પરિપત્ર:

ભક્તકવિ નરસિંહ મહેતા યુનિવર્સિટીની કોમર્સ & બેન્કિંગ, એકાઉન્ટેન્સી વિદ્યાશાખાનાં અભ્યાસક્રમ ચલાવતી તમામ સંલગ્ન કોલેજોનાં આચાર્યશ્રીઓને સવિનય જણાવવાનું કે કોમર્સ & બેન્કિંગ, એકાઉન્ટેન્સી વિદ્યાશાખા હેઠળનો NEP-૨૦૨૦ અંતર્ગત બી.કોમ વિષય સેમેસ્ટર-૬નો અભ્યાસક્રમ આ સાથે સામેલ છે.

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

Bhakta Kavi Narsinh Mehta University Junagadh

ખાસ ફરજ પરના અધિકારી
(એકેડેમિક)

ક્રમાંક/બીકેએનએમયુ/ એકેડેમિક/૭૪૦/૨૦૨૫
ભક્તકવિ નરસિંહ મહેતા યુનિવર્સિટી,
સરકારી પોલીટેકનિક કેમ્પસ,
ભક્તકવિ નરસિંહ મહેતા યુનિવર્સિટી રોડ,
ખડીયા, જૂનાગઢ-૩૬૨૨૬૩
તા.03/૧૧/૨૦૨૫

પ્રતિ,

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

નકલ સાદર રવાનાઃ-

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

નકલ રવાના જાણ તથા યોગ્ય કાર્યવાહી અર્થેઃ

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

BHAKTA KAVI NARSINH MEHTA UNIVERSITY

JUNAGADH

BOARD OF STUDIES

FACULTY OF

COMMERCE & BANKING, ACCOUNTANCY

SYLLABUS FOR B.Com (HONOURS)

PROGRAMME (SEMESTER- VI)

EFFECTIVE FROM JUNE, 2025

Credit Structure for Bachelor of Commerce (BCOM)–Honours *With and Without* Research

Arrangement of Credit Distribution Framework for Three/Four Years Honours/Honours with Research Degree Programme with Multiple Entry and Exits Options for All the Institutions: (As Per GR No: KCG/Admin/2023-24/0607/Kh.1, Sachivalaya, Gandhinagar, Date-11/07/2023)

Ncrf Credit Level	Semester	Major (Core)	Minor (Elective)	Multi/Inter-Disciplinary	AEC	SEC/ Internship	VAC / IKS	RP/ OJT	Total Credit Per Semester	Qualification/ Certificate
4.5 First Year	I	8	4	4	2	2(SEC)	2 (IKS)	-	22	**UG Certificate**
	II	8	4	4	2	2(SEC)	2 (VAC)	-	22	
1st Year Total Credits		**16**	**8**	**8**	**4**	**4**	**4**	**-**	**44**	
Exit1:AwardOfUGCertificateInMajorCourseWith44CreditsWithAdditional4creditsOfSummerInternshipIn CoreSpecificNSQFDefinedCourseORContinueWithMajorAndMinorCourseForTheNextNcrfCreditLevel										
5.0 Second Year	III	12	-	4	2	2(SEC)	2 (IKS)	-	22	**UG Diploma**
	IV	12	4	-	2	2(SEC)	2 (VAC)	-	22	
2nd Year Total Credits		**40**	**12**	**12**	**8**	**8**	**8**	**-**	**88**	
Exit2:AwardOfUGDiplomaInMajorCourseWith88CreditsWithAdditional4CreditsOfSummerInternshipIn CoreSpecificNSQFDefinedCourseORContinueWithMajorAndMinorCourseForTheNextNcrfCreditLevel										
5.5 Third Year	V	12	8	-	-	2(SEC)	-	-	22	**UG Degree**
	VI	12	4	-	2	4(Internship)	-	-	22	
3rd Year Total Credits		**64**	**24**	**12**	**10**	**14**	**8**	**-**	**132**	
AwardOfUGDegreeInMajorCourseWith132CreditsAndInternshipInCoreDisciplineORContinueWith Major And Minor Course For The Next Ncrf Credit Level										
6.0 Fourth Year	VII	**12**	4	-	-	-	-	6 (OJT)	22	**UG Honours Degree**
	VIII	**12**	4	-	-	-	-	6 (OJT)	22	
4th Yeartotal Credits		**88**	**32**	**12**	**10**	**14**	**8**	**12**	**176**	
AwardOfUGHonoursDegreeInMajorCourseWithTotal176Credits										
6.0 Fourth Year	VII	12	4	-	-	-	-	6 (RP)	22	**UG Honours WithResearch Degree**
	VIII	12	4	-	-	-	-	6 (RP)	22	
4th Yeartotal Credits		**88**	**32**	**12**	**10**	**14**	**8**	**12**	**176**	
Award of UG Honours with *Research* Degree In Major Course With Total 176 Credits										

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

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

SUMMARY OF THE SYLLABUS

Sem No.	Sr. No.	Category of Course	Course Title	Course Level	Credit	Teaching Hrs.	SEE Marks	CCE Marks	Total Marks	Exam Duration
Sem-6	1	Major-14	Management Accounting	5.5	4	60	50	50	100	02:00 Hours
	2	Major-15	Business Accounting- 6 (Auditing & Corporate Governance)	5.5	4	60	50	50	100	02:00 Hours
	3	Major-16	Corporate Accounting- 2	5.5	4	60	50	50	100	02:00 Hours
	4	Minor-6 (Select Any One)	Business Administration- 6 (Financial Management- 2)	5.5	4	60	50	50	100	02:00 Hours
			Business Management- 6 (Marketing Management- 3)							
			Banking & Finance- 6							
			Business Economics- 6 (Economics of Business Environment-2)							
			Business Computer Science- 6 (Programming with DBMS-FOXPRO)							
			Advance Business Statistics- 6							
				Total	**16**					

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

Course Level	5.5	**Internal Marks**	50
Programme	B.Com	**External Marks**	50
Semester	VI	**Practical Internal**	00
Category of Course	Major-14	**Practical External**	00
Course Credit	04	**Prac. External Exam Duration**	00
Teaching Hours	60	**Total**	100
Course Code		**Exam Duration**	02:00 Hours
Course Title	**Management Accounting**		

Course Objectives:

- To understand the concept, importance, and preparation of **Fund Flow Statement** for analyzing financial position changes.
- To develop the ability to prepare and interpret **Cash Flow Statement** as per accounting standards for assessing liquidity.
- To provide knowledge of **Flexible Budgeting** for cost control and performance evaluation under varying business conditions.
- To impart skills in applying **Marginal Costing techniques** for managerial decision-making such as make-or-buy, pricing, and product mix decisions.
- To enhance Analytical and Problem-Solving skills in using Management Accounting tools for effective business decisions.
- To prepare students for applying these concepts in real-life business and professional scenarios.

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

Unit 1: Fund Flow Statement

- Understand the concept and significance of fund flow analysis.
- Prepare Fund Flow Statements to analyses changes in working capital.
- Interpret fund flow results for evaluating long-term financial position.

Unit 2: Cash Flow Statement

- Explain the objectives and importance of cash flow analysis.
- Prepare Cash Flow Statements as per accounting standards (AS-3 / Ind AS-7).
- Analyze cash flow results to assess liquidity and cash management.

Unit 3: Flexible Budget

- Understand the concept and need for flexible budgeting.
- Prepare flexible budgets for different levels of activity.
- Use flexible budgets as a tool for cost control and performance evaluation.

Unit 4: Marginal Costing

- Explain the concept of marginal costing and contribution.
- Apply marginal costing techniques in decision-making (e.g., make or buy, pricing, product mix).
- Analyse the impact of fixed and variable costs on profitability.

Teaching Pedagogy:

Unit 1: Fund Flow Statement

- **Teaching Methods:**
  - Lecture with illustrations of fund flow concepts.
  - Use of flowcharts to explain changes in working capital.
  - Problem-solving exercises on preparation of Fund Flow Statement.
- **Learning Activities:**
  - Students prepare fund flow statements from given financial data.
  - Group discussion on differences between fund flow and cash flow.

Teaching Aids: PPT slides, whiteboard, financial statements of companies.

Unit 2: Cash Flow Statement

- **Teaching Methods:**
  - Interactive lecture on objectives and AS-3/Ind AS-7 requirements.
  - Demonstration of cash flow classification (Operating, Investing, Financing).
  - Case studies of corporate cash flow reports.
- **Learning Activities:**
  - Students prepare cash flow statements from annual reports.
  - Assignments on analyzing liquidity using cash flow.

Teaching Aids: Annual reports, projector, Excel/Tally software.

Unit 3: Flexible Budget

- **Teaching Methods:**
  - Lecture on fixed, variable, and semi-variable costs.
  - Practical examples of flexible budgets for different activity levels.
  - Role-play: students act as managers making cost-control decisions.
- **Learning Activities:**
  - Group work on preparing flexible budgets for a given case.
  - Class presentation of results and managerial interpretation.

Teaching Aids: Case studies, spreadsheets, budgeting templates.

Unit 4: Marginal Costing

- **Teaching Methods:**
  - Lecture on marginal costing, contribution, P/V ratio, BEP.
  - Numerical problem-solving on make-or-buy, product mix, pricing decisions.
  - Real-life case discussion on cost-based decision-making.
- **Learning Activities:**
  - Students solve problems individually and in groups.
  - Debate on practical applications of marginal costing in industries.
- **Teaching Aids:** Problem booklets, charts, Excel models.

Unit No.	Syllabi	Teaching Hours
1	**CASH FLOW STATEMENT [CSF]** • Introduction • Accounting & Managerial Meaning of the term "Cash", "Cash Flow" & "Cash Flow Statement" • Sources and Application of Cash Flow • IndianAccountingStandardNo.3/IndAS7 • Importance and Managerial Utility-Limitations of CFS	15

	- Practical Questions Relating to prepare CFS (As Per Indian Accounting Standard No. 3/ Ind AS 7)	
2	**FUND FLOW STATEMENT** • Introduction • Accounting & Managerial Meaning of the term "Fund", "Fund Flow" & "Fund Flow Statement" • Sources and Application of Fund Flow • Importance &Managerial Utility of Fund Flow Statement • Limitations of Fund Flow Statement • Procedure to prepare Working Capital Statement, Profit & Loss Adjustment Account and Fund Flow Statement • Practical Questions Relating to prepare Fund Flow Statement	**15**
3	**FLEXIBLE BUDGET** • Introduction, Meaning of Fixed and Flexible Budget • Features of a Flexible Budget • Objectives and Utility of Flexible Budget • Steps in Preparing Flexible Budget • Application of Flexible Budget in Cost Control and Decision Making • Practical Questions	**15**
4	**MARGINAL COSTING** • Introduction • Meaning of Marginal Cost and Marginal Costing • Assumptions – Characteristics of Marginal Costing • Advantages of Marginal Costing • Limitations of Marginal Costing • Break–Even Analysis: [Meaning-Assumptions-Utility-Limitations] • Important Terms: [BEP-Contribution-PVR-Margin of Safety] • Marginal Costing as a Tool for Decision Making • Key Factor [Material & Labor Only] • Practical Questions	**15**

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

Suggested Reading:

Reference Books:

1. Horngren, C. T., Sundem, G. L., Stratton, W.O., Burgstahler, D., & Schatzberg, J.(2005). *Introduction To Management Accounting*. New Jersey: Pearson Prentice Hall.
2. Atkinson, A. A., Kaplan, R.S., Matsumura, E. M., & Young, S. M. (2013). *Management Accounting Information For Decision-Making And Strategy Execution.* London: Pearson Education.
3. Hilton, R.W., & Platt, D.E. (2011). *Managerial Accounting: Creating ValueIn A Global Business Environment*. New York: Mcgraw Hill Education.
4. Singh, S. (2016). *Management Accounting.* New Delhi: PHI Learning.
5. Goel, R. (2013). *Management Accounting*. Delhi: International Book House Pvt. Ltd.
6. Arora, M. N. (2014). *Management Accounting.* New Delhi: Himalaya Publishing House

Pvt. Ltd.

7. *Managerial Accounting*, Dr. Shailesh N. Ransariya, Vista Publishers, Ahmedabad (India)
8. Maheshwari, S. N., & Mittal, S. N. (2017). *Management Accounting-Principles & Practice*. New Delhi: Mahavir Publications.
9. Singh, S. K., & Gupta, L. (2010). *Management Accounting–Theory And Practice*. New Delhi: Pinnacle Publishing House.
10. Khan, M.Y., & Jain, P. K. (2017). *Management Accounting: Text, Problems And Cases.* New Delhi: Tata Mcgraw Hill Education.
11. Balakrishnan, N., Render, B., & Stair, J. R. M. (2012). *Managerial Decision Modelling With Spreadsheet.* London: Pearson Education.
12. George E. M. (2000). *Management Decision Making: Spreadsheet Modelling, Analysis, And Application*, Cambridge: Cambridge University Press.
13. Study Material of CA Course (New) Intermediate Level Paper3: Cost and Management Accounting (Https://Www.Icai.Org/Post.Html?Post_Id=17759)

Note: Use the latest edition of the books.

Other Sources:

- Digital and online sources relevant to the topics in the course relevant journals, reports, and other periodicals.

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

Note: Sr.No.1 is mandatory. Select any five from Sr.No.2 to 23. Each Contains five marks. Student should secure 18 Marks for passing in internal Exam.
(Minimum 18 Marks from Internal Assessment **Plus** Minimum 18 Marks from External Examination out of **Total 100** Marks to Pass Course)

PAPER STYLE:

EXTERNAL ASSESSMENT BY UNIVERSITY		
Que. No.	**Particulars**	**Marks**
Que-1	Practical Question 1 (From Unit-1)	**(10)**
	OR	
	Practical Question 1 (From Unit-1)	
Que-2	Practical Question 2 (From Unit-2)	**(10)**
	OR	
	Practical Question 2 (From Unit-2)	
Que-3	Practical Question 3 (From Unit-3)	**(10)**
	OR	
	Practical Question 3 (From Unit-3)	
Que-4	Practical Question 4 (From Unit-4)	**(10)**
	OR	
	Practical Question 4 (From Unit-4)	
Que-5	Theory Question 5 (From Unit-1 to 4)	**(10)**
	OR	
	Theory Question 5 (From Unit-1 to 4)	

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

Course Level	5.5		**Internal Marks**	50
Programme	B.Com		**External Marks**	50
Semester	VI		**Practical Internal**	00
Category of Course	Major-15		**Practical External**	00
Course Credit	04		**Prac. External Exam Duration**	00
Teaching Hours	60		**Total**	100
Course Code			**Exam Duration**	02:00 Hours
Course Title	**Business Accounting-6 (Auditing & Corporate Governance)**			

Course Objectives:

- The course aims to provide knowledge of Auditing Principles, Procedures, and Techniques in accordance with current legal requirements in India.

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

- Summarize the basic concepts of Auditing and Assurance and Acquaint with latest developments in the area of Auditing
- Describe the need of Auditing and the role of Auditors;
- Demonstrate the Principles, Procedures and Techniques of Auditing;
- Understand the importance of Vouching and Verification as essential Audit Procedures for ensuring the authenticity and accuracy of accounting records;
- Identify common errors and frauds that can be detected through effective Vouching and Verification.
- Interpret the contents of audit reports;
- Analyse the Provisions of Companies Act,2013relatingtoAuditorandAuditing.

Teaching Pedagogy:

- Interactive classroom session, Group Discussion, Seminar, Case Study, Problem-Solving-Based Learning, Performance-Related Tasks, Fieldwork, or any other methods can be used. Multimedia device and other relevant tools of ICT should be used to make the teaching and learning process effective and interesting.

Unit No.	Syllabi	Teaching Hours
1	**INTRODUCTION** • Concept of Auditing and Assurance • Objectives, Importance, Scope, and Functions • Basic Principles and Techniques • Types (Classification) of Audit • Limitations of Auditing • Audit Planning – Preparation, Audit Programme, and Audit Note	**15**

	• EDP Audit: Environment and Control • Audit Trail and Audit in a Computerized Environment	
2	**INTERNAL CONTROL, INTERNAL CHECK AND AUDIT** • Internal Control and Audit Concepts • Meaning and Objectives • Features of a Good Internal Control System • Internal Control Questionnaire • Internal Control Checklist • Tests of Control • Internal Control and IT Environment • Concept of Materiality and Audit Risk • Concept of Internal Audit • Test Checking • Audit Sampling and Sampling Methods	**15**
3	**VOUCHING AND VERIFICATION** **Vouching** • Introduction – Meaning of Voucher and Vouching • Objectives and Importance of Vouching • Vouching Procedure for Different Accounting Data • Vouching of Cash Book and Bank Records • Auditor's Duties and Responsibilities **Verification** • Introduction – Meaning of Verification and Valuation/Testing • Objectives and Importance of Verification and Valuation/Testing • Verification and Valuation/Testing of Assets and Liabilities • Auditor's Duties and Responsibilities	**15**
4	**AUDIT OF COMPANIES** • Audit of Limited Companies under the Companies Act, 2013 • Qualifications and Disqualifications of Auditors • Appointment, Rotation, Removal, and Remuneration of Auditors • Rights and Duties of Auditors • Auditor's Report – Contents and Types • Audit, Attestation, and Certification	**15**

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

Suggested Reading:

Reference Books:

1. Ainapure, V., & Ainapure, M. (2009). *Auditing*. Delhi: PHIL earning.
2. Aruna, J. (2016). *Auditing*. Delhi: Taxmann Publication.
3. Kumar, R., & Sharma, V. (2015). *Auditing Principles and Practice*. Delhi: PHIL earning.
4. Garg, P. (2019). *Auditing*. Delhi: Taxmann Publication.
5. Singh A. K., & Gupta, L. *Auditing: Theory and Practice*. Galgotia Publishing.

6. Kamal, G. (1987). *Contemporary Auditing.* Delhi: Tata Mcgraw Hill Publishing Company.
7. Tandon, B.N., Sudharsnam, S., & Sundharabahu,S. (2013). *A Hand Book on Practical Auditing*. New Delhi: S. Chand Publishing.

Note: Use the latest edition of the books.

Other Sources:

- Digital and online sources relevant to the topics in the course relevant journals, reports, and other periodicals.

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

Note: Sr.No.1 is mandatory. Select any five from Sr.No.2 to 23. Each Contains five marks. Student should secure 18 Marks for passing in internal Exam.
(Minimum 18 Marks from Internal Assessment **Plus** Minimum 18 Marks from External Examination out of **Total 100** Marks to Pass Course)

PAPER STYLE:

EXTERNAL ASSESSMENT BY UNIVERSITY		
Que. No.	**Particulars**	**Marks**
Que-1	Theory Question 1 (From Unit-1)	**(10)**
	OR	
	Theory Question 1 (From Unit-1)	
Que-2	Theory Question 2 (From Unit-2)	**(10)**
	OR	
	Theory Question 2 (From Unit-2)	
Que-3	Theory Question 3 (From Unit-3)	**(10)**
	OR	
	Theory Question 3 (From Unit-3)	
Que-4	Theory Question 4 (From Unit-4)	**(10)**
	OR	
	Theory Question 4 (From Unit-4)	
Que-5	Theory Question 5 (From Unit-1 to 4)	**(10)**
	OR	
	Theory Question 5 (From Unit-1 to 4)	

Course Level	5.5		**Internal Marks**	50
Programme	B.Com		**External Marks**	50
Semester	VI		**Practical Internal**	00
Category of Course	Major-16		**Practical External**	00
Course Credit	04		**Prac.External Exam Duration**	00
Teaching Hours	60		**Total**	100
Course Code			**Exam Duration**	02:00 Hours
Course Title	**Corporate Accounting - 2**			

Course Objectives:

1. Amalgamation of Companies

- To understand the concept, need, and legal framework of amalgamation.
- To develop the ability to account for amalgamation in the nature of merger and purchase.
- To analyze the treatment of assets, liabilities, reserves, and goodwill during amalgamation.
- To apply accounting standards (AS/Ind AS) relevant to amalgamation in practical situations.

2. Absorption of Companies

- To explain the meaning, purpose, and procedure of absorption of companies.
- To learn accounting treatments involved in absorption, including purchase consideration and settlement.
- To understand the differences between amalgamation and absorption.
- To equip students with skills to prepare financial statements post-absorption.

3. External Reconstruction of Companies

- To understand the need and process of external reconstruction.
- To study legal provisions and accounting treatments applicable in external reconstruction.
- To develop the ability to prepare revised balance sheets after reconstruction.
- To evaluate the impact of reconstruction on stakeholders and corporate performance.

4. Voluntary Liquidation of Company

- To understand the concept, types, and procedures of voluntary liquidation.
- To study the role and duties of liquidator in voluntary winding up.
- To learn preparation of the liquidator’s final statement of account.
- To develop the ability to apply legal and accounting requirements in liquidation cases.

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

- Understand the concepts and objectives of amalgamation and absorption of companies.
- Analyze case studies of major amalgamations of companies in India.
- Record transactions related to amalgamation, absorption, and external reconstruction.
- Prepare balance sheets after amalgamation, absorption, and external reconstruction of companies.
- Prepare final statements of account of the liquidator after the voluntary liquidation of a company.

Teaching Pedagogy:

- Interactive Classroom sessions, group discussions, seminars, case studies, problem-based learning, performance-related tasks, fieldwork, or other suitable methods can be used. Multimedia devices and other relevant ICT tools should be incorporated to make the teaching–learning process effective and engaging.

Unit No.	Syllabi	Teaching Hours
1	**AMALGAMATION OF COMPANIES** • Introduction, meaning, and concepts of Amalgamation • Purpose and legal provisions under the Companies Act, 2013 for Amalgamation • Consideration/Purchase price for Amalgamation • Accounting entries for Amalgamation • Preparation of a new vertical balance sheet (excluding inter-company holdings) as per AS 14/Indian AS 103 • **Practical Questions (Excluding Intercompany Holdings)**	15
2	**ABSORPTION OF COMPANIES** • Introduction, meaning, and concepts of Absorption • Purpose and legal provisions under the Companies Act, 2013 for Absorption • Consideration/Purchase price for Amalgamation Absorption • Accounting entries for Absorption • Preparation of a new vertical balance sheet (excluding inter-company holdings) as per AS 14/Indian AS 103 • **Practical Questions (Excluding Intercompany Holdings)**	15
3	**EXTERNAL RECONSTRUCTION OF COMPANIES** • Introduction, meaning, and concept of external reconstruction • Purpose and legal provisions under the Companies Act, 2013 • Accounting entries for external reconstruction transactions • Preparation of a new vertical balance sheet as per AS 14/Indian AS 103 • **Practical Questions**	15
4	**VOLUNTARY LIQUIDATION OF COMPANY** • Introduction – Meaning • Modes of Winding Up • Legal Provisions under the Companies Act, 2013 • Disbursement by the Liquidator • Liquidator's Final Statement of Account • Allocation of Capital Deficiency • **Practical Questions**	15

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

Suggested Reading:

Reference Books:

1. Amitabha Mukherjee And Mohammed Hanif; Modern Accounting
2. Ashok Sehagal-Deepak Sehagal; Advanced Accounting (Taxmann Allied Services-Delhi)
3. Dr. R. K. Sharma And Dr. R. S. Popli; Accountancy (Self Tutor),
4. Dr. B. M. Agrawal And Dr. M. P. Gupta; Advanced Accounting,
5. M. C. Shukla And T. S. Grewal; Advanced Accounts, (Sultan Chand & Sons, Delhi)
6. Narayan Swamy; Financial Accounting, (Prentice Hall India, New Delhi)
7. Negis R. F; Financial Accounting: (Tata Mcgraw Hill, New Delhi)
8. P. C. Tulsian Financial Accounting: (Tata Mcgraw Hill, New Delhi)
9. R.L. Gupta & M. Radhaswamy; Company Accounts: (Sultan Chand & Sons- New Delhi)
10. R. S. N. Pillai, Bhagawathi, S. Uma; Practical accounting:(S. Chand & Co. New delhi)
11. S. Daver; Accounting Standards: (Taxmann Allied Services, (P)Ltd; New Delhi)
12. S.N. Maheshwari; Corporate accounting: (Vikas publishing house pvt. Ltd. New delhi)
13. S.P. Jain & K. L. Narang; Company Accounts: (Kalyani Publishers, New Delhi)
14. Sanjeev Singhal; Accounting Standards: (Bharat Law House Pvt. Ltd; New Delhi)
15. Shukla M.C.&T.S. Grawal; Advanced Accountancy: (Sultan Chand & Sons, New Delhi)
16. Study Material of The Institute of Cost Accounts Of India, Paper10: Corporate Accounting And Auditing (Https://Icmai.In/Upload/Students/Syllabus2022/Inter_Stdy_Mtrl/P10.Pdf)
17. Study Material of The Institute Of Company Secretaries Of India, Paper 5: Corporate And Management Accounting (Https://Www.Icsi.Edu/Media/Webmodules/Corporate%20and%20Management%20Accounting.Pdf)

Note: Use the latest edition of the books.

Other Sources:

- Digital and online sources relevant to the topics in the course relevant journals, reports, and other periodicals.

SEMESTER-VI

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

Note: Sr.No.1 is mandatory. Select any five from Sr.No.2 to 23. Each Contains five marks. Student should secure 18 Marks for passing in internal Exam.

(Minimum 18 Marks from Internal Assessment **Plus** Minimum 18 Marks from External Examination out of **Total 100** Marks to Pass Course)

PAPER STYLE:

EXTERNAL ASSESSMENT BY UNIVERSITY		
Que. No.	**Particulars**	**Marks**
Que-1	Practical Question 1 (From Unit-1) **OR** Practical Question 1 (From Unit-1)	**(10)**
Que-2	Practical Question 2 (From Unit-2) **OR** Practical Question 2 (From Unit-2)	**(10)**
Que-3	Practical Question 3 (From Unit-3) **OR** Practical Question 3 (From Unit-3)	**(10)**
Que-4	Practical Question 4 (From Unit-4) **OR** Practical Question 4 (From Unit-4)	**(10)**
Que-5	Theory Question 5 (From Unit-1 to 4) **OR** Theory Question 5 (From Unit-1 to 4)	**(10)**

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

Course Level	5.5		**Internal Marks**	50
Programme	B.Com		**External Marks**	50
Semester	VI		**Practical Internal**	00
Category of Course	Minor-06		**Practical External**	00
Course Credit	04		**Prac. External Exam Duration**	00
Teaching Hours	60		**Total**	100
Course Code			**Exam Duration**	02:00 Hours
Course Title	**Business Administration-6 (Financial Management-2)**			

Course Objectives:

- The Objective of This Course Is to Help the Students Understand the Fundamental Concepts.
- To familiarize the learners with the principles and practices of financial management.

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

- Analyse capital budgeting process and apply capital budgeting techniques for business decisions;
- Determine weighted average cost of capital (WACC) and Marginal cost of capital;
- Explain various capital structure theories and analyses factors affecting capital structure decisions;
- Critically examine various theories of dividend, identify and analyse factors affecting dividend policy; and suggest sound dividend policy;
- Design working capital policy based on the assessment of financial requirements.

Teaching Pedagogy:

- Interactive classroom session, group discussion, seminar, case study, problem-solving-based learning, performance-related tasks, fieldwork, or any other methods can be used. Multimedia device and other relevant tools of ICT should be used to make the teaching and learning process effective and interesting.

Unit No.	Syllabi	Teaching Hours
1	**Capital Structure** Introduction, Meaning, Types of Capital Structure, Factors Affecting to Capital Structure, Capital Structure Decisions, Overview of Financing Choices, The Financing Process; Internal and External Financing, Determination of The Optimal Capital Structure, Modigliani and Miller Propositions I And II - Theories for Determining Optimal Capital Structure, Planning the Capital Structure: EBIT And EPS Analysis. ROI &ROE Analysis. Capital Structure Policy**. (Only Theory)**	**15**

2	**Cost of Capital** Introduction and Concept of Cost of Capital, Importance of Cost of Capital, Classification of Cost of Capital, Determinants of Cost of Capital, Computation of Cost of Capital: Cost of Equity, Cost of Preference Capital, Cost of Debt, Cost of Retaining Earning, Weighted Average Cost of Capital. **(Theory and Practical)**	**15**
3	**Leverage Analysis** Introduction, Meaning and Concepts, Operating Leverage, Financial Leverage, Combined Leverage, EBIT And Earning Per Share (EPS) Analysis, Impact of Financial Leverage on Share Holders Risk. **(Theory and Practical)**	**15**
4	**Capital Budgeting** Introduction, Meaning, Capital Budgeting Process, Cash Flow Estimation, Payback Period Method, Discounted Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index Method. **(Only Theory)**	**15**

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

Suggested Reading:
Reference Books:

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

Note: Use the latest edition of the books.

Other Sources:

- Digital and online sources relevant to the topics in the course relevant journals, reports, and other periodicals.

SEMESTER-VI

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

Note: Sr.No.1 is mandatory. Select any five from Sr.No.2 to 23. Each Contains five marks. Student should secure 18 Marks for passing in internal Exam.
(Minimum 18 Marks from Internal Assessment **Plus** Minimum 18 Marks from External Examination out of **Total 100** Marks to Pass Course)

PAPER STYLE:

EXTERNAL ASSESSMENT BY UNIVERSITY		
Que. No.	**Particulars**	**Marks**
Que-1	Question-1 (Theory) (From Unit-1) **OR** Question-1(Theory) (From Unit-1)	**(10)**
Que-2	Question-2(Theory) (From Unit-2) **OR** Question-2 (Practical) (From Unit-2)	**(10)**
Que-3	Question-3 (Theory) (From Unit-3) **OR** Question-3 (Practical) (From Unit-3)	**(10)**
Que-4	Question-4 (Theory) (From Unit-4) **OR** Question-4 (Theory) (From Unit-4)	**(10)**
Que-5	Question-5 (Theory from Unit 1 - 4) **OR** Question-5 (Theory from Unit 1 - 4)	**(10)**

SEMESTER-VI

Course Level	5.5		**Internal Marks**	50
Programme	B.Com		**External Marks**	50
Semester	VI		**Practical Internal**	00
Category of Course	Minor-06		**Practical External**	00
Course Credit	04		**Prac.External Exam Duration**	00
Teaching Hours	60		**Total**	100
Course Code			**Exam Duration**	02:00 Hours
Course Title	**Business Management-6 (Marketing Management- 3 – Distribution Management)**			

Course Objectives:

- To acquaint the students with the knowledge in the area of distribute on management.

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

- To get the basic knowledge about the distribution management.
- To get idea about selection of channel distribution.
- To know the motivational tools of distribution channel.
- To understand the control over distribution channel and distribution cost.

Teaching Pedagogy:

- Interactive classroom session, group discussion, seminar, case study, problem-solving-based learning, performance-related tasks, fieldwork, or any other methods can be used. Multimedia device and other relevant tools of ICT should be used to make the teaching and learning process effective and interesting.

Unit No.	Syllabi	Teaching Hours
1	**DISTRIBUTION MANAGEMENT** • Distribution MANAGEMENT: Meaning, Objectives • Importance of Distribution Management • Distribution Channels Why Are They Required • Activities That A Typical Distribution Channel Perform • Distribution Channel Strategy • Distribution Channel Management	**15**
2	**SELECTION OF CHANNEL DISTRIBUTION** • Main Factors Affecting in Selection of Channel Distribution • Channel Alternatives, • Appraisal of Channel Alternatives	**15**

	• Necessities of Channel of Distribution • Significance of Channel Distribution	
3	**MOTIVATIONAL TOOLS OF DISTRIBUTION CHANNELS & CHANNEL** • Channel Influence Strategies • Managing Channel Conflicts • Promotion and Payment Systems as A Tool of Motivating Channel Members • Importance of Channel Control • Prestige of Channel Distribution • Necessary Matters of Channel Control • Channel Relationships • Channel Power • Channel Positioning	**15**
4	**DISTRIBUTION COST, CONTROL AND CUSTOMER SERVICES** • Designing Customer Oriented Marketing Channels • Conceiving The Channel Flows • Linking The Service Output Objectives To The Flows • Conducting Cost Analysis • Designing The Ideal Channel • Comparing The Ideal With The Reality	**15**

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

Suggested Reading:

Reference Books:

1. Sales and Distribution Management: By Dr. S L Gupta, Excel Book
2. Sales and Distribution Management: By Tapan K Panda and Sunil Sahadev, Oxford University Press, 2005.

Note: Use the latest edition of the books.

SEMESTER-VI

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

Note: Sr.No.1 is mandatory. Select any five from Sr.No.2 to 23.

Each Contains five marks. Student should secure 18 Marks for passing in internal Exam.

(Minimum 18 Marks from Internal Assessment **Plus** Minimum 18 Marks from External Examination out of **Total 100** Marks to Pass Course)

PAPER STYLE:

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

Course Level	5.5		**Internal Marks**	50
Programme	B.Com		**External Marks**	50
Semester	VI		**Practical Internal**	00
Category of Course	Minor-06		**Practical External**	00
Course Credit	04		**Prac.External Exam Duration**	00
Teaching Hours	60		**Total**	100
Course Code			**Exam Duration**	02:00 Hours
Course Title	**Banking & Finance-6**			

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

- Understand the strategic frameworks and developmental plans shaping modern banking systems in India.
- Analyze the structure, operations, and regulatory guidelines governing private and multinational banks.
- Evaluate the role, instruments, and digital transformation of the Indian money market.
- Explore the applications, benefits, limitations, and ethical considerations of AI and emerging technologies in banking.
- Develop practical skills through case studies and simulations to apply banking concepts in real- world scenarios, aligning with NEP 2020's experiential learning focus.

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

- Demonstrate knowledge of bank development plans, including the roles of merchant banking, NBFCs, and fintech innovations.
- Analyze the impact of privatization and multinational banks on India's financial system, with reference to RBI guidelines.
- Evaluate the structure, instruments, and challenges of the Indian money market, emphasizing its digital evolution and financial inclusion.
- Assess the applications, risks, and ethical implications of AI in banking services, including fraud detection and customer service automation.
- Apply practical insights from case studies and simulations to understand modern banking operations and regulatory frameworks.

Teaching Pedagogy:

- Interactive classroom session, group discussion, seminar, case study, problem-solving-based learning, performance-related tasks, fieldwork, or any other methods can be used. Multimedia device and other relevant tools and modern technology should be used to make the teaching and learning process effective and interesting.

SEMESTER-VI

Unit No.	Syllabi	Teaching Hours
1	**DEVELOPMENT PLANS OF BANK** • Overview of Bank Development Plans • Merchant Banking • Deposit Insurance Scheme • Mutual Funds • Development of Non-Banking Financial Companies (NBFCs) • Modernization in Banking Sector	15
2	**PRIVATE AND MULTINATIONAL BANKS** • Privatization Banking Sector • Arguments in Favor of Privatization • Guidelines of RBI for Private Banks • Structure and Operations of Private Sector Banks • Multinational Banks in India	15
3	**INDIANMONEY MARKET** • Indian Money Market: Meaning, Functions, Importance • Money Markets. Capital Market • Characteristics of Money Market in India • Structure and Interme diaries of Indian Money Market • Instruments of Indian Money Market • Challenges in Indian Money Market	15
4	**AI (ARTIFICIAL INTELLIGENCE) TECHNOLOGY IN BANKING** • Introduction to AI in Banking • Importance of AI in Banking • Limitations of AI in Banking • Applications of AI in Banking Services • Ethical and Regulatory Considerations in AI Banking	15

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

Suggested Reading:

Reference Books:

Practice and Law of Banking–G.S. Gill

- Banking: Law and Practice–P.N. Varshney
- Banking: Law and Practice in India–Tannan
- Banking: Law and practice in India–Maheshwari
- Banking and Financial system–Vasant Desai
- Fundamentals of Banking–Dr. R. S. S. Swami
- Bank Management By Vasant Desai– Himalaya Publication
- Bank and Institutional Management By Vasant Desai– Himalaya Publication

- Microfinance– Dr. R. J. Yadav, Paradise Publication, Jaipur.
- Aantarrashtriya Banking ane Nibandho–Dr. R. J. Yadav

Note: Use the latest edition of the books.

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

Note: Sr.No.1 is mandatory. Select any five from Sr.No.2 to 23.
Each Contains five marks. Student should secure 18 Marks for passing in internal Exam.
(Minimum 18 Marks from Internal Assessment **Plus** Minimum 18 Marks from External Examination out of **Total 100** Marks to Pass Course)

PAPER STYLE:

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

Course Level	5.5		**Internal Marks**	50
Programme	B.Com		**External Marks**	50
Semester	VI		**Practical Internal**	00
Category of Course	Minor-06		**Practical External**	00
Course Credit	04		**Prac. External Exam Duration**	00
Teaching Hours	60		**Total**	100
Course Code			**Exam Duration**	02:00 Hours
Course Title	**Business Economics-6 (Economics of Business Environment-2)**			

Course Objectives:

- This course aims to equip students with a deep understanding of India's economic sectors, government policies, and contemporary challenges, fostering analytical and practical skills for real – world application. The specific objectives are:
- Analyze Sectoral Dynamics: To examine the structure, challenges, and contributions of Indian industries and agriculture in shaping the business environment.
- Understand Policy Frameworks: To explore the role of government policies, including privatization, FDI, and EXIM policies, in promoting economic growth and global integration.
- Evaluate Sustainable Practices: To assess the importance of sustainable industrial and agricultural practices in achieving environmental and economic goals.
- Explore Technological Innovations: To investigate the impact of Industry 4.0, agritech, and digital economy on transforming traditional economic sectors.
- Address Contemporary Challenges: To analyze the socio-economic impacts of challenges like the COVID- 19 pandemic, climate change, and AI on India's economy.
- Develop Critical Thinking: To foster analytical and problem-solving skills through case studies, policy evaluations, and data-driven projects, aligning with NEP-2020.

Course Learning Outcome: After completion of the course, learners will be able to:
Upon completion of the course, students will be able to:

- Evaluate Industrial and Agricultural Sectors: Critically analyze the features, challenges, and contributions of Indian industries (e.g., MSMEs, EVs) and agriculture (e.g.,FPOs, e-NAM) to economic development.
- Assess Policy Impacts: Evaluate the effectiveness of government initiatives like privatization, FDI policies, and NITI Aayog in fostering economic growth and addressing challenges.
- Apply Sustainable Practices: Demonstrate an understanding of sustainable industrial and agricultural practices, including their role in achieving environmental sustainability and

economic competitiveness.

- Analyze Technological Advancements: Assess the impact of Industry 4.0, agri-tech startups, and digital platforms like e-NAM on transforming India's economic landscape.
- Address Economic Challenges: Analyze the socio-economic implications of contemporary issues like the COVID-19 pandemic, climate change, and AI, proposing solutions for resilience.
- Develop Practical Skills: Apply data analysis, case study evaluations, and policy critiques to real-world economic scenarios, enhancing employability and critical thinking as per NEP-2020.

Teaching Pedagogy:

- Interactive class room session, Debate & Group Discussions, Industry Expert Interactions, seminar, Case Study Analysis, problem-solving-based learning, Group Projects & Presentations or any other methods can be used.

Unit No.	Syllabi	Teaching Hours
1	**DYNAMICS OF INDIAN INDUSTRIES** • Features of Indian Industries • MSMEs in India: Meaning, Role and Challenges • Sustainable industrial practices: Meaning, Role and Challenges • 'Industry4.0': An Overview • 'Electric vehicles (EVs)Industry': An Overview	15
2	**AGRICULTURE AND RURAL ECONOMY** • ProblemoflowagricultureproductivityinIndia15 • 'Green Revolution2.0': Meaning, objectives, Evaluation • Farmer Producer Organizations (FPOs): Meaning, Role • 'e-NAM': Objectives, Key Features, Challenges • 'Agri-startups': Meaning, Role intrans forming agriculture	15
3	**ROLE OF GOVERNMENT AND ECONOMIC POLICIES** • Privatization in India: Meaning, Objectives, Evaluation • Foreign Direct Investment (FDI) in India: Recent Trends, Challenges • 'India's Recent EXIM Policy':Keyprovisions • 'Export Promotion Councils': Functions, Challenges	15
4	**PLANNING AND CONTEMPORARY ECONOMIC CHALLENGES** • NITI Aayog: Objectives, Functions, Recent Initiatives • Corona pandemic: Impacton Indian economy • India's digital economy: Role, Challenges • Climate Change as an Economic Challenge in India • Economic Challenges of 'AI'(Artificial Intelligence):An Overview	15

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

Suggested Reading:

Reference Books:

1. Economic Environment for Business by Mishra & Puri – Himalaya Publication
2. Indian Economy and Planning by Dr. Kapil P. Ghosiya– University Granth Nirman Board, Gujarat
3. Economic Foundation of Business Environment by S. R. Pandian–Himalaya Publication
4. Business Environment by Justin Paul– McGraw Hill Publication
5. Indian Economy by Ramesh Singh–McGraw Hill Publication
6. An Uncertain Glory: India and Its Contradictions by Jean Drèze & Amartya Sen– Princeton University Press
7. Economic Survey of India (Latest Edition)– Government of India (Ministry of Finance)

Note: Use the latest edition of the books.

1. Additional Resources Ministry of MSME: https://msme.gov.in Data on MSME definitions, schemes, and challenges.
2. e-NAM Portal: https://enam.gov.in Official site for e-NAM objectives, features, and trade statistics.
3. NITI Aayog: https://www.niti.gov.in Reports on planning, agriculture, and initiatives like Aspirational Districts.
4. Ministry of Commerce & Industry: https://commerce.gov.in Details on EXIM policies and Export Promotion Councils.
5. Invest India: https://www.investindia.gov.in Insights on FDI, EVs, and startup ecosystems.
6. Ministry of Finance (Economic Survey): https://www.indiabudget.gov.in economic survey/ Comprehensive data on digital economy, climate change, and COVID-19 impacts.

SEMESTER-VI

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

Note: Sr.No.1 is mandatory. Select any five from Sr.No.2 to 23.
Each Contains five marks. Student should secure 18 Marks for passing in internal Exam.
(Minimum 18 Marks from Internal Assessment **Plus** Minimum 18 Marks from External Examination out of **Total 100** Marks to Pass Course)

PAPER STYLE:

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

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

Course Level	5.5		**Internal Marks**	25
Programme	B.Com		**External Marks**	50
Semester	VI		**Practical Internal**	25
Category of Course	Minor-06		**Practical External**	00
Course Credit	04		**Prac. External Exam Duration**	00
Teaching Hours	45 (T) = 30 (P)		**Total**	100
Course Code			**Exam Duration**	02:00 Hours
Course Title	**BUSINESS COMPUTER SCIENCE-6 (Programming with DBMS-FOXPRO)**			

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

- Understand the Concept of DBMS
- Define what a DBMS is and its role in data management.
- Differentiate between various types of DBMS and their applications.:
- Identify and explain the different types of files in DBMS Software, command, database, and index files.
- Create, modify, and execute command files using Foxpro.
- Recognize and use various data types in FoxPro
- Apply operators in data manipulation.
- Understand and apply scope options
- Understand File Creation and Managemen, Creation, Modifying and Executing Commands:
- Understand Data Editing and Display Commands.
- Understand Indexing, Sorting, File Handling and Multiple File Handling Commands
- Understanding Record Movement and Deletion Commands.
- Understand Searching and various Database and Index file related SET Commands.
- Learn Practical Applications, Practical Exercises, apply knowledge from through hands-on practical exercises to reinforce theoretical understanding and command proficiency.

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

- Understand of Database Management Systems (DBMS):
- Understand the fundamental concepts of DBMS, including different types of files (command, database, index) and their purposes.
- understand Identify and use various FoxPro commands for database management, including creation and closing commands.
- Execute commands to create and close databases and indexes effectively, utilizing options such as create, use [index], and close [all, databases, indexes].
- Understand and apply data editing commands to modify and manage data within FoxPro.

- Use commands like append [blank, from], edit [fields, for, while, when], replace, insert [before, blank], and browse [fields, freeze, for, when, lock] to manage data entries.
- Comprehend methods for displaying data using FoxPro commands.
- Implement data display commands such as list [off, fields, scope, for, while, to file] and display [fields, for, while, off] to present data effectively.
- Grasp concepts related to indexing, sorting, and managing multiple files.
- Utilize commands like index, sort, and select to organize and manage data efficiently.
- Understand commands for navigating through records.
- Apply record movement commands such as go [record, top, bottom] and skip to navigate and manipulate records within databases.
- Recognize different commands for data deletion and record management.
- Use commands like delete [scope, for, while], zap, pack, and recall to manage data removal and recovery.
- Identify commands used for searching and retrieving data.
- Employ commands like locate, seek, and find to search and retrieve specific data entries efficiently.
- Understand the use of set commands to configure database settings.
- Implement set index, set order, and set relation commands to configure and control the database environment.
- Integrate theoretical knowledge into practical scenarios.
- Complete practical assignments based on the course syllabus, demonstrating the ability to apply commands and concepts in real-world database management situations.

Teaching Pedagogy:

- Interactive classroom session, group discussion, seminar, case study, problem-solving-based learning, performance-related tasks, fieldwork, or any other methods can be used.

Unit No.	Syllabi	Teaching Hours
1	**DATABASE MANAGEMENT** • Concept of DBMS, types of files (command, database, index), creating, modifying, executing of command file using commands (create, modify, do), data types, operators, scope options (all, next, rest, record). **CREATION / CLOSING COMMANDS** • create, use [index], close [all, databases, indexes] **EDITING COMMANDS** • Append [blank, from], edit [fields, for, while, when], replace, insert [before, blank] browse [fields, freeze, for, when, lock]	**12+8**
2	**DATA DISPLAY COMMANDS** • list [off, fields, scope, for, while, to file], display [fields, for,	**11+8**

	while, off] **INDEXING, SORTING AND MULTIPLE FILE HANDLING COMMANDS** • Index, sort, select **RECORD MOVEMENT COMMANDS** • go [record, top, bottom], skip	
3	**DELETION COMMANDS** • delete[scope, for, while] , zap, pack, recall **SEARCHING COMMANDS** • locate, seek, find	**11+7**
4	**SET COMMANDS** • index, order, relation	**11+7**

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

Suggested Reading:

Reference Books:

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

Note: Use the latest edition of the books.

SEMESTER-VI

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

Note: Sr.No.1 is mandatory. Select any five from Sr.No.2 to 23.

Each Contains five marks. Student should secure 18 Marks for passing in internal Exam.

(Minimum 18 Marks from Internal Assessment **Plus** Minimum 18 Marks from External Examination out of **Total 100** Marks to Pass Course)

PAPER STYLE:

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

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Course Level	5.5		**Internal Marks**	50
Programme	B.Com		**External Marks**	50
Semester	VI		**Practical Internal**	00
Category of Course	Minor-06		**Practical External**	00
Course Credit	04		**Prac.External Exam Duration**	00
Teaching Hours	60		**Total**	100
Course Code			**Exam Duration**	02:00 Hours
Course Title	**Advanced Business Statistics-6**			

Course Objectives:

- To familiarize the students with various statistics tools and their applications in the Business Decision Making

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

- Awareness of Statistical methods application in real life

Teaching Pedagogy:

- Interactive classroom session, group discussion, seminar, case study, problem-solving-based learning, performance-related tasks, fieldwork, or any other methods can be used.

Unit No.	Syllabi	Teaching Hours
1	**TESTING OG HYPOTHESIS** • Meaning of Hypothesis and meaning of Test of Hypothesis Types of Hypothesis (Null, Alternative Composite) • Two types of errors. Level of significant, critical region, power of a test, one tail versus two tail test, acceptance region • Reliability of sample, large and small samples, confident limit	15
2	**LARGE SAMPLE TEST-1 (Z-TEST)** • Test of significant of Mean • Test of significant of difference between two Means Test of significant of difference between two S.D. • Related Examples and Problems **LARGE SAMPLE TEST-2 (Z-TEST)** • Test of significant of number of successes • Test of significant of proportion of success • Test of significant of difference of two proportion -Related Examples and Problems	15
3	**SMALL SAMPLE TEST-1 (T-TEST)**	15

	Uses of t-Test Testing of Hypothesis 1. Population Mea 2. Equality of two population 3. Pair t-Test Related Examples and Problems	
4	**SMALL SAMPLE TEST-2 (F-TEST)** Use of F- Test Testing of Hypothesis concerning equality of two population variances Use of Fisher's Z transformation 1. Test of Hypothesis 2. Population correlation coefficient 3. Equality of two population correlation coefficient Related Examples and Problems	**15**
	Total Hours…	

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

Suggested Reading:

Reference Books:

1. Statistics By D. S. Sancheti and V. K. Kapoor
2. Fundamentals of mathematical Statistics By V. K. Kapoor and S. C. Gupta
3. Fundamentals of Statistics By S. C. Srivastva and Sangya Srivastava
4. Statistical Methods By S. P. Gupta
5. Practical Statistics By S. C. Gupta
6. Business Statistics By R. S. Bhardwaj

Note: Use the latest edition of the books.

SEMESTER-VI

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

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(Minimum 18 Marks from Internal Assessment **Plus** Minimum 18 Marks from External Examination out of **Total 100** Marks to Pass Course)

PAPER STYLE:

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	OR	
	Question-1 (From Unit-1)	
Que-2	Question-2 (From Unit-2)	**(10)**
	OR	
	Question-2 (From Unit-2)	
Que-3	Question-3 (From Unit-3)	**(10)**
	OR	
	Question-3 (From Unit-3)	
Que-4	Question-4 (From Unit-4)	**(10)**
	OR	
	Question-4 (From Unit-4)	
Que-5	Question-5 (From Unit 1 - 4)	**(10)**
	OR	
	Question-5 (From Unit 1 - 4)	