



B. J. VANIJYA MAHAVIDYALAYA

(Autonomous)

(Grant-in-Aid)

(Affiliated to Sardar Patel University)

Vallabh Vidyanagar- 388 120, Dist. Anand, Gujarat, India

Accredited with CGPA of 2.78 on four-point scale at B++ Grade by NAAC

Syllabus as per the NEP 2020 with effect from June – 2026

Bachelor of Commerce (B. Com.)

Semester – I

Course Code	UBB1AEIBC01	Title of the Course	English & Business Communication – I
Total Credits of the Course	02	Hours per week	02

Course Learning Outcomes: Having completed this course, the learners will be able to

CLO 1	Analyze short stories and construct well-organized responses using appropriate language skills to communicate ideas effectively and confidently.
CLO 2	Apply grammatical rules and select suitable vocabulary for effective communication.

Course Content

Unit No.	Description	Weightage (%)	CLO(s)
1.	Text: A collection of short stories Name of the Text: Prism: An Anthology of Short Stories Section I-Glimpses of the World (Cambridge University Press) • My Thai Cat by Pratoomratha Zeng • The Father by Bjornsterne Bjornsen • God Sees the Truth, but Waits by Leo Tolstoy • The Gift of the Magi by O. Henry • The Weed by Amrita Pritam (Text-based descriptive questions may be asked)	50%	CLO 1

2.	(A) Grammar: - Tenses: Present Simple, Present Progressive, Present Perfect, Present Perfect Progressive, Past Simple, Past Progressive, Past Perfect, and Future Simple - Active-Passive Voice - Prepositions (In, On, At, By, With, About, Between, Among, For, Of) - Concord (Subject-Verb Agreement) (B) Vocabulary: - Prefixes & Suffixes (un-, re-, pre-, dis-, mis-, -ful, -less, -ment, -ness, -ly) - Words Often Confused – 50 Pairs of Words (Refer to the list of words provided after the references.) (Objective-type questions may be asked)	50%	CLO 2
----	---	-----	-------

Teaching-Learning Methodology	The course would be taught /learnt through ICT (e.g. Power Point Presentation, Audio-Visual Presentation), Lectures, Group Discussions, Quizzes, Assignments, Case Study and Browsing E- Resources.
-------------------------------	---

Internal and External Examination Evaluation		
Sr. No.	Details of the Evaluation/Exam Pattern	25 Marks (%)
1	Class Test (at least one)	10(40%)
2	Quiz (at least one)	05(20%)
3	Active Learning	--
4	Home Assignment	05(20%)
5	Class Assignment	--
6	Attendance	05(20%)
Total Internal (%)		25(100%)
Final Examination		25(100%)

Notes:

- ❖ Multiple Choice Questions will be based on Bloom's Taxonomy Level 1 & 2.
- ❖ Class test and written examination questions will be based on various levels of Bloom's Taxonomy.

CLO-PLO Matrix (Course Learning Outcomes-Programme Learning Outcomes)

CLO	PLO										
	PL 1	PL 2	PL 3	PL 4	PL 5	PL 6	PL 7	PL 8	PL 9	PL 10	PL 11
CLO 1	1	–	2	2	3	2	2	1	2	2	1
CLO 2	–	1	1	1	3	1	1	2	1	2	–

(Scale: 3: Strong, 2: Moderate, 1: Low, ---: No Correlation)

Suggested Learning Material Books:

Sr. No.	Title	Author(s)	Year / Edition	Publisher
1	Prism: An Anthology of Short Stories	Cambridge University Press	2014 1st Edition	Cambridge University Press
2	Essentials of Business Communication	Rajendra Pal & J. S. Korlahalli	2012 11th Revised Edition	Sultan Chand & Sons

3	Principles and Practice of Business Communication	R. A. Doctor & A. H. Doctor	2010 Revised Edition	A. R. Sheth & Company
4	Business Communication	U. S. Rai & S. M. Rai	2016 Revised Edition	Himalaya Publishing House
5	Developing Communication Skills	Krishna Mohan & Meera Banerji	2013 2nd Edition	Macmillan
6	Effective Business Communication	Asha Kaul	2015 2nd Edition	Prentice Hall
7	Business Communication	Asha Kaul	2009 1st Edition	Prentice Hall of India Pvt. Ltd.
8	Effective Business Communication	M. V. Rodrigues	2001 1st Edition	Concept Publishing House
9	Writing with a Purpose	Champa Tickoo & Jaya Sasikumar	2004 14th Edition	Oxford University Press
10	Business Communication and Report Writing	R. P. Sharma & Krishna Mohan	2002 Revised Edition	Tata McGraw Hill
11	Communication Skills	Sanjay Kumar & Pushplata	2011 1st Edition	Oxford University Press
12	Oxford Practice Grammar: Intermediate	John Eastwood	2011 2nd Edition	Oxford University Press

Online Resources (Open Sources)

Sr. No.	Description of Resource	Web Link
1	American Literature – Collection of short stories, classic literature, poems, and learning resources for students	https://americanliterature.com
2	BBC Learning English – Online lessons and resources for English grammar, vocabulary, pronunciation, and communication skills	https://www.bbc.co.uk/learningenglish
3	Project Gutenberg – Free digital library of classic literary works and eBooks in the public domain	https://www.gutenberg.org
4	SWAYAM MOOC – Grammar – Online course on English grammar and language skills offered through the SWAYAM platform	https://onlinecourses.swayam2.ac.in/e-learning/preview/aic21_ge24

List of Words (Vocabulary)		
1	Accept	Except
2	Access	Excess
3	Ascent	Accent
4	Bail	Bale
5	Beside	Besides
6	Boast	Boost
7	Born	Borne
8	Bought	Brought
9	Breath	Breathe
10	Bridal	Bridle
11	Carton	Cartoon
12	Caste	Cast
13	Cite	Site
14	Coast	Cost
15	Complement	Compliment
16	Confident	Confidant
17	Congenial	Congenital
18	Damage	Damages
19	Dear	Deer
20	Decease	Disease
21	Defer	Differ
22	Deprecate	Depreciate
23	Elicit	Illicit
24	Eligible	Illegible
25	Emigrant	Immigrant
26	Empathy	Sympathy
27	Facilitate	Felicitate
28	Fair	Fare
29	Formerly	Formally
30	Heal	Heel
31	Industrial	Industrious
32	Lead	Led
33	Passed	Past
34	Patrol	Petrol
35	Pray	Prey
36	Principal	Principle
37	Rain	Reign
38	Rays	Raze
39	Right	Write
40	Ring	Wring
41	Role	Roll

42	Route	Rout
43	Soul	Sole
44	Story	Storey
45	Suit	Suite
46	Team	Teem
47	Trial	Trail
48	Vain	Vein
49	Wear	Ware
50	Weather	Whether



B. J. VANIJYA MAHAVIDYALAYA

(Autonomous)

(Grant-in-Aid)

(Affiliated to Sardar Patel University)

Vallabh Vidyanagar- 388 120, Dist. Anand, Gujarat, India

Accredited with CGPA of 2.78 on four-point scale at B++ Grade by NAAC

Syllabus as per the NEP 2020 with effect from June – 2026

Bachelor of Commerce (B. Com.)

Semester – I

Course Code	UBB1MAACC01	Title of the Course	Advanced Accounting - I
Total Credits of The Course	04	Hours per week	04

Course Learning Outcomes: Having completed this course, the learners will be able to	
CLO 1	Apply accounting treatment of the Hire Purchase System, including preparation of purchaser and vendor accounts and distinction from the Installment System.
CLO 2	Analyze and apply accounting treatment of consignment transactions, including preparation of accounts in the books of consignor and consignee and valuation of stock.
CLO 3	Apply accounting methods for joint ventures, including preparation of accounts under different recording systems and distinguishing it from partnership and consignment.
CLO 4	Analyze and compute profit from incomplete records using conversion methods and preparation of necessary accounts.

Course Content			
Unit No.	Description	Weightage (%)	CLO(s)
1.	Accounting Relating to Hire Purchase: • Introduction • Difference between Hire Purchase System and Installment • Purchase system, Terms used in Hire Purchase • Hire Purchase Agreement & other legal aspects • Examples based on Hire purchase in the books of purchaser and vendor	25%	CLO 1



2.	Consignment Accounts: • Meaning of consignment • Features of consignment • Difference between consignment and sale • Account Sales • Pro-forma invoice • Commission, General Commission, Del-Credre Commission • Accounting Treatment in the books of consignor and consignee • Valuation of Stock	25%	CLO 2
3.	Joint Venture: • Meaning • Features of joint venture • Difference between Joint Venture and Partnership • Difference between Joint Venture and Consignment • Methods of keeping accounts of joint venture • Examples: - When separate books are not kept, only one partner keeps accounts, when all partners keep accounts in their own books, when separate books for joint venture are kept.	25%	CLO 3
4.	Accounts from Incomplete Records: • Definitions • Salient features • Limitations • Calculation of profit of Incomplete records (Conversion Method, calculation of missing figures)	25%	CLO 4

Teaching-Learning Methodology	The course would be taught /learnt through ICT (e.g. Power Point Presentation, Audio-Visual Presentation), Lectures, Group Discussions, Quizzes, Assignments, Case Study and Browsing E- Resources.
-------------------------------	---

Internal and External Examination Evaluation

Sr. No.	Details of the Evaluation/Exam Pattern	50 Marks (%)
1	Class Test (at least one)	15(30%)
2	Quiz (at least one)	15(30%)
3	Active Learning	05(10%)
4	Home Assignment	05(10%)
5	Class Assignment	05(10%)
6	Attendance	05(10%)
Total Internal (%)		50(100%)
Final Examination		50(100%)

Notes:

- ❖ Multiple Choice Questions will be based on Bloom's Taxonomy Level 1 & 2.
- ❖ Class Test and Written examination questions will be based on various levels of Bloom's Taxonomy.

CLO-PLO Matrix (Course Learning Outcomes-Programme Learning Outcomes)

CLO	PLO										
	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO6	PLO7	PLO8	PLO9	PLO10	PLO11
CLO 1	3	3	2	2	1	2	1	2	---	1	---
CLO 2	3	3	3	3	1	2	1	2	1	1	---
CLO 3	3	3	3	2	1	2	1	2	1	1	---
CLO 4	3	3	3	3	1	2	1	2	1	1	---

(Scale: 3: Strong, 2: Moderate, 1: Low, ---: No Correlation)

Suggested Learning Material Books:

Sr. No.	Title	Author(s)	Year / Edition	Publisher
1	Advanced Accounting – I	M. C. Shukla, T. S. Grewal & S. C. Gupta	2024, 20th Edition	S. Chand Publishing
2	Financial Accounting	S. N. Maheshwari & S. K. Maheshwari	2023, 8th Edition	Vikas Publishing House Pvt. Ltd.
3	Advanced Accounting	S. N. Maheshwari & S. K. Maheshwari	2023, 12th Edition	Vikas Publishing House Pvt. Ltd.
4	Financial Accounting	Deepak Sehgal	2023, 6th Edition	Vikas Publishing House Pvt. Ltd.
5	Basic Financial Accounting	J. R. Monga	2022, Revised Edition	Mayur Paperbacks
6	Advanced Accountancy	S. P. Jain & K. L. Narang	2023, 24th Edition	Kalyani Publishers
7	Financial Accounting	Bhushan Kumar Goyal	2023, Revised Edition	Taxmann Publications Pvt. Ltd.

Online Resources (Open Sources)

Sr. No.	Description of Resource	Web Link
1	UGC e-PG Pathshala (INFLIBNET) – Undergraduate Course Module on Accounting (Online learning modules and study resources developed under the UGC MOOCs initiative.)	https://ugcmoocs.inflibnet.ac.in/view_module_ug.php/29
2	Accounting Coach – Free Online Accounting Tutorials, Explanations, Practice Questions, and Learning Resources	https://www.accountingcoach.com
3	IFRS Foundation – International Financial Reporting Standards (IFRS), Accounting Standards, Educational Materials, and Guidance	https://www.ifrs.org

4	Ministry of Corporate Affairs (MCA), Government of India – Company Financial Statements, Corporate Filings, and Regulatory Resources	https://www.mca.gov.in
5	SWAYAM – Online Accounting Courses and MOOCs Offered by UGC, NPTEL, and Other Higher Education Institutions	https://swayam.gov.in
6	Institute of Chartered Accountants of India (ICAI) – Foundation Course Study Material for Accounting	https://www.icaai.org



B. J. VANIJYA MAHAVIDYALAYA

(Autonomous)

(Grant-in-Aid)

(Affiliated to Sardar Patel University)

Vallabh Vidyanagar- 388 120, Dist. Anand, Gujarat, India

Accredited with CGPA of 2.78 on four-point scale at B++ Grade by NAAC

Syllabus as per the NEP 2020 with effect from June – 2026

Bachelor of Commerce (B. Com.)

Semester – I

Course Code	UBB1MAFAC04	Title of the Course	Financial Accounting - I
Total Credits of the Course	04	Hours per week	04

Course Learning Outcomes: Having completed this course, the learners will be able to	
CLO 1	Understand and apply fundamental accounting knowledge and accounting standards for accurate financial reporting and professional practice.
CLO 2	Understand the concept of Limited Liability Partnership and apply accounting procedures for dissolution of partnership firms including insolvency cases using logical reasoning and professional judgment.
CLO 3	Apply accounting techniques and analytical skills for equitable financial settlement and decision-making in partnership accounts.
CLO 4	Evaluate purchase consideration and prepare accounting records relating to sale of partnership firm to a limited company, thereby strengthening professional accounting knowledge, analytical evaluation skills, practical application ability, and professional competence in corporate accounting practices

Course Content			
Unit No.	Description	Weightage (%)	CLO(s)
1.	Fundamentals of Accounting: - Basics of Accounting - Generally Accepted Accounting Principles (GAAP) - Accounting Concepts & Conventions - Overview of Indian Accounting Standard and IFRS - Ind. AS - 1: Presentation of Financial Statements - Ind. AS – 2: Inventories – Examples (based on LIFO, FIFO and Weighted Average Method only)	25%	CLO 1

2.	(A) Limited Liability Partnership LLP: • Introduction & Meaning • Features of Limited Liability Partnership • Difference between LLP & Partnership (B) Accounting for Dissolution of Partnership Firm: • Accounting for dissolution of partnership firm including insolvency of one partner, two partners & three partners	25%	CLO 2
3.	Piecemeal Distributions of Cash: Methods of Piecemeal Distribution of Cash (i) Capital Surplus Method (ii) Maximum Loss Method	25%	CLO 3
4.	Sale of Partnership Firm to a Limited Company: • Introduction, Methods to ascertaining the purchase consideration (i) Net Assets Method (ii) Consideration Method • Distribution of Shares and Debentures • Journal entries and Ledger Accounts	25%	CLO 4

Teaching-Learning Methodology	The course would be taught /learnt through ICT (e.g. Power Point Presentation, Audio-Visual Presentation), Lectures, Group Discussions, Group Activities, Quizzes, Assignments, Case Study and Browsing E- Resources.
-------------------------------	---

Internal and External Examination Evaluation

Sr. No.	Details of the Evaluation / Exam Pattern	50 Marks (%)
1	Class Test (at least one)	15 (30%)
2	Quiz (at least one)	15 (30%)
3	Active Learning	05 (10%)
4	Home Assignment	05 (10%)
5	Class Assignment	05 (10%)
6	Attendance	05 (10%)
Total Internal (%)		50 (100%)
Final Examination		50 (100%)

Notes:

- ❖ Multiple Choice Questions will be based on Bloom's Taxonomy Level 1 & 2.
- ❖ Class Test and Written Examination questions will be based on various levels of Bloom's Taxonomy.

CLO-PLO Matrix (Course Learning Outcomes-Programme Learning Outcomes)

CLO	PLO										
	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO6	PLO7	PLO8	PLO9	PLO10	PLO11
CLO 1	3	3	2	2	1	1	1	2	---	1	---
CLO 2	3	3	3	2	1	2	1	2	1	1	---
CLO 3	2	3	3	3	1	2	1	2	1	1	---
CLO 4	3	3	3	2	1	2	1	2	---	1	---

(Scale: 3: Strong, 2: Moderate, 1: Low, ---: No Correlation)

Suggested Learning Material Books:

Sr. No.	Title	Author(s)	Year / Edition	Publisher
1	Advanced Accounting	M. C. Shukla, T. S. Grewal & S. C. Gupta	2024, 20th Edition	S. Chand Publishing
2	Financial Accounting	S. N. Maheshwari & S. K. Maheshwari	2023, 8th Edition	Vikas Publishing House Pvt. Ltd.
3	Financial Accounting	Deepak Sehgal	2023, 6th Edition	Vikas Publishing House Pvt. Ltd.
4	Financial Accounting	P. C. Tulsian	2023, 3rd Edition	McGraw Hill Education (India) Pvt. Ltd.
5	Basic Financial Accounting	J. R. Monga	2022, Revised Edition	Mayur Paperbacks
6	Financial Accounting	Bhushan Kumar Goyal	2023, Revised Edition	Taxmann Publications Pvt. Ltd.
7	Financial Accounting and Analysis	Dr. Prasanta Athma	2022, 1st Edition	Himalaya Publishing House (HPH)

Online Resources (Open Sources)

Sr. No.	Description of Resource	Web Link
1	NPTEL – Financial Accounting Course (National Programme on Technology Enhanced Learning covering the fundamentals of Financial Accounting and Accounting Principles.)	https://nptel.ac.in/courses/110105148
2	UGC e-PG Pathshala – Financial Accounting Module (Comprehensive online study material on Financial Accounting developed under the UGC e-PG Pathshala initiative.)	https://ugcmooocs.inflibnet.ac.in/view_module_u g.php/249
3	SWAYAM (UGC MOOCs) – Online Courses in Financial Accounting, Accounting Standards, Corporate Accounting, and Related Commerce Subjects	https://swayam.gov.in



B. J. VANIJYA MAHAVIDYALAYA

(Autonomous)

(Grant-in-Aid)

(Affiliated to Sardar Patel University)

Vallabh Vidyanagar- 388 120, Dist. Anand, Gujarat, India

Accredited with CGPA of 2.78 on four-point scale at B++ Grade by NAAC

Syllabus as per the NEP 2020 with effect from June – 2026

Bachelor of Commerce (B. Com.)

Semester – I

Course Code	UBB1MABMT02	Title of the Course	Business Management –I (HRM)
Total Credits of the Course	04	Hours per week	04

Course Learning Outcomes: Having completed this course, the learners will be able to	
CLO 1	Apply and analyze the concepts of Human Resource Management, including its evolution, functions, HR department structure, role and competencies of HR managers, use of HRIS and computer applications, and evaluate contemporary HR challenges such as workforce diversity in organizational contexts.
CLO 2	Apply and analyze the concepts of human resource planning, including its process, job analysis, job description, job specification, and evaluate related challenges in organizational contexts.
CLO 3	Apply and analyze the processes of recruitment and selection, including tests and interviews, and evaluate job changes such as transfer, promotion, demotion, and separation in organizational contexts.
CLO 4	Apply and analyze training and development processes, methods, and programmes, and evaluate emerging trends in organizational contexts.

Course Content			
Unit No.	Description	Weightage (%)	CLO(s)
1.	Human Resource Management: • HRM - its evolution, meaning, importance, objectives, functions & scope • Human resource department, its organization • Role, status and competences of HR manager • Computer Application in Human Resource Management • Challenges of HRM, Workforce diversity • Human Resource Information System	25%	CLO 1
2.	Human Resource Planning: • Concept of human resource planning, • Need and Importance	25%	CLO 2



	• Process of human resource planning • Problems in human resource planning • Job Specification – Concept and Objectives • Job Analysis – Significance and Process • Job Description, Job Specifications		
3.	Recruitment and Selection: • Recruitment – Meaning, Factors, Process and Sources • Selection – Input of selection, Selection process, Tests and interviews • Job Changes – Concept, Purposes, transfer, promotion, demotion and separation	25%	CLO 3
4.	Training and Development: • Concept, characteristics of effective training, nature, importance and needs • Training - process, objectives, policy, methods, plan and programme - Management Development – Concept, Significance and Process • Emerging Trends in Training and development	25%	CLO 4

Teaching-Learning Methodology	The course would be taught /learnt through ICT (e.g. Power Point Presentation, Audio-Visual Presentation), Lectures, Group Discussions, Quizzes, Assignments, Case Study and Browsing E- Resources.
-------------------------------	---

Internal and External Examination Evaluation

Sr. No.	Details of the Evaluation / Exam Pattern	50 Marks (%)
1	Class Test (at least one)	15 (30%)
2	Quiz (at least one)	15 (30%)
3	Active Learning	05 (10%)
4	Home Assignment	05 (10%)
5	Class Assignment	05 (10%)
6	Attendance	05 (10%)
Total Internal (%)		50 (100%)
Final Examination		50 (100%)

Notes:

- ❖ Multiple Choice Questions will be based on Bloom's Taxonomy Level 1 & 2.
- ❖ Class Test and Written Examination questions will be based on various levels of Bloom's Taxonomy.

CLO-PLO Matrix (Course Learning Outcomes-Programme Learning Outcomes)

CLO	PLO										
	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO6	PLO7	PLO8	PLO9	PLO10	PLO11
CLO 1	3	3	3	1	2	3	2	3	1	1	1
CLO 2	3	3	3	1	2	3	2	3	1	1	---
CLO 3	3	3	3	1	3	3	2	3	1	1	---
CLO 4	3	3	3	1	2	3	2	3	1	2	1

(Scale: 3: Strong, 2: Moderate, 1: Low, ---: No Correlation)

Suggested Learning Material Books:

Sr. No.	Title	Author(s)	Year / Edition	Publisher
1	Human Resource Management: Text and Cases	C. B. Gupta	2022, 19th Edition	Sultan Chand & Sons
2	Personnel and Human Resource Management	P. Subba Rao	2023, 5th Edition	Himalaya Publishing House
3	Human Resource and Personnel Management	K. Aswathappa	2017, 7th Edition	Tata McGraw-Hill Education
4	Personnel Management and Human Resources	C. S. Venkata Ratnam & B. K. Srivastava	2018, Revised Edition	TMPL (Tata McGraw-Hill Publishing Ltd.)
5	Human Resource Management	S. S. Khanka	2021, 1st Revised Edition	Sultan Chand & Sons
6	Personnel Management	C. B. Mamoria	2020, 28th Edition	Himalaya Publishing House
7	Human Resource Management	P. R. N. Sinha, S. P. Shekhar & Indu Bala	2020, 2nd Edition	Cengage Learning India
8	Human Resource Management: Concepts, Theories and Contemporary Practices	R. C. Sharma & Nipun Sharma	2022, 1st Edition	Routledge India

Online Resources (Open Sources)

Sr. No.	Description of Resource	Web Link
1	SWAYAM – Human Resource Management (Online course covering the fundamentals of Human Resource Management, including recruitment, training, performance appraisal, compensation, and employee relations.)	https://onlinecourses.swayam2.ac.in/e-learning/preview/cec21_mg06
2	SWAYAM – Managing Human Resources (12-week online course focusing on strategic HRM, talent management, performance management, leadership, and organizational development.)	https://onlinecourses.swayam2.ac.in/e-learning/preview/ini26_hs19



B. J. VANIJYA MAHAVIDYALAYA

(Autonomous)

(Grant-in-Aid)

(Affiliated to Sardar Patel University)

Vallabh Vidyanagar- 388 120, Dist. Anand, Gujarat, India

Accredited with CGPA of 2.78 on four-point scale at B++ Grade by NAAC

Syllabus as per the NEP 2020 with effect from June – 2026

Bachelor of Commerce (B. Com.)

Semester – I

Course Code	UBB1MAABK03	Title of the Course	Advanced Banking - I
Total Credits of the Course	04	Hours per week	04

Course Learning Outcomes: Having completed this course, the students will be able to	
CLO 1	Students will be able to understand the origin, definition, functions, and types of banks, along with analyzing the importance of banking in the Indian economy and the role of the Reserve Bank of India (RBI).
CLO 2	Students will be able to explain the structure, management, functions, and limitations of co-operative banking institutions including primary credit societies, district co-operative banks, state co-operative banks, and people's co-operative banks.
CLO 3	Students will be able to identify and evaluate various banking products and services such as retail banking, corporate banking, investment banking products, and demat accounts with security trading.
CLO 4	Students will be able to understand and apply procedures for opening and closing different types of bank accounts, KYC norms, and consumer protection mechanisms including grievance redressal in banking.

Course Content			
Unit No.	Description	Weightage (%)	CLO(s)
1.	Introduction of Banking: • Origin and Definition of Banking • Functions of Banks • Types of Banks: Central Bank, Commercial Banks, Investments Banks, Cooperative/ Rural Banks. • Importance of Banking in an Indian Economy • Role of Reserve Bank of India (RBI)	25%	CLO 1



2.	Co-operative Banking in India - Primary Co-operative credit societies - District Co-operative Banks and State cooperative Banks: their management, functions and limitations - People co- operative Bank: its management, functions and limitations	25%	CLO 2
3.	Banking Products and Services - Retail banking products: Savings, Current, Fixed Deposits, Loans, Credit Cards - Corporate banking services: Working capital, Term loans, Trade finance - Investment banking products: Bonds, Securities, IPOs, Mutual funds - Demat Accounts and Security Trading	25%	CLO 3
4.	Procedure of Opening and Closure of Accounts: - Procedure of Opening of Current Account, Savings Account and Fixed Deposit Account - Procedure of Closure of Current Account, Savings Account and Fixed Deposit Account. - Know Your Customer (KYC) Norms. - Consumer protection and grievance redressal in banking	25%	CLO 4

Teaching-Learning Methodology	The course would be taught /learnt through ICT (e.g. Power Point Presentation, Audio-Visual Presentation), Lectures, Group Discussions, Quizzes, Assignments, Case Study and Browsing E- Resources.
-------------------------------	---

Internal and External Examination Evaluation

Sr. No.	Details of the Evaluation / Exam Pattern	50 Marks (%)
1	Class Test (at least one)	15 (30%)
2	Quiz (at least one)	15 (30%)
3	Active Learning	05 (10%)
4	Home Assignment	05 (10%)
5	Class Assignment	05 (10%)
6	Attendance	05 (10%)
Total Internal (%)		50 (100%)
Final Examination		50 (100%)

Notes:

- ❖ Multiple Choice Questions will be based on Bloom's Taxonomy Level 1 & 2.
- ❖ Class Test and Written Examination questions will be based on various levels of Bloom's Taxonomy.

CLO-PLO Matrix (Course Learning Outcomes-Programme Learning Outcomes)

CLO	PLO										
	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO6	PLO7	PLO8	PLO9	PLO10	PLO11
CLO 1	3	2	2	2	1	2	1	2	1	1	1
CLO 2	3	2	2	2	1	2	1	2	1	1	---
CLO 3	3	3	3	2	1	2	1	3	1	1	---
CLO 4	3	3	2	2	2	2	2	3	1	1	---

(Scale: 3: Strong, 2: Moderate, 1: Low, ---: No Correlation)

Suggested Learning Material Books:

Sr. No.	Title	Author(s)	Year / Edition	Publisher
1	Principles and Practice of Banking	Indian Institute of Banking & Finance (IIBF)	2020, 5th Edition	Macmillan Education
2	Co-operative Banking in India	B. S. Raman	2012, 1st Edition	United Publishers
3	Co-operation in India	B. B. Sinha	2016, Revised Edition	Kitab Mahal
4	Financial Markets and Services	E. Gordon & K. Natarajan	2020, 12th Edition	Himalaya Publishing House
5	Practice and Law of Banking	K. L. Bansal	2019, 2nd Edition	Taxmann Publications Pvt. Ltd.
6	Principles of Banking Law	Ross Cranston	2016, 3rd Edition	Oxford University Press
7	Banking Theory, Law and Practice	K. P. M. Sundaram & P. N. Varshney	2014, 25th Edition	Sultan Chand & Sons

Online Resources (Open Sources)

Sr. No.	Description of Resource	Web Link
1	NPTEL – Banking and Financial Services (Online course covering banking principles, financial institutions, and banking operations.)	https://nptel.ac.in/courses/110105031
2	SWAYAM – Banking and Financial Management (Online course offered through the SWAYAM platform covering banking systems, financial management, and related concepts.)	https://onlinecourses.swayam2.ac.in/e-learning/preview/imb26_mg95
3	NPTEL – Banking, Financial Markets, and Financial Institutions (Course focusing on banking systems, financial	https://onlinecourses.nptel.ac.in/noc26_ec01/preview

	markets, and the role of financial institutions.)	
4	NPTEL – Financial Markets and Banking (Online course covering banking operations, financial services, and contemporary issues in the banking sector.)	https://onlinecourses.nptel.ac.in/noc26_mg32/preview



B. J. VANIJYA MAHAVIDYALAYA

(Autonomous)

(Grant-In-Aid)

(Affiliated to Sardar Patel University)

Vallabh Vidyanagar- 388 120, Dist. Anand, Gujarat, India

Accredited with CGPA of 2.78 on four-point scale at B++ Grade by NAAC

Syllabus as per the NEP 2020 with effect from June – 2026

Bachelor of Commerce (B.Com.)

Semester – I

Course Code	UBB1MIBOM01	Title of the Course	Business Organisation & Management
Total Credits of the Course	04	Hours per week	04

Course Learning Outcomes: Having completed this course, the students will be able to	
CLO 1	Apply and analyze management functions, principles, and roles to address organizational challenges and demonstrate leadership, decision-making, and problem-solving capabilities in real-life situations.
CLO 2	Evaluate and apply planning frameworks and decision-making techniques to develop strategic solutions and select optimal alternatives in dynamic business environments.
CLO 3	Analyze organizational structures and delegation processes to design effective organizational systems and justify authority relationships in various business contexts.
CLO 4	Evaluate controlling processes and apply modern control techniques to monitor performance, diagnose deviations, and implement corrective actions for organizational effectiveness.

Course Content			
Unit No.	Description	Weightage (%)	CLO(s)
1.	Introduction to Management: - Management Concept: Meaning, Definition and Importance - Managerial Functions and Levels of Management - Principles of Management and Modern Management Techniques - Managerial Roles & Skills and Challenges faced by today's Manager - Case Studies on Failure of Management Functions, Ethical Dilemma and Startup Growth Challenge	25%	CLO 1
2.	Planning & Decision Making: - Planning: Meaning and Definitions, Importance of Planning, Types of Plans, Process of Planning. - Decision Making: Meaning, Types, Factors affecting Decision Making, Modern Techniques of Decision Making, Steps in Decision Making Process	25%	CLO 2



	Case Studies on Poor Planning Failure, Strategic Planning Success, and Decision-Making Under Pressure		
3.	Organizing & Staffing: - Meaning and Importance - Steps for Organizing Process - Types of Organization: Linear, Functional, Linear and Staff - Delegation of Authorities: Meaning, Importance & Process - Difference between Centralization & Decentralization - Case Studies on Delegation Failure, Centralization & Decentralization and Organizational Structure Change Staffing: Meaning, Purpose of staffing, Overview of Recruitment & Selection process.	25%	CLO 3
4.	Directing & Controlling: Directing: - Meaning, Qualities of a good leader, Leadership styles (Autocratic, Democratic and Free Rein) Controlling: - Concept of Controlling - Importance of Controlling - Controlling Process and Modern Techniques of Controlling - Case Studies on Successful Control System and Production Control Failure - Role Play on Manager vs Employee (Control Conflict)	25%	CLO 4

Teaching-Learning Methodology	The course would be taught /learnt through ICT (e.g. Power Point Presentation, Audio-Visual Presentation), Lectures, Group Discussions, Quizzes, Assignments, Case Study and Browsing E- Resources.
-------------------------------	---

Internal and External Examination Evaluation

Sr. No.	Details of the Evaluation / Exam Pattern	50 Marks (%)
1	Class Test (at least one)	15 (30%)
2	Quiz (at least one)	15 (30%)
3	Active Learning	05 (10%)
4	Home Assignment	05 (10%)
5	Class Assignment	05 (10%)
6	Attendance	05 (10%)
Total Internal (%)		50 (100%)
Final Examination		50 (100%)

Notes:

- ❖ Multiple Choice Questions will be based on Bloom's Taxonomy Level 1 & 2.
- ❖ Class Test and Written Examination questions will be based on various levels of Bloom's Taxonomy.

CLO-PLO Matrix (Course Learning Outcomes-Programme Learning Outcomes)

CLO	PLO										
	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7	PLO 8	PLO 9	PLO 10	PLO 11
CLO 1	3	3	3	2	2	3	2	3	1	1	---
CLO 2	3	3	3	2	2	3	2	3	1	2	---
CLO 3	3	3	3	1	2	3	2	3	1	1	---
CLO 4	3	3	3	2	2	3	2	3	1	2	---

(Scale: 3: Strong, 2: Moderate, 1: Low, ---: No Correlation)

Suggested Learning Material Books:

Sr. No.	Title	Author(s)	Year / Edition	Publisher
1	Human Resource and Personnel Management	K. Aswathappa	2017, 8th Edition	McGraw Hill Education
2	Business Organization and Management	C. R. Basu	2012, Revised Edition	McGraw Hill Education
3	Management Today: Principles and Practice	Burton Gene & M. Thakur	2013, 1st Edition	Tata McGraw Hill
4	Business Organization and Management	T. N. Chhabra	2014, Revised Edition	Sun India Publications
5	Human Resource Management	C. B. Gupta	2014, Revised Edition	Mayur Paperbacks
6	Business Organization and Management	V. K. Kaul	2016, Revised Edition	Pearson Education
7	Human Resource Management	S. S. Khanka	2015, Revised Edition	S. Chand & Company Ltd.

Online Resources (Open Sources)

Sr. No.	Description of Resource	Web Link
1	SWAYAM – MOOCs on Business Organisation and Management (Online courses covering principles of management, business organization, planning, organizing, staffing, directing, and controlling.)	https://swayam.gov.in
2	Saylor Academy – Principles of Management (Open educational resource covering the fundamentals of management, organizational structure, leadership, and decision-making.)	https://saylordotorg.github.io/text_principles-of-management-v1.1/
3	OpenStax – Principles of Management (Free online textbook covering management theories, functions, organizational behaviour, and leadership.)	https://openstax.org/details/books/principles-management
4	Brain Kart – Management Concepts and Organizational Behaviour (Educational resource on	https://arts.brainkart.com/subject/management-concepts---organisational-behaviour-3/

	management concepts, decision-making, and organizational behaviour.)	
5	Management.org – Organizing in Management (Comprehensive online resource covering management functions, organizational structure, leadership, planning, and human resource management.)	https://management.org/management/index.htm
6	Zain Books – Essentials of Management (Free online study material covering principles, functions, and practices of management.)	https://www.zainbooks.com/books/human-resource-management/human-resource-management1_2_essentials-of-management.html



B. J. VANIJYA MAHAVIDYALAYA

(Autonomous) (Grant-In-Aid)

(Affiliated to Sardar Patel University)

Vallabh Vidyanagar- 388 120, Dist. Anand, Gujarat, India

Accredited with CGPA of 2.78 on four-point scale at B++ Grade by NAAC

Syllabus as per the NEP 2020 with effect from June – 2026

Bachelor of Commerce (B.Com.)

Semester – I

Course Code	UBB1MDBMS01	Title of the Course	Business Mathematics and Statistics-I
Total Credits of the Course	04	Hours per week	04

Course Learning Outcomes: Having completed this course, the students will be able to	
CLO 1	Analyse and apply concepts of set theory and determinants to solve logical, algebraic and basic system-based problems relevant to business decision contexts.
CLO 2	Apply matrix operations and evaluate solutions of linear equations (two and three variables) to interpret and solve business-related quantitative problems.
CLO 3	Analyse and compute various measures of central tendency to interpret data and support informed decision-making in commerce.
CLO 4	Evaluate variability in data using appropriate measures of dispersion and interpret consistency and reliability for business analysis.

Course Content			
Unit No.	Description	Weightage (%)	CLO(s)
1.	Set Theory and Determinant: Set Theory: Sets, Subsets, Equality of two sets, null set, universal set, power set, complements of a set, union and intersection of sets, difference of two sets. Venn Diagram (Concept only), Laws of algebra of sets, De 'Morgan laws and Cartesian Product of two sets. Applications of set theory in commerce. Determinant: Meaning of 2×2 Determinant, Expansion of third order determinant, properties of determinant (without proof), Cramer's Method for solving system of linear equations (For two variables only)	25%	CLO 1
2.	Matrix: Definitions of matrix, Type of matrices: Row matrix, Column Matrix, Square Matrix, Null Matrix, Transpose of Matrix, Symmetric Matrix, Skew symmetric Matrix, Diagonal Matrix, Scalar Matrix, Identity Matrix, Adjoin of Matrix, Inverse of Matrix, Addition, Subtraction, Scalar product and Multiplication of Matrices, Solution of linear equations for two and three variables. Applications of Matrix in Commerce	25%	CLO 2



3.	Measures of Central Tendency: Introduction to Statistics, Merits and demerits of Statistics, Meaning of Measure of central Tendency, Characteristics of Ideal measures of central Tendency, Definition and calculation of mean, Median Mode Quartiles Deciles and Percentiles, Combined Mean	25%	CLO 3
4.	Measures of Dispersions: Meaning of Measure of dispersion, Characteristics of Ideal measure of dispersion, Definition and calculation of Range, Quartiles Deviation, Standard Deviation, Variance, Coefficient of Variance (CV), Relative measures of dispersion	25%	CLO 4

Teaching-Learning Methodology	The course would be taught /learnt through ICT (e.g. Power Point Presentation, Audio-Visual Presentation), Lectures, Group Discussions, Quizzes, Assignments, Case Study and Browsing E- Resources.
--------------------------------------	---

Internal and External Examination Evaluation

Sr. No.	Details of the Evaluation / Exam Pattern	50 Marks (%)
1	Class Test (at least one)	15 (30%)
2	Quiz (at least one)	15 (30%)
3	Active Learning	05 (10%)
4	Home Assignment	05 (10%)
5	Class Assignment	05 (10%)
6	Attendance	05 (10%)
Total Internal (%)		50 (100%)
Final Examination		50 (100%)

Notes:

- ❖ Multiple Choice Questions will be based on Bloom's Taxonomy Level 1 & 2.
- ❖ Class Test and Written examination questions will be based on various levels of Bloom's Taxonomy.

CLO-PLO Matrix (Course Learning Outcomes-Programme Learning Outcomes)

CLO	PLO										
	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8	PLO9	PLO10	PLO11
CLO1	1	2	2	2	–	1	–	–	1	–	–
CLO2	1	2	2	2	–	2	–	–	1	–	–
CLO3	1	2	2	2	–	2	–	–	1	1	–
CLO4	1	2	2	2	–	2	–	–	1	1	–

(Scale: 3: Strong, 2: Moderate, 1: Low, ---: No Correlation)

Suggested Learning Material Books:

Sr. No.	Title	Author(s)	Year / Edition	Publisher
1	Statistics: Theory, Methods and Applications	D. C. Sancheti & V. K. Kapoor	2010 7th Edition	Sultan Chand & Sons, New Delhi
2	Business Mathematics	V. K. Kapoor	1991 Revised Edition	Sultan Chand & Sons, New Delhi
3	Business Mathematics	R. S. Soni	2009	Pitamber Publishing House



4	Business Mathematics	Trivedi & Trivedi	2011	Pearson India Limited, New Delhi
5	Business Statistics	Dr. P. C. Tulsian	2010 2nd Edition	S. Chand Publishing, New Delhi
6	Business Statistics	H. R. Vyas	2017 1st Edition	B. S. Shah Publication, Ahmedabad
7	Statistics for Management	Richard I. Levin & David S. Rubin	2011 7th Edition	Pearson India, New Delhi
8	Business Statistics: For Contemporary Decision Making	Ken Black	2023 11th Edition	John Wiley & Sons

Online Resources (Open Sources)

Sr. No.	Description of Resource	Web Link
1	AtoZmath – Online resource for learning Business Mathematics, Statistics, formulas, solved examples, and practice problems	https://atozmath.com/default.aspx
2	INFLIBNET e-PG Pathshala – E-learning resources on Mathematics, Statistics, and related subjects for higher education	https://epgp.inflibnet.ac.in
3	SWAYAM MOOC Courses – Online courses in Mathematics and Statistics offered by the Government of India	https://swayam.gov.in



B. J. VANIJYA MAHAVIDYALAYA

(Autonomous)

(Grant-in-Aid)

(Affiliated to Sardar Patel University)

Vallabh Vidyanagar- 388 120, Dist. Anand, Gujarat, India

Accredited with CGPA of 2.78 on four-point scale at B++ Grade by NAAC

Syllabus as per the NEP 2020 with effect from June – 2026

Bachelor of Commerce (B. Com.)

Semester – I

Course Code	UBB1MDSPT02	Title of the Course	Secretarial Practice–I
Total Credits of the Course	04	Hours per week	04

Course Learning Outcomes: Having completed this course, the students will be able to	
CLO 1	Demonstrate understanding of business organizations, company law, corporate governance, and regulatory framework governing companies.
CLO 2	Analyze corporate management practices, legal compliance issues, and organizational decision-making processes.
CLO 3	Apply managerial, administrative, and secretarial skills required in corporate offices, company administration, and governance systems.
CLO 4	Evaluate ethical and legal responsibilities of company management including promoters, directors and company secretaries, and prepare and present formal corporate documents such as notices, agendas, resolutions and minutes effectively.

Course Content			
Unit No.	Description	Weightage (%)	CLO(s)
1.	Company: • Meaning and Definition of Company • Features of Company • Provision of companies Act -2013 • Types of Company from the point of view Incorporation, Liabilities, Nationality & Public interest • Procedure of Formation of Company • Advantages & Disadvantages • Procedure to convert Private Limited Company in to Public Limited Company & Public Limited Company in to Private Limited Company	25%	CLO 1



2.	Company Management: (A) Promoters of Public Limited Company: • Meaning and functions of Promoters • Preliminary Contract • Liabilities of Promoters (B) Director: • Position of Director • Qualification and Disqualification of Director • Appointment of Director • Duties and powers of Director • Managing Director - Qualification and Appointment	25%	CLO 2
3.	Secretary: • Meaning of Secretary • Types of Secretaries • Qualities and legal qualification of Company Secretary • Duties and powers of Company Secretary • Liabilities of Company Secretary	25%	CLO 3
4.	Company's Meetings: • Meaning of Meeting • Needs of Meeting • Types of Meeting (Statutory Meetings, Annual General Meeting, Extra Ordinary General Meeting) • Secretary duties regarding meetings • Notice, Agenda, Quorum, Proxy, Resolution, Minutes	25%	CLO 4

Teaching-Learning Methodology	The course would be taught /learnt through ICT (e.g. Power Point Presentation, Audio-Visual Presentation), Expert Lectures, Group Discussions, Quizzes, Assignments, Case Study and Browsing E- Resources.
-------------------------------	--

Internal and External Examination Evaluation

Sr. No.	Details of the Evaluation / Exam Pattern	50 Marks (%)
1	Class Test (at least one)	15 (30%)
2	Quiz (at least one)	15 (30%)
3	Active Learning	05 (10%)
4	Home Assignment	05 (10%)
5	Class Assignment	05 (10%)
6	Attendance	05 (10%)
Total Internal (%)		50 (100%)
Final Examination		50 (100%)

Notes:

- ❖ Multiple Choice Questions will be based on Bloom's Taxonomy Level 1 & 2.
- ❖ Class Test and Written Examination questions will be based on various levels of Bloom's Taxonomy.

CLO-PLO Matrix (Course Learning Outcomes-Programme Learning Outcomes)

CLO	PLO										
	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO6	PLO7	PLO8	PLO9	PLO10	PLO11
CLO 1	3	2	2	1	1	2	2	2	---	1	---
CLO 2	3	2	3	1	1	3	2	2	1	1	---
CLO 3	3	3	2	1	2	2	2	3	1	1	---
CLO 4	3	3	3	1	3	3	3	3	1	2	---

(Scale: 3: Strong, 2: Moderate, 1: Low, ---: No Correlation)

Suggested Learning Material Books:

Sr. No.	Title	Author(s)	Year / Edition	Publisher
1	Modern Indian Company Law	M. C. Kuchhal	2022, Revised Edition	Book Depot Publishers
2	Manual of Secretarial Practice	B. N. Tondon	2021, Revised Edition	S. Chand & Company Ltd.
3	A Textbook of Company Law	P. P. S. Gogna	2022, Revised Edition	S. Chand & Company Ltd.
4	Office Management	R. K. Chopra	2020, Revised Edition	Himalaya Publishing House
5	A Textbook of Office Management	William H. Leffingwell & Edwin M. Robinson	2019, Reprint Edition	Tata McGraw Hill Education
6	Company Law	G. K. Kapoor & Sanjay Dhamija	2023, Revised Edition	Bharat Law House
7	Corporate Laws	Avtar Kumar	2022, Revised Edition	Indian Book House
8	Corporate Laws	R. Chadha & S. Chadha	2021, Revised Edition	Scholar Tech Press
9	Introduction to Company Law	Avtar Singh	2023, Revised Edition	Eastern Book Company
10	A Guide to the Companies Act	A. Ramaiya	2023, 20th Edition	LexisNexis Butterworths Wadhwa
11	Manual of Companies Act, Corporate Laws and SEBI Guidelines	Bharat Law House (Editorial Board)	2023, Revised Edition	Bharat Law House

Online Resources (Open Sources)

Sr. No.	Description of Resource	Web Link
1	SWAYAM – Company Law and Corporate Governance (Online course covering the Companies Act, corporate governance, legal compliance, directors' duties, and corporate management.)	https://onlinecourses.swayam2.ac.in/e-learning/preview/imb26_mgl11
2	UGC e-PG Pathshala (INFLIBNET) – Commerce and Management e-Content (Online learning modules covering Company Law, Corporate Laws, Business Law, Corporate Governance, and related commerce subjects.)	https://epgp.inflibnet.ac.in/Home/ViewSubject?catid=ZzUApmBk4i7kYctp+aiPlw==



B. J. VANIJYA MAHAVIDYALAYA

(Autonomous)

(Grant-in-Aid)

(Affiliated to Sardar Patel University)

Vallabh Vidyanagar- 388 120, Dist. Anand, Gujarat, India

Accredited with CGPA of 2.78 on four-point scale at B++ Grade by NAAC

Syllabus as per the NEP 2020 with effect from June – 2026

Bachelor of Commerce (B. Com.)

Semester – I

Course Code	UBB1SEEST01	Title of the Course	Environmental Studies
Total Credits of the Course	02	Hours per week	02

Course Learning Outcomes: Having completed this course, the students will be able to	
CLO 1	Identify and classify different types of environmental pollution such as air, water, soil, marine, and noise pollution.
CLO 2	Examine the relationship between environment and human health, including major water-related diseases.

Course Content			
Unit No.	Description	Weightage (%)	CLO(s)
1.	Environmental Pollution • Causes, Effects and Measures to control • Air pollution • Water pollution • Soil Pollution • Marine pollution • Noise pollution	25%	CLO 1
2.	Human Population and the Environment • Trends of Population growth in India • Population explosion and the environment, Population policy • Effects Urbanization on the Environment • Environment and Human Health • Water related diseases • Major people's Movements for the conservation of air, water, land and forests after independence	25%	CLO 2

Teaching-Learning Methodology	The course would be taught /learnt through ICT (e.g. Power Point Presentation, Audio-Visual Presentation), Lectures, Group Discussions, Quizzes, Assignments, Case Study and Browsing E- Resources.
-------------------------------	---



Internal and External Examination Evaluation

Sr. No.	Details of the Evaluation / Exam Pattern	25 Marks (%)
1	Class Test (at least one)	10 (40%)
2	Quiz (at least one)	05 (20%)
3	Active Learning	---
4	Home Assignment	05 (20%)
5	Class Assignment	---
6	Attendance	05 (20%)
Total Internal (%)		25 (100%)
Final Examination		25 (100%)

Notes:

- ❖ Multiple Choice Questions will be based on Bloom's Taxonomy Level 1 & 2.
- ❖ Class test and written examination questions will be based on various levels of Bloom's Taxonomy.

CLO-PLO Matrix (Course Learning Outcomes-Programme Learning Outcomes)

CLO	PLO										
	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO6	PLO7	PLO8	PLO9	PLO10	PLO11
CLO 1	1	1	1	---	1	2	2	---	1	1	3
CLO 2	1	1	2	---	1	3	3	---	1	1	3

(Scale: 3: Strong, 2: Moderate, 1: Low, ---: No Correlation)

Suggested Learning Material Books:

Sr. No.	Title	Author(s)	Year / Edition	Publisher
1	Environmental Studies	B. K. Bhatt, M. C. Patel & T. G. Gohil	N.D.	Popular Publication
2	Environmental Studies	S. K. Dhameja	N.D.	S. K. Kataria & Sons
3	Introduction to Environmental Studies	C. K. Sharma	N.D. Revised Edition	Vrinda Publications Pvt. Ltd.
4	Environmental Science	G. Tyler Miller Jr.	1997 6th Edition	Wadsworth Publishing
5	Global Environmental Challenges: Transitions to a Sustainable World	James Gustave Speth	N.D. 1st Edition	Orient Longman
6	Textbook of Environmental Studies for Undergraduate Courses	Erach Bharucha	2021 3rd Edition	Universities Press (India) Pvt. Ltd.

Online Resources (Open Sources)

Sr. No.	Description of Resource	Web Link
1	INFLIBNET e-PG Pathshala – Learning resource on Environmental Pollution covering sources, types, impacts, and control measures	https://ebooks.inflibnet.ac.in/geop08/chapter/environmental-pollution/
2	eGyanKosh (IGNOU) – Study material on Environmental Studies and related environmental concepts	https://egyankosh.ac.in/bitstream/123456789/16265/1/Unit-15.pdf



B. J. VANIJYA MAHAVIDYALAYA

(Autonomous)

(Grant-in-Aid)

(Affiliated to Sardar Patel University)

Vallabh Vidyanagar- 388 120, Dist. Anand, Gujarat, India

Accredited with CGPA of 2.78 on four-point scale at B++ Grade by NAAC

Syllabus as per the NEP 2020 with effect from June – 2026

Bachelor of Commerce (B.Com.)

Semester – I

Course Code	UBB1SEOMT02	Title of the Course	Office Management
Total Credits of the Course	02	Hours per week	02

Course Learning Outcomes: Having completed this course, the students will be able to	
CLO 1	To describe and analyze office management concepts, including functions, importance, modern office structure, and the role of an office manager.
CLO 2	To acquire and apply filing and indexing systems, including classification methods and computerized record management.

Course Content			
Unit No.	Description	Weightage (%)	CLO(s)
1.	Introduction • Meaning of office. • Functions of office – primary and administrative management functions • Importance of office, • Modern office and its principal departments and their functions. • Duties of the office manager, his role, qualities and essential qualifications.	25%	CLO 1
2.	Filing and Indexing • Filing: • Meaning and importance of filing • Essential of good filing system • Centralization of Office services Vs Decentralization • System of classification • Methods of filing and filing equipment, weeding of old records • Computerized Filing System • Indexing: • Meaning and need for indexing • Essentials of a good indexing system • Selection of suitable indexing systems • Various types of indexing	25%	CLO 2



Teaching-Learning Methodology	The course would be taught /learnt through ICT (e.g. Power Point Presentation, Audio-Visual Presentation), Lectures, Group Discussions, Quizzes, Assignments, Case Study and Browsing E- Resources.
-------------------------------	---

Internal and External Examination Evaluation

Sr. No.	Details of the Evaluation/Exam Pattern	50 Marks (%)
1	Class Test (at least one)	10(40%)
2	Quiz (at least one)	05(20%)
3	Active Learning	-----
4	Home Assignment	05(20%)
5	Class Assignment	-----
6	Attendance	05(20%)
Total Internal (%)		25(100%)
Final Examination		25(100%)

Notes:

- ❖ Multiple Choice Questions will be based on Bloom's Taxonomy Level 1 & 2.
- ❖ Class Test and Written Examination questions will be based on various levels of Bloom's Taxonomy.

CLO-PLO Matrix (Course Learning Outcomes-Programme Learning Outcomes)

CLO	PLO										
	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO6	PLO7	PLO8	PLO9	PLO10	PLO11
CLO 1	3	2	2	1	1	2	1	2	---	1	---
CLO 2	3	3	2	1	1	2	1	3	1	1	---

Scale: 3: Strong, 2: Moderate, 1: Low, ---: No Correlation)

Suggested Learning Material Books:

Sr. No.	Title	Author(s)	Year / Edition	Publisher
1	Secretarial Practice	Dr. H. G. Vohra & Shri S. G. Vahora	2022, Revised Edition	Garg Publication, Ahmedabad
2	Principles of Office Management	R. C. Bhatia	2019, Revised Edition	Lotus Press, New Delhi
3	Textbook of Office Management	William H. Leffingwell & Edwin M. Robinson	2019, Reprint Edition	Tata McGraw-Hill Education
4	Office Management and Control	George R. Terry	2018, Reprint Edition	Richard D. Irwin Inc.
5	Karyalaya Prabandh (Office Management)	Ghosh & Aggarwal	2021, Revised Edition	Sultan Chand & Sons
6	Office Management and Commercial Correspondence	B. Duggal	2020, Revised Edition	Kitab Mahal Publishers

Online Resources (Open Sources)

Sr. No.	Description of Resource	Web Link
1	SWAYAM – Office Management and Secretarial Practice (Online course covering office management, office procedures, secretarial practices, communication, records management, and office administration.)	https://onlinecourses.swayam2.ac.in/nou24_mg11/
2	SWAYAM – Government of India MOOCs Platform (Online courses in Commerce, Management, Office Management, Business Communication, Human Resource Management, and other related subjects.)	https://www.swayam.gov.in/



B. J. VANIJYA MAHAVIDYALAYA

(Autonomous)

(Grant-in-Aid)

(Affiliated to Sardar Patel University)

Vallabh Vidyanagar- 388 120, Dist. Anand, Gujarat, India

Accredited with CGPA of 2.78 on four-point scale at B++ Grade by NAAC

Syllabus as per the NEP 2020 with effect from June – 2026

Bachelor of Commerce (B. Com.)

Semester – I

Course Code	UBB1VAIKS01	Title of the Course	Introduction to Indian Knowledge Systems
Total Credits of the Course	02	Hours per week	02

Course Learning Outcomes: Having completed this course, the students will be able to	
CLO 1	Students will be able to investigate the essence of Bhartiya spirituality as expressed through the four spiritual paths and Shastric philosophy of life, along with its reflections in lifestyle and an overview of diverse Indian Knowledge Systems, and evaluate its deeper role in nurturing unity and appreciating the timeless significance of Indian Knowledge Systems.
CLO 2	Analyze governance and public administration principles in the Arthashastra, leadership concepts in Bhartiya scriptures, ethical dimensions of Artha and Dharma, and Ayurvedic health principles, and integrate these perspectives to construct a multidisciplinary framework for contemporary professional application.

Course Content		
Unit No.	Description	Weightage (%)
1.	Spiritual Bharat and Introduction to IKS - Bhartiya Concept of Spirituality: Gyaan Marg, Bhakti Marg, Karma Marg, Yoga Marg - Bhartiya Spiritual Thinking Leading to Unity - Bhartiya Philosophy of Life Derived from Shastras and Its Implications for Bhartiya Life Style - Introduction to IKS and Its Importance - Overview of Various Indian Knowledge Systems	50%
2.	Multidisciplinary Perspectives of Indian Knowledge Systems - Governance and Public Administration in the Arthashastra - Concept of Leadership in Bhartiya Scriptures: Bhagavad Gita, Ramayana, and Mahabharata - Artha and Dharma: Foundations of Ethical Decision-Making in Business Practices - Principles of Ayurveda for Holistic Health and Preventive Care - Relevance of Indian Knowledge Systems in the Contemporary Professional World	50%



Teaching-Learning Methodology	The course would be taught /learnt through ICT (e.g. Power Point Presentation, Audio-Visual Presentation), Lectures, Group Discussions, Quizzes, Assignments, Case Study and Browsing E- Resources.
-------------------------------	---

4Internal and External Examination Evaluation

Sr. No.	Details of the Evaluation / Exam Pattern	50 Marks (%)
1	Class Test (at least one)	10 (40%)
2	Quiz (at least one)	05 (20%)
3	Active Learning	---
4	Home Assignment	05 (20%)
5	Class Assignment	---
6	Attendance	05 (20%)
Total Internal (%)		25 (100%)
Final Examination		25 (100%)

Notes:

- ❖ Multiple Choice Questions will be based on Bloom's Taxonomy Level 1 & 2.
- ❖ Class Test and Written Examination questions will be based on various levels of Bloom's Taxonomy.

CLO-PLO Matrix (Course Learning Outcomes-Programme Learning Outcomes)

CLO	PLO										
	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO6	PLO7	PLO8	PLO9	PLO10	PLO11
CLO 1	2	1	2	---	2	2	3	2	2	2	2
CLO 2	2	2	3	---	2	3	3	2	2	2	2

(Scale: 3: Strong, 2: Moderate, 1: Low, ---: No Correlation)

Suggested Learning Material Books:

Sr. No.	Title	Author(s)	Year / Edition	Publisher
1	Introduction to Indian Knowledge System: Concepts and Applications	B. Mahadevan, V. R. Bhat & N. Pavana R.	2023, 1st Edition	PHI Learning Private Limited
2	IKS: The Knowledge System of Bharata	B. C. Chauhan	2023, 1st Edition	Garuda Prakashan
3	Indian Philosophy	Sarvepalli Radhakrishnan	2008, Oxford India Edition (Reprint)	Oxford University Press
4	The Spiritual Life and Culture of India	A. Patra	2012, 1st Edition	Oxford University Press
5	Bhagavad Gita as It Is	A. C. Bhaktivedanta Swami Prabhupada	1983, Revised & Enlarged Edition	The Bhaktivedanta Book Trust

6	The Arthashastra (Translated by L. N. Rangarajan)	Kautilya; Translated by L. N. Rangarajan	1992, Penguin Classics Edition	Penguin Books
7	Ayurveda: The Science of Self-Healing	Vasant Lad	1984, 1st Edition	Lotus Press
8	Ramayana	C. Rajagopalachari (Rajaji)	1957, 1st Edition	Bharatiya Vidya Bhavan
9	Mahabharata	C. Rajagopalachari (Rajaji)	1958, 1st Edition	Bharatiya Vidya Bhavan
10	Ayurveda: Nature's Medicine	David Frawley & Subhash Ranade	2001, 1st Edition	Lotus Press
11	Corporate Chanakya: Successful Management the Chanakya Way	Radhakrishnan Pillai	2010, 1st Edition	Jaico Publishing House

Online Resources (Open Sources)

Sr. No.	Description of Resource	Web Link
1	SWAYAM – Indian Knowledge System (IKS): Concepts and Applications (Online course offered by the Indian Institute of Management Bangalore covering the philosophy, principles, and applications of the Indian Knowledge System.)	https://onlinecourses.swayam2.ac.in/imb25_mg108/preview
2	Indian Knowledge Systems (Vol. 1) by Kapil Kapoor & A. K. Singh (Published by the Indian Institute of Advanced Study; comprehensive reference on Indian Knowledge Systems, philosophy, education, science, and culture.)	https://iks.iitgn.ac.in/wp-content/uploads/2016/01/Indian-Knowledge-Systems-Kapil-Kapoor.pdf
3	Sanskriti Magazine – Traditional Knowledge Systems of India (Educational resource describing India's traditional systems of knowledge, including Vedas, Ayurveda, Yoga, astronomy, mathematics, and cultural heritage.)	https://www.sanskritimagazine.com/india/traditional-knowledge-systems-of-india/
4	Explore Indian Trails – Vedas, Upanishads and Puranas: How Ancient India Shaped Spiritual Wisdom for Every Mind (Educational article explaining the significance of ancient Indian scriptures and their contribution to Indian Knowledge Systems.)	https://exploreindiantrails.com/vedas-upanishads-and-puranas-how-ancient-india-shaped-spiritual-wisdom-for-every-mind/



B. J. VANIJYA MAHAVIDYALAYA

(Autonomous)

(Grant-in-Aid)

(Affiliated to Sardar Patel University)

Vallabh Vidyanagar- 388 120, Dist. Anand, Gujarat, India

Accredited with CGPA of 2.78 on four-point scale at B++ Grade by NAAC

Syllabus as per the NEP 2020 with effect from June – 2026

Bachelor of Commerce (B. Com.)

Semester – I

Course Code	UBB1VAAYU02	Title of the Course	Ayurveda
Total Credits of the Course	02	Hours per week	02

Course Learning Outcomes: Having completed this course, the students will be able to

CLO 1	Analyze the foundational principles of Ayurveda, including its Vedic origins, key concepts from the Charaka Samhita, Tridosha theory and its effects on the body, holistic healthcare approach, psychosomatic aspects of health, and basic diagnosis and treatment.
CLO 2	Evaluate the role of Ayurvedic lifestyle management, including water, food and digestion, Sattva–Rajas–Tamas as qualities of a person, healthcare practices, and contributions of Vagbhata and Madhava in promoting health and well-being.

Course Content

Unit No.	Description	Weightage (%)	CLO(s)
1.	Foundations of Ayurveda - Ayurveda as a Subsystem of the Atharvaveda and Rigveda - Definition and meaning of Ayurveda: Key Points from the Charaka Samhita - Concept of Tridosha and Its Effects on the Body; Concept of Holistic Healthcare; Psychosomatic Aspects of Health; and Brief Overview of Diagnosis and Treatment in Ayurveda	50%	CLO 1
2.	Ayurveda for Lifestyle and Health Management - Lifestyle Management through Ayurveda - Water, Food, and Digestion-Related Aspects - Sattva, Rajas, and Tamas: Qualities of a Person - Healthcare through Ayurveda - Brief Contributions of Vagbhata and Madhava	50%	CLO 2

Teaching-Learning Methodology	The course would be taught /learnt through ICT (e.g. Power Point Presentation, Audio-Visual Presentation), Lectures, Group Discussions, Quizzes, Assignments, Case Study and Browsing E- Resources.
-------------------------------	---



Internal and External Examination Evaluation

Sr. No.	Details of the Evaluation / Exam Pattern	50 Marks (%)
1	Class Test (at least one)	10 (40%)
2	Quiz (at least one)	05 (20%)
3	Active Learning	---
4	Home Assignment	05 (20%)
5	Class Assignment	---
6	Attendance	05 (20%)
Total Internal (%)		25 (100%)
Final Examination		25 (100%)

Notes:

- ❖ Multiple Choice Questions will be based on Bloom's Taxonomy Level 1 & 2.
- ❖ Class Test and Written Examination questions will be based on various levels of Bloom's Taxonomy.

CLO-PLO Matrix (Course Learning Outcomes-Programme Learning Outcomes)

CLO	PLO										
	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO6	PLO7	PLO8	PLO9	PLO10	PLO11
CLO 1	2	1	2	---	1	2	3	1	2	2	2
CLO 2	2	2	2	---	1	2	3	2	2	2	3

(Scale: 3: Strong, 2: Moderate, 1: Low, ---: No Correlation)

Suggested Learning Material Books:

Sr. No.	Title	Author(s)	Year / Edition	Publisher
1	Charaka Samhita (Translated by P. V. Sharma)	Charaka; Translated by P. V. Sharma	2017, Revised Edition	Chaukhambha Orientalia
2	Ayurveda: The Science of Self-Healing	Vasant Lad	1984, 1st Edition	Motilal Banarsidass Publishers Pvt. Ltd.
3	Prakriti: Your Ayurvedic Constitution	Robert E. Svoboda	1998, Revised Edition	Lotus Press
4	Basic Principles of Ayurveda	K. R. Srikantha Murthy	2008, 1st Edition	Chaukhambha Orientalia

Online Resources (Open Sources)

Sr. No.	Description of Resource	Web Link
1	Kishore, P. (1981). Clinical Research in Ayurveda: An Overview. Ancient Science of Life. A scholarly article providing an overview of clinical research methodologies, evidence, and applications in Ayurveda. Available through the PubMed database.	https://pubmed.ncbi.nlm.nih.gov/22556472/