

VANITA VISHRAM WOMEN'S UNIVERSITY
SCHOOL OF COMMERCE AND BUSINESS MANAGEMENT
DEPARTMENT OF COMMERCE



VANITA VISHRAM
WOMEN'S UNIVERSITY
— SURAT —

BACHELOR OF COMMERCE (B.Com.)
HONOURS PROGRAMME
In
FINANCIAL ACCOUNTING & AUDITING
under Learning Outcomes-based Curriculum Framework
(LOCF)
for Under Graduate (UG) Education

SEMESTER 1
Core Courses (CC), Skill Enhancement Courses (SEC),
Generic Elective Courses (GE), Ability Enhancement Compulsory
Course(AECC)

Syllabus applicable to the students of
B.Com. (Hons.)
w.e.f. the Academic Year 2021-2022
Vanita Vishram Women's University

School of Commerce and Business Management
Course Code: CO11010
B.Com. (Hons.) Semester: I
Core Course: Financial Accounting-I
Credit: 6
w.e.f. AY 2021-22

Objectives:

To help learners to

- Generate awareness regarding the entire process of accounting.
- Understand the procedure of winding up of a partnership firm.
- Have an idea about the accounting systems followed in different types of businesses.
- Understand the need and importance of Accounting Standards for maintaining uniformity in disclosure of accounts.

Course Content:

Module	Course Contents	Weightage
(1)	Introduction to Accounting & Financial Statements <ul style="list-style-type: none"> • Meaning, Characteristics, Functions, Advantages and Limitations of Accounting • Accounting as an Information system • Users of Financial Accounting Information and their needs • Basis of Accounting and rules of debit and credit. • Types of Accounts • Branches of Accounting • Accounting Concept and Conventions 	15%
(2)	Dissolution of a Partnership Firm (Including modes of dissolution of partnership firm as per Garner V/s. Murray Decision)	25%
(3)	Departmental Accounts <ul style="list-style-type: none"> • Introduction • Basis of allocation of common expenditure • Inter corporate transfer • Preparation of Departmental Accounts (Practical) 	25%
(4)	Indian Accounting Standards (IAS) <ul style="list-style-type: none"> • Meaning and Importance of Accounting Standards • Accounting Standard Board • Accounting Standards in India (List only) • IAS 1: Disclosure of Accounting Policies • IAS 2: Valuation of Inventories • IAS 9: Revenue Recognition 	15%
(5)	Practical & Assignment <ul style="list-style-type: none"> • Presentation • Project work based on field trip 	20%

	<ul style="list-style-type: none"> • Quiz based on Videos/ Guest lecture of resource Person 	
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Reference Books:

Sr. No.	Title	Author/s	Publication
1	Modern Accountancy Vol. I & II	M. Hanif A Mukherji	MC Graw Hill Education (India) Private Limited
2	Financial Accounting	Gupta. R. L and Radhaswamy M.	Sultan Chand and Sons, New Delhi
3	Financial Accounting	Mongo J. R., Ahuja Girish and Sehgal Ashok	Mayur Paper Back, Noida
4	Advanced Accountancy	Shukla M. C., Grewal T. S. and Gupta S. C.	S. Chand & Co. New Delhi.
5	Advanced Accountancy	Xavier	Tata McGraw Hill
6	Students' Guide to Accounting Standards	Dr. D.S. Rawat	Taxman Publications
7	Indian and International Accounting Standards	Das Gupta	Sultan Chand & Sons, New Delhi
8	Advanced Accountancy Vol. I & Financial Accountancy Vol.I	Dr. M.A. Arulanandan & Dr. K.S. Raman	Himalaya Publishing House

Course Outcomes

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

- ✓ Get the knowledge of fundamental accounting procedure
- ✓ Understand the basic procedure of dissolution of partnership firm in general and also as per Garner V/s Murray Decision
- ✓ Acquaint themselves with departmental accounting and basis of allocation of common expenditure, Inter departmental transfer and preparation of departmental accounts
- ✓ Understand the Indian Accounting Standards, Accounting Standard Board, importance and procedure of issuing the Accounting Standard and how it is useful in writing/preparing books of account.

Vanita Vishram Women's University
School of Commerce and Business Management
Course Code: CO11020
B.Com. (Hons.) Semester: I
Core Course: Foundation of Business Management
Credit: 6
w.e.f. AY 2021-22

Objectives:

To help learners to

- Discover the theories and practices of management.
- Nourish and nurture managerial traits and talents.
- Understand functional areas of management.
- Get practical insights about management through case studies, role play, presentations, management games etc.

Course Content:

Module	Content	Weightage
1.	Introduction: <ul style="list-style-type: none"> • Definition and Importance of Management • Administration v/s Management • Managerial Skills and Roles 	15%
2.	Prominent Management Theories <ul style="list-style-type: none"> • Contributions of FW Taylor • Contributions of Henry Fayol • Contribution of Indian Management Thinkers C K Prahalad & Vijay Govindarajan 	20%
3.	Functions of Management <ul style="list-style-type: none"> • Planning- Concept and types of plans • Organizing- Concept and Process of Organization, • Directing- Concept & Elements of Directing – Supervision, Motivation, Leadership & Communication • Staffing- Concept, Job Description, Recruitment & Selection • Coordinating- Types & Techniques of Coordination • Reporting & Budgeting – Concepts & Process 	35%
4.	Contemporary Issues in Management <ul style="list-style-type: none"> • Business Ethics • Corporate Social Responsibility 	10%
5.	Practical & Assignment <ul style="list-style-type: none"> • Case Study, Role play, Guest lectures, Presentations, Business Games • Project on CSR Initiative by any Indian Company 	20%

Reference Books:

Sr. No.	Title	Author/s	Publication
1	Management-Theory and Practice	P. Subba Rao	Himalaya Publishing House
2	Principles and Practice of Management	L M Prasad	S. Chand
3	Principles of Management	PC Tripathi PN Reddy	Tata McGraw Hill
4	Management: Text and Cases	VSP Rao	Excel Books
5	Management	Stephen P. Robbins et al	McGraw Hill Publishers

Course Outcomes:

After completion of the course, the student will be able to-

- ✓ Comprehend contemporary issues and challenges in the field of management.
- ✓ Apply the knowledge about management in the real-life business situation.
- ✓ Enhance their managerial ability and professional skills.

Vanita Vishram Women's University
School of Commerce and Business Management
Course Code: EN12010
B.Com. (Hons.) Semester: I
Ability Enhancement Compulsory Course: Communication Skills in English - I
Credit: 2
w.e.f. AY 2021-22

Objectives:

The present course comprises of verbal and non-verbal communication, core communication skills in English as well as practical training. The course imparts a profound understanding to the learners regarding the intricacies and architectonics of communication process. By learning fundamental components of communication skills, this course aims to equip students with the necessary skills to become effective, accurate and successful communicators in English language.

Course Content:

Module	Content
1.	Introduction to Communication Skills (Theory) <ul style="list-style-type: none">• Communication: Meaning, Process and Types• Purpose of Communication• Flow/Channels of Communication
2.	Aspects of Communication Skills (Theory) <ul style="list-style-type: none">• Using RESULT Principle in Communication• 7 C's and 4 S's of Effective Communication• Barriers to Effective Communication
3.	Developing Writing Skill (Theory and Practical) <ul style="list-style-type: none">• Paraphrasing• Spotting errors• Report writing
4.	Word-Formation Process (Theory and Practical) <ul style="list-style-type: none">• Synonyms, antonyms, denotative & connotative words, collocation• Phonetics• Major and minor word-formation devices

Reference Books:

Sr. No.	Title	Author/s	Publication
1	Business Communication	Urmila Rai and S.M. Rai.	Himalaya Publishing House.
2	Developing Communication Skills	Krishna Mohan and Meera Banerji.	Macmillan India Private Ltd.

3	Effective Business Communication	Asha S. Kaul	Prentice-Hall of India Private Ltd.
4	Communication for Business: A Practical Approach.	Shirley Taylor.	Pearson Education.
5	Communication Skills.	Sunita Mishra et al.	Pearson Education
6	Technical Communication: Principles and Practice.	Meenakshi Raman and Sangeeta Sharma.	Oxford
7	Keep Talking: Communicative Fluency (Activities for Language Teaching)	Penny Ur	Cambridge University Press
8	Effective Communications: Communication Skills.	Team FME.	www.free-management-ebooks.com
9	Communication Skills	Tara Dixon and Martin O' Hara.	www.practicebasedlearning.org
10	Advanced Communication Skills.	MTD Training	MTD Training and Ventus Publishing.

Course Outcomes:

After completion of the course, the student will be able to-

- ✓ Understand how communication works and master both verbal and non-verbal communication.
- ✓ Understand and acquire active listening and speaking skills.
- ✓ Understand and acquire strategies to overcome barriers in effective communication.
- ✓ Develop strong relationships based on effective interpersonal communication skills.
- ✓ Meet higher standards of professional excellence through Communication Skills in English.
- ✓ Groom their outer personality.
- ✓ Get valuable insights regarding the fundamentals of communication.
- ✓ Understand the difference between verbal and non-verbal communication.
- ✓ Acquire linguistic competence in vocabulary, grammar, pronunciation.
- ✓ Develop communicative ability in LSRW skills, specifically reading and writing.

Vanita Vishram Women's University
School of Commerce and Business Management
Course Code: BT12010
B.Com. (Hons.) Semester: I
Ability Enhancement Compulsory Course: Environmental Studies – I
(Fundamentals of Environment, Ecology & Biodiversity)
Credit: 2
w.e.f. AY 2021-22

Objectives:

To help learners to

- Acquire basic knowledge about the environment and its allied issues
- Know about natural resources and their management and biodiversity and its conservation.
- Develop an attitude of concern for the environment.
- Create Awareness, Knowledge, Attitudes, Skills, Capacity Building and participation for the sustainable and better environment.

Course Content:

Module	Course Contents	Weightage
(1)	<p>Introduction of Environment and ecology</p> <ul style="list-style-type: none"> • Concept and Components of environment (Atmosphere, Lithosphere and Hydrosphere) • Scope and multidisciplinary nature of environmental studies • Concept, structure and function of an ecosystem. • Energy flow in an ecosystem: food chains, food webs and ecological pyramids. • Case studies of ecosystems: - <ul style="list-style-type: none"> (a) Forest ecosystem; (b) Grassland ecosystem; (c) Desert ecosystem; (d) Aquatic ecosystems (ponds, rivers, oceans) 	20%
(2)	<p>Natural Resources: Renewable and Non-renewable Resources</p> <ul style="list-style-type: none"> • Land as a resource, land degradation, landslides (natural & man-induced), soil erosion and desertification • Forests & forest resources: Use and over-exploitation, deforestation, case studies. • Impacts of deforestation, mining, dam building on environment, forests, biodiversity and tribal populations. • Water resources: Use and over-exploitation of surface and ground water, floods, drought, conflicts over water (international & inter-state). • Food resources: World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies. 	30%

	<ul style="list-style-type: none"> Energy resources: Renewable and non-renewable energy sources, use of alternate energy sources, growing energy needs, case studies (National solar mission) 	
(3)	<p>Biodiversity and Conservation</p> <ul style="list-style-type: none"> Introduction — Definition, Biogeographic zones of India Ecosystem and biodiversity services: Ecological, economic, social, ethical, aesthetic and Informational values. India as a mega-biodiversity nation; Endangered and endemic species of India. Threats to biodiversity: Habitat loss, poaching of wildlife, man-wildlife conflicts. Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity and role an individual in conservation of natural resources. 	30%
(4)	<p>Field / practical work: (Assignment/ report submission) Students are required to carry out the following practical work</p> <ul style="list-style-type: none"> Prepare a list of economically important plants available in or around your organization. To identify the natural resources of your area/any visited area To identify the sources of energy used in your area/any visited area Case study on Project “Wild Ass” 	20%

Reference Books:

Sr. No.	Title	Author/s	Publication
1	Textbook of Environmental Studies for Undergraduate Courses.	Bharucha, E.	Universities Press.
2	Text Book of Environmental Studies.	Asthana, D. K.	S Chand Publishing, New Delhi
3	Fundamentals of Environmental Studies	Basu, M., Xavier, S.	Cambridge University Press, India
4	Ecology, Environment and Resource Conservation.	Singh, J.S., Singh, S.P. & Gupta, S.R.	Anamaya Publications.
5	Conservation Biology for All.	Sodhi, N.S. & Ehrlich, P.R.	Oxford University Press.
6	Renewable Energy Resources: Basic Principles and Application	Tiwari, G.N. & Ghosal. M. K.	Narosa Publishing House.

Course Outcomes

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

- ✓ Get the knowledge about Earth structure and its environment and ecology
- ✓ Understand Biodiversity and its role in human welfare and its conservation

- ✓ Learn about various natural resources and their management
- ✓ Critically examine all sides of environmental issues and apply understanding from various disciplines such as psychology, law, literature, politics, sociology, philosophy, and religion to create opinions about how to interact with the environment on both a personal and a social level.
- ✓ Understand the global character of environmental problems and ways of addressing them, including interactions across local to global scales.