

**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 2**  
**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: CO11030**  
**B.Com.(Hons.) Semester: II**  
**Core Course: Financial Accounting – II**  
**Credit: 6**  
**w.e.f. AY 2021-22**

**Objectives:**

To help learners to

- Develop skills for maintaining books of accounts for a branch
- Understand the concept of Joint Venture Business and its accounting treatment.
- Understand the concept of Consignment business and its accounting treatment in the books of both consignee and consignor
- Acquire conceptual knowledge of Hire Purchase System

**Course Content:**

Module	Course Contents	Weightage
(1)	<b>Accounting for Branch</b> <ul style="list-style-type: none"> <li>• Meaning and Types of Branches</li> <li>• Preparation of Accounts under Debtors System</li> <li>• Preparation of Accounts Under Stock Debtors System</li> </ul>	<b>20%</b>
(2)	<b>Joint Venture</b> <ul style="list-style-type: none"> <li>• Introduction, Meaning and Features of Joint Venture,</li> <li>• Applicability of Joint Venture Business</li> <li>• Methods of keeping accounts: <ul style="list-style-type: none"> <li>i) When a separate set of books are kept for a Joint Venture</li> <li>ii) When no separate set of books are kept for the Joint Venture</li> </ul> </li> </ul>	<b>20%</b>
(3)	<b>Consignment Accounts</b> <ul style="list-style-type: none"> <li>• Introduction to Consignment Business</li> <li>• Difference between Sale and Consignment</li> <li>• Terms used in Consignment like Proforma Invoice, Accounting Sale, Normal &amp; Abnormal Loss, Valuation of Closing Stock, General &amp; Del Credere Commission etc.,</li> <li>• Journal entries as well as Ledger Accounts in the books of Consigner and Consignee</li> </ul>	<b>20%</b>
(4)	<b>Accounting for Hire Purchase</b> <ul style="list-style-type: none"> <li>• Introduction, Nature of Hire Purchase Agreement</li> <li>• Special features of Hire Purchase Agreement</li> <li>• Terms used in Hire Purchase Agreements (namely Hire Vendor, Hire Purchaser, Cash Price, Down Payment, Hire Purchase Instalment and Hire Purchase Price)</li> <li>• Accounting Treatment i.e. Journal Entries and Ledger Accounts in the books of Hire Vendor and Hire Purchaser</li> </ul>	<b>20%</b>

<b>(5)</b>	<b>Practical &amp; Assignment</b> <ul style="list-style-type: none"> <li>• Presentation</li> <li>• Project work based on Field Trip</li> <li>• Quiz based on Videos/ Guest lecture of resource Person</li> </ul>	<b>20%</b>
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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	Higher Science of Accountancy	Agarwala A. N. Agarwala K. N.	Kitab Mahal, Allahabad
6	Advanced Accounting	Rathnam & Hanumanta	Kitab Mahal – Agra
7	Advanced Accounting	Harishikesh Chakravorty	Oxford University Press
8	Advanced Accounting Vol. I & II Advanced Accounting	B. D. Agrawal	Premier Pub. Book Co. Delhi.
9	Advanced Accountancy	Xavier	Tata McGraw Hill
10	Financial Accounting	Ashok Sehgal & Deepak Sehgal	Taxman Publications
11	Accounting for Management	S. K. Bhattacharya	Vikas Publisher
12	Students' Guide to Accounting Standards	Dr. D.S. Rawat	Taxman Publications
13	Indian and International Accounting Standards	Das Gupta	Sultan Chand & Sons, New Delhi
14	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:

- ✓ Acquire the knowledge of branch accounting, its meaning, types, method of maintaining the books of accounts. They will cultivate the ability of solving the problems of branch accounting. They will be able to explore accounting system followed by branch by visiting the same.
- ✓ Get knowledge of joint venture, its features and which business it is applicable, how it differs from partnership firm. They will also learn the methods of preparing books of accounts.
- ✓ Learn concept of consignment accounting and its accounting treatment in the books of both consigner and consignee.
- ✓ Learn Concept & Accounting treatment of Hire Purchase System.

**Vanita Vishram Women's University**  
**School of Commerce and Business Management**  
**Course Code: CO11040**  
**B.Com.(Hons.) Semester: II**  
**Core Course: Human Resource Management**  
**Credit: 6**  
**w.e.f. AY 2021-22**

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**Objectives:**

To help learners to:

- Demonstrate an understanding of key terms, concepts and practices within the field of HRM.
- Understand the importance of human resources and their effective management in organisations.
- To develop necessary skill set for understanding Performance Management and Compensation
- To analyse the emerging issues of International HRM.

**Course Content:**

<b>Module</b>	<b>Content</b>	<b>Weightage</b>
<b>1</b>	Introduction <ul style="list-style-type: none"><li>• Meaning, importance and scope of HRM</li><li>• Evolution of HRM</li><li>• Functions, and competencies of HR manager</li><li>• Human Resource Planning - Concept and Process</li></ul>	<b>20%</b>
<b>2</b>	Recruitment, Selection & Induction <ul style="list-style-type: none"><li>• Recruitment-Concept and Sources</li><li>• Selection-Concept and Process</li><li>• Induction- Concept and Process</li></ul>	<b>20%</b>
<b>3</b>	Performance Management & Compensation <ul style="list-style-type: none"><li>• Methods of performance appraisal,</li><li>• Potential appraisal</li><li>• Performance counselling</li><li>• Compensation-Concepts &amp; Components</li></ul>	<b>25%</b>
<b>4</b>	International Human Resource Management <ul style="list-style-type: none"><li>• Concept</li><li>• Globalization and its impact on HRM</li><li>• International HR Activities</li></ul>	<b>25%</b>
<b>5</b>	Practical & Assignment <ul style="list-style-type: none"><li>• Case Study, Presentations, Report on HR practices of Companies</li></ul>	<b>10%</b>

**Reference Books:**

<b>Sr. No.</b>	<b>Title</b>	<b>Author/s</b>	<b>Publication</b>
<b>1</b>	<b>Human Resource Management</b>	<b>LM Prasad</b>	<b>Sultan Chand &amp; Sons</b>

2	<b>Human Resource Management</b>	<b>VSP Rao</b>	<b>Excel Books</b>
3	<b>Human Resource Management</b>	<b>Aswathappa K</b>	<b>Tata McGraw-Hill Education.</b>
4	<b>Essentials of HRM &amp; Industrial Relations (Text, Cases and Games)</b>	<b>P.Subba Rao</b>	<b>Himalaya Publishing House</b>

Course Outcomes:

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

- ✓ Understand the importance of human resource management.
- ✓ Analyse the Practices of recruitment and selection.
- ✓ Realize the importance of performance management system in enhancing employee performance.
- ✓ Realize the components of Compensation
- ✓ Understand role of IHRM in meeting challenges of changing business environment.

**Vanita Vishram Women's University**  
**School of Commerce and Business Management**  
**Course Code: EN12020**  
**B.Com. (Hons.) Semester: II**  
**Ability Enhancement Compulsory Course: Communication Skills in English**  
**Credit: 6**  
**w.e.f. AY 2021-22**

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**Objective:**

The course aims to:

- Acquaint students with the details of academic and professional skills, soft skills and employability skills.
- Introduce soft skills as key differentiator in today's world.
- Explain and make students understand how soft skills, academic and professional skills and employability skills complement each other.
- Explain how all the above-mentioned skills are much needed for career growth.
- Make students understand that how the development of these skills will lead to their holistic development.

**Course Content:**

<b>Module</b>	<b>Content</b>
1.	<b>Academic &amp; Professional Skills (Theory &amp; Practical)</b> <ul style="list-style-type: none"><li>• Letter of Application</li><li>• Resume/CV Writing</li><li>• Interview Skills</li></ul>
2.	<b>Enhancing Writing Competence (Theory &amp; Practical)</b> <ul style="list-style-type: none"><li>• Drafting PPT</li><li>• Drafting Representation</li><li>• Drafting E-mails</li></ul>
3.	<b>Developing Soft Skills (Theory &amp; Practical)</b> <ul style="list-style-type: none"><li>• Introduction to Soft Skills</li><li>• Time Management</li><li>• Leadership</li></ul>
4.	<b>Communication Skills: Socio-cultural Context (Theory &amp; Practical)</b> <ul style="list-style-type: none"><li>• Emotional Intelligence</li><li>• Overcoming Cross-cultural Communication Barriers</li><li>• Conflict Management</li></ul>

**Reference Books:**

<b>Sr. No.</b>	<b>Title</b>	<b>Author/s</b>	<b>Publication</b>
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	Soft Skills & Employability Skills	Sabina Pillai & Agna Fernandez	Cambridge University Press
8	Personality Development and Soft Skills	Barun K. Mitra	Oxford University Press

### **Course Outcomes:**

At the end of the course, the students will be able to:

- ✓ Display competence in utilizing academic and professional skills, soft skills and employability skills.
- ✓ Understand and imbibe the fact soft skills is a key determinant of one's success.
- ✓ Equip themselves to optimize their innate potential as well as to blend in effortlessly with their work environment.
- ✓ Prepare themselves better for placements and beyond.
- ✓ Develop insight regarding the challenges of the job market.

**Vanita Vishram Women's University**  
**School of Commerce and Business Management**  
**Course Code: BT12020**  
**B.Com. Hons.) Semester: II**  
**Ability Enhancement Course: Environmental Studies – II**  
**(Environmental Pollution & Management, Human Population & Environment**  
**Credit: 2**  
**w.e.f. AY 2021-22**

**Objective:**

To help learners to:

- Study various types of environmental pollutions & what are their roles to prevent these pollutions.
- Understand the different environmental policies, laws & practices.
- Analyze and understand interactions between social and environmental processes.

**Course Content:**

Unit	Content	Weightage
1.	<b>Environmental pollution</b> <ul style="list-style-type: none"> <li>• Definition Causes, effects and control measures of :-               <ol style="list-style-type: none"> <li>a. Air pollution</li> <li>b. Water pollution</li> <li>c. Soil pollution</li> <li>d. Marine pollution</li> <li>e. Noise pollution</li> <li>f. Thermal pollution</li> <li>g. Nuclear hazards</li> </ol> </li> <li>• Role of an individual in prevention of pollution.</li> <li>• Disaster management: floods, earthquake, cyclone and landslides.</li> </ul>	<b>30%</b>
2.	<b>Environmental, Policies, laws and practices</b> <ul style="list-style-type: none"> <li>• Concept of sustainability and sustainable development.</li> <li>• Environmental treaties: Montreal protocol, Kyoto Protocol, conservation of wet land.</li> <li>• Environment Laws.               <ol style="list-style-type: none"> <li>a. Air (Prevention and Control of Pollution) Act.</li> <li>b. Water (Prevention and control of Pollution) Act</li> <li>c. Wildlife Protection Act</li> <li>d. Forest Conservation Act</li> <li>e. Environment: Rights and Duties</li> </ol> </li> <li>• National green tribunal</li> <li>• Biodiversity Laws</li> </ul>	<b>30%</b>
3.	<b>Human Population and the Environment</b> <ul style="list-style-type: none"> <li>• Population growth, human health and welfare; infectious and lifestyle diseases in contemporary world.</li> </ul>	<b>20%</b>



	<ul style="list-style-type: none"> <li>• Common Diseases: Air borne diseases (Tuberculosis, Influenza), food-borne diseases (Cholera, Hepatitis) Vector borne diseases (malaria, Dengue), Viral diseases (Covid- 19)</li> <li>• Drug addiction: Causes, Symptoms, Prevention and Rehabilitation</li> <li>• Environmental movements: Chipko Movement, Narmada Bachao Andolan, Silent Valley Movement, Swacch Bharat Mission</li> </ul>	
4.	<p><b>Field / practical work: (In Assignment form)</b></p> <p>Students are required to carry out the following practical work</p> <ul style="list-style-type: none"> <li>• Record the types of pollution of any visited area/your area</li> <li>• To identify the sources of air pollution in your area/any visited area</li> <li>• To identify the sources of water pollution in your area/any visited area</li> <li>• To identify the sources of noise pollution in your area/any visited area</li> <li>• Detailed Case study of any latest disaster</li> <li>• Landslide and flash floods in Kedarnath.</li> </ul>	<b>20%</b>

### Reference Books:

Sr. No.	Title	Author/s	Publication
1	A Textbook of Plant Ecology	Ambasht R. S. and N.K. Ambasht	CBS Publication
2	Ecology and Environment	P.D. Sharma	Snow White Publication
3	Modern Concepts of Ecology	H. P. Kumar	Vikas Publishing House Pvt. Ltd
4	Environmental Pollution	R. K. Khitoliya	S. Chand Publishing
5	Environmental and Pollution Science	Pepper, I.L, Gerba, C.P. & Brusseau, M.L.	Elsevier Academic Press
6	Ecology, Environment & Pollution	Purohit, S.S. & Ranjan, R	Agrobios Publications

### Course Outcomes:

On successful completion of this course, the learners should be able to:

- ✓ Environmental pollution and its control and management
- ✓ Various environmental laws, treaties and ethics.
- ✓ Understand core concepts and methods from ecological and other sciences and their application in environmental problem-solving.
- ✓ Apply concepts and methodologies to analyze and understand interactions between social and environmental processes.
- ✓ Reflect critically about their roles and identities as citizens, consumers and environmental actors in a complex, interconnected world.