

**VEER NARMAD SOUTH GUJARAT UNIVERSITY, SURAT**  
**CLASS: SECOND YEAR B.COM SEM: 3**  
**SUBJECT: BUSINESS ADMINISTRATION**  
**COURSE TYPE: MAJOR – 4 CREDIT**  
**EFFECTIVE FROM ACADEMIC YEAR 2024-25 ONWARDS**

**OBJECTIVES:**

1. To give knowledge of concept and process in Functional area of management like Human Resource management, labor relationship.
2. To enable the students about career planning, career development and give awareness about e-training and e- selection.
3. To make the Students aware about Human Resource Morals and Human Resource challenges.
4. To understand Human Resource Planning.
5. To develop the analytical and decision making abilities through Case studies.

**OUT COMES:**

Student's capacity building as under

1. Knowledge of Human Resource management and Planning.
2. Decision making by analytical research when facing challenges.
3. Career development & Trade Unions.
4. e-Training and e- selection

**COURSE CONTENT:**

<b>Unit No.</b>	<b>Content</b>	<b>Weightage</b>
1	<u>Human Resource Management, e-Selection and e-Training:</u> Meaning of Human Resources, Human Resource Management, Human Resource Management and Personal management, e-Selection and Procedure, e-Training and its Advantages and Disadvantages, Qualities of H.R. manager, Roles of HR manager.	15
2	<u>Human Resource Planning:</u> Meaning, Importance, Process and factors affecting Human Resource Planning, Benefits and Limitations of H.R. Planning, Human Resource Audit - Aspects of Utilization, Methods of Assessing Manpower Utilization.	15
3	<u>Career Planning, Career Development, Training and Executive Development:</u> Concept of Career, Career Planning and Succession planning, Career Stages, Elements of Career Development Programmed, Steps in Career Development System, Advantages and Limitations of Career Planning and Development. Training: Meaning, needs, objectives - procedure of training, methods of Training and its advantages. Meaning and Methods of Executive Development.	20
4	<u>Trade Unions and Industrial Unrest:</u> <u>Trade Unions:</u> Definitions, functions, Rights & Responsibilities of Registered Trade unions.	20

	<u>Industrial Unrest:</u> Meaning, Different Form of Industrial Disputes, causes, effects, Remedial Measures, Industrial peace and Industrial Harmony.	
5	<u>Human Resource Morale and Human Resource Challenges.</u> HR Morale: <ul style="list-style-type: none"> <li>➤ Introduction and Definitions</li> <li>➤ Importance of Morale</li> <li>➤ Factors Affecting Morale</li> <li>➤ Measures to Improve Morale</li> </ul> HR challenges: <ul style="list-style-type: none"> <li>➤ Outsourcing</li> <li>➤ Business process outsourcing - 1) Advantages of BPO, 2) Role of H.R. Manager in BPO.</li> <li>➤ Call-centers,</li> <li>➤ Work-life Balance</li> <li>➤ Managing Diversity,</li> <li>➤ Ethical Issues.</li> </ul>	15
6	<u>Case Study</u>	15

## REFERENCES:

1. Human Resource Management and Humans Relations – V.P. Michael.
2. Human Resource Managements - V.V Khanzode.
3. Management of Human Resources - Lallan prased A.M. Burnerjee.
4. The personnel management processes-Wendall French.
5. Principles of personnel Management – Edwin Flippo.
6. Personal Management and Industrial Relations - Dale Yoder.
7. Industrial Relations and Personnel management in India – R.S. Davar.
8. Organizational Behavior - K. Ashwathappa.
9. Organizational general Psychology – Garret HF.
10. Personnel management – Jucius Michael – R.D. Irwin, Homewood.
11. Management concept and practice - Manmohan Prasad - Himalaya publishing House.
12. Personnel and Human Resources Management P subba Rao - Himalaya publishing House.
13. Organizational Behavior – L.M. Prasad.
14. Introduction to General Psychology M.C. Graw Hill.
15. Personality Development and Career Management : pragmatic perspective – R.M. OnKar.
16. Personality Development - Alok Kumar Dubey.
17. [W.w.w.essentiallifeski/is.net/improveyourpersonality.html](http://www.essentiallifeski/is.net/improveyourpersonality.html)
18. [En.wikipedia.org](http://en.wikipedia.org)
19. General psychology David c Edwards, The macmillan Com New York.



**Veer Narmad South Gujarat University**  
**Second Year B.Com. - (Semester - III)**  
**Advance Accounting and Auditing- 1 (Cost Accounting)**  
**(Major/ Multi-disciplinary Course - Total Credits 4)**

Teaching Hours per Week: 4

(Syllabus effective from Academic Year 2024-25 and onwards)

**OBJECTIVES :**

- (1) To make students understand the BASICS of cost accounting, thoroughly.
- (2) To help them understand computation of cost.
- (3) To familiarize the tools of Cost Accounting.
- (4) To make them understand usage of cost information in decision – making.
- (5) To provide a foundation for those students who pursue advanced courses in the university or professional courses.

**OUT COMES :**

- (1) Understanding the various concepts in relation to a manufacturing environment.
- (2) Ability to fix prices of product produced in an organization.
- (3) Enables the students to use the knowledge in decision making.
- (4) Explains the purposes of cost accounting
- (5) Prepare production cost statement and cost of goods sold statement

**COURSE CONTENT :**

UNIT NO	CONTENT	WEIGHTAGE
1	<b>Introduction:</b> Nature and scope of cost accounting, Cost concepts and classification, Method and techniques, Installation of costing system, Advantages and limitation of cost accounting	15%
2	<b>Accounting for Material:</b> Material control, Concept and techniques, Pricing of material issues, Treatment of material losses, Calculation of material turnover rate	15%
3	<b>Accounting for labour:</b> Labour cost control procedure, Labour turnover, Idle time and overtime, Methods of wage payment- time and piece rates - (Halsey Plan and Rowan Plan)	20%
4	<b>Accounting for overheads:</b> Classification and departmentalization: Absorption of overheads; Determination of overhead rates; Under and over absorption and its treatment including machine hour rate.	25%
5	<b>Cost Ascertainment:</b> Unit Costing	25%

**Notes:** Practical problems shall not exceed 70% of total weightage.

**REFERENCES :**

1. Lall Nigam B.M. & Sharma G.L :Advanced Cost Accounting – Himalaya Publishing House
2. Man Mohan: Principles of Cost Accounting – Mayoos Paperbacks.
3. Khan M.Y. & Jain P.K: Cost Accounting – Tata McGraw-Hill Publishing Co.
4. Agarwal M.L: Cost Accounting – Principles and Practice – SahityaBhavan Publication
5. Pillai RSN & Bagavathi V: Cost Accounting – S. Chand & Co.
6. Prasad N.K: Cost Accounting
7. Jain & Narang: Cost Accounting & Practical Costing – Kalyani Publications.
8. Arora M.N: Cost Accounting – Himalaya Publishing House.
9. Khanna B.S, Pandey IM, Ahuja GK & Batra SCL: Practical Costing – S. Chand & Co.

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**Veer Narmad South Gujarat University**

**Second Year B.Com. - (Semester - III)**

**Advance Accounting and Auditing - 2 (Corporate Accounting)**

**(Major/ Multi-disciplinary Course - Total Credits - 4)**

**Teaching Hours per Week - 4**

(Syllabus effective from Academic Year 2024-25 and onwards)

**Objective:**

This course enables the students to develop awareness about corporate accounting in conformity with the provision of Companies Act.

**Learning Outcomes:**

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

1. Prepare balance sheet after Internal Reconstruction of company;
2. Describe the rationale, merits, and demerits of issuing bonus shares for a company;
3. Describe the process of redemption of preference shares after complying the provisions of Companies Act 2013;
4. Prepare financial statements (Profit & Loss Account, Balance Sheet, etc.) according to Schedule III of Companies Act 2013;

<b>Unit</b>	<b>Content</b>	<b>Weightage</b>
Unit - 1	<b>Internal Re-organization:</b> Capital Reduction Scheme.	25%
Unit - 2	<b>Bonus Shares</b> Section 63 Issue of Bonus Shares	10%
Unit - 3	<b>Redeemable Preference shares</b> Section 55 Issue and redemption of preference shares	25%
Unit - 4	<b>Final Accounts:</b> As per Schedule III of Companies act, 2013, Excluding computation of managerial remuneration and disposal of profit.	40%
		<b>100 %</b>

**Notes:**

1. Practical problems shall not exceed 70% of total weightage.
2. All the provisions of the Companies Act, 2013 shall be applicable.

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**REFERENCES:**

1. Gupta R.L., Radhaswamy M : Company Accounts : Sultan Chand and Sons. New Delhi.
2. Maheshwari S.N.: Corporate Accounting ; Vikas Publishing House, New Delhi.
3. Monga J.R., Ahuja, Girish and Sehgal Ashok: Financial Accounting; Mayur Paper Backs. Noida.
4. Shukla M.C.Grewal T.S. and Gupta S.C.: Advanced Accounts.; S. Chand & Co. New Delhi.
5. Moore C.L. and Jaedicke R.K.: Managerial Accounting; South Western Publishing Co. Cincinnati, Ohio.
6. Jain & Narang: Advance Accounting ; Kalyan Publication.
7. Mukherjee & Hanif :Modern Accountancy ; Tata McGraw Hill.
8. Dr. A.N. Agrawal : Accountancy ; Kitab Mahal , Agra.
9. Rathanam : Advanced Accountancy ; Kitab Mahal , Agra.
10. A.C. Tulsian : Advanced Accountancy ; Tata McGraw Hill.
11. S.P. Iyengar : Advanced Accountancy; Sultan Chand.
12. Accounting Standards: Quick Referencer for Micro Non Company Entities-ICAI
13. ICAI CA Tube - YouTube channel (Free of Charge)

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**Veer Narmad South Gujarat University**

**Second Year B.Com. - (Semester - III)**

**Advance Accounting and Auditing - 2 (Accountancy and Taxation)**

**(Major/ Multi-disciplinary Course - Total Credits - 4)**

**Teaching Hours per Week - 4**

**(Syllabus effective from Academic Year 2024-25 and onwards)**

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**Objective:**

1. This course enables the students to develop awareness about Departmental Accounting and Investment Accounting.
2. The course aims to provide a comprehensive understanding of the Indian tax structure, both direct and indirect taxes, equipping them with practical skills and knowledge applicable in various financial and managerial roles.

**Learning Outcomes:**

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

1. Prepare Final Accounts of Company maintaining Departmental Accounting
2. Define and distinguish between different types of investments and apply the FIFO and Average Cost methods in accounting for fixed interest-bearing securities
3. Comprehend the concepts of taxation, including assessment year, previous year, assesses, person, income, total income, agricultural income and determine the residential status of persons;
4. Differentiate between tax planning, tax evasion, and tax avoidance
5. Determine the scope of total income and assess the residential status of an assessee
6. Compute income under the head of capital gains as per the Indian Income Tax Act
7. Understand the concept and structure of Dual GST and its advantages over the previous tax system
8. Identify the shortcomings and challenges of the previous indirect tax structure in comparison to GST.
9. Define selected terms related to GST such as goods, services, CGST, IGST, person, works contract, place of business, aggregate turnover, business, place of supply, composite supply, and mixed supply
10. Explain the composition levy and the collection mechanism under GST

Unit	Content	Weightage
Unit - 1	<b>Departmental Accounts</b> <ul style="list-style-type: none"> <li>Introduction</li> <li>Basis of allocation of common expenditure</li> <li>Preparation of departmental accounts</li> </ul>	20%
Unit - 2	<b>Accounting for Investment (AS-13)</b> <ul style="list-style-type: none"> <li>Meaning, Importance, Alternatives of Investment, Types of Investments, Accounting for investments</li> <li>Examples of only Fixed Interest bearing securities (FIFO &amp; Average cost Method only).</li> <li>Brokerage to be calculated on market value only</li> </ul>	20%
Unit - 3	<b>Tax Structure of India (Direct Taxes)</b> <p>(1) Basic Concepts Introduction</p> <ul style="list-style-type: none"> <li>Definition: Assesse, Assessment year, Previous year, person, Income, Agriculture Income.</li> <li>Meaning of Tax planning, tax evasion and tax avoidance</li> <li>Residential status of assesee and Incidence of Tax (Individual only)</li> </ul> <p>(2) Heads of Income chargeable to Tax under Indian Income Tax Act (Basic concept of all the heads)</p> <p>(3) Computation of Income under the head "Capital Gains"</p>	15% 5% 20%
Unit - 4	<b>Tax Structure of India (Indirect Taxes)</b> <b>Goods and Service Tax</b> <ul style="list-style-type: none"> <li>Introduction and concept Dual GST, advantages of GST</li> <li>Definitions (Selected) Goods, Services, CGST, IGST, Person, Works Contract, Places of Business, Aggregate turnover, Business, Place of Supply, Composite Supply, Mixed Supply</li> <li>Composition levy and Collection</li> </ul>	20%
		100 %

**Notes:**

1. Practical problems shall not exceed 70% of total weightage.
2. The provisions of the Income Tax Act to be studied shall be the provisions as they are in force for the Assessment year as applicable in the beginning of the current Academic Year.

#### REFERENCES:

1. Gupta R.L., Radhaswamy M: Company Accounts ; Sultan Chand and Sons. New Delhi.
2. Maheshwari S.N.: Corporate Accounting ; Vikas Publishing House, New Delhi.
3. Monga J.R., Ahuja, Girish and Sehgal Ashok: Financial Accounting; Mayur Paper Backs. Noida.
4. Shukla M.C.Grewal T.S. and Gupta S.C.: Advanced Accounts.; S. Chand & Co. New Delhi.
5. Moore C.L. and Jaedicke R.K.: Managerial Accounting; South Western Publishing Co. Cincinnati. Ohio.
6. Jain & Narang: Advance Accounting ; Kalyan Publication.
7. Mukherjee & Hanif :Mordern Accountancy ; Tata McGraw Hill.
8. Dr. A.N. Agrawal : Accountancy ; Kitab Mahal , Agra.
9. Rathanam : Advanced Accountancy ; Kitab Mahal , Agra.
10. A.C. Tulsian : Advanced Accountancy ; Tata McGraw Hill.
11. S.P. Iyengar : Advanced Accountancy; Sultan Chand.
12. Accounting Standards: Quick Referencer for Micro Non Company Entities-ICAI
13. ICAI CA Tube - YouTube channel (Free of Charge)
14. Ahuja, G., & Gupta, R. (2020). *Simplified Approach to Income Tax*. New Delhi: Flair Publications Pvt. Ltd.
15. Singhania, V. K., & Singhania, M. (2020). *Student's Guide to Income Tax including GST-Problems & Solutions* New Delhi: Taxmann Publications Pvt. Ltd.
16. Singhania, V. K., & Singhania, M. (2020). *Student's Guide to Income Tax Including GST*. New Delhi: Taxmann Publication.
17. Singhania, V. K., & Singhania, K. (2020). *Direct Taxes: Law & Practice*. New Delhi: Taxmann Publication.
18. Ahuja, G., & Gupta, R. (2020). *Direct Taxes Ready Reckoner*. New Delhi: Wolters Kluwer India Private Limited.
19. Study material of ICAI Intermediate Paper 3: Taxation (Section A: Income-tax Law)

## SYLLABUS

**Veer Narmad South Gujarat University**

### **Bachelor of Commerce (B.Com.)**

**S.Y.B.Com., Sem.-III**

**Subject: MONETARY ECONOMICS (4 Credits)**

**(Multi-Disciplinary Course) (Effective from 2024-25; As Per NEP-2020)**

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**Objective:** The primary objective of this paper is to acquaint students about this subject and to enhance their analytical skill to understand macro-economic problems and the policies to solve it.

**Outcome:** This syllabus will equip students with an understanding of fundamental macroeconomic concepts and develop critical thinking skills to assess real-world macroeconomic issues and policy debates.

#### **Unit-I: Money** **(25%)**

- **Money:** Definition, Functions, Concept of near Money
- **Demand of Money:** Objectives - Classical economist & Keynesian view on demand for money- Factors affecting demand for money
- **Money Supply:** Components of money supply - Factors affecting money supply
- **Quantity Theory of Money:** Cash transaction approach- Cash balance approach – Keynesian reformulation approach – Milton Friedman's approach

## Unit-II: Inflation (25%)

- Meaning, definition, features, causes & measurement of inflation (WPI & CPI)
- Types of inflation: Demand pull & Cost push Inflation
- Stagflation
- Inflationary gap
- Effects of inflation
- Anti – inflationary measure
- Indexation policy
- Natural rate of unemployment & Phillips curve
- Deflation: Meaning & causes

## Unit-III: Banking & International Financial Institutions (25%)

- **Central Bank:** Meaning, Functions, Tools of credit control
- **Banking & Digitalization:** Meaning, Methods, Advantages & disadvantages of digital payments
- **Digital Currency:** Meaning, Types, Features, Advantages & disadvantages of digital currency
- **IMF:** Objectives & functions
- **World Bank:** Objectives & functions

## Unit-IV: Financial Markets (25%)

- **Financial Markets:** Meaning & Importance
- **Money Market:** Concept, Objectives, Instruments of money market, Characteristics of Indian money market, Defects of Indian money market & Measures to improve it

- **Capital Market:** Concept, Objectives, Features, Types (primary market & secondary market) & Instruments of capital market, Money market V/S capital market

### **References:**

- Modern Economics – H.L. Ahuja
- Monetary Economics: Institutions, Theory & Practices – S.B.Gupta
- Macroeconomics: Policy and Practice – Dwivedi
- Money, Banking, International Trade and Public Finance - M. L. Jhingan
- Monetary Economics - Rakesh Mohan

**S.Y.B.COM**  
**Semester -III**

**Statistics Paper 1 : Statistics for Business Decision (Major/MDC Paper-I) - Credit 4**

**Course Outcomes (COs)**

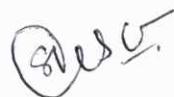
**On completion of the course, the students will be able to:**

<b>CO1</b>	Understand the basic concept of decision theory.
<b>CO2</b>	Understand the basic concept of operations research.
<b>CO3</b>	Understand the concept of Assignment problems.
<b>CO4</b>	Understand the concept of Transportation problems.
<b>CO5</b>	Apply the course content for the further study of statistics.

**OBJECTIVE**

The main objective of this course is to provide fundamental knowledge of decision theory, assignment problems and transportation problems. The purpose is to make students aware about the application of decision theory and different operations research techniques for real life examples.

B. Pradeep

A. S. S.

Sr.No.	Course inputs (as per UGC model curriculum)	Weightage	Marks
<b>Unit -1</b>	Elementary decision theory: ➤ Meaning and scope of decision theory, basic elements of a statistical decision problem, decision analysis, pay off matrix, decisions under certainty, decisions under uncertainty, Laplace criteria, maximin criteria, Hurwitz criteria, Minimax regret criteria: decision making under risk, expected monetary value (EMV), expected opportunity loss (EOL), expected value of perfect information (EVPI), decision tree.	40%	20
<b>Unit -2</b>	Operations Research – 1: ➤ Definition and scope of O.R. ➤ Linear programming Problem: ➤ Definition of general LPP, formulation of LPP, examples of LPP occurring in various fields graphical solution of LPP (two variables) ➤ Hungarian method for solving an assignment problem, variations in assignment problems	20%	10
<b>Unit -3</b>	Transportation problems: ➤ Balanced and unbalanced TP, methods for initial basic feasible solution (IBFS), matrix minima method, Vogel's approximation method (VAM) and min(max) & max(min) method, optimality test, MODI method for improving an IBFS, optimal solution	20%	10
<b>Unit -4</b>	Assignment problem: ➤ Hungarian method for solving an assignment problem, variations in assignment problems	20%	10
<b>Grand Total</b>		<b>100%</b>	<b>50</b>

<b>Reference Books:</b>	
Raiffa H.&Schlaifer R, Goon A.M., Gupta M.K., & Das Gupta B ElhanceD.N S D Sharma	Applied statistical decision theory, MIT press, 1968 Fundamentals of statistics , World press, Kolkata, 1991 Fundamentals of statistics , Kitab Mahal, Allahabad, 1986 Optimization technique,
Swarupkanti, Gupta, P.K. And Manmohan(2007):	Operations Research, 13th Edition, Sultan Chand and Sons.
Taha, H. A. (2007):	Operation Research: An Introduction, 8th Edition, And Prentice Hall of India.
GassS.I	Linear Programming and Application McGraw Hills,1975

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**VEER NARMAD SOUTH GUJARAT  
UNIVERSITY**

**NEP – 2020 GUIDED  
SYLLABUS FOR ABILITY ENHANCEMENT COURSE  
(AEC)**

**ENGLISH PROFICIENCY AND LIFE SKILLS- III  
FOR B.A/ B.COM. /B.SC. /B.SC. COMP. SC.(REGULAR)  
SEMESTER -III**

FOR THE ACADEMIC YEARS 2024-25 TO 2026-27

B.A./ B.COM. /B.SC. /B.Sc. Comp.Sc.SEM 3 : TEXT : ***English and Soft Skills (Vol. 2) by S P Dhanavel (OB)***

Course Code							
Course Title	ENGLISH PROFICIENCY AND LIFE SKILLS - III						
Credit	2						
Teaching per Week	2 hours						
Minimum weeks per Semester	15 (including class work, examination, preparation, holidays etc.)						
Effective From	June 2024						
Purpose of Course	To prepare the young graduates for the job market today by boosting their linguistic competency and soft skills .						
Course Objective	CO1: To encourage the all round development of students by focusing on Soft Skills . CO2 : To develop and nurture the Soft Skills of the students through individual and group activities. CO3 : To expose students to write attitudinal and behavioral aspects and build the same through various tasks and activities.						
Course Outcomes	After completing the course the students would have :  CO1: understood of what Soft Skills is .  CO2: understood the significance of Soft Skills in the working environment. CO3: developed levels in their ability through soft skills.						
Mapping between COs with PSOs		PSO1	PSO2	PSO3	PSO4	PSO5	
	CO1						
	CO2						
	CO3						

Pre-requisite	Acquaintance with basic grammar and language skills
Course Content	<p><b>TEXTBOOK: <i>English and Soft Skills (Vol. II)</i>by S P Dhanavel (Orient Blackswan)</b></p> <ul style="list-style-type: none"> <li>• Ch. 2. Empathy Skills</li> <li>• Ch. 6. Positivity Skills</li> <li>• Ch. 8. Professional Skills</li> <li>• Ch. 9. Leadership Skills</li> </ul> <p><b>Note 1.</b> Understanding the Story ,Vocabulary and Grammar ,Thinking about Soft Skills, Soft Skills from the Story, Proverbs on the Skills ,Soft Skills at workplace, Real life experiences – these sections from the exercises are to be prepared for the Internal and University Exams.</p> <p><b>2.</b> Understanding People , Places and events , Activity ,Self Assessment – these sections may be used for homework/ Assignments for the holistic development of students.</p>
Reference Books	<ol style="list-style-type: none"> <li>1. <i>Building Soft Skills for Employability</i> by Tran Le Huu Nghia (Routledge)</li> <li>2. <i>Soft Skills</i> by M. S. Rao (Motivational Press)</li> <li>3. <i>Personality Development and Soft Skills</i> by Sikha Kapoor (Dreamtech Press)</li> <li>4. <i>Soft Skills for Success</i> by G.R.K. Murty (Viva)</li> </ol>
Teaching Methodology	Class work, Discussion, Self-Study, Assignment, Homework, Activity , Self- Assessment etc.
Evaluation Method	This course has 02 credits during the semester. The internal evaluation will be out of 25 marks, based on Unit Testmarks, class and home assignments and attendance marks; while the external evaluation will be out of 25 marks at the university examination.



### **Distribution of Marks for the University Examination as per NEP SOP**

Q 1. MCQs from Understanding the Story and from Grammar and Vocabulary-5 to be asked from each section (Student can attempt Any 10/10) **10 Marks**

Q 2. A. Short answer type questions (2/4)  
(To be asked from 'Thinking about Soft Skills 'and 'Soft Skills at the Work Place') **04 Marks**

B. Expansion of an idea/ Proverb relating to soft skills-word limit-75 words (1/2) **04 Marks**

C. Case Study or Real Life Experience-word limit 150 words (1/2) **07 Marks**

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**Total 25 Marks**



**VEER NARMAD SOUTH GUJARAT UNIVERSITY, SURAT****CLASS: SECOND YEAR B.COM SEM: 3****SUBJECT: BANKING PAPER NO: 1****COURSE TYPE: SEC – 2 CREDIT****EFFECTIVE FROM ACADEMIC YEAR 2024-25 ONWARDS**

**OBJECTIVES:** The objective of the paper is to give broad idea of the law and practice of Banking with special references to india.

**OUT COMES:**

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

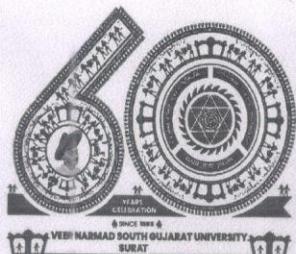
1. To Make understand about Banker's Customer relationship.
2. To Make understand about payment & Collection of Customer's cheque.

**COURSE CONTENT:**

<b>UNIT NO</b>	<b>CONTENT</b>	<b>WEIGHTAGE</b>
1	<b>Banker and customer Relationship:</b> Definition of banker & customer – general & legal relation of banker and customers –Bankers as borrower – A debt by a banker vs. an ordinary commercial debt -Rights of banker –bankers Lien and right of set off – bank's right to charge interest and commission.-Banker's obligation to maintain secrecy of the customer's accounts-	40
2	<b>Payments and Collection of Customer's cheque:</b> Meaning of Payments of cheque- Meaning of collection of cheque- Precaution- Payments in due course- When a banker is justified in refusing payment- wrongful dishonor of cheque- countermanaging payments of cheque and drafts – protection given to a paying banker. The banker as holder for value- collecting banker and his customer- precaution- duties of collecting banker- protection given to a collecting banker.	40
3	<b>Practical problems on any above topics.</b>	20

**REFERENCES:**

1. Money & Banking - Satish Munjal
2. Banking Law and practice .M.L.Tennan.
3. બેંકિંગ કાનૂન અને વ્યવહાર -ધીરુભાઈ વેલવન.



Re-Accredited 'B++' 2.86 CGPA by NAAC

**VEER NARMAD SOUTH GUJARAT UNIVERSITY**

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

વીર નર્મદ દક્ષિણ ગુજરાત યુનિવર્સિટી

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

Tel : +91 - 261 - 2227141 to 2227146, Toll Free : 1800 2333 011, Digital Helpline No. - 0261 2388888

E-mail : info@vnsgu.ac.in, Website : www.vnsgu.ac.in

## -: પરિપત્ર :-

યુનિવર્સિટી ડિપાર્ટમેન્ટનાં વડાશ્રીઓ અને યુનિવર્સિટી કેમ્પસમાં ચાલતા સ્વનિર્ભર અભ્યાસક્રમનાં કો-ઓર્ડિનેટરશ્રીઓ તથા યુનિવર્સિટી સંલગ્ન તમામ કોલેજોનાં આચાર્યશ્રીઓને જાણાવવાનું કે, શૈક્ષણિક વર્ષ ૨૦૨૪-૨૫ થી સ્નાતક કક્ષાના તમામ અભ્યાસક્રમો (જે વિદ્યાશાખામાં એપેક્ષ બોરીના નિયમો લાગુ પડતા હોય તે સિવાય) માટે અમલમાં આવનાર Bharatiya Knowledge System (BKS) નો હિન્દુ સ્ટડીઝ અભ્યાસ સમિતિની તા. ૨૭/૦૫/૨૦૨૪ની સભાનાં ઠરાવ ક્રમાંક: ૧ થી VAC હેઠળ મંજૂર કરેલ "ભારતીય જ્ઞાન પરંપરા પ્રવિષ્ટિ" સેમે-૩ નાં અભ્યાસક્રમ મંજૂર કરવામાં આવે છે. તથા સેમે-૩ માં ફરજીયાતપણે સદર અભ્યાસક્રમનો અમલ કરવાનો રહેશે, અન્ય વિકલ્પ આપી શકાશે નહીં.

### એકેડેમિક કાઉન્સિલની તા. ૧૫/૦૬/૨૦૨૪ની સભાનાં ઠરાવ ક્રમાંક: ૮૭

નાં આથી ઠરાવવામાં આવે છે કે, શૈક્ષણિક વર્ષ ૨૦૨૪-૨૫ થી સ્નાતક કક્ષાના તમામ અભ્યાસક્રમો (જે વિદ્યાશાખામાં એપેક્ષ બોરીના નિયમો લાગુ પડતા હોય તે સિવાય) માટે અમલમાં આવનાર Bharatiya Knowledge System (BKS) નો હિન્દુ સ્ટડીઝ અભ્યાસ સમિતિની તા. ૨૭/૦૫/૨૦૨૪ની સભાનાં ઠરાવ ક્રમાંક: ૧ થી VAC હેઠળ મંજૂર કરેલ "ભારતીય જ્ઞાન પરંપરા પ્રવિષ્ટિ" સેમે-૩ નાં અભ્યાસક્રમ મંજૂર કરવામાં આવે છે. તથા સેમે-૩ માં ફરજીયાતપણે સદર અભ્યાસક્રમનો અમલ કરવાનો રહેશે, અન્ય વિકલ્પ આપી શકાશે નહીં.

(બિડાશ : ઉપર મુજબ)

ક્રમાંક : એસ./પરિપત્ર/૧૨૭૮૮/૨૦૨૪  
તા. ૧૬-૦૬-૨૦૨૪

*Wifere*  
કુલસચિવ એ

પ્રતિ,

- ૧) યુનિવર્સિટી સંલગ્ન તમામ કોલેજોનાં આચાર્યશ્રીઓ,
- ૨) યુનિવર્સિટી ડિપાર્ટમેન્ટના વડાશ્રીઓ અને યુનિવર્સિટી કેમ્પસમાં ચાલતા સ્વનિર્ભર અભ્યાસક્રમનાં કો-ઓર્ડિનેટરશ્રીઓ.
- ૩) પરીક્ષા નિયામકશી, પરીક્ષા વિભાગ, વીર નર્મદ દક્ષિણ ગુજરાત યુનિવર્સિટી, સુરત.
- ૪) કો-ઓર્ડિનેટરશ્રી, IKS Centre - Centre for Hindu Studies, વી. ન. દ. શુ. યુનિ. સુરત.

..... જાણ તથા ઘટનું થવા.

વીર નર્મદ દક્ષિણ ગુજરાત વિશ્વવિદ્યાલય

અભ્યાસક્રમ : 'ભારતીય જ્ઞાન પરંપરા પ્રવિષ્ટિ'

સેમેસ્ટર-૩ વર્ષ: ૨૦૨૪-૨૫

અક્રમિક ડાયાલિન્યુલ ના. 15-06 -2024  
બાબત 97 નિદાનપત્રસિદ્ધ 15

કેડિટ : ૨

કુલ કલાકો : 30

યુનિટ	વિષય
૧	<ul style="list-style-type: none"> <li>➢ ભારતીય વાંગમય અને અધ્યાદશ વિદ્યાસ્થાન</li> <li>➢ લોકજીવન અને વાચિક પરંપરાઓમાં ભારતીય જ્ઞાન પરંપરા</li> <li>➢ ભારતીય જ્ઞાન પરંપરાની વૈશ્વિક આવશ્યકતા</li> <li>➢ ભારતીય જ્ઞાન પરંપરા હાસનાં કારણો અને પુર્નજાગરણ <ul style="list-style-type: none"> <li>• વિદેશી આકમણોથી ઉકૂવેલ અસ્થિરતા</li> <li>• અંગ્રેજો દ્વારા બિનચૌદોચીકરણ</li> </ul> </li> </ul>
૨	<ul style="list-style-type: none"> <li>➢ ભારતીય જ્ઞાન પરંપરામાં સામાજિક વ્યવસ્થાઓ અને કળા <ul style="list-style-type: none"> <li>• વ્યક્તિ, કુટુંબ, લોક, રાજ્ય અને રાષ્ટ્ર,</li> <li>• નૃત્ય, સંગીત, સ્થાપત્ય કળાઓ.</li> </ul> </li> <li>➢ પ્રાચીન ભારતમાં વિજ્ઞાન અને પ્રોથ્યોગીકી <ul style="list-style-type: none"> <li>• કૃષ્ણવિજ્ઞાન, ધ્યાતુશાસ્ત્ર, ખગોળવિજ્ઞાન, વસ્ત્ર ઉદ્યોગ</li> </ul> </li> <li>➢ ભારતીય પરંપરામાં અર્થ વિચાર અને સંચાલન <ul style="list-style-type: none"> <li>• આચાર્ય કૌરિલ્યનું અર્થશાસ્ત્ર</li> </ul> </li> </ul>

### સંદર્ભ ગુંથ:

૧. સુરેશ સોની, ભારતમાં વિજ્ઞાનની ઉજ્જવલ પરંપરા, સાહિત્ય, સાધના ટ્રસ્ટ.
૨. પ્રશાંત પોળ, ભારતીય જ્ઞાનનો ખજાનો, ભારત શોધ સંસ્થાન.
૩. ઓમપ્રકાશ પાંડે, ભારત વૈભવ રાષ્ટ્રીય પુસ્તક ન્યાસ ભારત.
૪. Soni Suresh, India's Glorious Scientific traditional , Prabhat Prakashan, 2020.
૫. Treasure Trove of Indian Knowledge: Discovering India's Rich Intellectual Heritage by Prashant Pole.
૬. રાકેશ સિંહા, ભારતીય જ્ઞાન પરંપરા, ભારતીય વિચારમંચ.

# **Veer Narmad South Gujarat University**

## **Syllabus: Bharatiya Knowledge System / Bhartiya Gyan Parampara**

**Semester-3 Year: 2024-25**

**Credit: 02**

**Total Hours :30**

<b>Unit</b>	<b>Subject</b>
1	<ul style="list-style-type: none"><li>➤ Bharatiya Vangmay and Aṣṭādaśa-vidyās (Bharatiya Literature and the Eighteen Sciences)</li><li>➤ Bharatiya knowledge tradition in Bharatiya folk life and its oral tradition.</li><li>➤ The global necessity, importance, and relevance of Bharatiya knowledge traditions.</li><li>➤ Reasons for the decline and revival of Bharatiya knowledge traditions:<ul style="list-style-type: none"><li>▪ Instability due to foreign invasions.</li><li>▪ Deindustrialization by the British.</li></ul></li></ul>
2	<ul style="list-style-type: none"><li>➤ <b>Social Systems and Arts in Bharatiya Knowledge Traditions</b><ul style="list-style-type: none"><li>○ Social structures including family, community, state, and Nation.</li><li>○ Arts such as dance, music, and architecture.</li></ul></li><li>➤ <b>Ancient Bharatiya Science and Technology</b><ul style="list-style-type: none"><li>○ Exploration of fields such as agriculture, metallurgy, astronomy, and the textile industry.</li></ul></li><li>➤ <b>Economic Thoughts and Administration in Bharatiya Traditions</b><ul style="list-style-type: none"><li>○ Insights from texts like Kautilya's Arthashastra.</li></ul></li></ul>

### સંદર્ભ ગુંથઃ

૧. સુરેશ સોની, ભારતમાં વિજ્ઞાનની ઉજ્જ્વળ પરંપરા, સાહિત્ય, સાધના ટ્રસ્ટ.
૨. પ્રશાંત પોળ, ભારતીય જ્ઞાનનો ખજાનો, ભારત શોધ સંસ્થાન.
૩. ઓમપ્રકાશ પાંડે, ભારત વૈભવ રાષ્ટ્રીય પુસ્તક ન્યાસ ભારત.
૪. Soni Suresh, India's Glorious Scientific traditional , Prabhat Prakashan, 2020.
૫. Treasure Trove of Indian Knowledge: Discovering India's Rich Intellectual Heritage by Prashant Pole.
૬. રાકેશ સિંહા, ભારતીય જ્ઞાન પરંપરા, ભારતીય વિચારમંચ.