



Government of Gujarat

# Government Commerce College, Naroda

Behind Janseva Kendra, Manoharvilla Cross Road,

Nikol Naroda Road, Naroda Ahmedabad -382346

Ph no: 22980772-079 Email Id:[gccnaroda@gmail.com](mailto:gccnaroda@gmail.com)



Sr. No.	B.Com	Paper code	Paper Name	Subject Outcomes
1	Sem-1	SE-101 B	Basic statistics	<ul style="list-style-type: none"><li>To provide knowledge about variables, relation between two variables</li><li>To know functional relationship of two variable</li><li>To understand about Attributes &amp; their types</li><li>To provide glimps of trends and time series ,demographic Statistics</li></ul>
2	Sem-1	CC- 102	Human Resource Management	The subject will provide a brief description about human resource management. It explains the importance of human capital. Upon the completion of subject students have complete knowledge of functional areas of human resource management-recruitment, training, development, transfer promotion, demotion, performance appraisal and ethical issues related to human resource management
3	Sem-1	101(Core)	Microeconomics - 1	On successful completion of the course the students will able to understand consumer behavior, understand consumer equilibrium in case of single commodity and multiple commodities, price and output determination under various types of markets.
4	Sem-1	CC - 103	ACCOUNTANCY – 1	Evaluate delcredere commission, normal and abnormal loss, value of unsold

				<p>stock in consignment account and familiarize the financial position of sole proprietor through final accounts</p> <p>Gain practical exposure in operating a branch independently with the knowledge of branch and departmental accounts.</p> <p>Upon completion of Tally ERP 9 students will be able to Understand the various features of Tally. Introduce the system of Tally accounting in a business concern.</p>
5	Sem-1	SE 101 A	<b>FINANCIAL ACCOUNTING – 1</b>	<p>Understand the accounting treatment in issue of shares at par premium and discount, issues of debenture, managerial remuneration.</p> <p>Develop the application skills to computation of pro-rate allotment, redemption of preference shares, profit and loss account and preparation of balance sheet of companies (new format).</p> <p>Helps students in preparing Final Accounts in vertical form.</p>
6	Sem-1	CC- 104	<b>Commercial Communication-I</b>	<ul style="list-style-type: none"> <li>• Develop confidence and ability to communicate effectively in oral presentations and discussions using technology.</li> <li>• Improve teamwork and collaboration skills, enabling efficient communication with peers and professionals.</li> <li>• Gain proficiency in using multimedia tools for creating and interpreting digital communication.</li> <li>• Understand and apply different communicative techniques to enhance communication strategies.</li> <li>• Acquire practical communicative skills for real-world and professional settings.</li> </ul>

7	Sem-1	CC- 105	General English	<ul style="list-style-type: none"> <li>• Understand and overcome common language hurdles, enhancing overall communication skills.</li> <li>• Develop and expand vocabulary while gaining awareness of current global issues.</li> <li>• Gain insights into life skills, diverse cultures, and human behavior, fostering a broader worldview.</li> <li>• Acquire basic skills in reading, listening, and writing, including narrative and paragraph writing.</li> <li>• Master tense structures and improve grammatical proficiency for effective communication.</li> </ul>
8	Sem-1	FC- 101	Yoga & Meditation	<p>Master a range of yoga asanas (postures) to enhance physical flexibility, strength, and overall balance.</p> <p>Apply pranayama techniques effectively to regulate breath, promoting relaxation and focused awareness.</p> <p>Utilize meditation practices to cultivate mindfulness, reduce stress, and enhance emotional resilience.</p> <p>Analyze and interpret key principles of yoga philosophy, applying them to contemporary lifestyles.</p> <p>Explore the connection between yoga, meditation, and nutrition to promote holistic well-being.</p>
9	Sem-1	SS- 101 C	NSS	<p>This subject develops understanding in students about the community in which they work. Students will study about National Service Scheme with its objectives, its structure, functions and responsibilities of NSS</p>

				workers etc. students will also learn about activities of NSS and financial system under this scheme
			<b>SEM-2</b>	
<b>1</b>	<b>Sem-2</b>	<b>SE-102 B</b>	<b>Operation Research</b>	To provide in-depth study about linear programming Problem & Transportation problems arise in industries To Know about Assignment Problem & Replacement theory, PERT-CPM Techniques which are very much useful in industries
<b>2</b>	<b>SEM-2</b>	<b>CC 108</b>	<b>ACCOUNTANCY – 2</b>	Understand the features of single entry system, difference between single entry and double entry system, need for departmental accounts, basis for allocation of expenses, difference between wholesale profit and retail profit, different methods of depreciation, features of hire purchase and installments system and difference between hire purchase and installment system. Acquaints learners with knowledge regarding accounting procedures related fire Ins. claims and the process of claims.
<b>3</b>	<b>SEM-2</b>	<b>SE 102 A</b>	<b>FINANCIAL ACCOUNTING – 2</b>	Provides knowledge about the buyback of shares, investment account with their accounting treatment. Provides knowledge about the procedure and Provision of Redemption of Preference Shares and Debentures.
<b>4</b>	<b>Sem-2</b>	<b>CC- 107</b>	<b>Fundamentals of Marketing Management</b>	The subject will provide knowledge to students about different concepts of marketing evolved over a period of time, 4Ps of Marketing encompassing Product, Place, Price, Promotion, Importance of Branding, Understanding Consumer Behaviour, Bases of segmenting Consumer. It will

				also enlighten students regarding ethics to be followed in marketing research. Deep understanding of subject will enable students to apply marketing principle to become a successful businessman.
5	Sem-2	CC- 109	<b>Commercial Communication- II</b>	<ul style="list-style-type: none"> <li>• Enhance confidence and ability to communicate effectively in both oral and written forms.</li> <li>• Master verbal and non-verbal communication skills for diverse business contexts.</li> <li>• Learn the 7Cs of business letter writing and understand different types of business letters.</li> <li>• Develop skills in writing routine business letters and business emails.</li> <li>• Expand vocabulary with commonly used business communication terms.</li> </ul>
6	Sem-2	CC- 110	<b>General English</b>	<ul style="list-style-type: none"> <li>• Gain proficiency in grammar, including tenses, nouns, verbs, articles, prepositions, and auxiliaries.</li> <li>• Develop skills in sentence writing and dialogue writing.</li> <li>• Enhance vocabulary and understanding of sentence structure.</li> <li>• Improve writing skills through practice with prose chapters and poems.</li> <li>• Build a strong foundation in constructing coherent and effective sentences.</li> </ul>
7	Sem-2	FC 102	<b>Environmental studies</b>	<p>Understand natural processes and resources crucial for sustaining life and shaping economies.</p> <p>Examine the ecological impact of human activities on ecosystems, economies, and human welfare.</p>

				<p>Develop strategies for environmental protection, biodiversity conservation, and sustainable development.</p> <p>Cultivate values and attitudes for solving environmental, economic, and social challenges.</p> <p>Integrate sustainability principles into personal, societal, and industrial practices.</p>
8	Sem-2	102 (Core)	Microeconomics - 2	<p>On successful completion of the course the students will be able to understand producer's equilibrium in the short run and long run, price and output determination under various types of markets i.e. perfect, monopoly, monopolistic and oligopoly, know about the theory of distribution like its meaning, types and factors determining it and understand the producer's equilibrium in the short run and long run.</p>
9	Sem-2	SS 102 A	NSS	<p>This subject develops understanding in students about the community in which they work. It develops capacity to meet emergencies and natural disasters among the students and the value national integration and social harmony. Students will learn about youth leadership, life skills, and social and civic responsibilities</p>
			SEM-3	
1	Sem-3	CC-205	Fundamental of Statistics-I	<p>To make aware Students about probability and their examples</p> <p>To know various concepts and properties of mathematical expectation and method of moments</p>
2	Sem-3	FC-201 D	Natural Resource Management	<p>To make aware students about Natural resources like Land, water, Fisheries, Forestry resources</p>

				To provide knowledge about farm management, mining and crop planning
3	SEM-3	CC – 203	TAXATION – 1	Upon completion of Income Tax Law and Practice students will be able to know the basics of Income tax and the legal provisions on the residential status of a person Compute the income from the sources Salary and House Property. Students can understand Income Tax system properly, and can get the knowledge of different tax provisions. To give knowledge about Submission of Income Tax Return, Advance Tax, and Tax deducted at Source, Tax Collection Authorities under the Income Tax Act, 1961.
4	Sem-3	CC- 202	Indian financial system	Students will get knowledge about the structure of Indian Financial System, Components of Indian Financial System, Regulators in Indian Economy- RBI, SEBI, IRDA. It will also acquaint the students with existence of diverse markets in Indian scenario. Compete understanding of the subject will help students to realize the importance of financial system in developed economy.
5	Sem-3	CC- 204	Commercial Communication- III	<ul style="list-style-type: none"> <li>• Acquire essential soft skills for effective communication, including business ethics, netiquettes, leadership qualities, negotiation skills, and presentation skills.</li> <li>• Master time management techniques to improve productivity and efficiency.</li> <li>• Gain proficiency in bank correspondence, learning to draft professional and accurate banking-related letters.</li> <li>• Expand vocabulary with one-word substitutes to</li> </ul>

				enhance precision and clarity in business communication.
6	Sem-3	CC201 CORE	<b>INTERNATIONAL ECONOMICS &amp; PUBLIC FINANCE -01</b>	On successful completion of the course Students will be able to understand the importance and need for international trade. They will learn about terms of trade and how countries earn from international trade. They will differentiate between free trade policy and protection trade policy. They will get an idea why international trade is not free and they will get in-depth understanding on exchange rates, and differentiate between flexible and floating exchange rates.
7	Sem-3	SS 102 A	<b>NSS</b>	Students will learn about nationality, health and Yoga in this subject. They will understand the features of Indian constitution, human rights, and human duties in detail. They will also learn about health and nutrition
8	Sem-3	CE- 201A	<b>Cost Accounting- 1</b>	To acquaint the student with the basic concepts and tools used in cost accounting, components of cost their accounting and management control
9	Sem-3	CE- 202A	<b>Corporate Accounting</b>	Students will learn basic accounting procedure for valuation of goodwill and shares of company and the information and liquidation of a company and the applications of basic of accounting into corporate accounting of special companies like banking companies and electricity companies.
			<b>SEM-4</b>	
1	Sem-4	CC-210	<b>Fundamental of Statistics-II</b>	To provide knowledge about Differentiation & its application



				To give deep understanding regarding Index Number
2	Sem-4	SS-202 B	Presentation Skill	To make student learn about oral presentation, slide presentation, verbal & Non-verbal communication To know how to speak in public places
3	Sem-4	CC – 208	TAXATION – 2	Upon completion of Income Tax Law and Practice students will be able to Calculate the profits and the gains of a Business or a Profession Compute both the Short-Term and the Long-Term Capital Gain or Loss and the Income earned from Other Sources. Assess the total income earned by an Individual. Know the basic provisions of Goods and Service Tax Act. Learn the procedures on how to register a business concern under Goods and Service Tax Act. Study the various forms of filing Returns under GST Act.
4	Sem-4	CC- 207	Production Management	The subject knowledge will equip students with production process to be followed during production. Students will also get the familiar with different purchase policies. The subject will highlight the importance inventory control to reduce or control the cost of production. Also the knowledge of subject will assist in determining policy to be followed during new product development.
5	Sem-4	CC- 209	Commercial Communication- IV	<ul style="list-style-type: none"> <li>• Enhance comprehension and analytical skills through the study of prose chapters.</li> <li>• Develop proficiency in drafting corporate social responsibility letters, agency correspondence letters, and collection letters.</li> </ul>

				<ul style="list-style-type: none"> <li>• Expand vocabulary by learning and using idioms and phrasal verbs effectively.</li> <li>• Improve written communication skills, focusing on clarity and professionalism in business correspondence.</li> <li>• Build a strong foundation in understanding and applying business communication strategies in various contexts.</li> </ul>
6	Sem-4	CC206 CORE	<b>INTERNATIONAL ECONOMICS &amp; PUBLIC FINANCE 02</b>	By studying this subject students will get clarity on public finance, and understand the difference between public goods and private goods, the importance of public expenditure and its effects on production, employment and income distribution in the economy. They will get a glimpse of taxation, public debt, deficit finance, disinvestment, etc. and understand direct and indirect taxes. They will appreciate the impact of taxation on production, employment and income distribution in the Economy
7	Sem-4	FC 202 A	<b>World Trade Organization</b>	Students get the knowledge about WTO, its structure and know functioning of it. Students will also get know
8	Sem-4	CE- 203 A	<b>Cost accounting - II</b>	Students will learn basic of cost accounting for service providers and learn the topics of abc method and operating costing, job batch costing, contract account, unit costing, reconciliation statement (financial account, cost account).
9	Sem-4	CE- 204 A	<b>Auditing – I</b>	Students will learn basic of auditing ,types of auditing and verification and valuation of assets ,vouching

			<b>SEM-5</b>	
<b>1</b>	<b>Sem-5</b>	<b>CC-305</b>	<b>Fundamental of Statistics-III</b>	To give deep understanding regarding Integration and its properties To provide concept of Quality and Quality control techniques
<b>2</b>	<b>Sem-5</b>	<b>CC- 302</b>	<b>Marketing Management in practice</b>	Students will get insights about the need of service marketing and customer relationship management in competitive era. The subject will acquaint the students with different format of retailing. Contribution of retailing in economic development. Rural marketing will widen the scope of marketing in rural areas in the mind of youth. Case study will provide real life example to understand problems and complexities in the real business world.
<b>3</b>	<b>Sem-5</b>	<b>FC-301 A</b>	<b>Business Ethics</b>	The course will sensitize the students concerning the functioning of business enterprises. The subject will acquaint the students to handle the dilemma at work, relationship between ethics and financial management, computer and ethics. It will also familiarize the students with corporate social responsibility, social audit and ethical investing.
<b>4</b>	<b>Sem - 5</b>	<b>CE-301 A</b>	<b>Cost &amp; Financial Accounting</b>	With the help of this subject students will understand what is costing as well as different costing methods like Process costing in this when where and how to use process costing, marginal costing . In last two units students will understand what is amalgamation , absorption and reconstruction and also learn the accounting in these circumstances .
<b>5</b>	<b>Sem-5</b>	<b>CE-302 A</b>	<b>Management</b>	With the help of this subject

			<b>Accounting- I</b>	students will understand the concept of management accounting and the scope and functions of management accountant . Financial statement analysis is the main function of management accountant. With the help of the syllabus students will learn different techniques like trend analysis, comparative statement analysis, common size statement , cash flow statement,ratio analysis, how to prepare different types of budgets also give idea of Zero based budgeting
6	SEM - 5	SS	<b>Presentation Skill</b>	With the help of this course students will learn the theory as well as practice knowledge of presentation skill . how to present in front of the audience and how to control and also deliver lecture etc. will learn in this subject.
7	Sem-5	CC- 304	<b>Commercial Communication- V</b>	<ul style="list-style-type: none"> <li>• Develop analytical skills through the study of prose chapters.</li> <li>• Gain proficiency in writing press reports on accidents, natural calamities, and current events.</li> <li>• Learn to draft effective insurance correspondence.</li> <li>• Expand vocabulary by understanding and using foreign words in common use.</li> <li>• Improve overall written communication skills with a focus on clarity and professionalism.</li> </ul>
8	Sem-5	CC301	<b>Problems of Indian Economy-1</b>	By studying this subject students will have a conceptual understanding of planning in India and the strategy of five-year plans in India. They will get clarity on the impact of economic reforms in India. And

				understand industrial, agricultural and technological policies in India. They will learn about federal finance and the issues in Central-State finance relations and comprehend the Union Budget. They will become aware of the problem of inflation.
9		CC-303	Business Laws-I	Students will have a comprehensive understanding of the Indian Contract Act, Indirect Taxes, and the Sale of Goods Act. They will be equipped to analyze and interpret legal provisions pertaining to contracts, indirect taxation, and sale transactions. Students will gain practical skills in applying these laws to real-world business situations, enabling them to assess risks, ensure compliance, and resolve legal issues effectively. Additionally, they will develop critical thinking and problem-solving abilities necessary for navigating complex legal frameworks in the world of commerce and trade.
			SEM-6	
1	Sem-6	CC-310	Fundamental of Statistics-IV	To make students understand logical statements of hypothesis, samples and their types To introduce Concept of Decision theory, theory of games and Matrix algebra
2	Sem-6	CC- 307	Fundamentals of Financial Management	The subject knowledge will enables students to take important financial decision in business. Techniques of Capital Budgeting- NPV, IRR, discounting principle will be used to take capital budgeting decision. Different sources of funds to be raised on the basis of cost of capital. It will also help to understand the importance of working capital

				management in managing the liquidity position of a company.
<b>3</b>	<b>Sem-6</b>	<b>FC-302 C</b>	<b>Security Market</b>	The course provide necessary knowledge about investment, speculation and gambling. To give an idea about Indian Capital market. The course also provides information about regulatory framework in Indian Capital Market.
<b>4</b>	<b>Sem-6</b>	<b>CE-303 A</b>	<b>Management Accounting- II</b>	With the help of this syllabus, students will able to analyze the financial statement. For the controlling purpose management use standard costing and here standard costing for material, labour, sales and expenses etc. are cover . Capital budgeting will also learn by the students in this .
<b>5</b>	<b>Sem-6</b>	<b>CE-304 A</b>	<b>Auditing II</b>	After studying Auditing I , students will get in depth knowledge of auditing like company audit, audit report, audit certificate. Students will understand the work of an auditor and can assist the auditor after getting depth knowledge of this subject. At the last unit students will be able to prepare the audit programme of any institute like college, school, hospital , bank and company ect.
<b>6</b>	<b>Sem-6</b>	<b>CC- 209</b>	<b>Commercial Communication- IV</b>	<ul style="list-style-type: none"> <li>• Enhance comprehension and analytical skills through the study of prose chapters.</li> <li>• Develop proficiency in drafting corporate social responsibility letters, agency correspondence letters, and collection letters.</li> <li>• Expand vocabulary by learning and using idioms and phrasal verbs effectively.</li> <li>• Improve written communication skills,</li> </ul>

				<p>focusing on clarity and professionalism in business correspondence.</p> <ul style="list-style-type: none"> <li>• Build a strong foundation in understanding and applying business communication strategies in various contexts.</li> </ul>
7	Sem-6	CC306	<b>Problems of Indian Economy-2</b>	<p>By studying this subject students will understand different foreign trade policies adopted and their impact on businesses. They will have an insight into the structure, working and problems of commercial banks. They will understand the policies of the Reserve Bank of India and their impact on the economy. They will get clarity on the Indian tax structure and understand the problem of black money and demonetization</p>
8	Sem-6	SS	<b>Personal Financial Planning</b>	<p>With the help of this , Students will learn the calculation of tax and also get knowledge regarding tax deduction, and relief in tax calculation. As a students of commerce it will be very useful as a career in the subject of taxation.</p>
9	Sem-6	CC-308	<b>Business Laws-II</b>	<p>Students will understand special contracts like indemnity, guarantee, bailment, pledge, and agency, and how rights, duties, and liabilities work in different contract situations. They will also learn about the Companies Act, which covers how companies are formed, run, types of companies, the rights of shareholders, etc. Students will be familiar with consumer rights under the Consumer Protection Act, and they will know about negotiable instruments such as promissory notes, bills of exchange, and cheques, and how they are used in business. This knowledge will help students apply legal rules well, follow the law, and make good decisions in business.</p>



  
Principal  
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