BHAKTA KAVI NARSINH MEHTA UNIVERSITY
JUNAGADH

FACULTY OF COMMERCE

SYLLABUS FOR

B. COM. [CBCS PROGRAMME]

(BASED ON UGC-CBCS-2015 GUIDELINES)

SEMESTER -1 to 6

(FOR REGULAR AND EXTERNAL CANDIDATES)

With Effective from JUNE – 2016

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STRUCTURE & SYLLABUS BASED ON UGC GUIDELINES B.COM. CBCS PROGRAMME FOR ALL SEMESTERS

Sr no	Course Type	Subject/Course Structure	Credit	Sr no	Course Type	Subject/Course Structure	Credit	Who can teach
Semester-1				**Semester-2**				
1	Core	English Language - 1	3	1	Core	English Language - 2	3	English
2	Core	Principles of Micro Economics - 1	3	2	Core	Principles of Micro Economics - 2	3	Economics
3	Core	Financial Accounting - 1	3	3	Core	Financial Accounting - 2	3	Accountancy, Commerce
4	Core	Business Organisation & Management - 1	3	4	Core	Business Organisation & Management - 2	3	Management, Commerce, Accountancy
5	Core	Company Law - 1	3	5	Core	Company Law - 2	3	Commerce, Accountancy, Law
6	DSE-1	Personal Selling and Salesmanship - 1	3	6	DSE-1	Personal Selling and Salesmanship - 2	3	Commerce, Management, Accountancy
		Business Mathematic - 1	3			Business Mathematic - 2	3	Statistics, Mathematics, Commerce, Accountancy
		Business Law - 1	3			Business Law - 2	3	Law, Commerce, Accountancy
7	DSE-2	Entrepreneurship - 1	3	7	DSE-2	Entrepreneurship - 2	3	Commerce, Economics, Accountancy
		Computer Application in Business	5			E-Commerce & Use of RDBMS (MS-Access)	5	Computer, Commerce, Accountancy
8	Elective	Accounting - 1	3	8	Elective	Accounting - 2	3	Accountancy, Commerce
		Business Management - 1	3			Business Management - 2	3	Management, Commerce
		Banking & Finance - 1	3			Banking & Finance- 2	3	Commerce, Economics
		Computer Science - 1	5			Computer Science - 2	5	Computer, Commerce
		Advance Statistics - 1	3			Advance Statistics - 2	3	Statistics, Mathematics, Commerce
		Co-operation - 1	3			Co-operation - 2	3	Commerce, Economics

Sr no	Course Type	Subject/Course Structure	Credit	Sr no	Course Type	Subject/Course Structure	Credit	Who can teach
Semester-3				**Semester-4**				
1	Core	English Language - 3	3	1	Core	English Language - 4	3	English
2	Core	Principles of Macro Economics - 1	3	2	Core	Principles of Macro Economics - 2	3	Economics
3	Core	Corporate Accounting - 1	3	3	Core	Corporate Accounting - 2	3	Accountancy, Commerce
4	Core	Cost Accounting - 1	3	4	Core	Cost Accounting - 2	3	Accountancy, Commerce
5	Core	Income Tax Law and Practice - 1	3	5	Core	Income Tax Law and Practice - 2	3	Commerce, Accountancy
6	Core	Business Communication - 1	3	6	Core	Business Communication - 2	3	English, Commerce
7	Elective	Accounting - 3	3	7	Elective	Accounting - 4	3	Accountancy, Commerce
		Business Management - 3	3			Business Management - 4	3	Management, Commerce
		Banking & Finance - 3	3			Banking & Finance - 4	3	Commerce, Economics
		Computer Science - 3	5			Computer Science - 4	5	Computer, Commerce
		Advance Statistics - 3	3			Advance Statistics - 4	3	Statistics, Mathematics, Commerce
		Co-operation - 3	3			Co-operation - 4	3	Commerce, Economics

Sr no	Course Type	Subject/Course Structure	Credit	Sr no	Course Type	Subject/Course Structure	Credit	Who can teach
Semester-5				**Semester-6**				
1	Core	English Language - 5	3	1	Core	English Language - 6	3	English
2	Core	Indian Economy - 1	3	2	Core	Indian Economy - 2	3	Economics
3	Core	Business Mathematics and Statistics - 1	3	3	Core	Business Mathematics and Statistics - 2	3	Statistics, Mathematics, Commerce, Accountancy
4	DSE-1	Auditing and Corporate Governance - 1	3	4	DSE-1	Auditing and Corporate Governance - 2	3	Commerce, Accountancy
		Consumer Protection - 1	3			Consumer Protection - 2	3	Commerce, Accountancy, Management
		Corporate Tax Planning - 1	3			Corporate Tax Planning - 2	3	Accountancy, Commerce
		Fundamentals of Investments - 1	3			Fundamentals of Investments - 2	3	Commerce, Accountancy Management
5	DSE-2	Financial Management - 1	3	5	DSE-2	Financial Management - 2	3	Management, Commerce, Accountancy
		Human Resource Management - 1	3			Human Resource Management - 2	3	Management, Commerce, Accountancy
		Banking & Insurance - 1	3			Banking & Insurance - 2	3	Commerce, Accountancy, Economics
		Computerized Accounting System Using Tally - 1	5			Computerized Accounting System Using Tally - 2	5	Accountancy, Commerce, Computer
6	DSE-3	Management Accounting - 1	3	6	DSE-3	Management Accounting - 2	3	Accountancy, Commerce
		International Business - 1	3			International Business - 2	3	Commerce, Accountancy, Management
		Indirect Tax Law - 1	3			Indirect Tax Law - 2	3	Commerce, Accountancy, Law
7	Elective	Accounting - 5	3	7	Elective	Accounting - 6	3	Accountancy, Commerce
		Business Management - 5	3			Business Management - 6	3	Management, Commerce
		Banking & Finance - 5	3			Banking & Finance - 6	3	Commerce, Economics
		Computer Science - 5	5			Computer Science - 6	5	Computer, Commerce
		Advance Statistics - 5	3			Advance Statistics - 6	3	Statistics, Mathematics, Commerce
		Co-operation - 5	3			Co-operation - 6	3	Commerce, Economics

Structure & Syllabus based on UGC guidelines B.Com. CBCS Programme for All Semesters

COMMERCE FACULTY

B.Com. Semester-1 (With effective from June - 2016)

No		Course/Paper Title	Credit	Internal Marks	External Marks	Practical/ Viva	External Exam Time Duration
1	Core	English Language - 1	3	30	70		2¼
2	Core	Principles of Micro Economics - 1	3	30	70		2¼
3	Core	Financial Accounting 1	3	30	70		2¼
4	Core	Business Organisation & Management - 1	3	30	70		2¼
5	Core	Company Law - 1	3	30	70		2¼
6	DSE-1	Personal Selling and Salesmanship 1	3	30	70		2¼
7		Business Mathematic 1	3	30	70		2¼
8		Business Law - 1	3	30	70		2¼
9	DSE-2	Entrepreneurship 1	3	30	70		2¼
10		Computer Application in Business	5	30	50	20	2
11	Elective	Accounting - 1	3	30	70		2¼
12		Business Management - 1	3	30	70		2¼
13		Banking & Finance 1	3	30	70		2¼
14		Computer Science - 1	5	30	50	20	2
15		Advance Statistics - 1	3	30	70		2¼
16		Co operation 1	3	30	70		2¼

B.Com. Semester-2 (With effective from November/December - 2016)

No		Course/Paper Title	Credit	Internal Marks	External Marks	Practical/ Viva	External Exam Time Duration
1	Core	English Language 2	3	30	70		2¼
2	Core	Principles of Micro Economics 2	3	30	70		2¼
3	Core	Financial Accounting - 2	3	30	70		2¼
4	Core	Business Organisation & Management - 2	3	30	70		2¼
5	Core	Company Law 2	3	30	70		2¼
6	DSE 1	Personal Selling and Salesmanship - 2	3	30	70		2¼
7		Business Mathematic - 2	3	30	70		2¼
8		Business Law 2	3	30	70		2¼

9	DSE-2	Entrepreneurship - 2	3	30	70		2¼
10		E-Commerce & Use of RDBMS (MS-Access)	5	30	50	20	2
11	Elective	Accounting - 2	3	30	70		2¼
12		Business Management 2	3	30	70		2¼
13		Banking & Finance - 2	3	30	70		2¼
14		Computer Science - 2	5	30	50	20	2
15		Advance Statistics - 2	3	30	70		2¼
16		Co operation 2	3	30	70		2¼

B.Com. Semester-3 (With effective from June - 2017)

No		Course/Paper Title	Credit	Internal Marks	External Marks	Practical/ Viva	External Exam Time Duration
1	Core	English Language - 3	3	30	70		2¼
2	Core	Principles of Macro Economics - 1	3	30	70		2¼
3	Core	Corporate Accounting 1	3	30	70		2¼
4	Core	Cost Accounting - 1	3	30	70		2¼
5	Core	Income Tax Law and Practice 1	3	30	70		2¼
6	Core	Business Communication - 1	3	30	70		2¼
7	Elective	Accounting - 3	3	30	70		2¼
8		Business Management - 3	3	30	70		2¼
9		Banking & Finance - 3	3	30	70		2¼
10		Computer Science 3	5	30	50	20	2
11		Advance Statistics - 3	3	30	70		2¼
12		Co-operation - 3	3	30	70		2¼

B.Com. Semester-4 (With effective from November/December - 2017)

No		Course/Paper Title	Credit	Internal Marks	External Marks	Practical/ Viva	External Exam Time Duration
1	Core	English Language 4	3	30	70		2¼
2	Core	Principles of Macro Economics - 2	3	30	70		2¼
3	Core	Corporate Accounting - 2	3	30	70		2¼
4	Core	Cost Accounting - 2	3	30	70		2¼
5	Core	Income Tax Law and Practice 2	3	30	70		2¼
6	Core	Business Communication - 2	3	30	70		2¼
7	Elective	Accounting 4	3	30	70		2¼
8		Business Management - 4	3	30	70		2¼

9		Banking & Finance- 4	3	30	70		2¼
10		Computer Science - 4	5	30	50	20	2
11		Advance Statistics - 4	3	30	70		2¼
12		Co operation 4	3	30	70		2¼

B.Com. Semester-5 (With effective from June - 2018)

NO		Course/Paper Title	Credit	Internal Marks	External Marks	Practical/ Viva	External Exam Time Duration
1	Core	English Language 5	3	30	70		2¼
2	Core	Indian Economy 1	3	30	70		2¼
3	Core	Business Mathematics and Statistics 1	3	30	70		2¼
4	DSE-1	Auditing and Corporate Governance 1	3	30	70		2¼
5		Consumer Protection - 1	3	30	70		2¼
6		Corporate Tax Planning 1	3	30	70		2¼
7		Fundamentals of Investments - 1	3	30	70		2¼
8	DSE-2	Financial Management - 1	3	30	70		2¼
9		Human Resource Management - 1	3	30	70		2¼
10		Banking & Insurance 1	3	30	70		2¼
11		Computerized Accounting System Using Tally - 1	5	30 *	50	20	2
12	DSE-3	Management Accounting - 1	3	30	70		2¼
13		International Business - 1	3	30	70		2¼
14		Indirect Tax Law 1	3	30	70		2¼
15	Elective	Accounting - 5	3	30	70		2¼
16		Business Management - 5	3	30	70		2¼
17		Banking & Finance 5	3	30	70		2¼
18		Computer Science 5	5	30	50	20	2
19		Advance Statistics - 5	3	30	70		2¼
20		Co-operation - 5	3	30	70		2¼

B.Com. Semester-6 (With effective from November/December - 2018)

No		Course/Paper Title	Credit	Internal Marks	External Marks	Practical/ Viva	External Exam Time Duration
1	Core	English Language - 6	3	30	70		2¼
2	Core	Indian Economy - 2	3	30	70		2¼
3	Core	Business Mathematics and Statistics 2	3	30	70		2¼
4	DSE 1	Auditing and Corporate	3	30	70		2¼

		Governance 2					
5		Consumer Protection - 2	3	30	70		2¼
6		Corporate Tax Planning - 2	3	30	70		2¼
7		Fundamentals of Investments - 2	3	30	70		2¼
8	DSE-2	Financial Management 2	3	30	70		2¼
9		Human Resource Management 2	3	30	70		2¼
10		Banking & Insurance - 2	3	30	70		2¼
11		Computerized Accounting System Using Tally - 2	5	30 *	50	20	2
12	DSE-3	Management Accounting 2	3	30	70		2¼
13		International Business - 2	3	30	70		2¼
14		Indirect Tax Law 2	3	30	70		2¼
15	Elective	Accounting 6	3	30	70		2¼
16		Business Management 6	3	30	70		2¼
17		Banking & Finance 6	3	30	70		2¼
18		Computer Science - 6	5	30	50	20	2
19		Advance Statistics - 6	3	30	70		2¼
20		Co-operation - 6	3	30	70		2¼

*** 30 Internal Marks of Computerized Accounting System Using Tally to be conducted on practical based in computer lab.**

B.COM.[CBCS] SEMESTER – 1 TO 6

EVALUATION SCHEME AND DISTRIBUTION OF MARKS
COMMERCE PAPERS FOR REGULAR STUDENTS ONLY

WITH EFFECTIVE FROM: JUNE-2016 FOR ALL SEMESTERS

INTERNAL ASSESSMENT [30 Marks]		
No.	**Particulars**	**Marks**
1	Assignments, MCQ, Seminar	**30**
EXTERNAL (UNIVERSITY) ASSESSMENT [70 Marks]		
Que. No.	**Particulars**	**Marks**
1 OR 1	QUESTION (From Unit 1)	20
2 OR 2	QUESTION (From Unit 2)	20
3 OR 3	QUESTION (From Unit 3)	15
4 OR 4	QUESTION (From Unit 4)	15
		70
	Total Marks	**100**

B.COM.[CBCS] SEMESTER – 1 TO 6

EVALUATION SCHEME AND DISTRIBUTION OF MARKS
COMMERCE PAPERS FOR EXTERNAL STUDENTS ONLY

WIEH EFFECTIVE FROM: JUNE-2016 FOR ALL SEMESTERS

EXTERNAL ASSESSMENT		
Que. No.	**Particulars**	**Marks**
1 OR 1	QUESTION (From Unit 1)	20
2 OR 2	QUESTION (From Unit 2)	20
3 OR 3	QUESTION (From Unit 3)	15
4 OR 4	QUESTION (From Unit 4)	15
5 OR 5	QUESTION (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks]	30
	Total Marks	**100**

SYLLABUS

For

B.COM.

Semester – 1

(With effective from June - 2016)

B.COM. (CBCS) SEM-1 NEW COURSE-TITLES FOR

REGULAR AND EXTERNAL STUDENTS

WITH EFFECTIVE FROM: JUNE – 2016

Sr. No.	Type	Name of the Subject	Pg. No.
1	Core	English Language - 1	12
2	Core	Principles of Micro Economics - 1	14
3	Core	Financial Accounting - 1	16
4	Core	Business Organisation & Management - 1	19
5	Core	Company Law - 1	22
6	DSE-1	Personal Selling and Salesmanship - 1	24
		Business Mathematic - 1	26
		Business Law - 1	28
7	DSE-2	Entrepreneurship - 1	31
		Computer Application in Business	33
8	Elective	Accounting - 1	35
		Business Management - 1	38
		Banking & Finance - 1	40
		Computer Science - 1	43
		Advance Statistics - 1	45
		Co-operation - 1	47

DSE = Discipline Specific Elective

B.COM. SEMESTER – 1

1	Core	English Language - 1

Name of the Course: **Foundation Course in English (I)**
Course credit: **03**
Teaching Hours: **45 (Hours)**
Total marks: **100**

Objectives:

The course intends to initiate the students in English language
The course intends to initiate the students in Business English

Unit	Content	No. of Lectures
1	Name of the text: **English in Practice - 1, Aravind R. Nair** et. al., Cambridge University Press. 2016 (Unit 1 to 5 of the reading section)	15
2	Grammar: 1. Parts of Speech 2. Auxiliaries and Modals	10
3	Vocabulary 1. Synonyms/Antonyms/One word substitution	10
4	Composition/Comprehension Short dialogues on: 1) Guided Dialogue Writing 2) Unguided Dialogue Writing (5+5=10) Describing a place, person, thing or situation	10
	Total Lectures	**45**

Semester End examination:

Question No.	Details	Options	Marks
Section A: For regular and external students			
1	(A) Answer in one line (Text)	5/7	10
2	Short answer question (Text)	5/7	20
3	Objective type questions (A) Parts of Speech (B) Auxiliaries and Modals (C) Word formation(Objective type)	 05/05 10/10 05/05	 05 10 05
4	(A) Guided dialogue (B) Unguided dialogue (c) Describing a person, place, thing or situation	1/1 1/1 1/2	05 05 10
Section B: For external students only			
5	Short answer question (Text)	5/7	15
6	(A) Parts of speech (B) Auxiliaries and modals (C) Word formation	5/5 5/5 5/5	15

Recommended Reading:

- Jones Daniel. *English Pronouncing Dictionary* (with CD – Rom). Cambridge University Press.
- *Murphy's English Grammar* (with CD- Rom). Cambridge University Press.
- Redman, Stuart. 1997. *English Vocabulary in Use* : *Pre-intermediate and Intermediate*. Cambridge University Press.
- Thomson and Martinet. *A Practical English Grammar* (4th edition). Oxford University Press.

Note: Latest edition of the reference books should be used.

B.COM. SEMESTER – 1

2	Core	Principles of Micro Economics - 1

Name of the Course: **Principles of Micro Economics - 1**
Course credit: **03**
Teaching Hours: **45 (Hours)**
Total marks: **100**

Objectives:

Objective – To familiar the students with various micro economics concepts and their application in the decision – making

Unit	Content	No. of Lectures
1	**BUSINESS ECONOMICS:** - Definitions, nature and scope, business economics and economics theories. - Types of business decisions. - Basic concepts of Economics - Incremental concept - Concept of Equi-Marginal - Discounting Principle - Utility of above concepts in decision making	**11**
2	**CONCEPT OF ELASTICITY:** Definition, Factors, Importance and types of price elasticity, concept and types of Income and cross elasticity of demand, use of concept of elasticity in business decision	**11**
3	**PRODUCTION ANALYSIS:** - Concept, Nature, and types, of production function, laws of variable proportion - Economies of scale Iso-quant curve, Iso-cost curve, optimum input combination, - Marginal productivity theory of Distribution	**13**
4	**PRODUCTION COST ANALYSIS:** Significance of production cost analysis, Concept of real cost, opportunity cost and monetary cost, cost output relationship with reference to time perspective, use of cost analysis in business decisions	**10**
	Total Lectures	**45**

Important instructions for paper setter –

Set University examination question paper for regular and external candidates as per the following instruction:

UNIVERSITY EXAMINATION (Que. No. 1 to 4 are compulsory for regular students and external candidates)		
Sr. No.	**Particulars**	**Marks**
1	QUESTION - 1 (From Unit 1) **(OR)** QUESTION - 1 (From Unit 1)	20
2	QUESTION - 2 (From Unit 2) **(OR)** QUESTION - 2 (From Unit 2)	20
3	QUESTION - 3 (From Unit 3) **(OR)** QUESTION - 3 (From Unit 3)	15
4	QUESTION - 4 (From Unit 4) **(OR)** QUESTION - 4 (From Unit 4)	15
	Total Marks for Regular Students	**70**
ONLY FOR EXTERNAL CANDIDATES		
5	QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks] **OR** QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks]	30
	Total Marks for external candidates	**100**

Reference books:

1. Samuleson, Paul A. & Nordhaaus, Economics
2. K.E. Boulding – A Reconstruction of Economics
3. J.R. Hicks value and capital.
4. Lionel Robbins – The nature & significance of Economic science
5. P.L Mehta – Managerial Economics
6. VarshneyMaheswari – Managerial Economics

Note: Latest edition of the reference books should be used.

B.COM. SEMESTER – 1		
3	**Core**	**Financial Accounting - 1**

Name of the Course: **Financial Accounting - 1**
Course credit: **03**
Teaching Hours: **45 (Hours)**
Total marks: **100**

Objectives:

The objective of this paper is to help students to acquire conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions

Unit	Content	No. of Lectures
1	**ACCOUNTSOFAMALGAMATION OF PARTNERSHIP FIRMS:** - Meaning-Objectives-Reasons of Amalgamation of Partnership Firms - Accounting procedure for amalgamation as per point raised [A]In the books of Transfer or firm [B]In the books of Transfer or firm - Amalgamation in the form of Absorption [Method to prepare Business Purchase Account] - Practical Questions	**12**
2	**CONSIGNMENT ACCOUNTS** - Introduction- - Meaning and Features of consignment - Consignment, Sale and Goods sent on Sale or Return - The Process and Different terminologies of consignment - Terms and conditions of Consignment Agreements - Consignment transactions and Ledger Accounts - Accounting treatments in the books of the Consignor and Consignee - Practical Questions	**12**
3	**JOINT VENTURE ACCOUNTS** - Introduction- - Meaning and characteristics of Joint Venture - Accounting procedure for Joint Venture transactions - Various methods for Joint Venture Accounting [A] Recording Joint Venture transactions by only one partner [B] Recording Joint Venture transactions by all partner [C] Joint Venture for goods sending on consignment	**11**

	[D] Independent books for Joint Venture when a separate Joint Bank Accounting is used [E] Memorandum Joint Venture Account - Practical Questions	
4	**ACCOUNTS OF JOINT LIFE POLICY** - Introduction-Meaning - Accounting Treatment of premium paid by the firm: [A] When premium is considered as Revenue expenditure [B] When premium is considered as Capital expenditure [C] When policy is shown and treated at surrender value and Amount of difference is debited to Profit and Loss A/C [D] When policy is shown and treated at Surrender Value with the help of Joint Life Policy (JLP) A/C - All partners' Individual policy and Joint Life Policy [Joint and Several policies] - Amount payable to successor of deceased partner - Practical Questions	**10**
	Total Lectures	**45**

Important instructions for paper setter –

Set University examination question paper for regular and external candidates as per the following instruction:

UNIVERSITY EXAMINATION (Que. No. 1 to 4 are compulsory for regular students and external candidates)		
Sr. No.	**Particulars**	**Marks**
1	PRACTICAL QUE - 1 (From Unit 1) **(OR)** PRACTICAL QUE - 1 (From Unit 1)	20
2	PRACTICAL QUE - 2 (From Unit 2) **(OR)** PRACTICAL QUE - 2 (From Unit 2)	20
3	PRACTICAL QUE - 3 (From Unit 3) **(OR)** PRACTICAL QUE - 3 (From Unit 3)	15
4	PRACTICAL QUE - 4 (From Unit 4) **(OR)** PRACTICAL QUE - 4 (From Unit 4)	15
	Total Marks for Regular Students	**70**
ONLY FOR EXTERNAL CANDIDATES		
5	QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks] **OR** QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks]	30
	Total Marks for external candidates	**100**

Suggested Readings and Reference Books:

1. Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education
2. Charles T. Horngren and Donna Philbrick, Introduction to Financial Accounting, Pearson Education.
3. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, Delhi.
4. M.C.Shukla, T.S. Grewal and S.C.Gupta. Advanced Accounts. Vol.-I. S. Chand & Co., Delhi.
5. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi.
6. Deepak Sehagal. Financial Accounting. Vikas Publishing H House, New Delhi.
7. Bhushan Kumar Goyal and HN Tiwari, Financial Accounting, International Book House
8. Goldwin, Alderman and Sanyal, Financial Accounting, Cengage Learning.
9. Tulsian, P.C. Financial Accounting, Pearson Education.
10. Compendium of Statements and Standards of Accounting, The Institute of Chartered Accountants of India, New Delhi

Note: Latest edition of the reference books should be used.

B.COM. SEMESTER – 1

4	Core	Business Organisation & Management - 1

Name of the Course: **Business Organisation & Management - 1**
Course credit: **03**
Teaching Hours: **45 (Hours)**
Total marks: **100**

Objectives:

The course aims to provide basic knowledge to the students about the organization and management of a business enterprise.

Unit	Content	No. of Lectures
1	**EMERGING OPPORTUNITIES IN INDIAN BUSINESS** - Introduction - Manufacturing and Service sectors: Meaning and Explanation - **Brief concepts of Emerging opportunities in business:** 1) Technological innovations 2) Skill development 3) 'Make in India' Movement 4) Social Responsibility and Ethics 5) Franchising 6) Outsourcing 7) E-commerce	**12**
2	**MANAGEMENT** - Introduction - Meaning and Nature - Aims and objectives - Scope and Functions-Process - Importance of Management - Management Process and universality of principles - Brief concept of area of management	**11**
3	**PLANNING** - Introduction - Meaning and Nature - Aims-Objectives and Importance - Strategies formulation - Policies and planning premises - Planning Procedure - Benefits –Limitations and pre-requisites of planning	**11**
4	**ORGANIZATION**	**11**

	- Introduction - Meaning and Nature - Purpose of organizing - Importance of organizing - Basic considerations for organizing - Basic Departmentalization - Line & Staff authority - Functional-Project-Matrix And Network - Centralization & Decentralization	
	Total Lectures	**45**

Important instructions for paper setter –

Set University examination question paper for regular and external candidates as per the following instruction:

UNIVERSITY EXAMINATION (Que. No. 1 to 4 are compulsory for regular students and external candidates)		
Sr. No.	**Particulars**	**Marks**
1	QUESTION - 1 (From Unit 1) **(OR)** QUESTION - 1 (From Unit 1)	20
2	QUESTION - 2 (From Unit 2) **(OR)** QUESTION - 2 (From Unit 2)	20
3	QUESTION - 3 (From Unit 3) **(OR)** QUESTION - 3 (From Unit 3)	15
4	QUESTION - 4 (From Unit 4) **(OR)** QUESTION - 4 (From Unit 4)	15
	Total Marks for Regular Students	**70**
ONLY FOR EXTERNAL CANDIDATES		
5	QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks] **OR** QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks]	30
	Total Marks for external candidates	**100**

Suggested Readings and Reference Books:

1. Kaul, V.K., Business Organization and Management, Pearson Education, New Delhi
2. Chhabra, T.N., Business Organization and Management, Sun India Publications, New Delhi,
3. Gupta C B, Modern Business Organization, Mayur Paperbacks, New Delhi
4. Koontz and Weihrich, Essentials of Management, McGraw Hill Education.
5. Basu, C. R., Business Organization and Management, McGraw Hill Education.
6. Jim, Barry, John Chandler, Heather Clark; Organization and Management, Cengage Learning
7. B.P. Singh and A.K.Singh, Essentials of Management, Excel Books
8. Buskirk, R.H., et al; Concepts of Business: An Introduction to Business System, Dryden Press, New York.

9. Burton Gene and Manab Thakur; Management Today: Principles and Practice; Tata McGraw Hill, New Delhi.
10. Griffin, Management Principles and Application, Cengage Learning
11. L.M.Prasad: Principles of management ,Himalaya publishing House

Note: Latest Editions of the above books may be used.

B.COM. SEMESTER – 1		
5	**Core**	**Company Law – 1**

Name of the Course: **Company Law – 1**
Course credit: **03**
Teaching Hours: **45 (Hours)**
Total marks: **100**

Objectives:

The objective of the course is to impart basic knowledge of the provisions of the Companies Act 1956 & new provisions of Companies Act 2013

Unit	Content	No. of Lectures
1	**INTRODUCTION TO THE COMPANIES ACT-2013:** - Introduction, Meaning and Characteristics (nature) - Main New Provisions of Companies ACT-2013 - Brief history of Company Law - Kinds of companies with one man and nonprofit company - Incorporation of company - Conversion of private company into public company - Social responsibilities of the company	**12**
2	**STRATEGY OF COMPANY FORMATION Legal guidelines of formation of the company):** - Memorandum of association - Doctrine of Ultra Vires - Articles of Association - Doctrine of Indoor Management - Doctrine of constructive notice - Table – A - Prospectus, Red harring prospectus and Self prospectus - Public offer and Private placement - Online filling of documents	**12**
3	**DEVELOPMENT OF COMPANY LAW ADMINISTRATION:** - Introduction - Ministry of company affairs - Security Exchange Board of India (SEBI) - Registrar of the Companies - The High Court & Tribunal - National Company Law Tribunal (NCLT)	**11**
4	**PROVISIONS OF COMPANY LAW – 2013 REGARDING DIVIDEND AND INTEREST:**	**10**

	- Introduction and Provisions of determination of the divisible profit and dividend - Unpaid and unclaimed dividends - Interim dividend and final dividend - Payment of dividend from capital - Role of Stock Exchange in modern economy ➢ Meaning and Nature of the Stock Exchange ➢ Importance of the Stock Exchange ➢ Listing of Securities – Meaning & Advantages	
	Total Lectures	**45**

Important instructions for paper setter –

Set University examination question paper for regular and external candidates as per the following instruction:

UNIVERSITY EXAMINATION (Que. No. 1 to 4 are compulsory for regular students and external candidates)		
Sr. No.	**Particulars**	**Marks**
1	QUESTION - 1 (From Unit 1) **(OR)** QUESTION - 1 (From Unit 1)	20
2	QUESTION - 2 (From Unit 2) **(OR)** QUESTION - 2 (From Unit 2)	20
3	QUESTION - 3 (From Unit 3) **(OR)** QUESTION - 3 (From Unit 3)	15
4	QUESTION - 4 (From Unit 4) **(OR)** QUESTION - 4 (From Unit 4)	15
	Total Marks for Regular Students	**70**
ONLY FOR EXTERNAL CANDIDATES		
5	QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks] **OR** QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks]	30
	Total Marks for external candidates	**100**

Suggested Readings and Reference Books:

1. MC Kuchhal, Modern Indian Company Law, Shri Mahaveer Book Depot (Publishers),Delhi
2. GK Kapoor and Sanjay Dhamija, Company Law, Bharat Law House, Delhi.
3. Anil Kumar, Corporate Laws, Indian Book House, Delhi.
4. Reena Chadha and Sumant Chadha, Corporate Laws, Scholar Tech Press, Delhi.
5. Avtar Singh, Introduction to Company Law, Eastern Book Company.
6. Ramaiya, A Guide to Companies Act, LexisNexis, Wadhwa and Buttersworth.
7. Manual of Companies Act, Corporate Laws and SEBI Guideline, Bharat Law House, Delhi
8. A Compendium of Companies Act 2013, along with Rules, by Taxman Publications
9. Gower and Davies, Principles of Modern Company Law, Sweet & Maxwell
10. Sharma, J.P., An Easy Approach to Corporate Laws, Ane Books Pvt. Ltd., New Delhi

Note: Latest edition of Reference books may be used.

B.COM. SEMESTER – 1

6	DSE - 1	Personal Selling and Salesmanship - 1

Name of the Course:	**Personal Selling and Salesmanship - 1**
Course credit:	**03**
Teaching Hours:	**45 (Hours)**
Total marks:	**100**

Objectives:

The purpose of this course is to familiarize the students with the fundamentals of personal selling and the selling process. They will be able to understand selling as a career and what it takes to be a successful salesman.

Unit	Content	No. of Lectures
1	**INTRODUCTION TO PERSONAL SELLING** - Introduction-Meaning and Nature - Importance - Role and Significance of personal selling - Mythology [Legends-Tradition-Theory] of selling - Characteristics of a good salesperson - Types of salespersons - Brief concept of Buying motives and their uses in personal selling - Personal selling and Advertising - Types of selling situations - Advantages and Limitations	**12**
2	**CONCEPT OF SALESMANSHIP** - Introduction - Evolution of the concept - Meaning and definition - Features of good salesmanship - Ethical aspects of Selling - Scope and functions - Importance and Utility - Salesmanship: As an art or As a science or As a profession - Counter salesmanship and Creative salesmanship	**11**
3	**SELLING PROCESS** - Introduction-Meaning - Psychology of Salesmanship - Attracting-Attending-Approaching - Welcoming prospects: Sales talk and awakening interest - Creating desire and Securing action	**11**

	- Prospecting and qualifying - The approach to overcome objections - Closing the sale Services after sales (Post sale activities)	
4	**SALES PROMOTION** - Introduction-Meaning and Concepts - Significance and Importance - Forms of Sales Promotion - Sales Promotion Programme - Sales promotion of industrial products and services - Mechanisms for good sales promotion - Sales promotion strategy	**11**
	Total Lectures	**45**

Important instructions for paper setter –

Set University examination question paper for regular and external candidates as per the following instruction:

UNIVERSITY EXAMINATION **(Que. No. 1 to 4 are compulsory for regular students and external candidates)**		
Sr. No.	**Particulars**	**Marks**
1	QUESTION - 1 (From Unit 1) **(OR)** QUESTION - 1 (From Unit 1)	20
2	QUESTION - 2 (From Unit 2) **(OR)** QUESTION - 2 (From Unit 2)	20
3	QUESTION - 3 (From Unit 3) **(OR)** QUESTION - 3 (From Unit 3)	15
4	QUESTION - 4 (From Unit 4) **(OR)** QUESTION - 4 (From Unit 4)	15
	Total Marks for Regular Students	**70**
ONLY FOR EXTERNAL CANDIDATES		
5	QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks] **OR** QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks]	30
	Total Marks for external candidates	**100**

Suggested Readings and Reference Books:

1. Spiro, Stanton, and Rich, Management of the Sales force, McGraw Hill.
2. Rusell, F. A. Beach and Richard H. Buskirk, Selling: Principles and Practices, McGraw Hill
3. Futrell, Charles, Sales Management: Behaviour, Practices and Cases, The Dryden Press.
4. Still, Richard R., Edward W. Cundiff and Norman A. P. Govoni, Sales Management: Decision Strategies and Cases, Prentice Hall of India Ltd., New Delhi,
5. Johnson, Kurtz and Schueing, Sales Management, McGraw Hill
6. Pedesson, Charles A. Wright, Milburn d. And Weitz, Barton A., Selling: Principles and Methods, Richard, Irvin
7. Kapoor Neeru, Advertising and personal Selling, Pinnacle, New Delhi.

Note: Latest Editions of the above books may be used.

B.COM. SEMESTER – 1

6	DSE – 1	Business Mathematic - 1

Name of the Course: **Business Mathematic - 1**
Course credit: **03**
Teaching Hours: **45 (Hours)**
Total marks: **100**

Objectives:
The course aims to provide basic knowledge to the students about the fundamental concepts of business mathematics & its application in business

Unit	Content	No. of Lectures
1	**SET THEORY:** - Concept of a Set - Method of Representing Sets - Types of Sets - Some important Number Sets - Operation of Sets 1. Intersection of Sets 2. Union of Sets (**with Proof)** - Distributive Laws 1. Union over Intersection 2. Intersection over Union **(With Proof)** - Complimentary of Set - De- Morgan's Laws (With Proof) - Difference of Two Sets - Cartesian product - Examples	**10**
2	**PERMUTATION & COMBINATION:** - Permutations (Meaning, formula) - Permutations of different things - Permutations of Similar things - Restricted Permutation - Combinations (Meaning formula) - Combinations of things taken some or all at time - Some Restricted Combinations - Examples	**12**
3	**BINOMIAL THEOREM:** - Introduction - Binomial Theorem (Without Proof) - Position of Terms - Characteristics of Binomial theorem - Binomial Coefficient - Examples	**10**

4	**INTERPOLATION & EXTRAPOLATION**: - Introduction and Uses - Newton's Forward Method - Newton's Backward Method - Binomial Expansion Method - Lagrange's Method - Examples	**13**
	Total Lectures	**45**

Important instructions for paper setter –

Set University examination question paper for regular and external candidates as per the following instruction:

UNIVERSITY EXAMINATION (Que. No. 1 to 4 are compulsory for regular students and external candidates)		
Sr. No.	**Particulars**	**Marks**
1	PRACTICAL QUE - 1 (From Unit 1) **(OR)** PRACTICAL QUE - 1 (From Unit 1)	20
2	PRACTICAL QUE - 2 (From Unit 2) **(OR)** PRACTICAL QUE - 2 (From Unit 2)	20
3	PRACTICAL QUE - 3 (From Unit 3) **(OR)** PRACTICAL QUE - 3 (From Unit 3)	15
4	PRACTICAL QUE - 4 (From Unit 4) **(OR)** PRACTICAL QUE - 4 (From Unit 4)	15
	Total Marks for Regular Students	**70**
ONLY FOR EXTERNAL CANDIDATES		
5	QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks] **OR** QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks]	30
	Total Marks for external candidates	**100**

Suggested Readings and Reference Books:

1. Business Mathematics By Sancheti & Kapoor
2. Fundamental of Mathematics and Statistics By V.K. Kapoor and S.C. Gupta
3. Numerical Analysis By V. N . Vedmurthi

Note: Latest Editions of the above books may be used.

B.COM. SEMESTER – 1		
6	DSE - 1	Business Law - 1

Name of the Course: **Business Law - 1**
Course credit: **03**
Teaching Hours: **45 (Hours)**
Total marks: **100**

Objectives:

The objective of the course is to impart basic knowledge of the important Business Legislation and framework of Indian business law

Unit	Content	No. of Lectures
1	**INTRODUCTION TO BUSINESS REGULATORY FRAMEWORK** - Introduction-Legal environment of business - Sources of business law - Brief knowledge of laws applicable to business: 1) Commercial laws 2) Labour laws 3) Corporate laws 4) Taxation laws 5) Financial laws	**11**
2	**THE INDIAN CONTRACT ACT-1872: GENERAL PRINCIPLES** - Introduction: Indian Contract Act – 1872 - Contract – meaning, characteristics and kinds - Classification of contract - Essentials of a valid contract: [Offer and acceptance-Consideration Contractual capacity- Free consent-Legality of objects] - Performance of contract-Law of agency - Creation and Termination of agency - Powers & Duties of Agent & Principal - Void agreements - Discharge of a contract: ➢ Modes of discharge ➢ Breach and Remedies against breach of contract - Contingent contracts and Quasi – contracts	**12**
3	**THE INDIAN CONTRACT ACT-1872: SPECIFIC CONTRACTS:**	**11**

	- Introduction: Specific Contract – Meaning - Contract of Indemnity and Guarantee - Contract of Bailment - Contract of Agency	
4	**THE SALE OF GOODS ACT- 1930** - Formation of Contracts of sale: ➢ Meaning of goods-their classification and price ➢ Difference between sale and agreement to sell ➢ Hire purchase Agreement - Conditions and warranties: - Transfer of ownership in goods including sale by a non-owner - Performance of the contract of sale - Unpaid seller : [Meaning-Rights of an unpaid seller against the goods and the buyer]	**11**
	Total Lectures	**45**

Important instructions for paper setter –

Set University examination question paper for regular and external candidates as per the following instruction:

UNIVERSITY EXAMINATION (Que. No. 1 to 4 are compulsory for regular students and external candidates)		
Sr. No.	**Particulars**	**Marks**
1	QUESTION - 1 (From Unit 1) **(OR)** QUESTION - 1 (From Unit 1)	20
2	QUESTION - 2 (From Unit 2) **(OR)** QUESTION - 2 (From Unit 2)	20
3	QUESTION - 3 (From Unit 3) **(OR)** QUESTION - 3 (From Unit 3)	15
4	QUESTION - 4 (From Unit 4) **(OR)** QUESTION - 4 (From Unit 4)	15
	Total Marks for Regular Students	**70**
ONLY FOR EXTERNAL CANDIDATES		
5	QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks] **OR** QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks]	30
	Total Marks for external candidates	**100**

Suggested Readings and Reference Books:

1. M.C. Kuchhal, and Vivek Kuchhal, Business Law, Vikas Publishing House, New Delhi.
2. Avtar Singh, Business Law, Eastern Book Company, Lucknow

3. S.N. Maheshwari and S.K. Maheshwari, Business Law, National Publishing House, New Delhi.
4. Aggarwal S K, Business Law, Galgotia Publishers Company, New Delhi
5. Bhushan Kumar Goyal and Jain Kinneri, Business Laws, International Book House
6. Sushma Arora, Business Laws, Taxmann Publications.
7. Akhileshwar Pathak, Legal Aspects of Business, McGraw Hill Education, 6th edition
8. P C Tulsian and Bharat Tulsian, Business Law, McGraw Hill Education
9. Sharma, J.P. and Sunaina Kanojia, Business Laws, Ane Books Pvt. Ltd., New Delhi.
10. SEBI ACT,1992
11. FEMA ACT, 2000
12. Competition Act – 2002

Note: Latest Editions of the above books may be used.

B.COM. SEMESTER – 1		
7	**DSE - 2**	**Entrepreneurship - 1**

Name of the Course: **Entrepreneurship - 1**
Course credit: **03**
Teaching Hours: **45 (Hours)**
Total marks: **100**

Objectives:

- To make the students aware about the business environment
- To create entrepreneurial awareness among students
- To motivate students to make their mind set for taking up entrepreneurship as career.

Unit	Content	No. of Lectures
1	**INTRODUCTION:** Meaning, definitions and features of entrepreneur-Basic function with reference to leadership-Innovation-Risk-Bearing. Emergence of Entrepreneurial class origin and progress of entrepreneur in India problems of inadequate growth causes and remedial suggestions.	**15**
2	**PRINCIPLES OF ENTREPRENEURSHIP:** Principles of Entrepreneurship's behavior-concept of innovation-achievement motivation-imbalance creating propensity	**10**
3	**ENTREPRENEURSHIP:** Meaning and definitions of Entrepreneurship, features & factors of Entrepreneurship, Theories of Entrepreneurship-Economic and Psychological Theories.	**15**
4	**SOCIAL RESPONSIBILITIES AND ACCOUNTABILITY** Social responsibilities and Accountability Towards various group of society.	**05**
	Total Lectures	**45**

Important instructions for paper setter –

Set University examination question paper for regular and external candidates as per the following instruction:

UNIVERSITY EXAMINATION (Que. No. 1 to 4 are compulsory for regular students and external candidates)		
Sr. No.	**Particulars**	**Marks**
1	QUESTION - 1 (From Unit 1) **(OR)** QUESTION - 1 (From Unit 1)	20
2	QUESTION - 2 (From Unit 2) **(OR)** QUESTION - 2 (From Unit 2)	20
3	QUESTION - 3 (From Unit 3) **(OR)** QUESTION - 3 (From Unit 3)	15
4	QUESTION - 4 (From Unit 4) **(OR)** QUESTION - 4 (From Unit 4)	15
	Total Marks for Regular Students	**70**
ONLY FOR EXTERNAL CANDIDATES		
5	QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks] **OR** QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks]	30
Total Marks for external candidates		**100**

Suggested Readings and Reference Books:

1. Entrepreneurship – Hisrich& Peters
2. Entrepreneurship Megabucks – Siner A David
3. Entrepreneurship - New Venture Creation - Holt
4. Venture Capital – The Indian Experiences – J. M. Pandey
5. Project Preparation, Appraisal and Implementation P. Chandra

Note: Latest Editions of the above books may be used.

B.COM. SEMESTER – 1		
7	**DSE - 1**	**Computer Application in Business**

Name of the Course: **Computer Application in Business**
Course credit: **05**
Teaching Hours: **Theory: 45 (Hours) + Practical: 60 (Hours)**
Total marks: **100**
Distribution of Marks: **50 Marks semester end theory examination**
30 Marks semester end practical examination
20 Marks Internal assessments of theory (Unit:1 to 4) (CCA)

Objectives:
To impart information technology related skills to the students

Unit No. 1 to 4 - Theory of 70 Marks and Unit No. 5 - Practical of 30 Marks

Unit	Content	No. of Lectures
1	**COMPUTER BASICS:** Definition of computer, Block Diagram Of Computer, Characteristics of computer, Generations of computer, Analog computer, Digital Computer, (Mini, Micro, Mainframe, Super), Hybrid computer - **Types of Memory:** RAM, ROM, PROM, EPROM, EEPROM - **Storages Devices:** Floppy Disk, Hard Disk, CD, DVD, Pen drive	**12**
2	**INPUT & OUTPUT DEVICES:** - Input Devices: Keyboard, Mouse, Scanner, MICR, Micro Phone, Barcode Reader, Touch Screen - Output Devices: ➢ Visual Display Unit: CRT, LCD ➢ Printers: Impact (Daisy Wheel, Dot Matrix printer), Non Impact (Drum, Ink-Jet, Laser)	**11**
3	**NUMBER SYSTEMS AND CODES:** - Conversions - Decimal, Binary, Octal, Hexadecimal Number Systems (Inter-conversion of only Integer numbers between number systems)	**11**
4	**INTERNET BASICS:** - Internet Concept - Internet Services: E - Mail, Chatting, Conferencing , Internet Telephony - Internet Connection Methods: Dial Up Connection, Leased Line Connection - Addressing: IP Addressing , DNS - Overview: FTP, WWW, Web, Browser	**11**
5	**PRACTICAL:** - **MS WORD:** Editing, Font formatting, Paragraph	**60**

	formatting, Page setups and printing document - **MS EXCEL:** Preparing worksheet, Formatting cell, Page setup, building formulas, library functions (sum(), average(), count(), left(), right(), mid(),if(), or(), and(), not(), date(), now(), time())		
		Total Lectures	**45 + 60**

Theory Question Paper Style:

UNIVERSITY EXAMINATION		
Sr. No.	**Particulars**	**Marks**
1	QUESTION - 1 (From Unit 1) **(OR)** QUESTION - 1 (From Unit 1)	14
2	QUESTION - 2 (From Unit 2) **(OR)** QUESTION - 2 (From Unit 2)	12
3	QUESTION - 3 (From Unit 3) **(OR)** QUESTION - 3 (From Unit 3)	12
4	QUESTION - 4 (From Unit 4) **(OR)** QUESTION - 4 (From Unit 4)	12
	Total Marks for Regular Students	**50**

Credit:

- 1 lecture = 1 hour = 1 credit and 2 practical = 2 hours = 1 credit
- Total 45 hours of theory teaching work per semester and additional 60 hours of practical per semester.
- Theory 3 Hours/week = 3 credits and additional practical 4 hours/week = 2 credits. Total credit is 5.

Examination:

- Theory Examination - Total marks 70 (50 marks of university examination and 20 marks of internal). University examination: 2 Hours
- Practical Examination - Total Marks 30 (No Internal Marks).University Examination: 2 Hours

Passing Standard:

- Student must obtain minimum 40% marks in theory and practical both
- Theory: Minimum 40% (minimum 20 marks in University examination and minimum 8 marks in internal)
- Practical: Minimum 40% (Minimum 12 marks in University examination)

Suggested Readings and Reference Books:

1. Computer Fundamentals and Information Technology - By Bharat & Co.
2. Computer Fundamentals By P.K. Sinha
3. FundamentalofITforBCA-ByS.Jaiswal
4. Internet The Complete Reference - By Young
5. World Wide Web Design With Html - By C Xavier
6. Internet For Every One Techworld - By Leon

Note: Latest Editions of the above books may be used.

B.COM. SEMESTER – 1

8	Elective - 1	Accounting - 1

Name of the Course: **Accounting - 1**
Course credit: **03**
Teaching Hours: **45 (Hours)**
Total marks: **100**

Objectives:

The objective of this paper is to help students to acquire conceptual knowledge of the Accounting and to impart skills for recording different kinds of economic - business transactions.

Unit	Content	No. of Lectures
1	**ACCOUNTS OF PROFESSIONAL PERSONS** - Introduction-Meaning - Accounting system: Cash Basis and Mercantile [Accrual] basis - Accounting treatment for Professional Persons' Annual Accounts - Practical Questions relating to Professional Persons such as, ➢ Solicitors ➢ Chartered Accountants ➢ Doctors and Medical Practitioners ➢ Architectures ➢ Engineers ➢ Consultants ➢ Advocates-Lawyers	**12**
2	**HIRE PURCHASE ACCOUNTS** - Introduction and Meaning - Difference between Installment system and Hire Purchase system - Hire Purchase Agreement - Accounting treatments under Hire Purchase system - Practical Questions	**11**
3	**CAPITAL-REVENUE TRANSACTIONS AND REPLACEMENT ACCOUNT** - Introduction-Meaning of Capital-Revenue transactions - Classification of transactions with Examples - Meaning of Replacement and its' Examples - Replacement expenditures - Classification and Allocation of Replacement	**11**

	expenditures : Revenue-Capital - Accounting Treatments : Journal ledger entry and Accounts - Practical Questions	
4	**INVENTORY VALUATION:** - Introduction-Meaning of Inventory and Inventory Valuation - Objectives of Inventory Valuation - Main valuation points of Indian Accounting Standard -2 [Revised] - Methods of Inventory Valuation[including Stock statement] [A] Specific Identification method [B] FIFO [C] LIFO [D] HIFO [E] Base Stock method [F] Weighted Average Price method - Practical Questions	**11**
	Total Lectures	**45**

Important instructions for paper setter –

Set University examination question paper for regular and external candidates as per the following instruction:

UNIVERSITY EXAMINATION (Que. No. 1 to 4 are compulsory for regular students and external candidates)		
Sr. No.	**Particulars**	**Marks**
1	PRACTICAL QUE - 1 (From Unit 1) **(OR)** PRACTICAL QUE - 1 (From Unit 1)	20
2	PRACTICAL QUE - 2 (From Unit 2) **(OR)** PRACTICAL QUE - 2 (From Unit 2)	20
3	PRACTICAL QUE - 3 (From Unit 3) **(OR)** PRACTICAL QUE - 3 (From Unit 3)	15
4	PRACTICAL QUE - 4 (From Unit 4) **(OR)** PRACTICAL QUE - 4 (From Unit 4)	15
	Total Marks for Regular Students	**70**
ONLY FOR EXTERNAL CANDIDATES		
5	QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks] **OR** QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks]	30
	Total Marks for external candidates	**100**

Suggested Readings and Reference Books:

1. M.C.Shukla and T.S.Grewal; Advanced Accounts, (Sultan Chand & Sons, Delhi)
2. Narayan Swamy; Financial Accounting, (Prentice Hall India, New Delhi)
3. Dr.B.M.Agrawal and Dr. M.P.Gupta; Advanced Accounting,
4. Amitabha Mukherjee and Mohammed Hanif; Modern Accounting,
5. Gupta and Gupta; Principles and Practice of Accounting, (Sultan Chand & Sons, Delhi)
6. P.C. Tulsian; Financial Accounting, (Tata McGraw Hill Publishing Co., New Delhi)
7. Dr. R.K. Sharma and Dr. R.S. Popli; Accountancy (Self Tutor),
8. R.S.N.Pillai, Bhagawathi, S.Uma; Practical Accounting (S. Chand & Co., New Delhi)
9. Ashok Sehagal Deepak Sehagal; Advanced Accounting (Taxmann Allied Services, Pvt. Ltd; New Delhi
10. Robert N Anthony, David Hawkins, Kenneth A. Merchant, *Accounting: Text and Cases*. McGraw-Hill Education

Note: Latest Editions of the above books may be used.

B.COM. SEMESTER – 1		
8	**Elective - 2**	**Business Management – 1** **[Personnel Management–PM]**

Name of the Course: **Business Management – 1 [Personnel Management–PM]**
Course credit: **03**
Teaching Hours: **45 (Hours)**
Total marks: **100**

Objectives:

To aware the students about the business management principles and practices due to development of industry and business as a complex phenomenon in the world and their impact on organizational efficiency is needed.

Unit	Content	No. of Lectures
1	**INTRODUCTION TO PERSONNEL MANAGEMENT–PM** - Introduction-Meaning and Concept - Importance - Scope and Functions - Guiding principles of PM - PM Organization-department - Personnel Manager: ➢ Qualification and Qualities ➢ Duties and Role	**11**
2	**MANPOWER SEARCH- RECRUITMENT AND ADMINISTRATION** - Introduction-Meaning and Concept - Attracting - Recruitment - Selection - Placement and Induction - Transfer and Promotion - Demotion and Dismissal-Retrenchment	**11**
3	**CAREER AND SUCCESSION PLANNING** - Introduction- - Meaning of Career and Succession Planning - Job Analysis - Job Description - Job Evaluation - Performance Appraisal	**12**
4	**TRAINING:** - Introduction	**11**

	- Training-Meaning and Nature - Aims and Objectives of Training - Importance - Advantages of Training - Types of Training - Methods of Training - Training Evaluation - Limitations and Guiding suggestions for effective Training - Potential evaluation	
	Total Lectures	**45**

Important instructions for paper setter –

Set University examination question paper for regular and external candidates as per the following instruction:

UNIVERSITY EXAMINATION (Que. No. 1 to 4 are compulsory for regular students and external candidates)		
Sr. No.	**Particulars**	**Marks**
1	QUESTION - 1 (From Unit 1) **(OR)** QUESTION - 1 (From Unit 1)	20
2	QUESTION - 2 (From Unit 2) **(OR)** QUESTION - 2 (From Unit 2)	20
3	QUESTION - 3 (From Unit 3) **(OR)** QUESTION - 3 (From Unit 3)	15
4	QUESTION - 4 (From Unit 4) **(OR)** QUESTION - 4 (From Unit 4)	15
	Total Marks for Regular Students	**70**
ONLY FOR EXTERNAL CANDIDATES		
5	QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks] **OR** QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks]	30
	Total Marks for external candidates	**100**

Suggested Readings and Reference Books:

1. DeCenzo D.A. & S.P. Robbins: Personnel/Human Resource Management, Pearson Ed
2. Guy V & Mattock J.: The new international manager, London.
3. Holloway J Ed: Performance measurement and evaluation New Delhi
4. C B Memoria: Personnel Management, Himalaya publishing house
5. Aswathappa K: Human Resource and Personnel Management Tata McGraw Hill, Delhi, Tripath

Note: Latest Editions of the above books may be used.

B.COM. SEMESTER – 1

8	Elective - 3	Banking & Finance- 1

Name of the Course: **Banking & Finance- 1**
Course credit: **03**
Teaching Hours: **45 (Hours)**
Total marks: **100**

Objectives:

- To acquaint the students with the Fundamentals of Banking.
- To make the students aware of banking business and practices.
- To give thorough knowledge of banking operations.
- To enlighten the students regarding the new concepts introduced in the banking system

Unit	Content	No. of Lectures
1	**INTRODUCTION OF BANKING AND FINANCE :** **(A)** Origin of the word ' Bank ', Meaning and Definition of the Bank & Types of banks, Concept & Definition of finance & scope of banking finance **(B)** Primary Functions: Accepting Deposits (Current and Savings Deposits), Time Deposits (Recurring and Fixed Deposits), Granting Loans and Advances (Term Loan, Short term credit, Overdraft, Cash Credit, Purchasing and Discounting of Bills). **(C)** Secondary Functions: Agency Functions – Payment and Collection of Cheques, Bills and Promissory notes. Execution of Standing Instructions.., Acting as a Trustee and Executor.., General Utility Functions – Safe Custody, Safe Deposit Vaults, Remittances of Funds, Pension payments, Acting as a Dealer of Foreign Exchanges.	**15**
2	**PROCEDURE FOR OPENING OF BANK ACCOUNT:** - Know Your Customer Norms (KYC Norms). - Application From. - Introduction. - Proof of Residence. - Specimen Signature. - Nomination. - No Frills Account. - Procedure for Operating Deposit Account : Pay-in-Slips, Withdrawal Slips, Issue of Pass Book (Current , Saving or Recurring deposits), Issue of Cheque Book .	**10**

	- Issue of Fixed Deposit Receipts, Premature encashment of FDR, Loan against FDR . - Recurring Deposits, Premature encashment and Loan against Recurring Deposit .	
3	**CLOSURE OF ACCOUNTS & TYPES OF ACCOUNT HOLDERS:** - Closure of Accounts - Transfer of Accounts to other branches - Types of Account Holders: (Individual Account Holders) Single or Joint , Illiterate, Minor, Married woman , Pardahnasin woman , Non Resident Indian accounts - Types of Account Holders: (Institutional Account Holders) Sole Proprietorship Firm, Partnership Firm, Joint Stock Company, Hindu Undivided Family Business Firm, Clubs, Associations, Societies , Trusts	**10**
4	**METHODS OF REMITTANCES:** Demand Drafts, Banker's Cheques , Mail Transfer , Telegraphic Transfer , Electronic Funds Transfer .	**10**
	Total Lectures	**45**

Important instructions for paper setter –

Set University examination question paper for regular and external candidates as per the following instruction:

UNIVERSITY EXAMINATION (Que. No. 1 to 4 are compulsory for regular students and external candidates)		
Sr. No.	**Particulars**	**Marks**
1	QUESTION - 1 (From Unit 1) **(OR)** QUESTION - 1 (From Unit 1)	20
2	QUESTION - 2 (From Unit 2) **(OR)** QUESTION - 2 (From Unit 2)	20
3	QUESTION - 3 (From Unit 3) **(OR)** QUESTION - 3 (From Unit 3)	15
4	QUESTION - 4 (From Unit 4) **(OR)** QUESTION - 4 (From Unit 4)	15
	Total Marks for Regular Students	**70**
ONLY FOR EXTERNAL CANDIDATES		
5	QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks] **OR** QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks]	30
	Total Marks for external candidates	**100**

Suggested Readings and Reference Books:

1. Practice and Law of Banking – G. S. Gill
2. Banking : Law and Practice – P. N. Varshney
3. Banking : Law and Practice in India – Tannan

4. Banking : Law and practice in India – Maheshwari
5. Banking and Financial system – Vasant Desai
6. Fundamentals of Banking – Dr.R. S. S. Swami
7. Bank Management By Vasant Desai –Himalaya Publication
8. Bank and Institutional Management By Vasant Desai – Himalaya Publication
9. Microfinance – Dr. R. J .Yadav , Paradise Publication, Jaipur.
10. Aantarrashtriya Banking ane Nibandho – Dr. R. J. Yadav

Note: Latest Editions of the above books may be used.

B.COM. SEMESTER – 1

8	Elective - 4	Computer Science – 1 (Programming Methodology Using C Language)

Name of the Course: **Computer Science – 1 (Programming Methodology Using C Language)**
Course credit: **05**
Teaching Hours: **Theory: 45 (Hours) + Practical: 60 (Hours)**
Total marks: **100**
Distribution of Marks: **50 Marks semester end theory examination**
30 Marks semester end practical examination
20 Marks Internal assessments of theory (Unit:1 to 4) (CCA)

Objectives:
To impart information technology related skills to the students

Unit No. 1 to 4 -> Theory of 70 Marks Unit No. 5 -> Practical of 30 Marks

Unit	Content	No. of Lectures
1	**PROGRAMMING DEVELOPMENT TOOLS:** Flowchart & Algorithm	**12**
2	**C LANGUAGE BASICS:** Structure of C program, Character set, Tokens[Keywords, Constants, Variables, Operators (arithmetic, relational, logical, conditional, shorthand assignment, increment/decrement], Expressions and it's evaluation, Data types	**11**
3	**CONSOLE INPUT/OUTPUT:** - I/O Library Functions: printf(), scanf(), getchar(), getch(), getche(), putchar(), putch(), gets(), puts() - Format Specifiers: %c, %s, %d, %ld, %f, %lf, %u, - Backslash Codes : \ a , \ b ,\ f ,\ n ,\ r ,\ t ,\ v ,\ ' , \ " ,\ ?, \ \, \ 0	**11**
4	**CONTROL STATEMENT:** Decision Statements: if … else, Looping Statements: for, while, do … while	**11**
5	**PRACTICAL:** - Programming Algorithm, Flow Chart And Programming Exercise - Exercise Using Unit 1 To 4. (In C Language)	**60**
	Total Lectures	**45 + 60**

Theory Question Paper Style:

UNIVERSITY EXAMINATION		
Sr. No.	**Particulars**	**Marks**
1	QUESTION - 1 (From Unit 1) **(OR)** QUESTION - 1 (From Unit 1)	14
2	QUESTION - 2 (From Unit 2) **(OR)** QUESTION - 2 (From Unit 2)	12
3	QUESTION - 3 (From Unit 3) **(OR)** QUESTION - 3 (From Unit 3)	12
4	QUESTION - 4 (From Unit 4) **(OR)** QUESTION - 4 (From Unit 4)	12
	Total Marks for Regular Students	**50**

Credit:
- 1 lecture = 1 hour = 1 credit and 2 practical = 2 hours = 1 credit
- Total 45 hours of theory teaching work per semester and additional 60 hours of practical per semester.
- Theory 3 Hours/week = 3 credits and additional practical 4 hours/week = 2 credits. Total credit is 5.

Examination:
- Theory Examination - Total marks 70 (50 marks of university examination and 20 marks of internal).
- University examination: 2 Hours
- Practical Examination - Total Marks 30 (No Internal Marks).University Examination: 2 Hours

Passing Standard:
- Student must obtain minimum 40% marks in theory and practical both
- Theory: Minimum 40% (minimum 20 marks in University examination and minimum 8 marks in internal)
- Practical: Minimum 40% (Minimum 12 marks in University examination)

Suggested Readings and Reference Books:

1. Programming C – Bharat & Company
2. Programming C By Balagurusamy
3. Programming C By Yashwant Kanitkar

Note: Latest Editions of the above books may be used.

B.COM. SEMESTER – 1		
8	**Elective - 5**	**Advance Statistics - 1**

Name of the Course: **Advance Statistics - 1**
Course credit: **03**
Teaching Hours: **45 (Hours)**
Total marks: **100**

Objectives:
To equip students with the various statistical tools

Unit	Content	No. of Lectures
1	**DISPERSION AND SKEWNESS:** - Measurement of Dispersion - Coefficient of variation - Variance - Measurement of skew ness ➢ Method of Karl Pearson's ➢ Method of Bowley - Examples	**12**
2	**INDEX NUMBER:** - Meaning and Definition of index number - Uses and limitation of index number - Construction of wholesale price index number - Method of Calculation of Index numbers (Laspeyre's , Paasche's , Fisher) - Two main Tests of index numbers - Aggregate expenditure and family Budget method - Examples	**13**
3	**SAMPLING:** - Idea of Population and sample - Advantages of sampling and limitation of sampling - Characteristics of Good Sample - With and Without Replacement sampling - Sampling and Non Sampling Errors - Sampling Method 1. Simple Random Sampling 2. Stratified Simple Random Sampling - Drawing of All possible random samples of given size (Two or Three) from a population (with and without Replacement) - Calculation of variance of simple random sample mean, stratified sample mean (Two or three Strata)	**10**
4	**INEAR CORRELATION & LINEAR REGRESSION:** - Meaning and Definition	**10**

	- Types of correlation - Methods for correlation 1. Scatter Diagram method 2. Karl Pearson's method 3. Spearman's Rank method - Probable Error and standard error of coefficient of correlation - coefficient of correlation from Bivariate frequency distribution - Examples - Meaning and definition of regression - Properties of regression coefficient - Relation between correlation and regression coefficient - Two line of regressions - Regression coefficients from bivariate frequency distribution - Examples	
	Total Lectures	**45**

Important instructions for paper setter –

Set University examination question paper for regular and external candidates as per the following instruction:

UNIVERSITY EXAMINATION (Que. No. 1 to 4 are compulsory for regular students and external candidates)		
Sr. No.	**Particulars**	**Marks**
1	QUESTION - 1 (From Unit 1) **(OR)** QUESTION - 1 (From Unit 1)	20
2	QUESTION - 2 (From Unit 2) **(OR)** QUESTION - 2 (From Unit 2)	20
3	QUESTION - 3 (From Unit 3) **(OR)** QUESTION - 3 (From Unit 3)	15
4	QUESTION - 4 (From Unit 4) **(OR)** QUESTION - 4 (From Unit 4)	15
	Total Marks for Regular Students	**70**
ONLY FOR EXTERNAL CANDIDATES		
5	QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks] **OR** QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks]	30
	Total Marks for external candidates	**100**

Suggested Readings and Reference Books:

1. Advance Practical Statistics : S. P.Gupta.
2. Fundamental of Statistics : V. K. Kapoor and S.C. Gupta
3. Fundamental of Mathematics and Statistics : V. K. Kapoor and S.C. Gupta
4. Fundamental of Statistics : D .N Elhance

Note: Latest Editions of the above books may be used.

B.COM. SEMESTER – 1		
8	**Elective - 6**	**Co-operation – 1 (Co-Operation in India)**

Name of the Course: **Co-operation – 1 (Co-Operation in India)**

Course credit: **03**

Teaching Hours: **45 (Hours)**

Total marks: **100**

Objectives:

The objective of the course is to provide the basic knowledge of co-operative activities

Unit	Content	No. of Lectures
1	**INTRODUCTION:** - Origin of Co-operative Movement - Robert Owen and Rachael Pioneers in England - Definition - Principles of Co-operation	**12**
2	**CO-OPERATIVE MOVEMENT IN INDIA:** - History of Co-operation in India - Importance of Co-operation in India - Limitations of Co-operation in India - Present scenario of Co-operation in India	**11**
3	**CO-OPERATIVE MOVEMENT IN GUJARAT** - Brief History of Co-operation in Gujarat - Progress of Co-operation in Gujrat - Problems and Prospects of Co-operation in Gujarat	**11**
4	**GUJARAT CO-OPERATIVE SOCIETIES ACT-1961** - Structure of Co-operative Department	**11**
	Total Lectures	**45**

Important instructions for paper setter –

Set University examination question paper for regular and external candidates as per the following instruction:

UNIVERSITY EXAMINATION (Que. No. 1 to 4 are compulsory for regular students and external candidates)		
Sr. No.	**Particulars**	**Marks**
1	QUESTION - 1 (From Unit 1) **(OR)** QUESTION - 1 (From Unit 1)	20
2	QUESTION - 2 (From Unit 2) **(OR)** QUESTION - 2 (From Unit 2)	20
3	QUESTION - 3 (From Unit 3) **(OR)** QUESTION - 3 (From Unit 3)	15
4	QUESTION - 4 (From Unit 4) **(OR)** QUESTION - 4 (From Unit 4)	15
	Total Marks for Regular Students	**70**
ONLY FOR EXTERNAL CANDIDATES		
5	QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks] **OR** QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks]	30
	Total Marks for external candidates	**100**

Suggested Readings and Reference Books:

1. The Gujarat Co-operative Societies Act. 1961
2. H Calvert : Law and Principles of Co-operation
3. L. S. Shastri : Law and Practice of Co-operative Societies in India
4. R. D. Bedi : Theory History and Practice of Co-operation
5. S. K. Gupte : Co-operative Societies, Act and Rules of Gujarat
6. Jacaues. Co-operative Book-keeping (3 volumes)
7. Co-operative Societies Act - 1904 & 1912
8. Co-operative societies Manual - Bombay
9. ગુજરાત રાજ્ય સહકારી સંઘ – અમદાવાદ – સહકારી મંડળીઓનો કાયદો અને નિયમો
10. દેસાઈ અને શેઠ – સહકારી મંડળીઓનો કાયદો અને વ્યવસ્થા
11. ગ્રંથનિર્માણ બોર્ડ પ્રકાશન – સહકાર સિદ્ધાંત અને વ્યવહાર, સહકાર–ભાગ–૧–૨
12. સહકાર સિદ્ધાંત અને વ્યવહાર – ડો. ફડકે, ગ્રંથનિર્માણ બોર્ડ, અમદાવાદ.
13. સિધ્ધાંત અને વ્યવહાર – પોપ્યુલર પ્રકાશન, સુરત
14. સહકાર – સી. જમનાદાસ કંપની, અમદાવાદ
15. બેંકીગ અને સહકાર – સી. જમનાદાસની કંપની
16. સહકાર દર્શન – જગદીશ એમ. મુલાણી
17. ભારતમાં સહકારી પ્રવૃતિ , ડો. શાંતીલાલ બી. મહેતા

Note: Latest Editions of the above books may be used.

SYLLABUS

For

B.COM.

Semester – 2

(With effective from NOV./DEC. – 2016)

B.COM. (CBCS) SEM-2 NEW COURSE-TITLES FOR

REGULAR AND EXTERNAL STUDENTS

WITH EFFECTIVE FROM: NOV./DEC. – 2016

Sr. No.	Type	Name of the Subject	Pg. No.
1	Core	English Language - 2	51
2	Core	Principles of Micro Economics - 2	53
3	Core	Financial Accounting - 2	55
4	Core	Business Organisation & Management - 2	58
5	Core	Company Law - 2	61
6	DSE-1	Personal Selling and Salesmanship - 2	63
		Business Mathematic - 2	66
		Business Law - 2	68
7	DSE-2	Entrepreneurship - 2	71
		E-Commerce & Use of RDBMS (MS-Access)	73
8	Elective	Accounting - 2	76
		Business Management - 2	78
		Banking & Finance- 2	80
		Computer Science - 2	82
		Advance Statistics - 2	84
		Co-operation - 2	86

DSE = Discipline Specific Elective

B.COM. SEMESTER – 2		
1	**Core**	**English Language - 2**

Name of the Course: **Foundation Course in English (II)**
Course credit: **03**
Teaching Hours: **45 (Hours)**
Total marks: **100**

Objectives:

The course intends to initiate the students in English language
The course intends to initiate the students in Business English

Unit	Content	No. of Lectures
1	Name of the text: **English in Practice - 1, Aravind R. Nair** et. al., Cambridge University Press. 2016 (Unit 6 to 10 of the reading section)	15
2	Grammar: 1. Tenses 2. Sentences	10
3	Vocabulary 1. Word formation: Prefixes and suffixes / Root words	10
4	Composition/Comprehension (1/2) Information Transfer through Visual Display Paragraph writing (Business/ Commerce related)	10
	Total Lectures	**45**

Semester end examination:

Question No.	Details	Options	Marks
Section A: For regular and external students			
1	(A) Answer in one line (Text)	5/7	10
2	Short answer question (Text)	5/7	20
3	Objective type questions (A) Sentences (B) Tenses (C) Word formation(Objective type)	 05/05 10/10 05/05	 05 10 05
4	(A) Information transfer (B) Paragraph writing	1/2 1/2	10 10
Section B: For external students only			
5	Short answer question (Text)	5/7	15
6	Objective type questions (A) Tenses (B) Sentence (C) Word formation	5/5 5/5 5/5	15

Recommended Reading:

- Murphy's English Grammar (with CD- Rom). Cambridge University Press.
- Thomson and Martinet. *A Practical English Grammar* (4th edition). Oxford University Press.
- Redman, Stuart. 1997. *English Vocabulary in Use* : *Pre-intermediate and Intermediate*. Cambridge University Press.
- Jones Daniel. *English Pronouncing Dictionary* (with CD – Rom). Cambridge University Press.

B.COM. SEMESTER – 2

2	Core	Principles of Micro Economics - 2

Name of the Course: **Principles of Micro Economics - 2**
Course credit: **03**
Teaching Hours: **45 (Hours)**
Total marks: **100**

Objectives:

Objective – To familiar the students with various micro economics concepts and their application in the decision – making.

Unit	Content	No. of Lectures
1	**PRICING ANALYSIS – I:** Market structure - Equilibrium and pricing of firm and group in short run and long run under perfect competition. - Monopoly – types, equilibrium and pricing of firm, Multiplan monopoly pricing and equilibrium of firm during different time perspective.	**12**
2	**PRICING ANALYSIS – II:** - Price discrimination, types, conditions/possibility, profitability, evaluation of price discrimination - Monopolistic competition, equilibrium and pricing of firm and group during short and long period under monopolistic competition, excess capacity, evils	**10**
3	**PRICING ANALYSIS – III:** - Selling costs – nature, inter-relationship of production cost and selling cost, effects of selling cost on demand curve. - Oligopoly – definition, features, kinked demand curve and price rigidity	**10**
4	**DISTRIBUTION OF NATIONAL INCOME – I** - Modern theory of rent – quasi rent - Wage – monetary and real wage, factors affecting real wage, - Interest – meaning, definition, gross & net interest, factors affecting interest. - Profit – Nature, principles of profit – risk, uncertainty, Innovation	**13**
	Total Lectures	**45**

Important instructions for paper setter –

Set University examination question paper for regular and external candidates as per the following instruction:

UNIVERSITY EXAMINATION (Que. No. 1 to 4 are compulsory for regular students and external candidates)		
Sr. No.	**Particulars**	**Marks**
1	QUESTION - 1 (From Unit 1) **(OR)** QUESTION - 1 (From Unit 1)	20
2	QUESTION - 2 (From Unit 2) **(OR)** QUESTION - 2 (From Unit 2)	20
3	QUESTION - 3 (From Unit 3) **(OR)** QUESTION - 3 (From Unit 3)	15
4	QUESTION - 4 (From Unit 4) **(OR)** QUESTION - 4 (From Unit 4)	15
	Total Marks for Regular Students	**70**
ONLY FOR EXTERNAL CANDIDATES		
5	QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks] **OR** QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks]	30
	Total Marks for external candidates	**100**

Reference Books:

1. Environment and entrepreneurs B.C Tandor
2. A Practical guide of industrial entrepreneurs
3. Dr. D. MMithani, Micro Economics, Himalaya Publishing House.
4. Dr. D. MMithani, Managerial Economics – Theory and Applications, Himalaya Publishing House
5. P.L. Mehta Managerial Economics

Note: Latest edition of the reference books should be used.

B.COM. SEMESTER – 2

3	Core	Financial Accounting - 2

Name of the Course: **Financial Accounting - 2**
Course credit: **03**
Teaching Hours: **45 (Hours)**
Total marks: **100**

Objectives:

The objective of this paper is to help students to acquire conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions.

Unit	Content	No. of Lectures
1	**CONVERSION OF PARTNERSHIP FIRM INTO COMPANY [ACCOUNTS IN THE BOOKS OF VENDOR FIRM]:** - Introduction & Meaning - Dissolution of partnership firm and Conversion of Partnership Firm Into Company - Difference - Purchase Consideration [PC] - Accounting treatments to close the books of Partnership Firm - Practical Questions	**12**
2	**PURCHASE [ACQUISITION] OF PARTNERSHIP FIRM'S BUSINESS BY COMPANY [Accounts in the Books of Purchasing Company]:** - Introduction-Meaning - Purchase Consideration-Goodwill and Capital reserve - Accounting treatments: Journal-Ledger Entries and Initial Balance Sheet in the books of Purchasing Company. - Practical Questions	**11**
3	**ACCOUNTS OF PIECEMEAL DISTRIBUTION OF CASH AMONG PARTNERS:** - Introduction-Meaning - Surplus Capital Method (Proportionate Capital Method) - Maximum Loss Method - Practical Questions of both methods	**11**
4	**FINAL ACCOUNTS OF NON TRADING ORGANIZATIONS:** - Introduction-Meaning of Trading and Non-Trading Organization	**11**

	- Need of Accounts and Books of Accounts of Non-Trading Organization - Distinctive Classification of Capital-Revenue and Deferred transactions - Exceptions and Debatable points in Expenses and Incomes - Receipts and Payments Account & Income and Expenditure Account - **Practical Questions:** ➢ Preparing Income- Expenditure AC/ from Receipt-Payment A/C ➢ Preparing Receipt-Payment A/C from Income-Expenditure A/C ➢ Preparing Opening and Closing Balance-sheet from Receipt-Payment A/C and Income-Expenditure A/C	
	Total Lectures	**45**

Important instructions for paper setter –

Set University examination question paper for regular and external candidates as per the following instruction:

UNIVERSITY EXAMINATION (Que. No. 1 to 4 are compulsory for regular students and external candidates)		
Sr. No.	**Particulars**	**Marks**
1	PRACTICAL QUE - 1 (From Unit 1) **(OR)** PRACTICAL QUE - 1 (From Unit 1)	20
2	PRACTICAL QUE - 2 (From Unit 2) **(OR)** PRACTICAL QUE - 2 (From Unit 2)	20
3	PRACTICAL QUE - 3 (From Unit 3) **(OR)** PRACTICAL QUE - 3 (From Unit 3)	15
4	PRACTICAL QUE - 4 (From Unit 4) **(OR)** PRACTICAL QUE - 4 (From Unit 4)	15
	Total Marks for Regular Students	**70**
ONLY FOR EXTERNAL CANDIDATES		
5	QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks] **OR** QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks]	30
	Total Marks for external candidates	**100**

Suggested Readings and Reference Books:

1. Bhushan Kumar Goyal and HN Tiwari, Financial Accounting, International Book House
2. Charles T. Horngren and Donna Philbrick, Introduction to Financial Accounting Pearson Education.
3. Compendium of Statements and Standards of Accounting, The Institute of Chartered Accountants of India, New Delhi.

4. Deepak Sehgal Financial Accounting Vikas Publishing H House, New Delhi.
5. Goldwin, Alderman and Sanyal, Financial Accounting, Cengage Learning.
6. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi.
7. M.C.Shukla, T.S. Grewal and S.C.Gupta. Advanced Accounts. Vol.-I. S. Chand & Co New Delhi.
8. Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education
9. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Pub House New Delhi.
10. Tulsian, P.C. Financial Accounting, Pearson Education.

Note: Latest edition of the reference books should be used.

B.COM. SEMESTER – 2

4	Core	Business Organisation & Management - 2

Name of the Course: **Business Organisation & Management - 2**
Course credit: **03**
Teaching Hours: **45 (Hours)**
Total marks: **100**

Objectives:

The course aims to provide basic knowledge to the students about the organization and management of a business enterprise.

Unit	Content	No. of Lectures
1	**DIRECTING AND LEADERSHIP** - Introduction - Directing : Meaning -Need and Purpose - Methods of directing - Leadership: Concept and Importance - Traits-Qualities of Leader - Types of leader - Styles of Leadership - Situational Theory of Leadership	**11**
2	**DECISION MAKING AND COMMUNICATION:** - Introduction - **Decision Making:** Definition and characteristics - Basic Elements and Principles of Decision-Making - Types of Decision-Making - Importance of Decision-Making - Steps and Procedure of Decision-Making - **Communication:** Concept - Characteristics and Basic elements - Importance of communication - Types- Process- Barriers of communication	**12**
3	**MOTIVATION AND GROUP DYNAMICS:** - Introduction - **Motivation**: Concept and Importance - Types of Motivation - Motivational Theories: - Maslow Need Hierarchy Theory - Herzberg Two Factors Theory - **Group Dynamics:** Concept - Types of Groups	**11**

	- Impact of Groups and group dynamics - Importance of group dynamics - Factors influencing group dynamics	
4	**CONTROLLING:** - Introduction - Basic Concept of Control and Controlling - Need and Purposes - Impact and Importance - Types of control - Control Process - Control Techniques: (Traditional –Budgetary and Non Budgetary Control Devices) - Preventive & Direct Control	**11**
	Total Lectures	**45**

Important instructions for paper setter –

Set University examination question paper for regular and external candidates as per the following instruction:

UNIVERSITY EXAMINATION (Que. No. 1 to 4 are compulsory for regular students and external candidates)		
Sr. No.	**Particulars**	**Marks**
1	QUESTION - 1 (From Unit 1) **(OR)** QUESTION - 1 (From Unit 1)	20
2	QUESTION - 2 (From Unit 2) **(OR)** QUESTION - 2 (From Unit 2)	20
3	QUESTION - 3 (From Unit 3) **(OR)** QUESTION - 3 (From Unit 3)	15
4	QUESTION - 4 (From Unit 4) **(OR)** QUESTION - 4 (From Unit 4)	15
	Total Marks for Regular Students	**70**
ONLY FOR EXTERNAL CANDIDATES		
5	QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks] **OR** QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks]	30
	Total Marks for external candidates	**100**

Suggested Readings and Reference Books:

1. Kaul, V.K., Business Organization and Management, Pearson Education, New Delhi
2. Chhabra, T.N., Business Organization and Management, Sun India Publications, New Delhi,
3. Gupta C B, Modern Business Organization, Mayur Paperbacks, New Delhi
4. Koontz and Weihrich, Essentials of Management, McGraw Hill Education.
5. Basu, C. R., Business Organization and Management, McGraw Hill Education.

6. Jim, Barry, John Chandler, Heather Clark; Organization and Management, Cengage Learning
7. B.P. Singh and A.K.Singh, Essentials of Management, Excel Books
8. Buskirk, R.H., et al; Concepts of Business: An Introduction to Business System, Dryden Press, New York.
9. Burton Gene and Manab Thakur; Management Today: Principles and Practice; Tata McGraw Hill, New Delhi.
10. Griffin, Management Principles and Application, Cengage Learning
11. L. M. Prasad: Principles of management ,Himalaya publication

Note: Latest Editions of the above books may be used.

B.COM. SEMESTER – 2		
5	**Core**	**Company Law – 2**

Name of the Course: **Company Law – 2**
Course credit: **03**
Teaching Hours: **45 (Hours)**
Total marks: **100**

Objectives:

The objective of the course is to impart basic knowledge of the provisions of the Companies Act 2013

Unit	Content	No. of Lectures
1	**MANAGERIAL AUTHORITY OF THE COMPANY:** - Company Secretary: Meaning, Qualification, Quality, Duty, Role, Functions - Board of Directors: Meaning and legal position of the directors in the company - Appointment of the directors - Manager, Managing Directors and other types of directors - Organization Chart of the Company - DIN (Directors Identification Number)	**13**
2	**DECISION MAKING SYSTEM IN THE COMPANY:** - Company Meeting and its procedure - Kinds of company meeting - Different voting system in the company meeting - Quorum, Policy Minutes Book - Meeting through video conferencing	**12**
3	**LIQUIDATION OF THE COMPANY:** - Introduction & Meaning - Types of Liquidation - Procedure of liquidation	**08**
4	**CASE STUDY ON COMPANY LAW:** - Salomon V/S Salomon (Separate legal entity, Lifting or Piercing the corporate veil) - Badri Prasad V/S Nagarmal (Conversion of Pvt. Co. into Public Co. By holding of more than 25% shares of Pvt. Co. - Re Peel's Case (Certificate of incorporation is conclusion evidence of legality) - Ashbury R/y Carriage & Iron V/S Riche (Doctrine of Ultra Vires)	**12**

	- Royal British Bank V/S Turquand (Doctrine of Indoor Management) - Peek V/S Gurney (Mis – statement in the prospectus) - Mohiri Bibi V/S Dharamadas Ghose (Minor cannot became member of the company)	
		Total Lectures	**45**

Important instructions for paper setter –

Set University examination question paper for regular and external candidates as per the following instruction:

UNIVERSITY EXAMINATION (Que. No. 1 to 4 are compulsory for regular students and external candidates)		
Sr. No.	**Particulars**	**Marks**
1	QUESTION - 1 (From Unit 1) **(OR)** QUESTION - 1 (From Unit 1)	20
2	QUESTION - 2 (From Unit 2) **(OR)** QUESTION - 2 (From Unit 2)	20
3	QUESTION - 3 (From Unit 3) **(OR)** QUESTION - 3 (From Unit 3)	15
4	QUESTION - 4 (From Unit 4) **(OR)** QUESTION - 4 (From Unit 4)	15
	Total Marks for Regular Students	**70**
ONLY FOR EXTERNAL CANDIDATES		
5	QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks] **OR** QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks]	30
	Total Marks for external candidates	**100**

Suggested Readings and Reference Books:

1. MC Kuchhal, Modern Indian Company Law, Shri Mahaveer Book Depot (Publishers),Delhi.
2. GK Kapoor and Sanjay Dhamija, Company Law, Bharat Law House, Delhi.
3. Anil Kumar, Corporate Laws, Indian Book House, Delhi.
4. Reena Chadha and Sumant Chadha, Corporate Laws, Scholar Tech Press, Delhi.
5. Avtar Singh, Introduction to Company Law, Eastern Book Company.
6. Ramaiya, A Guide to Companies Act, LexisNexis, Wadhwa and Buttersworth.
7. Manual of Companies Act, Corporate Laws and SEBI Guideline, Bharat Law House, Delhi
8. A Compendium of Companies Act 2013, along with Rules, by Taxman Publications
9. Gower and Davies, Principles of Modern Company Law, Sweet & Maxwell
10. Sharma, J.P., An Easy Approach to Corporate Laws, Ane Books Pvt. Ltd., New Delhi

Note: Latest edition of Reference books may be used.

B.COM. SEMESTER – 2		
6	**DSE - 1**	**Personal Selling and Salesmanship - 2**

Name of the Course: **Personal Selling and Salesmanship - 2**
Course credit: **03**
Teaching Hours: **45 (Hours)**
Total marks: **100**

Objectives:

The purpose of this course is to familiarize the students with the fundamentals of personal selling and the selling process. They will be able to understand selling as a career and what it takes to be a successful salesman.

Unit	Content	No. of Lectures
1	**SALES ORGANIZATION:** - **Introduction**- Sales Organization Concepts: - Meaning-Need and Objects - Significance and Importance - Size-Types and Structure of sales organization - Functions of sales organization - **Sales Officer –Sales Manager:** [Qualification-Qualities-Importance-Functions-Types-Administrative operating-Administrative cum Operating – Duties & Responsibility] - **Sales Routine:** [Meaning-Handling Incomes-Mails-Customers and Traveler's order]	**11**
2	**SALES MANAGEMENT -1:** - Introduction - **Meeting meaning and its' related functions:** [Objectives-Planning-Organizing-Directing -Staffing-Coordinating-Controlling] - **Formulating sales policies:** [Structuring the sales force-Determining the size of sales force - Designing sales Territories-Fixing sales quotas and targets - Creating the sales force-Managing the sales force]	**11**
3	**SALES MANAGEMENT -2:** - Introduction - **Recruitment and Selection of Salesman:** [Necessity and Importance-Methods of Selection and Recruitment -Internal & External Steps in recruitment Sound selection of Candidates and	**11**

	Appointment order] - **Training of Salesman:** [Importance -Objectives-Types –Methods Advantages-Limitations and Evaluation] - **Motivation through Sales Conferences and Sales Contests:** [Meaning and Purposes of Motivational sales conferences and Sales Contests to Salesman-Necessity-Methods-Financial & Non-financial Stimulations]	
4	**SALES MANAGEMENT -3:** - Introduction - **Remuneration to Salesman:** [Meaning of Ideal and good Remuneration-Methods-Straight Salary-Straight commission-Mixed method] - **Controlling aspects to salesman:** [Meaning -Reasons and Intentions of Controlling, Controlling Methods-Controlling Process] - **Sales Reports of salesman:** [Meaning and purposes of Reports and Documents-Types: Sales manual-Order Book-Cash Memo Tour Diary-Daily and Periodical Reports]	**12**
	Total Lectures	**45**

Important instructions for paper setter –

Set University examination question paper for regular and external candidates as per the following instruction:

UNIVERSITY EXAMINATION **(Que. No. 1 to 4 are compulsory for regular students and external candidates)**		
Sr. No.	**Particulars**	**Marks**
1	QUESTION - 1 (From Unit 1) **(OR)** QUESTION - 1 (From Unit 1)	20
2	QUESTION - 2 (From Unit 2) **(OR)** QUESTION - 2 (From Unit 2)	20
3	QUESTION - 3 (From Unit 3) **(OR)** QUESTION - 3 (From Unit 3)	15
4	QUESTION - 4 (From Unit 4) **(OR)** QUESTION - 4 (From Unit 4)	15
	Total Marks for Regular Students	**70**
ONLY FOR EXTERNAL CANDIDATES		
5	QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks] **OR** QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks]	30
	Total Marks for external candidates	**100**

Suggested Readings and Reference Books:

1. Spiro, Stanton, and Rich, Management of the Sales force, McGraw Hill.
2. Rusell, F. A. Beach and Richard H. Buskirk, Selling: Principles and Practices, McGraw Hill
3. Futrell, Charles, Sales Management: Behaviour, Practices and Cases, The Dryden Press.
4. Still, Richard R., Edward W. Cundiff and Norman A. P. Govoni, Sales Management: Decision Strategies and Cases, Prentice Hall of India Ltd., New Delhi,
5. Johnson, Kurtz and Schueing, Sales Management, McGraw Hill
6. Pedesson, Charles A. Wright, Milburn d. And Weitz, Barton A., Selling: Principles and Methods, Richard, Irvin
7. Kapoor Neeru, Advertising and personal Selling, Pinnacle, New Delhi.

Note: Latest Editions of the above books may be used.

# B.COM. SEMESTER – 2		
6	**DSE – 1**	**Business Mathematic - 2**

Name of the Course: **Business Mathematic - 2**
Course credit: **03**
Teaching Hours: **45 (Hours)**
Total marks: **100**

Objectives:
The course aims to provide basic knowledge to the students about the fundamental concepts of business mathematics & its application in business

Unit	Content	No. of Lectures
1	**DETERMINANTS** - Definition - Order 2 χ 2 , 3 χ 3 - Cramer's Rule (Two, Three variables) - Properties of Determinant - Examples	**12**
2	**MATRICES:** - Definition - Types of Matrices - Matrix Operation ➢ Addition , Subtraction ➢ Product and their properties - Transpose of Matrix - Adjoint of Matrix , Inverse of Matrix - Solution of Simultaneous linear equation using inverse matrix - Examples	**13**
3	**LIMITS:** - Introduction, meaning of x -> a, x->∝ , x-> 0 - Limit of a Function, (Definition) - Rules of limits - Standard limits $\lim_{x \to a} \frac{x^n - a^n}{x - a} = n.a^{n-1}$ $\lim_{n \to \infty} (1 + 1/n)^n = e$ $\lim_{h \to 0} \frac{a^h - 1}{h} = \log a$ $\lim_{h \to 0} \frac{e^h - 1}{h} = 1$ (Without Proof) - Examples	**10**

4	**MATHEMATICAL INDUCTION**: - Introductions - Principle of Mathematical Induction - Meaning of Sequence and Series - Sigma Notation $\sum n$,$\sum n2$, $\sum n3$ (with proof) - Examples	**10**
	Total Lectures	**45**

Important instructions for paper setter –

Set University examination question paper for regular and external candidates as per the following instruction:

UNIVERSITY EXAMINATION (Que. No. 1 to 4 are compulsory for regular students and external candidates)		
Sr. No.	**Particulars**	**Marks**
1	QUESTION - 1 (From Unit 1) **(OR)** QUESTION - 1 (From Unit 1)	20
2	QUESTION - 2 (From Unit 2) **(OR)** QUESTION - 2 (From Unit 2)	20
3	QUESTION - 3 (From Unit 3) **(OR)** QUESTION - 3 (From Unit 3)	15
4	QUESTION - 4 (From Unit 4) **(OR)** QUESTION - 4 (From Unit 4)	15
	Total Marks for Regular Students	**70**
ONLY FOR EXTERNAL CANDIDATES		
5	QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks] **OR** QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks]	30
	Total Marks for external candidates	**100**

Suggested Readings and Reference Books:

1. Business Mathematics By Sancheti & Kapoor
2. Fundamental of Mathematics and Statistics By V.K. Kapoor and S.C. Gupta
3. Business Mathematics By J. K. Singh

Note: Latest Editions of the above books may be used.

B.COM. SEMESTER – 2		
6	**DSE - 1**	**Business Law - 2**

Name of the Course: **Business Law - 2**
Course credit: **03**
Teaching Hours: **45 (Hours)**
Total marks: **100**

Objectives:

The objective of the course is to impart basic knowledge of the important Business Legislation and framework of Indian business law

Unit	Content	No. of Lectures
1	**THE NEGOTIABLE INSTRUMENTS ACT 1881:** - Introduction - Negotiable Instruments: [Meaning-Definition-Characteristic-Types -Promissory Note-Bill of Exchange-Cheque] - Holder and Holder in Due Course-Privileges of Holder in Due Course - Negotiation: Types of Endorsements - Crossing of Cheque and Bouncing of Cheque	**11**
2	**THE SECURITY AND EXCHANGE BOARD OF INDIA [SEBI] ACT-1992:** - Introduction - Preamble - Short title-extent commencement - definitions - Establishment of SEBI - **Brief knowledge only of the following as per Section-11,12, and 15:** - Powers & Functions - Registration certificate : [Registration of stock--Brokers-Sub-brokers Share transfer agents-Collective Investment Scheme] - Direction authority-Investigation - Insider trading control and prohibition - Penalties and Adjudication-Adjudicater [Adjudicating Officer] - Security Appellate Tribunal (section-15-L,M,T,Y only)	**11**
3	**FORRIGN EXCHANGE MANAGEMENT ACT-2000:** - Introduction – Origin and Development of FEMA - Importance –Objectives- Definitions and Abbreviations - Restrictions -RBI's functions	**12**

	- Manner of Receipt and Payment of Foreign Exchange - Transfer-Issue of Foreign Security - Other Miscellaneous Provisions	
4	**COMPETITION ACT – 2002:** - Introduction-Preamble-Short title-extent-commencement - Definitions: [Agreement - Cartel-Commission (CCI) – Consumer - Director General-Enterprise] - Need- Objectives - Provisions related clauses - Combination and its' Regulations- Relevant Market - "Competition Kills Competition"- Meaning - Competition Commission of India – its duty, powers & functions - Duties of Director General - Competition Advocacy - Functions of Competition Appellate Tribunal(section-53-A)	**11**
	Total Lectures	**45**

Important instructions for paper setter –

Set University examination question paper for regular and external candidates as per the following instruction:

UNIVERSITY EXAMINATION (Que. No. 1 to 4 are compulsory for regular students and external candidates)		
Sr. No.	**Particulars**	**Marks**
1	QUESTION - 1 (From Unit 1) **(OR)** QUESTION - 1 (From Unit 1)	20
2	QUESTION - 2 (From Unit 2) **(OR)** QUESTION - 2 (From Unit 2)	20
3	QUESTION - 3 (From Unit 3) **(OR)** QUESTION - 3 (From Unit 3)	15
4	QUESTION - 4 (From Unit 4) **(OR)** QUESTION - 4 (From Unit 4)	15
	Total Marks for Regular Students	**70**
ONLY FOR EXTERNAL CANDIDATES		
5	QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks] **OR** QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks]	30
	Total Marks for external candidates	**100**

Suggested Readings and Reference Books:

1. M.C. Kuchhal, and Vivek Kuchhal, Business Law, Vikas Publishing House, New Delhi.

2. Avtar Singh, Business Law, Eastern Book Company, Lucknow
3. S.N. Maheshwari and S.K. Maheshwari, Business Law, National Publishing House, New Delhi.
4. Aggarwal S K, Business Law, Galgotia Publishers Company, New Delhi
5. Bhushan Kumar Goyal and Jain Kinneri, Business Laws, International Book House
6. Sushma Arora, Business Laws, Taxmann Publications.
7. Akhileshwar Pathak, Legal Aspects of Business, McGraw Hill Education, 6th edition
8. P C Tulsian and Bharat Tulsian, Business Law, McGraw Hill Education
9. Sharma, J.P. and Sunaina Kanojia, Business Laws, Ane Books Pvt. Ltd., New Delhi.
10. SEBI ACT,1992
11. FEMA ACT, 2000
12. Competition Act – 2002

Note: Latest Editions of the above books may be used.

B.COM. SEMESTER – 2

7	DSE - 2	Entrepreneurship - 2

Name of the Course: **Entrepreneurship - 2**
Course credit: **03**
Teaching Hours: **45 (Hours)**
Total marks: **100**

Objectives:

- To make the students aware about the business environment
- To create entrepreneurial awareness among students
- To motivate students to make their mind set for taking up entrepreneurship as career.

Unit	Content	No. of Lectures
1	Localization of Industrial Enterprise – various aspects for localization of industrial unit and responsibilities of an entrepreneur – Analysis of industrial opportunities – selection and importance of localization – factors of localization. Establishment of New Industrial Unit – Procedure – Importance & Necessities for new industrial unit –venture capital and seed capital.	**15**
2	Environment aspects regarding business and industry – Economic and Technological competitive environment analysis.	**10**
3	Contribution of Entrepreneurs – export promotion, creation employment & role of entrepreneurs on economic development – Regional balance and social stability	**15**
4	Entrepreneurship Development programme (EDPs) in India-objectives and need of EDP's Entrepreneurship development in Gujarat Women Entrepreneurship in India need and progress.	**05**
	Total Lectures	**45**

Important instructions for paper setter –

Set University examination question paper for regular and external candidates as per the following instruction:

UNIVERSITY EXAMINATION (Que. No. 1 to 4 are compulsory for regular students and external candidates)		
Sr. No.	**Particulars**	**Marks**
1	QUESTION - 1 (From Unit 1) **(OR)** QUESTION - 1 (From Unit 1)	20
2	QUESTION - 2 (From Unit 2) **(OR)** QUESTION - 2 (From Unit 2)	20
3	QUESTION - 3 (From Unit 3) **(OR)** QUESTION - 3 (From Unit 3)	15
4	QUESTION - 4 (From Unit 4) **(OR)** QUESTION - 4 (From Unit 4)	15
	Total Marks for Regular Students	**70**
ONLY FOR EXTERNAL CANDIDATES		
5	QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks] **OR** QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks]	30
	Total Marks for external candidates	**100**

Suggested Readings and Reference Books:

1. Entrepreneurship – Hisrich& Peters
2. Entrepreneurship Megabucks – Siner A David
3. Entrepreneurship - New Venture Creation - Holt
4. Venture Capital – The Indian Experiences – J. M. Pandey
5. Project Preparation, Appraisal and Implementation P. Chandra

Note: Latest Editions of the above books may be used.

B.COM. SEMESTER – 2

7	DSE - 1	E-Commerce and Use of RDBMS(MS-Access)

Name of the Course: **E-Commerce and Use of RDBMS (MS-Access)**
Course credit: **05**
Teaching Hours: **Theory: 45 (Hours) + Practical: 60 (Hours)**
Total marks: **100**
Distribution of Marks: **50 Marks semester end theory examination**
30 Marks semester end practical examination
20 Marks Internal assessments of theory (Unit:1 to 4) (CCA)

Objectives:
The core objective of the course is to familiar to the students about the E-Commerce and Use of RDBMS

Unit No. 1 to 4 -> Theory of 70 Marks and Unit No. 5 -> Practical of 30 Marks

Unit	Content	No. of Lectures
1	**DATABASE AND ITS OBJECTS:** - Introduction Access Database and its Objects including Table, Query, Form, Reports, Macros and Modules, Page - Creating Database - Working with data including insert, modify and delete records - Navigating Database including records, find and replace - Access data types - Object naming rules	**12**
2	**TABLES:** - Creating tables through wizard and design view, datasheet view - Understanding field properties: field size, input mask, format, indexed, Required, Allow zero length, Validation rule , Validation text, Caption, Default value - Primary keys, foreign key, composite key and candidate key - Defining relationship and setting up the referential integrity (Cascade update and Cascade Delete) - Importing Exporting and Linking objects with another application	**11**
3	**QUERIES AND FORMS:** - **Query:** Understanding and creating different queries including select, Action (append, delete, update, make-table), using wizard (cross-tab query, find duplicate query), Parameter query, Implementation of calculations and functions in	**11**

	queries - **Form:** Understanding types forms and its properties	
4	**E – COMMERCE:** - What is E-Commerce? - Types of E-Commerce: Business to Consumer, Business to - Business, Consumer to Business, Government to Business - M-Commerce	**11**
5	**PRACTICAL:** - Practical Exercise of Unit 1 to Unit 3	**60**
	Total Lectures	**45 + 60**

Theory Question Paper Style:

- UNIVERSITY EXAMINATION		
Sr. No.	**Particulars**	**Marks**
1	QUESTION - 1 (From Unit 1) **(OR)** QUESTION - 1 (From Unit 1)	14
2	QUESTION - 2 (From Unit 2) **(OR)** QUESTION - 2 (From Unit 2)	12
3	QUESTION - 3 (From Unit 3) **(OR)** QUESTION - 3 (From Unit 3)	12
4	QUESTION - 4 (From Unit 4) **(OR)** QUESTION - 4 (From Unit 4)	12
	Total Marks for Regular Students	**50**

Credit:

- 1 lecture = 1 hour = 1 credit and 2 practical = 2 hours = 1 credit
- Total 45 hours of theory teaching work per semester and additional 60 hours of practical per semester.
- Theory 3 Hours/week = 3 credits and additional practical 4 hours/week = 2 credits. Total credit is 5.

Examination:

- Theory Examination - Total marks 70 (50 marks of university examination and 20 marks of internal). University examination: 2 Hours
- Practical Examination - Total Marks 30 (No Internal Marks).University Examination: 2 Hours

Passing Standard:

- Student must obtain minimum 40% marks in theory and practical both
- Theory: Minimum 40% (minimum 20 marks in University examination and minimum 8 marks in internal)
- Practical: Minimum 40% (Minimum 12 marks in University examination)

Suggested Readings and Reference Books:

1. Access 2000 Bible

2. RDBMS Using MS-Access- By Bharat & Co.
3. Mastering Access 2000
4. No Experience Required Access-2000n

Note: Latest Editions of the above books may be used.

B.COM. SEMESTER – 2		
8	**Elective - 1**	**Accounting - 2**

Name of the Course: **Accounting - 2**
Course credit: **03**
Teaching Hours: **45 (Hours)**
Total marks: **100**

Objectives:

The objective of this paper is to help students to acquire conceptual knowledge of the Accounting and to impart skills for recording various kinds of business transactions.

Unit	Content	No. of Lectures
1	**ACCOUNTS OF FARM:** - Introduction-Meaning of Farm and Farm Accounting - Utility and importance of Farm Accounting - Types of Income – Expenses Special Items - Practical Questions covering Farm Accounts and Farm, Profit & Loss account ***(Excluding preparation of Balance Sheet)***	**12**
2	**ROYALTY ACCOUNTS :** - Introduction-Meaning and Contract of Royalty - Explanation of special terms - Basis of Royalty calculation - Accounting calculations of Royalty - Accounting treatments: Journal Ledger Entries and Accounts - Practical Questions [Excluding Sub-contract of Royalty]	**11**
3	**VOYAGE ACCOUNTING:** - Introduction-Meaning- Objectives - Incomes – Expenses- - Time period of voyage - Special items and Terms - Preparation of Voyage Account - Practical Questions	**11**
4	**ACCOUNTS OF SALES UNDER INSTALLMENTAS SYSTEM:** - Introduction and Meaning - Difference between Installment system and Hire Purchase system - Installments Sale Agreement	**11**

	- Accounting treatments under Installments Purchase system - Practical Questions	
	Total Lectures	**45**

Important instructions for paper setter –

Set University examination question paper for regular and external candidates as per the following instruction:

UNIVERSITY EXAMINATION **(Que. No. 1 to 4 are compulsory for regular students and external candidates)**		
Sr. No.	**Particulars**	**Marks**
1	PRACTICAL QUE - 1 (From Unit 1) **(OR)** PRACTICAL QUE - 1 (From Unit 1)	20
2	PRACTICAL QUE - 2 (From Unit 2) **(OR)** PRACTICAL QUE - 2 (From Unit 2)	20
3	PRACTICAL QUE - 3 (From Unit 3) **(OR)** PRACTICAL QUE - 3 (From Unit 3)	15
4	PRACTICAL QUE - 4 (From Unit 4) **(OR)** PRACTICAL QUE - 4 (From Unit 4)	15
	Total Marks for Regular Students	**70**
ONLY FOR EXTERNAL CANDIDATES		
5	QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks] **OR** QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks]	30
	Total Marks for external candidates	**100**

Suggested Readings and Reference Books:

1. M.C.Shukla and T.S.Grewal; Advanced Accounts, (Sultan Chand & Sons, Delhi)
2. Narayan Swamy; Financial Accounting, (Prentice Hall India, New Delhi)
3. Dr.B.M.Agrawal and Dr. M.P.Gupta; Advanced Accounting,
4. Amitabha Mukherjee and Mohammed Hanif; Modern Accounting,
5. Gupta and Gupta; Principles and Practice of Accounting, (Sultan Chand & Sons, Delhi)
6. P.C. Tulsian; Financial Accounting, (Tata McGraw Hill Publishing Co., New Delhi)
7. Dr. R.K. Sharma and Dr. R.S. Popli; Accountancy (Self Tutor),
8. R.S.N.Pillai, Bhagawathi, S.Uma; Practical Accounting (S. Chand & Co., New Delhi)
9. Ashok Sehagal Deepak Sehagal; Advanced Accounting (Taxmann Allied Services, Pvt. Ltd; New Delhi
10. Robert N Anthony, David Hawkins, Kenneth A. Merchant, *Accounting: Text and Cases*. McGraw-Hill Education

Note: Latest Editions of the above books may be used.

B.COM. SEMESTER – 2		
8	**Elective - 2**	**Business Management – 2** **[Production Management]**

Name of the Course: **Business Management – 2 [Production Management]**
Course credit: **03**
Teaching Hours: **45 (Hours)**
Total marks: **100**

Objectives:

To aware the students about the Production Business Management principles and practices due to development of industry and business as a complex phenomenon in the world and their impact on organizational efficiency is needed.

Unit	Content	No. of Lectures
1	**OPERATIONS MANAGEMENT AN INTRODUCTION:** - Introduction- Concept - Types of Operation Management Decisions - Operations Management as a function - Manufacturing and Services-Differences & Similarities – - Trends in Operations management - Productivity	**12**
2	**OPERATIONS STRATEGY:** - Introduction- Concept - Corporate Strategy and Market Analysis - Competitive Priorities - Service Strategies and Manufacturing Strategies - Mass Customization - Operations Strategy as a Pattern of Decisions	**11**
3	**PLANT LOCATION:** - Introduction - Meaning and Need - Nature of Location Decisions - Procedure - Factors Affecting Location Decisions - Methods of Evaluating Location Alternatives	**11**
4	**PLANT LAYOUT:** - Introduction- - Concept - Layout Planning - Need – Objectives -Significance	**11**

	- Factors Influencing Layout Choices - Principles - Types - Layout Planning and Design - Layout Tools and Techniques	
	Total Lectures	**45**

Important instructions for paper setter –

Set University examination question paper for regular and external candidates as per the following instruction:

UNIVERSITY EXAMINATION (Que. No. 1 to 4 are compulsory for regular students and external candidates)		
Sr. No.	**Particulars**	**Marks**
1	QUESTION - 1 (From Unit 1) **(OR)** QUESTION - 1 (From Unit 1)	20
2	QUESTION - 2 (From Unit 2) **(OR)** QUESTION - 2 (From Unit 2)	20
3	QUESTION - 3 (From Unit 3) **(OR)** QUESTION - 3 (From Unit 3)	15
4	QUESTION - 4 (From Unit 4) **(OR)** QUESTION - 4 (From Unit 4)	15
	Total Marks for Regular Students	**70**
ONLY FOR EXTERNAL CANDIDATES		
5	QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks] **OR** QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks]	30
	Total Marks for external candidates	**100**

Suggested Readings and Reference Books:

1. Bhatt K.S., Production and Operation Management, Himalaya Publishing House, Mumbai
2. Chunawala & Patel, Production & Operation Management, Himalaya Pub. House, Mumbai
3. Jain K.C. and Aggrawal L.N., Production Management, Khanna Publishers, New Delhi
4. Sharma S.C., Production Management, Khanna Publishers, New Delhi

Note: Latest Editions of the above books may be used.

B.COM. SEMESTER – 2		
8	**Elective - 3**	**Banking & Finance - 2**

Name of the Course: **Banking & Finance – 2**
Course credit: **03**
Teaching Hours: **45 (Hours)**
Total marks: **100**

Objectives:

Aware the students with the Banking & Finance environment

Unit	Content	No. of Lectures
1	**LENDING PRINCIPLES :** - Safety, Liquidity, Profitability, Diversifications of Risks - Conflict between liquidity and profitability	**10**
2	**NEGOTIABLE INSTRUMENTS:** - Definition, Meaning and Characteristics of Promissory Note - Bill of Exchange and Cheque - Types of Cheques: Bearer, Order and Crossed - Types of Crossings : General and Special	**15**
3	**ENDORSEMENT:** - Definition and Meaning of Endorsement - Types of Endorsement: Blank, Full or Special, Restrictive, Partial, Conditional, Facultative - Effects of Endorsements	**10**
4	**TECHNOLOGY IN BANKING:** - Need and importance of technology in banking - ATM ,Credit Card , Debit Card , Tele banking \ Net banking - Concept of Core Banking Solution	**10**
	Total Lectures	**45**

Important instructions for paper setter –

Set University examination question paper for regular and external candidates as per the following instruction:

UNIVERSITY EXAMINATION (Que. No. 1 to 4 are compulsory for regular students and external candidates)		
Sr. No.	**Particulars**	**Marks**
1	QUESTION - 1 (From Unit 1) **(OR)** QUESTION - 1 (From Unit 1)	20
2	QUESTION - 2 (From Unit 2) **(OR)** QUESTION - 2 (From Unit 2)	20
3	QUESTION - 3 (From Unit 3) **(OR)** QUESTION - 3 (From Unit 3)	15
4	QUESTION - 4 (From Unit 4) **(OR)** QUESTION - 4 (From Unit 4)	15
	Total Marks for Regular Students	**70**
ONLY FOR EXTERNAL CANDIDATES		
5	QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks] **OR** QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks]	30
	Total Marks for external candidates	**100**

Suggested Readings and Reference Books:

1. Practice and Law of Banking – G. S. Gill
2. Banking : Law and Practice – P. N. Varshney
3. Banking : Law and Practice in India – Tannan
4. Banking : Law and practice in India – Maheshwari
5. Banking and Financial system – Vasant Desai
6. Fundamentals of Banking – Dr.R. S. S. Swami
7. Bank Management By Vasant Desai –Himalaya Publication
8. Bank and Institutional Management By Vasant Desai – Himalaya Publication
9. Microfinance – Dr. R. J .Yadav , Paradise Publication, Jaipur.
10. Aantarrashtriya Banking ane Nibandho – Dr. R. J. Yadav

Note: Latest Editions of the above books may be used.

B.COM. SEMESTER – 2

8	**Elective - 4**	**Computer Science – 2 (Programming in C Language)**

Name of the Course: **Computer Science – 2 (Programming in C Language)**
Course credit: **05**
Teaching Hours: **Theory: 45 (Hours) + Practical: 60 (Hours)**
Total marks: **100**
Distribution of Marks: **50 Marks semester end theory examination**
30 Marks semester end practical examination
20 Marks Internal assessments of theory (Unit:1 to 4) (CCA)

Objectives:

Unit No. 1 to 4 - Theory of 70 Marks Unit No. 5 - Practical of 30 Marks

Unit	Content	No. of Lectures
1	**CONTROL STATEMENTS:** - Decision Statements: if … else, Nesting of if … else, else if ladder, switch - Looping Statements: for, while, do … while, and Nesting of loops - Other statements: go to & label, break, continue	**12**
2	**ARRAY:** - Requirement of an array - Single dimension array - Two dimension array	**11**
3	**LIBRARY FUNCTIONS:** - Mathematical Functions: pow(), abs(), sqrt(), ceil(), floor(), mod() - Character testing/conversion Functions: isalpha(), isdigit(), isalnum(), isupper(), islower(), isprint(), isspace(), toupper(), tolower() - String handling Functions: strlen(), strcpy(), strcat(), strcmp(), strupr(), strlwr(), strrev()	**11**
4	**USER DEFINED FUNCTIONS:** - No argument and No return value - Argument and No return value - Argument and Return value	**11**
5	**PRACTICAL:** Practical Exercise of Unit 1 To 4 In C Language	**60**
	Total Lectures	**45 + 60**

Theory Question Paper Style:

UNIVERSITY EXAMINATION		
Sr. No.	**Particulars**	**Marks**
1	QUESTION - 1 (From Unit 1) **(OR)** QUESTION - 1 (From Unit 1)	14
2	QUESTION - 2 (From Unit 2) **(OR)** QUESTION - 2 (From Unit 2)	12
3	QUESTION - 3 (From Unit 3) **(OR)** QUESTION - 3 (From Unit 3)	12
4	QUESTION - 4 (From Unit 4) **(OR)** QUESTION - 4 (From Unit 4)	12
	Total Marks for Regular Students	**50**

Credit:

- 1 lecture = 1 hour = 1 credit and 2 practical = 2 hours = 1 credit
- Total 45 hours of theory teaching work per semester and additional 60 hours of practical per semester.
- Theory 3 Hours/week = 3 credits and additional practical 4 hours/week = 2 credits. Total credit is 5.

Examination:

- Theory Examination - Total marks 70 (50 marks of university examination and 20 marks of internal).
- University examination: 2 Hours
- Practical Examination - Total Marks 30 (No Internal Marks).University Examination: 2 Hours

Passing Standard:

- Student must obtain minimum 40% marks in theory and practical both
- Theory: Minimum 40% (minimum 20 marks in University examination and minimum 8 marks in internal)
- Practical: Minimum 40% (Minimum 12 marks in University examination)

Suggested Readings and Reference Books:

1. Programming C – Bharat & Company
2. Programming C By Balagurusamy
3. Programming C By Yashwant Kanitkar

Note: Latest Editions of the above books may be used.

B.COM. SEMESTER – 2

8	Elective - 5	Advance Statistics - 2

Name of the Course: **Advance Statistics - 2**
Course credit: **03**
Teaching Hours: **45 (Hours)**
Total marks: **100**

Objectives:
To provide knowledge regarding practical application of statistical tools in business.

Unit	Content	No. of Lectures
1	**SET THEORY AND PROBABILITY:** - Element of a set - Types of Sets - Venn Diagrams - Operations of Sets - Cartesian product of sets - Examples - Concept of probability - Mathematical and statistical definition of probability - Definition of different terms (Random Experiment , sample space, types of events, independent events etc) - Addition Law and Multiplication Law for two event with proof - Examples	**13**
2	**TIME SERIES ANALYSIS:** - Analysis of Time Series - Important and Limitations - Component of Time Series 1. Trend 2. Seasonal variations 3. Regular and Irregular variation - Method of Finding Trend - Simple Moving average method - Method of Least Square - Fitting the following equations 1. $y = a + bx$ 2. $y = a + bx + cx^2$ - seasonal variation by Simple moving average method - Seasonal Index	**12**

	- Examples	
3	**MATHEMATICAL EXPECTATION:** - Definition and meaning - Mean and variance. - Properties of Mean and Variance - Examples	**10**
4	**DISCRETE PROBABILITY DISTRIBUTION:** - Binomial and Poisson Distribution - Characteristics - Constants - Importance of Distribution - Fitting - Examples	**10**
	Total Lectures	**45**

Important instructions for paper setter –

Set University examination question paper for regular and external candidates as per the following instruction:

UNIVERSITY EXAMINATION **(Que. No. 1 to 4 are compulsory for regular students and external candidates)**		
Sr. No.	**Particulars**	**Marks**
1	QUESTION - 1 (From Unit 1) **(OR)** QUESTION - 1 (From Unit 1)	20
2	QUESTION - 2 (From Unit 2) **(OR)** QUESTION - 2 (From Unit 2)	20
3	QUESTION - 3 (From Unit 3) **(OR)** QUESTION - 3 (From Unit 3)	15
4	QUESTION - 4 (From Unit 4) **(OR)** QUESTION - 4 (From Unit 4)	15
	Total Marks for Regular Students	**70**
ONLY FOR EXTERNAL CANDIDATES		
5	QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks] **OR** QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks]	30
	Total Marks for external candidates	**100**

Suggested Readings and Reference Books:

1. Advance Practical Statistics : S. P.Gupta.
2. Fundamental of Statistics : V. K. Kapoor and S.C. Gupta
3. Fundamental of Mathematics and Statistics : V. K. Kapoor and S.C. Gupta
4. Fundamental of Statistics : D .N Elhance

Note: Latest Editions of the above books may be used.

B.COM. SEMESTER – 2		
8	**Elective - 6**	**Co-operation – 2** **(Law and Practice of Co-operation)**

Name of the Course: **Co-operation – 2 (Law and Practice of Co-operation)**
Course credit: **03**
Teaching Hours: **45 (Hours)**
Total marks: **100**

Objectives:
The objective of the course is to provide the basic knowledge of co-operative activities

Unit	Content	No. of Lectures
1	Procedure of Registration of Co-operative societies	
2	**FUNCTION - RIGHTS - DUTIES:** - Functions of Annual general meeting of co-operative society - Functions of Executive committee of co-operative society - Rights and Duties of co-operative society members - Powers and Duties of Registrar of co-operative society	
3	**CO-OPERATIVE AUDIT:** - Meaning of co-operative Audit and Type of Audit - Importance of Audit in co-operative society - Difference between commercial and co-operative Audit - Type of Auditor and powers and duties of Auditor of co-operative society	
4	**DISPUTE SETTLEMENT IN CO-OPERATIVES (co-operative tribunals):** - Liquidation of Co-operative society - Powers and duties of liquidator	
	Total Lectures	**45**

Important instructions for paper setter –

Set University examination question paper for regular and external candidates as per the following instruction:

UNIVERSITY EXAMINATION (Que. No. 1 to 4 are compulsory for regular students and external candidates)		
Sr. No.	**Particulars**	**Marks**
1	QUESTION - 1 (From Unit 1) **(OR)** QUESTION - 1 (From Unit 1)	20
2	QUESTION - 2 (From Unit 2) **(OR)** QUESTION - 2 (From Unit 2)	20
3	QUESTION - 3 (From Unit 3) **(OR)** QUESTION - 3 (From Unit 3)	15
4	QUESTION - 4 (From Unit 4) **(OR)** QUESTION - 4 (From Unit 4)	15
	Total Marks for Regular Students	**70**
ONLY FOR EXTERNAL CANDIDATES		
5	QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks] **OR** QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks]	30
	Total Marks for external candidates	**100**

Suggested Readings and Reference Books:

1. The Gujarat Co-operative Societies Act. 1961
2. H Calvert : Law and Principles of Co-operation
3. L. S. Shastri : Law and Practice of Co-operative Societies in India
4. R. D. Bedi : Theory History and Practice of Co-operation
5. S. K. Gupte : Co-operative Societies, Act and Rules of Gujarat
6. Jacaues. Co-operative Book-keeping (3 volumes)
7. Co-operative Societies Act - 1904 & 1912
8. Co-operative societies Manual - Bombay
9. ગુજરાત રાજય સહકારી સંઘ – અમદાવાદ – સહકારી મંડળીઓનો કાયદો અને નિયમો
10. દેસાઈ અને શેઠ – સહકારી મંડળીઓનો કાયદો અને વ્યવસ્થા
11. ગ્રંથનિર્માણ બોર્ડ પ્રકાશન – સહકાર સિદ્ધાંત અને વ્યવહાર, સહકાર–ભાગ–૧–૨
12. સહકાર સિદ્ધાંત અને વ્યવહાર – ડો. ફડકે, ગ્રંથનિર્માણ બોર્ડ, અમદાવાદ.
13. સિધ્ધાંત અને વ્યવહાર – પોપ્યુલર પ્રકાશન, સુરત
14. સહકાર – સી. જમનાદાસ કંપની, અમદાવાદ
15. બેંકીગ અને સહકાર – સી. જમનાદાસની કંપની
16. સહકાર દર્શન – જગદીશ એમ. મુલાણી
17. ભારતમાં સહકારી પ્રવૃતિ , ડો. શાંતીલાલ બી. મહેતા

Note: Latest Editions of the above books may be used.

SYLLABUS

For

B.COM.

Semester – 3

(With effective from June - 2017)

B.COM. (CBCS) SEM-3 NEW COURSE-TITLES FOR

REGULAR AND EXTERNAL STUDENTS

WITH EFFECTIVE FROM: JUNE – 2017

Sr. No.	Type	Name of the Subject	Pg. No.
1	Core	English Language - 3	90
2	Core	Principles of Macro Economics - 1	92
3	Core	Corporate Accounting - 1	95
4	Core	Cost Accounting - 1	97
5	Core	Income Tax Law and Practice - 1	100
6	Core	Business Communication - 1	102
7	Elective	Accounting - 3	104
		Business Management - 3	106
		Banking & Finance - 3	109
		Computer Science - 3	111
		Advance Statistics - 3	113
		Co-operation - 3	115

B.COM. SEMESTER – 3

1	**Core**	**English Language - 3**

Name of the Course: **Foundation Course in English (III)**
Course credit: **03**
Teaching Hours: **45 (Hours)**
Total marks: **100**

Objectives:

The course intends to strengthen the students' English language skill.
The course intends to equip the students with language skills for business and commerce

Unit	Content	No. of Lectures
1	Name of the text: English in Practice - 2, **Aravind R. Nair et. al.**, Cambridge University Press. 2016 (Unit 1 to 5 of the reading section)	15
2	Grammar: 1. Transformation of sentences (affirmative, negative, interrogative, exclamatory) 2. Voices	10
3	Vocabulary 1. Common abbreviations used in commerce common terms in everyday business	10
4	Composition/Comprehension (1/2) Resume/ Job Application Expansion of an idea (1/2)	10
	Total Lectures	**45**

Semester end examination:

Question No.	Details	Options	Marks
Section A: For regular and external students			**(70 Marks)**
1	(A)Short Note (Text)	1/2	10
2	Short answer question (Text)	5/7	20
3	(A) Transformation of sentences (B) Voices (C) Word formation(Objective type)	05/05 10/10 05/05	05 10 05
4	(A) Resume/ Job application (B) Expansion of an idea	1/2 1/2	10 10
Section B: For external students only			**(30 Marks)**
5	Short answer question (Text)	5/7	15
6	(A) Transformation of sentences (B) Voices (C) Word formation(Objective type)	5/5 5/5 5/5	15

Recommended Reading:

- Murphy's English Grammar (with CD- Rom). Cambridge University Press.
- Thomson and Martinet. *A Practical English Grammar* (4th edition). Oxford University Press.
- Redman, Stuart. 1997. *English Vocabulary in Use* : *Pre-intermediate and Intermediate*. Cambridge University Press.
- Jones Daniel. *English Pronouncing Dictionary* (with CD – Rom). Cambridge University Press.

B.COM. SEMESTER – 3		
2	**Core**	**Principles of Macro Economics - 1**

Name of the Course: **Principles of Macro Economics - 1**
Course credit: **03**
Teaching Hours: **45 (Hours)**
Total marks: **100**

Objectives:

This syllabus aims at making students aware of functioning of monetary theories, prevailing banking system in India and macro level stability

Unit	Content	No. of Lectures
1	**MONEY:** - Functions of money - Different components of money - Meaning of each component and it's changing relating significance **THEORIES OF VALUE OF MONEY – QUANTITY THEORY OF MONEY:** - Definitions and clarification of quantity theory of money. - Assumptions – conditions. - Characteristics of quantity theory of money. - Clarification of quantity theory of money with the help of Equation. (i) Fisher's equation - (ii) Cambridge equation	**13**
2	**INDIAN BANKING SYSTEM:** - Definition of Bank and types of bank - Commercial Banks: Importance and Functions (with reference to core banking). - Nationalized Banks with reference to non-performing assets. - Credit creation process of Banks. - Reserve **Bank of India** ➢ Functions ➢ Instruments of credit control. (Control by RBI) (A) Repo rate (B) Reverse Repo Rate, (C) SLR	**12**
3	**KEYNESIAN THEORY -1:** - Aggregate Demand meaning, determining factor of aggregate demand	**10**

	- Consumption function Consumption expenditure, determining factor, Consumption function, Average propensity to consume and saving, Marginal propensity to consume to saving	
4	**KEYNESIAN THEORY -2:** - Marginal efficiency of capital - Meaning, Factors affecting to Marginal efficiency of capital, Relationship between Marginal efficiency of capital and rate of interest. - Employment theory ➢ Concept of Multiplier ➢ Employment theory of Keynes	**10**
	Total Lectures	**45**

Important instructions for paper setter –

Set University examination question paper for regular and external candidates as per the following instruction:

UNIVERSITY EXAMINATION (Que. No. 1 to 4 are compulsory for regular students and external candidates)		
Sr. No.	**Particulars**	**Marks**
1	QUESTION - 1 (From Unit 1) **(OR)** QUESTION - 1 (From Unit 1)	20
2	QUESTION - 2 (From Unit 2) **(OR)** QUESTION - 2 (From Unit 2)	20
3	QUESTION - 3 (From Unit 3) **(OR)** QUESTION - 3 (From Unit 3)	15
4	QUESTION - 4 (From Unit 4) **(OR)** QUESTION - 4 (From Unit 4)	15
	Total Marks for Regular Students	**70**
ONLY FOR EXTERNAL CANDIDATES		
5	QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks] **OR** QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks]	30
	Total Marks for external candidates	**100**

Reference Books:

1. An Outline of Money - G. Crowther
2. Money - D. H. Robertson
3. Economics of Money and Banking - G. N. Halm
4. Economics - F. Benham
5. Modern Banking - R. S. Sayers
6. Central Banking - De Cocke
7. The Economics of Money and Banking - Chandler
8. Monetary Theory - M. C. Vaish
9. Money Market Operations in India - Sengupta&Agarwal
10. Monetary Planning in India - S. B. Gupta
11. Reserve Bank of India : Functions and Working
12. Indian Financial System - H. R. Machhirajo
13. Indian Financial Policy - S. S. Tarapor
14. Financial Markets - Robinson&Rightsman

Note: Latest edition of the reference books should be used.

B.COM. SEMESTER – 3		
3	**Core**	**Corporate Accounting - 1**

Name of the Course: **Corporate Accounting - 1**
Course credit: **03**
Teaching Hours: **45 (Hours)**
Total marks: **100**

Objectives:

To provide basic knowledge & skills to the students about Corporate Accounting principles and practices

Unit	Content	No. of Lectures
1	**FINAL ACCOUNTS OF COMPANY:** **[As per New Provisions of Companies Act-2013]** - Introduction - Meaning -Legal framework-Companies Act-2013 - Various schedules for Financial Statements as per Companies Act-2013 - Accounting adjustments relating to Final accounts of company - Depreciation-Provisions for taxation-Allocations and Dividends - Practical Questions (Vertical)	**12**
2	**REDEMPTION OF REDEEMABLE PREFERENCE SHARES:** - Introduction–Meaning-exception to rule, can't purchase its' own shares - Provisions of Companies Act-2013 for redemption of preference shares ➢ Section 55, 63, 69 Capital Redemption Reserve, Bonus Share etc. - Accounting treatment : Journal ledger entries and Vertical Balance sheet - Practical Questions	**11**
3	**CAPITAL REDUCTIONS [INTERNAL RECONSTRUCTION]:** - Introduction and Meaning and Methods of Capital Reduction - Difference between Internal and External Reconstruction - Accounting Entries : Capital Reduction A/C and Vertical Balance sheet - Surrender of Shares - Practical Questions	**11**

4	**ACCOUNTS OF UNDERWRITING COMMISSION:** - Introduction- Meaning - Advantages of Underwriting - Provisions of Companies Act-2013 for Underwriting Commission - Classification of Application: Marked and Unmarked Application - Underwriting Contract and its' types and Sub-underwriting contract - Determination of underwriters' liabilities according to Contracts (preparing statement of underwriters' liabilities) - Accounting treatment: Journal Entries-Ledgers' A/Cs in the books of company - Practical Questions [excluding Ledger Accounts of underwriters]	**11**
	Total Lectures	**45**

Important instructions for paper setter –

Set University examination question paper for regular and external candidates as per the following instruction:

UNIVERSITY EXAMINATION **(Que. No. 1 to 4 are compulsory for regular students and external candidates)**		
Sr. No.	**Particulars**	**Marks**
1	PRACTICAL QUE - 1 (From Unit 1) **(OR)** PRACTICAL QUE - 1 (From Unit 1)	20
2	PRACTICAL QUE - 2 (From Unit 2) **(OR)** PRACTICAL QUE - 2 (From Unit 2)	20
3	PRACTICAL QUE - 3 (From Unit 3) **(OR)** PRACTICAL QUE - 3 (From Unit 3)	15
4	PRACTICAL QUE - 4 (From Unit 4) **(OR)** PRACTICAL QUE - 4 (From Unit 4)	15
	Total Marks for Regular Students	**70**

Suggested Readings and Reference Books:

1. Amitabha Mukherjee and Mohammed Hanif; Modern Accounting
2. Ashok Sehagal - Deepak Sehagal; Advanced Accounting (Taxmann Allied Services-Delhi)
3. Dr. R.K. Sharma and Dr. R.S. Popli; Accountancy (Self Tutor),
4. Dr.B.M.Agrawal and Dr. M.P. Gupta; Advanced Accounting,
5. M.C.Shukla and T.S.Grewal; Advanced Accounts, (Sultan Chand & Sons, Delhi)

6. Narayan Swamy; Financial Accounting, (Prentice Hall India, New Delhi)
7. Negis R. F; Financial Accounting: (Tata McGraw Hill, New Delhi)
8. P. C. Tulsian Financial Accounting: (Tata McGraw Hill, New Delhi)
9. R. L. Gupta &M. Radhaswamy; Company Accounts: (Sultan Chand & Sons-New Delhi)
10. R.S.N. Pillai, Bhagawathi, S.Uma; Practical Accounting: (S. Chand & Co. New Delhi)
11. S. Daver; Accounting Standards: (Taxmann Allied Services,(P) Ltd; New Delhi)
12. S. N. Maheshwari; Corporate Accounting: (Vikas Pulishing house Pvt. Ltd. New Delhi)
13. S.P. Jain &K. L. Narang; Company Accounts: (Kalyani Publishers, New Delhi)
14. Sanjeev Singhal; Accounting Standards: (Bharat Law House Pvt. Ltd; New Delhi)
15. Shukla M.C. & T.S.Grawal; Advanced Accountancy: (Sultan Chand &sons, New Delhi)

Note: Latest edition of the reference books should be used.

B.COM. SEMESTER – 3

4	Core	Cost Accounting - 1

Name of the Course: **Cost Accounting - 1**
Course credit: **03**
Teaching Hours: **45 (Hours)**
Total marks: **100**

Objectives:

To familiar the students about Cost Accounting concepts, principles and their practical Application in the Decision-Making

Unit	Content	No. of Lectures
1	**(A) COST ACCOUNTING BRIEF CONCEPT** - Introduction to Cost Accounting [**Brief concept only**] - Cost Elements : Meaning and Classification	**03**
	(B) MATERIAL COST: - Material : Introduction, Meaning and Types - Material Control Techniques: Objectives and Importance - Process of Material (Accounting and Control of Material Cost) ➢ Purchase of Materials ➢ Receipt and Inspection of Goods ➢ Store-Keeping (**Including** Practical Questions Relating to ➢ Calculate Levels of Material and Inventory Turnover Ratio) ➢ Issue of Material (**Excluding Practical Questions of Pricing of Issues and preparing of stock statements**) - Practical Questions	**09**
2	**LABOUR COST:** - Introduction-meaning and Classification of Labour - Time Recording and Time Keeping - Concept and Treatment of Idle Time-Over Time And Fringe Benefits - Principles of determining Wage Rate-Computation	**10**

	of Labour Cost - Labour Turnover - Wage Systems (Accounting and Control of Labour Cost) ➢ Essentials of Wage System ➢ Traditional Wage Systems ➢ Progressive - Incentive Wage Systems - Practical Questions	
3	**OVERHEADS:** - Introduction-General Principles for overheads - Classification of Overheads: 1) Functional 2) Element wise and 3) Behaviour wise - Absorption [Recovery] of overheads (**Including** Practical Questions) ➢ Apportionment of Overheads over Various Departments ➢ Re-Apportionment of Service Department Cost to Production Departments ➢ Allocation of overheads (**Excluding** Practical Questions of Machine Hour Rate) ➢ Over-Absorption and Under-Absorption of Overheads - Practical Questions	**11**
4	**CONTRACT COSTING:** **[Excluding practical questions to prepare Final accounts in the books of Contractor]** - Introduction-Meaning and characteristics - Expenses and of Contract - Special items [Certified Work, Uncertified Work and Work-in-Progress] - Ascertainment of Profit or Loss on contract - Types of Contract 1. Fixed Price Contract 2. Cost-Plus Contract 3. Sub –Contract 4. Escalation Clause - Practical Questions	**12**
	Total Lectures	**45**

Important instructions for paper setter –

Set University examination question paper for regular and external candidates as per the following instruction:

UNIVERSITY EXAMINATION (Que. No. 1 to 4 are compulsory for regular students and external candidates)		
Sr. No.	**Particulars**	**Marks**
1	PRACTICAL QUE - 1 (**From Unit 4**) **(OR)** PRACTICAL QUE - 1 (**From Unit 4**)	20
2	PRACTICAL QUE - 2 (**From Unit 3**) **(OR)** PRACTICAL QUE - 2 (**From Unit 3**)	20
3	PRACTICAL QUE - 3 (**From Unit 2**) **(OR)** PRACTICAL QUE - 3 (**From Unit 2**)	15
4	PRACTICAL QUE - 4 (**From Unit 1**) **(OR)** PRACTICAL QUE - 4 (**From Unit 1**)	15
	Total Marks for Regular Students	**70**
ONLY FOR EXTERNAL CANDIDATES		
5	QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks] **OR** QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks]	30
	Total Marks for external candidates	**100**

Suggested Reading and Reference Books:

1. Cost Accounting – Principles and Practice, by Arora, M.N. Vikas Publishing House, New Delhi
2. Cost Accounting by Rajiv Goel, International Book House
3. Cost Accounting by S.P. Iyenger (S. Chand & Sons)
4. Cost Accounting Singh, Surender, Scholar Tech Press, New Delhi.
5. Cost Accounting, by Jawahar Lal, McGraw Hill Education
6. Cost Accounting: A Managerial Emphasis, by Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan, Pearson Education.
7. Cost Accounting: Principles and Practice by Nigam, B.M. Lall and I.C. Jain, PHI Learning
8. Cost Accounting: Theory and Problems, Maheshwari, S.N. and S.N. Mittal. Shri Mahavir Book Depot, New Delhi
9. Costing-Methods and Techniques, by S.P. Jain & K.L. Narang (Kalyani Publishers)
10. Fundamentals of Cost Accounting H.V. Jhamb, Ane Books Pvt. Ltd
11. Practical Costing by Khanna, Pandey, Ahuja, Arora (S. Chand & Sons)
12. Practical Costing by P.C. Tulsian (Vikas Publishing House Pvt. Ltd)
13. Theory and Problems in Cost Accounting by M.Y. Khan, P.K. Jain (Tata McGraw Hill Pub.)

Note: Latest edition of the reference books should be used.

B.COM. SEMESTER – 3

5	Core	Income Tax Law and Practice - 1

Name of the Course: **Income Tax Law and Practice - 1**
Course credit: **03**
Teaching Hours: **45 (Hours)**
Total marks: **100**

Objectives:

To provide basic knowledge and equip students with application of principles and provisions of Income-tax Act, 1961 and the relevant Rules

Unit	Content	No. of Lectures
1	**INTRODUCTION TO INCOME TAX ACT 1961 AND BASIC CONCEPTS:** - Introduction to Act - Basic concepts: ➢ Person ➢ Assessee ➢ Income ➢ Gross Total Income ➢ Total income ➢ Previous year ➢ Assessment year **RESIDENTIAL STATUS AND INCOMES EXEMPTED FROM TAX:** - Introduction - Residential status - Total income and Taxability - Deduction from Total Income - Exempted Income under section 10 - Practical Problem of Residential Status only	**12**
2	**INCOME TAX COMPUTATION UNDER THE HEADS-SALARY:** - Introduction - Income under the head "Salary" - Computation of income tax under the head of salary	**11**
3	**INCOME TAX COMPUTATION UNDER THE HEADS-HOUSE PROPERTY:** - Introduction - Income under the head "House Property" - Computation of income tax under the head of House Property	**11**

4	GOODS AND SERVICE TAX (GST) : - Introduction and meaning - Definition of goods and service - Benefits of GST - Types of GST - Rate of GST - Concept of Input Tax Credit and Supply - GST Registration - GST Council, GST Network and GST Service Providers	**11**
	Total Lectures	**45**

Important instructions for paper setter –

Set University examination question paper for regular and external candidates as per the following instruction:

UNIVERSITY EXAMINATION (Que. No. 1 to 4 are compulsory for regular students and external candidates)		
Sr. No.	**Particulars**	**Marks**
1	PRACTICAL QUE - 1 (**From Unit 4**) **(OR)** PRACTICAL QUE - 1 (**From Unit 4**)	20
2	PRACTICAL QUE - 2 (**From Unit 3**) **(OR)** PRACTICAL QUE - 2 (**From Unit 3**)	20
3	QUESTION - 3 (**From Unit 2**) **(OR)** QUESTION - 3 (**From Unit 2**)	15
4	QUESTION - 4 (**From Unit 1**) **(OR)** QUESTION - 4 (**From Unit 1**)	15
	Total Marks for Regular Students	**70**

Suggested Readings and Reference Books:

1. Singhania, Vinod K. and Monica Singhania: Students' Guide to Income Tax University Edition, Taxmann Publications Pvt. Ltd., New Delhi.
2. Ahuja, Girish and Ravi Gupta : Systematic Approach to Income Tax Bharat, Law House, Delhi
3. V.K.Singhaniya & Monica Singhaniya - Publication-Taxmann
4. Journals- 'Income Tax Reports' Company Law Institute of India Pvt. Ltd. Chennai
5. Journals- 'Taxman' Taxman Allied Services Pvt. Ltd., New Delhi
6. Journals- 'Current Tax Reporter' Jodhpur

Note: Latest edition of text books and Software may be used.

B.COM. SEMESTER – 3

6	Core	Business Communication - 1

Name of the Course:	**Business Communication - 1**
Course credit:	**03**
Teaching Hours:	**45 (Hours)**
Total marks:	**100**

Objectives:

The course intends to initiate the students in English language. At the end of the course the students will acquire communication skill essential for business. The course intends to initiate the students in Business English

Unit	Content	No. of Lectures
1	**COMMUNICATION: MEANINGS AND EXPLANATION:** - Definitions and Meaning of Communication - Process of Communication - Barriers to communication and steps to overcome	**12**
2	**BASIC FORMS OF COMMUNICATION:** - Verbal Communication - Non-Verbal Communication	**11**
3	**LAYOUT OF A BUSINESS LETTER:** - Outward appearance of a business letter - Inward structure of a business letter - Essential qualities of a business letter	**11**
4	**BUSINESS LETTERS:** - Letters of Inquiry and their responses - Letters of Order and their execution	**11**
	Total Lectures	**45**

Semester end examination:

Question No.	Details	Options	Marks
Section A: For regular and external students			
1	Unit 1 Long answer question	1/2	15
2	Unit 2: Short Notes	2/4	20
3	Unit 3: Long answer question	1/2	15
4	(A) Letters of inquiries and response (B) Letters of order and execution of order	1/2 1/2	10 10
Section B: For external students only			
5	Long answer question Unit 1/2/3	1/2	10
6	(A) Letters of inquiries and response (B) Letters of order and execution of order	1/2 1/2	10 10

Suggested Readings and Reference Books:

1. *Business Communication and Report Writing* by R.C.Sharma and Krishna Mohan, Tata McGraw-Hill Publishing Company Ltd., 2006
2. Business Communication: Basic Concepts and Skills; by J. P. Parikh et. al.; Orient BlackSwan.
3. Business Communication; by Rajesh Vishwanathan; Himalaya Publishers
4. Communication Skills by Meenakshi Raman and Sangeeta Sharma, Oxford Uni. Press, 2009
5. Technical Communication: Principles and Practice by Meenakshi Raman and Sangeeta Sharma, Oxford Uni. Press, 2009

Note: Latest Editions of the above books may be used.

B.COM. SEMESTER – 3		
7	**Elective - 1**	**Accounting - 3**

Name of the Course: **Accounting - 3**
Course credit: **03**
Teaching Hours: **45 (Hours)**
Total marks: **100**

Objectives:

The objective of this paper is to help students to acquire conceptual knowledge of the Accounting and to impart skills for recording various kinds of business transactions.

Unit	Content	No. of Lectures
1	**VALUATION OF GOODWILL:** - Introduction - Meaning- Characteristics-Need of valuation - Alertness for Factors leading to Goodwill and its' valuation - Accounting treatment of goodwill - Methods for valuation of goodwill - Practical Questions	**11**
2	**VALUATION OF SHARES :** - Introduction - Meaning- Characteristics-Need of valuation - Alertness for Factors leading to Shares and its' valuation - Methods for valuation of Shares - Valuation of Right shares and Bonus shares - Practical Questions	**12**
3	**OPERATING COSTING OF ROAD TRANSPORTATION:** - Introduction - Meaning and Characteristics - Unit of operating cost - Operating Costing of Transportation - Road Transportation unit cost - Statement of Operating Cost: Items and Pro-forma - Practical Questions relating to Road Transportation	**11**
4	**PROFIT PRIOR TO AND AFTER INCORPORATION OF COMPANY:** - Introduction - Meaning –Legal requirements - Time Ratio and Sales Ratio –calculation and explanation	**11**

	- Basis of Allocation proportion–ratio for income and expenditure items to ascertain profit or loss prior to incorporation and after Incorporation. - Practical Questions	
	Total Lectures	**45**

Important instruction for paper setter –

Set University examination question paper as per the following instruction:

UNIVERSITY EXAMINATION (Que. No. 1 to 4 are compulsory for regular students and external candidates)		
Sr. No.	**Particulars**	**Marks**
1	PRACTICAL QUE - 1 (**From Unit 4**) **(OR)** PRACTICAL QUE - 1 (**From Unit 4**)	20
2	PRACTICAL QUE - 2 (**From Unit 2**) **(OR)** PRACTICAL QUE - 2 (**From Unit 2**)	20
3	PRACTICAL QUE - 3 (**From Unit 1**) **(OR)** PRACTICAL QUE - 3 (**From Unit 1**)	15
4	PRACTICAL QUE - 4 (**From Unit 3**) **(OR)** PRACTICAL QUE - 4 (**From Unit 3**)	15
	Total Marks for Regular Students	**70**
ONLY FOR EXTERNAL CANDIDATES		
5	QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks] **OR** QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks]	30
	Total Marks for external candidates	**100**

Suggested Readings and Reference Books:

1. Amitabha Mukherjee and Mohammed Hanif; Modern Accounting,
2. Ashok Sehagal Deepak Sehagal; Advanced Accounting (Taxmann Allied Services, Delhi
3. Cost Accounting by S.P. Iyenger (S. Chand & Sons)
4. Costing-Methods and Techniques, by S.P. Jain & K.L. Narang (Kalyani Publishers)
5. Dr. R.K. Sharma and Dr. R.S. Popli; Accountancy (Self Tutor),
6. Dr.B.M.Agrawal and Dr. M.P.Gupta; Advanced Accounting,
7. Gupta and Gupta; Principles and Practice of Accounting, (Sultan Chand & Sons, Delhi)
8. M.C.Shukla and T.S.Grewal; Advanced Accounts, (Sultan Chand & Sons, Delhi)
9. Narayan Swamy; Financial Accounting, (Prentice Hall India, New Delhi)
10. P.C. Tulsian; Financial Accounting, (Tata McGraw Hill Publishing Co., New Delhi)
11. Practical Costing by Khanna, Pandey, Ahuja, Arora (S. Chand & Sons)
12. Practical Costing by P.C. Tulsian (Vikas Publishing House Pvt. Ltd)
13. R.S.N Pillai, Bhagawathi, S.Uma; Practical Accounting (S. Chand & Co. New Delhi)
14. Robert N Anthony, David Hawkins, Kenneth A. Merchant, *Accounting: Text and Cases*. McGraw-Hill Education

Note: Latest Editions of the above books may be used.

B.COM. SEMESTER – 3		
7	Elective - 2	Business Management – 3 [Office Management]

Name of the Course: **Business Management – 3 [Office Management]**
Course credit: **03**
Teaching Hours: **45 (Hours)**
Total marks: **100**

Objectives:

The purpose of this course is to familiarize the students with the activities in a modern office and facilities provided to the staff working in the office, the working environment and the tools and equipment used in office.

Unit	Content	No. of Lectures
1	**INTRODUCTION TO OFFICE AND OFFICE MANAGEMENT:** - Introduction - Meaning of Office and Office Management - Official Activities and Office Functions - Primary- Administrative and Management Functions - Aims-Objectives and Importance of Office Management - Office Organization - Office Manager – Qualifications and Qualities - Authorities-Powers and Duties-Role of the Office Manager	**12**
2	**FILING AND INDEXING:** - Introduction-Meaning and Purposes of Filing - Importance and Essentials of good Filing - Centralized Vs. Decentralized Filing Arrangements - System of Classification and Sorting - Methods of filing - Filing Equipment – Weeding of old records - Meaning and Need for Indexing - Various types of Indexing - Importance and Essentials of good Indexing	**11**
3	**MODERN OFFICE EQUIPMENT AND OFFICE AUTOMATION:** - Introduction-Meaning and importance of office automation - Objectives of office mechanization	**11**

	- Advantages and Disadvantages - Factors determining office mechanization - **Kind of office machines:-** ➢ Personal computers ➢ Photocopier ➢ Fax ➢ Telephone ➢ Mobile ➢ Tele Answering Machine ➢ Detecting machines ➢ Close Circuit TV ➢ Audio Visual Aids	
4	**BANKING FACILITIES:** - Introduction- Need and Importance of banking facilities - Types of accounts - Banking Transactions - Passbook and Cheque books and Other forms used in Banks - ATM and Money transfer	**11**
	Total Lectures	**45**

Important instructions for paper setter –

Set University examination question paper for regular and external candidates as per the following instruction:

UNIVERSITY EXAMINATION (Que. No. 1 to 4 are compulsory for regular students and external candidates)		
Sr. No.	**Particulars**	**Marks**
1	QUESTION - 1 (From Unit 1) **(OR)** QUESTION - 1 (From Unit 1)	20
2	QUESTION - 2 (From Unit 2) **(OR)** QUESTION - 2 (From Unit 2)	20
3	QUESTION - 3 (From Unit 3) **(OR)** QUESTION - 3 (From Unit 3)	15
4	QUESTION - 4 (From Unit 4) **(OR)** QUESTION - 4 (From Unit 4)	15
	Total Marks for Regular Students	**70**
ONLY FOR EXTERNAL CANDIDATES		
5	QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks] **OR** QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks]	30
	Total Marks for external candidates	**100**

Suggested Readings and Reference Books:

1. Bhatia, R.C. Principles of Office Management, Lotus Press, New Delhi.
2. Duggal, B: Office Management and Commercial Correspondence, Kitab Mahal.
3. Ghosh, Evam Aggarwal: Karyalaya Prabandh, Sultan Chand & Sons.
4. Leffingwell and Robbinson: Text book of Office Management, Tata McGraw-Hill.
5. Terry, George R: Office Management and Control.

Note: Latest Editions of the above books may be used.

B.COM. SEMESTER – 3		
7	**Elective - 3**	**Banking & Finance- 3**

Name of the Course: **Banking & Finance – 3**
Course credit: **03**
Teaching Hours: **45 (Hours)**
Total marks: **100**

Objectives:

- To learn about Indian Banking System (Structure)
- To aware about some basic mechanism of banking

Unit	Content	No. of Lectures
1	**INTRODUCTION TO NEW BANKING INSTITUTIONS:** - Payment Banks - Small Finance Banks - MUDRA Bank - Mahila Bank	**15**
2	**MANAGEMENT OF CAPITAL FUNDS IN COMMERCIAL BANKS:** - Meaning and Functions of capital funds - Standards to measure capital adequacy - Present position in India with respect to capital adequacy	**10**
3	**MANAGEMENT OF PRIMARY RESERVES:** - Nature & Purpose of primary reserves - Legal reserves- Nature & Functions - Working reserve – Nature & Functions - Cash management in commercial banks	**10**
4	**MANAGEMENT OF SECONDARY RESERVES:** - Nature & Purpose of Secondary reserves - Estimation and Management of Secondary reserve	**10**
	Total Lectures	**45**

Important instructions for paper setter –

Set University examination question paper for regular and external candidates as per the following instruction:

UNIVERSITY EXAMINATION (Que. No. 1 to 4 are compulsory for regular students and external candidates)		
Sr. No.	**Particulars**	**Marks**
1	QUESTION - 1 (From Unit 1) **(OR)** QUESTION - 1 (From Unit 1)	20
2	QUESTION - 2 (From Unit 2) **(OR)** QUESTION - 2 (From Unit 2)	20
3	QUESTION - 3 (From Unit 3) **(OR)** QUESTION - 3 (From Unit 3)	15
4	QUESTION - 4 (From Unit 4) **(OR)** QUESTION - 4 (From Unit 4)	15
	Total Marks for Regular Students	**70**
ONLY FOR EXTERNAL CANDIDATES		
5	QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks] **OR** QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks]	30
	Total Marks for external candidates	**100**

Suggested Readings and Reference Books:

1. Practice and Law of Banking – G. S. Gill
2. Banking : Law and Practice – P. N. Varshney
3. Banking : Law and Practice in India – Tannan
4. Banking : Law and practice in India – Maheshwari
5. Banking and Financial system – Vasant Desai
6. Fundamentals of Banking – Dr.R. S. S. Swami
7. Bank Management By Vasant Desai –Himalaya Publication
8. Bank and Institutional Management By Vasant Desai – Himalaya Publication
9. Microfinance – Dr. R. J .Yadav , Paradise Publication, Jaipur.
10. Aantarrashtriya Banking ane Nibandho – Dr. R. J. Yadav

Note: Latest Editions of the above books may be used.

B.COM. SEMESTER – 3		
7	Elective - 4	Computer Science – 3 (Introduction to DBMS)

Name of the Course:	**Computer Science – 2 (Programming in C Language)**
Course credit:	**05**
Teaching Hours:	**Theory: 45 (Hours) + Practical: 60 (Hours)**
Total marks:	**100**
Distribution of Marks:	**50 Marks semester end theory examination** **30 Marks semester end practical examination** **20 Marks Internal assessments of theory (Unit:1 to 4) (CCA)**

Objectives:
To impart information technology related skills to the students

Unit No. 1 to 4 - Theory of 70 Marks Unit No. 5 - Practical of 30 Marks

Unit	Content	No. of Lectures
1	**INPUT/OUTPUT, INITIALIZING, ASSIGNING AND OTHER COMMANDS:** - Concept of DBMS - ?, ??, ???, *, &&, note, =, clear - accept, input, store, wait, @ say ... get [picture, range, valid, default] - Array with meaningful example	**12**
2	**LOOPING, CONDITIONAL AND BRANCHING COMMANDS** - for ... end for - do while .... enddo, exit, loop - if ... else ... endif (also nesting) - do case ... endcase	**12**
3	**LIBRARY FUNCTIONS:** - Character, string and other functions: chr(), asc(), val(), left(), right(), str(), substr(), len(), lower(), upper(), ltrim(), rtrim(), alltrim(), stuff(), isupper(), islower(), isalpha(), isdigit(), soundex(),proper() do while .... enddo, exit, loop - Numeric functions: abs(), between(), ceiling(), floor(), int(), min(), max(), mod(), round(), sqrt(), rand(), sign() - Date and Time functions: date(), time(), day(), dow(), month(), year(), dtoc(), ctod(), cdow(), cmonth().	**11**
4	**SET COMMANDS:** - alternate, bell, carry, century, confirm, color to, console, date, default, decimal, device, delimiters, exact, fixed, print, safety, talk, mark	**11**
5	**PRACTICAL:** Programming Exercise Of Unit 1 To 4	**60**
	Total Lectures	**45 + 60**

Theory Question Paper Style:

UNIVERSITY EXAMINATION		
Sr. No.	**Particulars**	**Marks**
1	QUESTION - 1 (From Unit 1) **(OR)** QUESTION - 1 (From Unit 1)	20
2	QUESTION - 2 (From Unit 2) **(OR)** QUESTION - 2 (From Unit 2)	20
3	QUESTION - 3 (From Unit 3) **(OR)** QUESTION - 3 (From Unit 3)	15
4	QUESTION - 4 (From Unit 4) **(OR)** QUESTION - 4 (From Unit 4)	15
	Total Marks for Regular Students	**70**

Credit:
- 1 lecture = 1 hour = 1 credit and 2 practical = 2 hours = 1 credit
- Total 45 hours of theory teaching work per semester and additional 60 hours of practical per semester.
- Theory 3 Hours/week = 3 credits and additional practical 4 hours/week = 2 credits. Total credit is 5.

Examination:
- Theory Examination - Total marks 70 (50 marks of university examination and 20 marks of internal).
- University examination: 2 Hours
- Practical Examination - Total Marks 30 (No Internal Marks).University Examination: 2 Hours

Passing Standard:
- Student must obtain minimum 40% marks in theory and practical both
- Theory: Minimum 40% (minimum 20 marks in University examination and minimum 8 marks in internal)
- Practical: Minimum 40% (Minimum 12 marks in University examination)

Suggested Readings and Reference Books:

1. Foxpro 2.5 Made Simple by R. K. Taxali, BPB Publication
2. Programming in Foxpro 2.6 by Gagan Sahoo, Khanna Publication

Note: Latest Editions of the above books may be used.

B.COM. SEMESTER – 3

7	Elective - 5	Advance Statistics - 3

Name of the Course: **Advance Statistics - 3**
Course credit: **03**
Teaching Hours: **45 (Hours)**
Total marks: **100**

Objectives:

The purpose of this course is to familiarize the students with the fundamentals of personal selling and the selling process. They will be able to understand selling as a career and what it takes to be a successful salesman.

Unit	Content	No. of Lectures
1	**DISCRETE PROBABILITY DISTRIBUTION:** - Negative binomial distribution & Geometric distribution. - Properties (without proof) - Importance of distribution - Simple examples	**12**
2	**HYPER GEOMETRIC DISTRIBUTION & NORMAL DISTRIBUTION:** - Probability function of hyper geometric distribution - Properties (without proof) - Examples to find probability by using hyper geometric distribution - Probability function of normal distribution - Uses of Normal distribution - Properties (without proof) - Examples based on Normal distribution	**13**
3	**CONTROL CHARTS:** - Quality & quality control - Variation in quality - Theory of run & theory of control charts - Control chart for variable ➢ Average chart (x) ➢ R chart - Control limits of x and R charts (statement only) - Examples based on industrial data. - Control charts for Attributes ➢ P chart, np chart, C chart (for constant sample size only) ➢ Examples based on industrial data - Difference between variable charts and attributes chart	**10**

4	**ACCEPTANCE SAMPLING:** - Meaning - Advantages - Single sampling plan - Ideas of producer's Risk & Consumer Risk. - Ideas of AQL & LTPD - Drawing of OC curve of single sampling plan by suing hyper geometric distribution - Drawing of AOQ, ASN , ATI curves - Examples	**10**
	Total Lectures	**45**

Important instructions for paper setter –

Set University examination question paper for regular and external candidates as per the following instruction:

UNIVERSITY EXAMINATION (Que. No. 1 to 4 are compulsory for regular students and external candidates)		
Sr. No.	**Particulars**	**Marks**
1	QUESTION - 1 (From Unit 1) **(OR)** QUESTION - 1 (From Unit 1)	20
2	QUESTION - 2 (From Unit 2) **(OR)** QUESTION - 2 (From Unit 2)	20
3	QUESTION - 3 (From Unit 3) **(OR)** QUESTION - 3 (From Unit 3)	15
4	QUESTION - 4 (From Unit 4) **(OR)** QUESTION - 4 (From Unit 4)	15
	Total Marks for Regular Students	**70**
ONLY FOR EXTERNAL CANDIDATES		
5	QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks] **OR** QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks]	30
	Total Marks for external candidates	**100**

Suggested Readings and Reference Books:

1. Statistics By D..S.Sancheti and V.K. Kapoor.
2. Applied Statistics By V.K. Kapoor and S.C. Gupta
3. Fundamental of Mathematics and Statistics By V.K. Kapoor and S.C. Gupta
4. Fundamental of Statistics By S.C. Srivastava and Sangya srivastav
5. Practical Statistics By S.C. Gupta
6. Statistical Methods By S.P. Gupta

Note: Latest Editions of the above books may be used.

B.COM. SEMESTER – 3		
7	**Elective - 6**	**Co-operation – 3 (Co-Operation and other Forms of Organizations)**

Name of the Course: **Co-operation – 3 (Co-Operation and other Forms of Organizations)**
Course credit: **03**
Teaching Hours: **45 (Hours)**
Total marks: **100**

Objectives:

The objective of the course is to provide the basic knowledge of co-operative activities

Unit	Content	No. of Lectures
1	**CO-OPERATIVE EDUCATION AND TRAINING**	**12**
2	**COMPARISON WITH OTHER FORMS OF ORGANIZATIONS:** - Co-operation and capitalism - Co-operation and socialism - Co-operation and communism - Co-operation and partnership - Co-operation and Joint stock company	**11**
3	Financial Management of Co-operative society Co-operation in community Development and Panchayat Raj	**11**
4	Co-operation and state-Aid, Achievements and Limitations of co-operation	**11**
	Total Lectures	**45**

Important instructions for paper setter –

Set University examination question paper for regular and external candidates as per the following instruction:

UNIVERSITY EXAMINATION (Que. No. 1 to 4 are compulsory for regular students and external candidates)		
Sr. No.	**Particulars**	**Marks**
1	QUESTION - 1 (From Unit 1) **(OR)** QUESTION - 1 (From Unit 1)	20
2	QUESTION - 2 (From Unit 2) **(OR)** QUESTION - 2 (From Unit 2)	20
3	QUESTION - 3 (From Unit 3) **(OR)** QUESTION - 3 (From Unit 3)	15
4	QUESTION - 4 (From Unit 4) **(OR)** QUESTION - 4 (From Unit 4)	15
	Total Marks for Regular Students	**70**
ONLY FOR EXTERNAL CANDIDATES		
5	QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks] **OR** QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks]	30
	Total Marks for external candidates	**100**

Suggested Readings and Reference Books:

1. The Gujarat Co-operative Societies Act. 1961
2. H Calvert : Law and Principles of Co-operation
3. L. S. Shastri : Law and Practice of Co-operative Societies in India
4. R. D. Bedi : Theory History and Practice of Co-operation
5. S. K. Gupte : Co-operative Societies, Act and Rules of Gujarat
6. Jacaues. Co-operative Book-keeping (3 volumes)
7. Co-operative Societies Act - 1904 & 1912
8. Co-operative societies Manual - Bombay
9. ગુજરાત રાજય સહકારી સંઘ – અમદાવાદ – સહકારી મંડળીઓનો કાયદો અને નિયમો
10. દેસાઈ અને શેઠ – સહકારી મંડળીઓનો કાયદો અને વ્યવસ્થા
11. ગ્રંથનિર્માણ બોર્ડ પ્રકાશન – સહકાર સિદ્ધાંત અને વ્યવહાર, સહકાર–ભાગ–૧–૨
12. સહકાર સિદ્ધાંત અને વ્યવહાર – ડો. ફડકે, ગ્રંથનિર્માણ બોર્ડ, અમદાવાદ.
13. સિધ્ધાંત અને વ્યવહાર – પોપ્યુલર પ્રકાશન, સુરત
14. સહકાર – સી. જમનાદાસ કંપની, અમદાવાદ
15. બેંકીગ અને સહકાર – સી. જમનાદાસની કંપની
16. સહકાર દર્શન – જગદીશ એમ. મુલાણી
17. ભારતમાં સહકારી પ્રવૃતિ , ડો. શાંતીલાલ બી. મહેતા

Note: Latest Editions of the above books may be used.

SYLLABUS

For

B.COM.

Semester – 4

(With effective from NOV./DEC. – 2017)

B.COM. (CBCS) SEM-4 NEW COURSE-TITLES FOR

REGULAR AND EXTERNAL STUDENTS

WITH EFFECTIVE FROM: NOV./DEC. – 2017

B.COM. SEMESTER – 4		
1	**Core**	**English Language - 4**

Name of the Course: **Foundation Course in English (IV)**
Course credit: **03**
Teaching Hours: **45 (Hours)**
Total marks: **100**

Objectives:
The course intends to strengthen the students' English language skill.
The course intends to equip the students with language skills for business and commerce

Unit	Content	No. of Lectures
1	Name of the text: English in Practice - 2, **Aravind R. Nair et. al.**, Cambridge University Press. 2016 (Unit 6 to 10 of the reading section)	15
2	Grammar: 1. Reported Speech 2. Conjunctions: ➢ Coordinating: (for, and, nor, but, or, yet, so) ➢ Subordinating: (because, though, although, till, until, unless, after, before)	10
3	Vocabulary: Phrasal verbs (related to commerce)	10
4	Composition/Comprehension (1/2) Personal letters/ emails (Letters without format) Official letters	10
	Total Lectures	**45**

Semester end examination:

Question No.	Details	Options	Marks
Section A: For regular and external students			**(70 Marks)**
1	(A)Short Note (Text)	1/2	10
2	Short answer question (Text)	5/7	20
3	(A) Conjunctions (B) Direct speech/Indirect narration (C) Phrasal verbs (Objective type)	05/05 10/10 05/05	05 10 05
4	(A) Personal letters/emails (B) Official letters	1/2 1/2	10 10
Section B: For external students only			**(30 Marks)**
5	Short answer question (Text)	5/7	15
6	(A) Conjunctions (B) Direct speech/Indirect narration (C) Phrasal verbs (Objective type)	5/5 5/5 5/5	15

Recommended Reading:

- Murphy's English Grammar (with CD- Rom). Cambridge University Press.
- Thomson and Martinet. *A Practical English Grammar* (4th edition). Oxford University Press.
- Redman, Stuart. 1997. *English Vocabulary in Use* : *Pre-intermediate and Intermediate*. Cambridge University Press.
- Jones Daniel. *English Pronouncing Dictionary* (with CD – Rom). Cambridge University Press.

B.COM. SEMESTER – 4

2	Core	Principles of Macro Economics - 2

Name of the Course: **Principles of Macro Economics - 2**
Course credit: **03**
Teaching Hours: **45 (Hours)**
Total marks: **100**

Objectives:

This syllabus aims at making students aware of some macro level issues and issues related international trade

Unit	Content	No. of Lectures
1	**ECONOMIC FLUCTUATION:** - Meaning &Types - Characteristics of Business cycle - Model business cycle **INFLATION:** - Meaning - Reasons - Impact - Remedies	**10**
2	**INTERNATIONAL TRADE:** The difference between Internal and International trade, causes of international trade arisen, Comparative cost theory of international trade	**12**
3	**BALANCE OF PAYMENT:** Meaning and deferens between balance of trade and balance of payment, Reasons of deficit in balance of payment, Impact of deficit in balance of payment and Remedies of it, Devaluation of currency	**10**
4	**EXCHANGE RATE:** - Meaning and its determination. - Purchasing power parity theory - Demand and supply theory **INTERNATIONAL MONETARY AND FINANCIAL INSTITUTIONS:** - World Bank (IBRD), WTO, Asian Development Bank, IMF	**13**
	Total Lectures	**45**

Important instructions for paper setter –

Set University examination question paper for regular and external candidates as per the following instruction:

<table>
<tr><th colspan="3">UNIVERSITY EXAMINATION
(Que. No. 1 to 4 are compulsory for regular students and external candidates)</th></tr>
<tr><th>Sr. No.</th><th>Particulars</th><th>Marks</th></tr>
<tr><td>1</td><td>QUESTION - 1 (From Unit 1) (OR) QUESTION - 1 (From Unit 1)</td><td>20</td></tr>
<tr><td>2</td><td>QUESTION - 2 (From Unit 2) (OR) QUESTION - 2 (From Unit 2)</td><td>20</td></tr>
<tr><td>3</td><td>QUESTION - 3 (From Unit 3) (OR) QUESTION - 3 (From Unit 3)</td><td>15</td></tr>
<tr><td>4</td><td>QUESTION - 4 (From Unit 4) (OR) QUESTION - 4 (From Unit 4)</td><td>15</td></tr>
<tr><td></td><td>Total Marks for Regular Students</td><td>70</td></tr>
<tr><th colspan="3">ONLY FOR EXTERNAL CANDIDATES</th></tr>
<tr><td>5</td><td>QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks]
OR
QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks]</td><td>30</td></tr>
<tr><td colspan="2">Total Marks for external candidates</td><td>100</td></tr>
</table>

Reference Books:

1. An Outline of Money - G. Crowther
2. Money - D. H. Robertson
3. Economics of Money and Banking - G. N. Halm
4. Economics - F. Benham
5. Modern Banking - R. S. Sayers
6. Central Banking - De Cocke
7. The Economics of Money and Banking - Chandler
8. Monetary Theory - M. C. Vaish
9. Money Market Operations in India - Sengupta&Agarwal
10. Monetary Planning in India - S. B. Gupta
11. Reserve Bank of India : Functions and Working
12. Indian Financial System - H. R. Machhirajo
13. Indian Financial Policy - S. S. Tarapor
14. Financial Markets - Robinson&Rightsman

Note: Latest edition of the reference books should be used.

B.COM. SEMESTER – 4		
3	**Core**	**Corporate Accounting - 2**

Name of the Course: **Corporate Accounting - 2**
Course credit: **03**
Teaching Hours: **45 (Hours)**
Total marks: **100**

Objectives:

To study and to impart basic skills of the students about Corporate Accounting principles and practices

Unit	Content	No. of Lectures
1	**AMALGAMATION OF COMPANIES:** - Introduction-Meaning-Concepts- - Purposes and Legal guideline of Companies Act-2013 - Accounting treatment as per ***Indian Accounting Standard: 14*** - Journal Ledger Entries-Vertical Balance sheet after Amalgamation - Practical Questions (excluding Intercompany Holdings)	**12**
2	**ABSORPTION OF COMPANIES:** - Introduction-Meaning-Concepts - Purposes and Legal guidelines of Companies Act-2013 - Accounting treatment as per ***Indian Accounting Standard: 14*** - Journal Ledger Entries-Vertical Balance sheet after Absorption - Practical Questions (excluding Intercompany Holdings)	**11**
3	**EXTERNAL RECONSTRUCTION OF COMPANIES:** - Introduction- Meaning of - Legal guideline of Companies Act-2013 - Accounting treatment as per ***Indian Accounting Standard: 14*** - Journal Ledger Entries-Vertical Balance sheet after external reconstruction - Practical Questions	**11**
4	**VOLUNTARY LIQUIDATION OF COMPANY:** - Introduction-Meaning - modes of winding up	**11**

	- Legal guideline of Company Act-2013 - Disbursement of liquidator - Liquidator's Final Statement of Account - Allocation of Capital Deficiency - Practical Questions	
	Total Lectures	**45**

Important instructions for paper setter –

Set University examination question paper for regular and external candidates as per the following instruction:

UNIVERSITY EXAMINATION (Que. No. 1 to 4 are compulsory for regular students and external candidates)		
Sr. No.	**Particulars**	**Marks**
1	PRACTICAL QUE - 1 (From Unit 1) **(OR)** PRACTICAL QUE - 1 (From Unit 1)	20
2	PRACTICAL QUE - 2 (From Unit 2) **(OR)** PRACTICAL QUE - 2 (From Unit 2)	20
3	PRACTICAL QUE - 3 (From Unit 3) **(OR)** PRACTICAL QUE - 3 (From Unit 3)	15
4	PRACTICAL QUE - 4 (From Unit 4) **(OR)** PRACTICAL QUE - 4 (From Unit 4)	15
	Total Marks for Regular Students	**70**
ONLY FOR EXTERNAL CANDIDATES		
5	QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks] **OR** QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks]	30
	Total Marks for external candidates	**100**

Suggested Readings and Reference Books:

1. Amitabha Mukherjee and Mohammed Hanif; Modern Accounting
2. Ashok Sehagal - Deepak Sehagal; Advanced Accounting (Taxmann Allied Services-Delhi)
3. Dr. R.K. Sharma and Dr. R.S. Popli; Accountancy (Self Tutor),
4. Dr.B.M.Agrawal and Dr. M.P. Gupta; Advanced Accounting,
5. M.C.Shukla and T.S.Grewal; Advanced Accounts, (Sultan Chand & Sons, Delhi)
6. Narayan Swamy; Financial Accounting, (Prentice Hall India, New Delhi)
7. Negis R. F; Financial Accounting: (Tata McGraw Hill, New Delhi)
8. P. C. Tulsian Financial Accounting: (Tata McGraw Hill, New Delhi)
9. R. L. Gupta &M. Radhaswamy; Company Accounts: (Sultan Chand & Sons-New Delhi)
10. R.S.N. Pillai, Bhagawathi, S.Uma; Practical Accounting: (S. Chand & Co. New Delhi)
11. S. Daver; Accounting Standards: (Taxmann Allied Services,(P) Ltd; New Delhi)
12. S. N. Maheshwari; Corporate Accounting: (Vikas Pulishing house Pvt. Ltd. New Delhi)
13. S.P. Jain &K. L. Narang; Company Accounts: (Kalyani Publishers, New Delhi)
14. Sanjeev Singhal; Accounting Standards: (Bharat Law House Pvt. Ltd; New Delhi)
15. Shukla M.C. & T.S.Grawal; Advanced Accountancy: (Sultan Chand &sons, New Delhi)

Note: Latest edition of the reference books should be used.

B.COM. SEMESTER – 4

4	Core	Cost Accounting - 2

Name of the Course: **Cost Accounting - 2**
Course credit: **03**
Teaching Hours: **45 (Hours)**
Total marks: **100**

Objectives:
To familiar the students about Cost Accounting concepts, principles and their practical Application in the Decision-Making

Unit	Content	No. of Lectures
1	**UNIT COSTING:** - Introduction- - Elements of Cost - Cost sheet- - Tender Price and Estimated Cost Sheet - Practical Questions	**12**
2	**RECONCILIATION OF COST AND FINANCIAL ACCOUNTS:** - Introduction-Meaning - Causes of difference in Result (Profit/ Loss) of Cost and Financial Accounts - Procedure of Reconciliation ➢ Methods of preparing Reconciliation statement ➢ Reconciliation statement pro-forma ➢ Overheads account : Preparing Rule and method - Practical Questions	**12**
3	**PROCESS COSTING:** - Introduction- Meaning and Features of Process Costing - Process Loss and Wastage-Joint-Products and By-Products - Practical Questions	**11**
4	**JOB COSTING AND BATCH COSTING:** - Introduction-Job costing: Meaning and characteristics - Job Costing and Contract Costing - Importance- advantages and limitations of job costing - Procedure of job costing and Accounting of job cost - Batch costing: Meaning-Suitability-Features	**10**

	- Job costing and Batch costing - Economic Batch Quantity [EBQ] - Practical Questions	
	Total Lectures	**45**

Important instructions for paper setter –

Set University examination question paper for regular and external candidates as per the following instruction:

UNIVERSITY EXAMINATION (Que. No. 1 to 4 are compulsory for regular students and external candidates)		
Sr. No.	**Particulars**	**Marks**
1	PRACTICAL QUE - 1 (From Unit 1) **(OR)** PRACTICAL QUE - 1 (From Unit 1)	20
2	PRACTICAL QUE - 2 (From Unit 2) **(OR)** PRACTICAL QUE - 2 (From Unit 2)	20
3	PRACTICAL QUE - 3 (From Unit 3) **(OR)** PRACTICAL QUE - 3 (From Unit 3)	15
4	PRACTICAL QUE - 4 (From Unit 4) **(OR)** PRACTICAL QUE - 4 (From Unit 4)	15
	Total Marks for Regular Students	**70**
ONLY FOR EXTERNAL CANDIDATES		
5	QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks] **OR** QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks]	30
	Total Marks for external candidates	**100**

Suggested Reading and Reference Books:

1. Cost Accounting – Principles and Practice, by Arora, M.N. Vikas Publishing House, New Delhi
2. Cost Accounting by Rajiv Goel, International Book House
3. Cost Accounting by S.P. Iyenger (S. Chand & Sons)
4. Cost Accounting Singh, Surender, Scholar Tech Press, New Delhi.
5. Cost Accounting, by Jawahar Lal, McGraw Hill Education
6. Cost Accounting: A Managerial Emphasis, by Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan, Pearson Education.
7. Cost Accounting: Principles and Practice by Nigam, B.M. Lall and I.C. Jain, PHI Learning
8. Cost Accounting: Theory and Problems, Maheshwari, S.N. and S.N. Mittal. Shri Mahavir Book Depot, New Delhi
9. Costing-Methods and Techniques, by S.P. Jain & K.L. Narang (Kalyani Publishers)
10. Fundamentals of Cost Accounting H.V. Jhamb, Ane Books Pvt. Ltd
11. Practical Costing by Khanna, Pandey, Ahuja, Arora (S. Chand & Sons)
12. Practical Costing by P.C. Tulsian (Vikas Publishing House Pvt. Ltd)
13. Theory and Problems in Cost Accounting by M.Y. Khan, P.K. Jain (Tata McGraw Hill Pub.)

Note: Latest edition of the reference books should be used.

B.COM. SEMESTER – 4		
5	**Core**	**Income Tax Law and Practice - 2**

Name of the Course: **Income Tax Law and Practice - 2**
Course credit: **03**
Teaching Hours: **45 (Hours)**
Total marks: **100**

Objectives:

To provide basic knowledge and equip students with application of principles and provisions of Income-tax Act, 1961 and the relevant Rules

Unit	Content	No. of Lectures
1	**INCOME TAX COMPUTATION UNDER THE HEAD-BUSINESS OR PROFESSION:** - Introduction - Income under the head "Business or Profession" - Computation of income tax under the head of Business or Profession	**11**
2	**INCOME UNDER THE HEAD-CAPITAL GAINS:** - Introduction - Income under the head "Capital Gains" - Computation of income tax under the head of Capital Gains	**11**
3	**INCOME UNDER THE HEAD- OTHER SOURCES:** - Introduction - Income under the head "Other Sources" - Computation of income tax under the head of Other Sources	**11**
4	**TDS-ADVANCE TAX- INTEREST AND INCOME TAX AUTHORITIES AND ORGANIZATION OF INCOME TAX DEPARTMENT [Excluding Income Tax Applet Authority]:** - Introduction - Tax Deducted At Source [TDS] - Advance Tax and Interest On Income Tax - Income Tax Authorities in India - Organization of Indian Income Tax Department - Powers-Duties and Functions of Income Tax Authorities	**12**
	Total Lectures	**45**

Important instructions for paper setter –

Set University examination question paper for regular and external candidates as per the following instruction:

UNIVERSITY EXAMINATION (Que. No. 1 to 4 are compulsory for regular students and external candidates)		
Sr. No.	**Particulars**	**Marks**
1	PRACTICAL QUE - 1 (**From Unit** 4) **(OR)** PRACTICAL QUE - 1 (**From Unit 4**)	20
2	PRACTICAL QUE - 2 (**From Unit 3**) **(OR)** PRACTICAL QUE - 2 (**From Unit 3**)	20
3	QUESTION - 3 (From Unit 2) **(OR)** QUESTION - 3 (**From Unit 2**)	15
4	QUESTION - 4 (**From Unit 1**) **(OR)** QUESTION - 4 (**From Unit 1**)	15
	Total Marks for Regular Students	**70**
ONLY FOR EXTERNAL CANDIDATES		
5	QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks] **OR** QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks]	30
	Total Marks for external candidates	**100**

Suggested Readings and Reference Books:

1. Singhania, Vinod K. and Monica Singhania: Students' Guide to Income Tax University Edition, Taxmann Publications Pvt. Ltd., New Delhi.
2. Ahuja, Girish and Ravi Gupta : Systematic Approach to Income Tax Bharat, Law House, Delhi
3. V.K.Singhaniya & Monica Singhaniya - Publication-Taxmann
4. Journals- 'Income Tax Reports' Company Law Institute of India Pvt. Ltd. Chennai
5. Journals- 'Taxman' Taxman Allied Services Pvt. Ltd., New Delhi
6. Journals- 'Current Tax Reporter' Jodhpur

Note: Latest edition of text books and Software may be used.

B.COM. SEMESTER – 4		
6	**Core**	**Business Communication - 2**

Name of the Course: **Business Communication - 2**
Course credit: **03**
Teaching Hours: **45 (Hours)**
Total marks: **100**

Objectives:

The course intends to initiate the students in English language. At the end of the course the students will acquire communication skill essential for business. The course intends to initiate the students in Business English

Unit	Content	No. of Lectures
1	**Types of communication** Explanation/importance/limitations of: 1) Upward Communication 2) Downward Communication 3) Horizontal Communication 4) Diagonal Communication	**12**
2	**Communication through technology** Explanation/Functions/advantages/disadvantages of: 1) Fax 2) Email 3) Video conferencing 4) Cell phones	**11**
3	**(A) Effective Presentation/speech** ➢ Qualities of good presentation ➢ Audio visual tools of presentation ➢ Advantages of audio visual aids in presentation ➢ Qualities of good speech in presentation **(B) Job Interview** ➢ Preparing for an interview ➢ Body language in interview ➢ Attitude and personality in interview	**11**
4	**Business Letters** (A) Letters of Complaint and Adjustments (B) Collection Letters	**11**
	Total Lectures	**45**

Semester end examination:

Question No.	Details	Options	Marks
Section A: For regular and external students			
1	Unit 1: Short notes	2/4	15
2	Unit 2: Short Notes	2/4	15
3	Unit 3: (A) Long answer question (B) Long answer question	 1/2 1/2	 10 10
4	(A) Letters of Complaint and Adjustments (B) Collection Letters	1/2 1/2	10 10
Section B: For external students only			
5	Long answer question Unit 1/2/3	1/2	10
6	(A) Letters of Complaint and Adjustments (B) Collection Letters	1/2 1/2	10 10

Suggested Readings and Reference Books:

1. Communication Skills by Meenakshi Raman and Sangeeta Sharma, Oxford Uni. Press, 2009
2. Technical Communication: Principles and Practice by Meenakshi Raman and Sangeeta Sharma, Oxford Uni. Press, 2009
3. Business Communication: Basic Concepts and Skills; by J. P. Parikh et. al.; Orient BlackSwan.
4. Business Communication; by Rajesh Vishwanathan; Himalaya Publishers
5. Business Communication and Report Writing by R.C.Sharma and Krishna Mohan, Tata McGraw-Hill Publishing Company Ltd., 2006

Note: Latest Editions of the above books may be used.

B.COM. SEMESTER – 4		
7	**Elective - 1**	**Accounting - 4**

Name of the Course: **Accounting - 4**
Course credit: **03**
Teaching Hours: **45 (Hours)**
Total marks: **100**

Objectives:

The objective of this paper is to help students to acquire conceptual knowledge of the Accounting and to impart skills for recording various kinds of business transactions.

Unit	Content	No. of Lectures
1	**ACCOUNTS OF GENERAL INSURANCE COMPANY:** - Introduction – Meaning-Types of Insurance - IRDA and Insurance management [Including main Accounting Provisions of Insurance Act- 1938, 1956, 1972, 1993 and amendments onwards and - Companies Act - 2013) - Practical Questions (**Relating to prepare only Vertical Revenue Statement-Scheduled Format**) - **Only Brief introduction of vertical format of Profit & Loss Accounts And Vertical General Balance sheet excluding practical problems**	**12**
2	**INSOLVENCY ACCOUNTS [Under The Provincial Insolvency Act-1920] :** - Introduction-Meaning Insolvency and Insolvent - Brief knowledge of Insolvency Act and Procedure for declaring Insolvent - Statement of Affairs- Deficiency Account – - Specific items in accordance with legal matters of accounting treatments - Practical Questions : (In the case of proprietor firm and of partnership firm Under The provincial insolvency act-1920)	**12**
3	**ACCOUNTS OF FIRE CLAIMS UNDER THE STOCK INSURANCE POLICY:** - Introduction-Meaning- - Average Clause - Stock Insurance Policy and claim - Claim amount under the Stock Insurance policy for Loss of Stock/ goods - Practical Questions	**11**

4	**ACCOUNTS OF FIRE CLAIMS UNDER CONSEQUENTIAL LOSS POLICY:** - Introduction-Meaning- - Consequential Loss Policy (Loss of Profit Policy) - Claim amount under the Consequential Loss Policy (Loss of Profit Policy) - Journal entries for the Sanctioned and Accepted claims - Practical Questions	**11**
	Total Lectures	**45**

Important instructions for paper setter –

Set University examination question paper for regular and external candidates as per the following instruction:

UNIVERSITY EXAMINATION **(Que. No. 1 to 4 are compulsory for regular students and external candidates)**		
Sr. No.	**Particulars**	**Marks**
1	PRACTICAL QUE - 1 (From Unit 1) **(OR)** PRACTICAL QUE - 1 (From Unit 1)	20
2	PRACTICAL QUE - 2 (From Unit 2) **(OR)** PRACTICAL QUE - 2 (From Unit 2)	20
3	PRACTICAL QUE - 3 (From Unit 3) **(OR)** PRACTICAL QUE - 3 (From Unit 3)	15
4	PRACTICAL QUE - 4 (From Unit 4) **(OR)** PRACTICAL QUE - 4 (From Unit 4)	15
	Total Marks for Regular Students	**70**
ONLY FOR EXTERNAL CANDIDATES		
5	QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks] **OR** QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks]	30
	Total Marks for external candidates	**100**

Suggested Readings and Reference Books:

1. M.C.Shukla and T.S.Grewal; Advanced Accounts, (Sultan Chand & Sons, Delhi)
2. Narayan Swamy; Financial Accounting, (Prentice Hall India, New Delhi)
3. Dr.B.M.Agrawal and Dr. M.P.Gupta; Advanced Accounting,
4. Amitabha Mukherjee and Mohammed Hanif; Modern Accounting,
5. Gupta and Gupta; Principles and Practice of Accounting, (Sultan Chand & Sons, Delhi)
6. P.C. Tulsian; Financial Accounting, (Tata McGraw Hill Publishing Co., New Delhi)
7. Dr. R.K. Sharma and Dr. R.S. Popli; Accountancy (Self Tutor),
8. R.S.N Pillai, Bhagawathi, S.Uma; Practical Accounting (S. Chand & Co. New Delhi)
9. Ashok Sehagal Deepak Sehagal; Advanced Accounting (Taxmann Allied Services, Pvt. Ltd; New Delhi
10. Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education

Note: Latest Editions of the above books may be used.

B.COM. SEMESTER – 4		
7	**Elective - 2**	**Business Management – 4** **[Inventory Management]**

Name of the Course: **Business Management – 4 [Inventory Management]**
Course credit: **03**
Teaching Hours: **45 (Hours)**
Total marks: **100**
Objectives:

The purpose of this course is to familiarize the students about the activities and awareness of Inventory Management principle and practices

Unit	Content	No. of Lectures
1	**INTRODUCTION TO INVENTORY MANAGEMENT:** - Introduction – Meaning of Inventory - Need to Managing Inventory and objectives - Merits and demerits of keeping inventory - Inventory Management – Meaning and Objectives - System of Inventory Management - Importance of Inventory Management - Pre-requisites for good Inventory Management	**11**
2	**[A] Material Purchase** - Introduction -Meaning-Importance - Material Requisition form - Process of Material Purchase **[B] Material receiving and inspection of goods** - Introduction - - Meaning of material receiving - Inspection of Materials –Meaning and Importance	**11**
3	**MATERIAL STORAGE AND MATERIAL CONTROL:** **[A] Storage:-** - Introduction and meaning of storage - Function of storage keeping - Material Storage Organization- Meaning and Formation - Affecting Factors in Formation of Material Organization - Procedure of Material Storage Department –Bin card - Methods of Pricing for Issuing of Materials - [Excluding Practical Questions]	**12**

	- (FIFO-LIFO-HIFO-NIFO-Simple Average-Weighted Average) **[B] Material Control:-** - Introduction –Meaning -Objectives and Importance - Scope and functions - Method of material Control - Different levels of Material - ABC Classification - Limitations of Material control	
4	**MATERIAL HANDLING:** - Introduction- Meaning- Objectives and Importance - Types of Material handling - Affecting factors at material handling - Guiding Principles of Material handling - Equipment of material handling - Modern trends of material handling	**11**
	Total Lectures	**45**

Important instructions for paper setter –

Set University examination question paper for regular and external candidates as per the following instruction:

UNIVERSITY EXAMINATION **(Que. No. 1 to 4 are compulsory for regular students and external candidates)**		
Sr. No.	**Particulars**	**Marks**
1	QUESTION - 1 (From Unit 1) **(OR)** QUESTION - 1 (From Unit 1)	20
2	QUESTION - 2 (From Unit 2) **(OR)** QUESTION - 2 (From Unit 2)	20
3	QUESTION - 3 (From Unit 3) **(OR)** QUESTION - 3 (From Unit 3)	15
4	QUESTION - 4 (From Unit 4) **(OR)** QUESTION - 4 (From Unit 4)	15
	Total Marks for Regular Students	**70**
ONLY FOR EXTERNAL CANDIDATES		
5	QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks] **OR** QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks]	30
	Total Marks for external candidates	**100**

Suggested Readings and Reference Books:

1. Max Muller: Essentials of Inventory Management, American Mgmt Association publication
2. D. Chandra Bose: Inventory Management Prentice Hall of India Pvt. Ltd. New Delhi
3. Antony Wild: Best Practice in Inventory Management, Institute of Operations Mangt. Pub.

4. Richard J. Tersine: Principles of Inventory and Materials Management, Amazon Pub.
5. David J Piasecki: Inventory Management Explained: Ops Publishing.

Note: Latest Editions of the above books may be used.

B.COM. SEMESTER – 4		
7	**Elective - 3**	**Banking & Finance - 4**

Name of the Course: **Banking & Finance – 4**
Course credit: **03**
Teaching Hours: **45 (Hours)**
Total marks: **100**

Objectives:

- To study various Banking concepts
- Introduction of Banking Laws

Unit	Content	No. of Lectures
1	**CLEARING SYSTEM:** - Introduction ,Importance , Working , Progress , Role of Reserve Bank of India	15
2	**MANAGEMENT OF BANK DEPOSITS:** - Relevance of Marketing Approach to Deposit mobilization in banks - Concept of bank marketing - Formulating marketing strategies for commercial bank opportunity analysis - Target market - Competitive positioning - Implementing marketing strategy	10
3	**MANAGEMENT OF BANK LOANS:** - Characteristics of commercial loans - Loan policy in commercial banks - Evaluating loan application - Credit analysis - Credit decision - Priority sector lending policies of commercial bank in India	10
4	**MANAGEMENT OF BANK INVESTMENT:** - Nature and Principles of security investment of commercial banks - Formulating investment policy - Volume and pattern of investment of commercial banks in India	10
	Total Lectures	**45**

Important instructions for paper setter –

Set University examination question paper for regular and external candidates as per the following instruction:

UNIVERSITY EXAMINATION (Que. No. 1 to 4 are compulsory for regular students and external candidates)		
Sr. No.	**Particulars**	**Marks**
1	QUESTION - 1 (From Unit 1) **(OR)** QUESTION - 1 (From Unit 1)	20
2	QUESTION - 2 (From Unit 2) **(OR)** QUESTION - 2 (From Unit 2)	20
3	QUESTION - 3 (From Unit 3) **(OR)** QUESTION - 3 (From Unit 3)	15
4	QUESTION - 4 (From Unit 4) **(OR)** QUESTION - 4 (From Unit 4)	15
	Total Marks for Regular Students	**70**
ONLY FOR EXTERNAL CANDIDATES		
5	QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks] **OR** QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks]	30
	Total Marks for external candidates	**100**

Suggested Readings and Reference Books:

1. Khan M.Y. : Indian Financial System – Theory & Practice, Vikash Publishing House, New Delhi
2. Jadav Narendra: Challenges to Indian Banking, Macmilan, New Delhi
3. Practice and Law of Banking – G. S. Gill
4. Banking : Law and Practice – P. N. Varshney
5. Banking : Law and Practice in India – Tannan
6. Banking : Law and practice in India – Maheshwari
7. Banking and Financial system – Vasant Desai
8. Fundamentals of Banking – Dr.R. S. S. Swami
9. Bank Management By Vasant Desai –Himalaya Publication
10. Bank and Institutional Management By Vasant Desai – Himalaya Publication
11. Microfinance – Dr. R. J .Yadav , Paradise Publication, Jaipur.
12. Aantarrashtriya Banking ane Nibandho – Dr. R. J. Yadav

Note: Latest Editions of the above books may be used.

B.COM. SEMESTER – 4		
7	Elective - 4	Computer Science – 4 (Programming with DBMS)

Name of the Course:	**Computer Science – 4 (Programming with DBMS)**
Course credit:	**05**
Teaching Hours:	Theory: 45 (Hours) + Practical: 60 (Hours)
Total marks:	100
Distribution of Marks:	50 Marks semester end theory examination 30 Marks semester end practical examination 20 Marks Internal assessments of theory (Unit:1 to 4) (CCA)

Objectives:

To impart information technology related skills to the students

Unit No. 1 to 4 - Theory of 70 Marks Unit No. 5 - Practical of 30 Marks

Unit	Content	No. of Lectures
1	**DATABASE MANAGEMENT:** - Concept of DBMS, types of files (command, database, index), creating, modifying, executing of command file using commands (create, modify, do), data types, operators, scope options (all, next, rest, record). **CREATION /CLOSING COMMANDS:** - create, use [index], close [all, databases, indexes] **EDITING COMMANDS:** - append [blank, from], edit [fields, for, while, when], replace, insert [before, blank] browse [fields, freeze, for, when, lock]	**12**
2	**DATA DISPLAY COMMANDS:** - list [off, fields, scope, for, while, to printer, to file], display [fields, for, while, off, to printer] **INDEXING, SORTING AND MULTIPLE FILE HANDLING COMMANDS:** - Index, sort, select **RECORD MOVEMENT COMMANDS:** - go [record, top, bottom], skip	**11**
3	**DELETION COMMANDS:** - delete[scope, for, while] , zap, pack, recall **SEARCHING COMMANDS:** - locate, seek, find	**11**
4	**SET COMMANDS:** - index, order, relation **LOOPING COMMANDS:** - scan[for, while] … endscan	**11**
5	**PRACTICAL:** Programming Exercise Of Unit 1 To 4	**60**
	Total Lectures	**45 + 60**

Theory Question Paper Style:

UNIVERSITY EXAMINATION		
Sr. No.	**Particulars**	**Marks**
1	QUESTION - 1 (From Unit 1) **(OR)** QUESTION - 1 (From Unit 1)	14
2	QUESTION - 2 (From Unit 2) **(OR)** QUESTION - 2 (From Unit 2)	12
3	QUESTION - 3 (From Unit 3) **(OR)** QUESTION - 3 (From Unit 3)	12
4	QUESTION - 4 (From Unit 4) **(OR)** QUESTION - 4 (From Unit 4)	12
	Total Marks for Regular Students	**50**

Credit:

- 1 lecture = 1 hour = 1 credit and 2 practical = 2 hours = 1 credit
- Total 45 hours of theory teaching work per semester and additional 60 hours of practical per semester.
- Theory 3 Hours/week = 3 credits and additional practical 4 hours/week = 2 credits. Total credit is 5.

Examination:

- Theory Examination - Total marks 70 (50 marks of university examination and 20 marks of internal).
- University examination: 2 Hours
- Practical Examination - Total Marks 30 (No Internal Marks).University Examination: 2 Hours

Passing Standard:

- Student must obtain minimum 40% marks in theory and practical both
- Theory: Minimum 40% (minimum 20 marks in University examination and minimum 8 marks in internal)
- Practical: Minimum 40% (Minimum 12 marks in University examination)

Suggested Readings and Reference Books:

1. Foxpro 2.5 Made Simple by R. K. Taxali, BPB Publication
2. Programming in Foxpro 2.6 by Gagan Sahoo, Khanna Publication

Note: Latest Editions of the above books may be used.

B.COM. SEMESTER – 4

7	Elective - 5	Advance Statistics - 4

Name of the Course: **Advance Statistics - 4**
Course credit: **03**
Teaching Hours: **45 (Hours)**
Total marks: **100**

Objectives:
To equip students with the various statistical tools

Unit	Content	No. of Lectures
1	**BUSINESS FORECASTING:** - Meaning and importance of business forecasting - Step in forecasting - Methods of forecasting 1. Exponential smoothing method 2. Input out analysis 3. Method of Least square ➢ Fitting of $y = a + bx$& $y = a + bx + cx^2$ - Examples	**13**
2	**MULTIPLE AND PARTIAL CORRELATION:** - Definition of multiple and partial correlation - The equation of plan of regression of ➢ X1 on x2 and x3 (without proof) ➢ X2 on x3 and x1 (without proof) ➢ X3 on x1 and x2 (without proof) - Properties of Residuals and variance of residuals (without proof) - Coefficient of Multiple correlation (in Tri variate distribution) $R_{1.23}$, $R_{2.31}$ and $R_{3.21}$ - Coefficient of partial correlation $r_{12.3}$, $r_{13.2}$ and $r_{23.1}$ (without proof) - Examples	**12**
3	**LINEAR PROGRAMMING:** - Meaning and uses of L.P. - Limitation and assumptions of L.P - Various Terms: (Objective functions, Constraints, solution, feasible solution, optimum solution , basic solution , slake and surplus variables etc.) - Mathematical form of L.P.P - Method solving L.P.P. ➢ Graphic method ➢ Simplex Method (Simplex method only for maximization case and L.P.P involving two	**10**

	variable and - Dual problem - Examples	
4	**THEORY OF ESTIMATION:** - Population and population size - Sample and sample size - Sampling and sampling method - Main objects of sampling - Parameters and statistics - Sampling distribution, central limit theorem - Standard Error and its uses - Meaning of statistical inference - Point estimation and interval estimation - How to determine sample size. - Examples	**10**
	Total Lectures	**45**

Important instructions for paper setter –

Set University examination question paper for regular and external candidates as per the following instruction:

UNIVERSITY EXAMINATION **(Que. No. 1 to 4 are compulsory for regular students and external candidates)**		
Sr. No.	**Particulars**	**Marks**
1	QUESTION - 1 (From Unit 1) **(OR)** QUESTION - 1 (From Unit 1)	20
2	QUESTION - 2 (From Unit 2) **(OR)** QUESTION - 2 (From Unit 2)	20
3	QUESTION - 3 (From Unit 3) **(OR)** QUESTION - 3 (From Unit 3)	15
4	QUESTION - 4 (From Unit 4) **(OR)** QUESTION - 4 (From Unit 4)	15
	Total Marks for Regular Students	**70**
ONLY FOR EXTERNAL CANDIDATES		
5	QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks] **OR** QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks]	30
	Total Marks for external candidates	**100**

Suggested Readings and Reference Books:

1. Statistics By D.S. sancheti and V.K. Kapoor
2. Fundamentals of mathematical statistics By V.K.Kapoor and S.C.Gupta
3. Problems in Operations Research By P.K. Gupta & Man mohan
4. Operations Research problems & Solutions By V.K. Kapoor
5. Business Statistics By Bharat Jhunjhunvala
6. Basic Statistics ByB.L. Agarwal

7. Fundamentals of Statistics By S.C. Srivastva and SangyaSrivastava
8. Operation Research By KantiSwarup, P.K. Gupta and Man mohan

Note: Latest Editions of the above books may be used.

B.COM. SEMESTER – 4		
7	**Elective - 6**	**Co-operation - 4**

Name of the Course: **Co-operation - 4**

Course credit: **03**

Teaching Hours: **45 (Hours)**

Total marks: **100**

Objectives:

The objective of the course is to provide the basic knowledge of co-operative activities

Unit	Content	No. of Lectures
1	**TYPES OF CO-OPERATIVE SOCIETIES:** - Agricultural co-operative society - Non Agricultural co-operative society	**12**
2	**DIFFERENT FORMS OF CO-OPERATIVES:** - Housing co-operative societies - Consumer co-operative societies - Farming co-operative societies - Agricultural credit co-operative societies	**11**
3	**WORKING AND PROGRESS OF - MARKETING CO-OPERATIVE SOCIETIES - PROCESSING CO-OPERATIVE SOCIETIES:** - Indian farmers Fertilizer co-operative Limited - Sugar co-operative in India	**11**
4	**WHITE REVOLUTIONS THROUGH CO-OPERATIVES:** - Role of National Dairy Development Board - Contribution of Amul - An overview of Dairy Co-operative in India	**11**
	Total Lectures	**45**

Important instructions for paper setter –

Set University examination question paper for regular and external candidates as per the following instruction:

UNIVERSITY EXAMINATION (Que. No. 1 to 4 are compulsory for regular students and external candidates)		
Sr. No.	**Particulars**	**Marks**
1	QUESTION - 1 (From Unit 1) **(OR)** QUESTION - 1 (From Unit 1)	20
2	QUESTION - 2 (From Unit 2) **(OR)** QUESTION - 2 (From Unit 2)	20
3	QUESTION - 3 (From Unit 3) **(OR)** QUESTION - 3 (From Unit 3)	15
4	QUESTION - 4 (From Unit 4) **(OR)** QUESTION - 4 (From Unit 4)	15
	Total Marks for Regular Students	**70**
ONLY FOR EXTERNAL CANDIDATES		
5	QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks] **OR** QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks]	30
	Total Marks for external candidates	**100**

Suggested Readings and Reference Books:

1. The Gujarat Co-operative Societies Act. 1961
2. H Calvert : Law and Principles of Co-operation
3. L. S. Shastri : Law and Practice of Co-operative Societies in India
4. R. D. Bedi : Theory History and Practice of Co-operation
5. S. K. Gupte : Co-operative Societies, Act and Rules of Gujarat
6. Jacaues. Co-operative Book-keeping (3 volumes)
7. Co-operative Societies Act - 1904 & 1912
8. Co-operative societies Manual - Bombay
9. ગુજરાત રાજ્ય સહકારી સંઘ – અમદાવાદ – સહકારી મંડળીઓનો કાયદો અને નિયમો
10. દેસાઈ અને શેઠ – સહકારી મંડળીઓનો કાયદો અને વ્યવસ્થા
11. ગ્રંથનિર્માણ બોર્ડ પ્રકાશન – સહકાર સિદ્ધાંત અને વ્યવહાર, સહકાર–ભાગ–૧–૨
12. સહકાર સિદ્ધાંત અને વ્યવહાર – ડો. ફડકે, ગ્રંથનિર્માણ બોર્ડ, અમદાવાદ.
13. સિધ્ધાંત અને વ્યવહાર – પોપ્યુલર પ્રકાશન, સુરત
14. સહકાર – સી. જમનાદાસ કંપની, અમદાવાદ
15. બેંકીંગ અને સહકાર – સી. જમનાદાસની કંપની
16. સહકાર દર્શન – જગદીશ એમ. મુલાણી
17. ભારતમાં સહકારી પ્રવૃતિ , ડો. શાંતીલાલ બી. મહેતા

Note: Latest Editions of the above books may be used.

SYLLABUS

For

B.COM.

Semester – 5

(With effective from June - 2018)

B.COM. (CBCS) SEM-5 NEW COURSE TITLES FOR

REGULAR AND EXTERNAL STUDENTS WITH

EFFECTIVE FROM: JUNE – 2018

DSE = Discipline Specific Elective

B.COM. SEMESTER – 5		
1	**Core**	**English Language - 5**

Name of the Course: **Foundation Course in English (V)**
Course credit: **03**
Teaching Hours: **45 (Hours)**
Total marks: **100**

Objectives:
The course intends to familiarize the students with various ideas related to commerce and business. The course aims to hone students' skill in English language and make them confident about using the language

Unit	Content	No. of Lectures
1	Name of the text: English in Practice - 3, **Aravind R. Nair et. al.**, Cambridge University Press. 2016 (Unit 1 to 5 of the reading section)	15
2	**Composition/Comprehension** Individual Report (Related to business/commerce)(1/2)	10
3	**Composition/Comprehension:** Questionnaire (Related to business/commerce) (1/2)	10
4	**Composition/Comprehension:** Stock market report (1/2) Essay writing (1/2)	10
	Total Marks	**45**

Semester end examination:

Question No.	Details	Options	Marks
Section A: For regular and external students			
1	(A)Short Note (Text)	1/2	10
2	Short answer question (Text)	5/7	20
3	(A)Individual report (B) questionnaire	1/2 1/2	10 10
4	(A) Stock Market Report (B) Essay writing	1/2 1/2	10 10
Section B: For external students only			
5	Short answer question (Text)	3/5	12
6	Objective type questions (A) Individual Report / Questionnaire (B) Essay Writing	1/2 1/2	09 09

Recommended Reading:

- Murphy's English Grammar (with CD- Rom). Cambridge University Press.
- Thomson and Martinet. *A Practical English Grammar* (4th edition). Oxford University Press.
- Redman, Stuart. 1997. *English Vocabulary in Use* : *Pre-intermediate and Intermediate*. Cambridge University Press.
- Jones Daniel. *English Pronouncing Dictionary* (with CD – Rom). Cambridge University Press.

B.COM. SEMESTER – 5		
2	Core	Indian Economy - 1

Name of the Course: **Indian Economy - 1**
Course credit: **03**
Teaching Hours: **45 (Hours)**
Total marks: **100**

Objectives:

The objective of the syllabus to keep aware the students about the problems arising at national and international level on account of the process of liberalization and globalization

Unit	Content	No. of Lectures
1	**INDIAN AND INTERNATIONAL BUSINESS ENVIRONMENT:** - The concept of Business. - Meaning of Environment. - "Business Environment"–Clarification of Macro or Aggregative concept. - Main integral units of Business Environment.-Demand, Consumption, Economics policy, Legal system, Technology, Economic institutions. - International Environment: An overview of the main recent trends of business environment at global level	**11**
2	**THE DIFFERENT ECONOMIC INDICATORS :** **Income :** - Trends of National and per capital income. - Co-relation of income and business environment. **Savings :** - Trends of savings during the last decade. - Co-relation of savings and business environment. **The Different economic indicators Investment :** - Quantum of local investments in plans. - With reference to income and savings	**12**
3	**PROBLEMS OF ECONOMIC DEVELOPMENT IN THE CONTEXT OF INDIA:** - India as a developing country. - Unemployment : ➢ Meaning – Reasons. ➢ Effects of unemployment with reference to business environment	**10**
4	**POVERTY:** - Meaning with reference to Modern Trends	**13**

	- Reason - Remedies for eradication of poverty with reference to business opportunities - Nature of Poverty –Poverty line	
	Total Lectures	**45**

Important instructions for paper setter –

Set University examination question paper for regular and external candidates as per the following instruction:

UNIVERSITY EXAMINATION (Que. No. 1 to 4 are compulsory for regular students and external candidates)		
Sr. No.	**Particulars**	**Marks**
1	QUESTION - 1 (From Unit 1) **(OR)** QUESTION - 1 (From Unit 1)	20
2	QUESTION - 2 (From Unit 2) **(OR)** QUESTION - 2 (From Unit 2)	20
3	QUESTION - 3 (From Unit 3) **(OR)** QUESTION - 3 (From Unit 3)	15
4	QUESTION - 4 (From Unit 4) **(OR)** QUESTION - 4 (From Unit 4)	15
	Total Marks for Regular Students	**70**
ONLY FOR EXTERNAL CANDIDATES		
5	QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks] **OR** QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks]	30
	Total Marks for external candidates	**100**

Reference Books:

1. Economic Foundations Of Business Environment By S.R. Pandiyan – Himalaya Publication
2. Economic Environment for Business by Mishra &Puri - Himalaya Publication

Note: Latest edition of the reference books should be used.

B.COM. SEMESTER – 5

3	Core	Business Mathematics and Statistics - 1

Name of the Course: **Business Mathematics and Statistics - 1**
Course credit: **03**
Teaching Hours: **45 (Hours)**
Total marks: **100**

Objectives:

To familiarize the students with various statistics & mathematical tools and their application in the business decision making.

Unit	Content	No. of Lectures

1	**LINEAR CORRELATION:**
	- Definition of variables
	- Meaning and Definition of Correlation
	- Types of Correlation
	- Properties of Correlation coefficient
	- **Method of Correlation:**
	  ➢ Scatter Diagram
	  ➢ Karl Pearson's method
	  ➢ Spearman's Rank method
	- Probable Error of Coefficient of Correlation
	- Co-efficient of Correlation from bivariate Frequency distribution
	- Examples
		12

2	**LINEAR REGRESSION:** - Meaning and Definition of Regression - Definition of Regression coefficient - Properties of Regression coefficients & Relation between Correlation and Regression coefficient - Two lines of Regression - Regression Co-efficient from bivariate frequency distribution - Examples	**13**
3	**PROBABILITY:** - Concept of Probability - Mathematical & Statistical Definition of probability - Definition of Different Terms (Random Experiment, Sample Space, Types of Events…etc) - Addition Theorem, Condition Law, Multiplication Theorem For Two Events With Proof - Examples	**10**
4	**PROBABILITY DISTRIBUTION-1:**	**10**

	- Concept of Discrete Random Variable & Continuous variable and Its Probability Distribution - Mathematical Expectation of Discrete Random Variable. - Mean & Variance of Discrete probability distribution - Properties and Application of Binomial without proof - Examples	
	Total Lectures	**45**

Important instructions for paper setter –

Set University examination question paper for regular and external candidates as per the following instruction:

UNIVERSITY EXAMINATION (Que. No. 1 to 4 are compulsory for regular students and external candidates)		
Sr. No.	**Particulars**	**Marks**
1	QUESTION - 1 (From Unit 1) **(OR)** QUESTION - 1 (From Unit 1)	20
2	QUESTION - 2 (From Unit 2) **(OR)** QUESTION - 2 (From Unit 2)	20
3	QUESTION - 3 (From Unit 3) **(OR)** QUESTION - 3 (From Unit 3)	15
4	QUESTION - 4 (From Unit 4) **(OR)** QUESTION - 4 (From Unit 4)	15
	Total Marks for Regular Students	**70**
ONLY FOR EXTERNAL CANDIDATES		
5	QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks] **OR** QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks]	30
	Total Marks for external candidates	**100**

Suggested Readings and Reference Books:

1. Statistics By D.S. sancheti and V.K. Kapoor
2. Fundamentals of mathematical statistics By V.K. Kapoor and S.C. Gupta
3. Basic Statistics By B.L. Agarwal
4. Fundamentals of Statistics By S.C. Srivastva and Sangya Srivastava

Note: Latest edition of the reference books should be used.

# B.COM. SEMESTER – 5		
4	**DSE – 1**	**Auditing and Corporate Governance - 1**

Name of the Course: **Auditing and Corporate Governance - 1**
Course credit: **03**
Teaching Hours: **45 (Hours)**
Total marks: **100**

Objectives:
To provide knowledge of Auditing principles, procedures and techniques in accordance with current legal requirements and professional standards and to give an overview of the principles and practices of Corporate Governance

Unit	Content	No. of Lectures
1	**INTRODUCTION TO AUDITING:** - Introduction-Meaning-Objectives-Importance-Scope and Function - Basic Principles and Techniques - Types [Classification] of Audit - Limitations of auditing - Audit Planning-Preparation-Audit programme and Audit Note - EDP Audit Environment and Control - Audit Trail- and Computer Aided Audit Programmes	**11**
2	**INTERNAL AUDIT- INTERNAL CONTROL AND VOUCHING:** **[A] Internal Audit & Control:** - Introduction-Internal Audit And Internal Check-Internal Control - Internal Check and Internal Control-Distinction - Auditor's Role [companies Act-2013] **[B] Vouching:** - Introduction-Meaning of voucher and vouching - Objectives-Importance of vouching - Vouching procedure of different accounting data - Auditor's duties and Responsibilities	**12**
3	**COMPANY AUDIT: [As per relative guideline of Companies Act-2013]** - Introduction- Meaning of Company Audit and Company Auditor - Auditor's Qualification and Disqualification - Auditor's Appointment and Rotation-Removal - Remuneration of Auditor - Auditor's Rights and Duties	**11**
4	**INTRODUCTION TO CORPORATE GOVERNANCE:** - Introduction-Conceptual Framework	**11**

	- Theories & Models-Broad Committees - Corporate Governance Reforms. - Major Corporate Scandals in India and Abroad: - Common Governance problems noticed in various corporate failures	
	Total Lectures	**45**

Important instructions for paper setter –

Set University examination question paper for regular and external candidates as per the following instruction:

UNIVERSITY EXAMINATION (Que. No. 1 to 4 are compulsory for regular students and external candidates)		
Sr. No.	**Particulars**	**Marks**
1	QUESTION - 1 (From Unit 1) **(OR)** QUESTION - 1 (From Unit 1)	20
2	QUESTION - 2 (From Unit 2) **(OR)** QUESTION - 2 (From Unit 2)	20
3	QUESTION - 3 (From Unit 3) **(OR)** QUESTION - 3 (From Unit 3)	15
4	QUESTION - 4 (From Unit 4) **(OR)** QUESTION - 4 (From Unit 4)	15
	Total Marks for Regular Students	**70**
ONLY FOR EXTERNAL CANDIDATES		
5	QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks] **OR** QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks]	30
	Total Marks for external candidates	**100**

Suggested Reading and Reference Books:

1. Ravinder Kumar and Virender Sharma, Auditing Principles And Practice, Phi Learning
2. Aruna Jha, Auditing. Taxmann Publication
3. K. Singh & Gupta Lovleen. Auditing Theory & Practice, Galgotia Pub. Co.
4. Anil Kumar, Corporate Governance: Theory And Practice, Indian Book House, Delhi
5. Relevant Publications of ICAI on Auditing (Caro).
6. Mc Kuchhal, Modern Indian Company Law, Shri Mahavir Book Depot. (Publishers).
7. N Balasubramanian, A Casebook on Corporate Governance & Stewardship, McGraw Hill
8. B.N. Ghosh, Business Ethics and Corporate Governance, McGraw Hill Education
9. S K Mandal, Ethics in Business and Corporate Governance, McGraw Hill Education
10. Bob Tricker, Corporate Governance: Principles, Policies, and Practice (Indian Edi), Oxford Uni. Press
11. Christine Mallin, Corporate Governance (Indian Edition), Oxford University Press
12. Sharma, J.P. Corporate Governance, Business Ethics, and CSR, Ane Books Pvt. Ltd,
13. R.G. Sexsena: Principles and Practices of Auditing– Himalaya Publication

Note: Latest edition of the reference books should be used.

B.COM. SEMESTER – 5		
4	**DSE – 2**	**Consumer Protection - 1**

Name of the Course: **Consumer Protection - 1**
Course credit: **03**
Teaching Hours: **45 (Hours)**
Total marks: **100**
Distribution of Marks: **70 Marks semester end examination**
30 Marks Internal assessments (CCA)

Objectives:

The aim of this paper is that the student should be able to comprehend the business firms' interface with consumers and the consumer related regulatory and business environment

Unit	Content	No. of Lectures
1	**CONCEPTUAL FRAMEWORK:** - Introduction - Consumer and Markets - Concept of Consumer - Nature of markets - **Concept of Price** ➢ Retail and Wholesale ➢ Maximum Retail Price (MRP) ➢ Local Taxes ➢ Fair Price - Labeling and Packaging	**11**
2	**EXPERIENCING AND VOICING DISSATISFACTIONS:** - Introduction - Consumer Satisfaction and dissatisfaction- - Grievances and Complaints - Consumer Complaining Behaviour - Alternatives available to Dissatisfied Consumers - Internal and External Complaint handling - Corporate Redress Systems and Public Redress Systems	**11**
3	**THE CONSUMER PROTECTION ACT -1986 [CPA-1986]:** - Introduction - Objectives and Basic Concepts of the CPA - 1986 - **Definitions under the Act:** ➢ Consumer ➢ Goods and Service, ➢ Defect in goods, ➢ Deficiency in service	**11**

	➢ Spurious goods and services ➢ Unfair trade practice ➢ Restrictive trade practice	
4	**ORGANIZATIONAL SET-UP UNDER THE CPA-1986:** - Introduction - **Advisory Bodies:** ➢ Consumer Protection-Councils at the Central ➢ State and District Levels-Basic Consumer Rights - **Adjudicatory Bodies:** ➢ District Forums-State Commissions - **National Commission:** ➢ Composition-Powers-Jurisdiction (Pecuniary and Territorial) - Role of Supreme Court under the CPA-1986	**12**
	Total Lectures	**45**

Important instructions for paper setter –

Set University examination question paper for regular and external candidates as per the following instruction:

UNIVERSITY EXAMINATION **(Que. No. 1 to 4 are compulsory for regular students and external candidates)**		
Sr. No.	**Particulars**	**Marks**
1	QUESTION - 1 (From Unit 1) **(OR)** QUESTION - 1 (From Unit 1)	20
2	QUESTION - 2 (From Unit 2) **(OR)** QUESTION - 2 (From Unit 2)	20
3	QUESTION - 3 (From Unit 3) **(OR)** QUESTION - 3 (From Unit 3)	15
4	QUESTION - 4 (From Unit 4) **(OR)** QUESTION - 4 (From Unit 4)	15
	Total Marks for Regular Students	**70**
ONLY FOR EXTERNAL CANDIDATES		
5	QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks] **OR** QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks]	30
	Total Marks for external candidates	**100**

Suggested Readings and Reference Books:

1. Singhania, Vinod K. and Monica Singhania: Students' Guide to Income Tax University Edition, Taxmann Publications Pvt. Ltd., New Delhi.
2. Ahuja, Girish and Ravi Gupta : Systematic Approach to Income Tax Bharat, Law House, Delhi

3. V.K.Singhaniya & Monica Singhaniya - Publication-Taxmann
4. Journals- 'Income Tax Reports' Company Law Institute of India Pvt. Ltd. Chennai
5. Journals- 'Taxman' Taxman Allied Services Pvt. Ltd., New Delhi
6. Journals- 'Current Tax Reporter' Jodhpur

Note: Latest edition of text books and Software may be used.

B.COM. SEMESTER – 5

4	DSE – 3	Corporate Tax Planning - 1

Name of the Course: **Corporate Tax Planning - 1**
Course credit: **03**
Teaching Hours: **45 (Hours)**
Total marks: **100**

Objectives:
To provide Basic knowledge of corporate tax planning and its impact on decision-making

Unit	Content	No. of Lectures
1	**INTRODUCTION TO CORPORATE TAX PLANNING:** - Introduction - Meaning-concept of Corporate Tax and Corporate Tax Planning - Corporate Tax in India - Corporate Tax Structure and Authority - Tax Planning V/S Tax Management - Tax Evasion and Tax Avoidance	**11**
2	**CORPORATE TAX PLANNING – 1:** - Introduction - Classification of Companies in India [only for tax purpose] - Residential status of companies - Tax Incidence and Taxation of companies - Tax liability and Minimum Alternate Tax [MAT] - Tax on Distributed Profits [Bases of the charges] - Rate of Dividend and Dividend tax not deductible - Simple Computations	**12**
3	**CORPORATE TAX PLANNING – 2:** - Introduction - **Tax planning with reference to setting up of a new business:** ➢ Locational aspect ➢ Nature of business ➢ Form of organization - Simple Computations - **Tax planning with reference to financial management decision:** ➢ Capital structure ➢ Dividend including ➢ Deemed dividend ➢ Bonus shares	**11**

	Simple Computations	
4	**CORPORATE TAX PLANNING - 3:** - Introduction - **Tax planning with reference to specific management decisions:** ➢ Computation of Tax for Make or buy decisions ➢ Computation of Tax for Own or lease decisions ➢ Computation of Tax for Repair or Replace	**11**
	Total Lectures	**45**

Important instructions for paper setter –

Set University examination question paper for regular and external candidates as per the following instruction:

UNIVERSITY EXAMINATION **(Que. No. 1 to 4 are compulsory for regular students and external candidates)**		
Sr. No.	**Particulars**	**Marks**
1	PRACTICAL QUE - 1 (**From Unit 4**) **(OR)** PRACTICAL QUE - 1 (**From Unit 4**)	20
2	PRACTICAL QUE - 2 (**From Unit 3**) **(OR)** PRACTICAL QUE - 2 (**From Unit 3**)	20
3	QUESTION - 3 (**From Unit 2**) **(OR)** QUESTION - 3 (**From Unit 2**)	15
4	QUESTION - 4 (**From Unit 1**) **(OR)** QUESTION - 4 (**From Unit 1**)	15
	Total Marks for Regular Students	**70**
ONLY FOR EXTERNAL CANDIDATES		
5	QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks] **OR** QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks]	30
	Total Marks for external candidates	**100**

Suggested Readings and Reference Books:

1. Vinod K. Singhania and Monica Singhania, Corporate Tax Planning. Taxmann Publications Pvt. Ltd., New Delhi.
2. Girish Ahuja and Ravi Gupta. Corporate Tax Planning and Management. Bharat Law House, Delhi.
3. Shuklendra Acharya and M.G. Gurha. Tax Planning under Direct Taxes. Modern Law
4. Publication, Allahabad.
5. D.P. Mittal, Law of Transfer Pricing. Taxmann Publications Pvt. Ltd., New Delhi.
6. IAS – 12 and AS – 22.
7. T.P. Ghosh, IFRS, Taxmann Publications Pvt. Ltd. New Delhi.

Note: Latest Editions of the above books may be used.

B.COM. SEMESTER – 5

4	DSE – 4	Fundamentals of Investments - 1

Name of the Course: **Fundamentals of Investments - 1**
Course credit: **03**
Teaching Hours: **45 (Hours)**
Total marks: **100**

Objectives:

To familiarize the students with different investment alternatives, introduce them to the framework of their analysis and valuation and highlight the role of investor protection.

Unit	Content	No. of Lectures
1	**THE INVESTMENT ENVIRONMENT:** - Introduction - Meaning and Concept of Investment - Classification of Investors - Factors affecting Investment Decisions - Investment –Speculation- Gambling - Meaning and Concept of Investment Environment - The Investment Decision Process - Types of Investments ➢ Commodities ➢ Real Estate ➢ Financial Assets	**11**
2	**THE INDIAN SECURITIES MARKET:** - Introduction - Meaning and Concept of Indian Securities Market - The Market Participants - Trading of Securities - Security Market Indices (Index) - Sources of Financial Information - Concept of Return and Risk - Impact of Taxes - Inflation Impact on Return	**12**
3	**FIXED INCOME SECURITIES:** - Introduction - Meaning and Concept of Fixed Income Securities - Meaning of Bond - Features of Bond - Types of Bonds - Estimating Bond yields - Bond Valuation	**11**

	- Types of Bond Risks - Default Risk and Credit Rating	
4	**APPROACHES TO EQUITY ANALYSIS:** - Introduction - Meaning and Concept of Equity Analysis - Introductions to Fundamental Analysis - Technical Analysis - Efficient Market Hypothesis - Dividend capitalization models - Price-earnings multiple approach to equity valuation	**11**
	Total Lectures	**45**

Important instructions for paper setter –

Set University examination question paper for regular and external candidates as per the following instruction:

UNIVERSITY EXAMINATION (Que. No. 1 to 4 are compulsory for regular students and external candidates)		
Sr. No.	**Particulars**	**Marks**
1	QUESTION - 1 (From Unit 1) **(OR)** QUESTION - 1 (From Unit 1)	20
2	QUESTION - 2 (From Unit 2) **(OR)** QUESTION - 2 (From Unit 2)	20
3	QUESTION - 3 (From Unit 3) **(OR)** QUESTION - 3 (From Unit 3)	15
4	QUESTION - 4 (From Unit 4) **(OR)** QUESTION - 4 (From Unit 4)	15
	Total Marks for Regular Students	**70**
ONLY FOR EXTERNAL CANDIDATES		
5	QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks] **OR** QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks]	30
	Total Marks for external candidates	**100**

Suggested Readings and Reference Books:

1. C.P. Jones, Investments Analysis and Management, Wiley, 8th edition
2. Mayo, An Introduction to Investment, Cengage Learning
3. N.D. Vohra and B.R. Bagri, Futures and Options, McGraw Hill Education
4. Prasanna Chandra, Investment Analysis and Portfolio Management, McGraw Hill Ed.
5. R.P. Rustogi, Fundamentals of Investment, Sultan Chand & Sons, New Delhi.

Note: Latest Editions of the above books may be used.

B.COM. SEMESTER – 5		
5	**DSE – 2**	**Financial Management – 1**

Name of the Course: **Financial Management – 1**
Course credit: **03**
Teaching Hours: **45 (Hours)**
Total marks: **100**

Objectives:

To aware the students about the financial management principles & practices

Unit	Content	No. of Lectures
1	**INTRODUCTION TO FINANCIAL MANAGEMENT:** - Introduction-Meaning and definition-Evolution - Financial Decision-Goal Objectives and Importance - Nature-Scope and functions - Fundamental Principles of Finance- Agency theory - Affecting factors- Risk and Return trade off - Concept of Time Value - Financial forecasting	**11**
2	**SOURCES OF FINANCE -1 [SECURITY FINANCING AND INTERNAL FINANCING]:** - Introduction - **Security finance** ➢ Preference Shares ➢ Ordinary (Equity) Shares ➢ Deferred Shares (Founders' Shares) ➢ Debentures - **Internal financing** ➢ Depreciation funds ➢ Ploughing Back of Profit (Retained Earnings)	**11**
3	**SOURCES OF FINANCE -2 [LOAN FINANCING]:** - Introduction - Loan financing [A] Short Term- Meaning-Characteristics [B] Long Term -Meaning-Characteristics Sources of long term loans: **[Brief introduction only]** [IFC–SFC- ICICI-IDBI-SIDC–UTI -SDBI-IIBI-IDFC-EXIM BANK] - Bridge financing and Loan syndication - Book-building and Promoters' contribution	**12**
4	**SOURCES OF FINANCE -3 [FINANCIAL INSTITUTIONS]:**	**11**

	- Introduction - New Financial Institutions: **[Brief introduction only]** ➢ Venture Capital Institutions ➢ Mutual Funds ➢ Factoring Institutions ➢ Credit Rating Institutions ➢ Over The Counter Exchange of India Ltd. ➢ National Stock Exchange of India Ltd. ➢ National Securities Depository Limited (NSDL)	
	Total Lectures	**45**

Important instructions for paper setter –

Set University examination question paper for regular and external candidates as per the following instruction:

UNIVERSITY EXAMINATION (Que. No. 1 to 4 are compulsory for regular students and external candidates)		
Sr. No.	**Particulars**	**Marks**
1	QUESTION - 1 (From Unit 1) **(OR)** QUESTION - 1 (From Unit 1)	20
2	QUESTION - 2 (From Unit 2) **(OR)** QUESTION - 2 (From Unit 2)	20
3	QUESTION - 3 (From Unit 3) **(OR)** QUESTION - 3 (From Unit 3)	15
4	QUESTION - 4 (From Unit 4) **(OR)** QUESTION - 4 (From Unit 4)	15
	Total Marks for Regular Students	**70**
ONLY FOR EXTERNAL CANDIDATES		
5	QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks] **OR** QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks]	30
	Total Marks for external candidates	**100**

Suggested Readings and Reference Books:

1. Bhabatosh Banerjee, Fundamentals of Financial Management, PHI Learning.
2. Brigham and Houston, Fundamentals of Financial Management, Cengage Learning
3. Chandra, P. Fundamentals of Financial Management. McGraw Hill Education
4. James C. Van Horne and Sanjay Dhamija, Financial Management and Policy, Pearson Education
5. Joy, O.M. Introduction to Financial Management. McGraw Hill Education.
6. Khan and Jain. Basic Financial Management, McGraw Hill Education, New Delhi
7. Levy H. and M. Sarnat. Principles of Financial Management. Pearson Education
8. Pandey, I.M. Financial Management. Vikas Publications, New Delhi
9. Rustagi, R.P. Fundamentals of Financial Management. Taxmann Publication Pvt. Ltd.

10. Singh, J.K. Financial Management- text and Problems. 2nd Ed. Dhanpat Rai & Co. Delhi.
11. Singh, Surender and Kaur, Rajeev. Fundamentals of Financial Management. Mayur Paperback, New Delhi.

Note: Latest Editions of the above books may be used.

B.COM. SEMESTER – 5		
5	**DSE – 2**	**Human Resource Management - 1**

Name of the Course: **Human Resource Management - 1**
Course credit: **03**
Teaching Hours: **45 (Hours)**
Total marks: **100**

Objectives:

The objective of the course is to acquaint students with the techniques and principles to manage human resource of an organization and to create an understanding of the various policies and practices of human resource management

Unit	Content	No. of Lectures
1	**INTRODUCTION TO HRM:** - Introduction - Meaning and Concept and Perspectives of HRM - Scope and Functions of HRM - Role, Status and Competencies of HR Manager - HR Policies and Principles of HRM - Evolution of HRM - Emerging Challenges of HRM in a Changing Environment - HRM v/s HRD	**11**
2	**HUMAN RESOURCE PLANNING [HRP]:** - Introduction-Meaning and Concept- Basic elements of HRP - Needs and Corporate objectives of HRP - Type and Process-Stages of HRP - Affecting factors to HRP - Importance and Hindrances of HRP - Pre-requisites for HRP - Human Resource Information System [HRIS]	**11**
3	**ACQUISITION OF HR AND PERFORMANCE APPRAISAL:** - Introduction-Meaning-Acquisition of Human Resources - Job Analysis-Job Description-Job Specification- - Job Evaluation and Performance Appraisal - Recruitment – Concept and Sources - Selection – Concept and Process-Tests and Interview - Acquisition-Placement and Induction - Barriers and effectiveness to recruitment and selection of HR	**12**
4	**PERFORMANCE AND INCENTIVE BASED WAGE PLANS**	**11**

	AND HR MORALE AND DISCIPLINE: **[A] Performance and Incentive based Wage-Plans** - Introduction-Meaning and Ideal characteristics of wage system - Fringe benefits and Performance linked compensation. - Methods of wage payments and Incentive plans **[Note: Practical Questions related to Wages are excluded to ask in examination]** **[B] Human Resource Morale and Discipline** - **HR Morale :** Introduction-Meaning-definition and Importance - Factors affecting to HR Morale - Measurement of HR Morale - Steps and Commandments to raise Morale - **HR Discipline :** Introduction-Meaning-definition and Importance - Kinds of Discipline - Reasons of HR Indiscipline and Actions against breach of Discipline - Guiding principles to managing successful Discipline	
	Total Lectures	**45**

Important instructions for paper setter –

Set University examination question paper for regular and external candidates as per the following instruction:

UNIVERSITY EXAMINATION (Que. No. 1 to 4 are compulsory for regular students and external candidates)		
Sr. No.	**Particulars**	**Marks**
1	QUESTION - 1 (From Unit 1) **(OR)** QUESTION - 1 (From Unit 1)	20
2	QUESTION - 2 (From Unit 2) **(OR)** QUESTION - 2 (From Unit 2)	20
3	QUESTION - 3 (From Unit 3) **(OR)** QUESTION - 3 (From Unit 3)	15
4	QUESTION - 4 (From Unit 4) **(OR)** QUESTION - 4 (From Unit 4)	15
	Total Marks for Regular Students	**70**
ONLY FOR EXTERNAL CANDIDATES		
5	QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks] **OR** QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks]	30
	Total Marks for external candidates	**100**

Suggested Readings and Reference Books:

1. Gary Dessler. A Framework for Human Resource Management Pearson Education

2. DeCenzo, D.A. and S.P. Robbins, Personnel/Human Resource Management, Pearson Edu.
3. Bohlendar and Snell, Principles of Human Resource Management, Cengage Learning
4. Ivancevich, John M. Human Resource Management. McGraw Hill
5. Wreather and Davis. Human Resource Management Pearson Education
6. Robert L. Mathis and John H. Jackson Human Resource Management Cengage Learning
7. TN Chhabra, Human Resource Management, Dhanpat Rai & Co., Delhi
8. Biswajeet Patttanayak, Human Resource Management, PHI Learning
9. Neeru Kapoor, Human Resource Management, Taxmann Publication
10. Aswathappa K. Human Resource and Personnel Management Tata McGraw Hill, Delhi,
11. Tiwari T.D. & Chauhan P.L.” Emerging Issues in HRM ” Shanti Prakashan, Delhi
12. Tiwari T.D. & Chauhan P.L.” Framework of HRM and Industrial Relation” Shanti Prakashan, Delhiav

Note: Latest Editions of the above books may be used.

B.COM. SEMESTER – 5		
5	DSE – 2	**Banking & Insurance - 1**

Name of the Course: **Banking & Insurance - 1**

Course credit: **03**

Teaching Hours: **45 (Hours)**

Total marks: **100**

Objectives:

To impart knowledge about the basic principles of Banking and Insurance

Unit	Content	No. of Lectures
1	**INTRODUCTION:** - Origin of Banking – Definition, Banker and Customer Relationship, General and Special type of customers. - Types of Deposits – Saving, Current, Recurring and Fixed Deposit	**10**
2	**COMMERCIAL BANKING:** - Origin and growth of commercial banks in India. - Financial Services offered by commercial banks - Changing role of commercial banks	**10**
3	**BANK LENDING:** - Principles of sound lending - Secured vs. Unsecured advances - Types of Advances - Advances against various securities	**10**
4	**INTRODUCTION TO INSURANCE:** - Definition, Meaning and Understanding - Basic concept of Risk , Types of Risk - Basic Principles of Insurance	**15**
	Total Lectures	**45**

Important instructions for paper setter –

Set University examination question paper for regular and external candidates as per the following instruction:

UNIVERSITY EXAMINATION (Que. No. 1 to 4 are compulsory for regular students and external candidates)		
Sr. No.	**Particulars**	**Marks**
1	QUESTION - 1 (From Unit 1) **(OR)** QUESTION - 1 (From Unit 1)	20
2	QUESTION - 2 (From Unit 2) **(OR)** QUESTION - 2 (From Unit 2)	20
3	QUESTION - 3 (From Unit 3) **(OR)** QUESTION - 3 (From Unit 3)	15
4	QUESTION - 4 (From Unit 4) **(OR)** QUESTION - 4 (From Unit 4)	15
	Total Marks for Regular Students	**70**
ONLY FOR EXTERNAL CANDIDATES		
5	QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks] **OR** QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks]	30
	Total Marks for external candidates	**100**

Suggested Readings and Reference Books:

1. Practice and Law of Banking – G. S. Gill
2. Banking : Law and Practice – P. N. Varshney
3. Banking : Law and Practice in India – Tannan
4. Banking : Law and practice in India – Maheshwari
5. Banking and Financial system – Vasant Desai
6. Fundamentals of Banking – Dr.R. S. S. Swami
7. Bank Management By Vasant Desai – Himalaya Publication
8. Bank and Institutional Management By Vasant Desai – Himalaya Publication
9. Microfinance – Dr. R. J .Yadav , Paradise Publication, Jaipur.
10. Aantarrashtriya Banking ane Nibandho By Dr. R. J. Yadav

Note: Latest Editions of the above books may be used.

B.COM. SEMESTER – 5

5	DSE – 2	Computerized Accounting System Using Tally - 1

Name of the Course: **Computerized Accounting System Using Tally - 1**
Course credit: **04**
Teaching Hours: **45 (Hours)**
Total marks: **100**

Objectives:

Unit	Content	No. of Lectures
1	**BASICS OF ACCOUNTING AND TALLY:** - **Basics of Accounting:** ➢ Accounting Principles, Concepts and Convention ➢ Types of Accounts ➢ Golden Rules of Accounting ➢ Mode of Accounting, Financial Statements ➢ Recording Transactions of Sample Data - **Basics of Tally:** ➢ Installing Configuring Tally9.ERP ➢ Introduction of tally. 9 ERP ➢ Getting Functional with Tally. ERP 9 ➢ Creation/setting up of Company in Tally. ERP 9 ➢ Company Features / Configurations	**10**
2	**CREATING ACCOUNTING AND INVENTORY MASTERS:** - **Creating Accounting Masters in Tally. ERP 9:** ➢ Charts of accounts ➢ Groups, Ledgers ➢ Walkthrough for creating charts of Accounts ➢ Practical Exercises - **Creating Inventory Masters in Tally. ERP 9:** ➢ Stock Group, Stock Categories, Units of Measure ➢ Godown, Stock Items, Voucher Types ➢ Walkthrough for creating Inventory Masters ➢ Practical Exercises	**12**
3	**VOUCHER ENTRY AND BASIC REPORTS:** - **Voucher Entry in Tally. ERP 9:** ➢ Accounting Vouchers, Walkthrough for recording accounting vouchers ➢ Inventory Vouchers, Walkthrough for recording Inventory vouchers	**15**

	➢ Practical Exercises - **Generating Basic Reports in Tally. ERP 9:** ➢ Financial Statements, Accounting Books & Registers ➢ Inventory Books & Reports ➢ Exception Reports ➢ Practical Exercises	
4	**TECHNOLOGICAL ADVANTAGES OF TALLY. ERP 9:** - Tally Vault, Security Controls, Backup and Restore - Split Company Data, Export and Import of Data - Printing reports	**8**
5	**PRACTICAL:** Practical Exercise of Unit 1 To 4	**60**
	Total Lectures	**45 + 60**

Theory Question Paper Style:

UNIVERSITY EXAMINATION		
Sr. No.	**Particulars**	**Marks**
1	QUESTION - 1 (From Unit 1) **(OR)** QUESTION - 1 (From Unit 1)	13
2	QUESTION - 2 (From Unit 2) **(OR)** QUESTION - 2 (From Unit 2)	13
3	QUESTION - 3 (From Unit 3) **(OR)** QUESTION - 3 (From Unit 3)	12
4	QUESTION - 4 (From Unit 4) **(OR)** QUESTION - 4 (From Unit 4)	12
	Total Marks for Regular Students	**50**

Credit:

- 1 lecture = 1 hour = 1 credit and 2 practical = 2 hours = 1 credit
- Total 45 hours of theory teaching work per semester and additional 60 hours of practical per semester.
- Theory 3 Hours/week = 3 credits and additional practical 4 hours/week = 2 credits. Total credit is 5.

Examination:

- Theory Examination - Total marks 70 (50 marks of university examination and 20 marks of internal).
- University examination: 2 Hours
- Practical Examination - Total Marks 30 (No Internal Marks).University Examination: 2 Hours

Passing Standard:

- Student must obtain minimum 40% marks in theory and practical both
- Theory: Minimum 40% (minimum 20 marks in University examination and minimum 8 marks in internal)
- Practical: Minimum 40% (Minimum 12 marks in University examination)

Suggested Readings and Reference Books:

1. TDL Reference Manual of Tally 9

Note: Latest Editions of the above books may be used.

<table>
<tr><td colspan="3">B.COM. SEMESTER – 5</td></tr>
<tr><td>6</td><td>DSE – 3</td><td>Management Accounting - 1</td></tr>
</table>

Name of the Course: **Management Accounting - 1**
Course credit: **03**
Teaching Hours: **45 (Hours)**
Total marks: **100**

Objectives:

To provide the knowledge about the use of financial, cost and other data for the purpose of managerial plans, control and decision making

Unit	Content	No. of Lectures
1	**(A) MANAGEMENT ACCOUNTING BRIEF CONCEPT** - Management Accounting [Brief concept only] **(B) FUND FLOW STATEMENT** - Introduction - Accounting & Managerial meaning of the term "Fund", "Fund flow" & "Fund flow statement" - Sources and Application of fund Flow - Importance & Managerial utility of fund flow statement - Limitations of fund flow statement - Procedure to prepare Working capital statement,. Profit & loss adjustment account and fund flow statement - Practical Questions Relating to prepare Fund flow statement	**03** **11**
2	**STANDARD COSTING-1 [MATERIALS VARIANCES]:** - Introduction-Meaning of Standard Cost and Standard Costing - Applications-Advantages and Limitations of Standard Costing - Standard Cost Committee - Types of Standards and its' Setting Procedure - Meaning of Variance and Variance Analysis - Material Standards and Material Variances - Practical Problems Relating To Calculate Material Variances Only	**11**
3	**STANDARD COSTING-1 [LABOUR VARIANCES]:** - Introduction-Meaning - Labour Standards and Labour Variances - Practical Problems Relating To Calculate Labour Variances Only	**10**
4	**MARGINAL COSTING:**	**10**

	- Introduction - Meaning of Marginal Cost and Marginal Costing - Assumptions-Characteristics of Marginal Costing - Advantages of Marginal Costing - Limitations of Marginal Costing - **Break –Even Analysis:** [Meaning-Assumptions-Utility-Limitations] - **Important Terms:** [BEP- Contribution-PVR- Margin of Safety] - Marginal Costing as a Tool for Decision Making - Key Factor [Material & Labour only] - Practical Questions	
	Total Lectures	**45**

Important instructions for paper setter –

Set University examination question paper for regular and external candidates as per the following instruction:

UNIVERSITY EXAMINATION (Que. No. 1 to 4 are compulsory for regular students and external candidates)		
Sr. No.	**Particulars**	**Marks**
1	PRACTICAL QUE - 1 (From Unit 1) **(OR)** PRACTICAL QUE - 1 (From Unit 1)	20
2	PRACTICAL QUE - 2 (From Unit 2) **(OR)** PRACTICAL QUE - 2 (From Unit 2)	20
3	PRACTICAL QUE - 3 (From Unit 3) **(OR)** PRACTICAL QUE - 3 (From Unit 3)	15
4	PRACTICAL QUE - 4 (From Unit 4) **(OR)** PRACTICAL QUE - 4 (From Unit 4)	15
	Total Marks for Regular Students	**70**
ONLY FOR EXTERNAL CANDIDATES		
5	QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks] **OR** QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks]	30
	Total Marks for external candidates	**100**

Suggested Readings and Reference Books:

1. Introduction to Management Accounting: Charles T. Horngren, Gary L. Sundem, Dave Burgstahler, Jeff O. Schatzberg, Pearson Education.
2. Management Accounting: Anthony A. Atkinson, Robert S. Kaplan, Ella Mae Matsumura, S. Mark Young. Dorling Kindersley (India) Pvt. Ltd
3. Management Accounting: Singh, Surender, Scholar Tech Press, New Delhi.
4. Managerial Accounting: Garrison H., Ray and Eric W. Noreen McGraw Hill
5. Management Accounting: Goel, Rajiv, International Book House,
6. Managerial Accounting By *Dr. Shailesh N. Ransariya*, Vista Publishers, Ahmedabad (India)

7. Management Accounting: Arora, M.N. Vikas Publishing House, New Delhi.
8. Management Accounting: Maheshwari S.N. & S.N. Mittal Shree Mahavir Book Depot, New Delhi.
9. Management Accounting: Theory & Practice Singh S. K. & Gupta Lovleen Pinnacle Pub.
10. Principles of Management Accounting: Manmohan S. N. Goyal
11. Management Accounting: Moore, Carl L, Jaediche Robert K.
12. Management Accounting: Hingorani
13. Management Accounting: N. P. Shrinivasan
14. Management Accounting: Khan and Jain
15. Advanced Management Accounting: Ravi M. Kishore
16. Cost Accounting A Managerial Emphasis: Horngren, Foster, Datar

Note: Latest Editions of the above books may be used.

B.COM. SEMESTER – 5		
6	**DSE – 3**	**International Business - 1**

Name of the Course: **International Business - 1**
Course credit: **03**
Teaching Hours: **45 (Hours)**
Total marks: **100**

Objectives:
The objective of the course is to familiarize the students with the concepts, importance and dynamics of international business and India's involvement with global business. The course also seeks to provide theoretical foundations of international business to the extent these are relevant to the global business operations and developments.

Unit	Content	No. of Lectures
1	**INTRODUCTION TO INTERNATIONAL BUSINESS:** - Introduction - Meaning and Concept of International Business - Globalization and its Importance in world economy - Impact of globalization - International Business V/S. Domestic Business - Complexities of International Business - Modes of entry into International Business	**11**
2	**INTERNATIONAL BUSINESS ENVIRONMENT:** - Introduction - Meaning and Concept of International Business Environment - National Environment and its' impact - Foreign Environments and their components - Economic Environments - Cultural Environments - Political Environments - Legal Environments	**11**

3	**THEORIES OF INTERNATIONAL TRADE:**
	- An overview of
	    ➢ Classical Theories
	    ➢ Product Life Cycle theory
	    ➢ Theory of National Competitive Advantage
	- Commercial Policy Instruments
	- Tariff and Nontariff measures – difference in Impact on trade
	- Types of tariff and non-tariff barriers (Subsidy, Quota and Embargo in detail)
	- Balance of payment account and its components
		12

4	**INTERNATIONAL ORGANIZATIONS AND ARRANGEMENTS:** - Introduction - World Trade Organization [WTO] ➢ An overview ➢ Objectives ➢ Principles, ➢ Organizational structure ➢ Functioning - An Brief Overview ➢ - UNCTAD ➢ - Commodity and other trading agreements (OPEC)	**11**
	Total Lectures	**45**

Important instructions for paper setter –

Set University examination question paper for regular and external candidates as per the following instruction:

UNIVERSITY EXAMINATION (Que. No. 1 to 4 are compulsory for regular students and external candidates)		
Sr. No.	**Particulars**	**Marks**
1	QUESTION - 1 (From Unit 1) **(OR)** QUESTION - 1 (From Unit 1)	20
2	QUESTION - 2 (From Unit 2) **(OR)** QUESTION - 2 (From Unit 2)	20
3	QUESTION - 3 (From Unit 3) **(OR)** QUESTION - 3 (From Unit 3)	15
4	QUESTION - 4 (From Unit 4) **(OR)** QUESTION - 4 (From Unit 4)	15
	Total Marks for Regular Students	**70**
ONLY FOR EXTERNAL CANDIDATES		
5	QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks] **OR** QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks]	30
	Total Marks for external candidates	**100**

Suggested Readings and Reference Books:

1. Charles W.L. Hill and Arun Kumar Jain International Business, Delhi: McGraw Hill Ed.
2. Daniels John, D. Lee H. Radenbaugh and David P. Sullivan International Business Pearson Education
3. Johnson, Derbe and Colin Turner International Business - Themes & Issues in the Modern Global Economy London: Roultedge
4. Sumati Varma, International Business, Pearson Education.
5. Cherunilam, Francis. International Business: Text and Cases. PHI Learning
6. Michael R. Czinkota. et al. International Business. Fortforth: The Dryden Press.
7. Bennett, Roger. International Business Pearson Education
8. Peng and Srivastav, Global Business, Cengage Learning

Note: Latest Editions of the above books may be used.

B.COM. SEMESTER – 5		
6	**DSE – 3**	**Indirect Tax Law - 1**

Name of the Course: **Indirect Tax Law - 1**
Course credit: **03**
Teaching Hours: **45 (Hours)**
Total marks: **100**

Objectives:
To provide basic knowledge and equip students with application of Principles and Provisions of Indirect Tax Law

Unit	Content	No. of Lectures
1	**INTRODUCTION TO INDIRECT TAXATION AND LAW:** - Introduction - Sources of power under Constitution - Features of indirect taxes - Difference between Direct tax and Indirect tax - Structure of Indirect Tax Authorities - Types of Indirect Taxes - Brief knowledge about basic principles and rules for Indirect Tax - Function and role of Indirect Tax Authorities	**11**
2	**SERVICE TAX – I:** - Introduction - Meaning and concept of service tax - Interpretation of Service and Taxable service - General principles - Computation of service tax - Charging section - Practical Questions	**12**
3	**SERVICE TAX – II:** - Introduction - Registration - Valuation of Taxable Services - Payment of service tax - Filing of returns - Penalties - CENVAT Credit	**11**
4	**VALUE ADDED TAX [VAT]:** - Introduction - VAT Concepts - Brief guideline of General principles of VAT - Computation of VAT	**11**

	- Input Tax Credit - VAT Liabilities including input tax credit - Small Dealers and Composition Scheme - VAT Procedures	
	Total Lectures	**45**

Important instructions for paper setter –

Set University examination question paper for regular and external candidates as per the following instruction:

UNIVERSITY EXAMINATION (Que. No. 1 to 4 are compulsory for regular students and external candidates)		
Sr. No.	**Particulars**	**Marks**
1	QUESTION - 1 (From Unit 1) **(OR)** QUESTION - 1 (From Unit 1)	20
2	QUESTION - 2 (From Unit 2) **(OR)** QUESTION - 2 (From Unit 2)	20
3	QUESTION - 3 (From Unit 3) **(OR)** QUESTION - 3 (From Unit 3)	15
4	QUESTION - 4 (From Unit 4) **(OR)** QUESTION - 4 (From Unit 4)	15
	Total Marks for Regular Students	**70**
ONLY FOR EXTERNAL CANDIDATES		
5	QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks] **OR** QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks]	30
	Total Marks for external candidates	**100**

Suggested Readings and Reference Books:

1. Singhania Vinod K. and Monica Singhania, Students' Guide to Indirect Taxes, Taxmann Publications Pvt. Ltd., Delhi.
2. V.S. Datey Indirect Tax Law and practice, Taxmann Publications Pvt. Ltd., Delhi,
3. Sanjeev Kumar. Systematic Approach to Indirect Taxes, Latest edition
4. S. S. Gupta Service Tax -How to meet your obligation Taxmann Pub. Pvt. Ltd. Delhi,
5. Ahuja and Ravi Gupta, Indirect Taxes, Flair Publication Pvt. Ltd
6. V.K.Singhaniya & Monica Singhaniya - Publication-Taxmann

Note:

1. **Necessary Changed will be made after implementation of the Goods and Service Tax Law [GST LAW].**

Latest edition of text books may be used. **B.COM. SEMESTER – 5**		
7	**Elective – 1**	**Accounting - 5**

Name of the Course: **Accounting - 5**
Course credit: **03**
Teaching Hours: **45 (Hours)**
Total marks: **100**

Objectives:
The objective of this paper is to help students to acquire conceptual knowledge of the Accounting and to impart skills for recording various kinds of business transactions.

Unit	Content	No. of Lectures
1	**ACCOUNTING FOR INVESTMENTS:** - Introduction-Meaning - Introduction of Indian Accounting Standard -13 - Accounting Treatments-:Journal Entries and Ledger Accounts - Practical Questions As per Indian Method **(Calculate brokerage on market value of security)**	**11**
2	**CONVERSIONS OF SINGLE ENTRY INTO DOUBLE ENTRY:** - Introduction-Meaning-Characteristics - Forms of Single Entry System - Single Entry System and Double Entry System-Difference - Methods to ascertain Profit/Loss under Single Entry System - Important guiding points to find out missing items - Accounting treatments to convert Single Entry into Double Entry - Practical Questions	**12**
3	**OPERATING COSTING OF HOTEL, HOSPITAL AND THEATRE:** - Introduction-Meaning-characteristics - Unit of Operating cost - Expenses-Income in Operating costing - Accounting for - Hotel Operating Costing - Hospital Operating Costing - Theatre Operating Costing - Practical Questions	**11**
4	**PROCESS COSTING [Only Inter Process Profit excluding Incomplete product]:**	**11**

	- Introduction - Meaning -Characteristics-Main Elements - Specific Points : [Normal-Abnormal Wastage -By Product-Joint Product] - Inter Process Profit-Explanation for calculation - Accounting treatment - Practical Questions	
	Total Lectures	**45**

Important instructions for paper setter –

Set University examination question paper for regular and external candidates as per the following instruction:

UNIVERSITY EXAMINATION (Que. No. 1 to 4 are compulsory for regular students and external candidates)		
Sr. No.	**Particulars**	**Marks**
1	PRACTICAL QUE - 1 (From Unit 1) **(OR)** PRACTICAL QUE - 1 (From Unit 1)	20
2	PRACTICAL QUE - 2 (From Unit 2) **(OR)** PRACTICAL QUE - 2 (From Unit 2)	20
3	PRACTICAL QUE - 3 (From Unit 3) **(OR)** PRACTICAL QUE - 3 (From Unit 3)	15
4	PRACTICAL QUE - 4 (From Unit 4) **(OR)** PRACTICAL QUE - 4 (From Unit 4)	15
	Total Marks for Regular Students	**70**
ONLY FOR EXTERNAL CANDIDATES		
5	QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks] **OR** QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks]	30
	Total Marks for external candidates	**100**

Suggested Readings and Reference Books:

1. M.C.Shukla and T.S.Grewal; Advanced Accounts, (Sultan Chand & Sons, Delhi)
2. Narayan Swamy; Financial Accounting, (Prentice Hall India, New Delhi)
3. Dr.B.M.Agrawal and Dr. M.P.Gupta; Advanced Accounting,
4. Amitabha Mukherjee and Mohammed Hanif; Modern Accounting,
5. Gupta and Gupta; Principles and Practice of Accounting, (Sultan Chand & Sons, Delhi)
6. P.C. Tulsian; Financial Accounting, (Tata McGraw Hill Publishing Co., New Delhi)
7. Dr. R.K. Sharma and Dr. R.S. Popli; Accountancy (Self Tutor),
8. Costing-Methods and Techniques, by S.P. Jain & K.L. Narang (Kalyani Publishers)
9. Cost Accounting by S.P. Iyenger (S. Chand & Sons)
10. Practical Costing by Khanna, Pandey, Ahuja, Arora (S. Chand & Sons)
11. Practical Costing by P.C. Tulsian (Vikas Publishing House Pvt. Ltd)
12. R.S.N Pillai, Bhagawathi, S.Uma; Practical Accounting (S. Chand & Co. New Delhi)
13. Ashok Sehagal Deepak Sehagal; Advanced Accounting (Taxmann Allied Services, Delhi
14. Robert N Anthony, David Hawkins, Kenneth A. Merchant, *Accounting: Text and Cases*. McGraw-Hill Education

Note: Latest Editions of the above books may be used.

B.COM. SEMESTER – 5

7	Elective – 2	**Business Management – 5** **[Marketing Management - 1]**

Name of the Course: **Business Management – 5 [Marketing Management - 1]**
Course credit: **03**
Teaching Hours: **45 (Hours)**
Total marks: **100**

Objectives:
To aware the students about the principles and practices of Marketing concepts and its' managerial applications

Unit	Content	No. of Lectures
1	**INTRODUCTION TO MARKETING MANAGEMENT:** - Introduction - Concept and evolution - Nature - Scope and functions - Importance - Marketing mix - Strategic Market Planning an overview	**11**
2	**PRICING DESCISION AND PRODUCT DESCISION:** **[A] Pricing decision:-** - Introduction - Meaning - Factors - Affecting price **[B] Product decision:-** - Concept of product - Classification of product - Product Line and Product Mix - Branding - Packaging and labeling - New Product development - Consumer - Adoption process	**12**
3	**DISTRIBUTION CHANNEL - PHYSICAL DISTRIBUTION DECISION:** - Introduction - Meaning - Types of Distribution Channels - Nature	**11**

	- Scope and Functions - Intermediaries - Channel selection and Management decisions - Retailing and wholesaling	
4	**PROMOTION DECISION:** - Introduction-Meaning - Communication process - Promotion mix - Advertising and its' effectiveness - Personal selling - Publicity and Public relations - Sales Promotion –Meaning-Tools-Techniques	**11**
	Total Lectures	**45**

Important instructions for paper setter –

Set University examination question paper for regular and external candidates as per the following instruction:

UNIVERSITY EXAMINATION (Que. No. 1 to 4 are compulsory for regular students and external candidates)		
Sr. No.	**Particulars**	**Marks**
1	QUESTION - 1 (From Unit 1) **(OR)** QUESTION - 1 (From Unit 1)	20
2	QUESTION - 2 (From Unit 2) **(OR)** QUESTION - 2 (From Unit 2)	20
3	QUESTION - 3 (From Unit 3) **(OR)** QUESTION - 3 (From Unit 3)	15
4	QUESTION - 4 (From Unit 4) **(OR)** QUESTION - 4 (From Unit 4)	15
	Total Marks for Regular Students	**70**
ONLY FOR EXTERNAL CANDIDATES		
5	QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks] **OR** QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks]	30
	Total Marks for external candidates	**100**

Suggested Readings and Reference Books:

1. Kotler, Philip and Gary Armstrong: Principles of Marketing, Prentice Hall, New Delhi.
2. Kotler, Philip: Marketing Management-Analysis, Planning, Implementation and Control, Prentice Hall, New Delhi
3. Majumdar, Ramanuj: Product Management in India, Prentice Hall, New Delhi.
4. Me Carthy, E. Jenome and William D. Perreault JR: Basic Marketing: Managerial Approach, Richard D. Irwin, Homewood, Illinois
5. Ramaswamy.V.S and Namakumari.S: Marketing Management, MacMillan India, New Delhi.

6. Srinivasan, R: Case Studies in Marketing: The Indian Context, Prentice Hall, New Delhi.
7. Stanton, William J., and Charles Futrell: Fundamentals of Marketing; McGraw Hill Publishing Co., New York.
8. Still, Richard R, Edward W, Cundiff and Norman A.P. Govoni: Sales Management: Decisions, Strategies and Cases, Prentice Hall, New Delhi

Note: Latest Editions of the above books may be used.

B.COM. SEMESTER – 5		
7	Elective - 3	Banking & Finance- 5

Name of the Course: **Banking & Finance – 5**

Course credit: **03**

Teaching Hours: **45 (Hours)**

Total marks: **100**

Objectives:

To provide the knowledge about the concepts of International as well as National Banking Institutions

Unit	Content	No. of Lectures
1	**INTERNATIONAL BANKING:** - Interest free Banking (Islamic Banking) - Foreign Banks in India - Indian Banks in Foreign - BRICS Bank - World Bank (IBRD) - Asian Development Bank	**15**
2	**BRITISH BANKING:** - The Bank of England – Establishment , Functions , Management	**10**
3	**MICRO FINANCE IN INDIA:** Evolution and current status	**10**
4	**DEVELOPMENT BANKS IN INDIA:** - Industrial Development Bank of India . - National Bank for Agriculture and Rural Development. - Export Import Bank of India . - Gujarat State Finance Corporation	**10**
	Total Lectures	**45**

Important instructions for paper setter –

Set University examination question paper for regular and external candidates as per the following instruction:

UNIVERSITY EXAMINATION (Que. No. 1 to 4 are compulsory for regular students and external candidates)		
Sr. No.	**Particulars**	**Marks**
1	QUESTION - 1 (From Unit 1) **(OR)** QUESTION - 1 (From Unit 1)	20
2	QUESTION - 2 (From Unit 2) **(OR)** QUESTION - 2 (From Unit 2)	20
3	QUESTION - 3 (From Unit 3) **(OR)** QUESTION - 3 (From Unit 3)	15
4	QUESTION - 4 (From Unit 4) **(OR)** QUESTION - 4 (From Unit 4)	15
	Total Marks for Regular Students	**70**
ONLY FOR EXTERNAL CANDIDATES		
5	QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks] **OR** QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks]	30
	Total Marks for external candidates	**100**

Suggested Readings and Reference Books:

1. Practice and Law of Banking – G. S. Gill
2. Banking : Law and Practice – P. N. Varshney
3. Banking : Law and Practice in India – Tannan
4. Banking : Law and practice in India – Maheshwari
5. Banking and Financial system – Vasant Desai
6. Fundamentals of Banking – Dr.R. S. S. Swami
7. Bank Management By Vasant Desai – Himalaya Publication
8. Bank and Institutional Management By Vasant Desai – Himalaya Publication
9. Microfinance – Dr. R. J .Yadav , Paradise Publication, Jaipur.
10. Aantarrashtriya Banking ane Nibandho By Dr. R. J. Yadav

Note: Latest Editions of the above books may be used.

B.COM. SEMESTER – 5		
7	**Elective - 4**	**Computer Science – 5 (Introduction to Visual Basic)**

Name of the Course: **Computer Science – 5 (Introduction to Visual Basic)**
Course credit: **05**
Teaching Hours: **Theory: 45 (Hours) + Practical: 60 (Hours)**
Total marks: **100**
Distribution of Marks: **50 Marks semester end theory examination**
30 Marks semester end practical examination
20 Marks Internal assessments of theory (Unit:1 to 4) (CCA)

Objectives:
To impart information technology related skills to the students

Unit No. 1 to 4 -> Theory of 70 Marks and Unit No. 5 -> Practical of 30 Marks

Unit	Content	No. of Lectures
1	**INTRODUCTION TO VISUAL BASIC AND WORKING WITH CONTROLS:** Visual Basic project, Visual Basic programming environment and naming objects, text Box, List Box, Combo Box, Option Button, Check Box, Frame, Timer, Scroll Bars, Label, Form, Drive list box, Directory list box, File list box, Picture, Image, Shape	**12**
2	**PROPERTIES FOR RELEVANT CONTROLS:** Name, Appearance, alignment, Auto size, Back color, Back Style, Border Style, Caption, Cancel, Default, Enable, Font, Height, Width, Top, Left, Locked, Min, Value, Max Button, Min Button, Max	**11**
3	**OTHER PROPERTIES:** Max Length, Multi Select, Multi Line, Password Character, Interval, Style, Tab Index, Tab Stop, Visible, Word Wrap, Window State, SelLenth, SelStart, SelText, Picture, Down Picture, Disable Picture, List, List Count, List Index, Text, Image, Icon, Fore Color, Index, Sorted, Print	**11**
4	**EVENTS AND METHODS FOR RELEVANT CONTROLS:** Click, Change, DblClick, Key down ,Key Up, Key Press, Mouse Down, Mouse Up, Mouse Move, Load, Got Focus, Lost Focus, Activate, Timer, Scroll, Initialize, Paint, Activate, Resize, Unload, Deactivate, Show, Hide, Z Order, Add Item, Remove Item, Clear, Set Focus, Move	**11**
5	**PRACTICAL** (Practical Exercise of Unit 1 To 4)	**60**
	Total Lectures	**45 + 60**

Theory Question Paper Style:

UNIVERSITY EXAMINATION		
Sr. No.	**Particulars**	**Marks**
1	QUESTION - 1 (From Unit 1) **(OR)** QUESTION - 1 (From Unit 1)	14
2	QUESTION - 2 (From Unit 2) **(OR)** QUESTION - 2 (From Unit 2)	12
3	QUESTION - 3 (From Unit 3) **(OR)** QUESTION - 3 (From Unit 3)	12
4	QUESTION - 4 (From Unit 4) **(OR)** QUESTION - 4 (From Unit 4)	12
	Total Marks for Regular Students	**50**

Credit:

- 1 lecture = 1 hour = 1 credit and 2 practical = 2 hours = 1 credit
- Total 45 hours of theory teaching work per semester and additional 60 hours of practical per semester.
- Theory 3 Hours/week = 3 credits and additional practical 4 hours/week = 2 credits. Total credit is 5.

Examination:

- Theory Examination - Total marks 70 (50 marks of university examination and 20 marks of internal). University examination: 2 Hours
- Practical Examination - Total Marks 30 (No Internal Marks).University Examination: 2 Hours

Passing Standard:

- Student must obtain minimum 40% marks in theory and practical both
- Theory: Minimum 40% (minimum 20 marks in University examination and minimum 8 marks in internal)

Practical: Minimum 40% (Minimum 12 marks in University examination)

Suggested Readings and Reference Books:

1. Successful Projects in Visual Basic - D. Christopher - BPB
2. Mastering in Visual Basic - BPB
3. Programming in Visual Basic (Peter Norton)

Note: Latest Editions of the above books may be used.

B.COM. SEMESTER – 5

7	Elective – 5	Advance Statistics - 5

Name of the Course: **Advance Statistics - 5**
Course credit: **03**
Teaching Hours: **45 (Hours)**
Total marks: **100**

Objectives:
To familiarize the students with various statistics tools and their application in the business decision making.

Unit	Content	No. of Lectures

1	**TESTING OF HYPOTHESIS:**
	- Meaning of hypothesis and meaning of Test of hypothesis
	- Types of hypothesis,(Null, Alternative Composite)
	- Two types of errors, Level of significant, critical region, power of a test, one tail versus two tail test .acceptance region, confidence interval,
	- Reliability of sample, Large and small samples, confidence limit,
	- Procedure of tests of hypothesis
	- **Large sample Tests**
	  ➢ Test of significant of (i) number of success (ii) proportion of success (iii) difference of two proportion
	  ➢ Test of significant of (i) mean (ii) difference between two means(iii) difference between two S.D (iii) coefficient of correlation
	- Examples
		13

2	**SMALL SAMPLE TESTS:**
	- Uses of t- Test
	- Testing of hypothesis
	  ➢ Population mean
	  ➢ Equality of two population means
	  ➢ Population correlation coefficient
	- Use of F-Test
	  ➢ Testing of hypothesis concering equality of two population variances
	- Use of Fisher's Z transformation
	  ➢ Test of hypothesis
	  ➢ Population correlation coefficient
	  ➢ Equality of two population correlation coefficient
	- Examples
		12

3	**CHI SQUARE TEST:** - Definition of Chi square variate and degree of freedom - Uses of chi square test - To Test Goodness of fit - To Test independence of two attributes - To Test for population variance - Examples	**10**
4	**ANALYSIS OF VARIANCE:** - Definition of ANOVA - General ANOVA table for One way classification, two way classification and LSD - Limitation of ANOVA - Examples	**10**
	Total Lectures	**45**

Important instructions for paper setter –

Set University examination question paper for regular and external candidates as per the following instruction:

UNIVERSITY EXAMINATION (Que. No. 1 to 4 are compulsory for regular students and external candidates)		
Sr. No.	**Particulars**	**Marks**
1	QUESTION - 1 (From Unit 1) **(OR)** QUESTION - 1 (From Unit 1)	20
2	QUESTION - 2 (From Unit 2) **(OR)** QUESTION - 2 (From Unit 2)	20
3	QUESTION - 3 (From Unit 3) **(OR)** QUESTION - 3 (From Unit 3)	15
4	QUESTION - 4 (From Unit 4) **(OR)** QUESTION - 4 (From Unit 4)	15
	Total Marks for Regular Students	**70**
ONLY FOR EXTERNAL CANDIDATES		
5	QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks] **OR** QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks]	30
	Total Marks for external candidates	**100**

Suggested Readings and Reference Books:

1. Statistics By D.S. Sancheti and V.K. Kapoor
2. Fundamentals of mathematical statistics By V.K.Kapoor and S.C.Gupta
3. Fundamentals of Statistics By S.C. Srivastva and SangyaSrivastava
4. Statistical methods By S.P.Gupta
5. Practical Statistics By S.C.Gupta
6. Business Statistics By R.S.Bhardwaj

Note: Latest Editions of the above books may be used.

B.COM. SEMESTER – 5		
7	Elective - 6	Co-operation – 5 (Co-operative Credit and Co-operative Banking in India)

Name of the Course: **Co-operation – 5 (Co-operative Credit and Co-operative Banking in India)**

Course credit: **03**

Teaching Hours: **45 (Hours)**

Total marks: **100**

Objectives:

The objective of the course is to provide the basic knowledge of co-operative activities

Unit	Content	No. of Lectures
1	Reserve Bank of India and co-operative movement. (Role of RBI in Rural Credit Development)	**12**
2	**DEVELOPMENT OF CO-OPERATIVE CREDIT AND BANKING IN INDIA:** - Primary Agricultural Credit Societies - Land Development Banks	**11**
3	National Bank for Agriculture and Rural Development (NABARD) and Co-operative credit	**11**
4	**AGRICULTURAL CREDIT THROUGH CO-OPERATIVES:** - Regional Rural Banks - State Central Co-operative Banks - District co-operative Banks - Co-operative farmers credit card plan - National Agriculture Insurance plan	**11**
	Total Lectures	**45**

Important instructions for paper setter –

Set University examination question paper for regular and external candidates as per the following instruction:

UNIVERSITY EXAMINATION (Que. No. 1 to 4 are compulsory for regular students and external candidates)		
Sr. No.	**Particulars**	**Marks**
1	QUESTION - 1 (From Unit 1) **(OR)** QUESTION - 1 (From Unit 1)	20
2	QUESTION - 2 (From Unit 2) **(OR)** QUESTION - 2 (From Unit 2)	20
3	QUESTION - 3 (From Unit 3) **(OR)** QUESTION - 3 (From Unit 3)	15
4	QUESTION - 4 (From Unit 4) **(OR)** QUESTION - 4 (From Unit 4)	15
	Total Marks for Regular Students	**70**
ONLY FOR EXTERNAL CANDIDATES		
5	QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks] **OR** QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks]	30
	Total Marks for external candidates	**100**

Suggested Readings and Reference Books:

1. The Gujarat Co-operative Societies Act. 1961
2. H Calvert : Law and Principles of Co-operation
3. L. S. Shastri : Law and Practice of Co-operative Societies in India
4. R. D. Bedi : Theory History and Practice of Co-operation
5. S. K. Gupte : Co-operative Societies, Act and Rules of Gujarat
6. Jacaues. Co-operative Book-keeping (3 volumes)
7. Co-operative Societies Act - 1904 & 1912
8. Co-operative societies Manual - Bombay
9. ગુજરાત રાજય સહકારી સંઘ – અમદાવાદ – સહકારી મંડળીઓનો કાયદો અને નિયમો
10. દેસાઈ અને શેઠ – સહકારી મંડળીઓનો કાયદો અને વ્યવસ્થા
11. ગ્રંથનિર્માણ બોર્ડ પ્રકાશન – સહકાર સિદ્ધાંત અને વ્યવહાર, સહકાર–ભાગ–૧–૨
12. સહકાર સિદ્ધાંત અને વ્યવહાર – ડો. ફડકે, ગ્રંથનિર્માણ બોર્ડ, અમદાવાદ.
13. સિધ્ધાંત અને વ્યવહાર – પોપ્યુલર પ્રકાશન, સુરત
14. સહકાર – સી. જમનાદાસ કંપની, અમદાવાદ
15. બેંકીગ અને સહકાર – સી. જમનાદાસની કંપની
16. સહકાર દર્શન – જગદીશ એમ. મુલાણી
17. ભારતમાં સહકારી પ્રવૃતિ , ડો. શાંતીલાલ બી. મહેતા

Note: Latest Editions of the above books may be used.

SYLLABUS

For

B.COM.

Semester – 6

(With effective from NOV./DEC. – 2018)

B.COM. (CBCS) SEM-6 NEW COURSE TITLES FOR REGULAR AND EXTERNAL STUDENTS WITH

EFFECTIVE FROM: NOV./DEC. – 2018

Sr. No.	Type	Name of the Subject	Pg. No.
1	Core	English Language - 6	193
2	Core	Indian Economy - 2	195
3	Core	Business Mathematics and Statistics - 2	197
4	DSE-1	Auditing and Corporate Governance - 2	199
		Consumer Protection - 2	201
		Corporate Tax Planning - 2	204
		Fundamentals of Investments - 2	206
5	DSE-2	Financial Management - 2	209
		Human Resource Management - 2	211
		Banking & Insurance - 2	214
		Computerized Accounting System Using Tally - 2	216
6	DSE-3	Management Accounting - 2	219
		International Business - 2	222
		Indirect Tax Law - 2	225
7	Elective	Accounting - 6	227
		Business Management - 6	229
		Banking & Finance – 6	231
		Computer Science - 6	233
		Advance Statistics - 6	235
		Co-operation - 6	238

DSE = Discipline Specific Elective

B.COM. SEMESTER – 6		
1	**Core**	**English Language - 6**

Name of the Course: **Foundation Course in English (VI)**
Course credit: **03**
Teaching Hours: **45 (Hours)**
Total marks: **100**

Objectives:
The course intends to familiarize the students with various ideas related to commerce and business. The course aims to hone students' skill in English language and make them confident about using the language

Unit	Content	No. of Lectures
1	Name of the text: English in Practice - 3, **Aravind R. Nair et. al.**, Cambridge University Press. 2016 (Unit 6 to 10 of the reading section) Answer in a sentence or two (5/7): 10 Marks Answer in brief (5/7): 20 Marks	**15**
2	**Composition/Comprehension:** - Copy writing for an advertisement (1/2)	**10**
3	**Composition/Comprehension:** - Meetings: agenda, circular, memo, minutes, notice, resolution (very brief notes about any two) 2/4	**10**
4	**Composition/Comprehension:** - Press release (1/2) - Translation	**10**
	Total Lectures	**45**

Semester end examination:

Question No.	Details	Options	Marks
Section A: For regular and external students			
1	(A)Short Note (Text)	1/2	10
2	Short answer question (Text)	5/7	20
3	(A)Copy writing for advertisement (B) agenda/circular/memo/minutes/notice	1/2 2/4	10 10
4	(A) Press release (B) Translation (Gujarati and English)	1/2 2/2	10 10
	Total Marks for Regular Candidates		70
Section B: For external students only			
5	Short answer question (Text)	3/5	15
6	(A) Press release / Copy writing for advertisement (B) Translation	1/2 1/1	10 05
			30
	Total Marks for External Candidates		100

Recommended Reading:

- Murphy's English Grammar (with CD- Rom). Cambridge University Press.
- Thomson and Martinet. *A Practical English Grammar* (4th edition). Oxford University Press.
- Redman, Stuart. 1997. *English Vocabulary in Use* : *Pre-intermediate and Intermediate*. Cambridge University Press.
- Jones Daniel. *English Pronouncing Dictionary* (with CD – Rom). Cambridge University Press.

B.COM. SEMESTER – 6

2	Core	Indian Economy - 2

Name of the Course: **Indian Economy - 2**
Course credit: **03**
Teaching Hours: **45 (Hours)**
Total marks: **100**

Objectives:

The objective of the syllabus to keep aware the students about the problems arising at national and international level on account of the process of liberalization and globalization

Unit	Content	No. of Lectures
1	**A BIRD'S EYE VIEW OF DIFFERENT ECONOMIC SECTORS:** **Industries:** - Features of Indian Industries. - Problems of cottage and small scale industries. **Agriculture:** - Problem of low agriculture productivity in India. - Effects of new agriculture strategy	**11**
2	**ROLE OF GOVT. AND IT'S POLICIES IN INDIAN ECONOMY:** **Monetary Policy :** - It's effect on Indian Business Environment. **Fiscal Policy :** - It's importance in the concept of welfare state. It's effect on Business Environment **Import – Export Policy :** - Main provision of recent Import – Export policies with reference to globalization **Industrial Policy :** - Current Industrial Policy. - It's effects on Business Environment. - Special Economic Zone (SEZ)	**13**
3	**ROLE OF GOVT. AND IT'S POLICIES IN INDIAN ECONOMY:** **Process of Privatization and Disinvestment :** - Meaning - Need of Privatization in Indian Economy. - Effects of Privatization in the field of development of Business. **Foreign Investment :** - Modern trends of foreign investment in India	**11**

4	**PLANNING IN INDIA:** - Current five year plan : - Objectives and main programs - Sectorial allocations of resources. - Overall evaluation of planning - NitiAyog	**10**
	Total Lectures	**45**

Important instructions for paper setter –

Set University examination question paper for regular and external candidates as per the following instruction:

UNIVERSITY EXAMINATION (Que. No. 1 to 4 are compulsory for regular students and external candidates)		
Sr. No.	**Particulars**	**Marks**
1	QUESTION - 1 (From Unit 1) **(OR)** QUESTION - 1 (From Unit 1)	20
2	QUESTION - 2 (From Unit 2) **(OR)** QUESTION - 2 (From Unit 2)	20
3	QUESTION - 3 (From Unit 3) **(OR)** QUESTION - 3 (From Unit 3)	15
4	QUESTION - 4 (From Unit 4) **(OR)** QUESTION - 4 (From Unit 4)	15
	Total Marks for Regular Students	**70**
ONLY FOR EXTERNAL CANDIDATES		
5	QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks] **OR** QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks]	30
	Total Marks for external candidates	**100**

Reference Books:

1. Economic Foundations Of Business Environment By S.R. Pandiyan – Himalaya Publication
2. Economic Environment for Business by Mishra &Puri - Himalaya Publication

Note: Latest edition of the reference books should be used.

B.COM. SEMESTER – 6		
3	**Core**	**Business Mathematics and Statistics - 2**

Name of the Course:	**Business Mathematics and Statistics - 2**
Course credit:	**03**
Teaching Hours:	**45 (Hours)**
Total marks:	**100**

Objectives:

To familiarize the students with various statistics tools and their application in the decision making in business

Unit	Content	No. of Lectures
1	**PROBABILITY DISTRIBUTION-2:** - Meaning of Normal Distribution - Properties and its application (without proof) - Examples	**12**
2	**TIME SERIES ANALYSIS:** - Meaning and Use of Time Series - Component of Time Series - Methods of Finding Trend by ➢ Moving Average ➢ Least Square (Linear (y = a+bx) , ➢ Second Degree y = a + bx +cx2) - Short Term Variation - Seasonal Variation By Moving Average Method - Computation of Seasonal Index number - Examples	**13**
3	**ASSOCIATION OF ATTRIBUTES:** - Association of Two Attributes - Types of Association of Two Attributes - Order classes, - Consistency of data for two attributes - Methods of studying Association attributes ➢ Comparison of Expected Frequency ➢ Proportion method ➢ Yule's method ➢ Co-efficient of Colignation method - Examples	**10**
4	**SAMPLING:** - Idea of Population and sample - Advantage of sampling, limitation of sampling - Characteristics of Good sample - With and without replacement sampling	**10**

	- **Sampling method** ➢ Simple random sampling ➢ Stratified simple random sampling ➢ Systematic Sampling ➢ Drawing of all possible random sampling of given size (Two or Three) from a population (with and without replacement) ➢ Calculation of variance of sampling random, sample Mean. Stratified sample Mean(Two or Three strata only) and systematic sampling ➢ Examples	
	Total Lectures	**45**

Important instructions for paper setter –

Set University examination question paper for regular and external candidates as per the following instruction:

UNIVERSITY EXAMINATION **(Que. No. 1 to 4 are compulsory for regular students and external candidates)**		
Sr. No.	**Particulars**	**Marks**
1	QUESTION - 1 (From Unit 1) **(OR)** QUESTION - 1 (From Unit 1)	20
2	QUESTION - 2 (From Unit 2) **(OR)** QUESTION - 2 (From Unit 2)	20
3	QUESTION - 3 (From Unit 3) **(OR)** QUESTION - 3 (From Unit 3)	15
4	QUESTION - 4 (From Unit 4) **(OR)** QUESTION - 4 (From Unit 4)	15
	Total Marks for Regular Students	**70**
ONLY FOR EXTERNAL CANDIDATES		
5	QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks] **OR** QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks]	30
	Total Marks for external candidates	**100**

Suggested Readings and Reference Books:

1. Statistics By D.S. sancheti and V.K. Kapoor
2. Fundamentals of mathematical statistics By V.K. Kapoor and S.C. Gupta
3. Basic Statistics By B.L. Agarwal
4. Fundamentals of Statistics By S.C. Srivastva and Sangya Srivastava
5. Operations Research By J.K. Sharma

Note: Latest edition of the reference books should be used.

B.COM. SEMESTER – 6		
4	DSE – 1	Auditing and Corporate Governance - 2

Name of the Course: **Auditing and Corporate Governance - 2**
Course credit: **03**
Teaching Hours: **45 (Hours)**
Total marks: **100**

Objectives:
To provide knowledge of auditing principles, procedures and techniques in accordance with current legal requirements and professional standards and to give an overview of the principles and practices of Corporate Governance

Unit	Content	No. of Lectures
1	**VERIFICATION AND VALUATION-TESTING:** - Introduction-Meaning-of verification and valuation-testing - Objectives-Importance of verification and valuation-testing - Verification and valuation-testing of Assets and Liabilities - Auditor's duties and Responsibilities	**11**
2	**DIVISIBLE PROFITS AND DIVIDEND:** - Introduction-Meaning - Determinants of divisible profit [affecting points/factors] - Guiding principles for divisible profit - Dividend- meaning-types-guideline of companies Act-2013 - Auditor's duties	**11**
3	**AUDITOR'S REPORTS AND AUDITOR'S LIABILITY:** - Introduction-Meaning of Audit report and Audit Certificate - Importance of Audit report and 'True'- 'Correct' and 'Fair' terms - Characteristic of a good Audit report[Content] - Types of Audit report: [Clean Report and Qualified Report] - Specimen of Clean Report and Qualified Report - Auditor's liability [Civil – Criminal –To the Third party]	**12**
4	**ETHICS AND CORPORATE GOVERNANCE:** - Introduction - Morality and Ethics- Business value-Business Ethics - Corporate Ethics : Codes of Ethics and Ethics Committee	**11**

	- Ethical Behaviour : Concepts and Advantages-Rating Agencies - Green Governance - Clause 49 and Listing Agreement	
	Total Lectures	**45**

Important instructions for paper setter –

Set University examination question paper for regular and external candidates as per the following instruction:

UNIVERSITY EXAMINATION (Que. No. 1 to 4 are compulsory for regular students and external candidates)		
Sr. No.	**Particulars**	**Marks**
1	QUESTION - 1 (From Unit 1) **(OR)** QUESTION - 1 (From Unit 1)	20
2	QUESTION - 2 (From Unit 2) **(OR)** QUESTION - 2 (From Unit 2)	20
3	QUESTION - 3 (From Unit 3) **(OR)** QUESTION - 3 (From Unit 3)	15
4	QUESTION - 4 (From Unit 4) **(OR)** QUESTION - 4 (From Unit 4)	15
	Total Marks for Regular Students	**70**
ONLY FOR EXTERNAL CANDIDATES		
5	QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks] **OR** QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks]	30
	Total Marks for external candidates	**100**

Suggested Reading and Reference Books:

1. Ravinder Kumar and Virender Sharma, Auditing Principles And Practice, Phi Learning
2. Aruna Jha, Auditing. Taxmann Publication
3. K. Singh & Gupta Lovleen. Auditing Theory & Practice, Galgotia Pub. Co.
4. Anil Kumar, Corporate Governance: Theory And Practice, Indian Book House, Delhi
5. Relevant Publications of ICAI on Auditing (Caro).
6. Mc Kuchhal, Modern Indian Company Law, Shri Mahavir Book Depot. (Publishers).
7. N Balasubramanian, A Casebook on Corporate Governance & Stewardship, McGraw Hill
8. B.N. Ghosh, Business Ethics and Corporate Governance, McGraw Hill Education
9. S K Mandal, Ethics in Business and Corporate Governance, McGraw Hill Education
10. Bob Tricker, Corporate Governance: Principles, Policies, and Practice (Indian Edi), Oxford Uni. Press
11. Christine Mallin, Corporate Governance (Indian Edition), Oxford University Press
12. Sharma, J.P. Corporate Governance, Business Ethics, and CSR, Ane Books Pvt. Ltd,
13. R.G. Sexsena: Principles and Practices of Auditing– Himalaya Publication

Note: Latest edition of the reference books should be used.

B.COM. SEMESTER – 6		
4	**DSE – 2**	**Consumer Protection - 2**

Name of the Course: **Consumer Protection - 2**
Course credit: **03**
Teaching Hours: **45 (Hours)**
Total marks: **100**

Objectives:

The objective of this paper is that the student should be able to comprehend the business firms' interface with consumers and the consumer related regulatory and business environment

Unit	Content	No. of Lectures
1	**GRIEVANCE REDRESS MECHANISM UNDER THE CPA-1986:** - Introduction - Who can file a complaint? - Grounds of filing a complaint - Limitation period - Procedure for filing - Hearing of a complaint and Disposal of cases - Relief/Remedy to be provided - Temporary Injunction - Enforcement of order - Appeal - Frivolous and Vexatious complaints - Offences and penalties	**11**
2	**INDUSTRY REGULATORS AND CONSUMER COMPLAINT REDRESS MECHANISM:** - Introduction - Banking: RBI and Banking Ombudsman - Insurance: IRDA and Insurance Ombudsman - Telecommunication: TRAI - Food Products: FSSAI (An overview) - Electricity Supply: Electricity Regulatory Commission - Advertising: ASCI	**12**
3	**CONSUMERISM IN INDIA:** - Introduction - Evolution of Consumer Movement in India - Formation of consumer organizations and their role in consumer protection	**11**

	- Recent developments in Consumer Protection in India, - National Consumer Helpline - Citizens Charter - Product testing	
4	**QUALITY AND STANDARDIZATION:** - Introduction - Voluntary and Mandatory standards - Role of BIS - Indian Standards Mark (ISI) - Ag-mark - Hallmarking - Licensing and Surveillance - ISO: An overview	**11**
	Total Lectures	**45**

Important instructions for paper setter –

Set University examination question paper for regular and external candidates as per the following instruction:

UNIVERSITY EXAMINATION (Que. No. 1 to 4 are compulsory for regular students and external candidates)		
Sr. No.	**Particulars**	**Marks**
1	QUESTION - 1 (From Unit 1) **(OR)** QUESTION - 1 (From Unit 1)	20
2	QUESTION - 2 (From Unit 2) **(OR)** QUESTION - 2 (From Unit 2)	20
3	QUESTION - 3 (From Unit 3) **(OR)** QUESTION - 3 (From Unit 3)	15
4	QUESTION - 4 (From Unit 4) **(OR)** QUESTION - 4 (From Unit 4)	15
	Total Marks for Regular Students	**70**
ONLY FOR EXTERNAL CANDIDATES		
5	QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks] **OR** QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks]	30
	Total Marks for external candidates	**100**

Suggested Readings and Reference Books:

1. Khanna, Sri Ram, Savita Hanspal, Sheetal Kapoor, and H.K. Awasthi. Consumer Affairs" (2007) Delhi University Publication.
2. Aggarwal, V. K. (2003). Consumer Protection: Law and Practice. 5th ed. Bharat Law House, Delhi, or latest edition.
3. Girimaji, Pushpa (2002). Consumer Right for Everyone Penguin Books.

4. Nader, Ralph (1973). The Consumer and Corporate Accountability. USA, Harcourt Brace
5. Jovanovich, Inc.
6. Sharma, Deepa (2011).Consumer Protection and Grievance-Redress in India: A Study of
7. Insurance Industry (LAP LAMBERT Academic Publishing GmbH & Co. KG Saarbrucken, Germany.
8. Rajyalaxmi Rao, Consumer is King, Universal Law Publishing Company
9. Empowering Consumers e-book, www.consumeraffairs.nic.in
10. e-book, www.bis.org
11. The Consumer Protection Act, 1986

Note: Latest edition of text books and Software may be used.

B.COM. SEMESTER – 6		
4	**DSE – 3**	**Corporate Tax Planning - 2**

Name of the Course: **Corporate Tax Planning - 2**
Course credit: **03**
Teaching Hours: **45 (Hours)**
Total marks: **100**

Objectives:

To provide Basic knowledge of corporate tax planning and its impact on decision-making

Unit	Content	No. of Lectures
1	**CORPORATE TAX PLANNING - 4:** - Introduction and Meaning: - Explanation of Employees' Remuneration under the Act - Explanation of Distribution of Assets at the time of Liquidation under the Act - **Computation of tax for:** ➢ Tax planning with reference to employees' remuneration ➢ Tax planning with reference to receipt of insurance compensation ➢ Tax planning with reference to distribution of assets at the time of liquidation	**12**
2	**CORPORATE TAX PLANNING – 5:** - Introduction - Explanation of Scientific Research under the Act - Explanation of Receipt of Insurance Compensation under the Act - **Computation of tax for**: ➢ Tax planning with reference to receipt of insurance compensation ➢ Tax planning with reference to sale of scientific research assets	**11**
3	**SPECIAL PROVISIONS RELATING TO NON-RESIDENTS:** - Introduction - Double Taxation Relief - Provisions regulating Transfer Pricing - Advance Rulings - Advance Pricing Agreement - Simple computations	**11**
4	**CORPORATE TAX PLANNING WITH REFERENCE TO BUSINESS RESTRUCTURING:**	**11**

	- Introduction - Amalgamation - Demerger - Slump sale - Conversion of sole proprietary concern/partnership firm into company - Conversion of company into LLP - Transfer of assets between holding and subsidiary companies - Simple computations	
	Total Lectures	**45**

Important instructions for paper setter –

Set University examination question paper for regular and external candidates as per the following instruction:

UNIVERSITY EXAMINATION **(Que. No. 1 to 4 are compulsory for regular students and external candidates)**		
Sr. No.	**Particulars**	**Marks**
1	PRACTICAL QUE - 1 (From Unit 1) **(OR)** PRACTICAL QUE - 1 (From Unit 1)	20
2	PRACTICAL QUE - 2 (From Unit 2) **(OR)** PRACTICAL QUE - 2 (From Unit 2)	20
3	QUESTION - 3 (From Unit 3) **(OR)** QUESTION - 3 (From Unit 3)	15
4	QUESTION - 4 (From Unit 4) **(OR)** QUESTION - 4 (From Unit 4)	15
	Total Marks for Regular Students	**70**
ONLY FOR EXTERNAL CANDIDATES		
5	QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks] **OR** QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks]	30
	Total Marks for external candidates	**100**

Suggested Readings and Reference Books:

1. Vinod K. Singhania and Monica Singhania, Corporate Tax Planning. Taxmann Publications Pvt. Ltd., New Delhi.
2. Girish Ahuja and Ravi Gupta. Corporate Tax Planning and Management. Bharat Law House, Delhi.
3. Shuklendra Acharya and M.G. Gurha. Tax Planning under Direct Taxes. Modern Law
4. Publication, Allahabad.
5. D.P. Mittal, Law of Transfer Pricing. Taxmann Publications Pvt. Ltd., New Delhi.
6. IAS – 12 and AS – 22.
7. T.P. Ghosh, IFRS, Taxmann Publications Pvt. Ltd. New Delhi.

Note: Latest Editions of the above books may be used.

B.COM. SEMESTER – 6

4	DSE – 4	Fundamentals of Investments - 2

Name of the Course: **Fundamentals of Investments - 2**
Course credit: **03**
Teaching Hours: **45 (Hours)**
Total marks: **100**

Objectives:

To familiarize the students with different investment alternatives, introduce them to the framework of their analysis and valuation and highlight the role of investor protection.

Unit	Content	No. of Lectures
1	**INVESTMENT PORTFOLIO MANAGEMENT:** - Introduction - Meaning and Concept of Investment Portfolio Management - Portfolio Analysis- Meaning-Objective and process - Identification of Industries with Growth Potential - Fundamental V/S Technical Approaches - Systematic Risk and Unsystematic Risk - Risk Free Securities and Risky Securities - Portfolio and Diversification - Portfolio Risk and Return	**12**
2	**MUTUAL FUNDS:** - Introduction - Meaning – Concept and Evolution of Mutual Funds - Mutual Fund set up - -[SEBI Approved Assets Management Company-AMC] - Types of Mutual Funds - Advantages and Limitation of Mutual Funds - Mutual Fund Industries and Affected Factors - NAV –Meaning and computation method - Role of Mutual Funds in Stock Market - Brief knowledge of Regulation and supervision of Mutual Funds - SEBI, RBI, AMFI-[Association of Mutual Funds of India]	**11**
3	**DERIVATIVES AND FINANCIAL DERIVATIVES:** - Introduction - Meaning and Concept of Derivatives - Importance and Uses of Derivatives - Types of Derivatives	**12**

	[Over The Counter-OTC and Exchange Traded-ET] - Types of Players - **Classification of Derivatives:** **[A] Financial Derivatives*** [Forwards-Futures-Options-Swaps] (Credit-Forex-Currency-Fixed-income-Interest-Insider-trading-Exchange Trading) **[B] Non-Financial Derivatives*** [Commodities-Metal-Weather and Others] - Meaning and concept of Financial Derivatives - Different kinds of Financial Derivatives - Financial Derivatives Markets in India - Need for Derivatives Trading in India ***[Note: Only brief explanation of Financial Derivatives is included in the Syllabus, while Non-Financial Derivatives are excluded from the syllabus]***	
4	**INVESTOR PROTECTION:** - Introduction - Meaning and Concept - Role of SEBI and stock exchanges - Investor grievances and their redressal system - Insider trading - Investors' awareness and activism	**10**
	Total Lectures	**45**

Important instructions for paper setter –

Set University examination question paper for regular and external candidates as per the following instruction:

UNIVERSITY EXAMINATION (Que. No. 1 to 4 are compulsory for regular students and external candidates)		
Sr. No.	**Particulars**	**Marks**
1	QUESTION - 1 (From Unit 1) **(OR)** QUESTION - 1 (From Unit 1)	20
2	QUESTION - 2 (From Unit 2) **(OR)** QUESTION - 2 (From Unit 2)	20
3	QUESTION - 3 (From Unit 3) **(OR)** QUESTION - 3 (From Unit 3)	15
4	QUESTION - 4 (From Unit 4) **(OR)** QUESTION - 4 (From Unit 4)	15
	Total Marks for Regular Students	**70**
ONLY FOR EXTERNAL CANDIDATES		
5	QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks] **OR** QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks]	30
	Total Marks for external candidates	**100**

Suggested Readings and Reference Books:

1. C.P. Jones, Investments Analysis and Management, Wiley, 8th edition
2. Mayo, An Introduction to Investment, Cengage Learning
3. N.D. Vohra and B.R. Bagri, Futures and Options, McGraw Hill Education
4. Prasanna Chandra, Investment Analysis and Portfolio Management, McGraw Hill Ed.
5. R.P. Rustogi, Fundamentals of Investment, Sultan Chand & Sons, New Delhi.

Note: Latest Editions of the above books may be used.

B.COM. SEMESTER – 6		
5	**DSE – 2**	**Financial Management – 2**

Name of the Course: **Financial Management – 2**
Course credit: **03**
Teaching Hours: **45 (Hours)**
Total marks: **100**

Objectives:

To aware the students about the financial management principles & practices

Unit	Content	No. of Lectures
1	**INTRODUCTION TO WORKING CAPITAL MANAGEMENT:** - Introduction-Meaning- of Working Capital Management[WCM] - Concepts-Needs and Utilities of WCM - Types of WCM - Factors affecting to WC and WCM - Sources and adequacy of working capital for applications	**12**
2	**MANAGEMENT OF INVENTORIES:** - Introduction- Meaning- Inventory and Management of Inventory - Need and Objectives of Inventory and Management of Inventory - Benefits -Limitations of Management of Inventory - Cost factor and Management-Control motive factors - Methods and Techniques Determination of different levels of Inventories - EOQ-ABC-Perpetual Inventory system ***(Only Theoretical discussion is Expected and Excluding Practical Questions for examination)***	**11**
3	**MANAGEMENT OF CASH:** - Introduction-Meaning of Cash and Management of Cash - Objectives-Importance and Advantages-Limitations - Scope and Functions and Effective Factors - Cash budget : ***[Only Theoretical discussion is Expected and Excluding Practical Questions of cash budget for examination]*** - Planning and Forecasting	**11**
4	**MANAGEMENT OF RECEIVABLES:** - Introduction-Meaning of Receivables and Management of Receivables - Objectives-Importance and Advantages- Limitations	**11**

	- Scope and Functions - Determining Factors-Planning and Forecasting - Cost matters-Credit policies meaning and types	
	Total Lectures	**45**

Important instructions for paper setter –

Set University examination question paper for regular and external candidates as per the following instruction:

UNIVERSITY EXAMINATION (Que. No. 1 to 4 are compulsory for regular students and external candidates)		
Sr. No.	**Particulars**	**Marks**
1	QUESTION - 1 (From Unit 1) **(OR)** QUESTION - 1 (From Unit 1)	20
2	QUESTION - 2 (From Unit 2) **(OR)** QUESTION - 2 (From Unit 2)	20
3	QUESTION - 3 (From Unit 3) **(OR)** QUESTION - 3 (From Unit 3)	15
4	QUESTION - 4 (From Unit 4) **(OR)** QUESTION - 4 (From Unit 4)	15
	Total Marks for Regular Students	**70**
ONLY FOR EXTERNAL CANDIDATES		
5	QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks] **OR** QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks]	30
	Total Marks for external candidates	**100**

Suggested Readings and Reference Books:

1. Bhabatosh Banerjee, Fundamentals of Financial Management, PHI Learning.
2. Brigham and Houston, Fundamentals of Financial Management, Cengage Learning
3. Chandra, P. Fundamentals of Financial Management. McGraw Hill Education
4. James C. Van Horne and Sanjay Dhamija, Financial Management and Policy, Pearson Education
5. Joy, O.M. Introduction to Financial Management. McGraw Hill Education.
6. Khan and Jain. Basic Financial Management, McGraw Hill Education, New Delhi
7. Levy H. and M. Sarnat. Principles of Financial Management. Pearson Education
8. Pandey, I.M. Financial Management. Vikas Publications, New Delhi
9. Rustagi, R.P. Fundamentals of Financial Management. Taxmann Publication Pvt. Ltd.
10. Singh, J.K. Financial Management- text and Problems. 2nd Ed. Dhanpat Rai & Co. Delhi.
11. Singh, Surender and Kaur, Rajeev. Fundamentals of Financial Management. Mayur Paperback, New Delhi.

Note: Latest Editions of the above books may be used.

B.COM. SEMESTER – 6

5	DSE – 2	Human Resource Management – 2

Name of the Course:	**Human Resource Management – 2**
Course credit:	**03**
Teaching Hours:	**45 (Hours)**
Total marks:	**100**

Objectives:

The objective of the course is to acquaint students with the techniques and principles to manage human resource of an organization and to create an understanding of the various policies and practices of human resource management

Unit	Content	No. of Lectures
1	**TRAINING AND DEVELOPMENT:** - Introduction-Meaning-definition and Concept - Objectives-Importance and Benefits of Training - Identifying Training needs and Designing Training - Nature and Types of Training - Methods of Training to HR - Guiding suggestions for Effective Training - Training and Development –A Comparative study - Training and Development methods to Managers-Management-Board - Methods of Evaluating Training and Development and Effectiveness - Management Development-Career Development-Potential Evaluation	**11**
2	**MANAGING EMPLOYEE BENEFITS AND WELFARE SERVICES:** - Introduction-Meaning and Concept - HR Welfare-Meaning-Definition-Aims-Objectives-Need-Importance - HR Welfare Scope and Activities - HR Health and Safety –steps and legal provisions - Social Security-Meaning-Objectives-Ways-Means-Affecting Factors - Social Security-Indian scene	**11**
3	**INDUSTRIAL PSYCHOLOGY AND INDSUTRIAL RELATIONS:** - Introduction - **Industrial Psychology:** ➢ Meaning-Definition-Aims and Objectives- ➢ Importance-Specific Principles-Scope - **Industrial Relations:**	**12**

	➢ Meaning-Definition-Aims and Objectives-Importance ➢ Contents (Components) - Participants-Causes and Effects ➢ Different Aspects and Scope	
4	**INDUSTRIAL DISPUTES AND TRADE UNIONS:** - Introduction - **Industrial Disputes:** ➢ Meaning-Nature and Forms-Causes and Effects-Steps to Resolve ➢ Disputes- Grievance-handling and redressal-Legal provisions and ➢ Preventive Measures - **Trade Unions:** ➢ Meaning-definition-Origin and Importance-Types-functions and ➢ Activities- Indian scene (Activities-weaknesses-reason of slow ➢ Development- suggestions and legal provisions)	**11**
	Total Lectures	**45**

Important instructions for paper setter –

Set University examination question paper for regular and external candidates as per the following instruction:

UNIVERSITY EXAMINATION (Que. No. 1 to 4 are compulsory for regular students and external candidates)		
Sr. No.	**Particulars**	**Marks**
1	QUESTION - 1 (From Unit 1) **(OR)** QUESTION - 1 (From Unit 1)	20
2	QUESTION - 2 (From Unit 2) **(OR)** QUESTION - 2 (From Unit 2)	20
3	QUESTION - 3 (From Unit 3) **(OR)** QUESTION - 3 (From Unit 3)	15
4	QUESTION - 4 (From Unit 4) **(OR)** QUESTION - 4 (From Unit 4)	15
	Total Marks for Regular Students	**70**
ONLY FOR EXTERNAL CANDIDATES		
5	QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks] **OR** QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks]	30
	Total Marks for external candidates	**100**

Suggested Readings and Reference Books:

1. Gary Dessler. A Framework for Human Resource Management Pearson Education

2. DeCenzo, D.A. and S.P. Robbins, Personnel/Human Resource Management, Pearson Edu.
3. Bohlendar and Snell, Principles of Human Resource Management, Cengage Learning
4. Ivancevich, John M. Human Resource Management. McGraw Hill
5. Wreather and Davis. Human Resource Management Pearson Education
6. Robert L. Mathis and John H. Jackson Human Resource Management Cengage Learning
7. TN Chhabra, Human Resource Management, Dhanpat Rai & Co., Delhi
8. Biswajeet Patttanayak, Human Resource Management, PHI Learning
9. Neeru Kapoor, Human Resource Management, Taxmann Publication
10. Aswathappa K. Human Resource and Personnel Management Tata McGraw Hill, Delhi,
11. Tiwari T.D. & Chauhan P.L." Emerging Issues in HRM " Shanti Prakashan, Delhi
12. Tiwari T.D. & Chauhan P.L." Framework of HRM and Industrial Relation" Shanti Prakashan, Delhiav

Note: Latest Editions of the above books may be used.

B.COM. SEMESTER – 6

5	DSE – 2	Banking & Insurance - 2

Name of the Course: **Banking & Insurance - 2**
Course credit: **03**
Teaching Hours: **45 (Hours)**
Total marks: **100**

Objectives:
To impart knowledge about the basic principles of Banking and Insurance

Unit	Content	No. of Lectures
1	**CHEQUES AND PAYING BANKERS:** - Cheque – Definition, Meaning and Understanding. - Crossing – Definition, Meaning, Types and rules. - Endorsement – Meaning and Understanding, Types and rules. - Collecting Bankers – Duties, Statutory protection for holder In due course. - Concept of Negligence	**15**
2	**INTERNET BANKING:** - Meaning, Benefits - Home Banking, Mobile Banking, Virtual Banking - E- payments - ATM card, Credit card, Debit card - NEFT, RTGS, ECS - E-purse, Digital cash	**15**
3	**LIFE INSURANCE:** - Meaning and Understanding, Significance - Types of life insurance	**05**
4	**GENERAL INSURANCE:** **(A) FIRE INSURANCE :** - Meaning, Nature , Origin of Fire insurance - Types of Policies. **(B) MARINE INSURANCE:** - Meaning and Understanding, - Origin and growth of Marine Insurance - Types of Policies	**10**
	Total Lectures	**45**

Important instructions for paper setter –

Set University examination question paper for regular and external candidates as per the following instruction:

UNIVERSITY EXAMINATION (Que. No. 1 to 4 are compulsory for regular students and external candidates)		
Sr. No.	**Particulars**	**Marks**
1	QUESTION - 1 (From Unit 1) **(OR)** QUESTION - 1 (From Unit 1)	20
2	QUESTION - 2 (From Unit 2) **(OR)** QUESTION - 2 (From Unit 2)	20
3	QUESTION - 3 (From Unit 3) **(OR)** QUESTION - 3 (From Unit 3)	15
4	QUESTION - 4 (From Unit 4) **(OR)** QUESTION - 4 (From Unit 4)	15
	Total Marks for Regular Students	**70**
ONLY FOR EXTERNAL CANDIDATES		
5	QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks] **OR** QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks]	30
	Total Marks for external candidates	**100**

Suggested Readings and Reference Books:

1. Practice and Law of Banking – G. S. Gill
2. Banking : Law and Practice – P. N. Varshney
3. Banking : Law and Practice in India – Tannan
4. Banking : Law and practice in India – Maheshwari
5. Banking and Financial system – Vasant Desai
6. Fundamentals of Banking – Dr.R. S. S. Swami
7. Bank Management By Vasant Desai – Himalaya Publication
8. Bank and Institutional Management By Vasant Desai – Himalaya Publication
9. Microfinance – Dr. R. J .Yadav , Paradise Publication, Jaipur.
10. Aantarrashtriya Banking ane Nibandho By Dr. R. J. Yadav

Note: Latest Editions of the above books may be used.

B.COM. SEMESTER – 6

5	DSE – 2	**Computerized Accounting System Using Tally - 2**

Name of the Course: **Computerized Accounting System Using Tally - 1**
Course credit: **04**
Teaching Hours: **45 (Hours)**
Total marks: **100**

Objectives:

Unit	Content	No. of Lectures
1	**ADVANCED ACCOUNTING IN TALLY. ERP 9:** - Bill-Wise details, Cost centres and Cost categories, Voucher Classes, Cost Centre Class - Multiple Currency, Interest Calculation, Budgets & Control, Scenario Management, Banking - Stock Summary, Trail Balance - Practice Exercises	**10**
2	**ADVANCED INVENTORY IN TALLY. ERP 9:** - Order Processing, Reorder Levels, Tracking Numbers, Batch-Wise Details, Additional Cost Details - Bills of Material (BOM), Price Levels & Price Lists, Stock Valuation, Zero Value Entries, Inventory Ageing Analysis - Practical Exercises	**10**
3	**TAX IN TALLY. ERP 9 - I:** - **Value Added Tax (VAT):** ➢ Basic Concepts of VAT, Configuring VAT in Tally. ERP 9 ➢ Creating Masters, Entries Transactions, VAT Reports, Accounting for Return of goods, Rate Difference in purchase/sale, Accounting for Interest Transactions ➢ Practical Exercises - **Central Sales Tax (CST):** ➢ Basics of CST, Enabling CST in Tally. ERP 9, Recording interest transactions, Payment of CST, CST Reports ➢ Practical Exercises - **Tax Deducted at Source (TDS):** ➢ Basics of TDS, Configuring TDS in Tally. ERP 9,	**15**

	Creation of Masters, Recording Transactions, TDS Reports ➢ Practical Exercises	
4	**TAX IN TALLY. ERP 9 - II:** - **Service Tax (ST):** ➢ Basics of Service Tax, Configuring ST in Tally. ERP 9 ➢ Creating Masters, Entries Transactions, Accounting for Advance Receipts, Opening Service Tax Credit, Adjustment of input Service Tax Credit, Payment of Service Tax, ST Reports ➢ Practical Exercises - **Excise for Dealers & Manufactures:** ➢ Basics Concepts of Excise and Excise Duty ➢ Configuring Dealers & Manufactures - **Other Issues:** ➢ Configuring Tally. ERP 9 for Multilingual Capabilities ➢ Tally Vault, Security Controls, Backup & Restore, Split Company Data, Export & Import of Data	**10**
5	**PRACTICAL:** Practical Exercise of Unit 1 To 4	**60**
	Total Lectures	**45 + 60**

Theory Question Paper Style:

UNIVERSITY EXAMINATION		
Sr. No.	**Particulars**	**Marks**
1	QUESTION - 1 (From Unit 1) **(OR)** QUESTION - 1 (From Unit 1)	13
2	QUESTION - 2 (From Unit 2) **(OR)** QUESTION - 2 (From Unit 2)	13
3	QUESTION - 3 (From Unit 3) **(OR)** QUESTION - 3 (From Unit 3)	12
4	QUESTION - 4 (From Unit 4) **(OR)** QUESTION - 4 (From Unit 4)	12
	Total Marks for Regular Students	**50**

Credit:

- 1 lecture = 1 hour = 1 credit and 2 practical = 2 hours = 1 credit
- Total 45 hours of theory teaching work per semester and additional 60 hours of practical per semester.
- Theory 3 Hours/week = 3 credits and additional practical 4 hours/week = 2 credits. Total credit is 5.

Examination:

- Theory Examination - Total marks 70 (50 marks of university examination and 20 marks of internal).
- University examination: 2 Hours

- Practical Examination - Total Marks 30 (No Internal Marks).University Examination: 2 Hours

Passing Standard:

- Student must obtain minimum 40% marks in theory and practical both
- Theory: Minimum 40% (minimum 20 marks in University examination and minimum 8 marks in internal)
- Practical: Minimum 40% (Minimum 12 marks in University examination)

Suggested Readings and Reference Books:

1. TDL Reference Manual of Tally 9

Note: Latest Editions of the above books may be used.

B.COM. SEMESTER – 6

6	DSE – 3	Management Accounting – 2

Name of the Course: **Management Accounting – 2**
Course credit: **03**
Teaching Hours: **45 (Hours)**
Total marks: **100**

Objectives:
To provide the knowledge about the use of financial, cost and other data for the purpose of managerial plans & planning, control and decision making

Unit	Content	No. of Lectures
1	**RATIO ANALYSIS:** - Introduction-Financial Analysis and Interpretation - (Brief Explanation) - Meaning and Nature of Ratio - Accounting Ratio and Ratio Analysis - Importance & Utility and Limitations of Ratio Analysis - **Classification of Accounting Ratios** - [A] Traditional Classification: - (Revenue, Balance-Sheet and Composite) - [B] Functional Classification: - (As per Accounting Data and User-Parties, Different Ratios for Solvency, Liquidity, Turnover and Profitability) - Practical Problems ***(Excluding Reverse types of Practical Problems)***	**11**
2	**BUDGETING-BUDGETARY CONTROL AND CASH BUDGET:** **[A] BUDGETING & BUDGETARY CONTROL [Theoretical concept]** - Introduction-Meaning-Objectives and Managerial Application - Pre-Requisites and Important Aspects - Advantages and Limitations of Budgetary Control **[B] CASH BUDGET** - Introduction -Meaning of Cash Budget - Methods to Preparing Cash Budget - Utility-Importance and Limitations of Cash Budget - Practical Questions	**13**
3	**FLEXIBLE BUDGET:** - Introduction – - Meaning- Utility	**10**

	- Relation of Cost, Stocks, Sales and Profit in Preparing Flexible Budget - Practical Questions	
4	**CASH FLOW STATEMENT [CSF]** - Introduction - Accounting & Managerial meaning of the term "Cash", "Cash Flow" & "Cash Flow Statement" - Sources and Application of Cash Flow - Indian Accounting Standard No. 3 - Importance and Managerial Utility - Limitations of CFS - Practical Questions Relating to prepare CFS (as per Indian Accounting Standard No. 3)	**10**
	Total Lectures	**45**

Important instructions for paper setter –

Set University examination question paper for regular and external candidates as per the following instruction:

UNIVERSITY EXAMINATION **(Que. No. 1 to 4 are compulsory for regular students and external candidates)**		
Sr. No.	**Particulars**	**Marks**
1	PRACTICAL QUE - 1 (From Unit 1) **(OR)** PRACTICAL QUE - 1 (From Unit 1)	20
2	PRACTICAL QUE - 2 (From Unit 2) **(OR)** PRACTICAL QUE - 2 (From Unit 2)	20
3	PRACTICAL QUE - 3 (From Unit 3) **(OR)** PRACTICAL QUE - 3 (From Unit 3)	15
4	PRACTICAL QUE - 4 (From Unit 4) **(OR)** PRACTICAL QUE - 4 (From Unit 4)	15
	Total Marks for Regular Students	**70**
ONLY FOR EXTERNAL CANDIDATES		
5	QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks] **OR** QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks]	30
	Total Marks for external candidates	**100**

Suggested Readings and Reference Books:

1. Introduction to Management Accounting: Charles T. Horngren, Gary L. Sundem, Dave Burgstahler, Jeff O. Schatzberg, Pearson Education.
2. Management Accounting: Anthony A. Atkinson, Robert S. Kaplan, Ella Mae Matsumura, S. Mark Young. Dorling Kindersley (India) Pvt. Ltd
3. Management Accounting: Singh, Surender, Scholar Tech Press, New Delhi.
4. Managerial Accounting: Garrison H., Ray and Eric W. Noreen McGraw Hill
5. Management Accounting: Goel, Rajiv, International Book House,

6. Managerial Accounting By Dr. Shailesh N. Ransariya, Vista Publishers, Ahmedabad (India)
7. Management Accounting: Arora, M.N. Vikas Publishing House, New Delhi.
8. Management Accounting: Maheshwari S.N. & S.N. Mittal Shree Mahavir Book Depot, New Delhi.
9. Management Accounting: Theory & Practice Singh S. K. & Gupta Lovleen Pinnacle Pub.
10. Principles of Management Accounting: Manmohan S. N. Goyal
11. Management Accounting: Moore, Carl L, Jaediche Robert K.
12. Management Accounting: Hingorani
13. Management Accounting: N. P. Shrinivasan
14. Management Accounting: Khan and Jain
15. Advanced Management Accounting: Ravi M. Kishore
16. Cost Accounting A Managerial Emphasis: Horngren, Foster, Datar

Note: Latest Editions of the above books may be used.

B.COM. SEMESTER – 6		
6	DSE – 3	International Business - 2

Name of the Course: **International Business - 2**
Course credit: **03**
Teaching Hours: **45 (Hours)**
Total marks: **100**

Objectives:
The objective of the course is to familiarize the students with the concepts, importance and dynamics of international business and India's involvement with global business. The course also seeks to provide theoretical foundations of international business to the extent these are relevant to the global business operations and developments.

Unit	Content	No. of Lectures

1	**REGIONAL ECONOMIC CO-OPERATION AND INTERNATIONAL FINANCIAL ENVIRONMENT:**
	- Introduction
	- Forms of regional groupings
	- Integration efforts among countries in Europe, North America and Asia
	  ➢ (NAFTA, EU , ASEAN and SAARC)
	- An Overview of International financial system and Institutions
	  ➢ IMF: Objectives and Functions
	  ➢ World Bank: Objectives and Functions
	- Foreign Exchange Markets and Risk Management
	- Foreign Investments
	  ➢ Types and flows;
	  ➢ Foreign investment in Indian perspective
		12

2	**ORGANISATIONAL STRUCTURE - DEVELOPMENTS AND ISSUES:** - Introduction - International business operations - International business negotiations - Outsourcing and its potentials for India - Role of IT in international business - International business and Ecological considerations	**11**
3	**FOREIGN TRADE PROMOTION MEASURES AND ORGANIZATIONS IN INDIA:** - Introduction - Special economic zones (SEZs) - Export Oriented Undertaking units (EOUs) - Measures for promoting foreign investments into	**11**

	and from India - Indian Joint Ventures and Acquisitions Abroad	
4	**FINANCING OF FOREIGN TRADE AND PAYMENT TERMS:** - Introduction - **Sources of trade finance** ➢ Banks, factoring ➢ Forfeiting ➢ Banker's Acceptance ➢ Corporate Guarantee - **Forms of payment** ➢ Cash in advance ➢ Letter of Credit ➢ Documentary Collection ➢ Open Account	**11**
	Total Lectures	**45**

Important instructions for paper setter –

Set University examination question paper for regular and external candidates as per the following instruction:

UNIVERSITY EXAMINATION (Que. No. 1 to 4 are compulsory for regular students and external candidates)		
Sr. No.	**Particulars**	**Marks**
1	QUESTION - 1 (From Unit 1) **(OR)** QUESTION - 1 (From Unit 1)	20
2	QUESTION - 2 (From Unit 2) **(OR)** QUESTION - 2 (From Unit 2)	20
3	QUESTION - 3 (From Unit 3) **(OR)** QUESTION - 3 (From Unit 3)	15
4	QUESTION - 4 (From Unit 4) **(OR)** QUESTION - 4 (From Unit 4)	15
	Total Marks for Regular Students	**70**
ONLY FOR EXTERNAL CANDIDATES		
5	QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks] **OR** QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks]	30
	Total Marks for external candidates	**100**

Suggested Readings and Reference Books:

1. Charles W.L. Hill and Arun Kumar Jain International Business, Delhi: McGraw Hill Ed.
2. Daniels John, D. Lee H. Radenbaugh and David P. Sullivan International Business Pearson Education
3. Johnson, Derbe and Colin Turner International Business - Themes & Issues in the Modern Global Economy London: Roultedge
4. Sumati Varma, International Business, Pearson Education.
5. Cherunilam, Francis. International Business: Text and Cases. PHI Learning
6. Michael R. Czinkota. et al. International Business. Fortforth: The Dryden Press.

7. Bennett, Roger. International Business Pearson Education
8. Peng and Srivastav, Global Business, Cengage Learning

Note: Latest Editions of the above books may be used.

B.COM. SEMESTER – 6

6	DSE – 3	Indirect Tax Law - 2

Name of the Course: **Indirect Tax Law - 2**
Course credit: **03**
Teaching Hours: **45 (Hours)**
Total marks: **100**

Objectives:
To provide basic knowledge and equip students with application of Principles and Provisions of Indirect Tax Law

Unit	Content	No. of Lectures
1	**CENTRAL EXCISE - 1:** - Introduction - Meaning and Concept of Central Excise Law in brief - Goods and Excisable goods Manufacture - Central Excise Valuation rules in brief	**11**
2	**CENTRAL EXCISE - II:** - Introduction - CENVAT - Basic procedures - Central excise and Export - Central excise and SSI - Central excise and Job Work	**11**
3	**CUSTOMS LAWS AND CONCEPT OF CUSTOM DUTIES:** - Introduction - Meaning and Basic concept of customs law - Territorial waters - High seas - Meaning and Concept of Custom Duties	**11**
4	**CUSTOM DUTIES TYPES AND VALUATION:** - Introduction - **Types of Custom Duties:** ➢ Basic duties ➢ Countervailing ➢ Anti- Dumping Duty ➢ Safeguard Duty - Valuation - Customs' Procedures - Import and Export Procedures - Baggage-Courier - Exemptions - EOU [Export Oriented Undertaking units] - SEZ [Special Economic Zone]	**12**
	Total Lectures	**45**

Important instructions for paper setter –

Set University examination question paper for regular and external candidates as per the following instruction:

UNIVERSITY EXAMINATION (Que. No. 1 to 4 are compulsory for regular students and external candidates)		
Sr. No.	**Particulars**	**Marks**
1	QUESTION - 1 (From Unit 1) **(OR)** QUESTION - 1 (From Unit 1)	20
2	QUESTION - 2 (From Unit 2) **(OR)** QUESTION - 2 (From Unit 2)	20
3	QUESTION - 3 (From Unit 3) **(OR)** QUESTION - 3 (From Unit 3)	15
4	QUESTION - 4 (From Unit 4) **(OR)** QUESTION - 4 (From Unit 4)	15
	Total Marks for Regular Students	**70**
ONLY FOR EXTERNAL CANDIDATES		
5	QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks] **OR** QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks]	30
	Total Marks for external candidates	**100**

Suggested Readings and Reference Books:

1. Singhania Vinod K. and Monica Singhania, Students' Guide to Indirect Taxes, Taxmann Publications Pvt. Ltd., Delhi.
2. V.S. Datey Indirect Tax Law and practice, Taxmann Publications Pvt. Ltd., Delhi,
3. Sanjeev Kumar. Systematic Approach to Indirect Taxes, Latest edition
4. S. S. Gupta Service Tax -How to meet your obligation Taxmann Pub. Pvt. Ltd. Delhi,
5. Ahuja and Ravi Gupta, Indirect Taxes, Flair Publication Pvt. Ltd
6. V.K.Singhaniya & Monica Singhaniya - Publication-Taxmann

Note:

1. **This paper will be replaced by the Goods and Service Tax Law [GST LAW] whenever this law is enforced.**
2. **Latest edition of text books may be used.**

B.COM. SEMESTER – 6		
7	**Elective – 1**	**Accounting - 6**

Name of the Course: **Accounting - 6**
Course credit: **03**
Teaching Hours: **45 (Hours)**
Total marks: **100**

Objectives:
The objective of this paper is to help students to acquire conceptual knowledge of the Accounting and to impart skills for recording various kinds of business transactions

Unit	Content	No. of Lectures
1	**BRANCH ACCOUNTING (EXCLUDING FOREIGN BRANCH AND WHOLESALE BRANCH):** - Introduction-Meaning-Purpose - **Types of Branch and Management** ➢ Dependent Branch ➢ Independent Branch ➢ Inland Branch and ➢ Foreign Branch (Excluding Practical Questions of Foreign Branch) - Branch Accounting in different situations - Practical Questions in different situations **(Excluding Foreign Branch and Wholesale Branch)**	**12**
2	**FINAL ACCOUNTS OF ELECTRICITY COMPANY:** - Introduction - Meaning & characteristics - Electricity Company Accounts: Brief knowledge of Acts [Indian Electricity Act-1910, Electricity supply Act –1948 Indian Electricity Rules-1956, Electricity Act- 2003 Electricity Act-2010 and Companies Act-2013 on wards] - Vertical Financial Statements as per Electricity Act - Practical Questions	**12**
3	**ALTERATION OF SHARE CAPITAL:** - Introduction - Meaning - Consolidation of shares - Sub-division of shares - Conversion of shares into stock - Bonus shares & Right shares - Buyback of shares - Practical Questions	**11**
4	**EARNING PER SHARE:**	**10**

	- Introduction and Meaning - Earnings Per Share [EPS] As per Indian Accounting Standard-20 - Practical Questions to calculate all sorts of EPS	
	Total Lectures	**45**

Suggested Readings and Reference Books:

1. M.C.Shukla and T.S.Grewal; Advanced Accounts, (Sultan Chand & Sons, Delhi)
2. Narayan Swamy; Financial Accounting, (Prentice Hall India, New Delhi)
3. Dr.B.M.Agrawal and Dr. M.P.Gupta; Advanced Accounting,
4. Amitabha Mukherjee and Mohammed Hanif; Modern Accounting,
5. Gupta and Gupta; Principles and Practice of Accounting, (Sultan Chand & Sons, Delhi)
6. P.C. Tulsian; Financial Accounting, (Tata McGraw Hill Publishing Co., New Delhi)
7. Dr. R.K. Sharma and Dr. R.S. Popli; Accountancy (Self Tutor),
8. Costing-Methods and Techniques, by S.P. Jain & K.L. Narang (Kalyani Publishers)
9. Cost Accounting by S.P. Iyenger (S. Chand & Sons)
10. Practical Costing by Khanna, Pandey, Ahuja, Arora (S. Chand & Sons)
11. Practical Costing by P.C. Tulsian (Vikas Publishing House Pvt. Ltd)
12. R.S.N Pillai, Bhagawathi, S.Uma; Practical Accounting (S. Chand & Co. New Delhi)
13. Ashok Sehagal Deepak Sehagal; Advanced Accounting (Taxmann Allied Services, Delhi
14. Robert N Anthony, David Hawkins, Kenneth A. Merchant, *Accounting: Text and Cases*. McGraw-Hill Education

Note: Latest Editions of the above books may be used.

B.COM. SEMESTER – 6

7	**Elective – 2**	**Business Management – 6** **[Marketing Management - 2]**

Name of the Course: **Business Management – 6 [Marketing Management - 2]**
Course credit: **03**
Teaching Hours: **45 (Hours)**
Total marks: **100**

Objectives:
To aware the students about the principles and practices of Marketing concepts and its' managerial applications

Unit	Content	No. of Lectures
1	**MARKET SEGMENTATION:** - Introduction-Meaning and concept - Importance and bases - Target market selection - Product differentiation v/s Market Segmentation	**11**
2	**DEMAND FORECASTING:** - Introduction - Meaning and concept - Types and Stages - Methods - Importance	**11**
3	**SERVICE MARKETING:** - Introduction - Meaning and Characteristics of Service - Classification of service - Product Marketing V/S Service Marketing - Paradigms in Service Marketing - Service Marketing system - Service quality and Role of service in Economy	**12**
4	**RECENT NEW CONCEPT OF MARKETING:** - Introduction - New concepts covering Meaning-Elements-Importance[Only Brief understanding of]: ➢ Cyber Marketing ➢ Online Marketing ➢ Direct Marketing ➢ Social Marketing ➢ Green Marketing ➢ Rural Marketing	**11**
	Total Lectures	**45**

Important instructions for paper setter –

Set University examination question paper for regular and external candidates as per the following instruction:

UNIVERSITY EXAMINATION (Que. No. 1 to 4 are compulsory for regular students and external candidates)		
Sr. No.	**Particulars**	**Marks**
1	QUESTION - 1 (From Unit 1) **(OR)** QUESTION - 1 (From Unit 1)	20
2	QUESTION - 2 (From Unit 2) **(OR)** QUESTION - 2 (From Unit 2)	20
3	QUESTION - 3 (From Unit 3) **(OR)** QUESTION - 3 (From Unit 3)	15
4	QUESTION - 4 (From Unit 4) **(OR)** QUESTION - 4 (From Unit 4)	15
	Total Marks for Regular Students	**70**
ONLY FOR EXTERNAL CANDIDATES		
5	QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks] **OR** QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks]	30
	Total Marks for external candidates	**100**

Suggested Readings and Reference Books:

1. Kotler, Philip and Gary Armstrong: Principles of Marketing, Prentice Hall, New Delhi.
2. Kotler, Philip: Marketing Management-Analysis, Planning, Implementation and Control, Prentice Hall, New Delhi
3. Majumdar, Ramanuj: Product Management in India, Prentice Hall, New Delhi.
4. Me Carthy, E. Jenome and William D. Perreault JR: Basic Marketing: Managerial Approach, Richard D. Irwin, Homewood, Illinois
5. Ramaswamy.V.S and Namakumari.S: Marketing Management, MacMillan India, New Delhi.
6. Srinivasan, R: Case Studies in Marketing: The Indian Context, Prentice Hall, New Delhi.
7. Stanton, William J., and Charles Futrell: Fundamentals of Marketing; McGraw Hill Publishing Co., New York.
8. Still, Richard R, Edward W, Cundiff and Norman A.P. Govoni: Sales Management: Decisions, Strategies and Cases, Prentice Hall, New Delhi

Note: Latest Editions of the above books may be used.

B.COM. SEMESTER – 6		
7	Elective - 3	Banking & Finance – 6

Name of the Course: **Banking & Finance – 6**

Course credit: **03**

Teaching Hours: **45 (Hours)**

Total marks: **100**

Objectives:

To aware the students with latest development in Banking & To aware the students with Central Banking in India

Unit	Content	No. of Lectures
1	**EMERGING ISSUES IN BANKING SERVICES:** - Code of Conduct for Banking Services in India (SBI). - CTS -2010. - Banking Technology. - Corporate Governance in Banks	**10**
2	**BASLE NORMS FOR THE BANKS:** - Meaning and Objectives. - Brief introduction of BASLE – I ,II and III	**10**
3	**RESERVE BANK OF INDIA:** - Establishment. - Functions - Management	**10**
4	**CO-OPERATIVE REGIONAL RURAL BANKS IN INDIA:** - Evolution - Meaning and Understanding - Various Components - Merits and Limitations - RRB-Evolution, Meaning and Understanding	**15**
	Total Lectures	**45**

Important instructions for paper setter –

Set University examination question paper for regular and external candidates as per the following instruction:

UNIVERSITY EXAMINATION (Que. No. 1 to 4 are compulsory for regular students and external candidates)		
Sr. No.	**Particulars**	**Marks**
1	QUESTION - 1 (From Unit 1) **(OR)** QUESTION - 1 (From Unit 1)	20
2	QUESTION - 2 (From Unit 2) **(OR)** QUESTION - 2 (From Unit 2)	20
3	QUESTION - 3 (From Unit 3) **(OR)** QUESTION - 3 (From Unit 3)	15
4	QUESTION - 4 (From Unit 4) **(OR)** QUESTION - 4 (From Unit 4)	15
	Total Marks for Regular Students	**70**
ONLY FOR EXTERNAL CANDIDATES		
5	QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks] **OR** QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks]	30
	Total Marks for external candidates	**100**

Suggested Readings and Reference Books:

1. Practice and Law of Banking – G. S. Gill
2. Banking : Law and Practice – P. N. Varshney
3. Banking : Law and Practice in India – Tannan
4. Banking : Law and practice in India – Maheshwari
5. Banking and Financial system – Vasant Desai
6. Fundamentals of Banking – Dr.R. S. S. Swami
7. Bank Management By Vasant Desai – Himalaya Publication
8. Bank and Institutional Management By Vasant Desai – Himalaya Publication
9. Microfinance – Dr. R. J .Yadav , Paradise Publication, Jaipur.
10. Aantarrashtriya Banking ane Nibandho By Dr. R. J. Yadav

Note: Latest Editions of the above books may be used.

B.COM. SEMESTER – 6		
7	Elective - 4	Computer Science – 6 (Business Application Development Using Visual Basic)

Name of the Course:	**Computer Science – 6 (Business Application Development Using Visual Basic)**
Course credit:	05
Teaching Hours:	Theory: 45 (Hours) + Practical: 60 (Hours)
Total marks:	100
Distribution of Marks:	50 Marks semester end theory examination 30 Marks semester end practical examination 20 Marks Internal assessments of theory (Unit:1 to 4) (CCA)

Objectives:
To impart information technology related skills to the students

Unit No. 1 to 4 -> Theory of 70 Marks and Unit No. 5 -> Practical of 30 Marks

Unit	Content	No. of Lectures
1	**WORKING WITH DATA AND OUTPUT SELECTION CONDITIONS:** Variables, Data Types, Declaring Variables, Scope of Variables, Constants, Arithmetic operations on Data, Displaying What is Selection? Type of selection, testing multiple nested IF structures, Complex multiple condition, Select Case, Extensions to select a case	**12**
2	**LOOPS, HANDLING STRINGS, DATES HANDLING AND TIME WITH:** What is a Loop?, Type of Loops - FOR… NEXT, DO WHILE…LOOP, DO… LOOP UNTIL Introduction, Declaring Strings, ASCII, Processing Strings, Dates, Formatting Date output, Handling Time, Calculations Time and Date	**11**
3	**PROCEDURES AND ARRAS :** What is a Procedure? Types of Procedures, Why use Procedure? Passing Parameters, Practical work on using the correct formal parameters, Functions, Form and Standard Modules. What is an Array?, How to declare an Array?, Static and dynamic arrays, Processing an Array, Passing Arrays to Procedures, Two Dimensional Arrays, Control Arrays.	**11**
4	**FILES AND MENUS :** What is a File? Types of Files(concept), Basic file operations like read, write, append (Sequential file only) Introduction, Type of Menus, Features of menu	**11**
5	**PRACTICAL:** (Practical Exercise of Unit 1 To 4)	**60**
	Total Lectures	**45 + 60**

Theory Question Paper Style:

UNIVERSITY EXAMINATION		
Sr. No.	**Particulars**	**Marks**
1	QUESTION - 1 (From Unit 1) **(OR)** QUESTION - 1 (From Unit 1)	14
2	QUESTION - 2 (From Unit 2) **(OR)** QUESTION - 2 (From Unit 2)	12
3	QUESTION - 3 (From Unit 3) **(OR)** QUESTION - 3 (From Unit 3)	12
4	QUESTION - 4 (From Unit 4) **(OR)** QUESTION - 4 (From Unit 4)	12
	Total Marks for Regular Students	**50**

Credit:

- 1 lecture = 1 hour = 1 credit and 2 practical = 2 hours = 1 credit
- Total 45 hours of theory teaching work per semester and additional 60 hours of practical per semester.
- Theory 3 Hours/week = 3 credits and additional practical 4 hours/week = 2 credits. Total credit is 5.

Examination:

- Theory Examination - Total marks 70 (50 marks of university examination and 20 marks of internal). University examination: 2 Hours
- Practical Examination - Total Marks 30 (No Internal Marks).University Examination: 2 Hours

Passing Standard:

- Student must obtain minimum 40% marks in theory and practical both
- Theory: Minimum 40% (minimum 20 marks in University examination and minimum 8 marks in internal)

Practical: Minimum 40% (Minimum 12 marks in University examination)

Suggested Readings and Reference Books:

1. Successful Projects in Visual Basic - D. Christopher - BPB
2. Mastering in Visual Basic - BPB
3. Programming in Visual Basic (Peter Norton)

Note: Latest Editions of the above books may be used.

B.COM. SEMESTER – 6		
7	**Elective – 5**	**Advance Statistics - 6**

Name of the Course: **Advance Statistics - 6**
Course credit: **03**
Teaching Hours: **45 (Hours)**
Total marks: **100**
Distribution of Marks: **70 Marks semester end examination**
30 Marks Internal assessments (CCA)

Objectives:
To equip students with the various statistical tools

Unit	Content	No. of Lectures
1	**DEMAND AND SUPPLY & MONOPOLY PROBLEM:** - Definition of demand of commodity and supply of commodity - Demand law and supply law, demand curve and supply curve, assumption underlying the law of demand and supply - Demand and supply function, total revenue function and cost function - Elasticity of a function, price elasticity of demand and supply. Elasticity of cost function, method of determine the price elasticity of demand - Average revenue, marginal revenue, average cost , marginal cost, condition for total revenue , maximization and total cost minimization, total revenue curve - Relation between price elasticity of the demand, average revenue and marginal revenue, uses of price elasticity of demand - Meaning of monopoly and characteristic of monopoly - Profit function, problem of maximization of profit - Monopoly and production of two commodities - Effect of taxation on monopoly - Examples	**13**
2	**PRODUCTION FUNCTIONS:** - Definition of production function and its properties - Various production functions - Maximization of the profit with illustrations - Average production and marginal production - Homogeneous production function and elasticity of productivity	**12**

	- Euler's theorem with proof - Cobb-Douglas production function - Maximization of production function subject to cost function - Examples	
3	**UTILITY FUNCTIONS:** - Concept of Utility, Utility index, marginal Utility - Utility function and its properties - Indifference curves, standard forms of utility function - Maximization of Utility, compensated demand function, Utility function on basis of income and Leisure - Examples	**10**
4	**INPUT OUTPUT ANALYSIS:** - Meaning input –output analysis and assumption of input output analysis - Construction of input output analysis table for two or three industries (Leontief's open system) - Matrix of technical coefficients - Merits and Demerits of input output analysis - Examples of determining total production of each of the industries if the final demand changes	**10**
	Total Lectures	**45**

Important instructions for paper setter –

Set University examination question paper for regular and external candidates as per the following instruction:

UNIVERSITY EXAMINATION (Que. No. 1 to 4 are compulsory for regular students and external candidates)		
Sr. No.	**Particulars**	**Marks**
1	QUESTION - 1 (From Unit 1) **(OR)** QUESTION - 1 (From Unit 1)	20
2	QUESTION - 2 (From Unit 2) **(OR)** QUESTION - 2 (From Unit 2)	20
3	QUESTION - 3 (From Unit 3) **(OR)** QUESTION - 3 (From Unit 3)	15
4	QUESTION - 4 (From Unit 4) **(OR)** QUESTION - 4 (From Unit 4)	15
	Total Marks for Regular Students	**70**
ONLY FOR EXTERNAL CANDIDATES		
5	QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks] **OR** QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks]	30
	Total Marks for external candidates	**100**

Suggested Readings and Reference Books:

1. Statistics By D.S. Sancheti and V.K. Kapoor
2. Fundamentals of mathematical statistics By V.K.Kapoor and S.C.Gupta
3. Fundamentals of Statistics By S.C. Srivastva and SangyaSrivastava
4. Statistical methods By S.P.Gupta
5. Practical Statistics By S.C.Gupta
6. Business Statistics By R.S.Bhardwaj

Note: Latest Editions of the above books may be used.

B.COM. SEMESTER – 6		
7	**Elective - 6**	**Co-operation – 6** **(Co-operation in India and World)**

Name of the Course: **Co-operation – 6 (Co-operation in India and World)**
Course credit: **03**
Teaching Hours: **45 (Hours)**
Total marks: **100**

Objectives:
The objective of the course is to provide the basic knowledge of co-operative activities

Unit	Content	No. of Lectures
1	**HISTORY OF CO-OPERATION IN INDIA:** - Initial legal - framework 1904 - Recommendation of the comities on Co-operation appointed in India	**12**
2	**CO-OPERATION IN ABROAD:** - Co-operation in Germany - Consumers co-operation in Britain - Dairy co-operation in Denmark and Sweden - Co-operative development in Israel. - Five years plans and co-operative movement in India	**11**
3	**URBAN CO-OPERATIVE BANKS IN INDIA** - - Significance and Role of Urban Co-operative Banks - - Current scenario of Urban Co-operative Banks - - Major Problems of Urban Co-operative Banks	**11**
4	**COMPARATIVE ANALYSIS OF THE PERFORMANCE OF CO-OPERATIVE BANKS WITH OTHER TYPES OF BANKS** **MAN POWER PLANNING IN CO-OPERATIVE MANAGEMENT:** - - Recruitment - Training and Promotion	**11**
	Total Lectures	**45**

Important instructions for paper setter –

Set University examination question paper for regular and external candidates as per the following instruction:

UNIVERSITY EXAMINATION (Que. No. 1 to 4 are compulsory for regular students and external candidates)		
Sr. No.	**Particulars**	**Marks**
1	QUESTION - 1 (From Unit 1) **(OR)** QUESTION - 1 (From Unit 1)	20
2	QUESTION - 2 (From Unit 2) **(OR)** QUESTION - 2 (From Unit 2)	20
3	QUESTION - 3 (From Unit 3) **(OR)** QUESTION - 3 (From Unit 3)	15
4	QUESTION - 4 (From Unit 4) **(OR)** QUESTION - 4 (From Unit 4)	15
	Total Marks for Regular Students	**70**
ONLY FOR EXTERNAL CANDIDATES		
5	QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks] **OR** QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks]	30
	Total Marks for external candidates	**100**

Suggested Readings and Reference Books:

1. The Gujarat Co-operative Societies Act. 1961
2. H Calvert : Law and Principles of Co-operation
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