



SAURASHTRA UNIVERSITY, RAJKOT

FACULTY OF COMMERCE

SYLLABUS FOR

B. COM. [CBCS PROGRAMME]

(BASED ON UGC-CBCS-2015 GUIDELINES)

SEMESTER – 5 & 6

(FOR REGULAR AND EXTERNAL CANDIDATES)

B.Com. Sem. – 5 Effective from JUNE – 2021

B.Com. Sem. – 6 Effective from Nov./Dec. – 2021

**(ACCOUNTANCY, COMMERCE, BM, ECONOMICS, BANKING,
CO-OPERATION, COMPUTER & STATISTICS PAPERS)**

SAURASHTRA UNIVERSITY

UNIVERSITY CAMPUS

RAJKOT - 360005

website: www.saurashtrauniversity.edu.in



Saurashtra University, Rajkot

STRUCTURE & SYLLABUS BASED ON UGC GUIDELINES B.COM. CBCS PROGRAMME FOR SEMESTER 5 & 6

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
		GST - 1	3			GST - 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



PROGRAMME OUTCOMES (PO):

- PO – 1: After completing three years for Bachelors in Commerce (B.Com) program, students would gain a thorough grounding in the fundamentals of Commerce and Finance.
- PO – 2: The commerce and finance focused curriculum offers a number of specializations and practical exposures which would equip the student to face the modern-day challenges in commerce and business.
- PO -3: The all-inclusive outlook of the course offer a number of value based and job oriented courses ensures that students are trained into up-to-date. In advanced accounting courses beyond the introductory level, affective development will also progress to the valuing and organization levels.

PROGRAM SPECIFIC OUTCOME (PSO)

- PSO – 1: Students will be able to demonstrate progressive learning of various tax issues and tax forms related to individuals. Students will be able to demonstrate knowledge in setting up a computerized set of accounting books
- PSO – 2: Students will demonstrate progressive affective domain development of values, the role of accounting in society and business.
- PSO – 3: Students will learn relevant financial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.
- PSO – 4: Students will learn relevant managerial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.
- PSO – 5: Learners will gain thorough systematic and subject skills within various disciplines of commerce, business, accounting, economics, finance, auditing and marketing.
- PSO – 6: Learners will be able to recognise features and roles of businessmen, entrepreneur, managers, consultant, which will help learners to possess knowledge and other soft skills and to react aptly when confronted with critical decision making.
- PSO–7: Learners will be able to prove proficiency with the ability to engage in competitive exams like CA, CS, ICWA and other courses.
- PSO – 8: Learners will acquire the skills like effective communication, decision making, problem solving in day to day business affairs
- PSO – 9: Learners will involve in various co-curricular activities to demonstrate relevancy of foundational and theoretical knowledge of their academic major and to gain practical exposure.
- PSO – 10: Learners can also acquire practical skills to work as tax consultant, audit assistant and other financial supporting services.
- PSO -11: Learners will be able to do higher education and advance research in the field of commerce and finance.
- PSO -12: Develop the ability to use accounting information to solve a variety of business problems.
- PSO – 13: Develop the ability to use a basic accounting system to create (record, classify, and summarize) the data needed to solve a variety of business problems.
- PSO – 14: Develop the ability to use the fundamental accounting equation to analyse the effect of business transactions on an organization's accounting records and financial statements.



REVISED PROPOSED SYLLABUS OF B.COM. (BACHELOR OF COMMERCE) FOR ALL PAPERS OF ACCOUNTANCY, COMMERCE AND BUSINESS MANAGEMENT (EFFECTIVE FROM 2019-20)

(The Board of Studies of Accountancy, Commerce and Business Management, Banking of Saurashtra University, Rajkot, Faculty of Commerce, Saurashtra University, Rajkot)

The following resolutions to be passed to implements this revised syllabus.

- 1) All relevant provisions of companies Act, 2013 shall are applicable in all papers where these are applicable.
- 2) All relevant Indian Accounting Standards issued by ICAI shall be applicable where ever respective Indian Accounting Standards is applicable.
- 3) A vertical form of Balance Sheet is mandatory.
- 4) A specific format of financial statements shall be applicable in case of Banks, Insurance and electricity companies etc.
- 5) During paper setting no ambiguity should existing question.
- 6) Format of Question paper will be as follows.

INTERNAL ASSESSMENT [30 Marks]		
No.	Particulars	Marks
1	Mid Sem Exam – 1 (1 Hour Exam)	10
	MCQ Test - 1	05
	4 Assignments per paper ,	10
	Overall Attendance	05
EXTERNAL (UNIVERSITY) ASSESSMENT [70 Marks]		
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
		70
	Total Marks	100

Note:

1. Independent question shall be asked from each unit and option shall be from same unit.
2. *If Special format of question paper is given for any subject, consider same for that subject.*
3. Provisions of GST shall be applied where ever these are applicable.



SYLLABUS

For

B.COM.

Semester – 5

(With effective from June - 2021)



B.COM. SEMESTER – 5

2	Core	Indian Economy - 1
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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	<p>INDIAN AND INTERNATIONAL BUSINESS ENVIRONMENT:</p> <ul style="list-style-type: none"> - The concept of business - The objectives of the Business, characteristic of modern business - Meaning of Environment: - “Business Environment” – Clarification of Macro or Aggregative concept. - Main integral units of Business Environment– Demand, Consumption, Economic Policy, Legal System, Economic Institutions. - International Environment: An overview of the main Recent trends of business environment at global level. 	12
2	<p>THE DIFFERENT ECONOMIC INDICATORS:</p> <p>Income:</p> <ul style="list-style-type: none"> - National Income: meaning-concept of national Income - Usefulness of national income estimate- Methods of calculation of National Income. - A look at National Income in India: - Trends of national and per capita income in India - reasons for the low growth rate of national income in India- Limitation of estimates of national income in India. - Co-relation of income and business environment <p>Savings:</p> <ul style="list-style-type: none"> - Sources of savings - Trends of saving, during the last decade. - Reasons for low saving rates - Co-relation of savings and business environment <p>Investment :</p>	12



	<ul style="list-style-type: none"> - Meaning, Importance, - Capital Creation through capital investment - Trend of capital creation rate during the planning period - Reasons for low rates of capital creation. - The impact of changes in capital investment in the business sector. 	
3	<p>PROBLEMS OF ECONOMIC DEVELOPMENT IN THE CONTEXT OF INDIA:</p> <ul style="list-style-type: none"> - India as a developing country Characteristics of Indian Economy - Achievements in the economic field of India as a developing nation. - Unemployment: Meaning, from, types, reasons, Remedies. - Effects of unemployment with reference to business environment 	10
4	<p>POVERTY:</p> <ul style="list-style-type: none"> - Meaning with reference to modern trends - Form - Reasons - Definition of Poverty line - Indicators of Poverty in India. - Problems and causes of poverty. - The effects of poverty on the business and trading - The remedies of prevention of poverty in the context of Business Opportunities. 	11
Total Lectures		45

SUGGESTED READINGS AND REFERENCE BOOKS:

1. Economic Foundations Of Business Environment By S.R. Pandiyan – Himalaya Publication
2. Economic Environment for Business by Mishra & Puri - Himalaya Publication
3. Statistical Outline of India – Edi. – 2014-15
4. Indian Economy- Hindi Edi. 2017 by Gautam Datt and Ashwini Mhajan

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



B.COM. SEMESTER – 5

3	Core	Business Mathematics and Statistics - 1
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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: <ul style="list-style-type: none">- Definition of variables- Meaning and Definition of Correlation- Types of Correlation- Properties of Correlation coefficient- Method of Correlation:<ul style="list-style-type: none">➤ 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: <ul style="list-style-type: none">- 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: <ul style="list-style-type: none">- 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: <ul style="list-style-type: none"> - 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 	10
Total Lectures		45

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
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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: <ul style="list-style-type: none"> - 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: <ul style="list-style-type: none"> - Introduction-Internal Audit And Internal Check-Internal Control - Internal Check and Internal Control-Distinction - Auditor’s Role [companies Act-2013] [B] Vouching: <ul style="list-style-type: none"> - 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] <ul style="list-style-type: none"> - 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: <ul style="list-style-type: none"> - Introduction-Conceptual Framework 	11



	<ul style="list-style-type: none"> - 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

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
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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: <ul style="list-style-type: none"> - Introduction - Consumer and Markets - Concept of Consumer - Nature of markets - Concept of Price <ul style="list-style-type: none"> ➤ Retail and Wholesale ➤ Maximum Retail Price (MRP) ➤ Local Taxes ➤ Fair Price - Labeling and Packaging 	11
2	EXPERIENCING AND VOICING DISSATISFACTIONS: <ul style="list-style-type: none"> - 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]: <ul style="list-style-type: none"> - Introduction - Objectives and Basic Concepts of the CPA - 1986 - Definitions under the Act: <ul style="list-style-type: none"> ➤ Consumer ➤ Goods and Service, ➤ Defect in goods, ➤ Deficiency in service 	11



	<ul style="list-style-type: none"> ➤ Spurious goods and services ➤ Unfair trade practice ➤ Restrictive trade practice 	
4	<p>ORGANIZATIONAL SET-UP UNDER THE CPA-1986:</p> <ul style="list-style-type: none"> - Introduction - Advisory Bodies: <ul style="list-style-type: none"> ➤ Consumer Protection-Councils at the Central ➤ State and District Levels-Basic Consumer Rights - Adjudicatory Bodies: <ul style="list-style-type: none"> ➤ District Forums-State Commissions - National Commission: <ul style="list-style-type: none"> ➤ Composition-Powers-Jurisdiction (Pecuniary and Territorial) - Role of Supreme Court under the CPA-1986 	12
Total Lectures		45

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
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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	CORPORATE TAX PLANNING – 1: <ul style="list-style-type: none"> - 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 - Practical Questions 	11
2	CORPORATE TAX PLANNING – 2: <ul style="list-style-type: none"> - Introduction - Tax planning with reference to financial management decision: - Capital structure - Shut down of continue - Repair replacement and renewal - Practical Questions 	12
3	INTRODUCTION TO CORPORATE TAX PLANNING: <ul style="list-style-type: none"> - 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
4	TERMINOLOGY CORPORATE TAXATION: <ul style="list-style-type: none"> - Introduction - Classification of Companies in India [only for tax purpose] - Residential status of companies - Tax Incidence and Taxation of companies - Tax on Distributed Profits [Bases of the charges] - Rate of Dividend and Dividend tax not deductible 	11
Total Lectures		45



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
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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: <ul style="list-style-type: none">- 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<ul style="list-style-type: none">➤ Commodities➤ Real Estate➤ Financial Assets	11
2	THE INDIAN SECURITIES MARKET: <ul style="list-style-type: none">- 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: <ul style="list-style-type: none">- Introduction- Meaning and Concept of Fixed Income Securities- Meaning of Bond- Features of Bond- Types of Bonds- Estimating Bond yields- Bond Valuation	11



	<ul style="list-style-type: none"> - Types of Bond Risks - Default Risk and Credit Rating 	
4	APPROACHES TO EQUITY ANALYSIS: <ul style="list-style-type: none"> - 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

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
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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: <ul style="list-style-type: none"> - Introduction-Meaning and definition-Evolution - Financial Decision-Goal Objectives and Importance - Nature-Scope of Financial Management - Functions of Finance <ul style="list-style-type: none"> ➤ Traditional ➤ Modern - 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]: <ul style="list-style-type: none"> - Introduction - Security finance <ul style="list-style-type: none"> ➤ Preference Shares ➤ Ordinary (Equity) Shares ➤ Deferred Shares (Founders' Shares) ➤ Debentures - Internal financing <ul style="list-style-type: none"> ➤ Depreciation funds ➤ Ploughing Back of Profit (Retained Earnings) 	11
3	SOURCES OF FINANCE -2 [LOAN FINANCING]: <ul style="list-style-type: none"> - Introduction - Loan financing <ul style="list-style-type: none"> [A] Short Term- Meaning-Characteristics [B] Long Term -Meaning-Characteristics <p style="margin-left: 40px;">Sources of long term loans: [Brief introduction only] [IFC–SFC- ICICI-IDBI-SIDC–UTI -SDBI-IIBI-IDFC-EXIM BANK]</p>	12



	<ul style="list-style-type: none"> - Bridge financing and Loan syndication - Book-building and Promoters' contribution 	
4	SOURCES OF FINANCE -3 [FINANCIAL INSTITUTIONS]: <ul style="list-style-type: none"> - Introduction - New Financial Institutions: [Brief introduction only] <ul style="list-style-type: none"> ➤ 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) 	11
Total Lectures		45

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
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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: <ul style="list-style-type: none"> - 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]: <ul style="list-style-type: none"> - 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: <ul style="list-style-type: none"> - 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



	<p>AND HR MORALE AND DISCIPLINE:</p> <p>[A] Performance and Incentive based Wage-Plans</p> <ul style="list-style-type: none"> - Introduction-Meaning and Ideal characteristics of wage system - Fringe benefits and Performance linked compensation. - Methods of wage payments and Incentive plans <p>[Note: Practical Questions related to Wages are excluded to ask in examination]</p> <p>[B] Human Resource Morale and Discipline</p> <ul style="list-style-type: none"> - 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

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. Bohlander 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, Delhi

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



B.COM. SEMESTER – 5

5	DSE – 2	Banking & Insurance - 1
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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: <ul style="list-style-type: none">- 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: <ul style="list-style-type: none">- Origin and growth of commercial banks in India.- Financial Services offered by commercial banks- Changing role of commercial banks	10
3	BANK LENDING: <ul style="list-style-type: none">- Principles of sound lending- Secured vs. Unsecured advances- Types of Advances- Advances against various securities	10
4	INTRODUCTION TO INSURANCE: <ul style="list-style-type: none">- Definition, Meaning and Understanding- Basic concept of Risk , Types of Risk- Basic Principles of Insurance	15
Total Lectures		45



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: <ul style="list-style-type: none"> ➤ 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: <ul style="list-style-type: none"> ➤ 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: <ul style="list-style-type: none"> ➤ Charts of accounts ➤ Groups, Ledgers ➤ Walkthrough for creating charts of Accounts ➤ Practical Exercises - Creating Inventory Masters in Tally. ERP 9: <ul style="list-style-type: none"> ➤ 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: <ul style="list-style-type: none"> ➤ Accounting Vouchers, Walkthrough for recording accounting vouchers ➤ Inventory Vouchers, Walkthrough for recording Inventory vouchers 	15



	<ul style="list-style-type: none"> ➤ Practical Exercises - Generating Basic Reports in Tally. ERP 9: <ul style="list-style-type: none"> ➤ Financial Statements, Accounting Books & Registers ➤ Inventory Books & Reports ➤ Exception Reports ➤ Practical Exercises 	
4	TECHNOLOGICAL ADVANTAGES OF TALLY. ERP 9: <ul style="list-style-type: none"> - 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.



B.COM. SEMESTER – 5

6	DSE – 3	Management Accounting - 1
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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	<p>(A) MANAGEMENT ACCOUNTING BRIEF CONCEPT</p> <ul style="list-style-type: none"> - Management Accounting [Brief concept only] <p>(B) FUND FLOW STATEMENT</p> <ul style="list-style-type: none"> - 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 	<p>03</p> <p>11</p>
2	<p>CASH FLOW STATEMENT:</p> <ul style="list-style-type: none"> - Introduction, meaning of term Cash, Cash Equivalent, Cash Flow and Cash Flow Statement - Classification of Cash Flow - Utility and limitation of cash flow statement - Preparation of cash flow statement according Indian Accounting Standard - 3 - Practical Questions 	11
3	<p>STANDARD COSTING-1 [MATERIALS VARIANCES]:</p> <ul style="list-style-type: none"> - 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 	10
4	<p>STANDARD COSTING-2 [LABOUR VARIANCES]:</p>	10



	<ul style="list-style-type: none"> - Introduction-Meaning - Labour Standards and Labour Variances - Practical Questions Relating to Calculate Labour Variances Only 	
Total Lectures		45

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
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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: <ul style="list-style-type: none"> - 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: <ul style="list-style-type: none"> - 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: <ul style="list-style-type: none"> - An overview of <ul style="list-style-type: none"> ➤ 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	<p>INTERNATIONAL ORGANIZATIONS AND ARRANGEMENTS:</p> <ul style="list-style-type: none"> - Introduction - World Trade Organization [WTO] <ul style="list-style-type: none"> ➤ An overview ➤ Objectives ➤ Principles, ➤ Organizational structure ➤ Functioning - An Brief Overview <ul style="list-style-type: none"> ➤ - UNCTAD ➤ - Commodity and other trading agreements (OPEC) 	11
Total Lectures		45

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

Objectives:

To provide students with a basic knowledge of principles and provisions of GST

Unit	Content	No. of Lectures
1	INTRODUCTION: <ul style="list-style-type: none">➤ Introduction➤ Brief concepts of Central Indirect Tax, State Indirect Tax, Local Tax➤ Major Defects in the structure of Indirect Taxes prior to GST➤ Constitutional Amendment No.101➤ Back ground of GST➤ Rationale for GST➤ Indirect taxes include under GST➤ Indirect taxes exclude under GST➤ GST Authorities to Levy and Administration➤ Structure of GST : Dual GST (SGST, CGST, UTGST & IGST)➤ GST Network, GST Council, GST Suvidha Provider (GSP)- Liability of the Tax Payer	11
2	SPECIAL PROVISIONS: <ul style="list-style-type: none">➤ Introduction➤ Taxability of E-Commerce,➤ Anti-Profitteering➤ Avoidance of dual control➤ E-way bills➤ Zero rated supply➤ Offences & Penalties,- Appeals	11
3	GST REGISTRATION: <ul style="list-style-type: none">➤ Introduction➤ Persons not liable for registration➤ Registration Procedure➤ Compulsory Registration➤ Deemed registration➤ Special provisions for causal taxable Persons and non-resident taxable persons➤ Cancellation vs Revocation of registration	11



4	LEYY & COLLECTION OF GST <ul style="list-style-type: none"> ➤ Levy of GST – Introduction ➤ Taxable event - “Supply” of Goods & Services (Section 7 of CGST, Act 17) ➤ Place of Supply : Within state, Interstate, Import & Export (Sections 10,11,12,13 of CGST, Act 17) ➤ Time of supply (Sections 12,13 15 of CGST, Act 17) ➤ Valuation for GST- Valuation rules, taxability of reimbursement of expenses. ➤ Exemption from GST: Small supplies & Composition Scheme, - Classification of Goods & Services : Composite & Mixed Supplies 	12
Total Lectures		45

SUGGESTED READINGS AND REFERENCE BOOKS:

1. The Central Goods and Services Tax, 2017
2. The Integrated Goods and Services Tax, 2017
3. The Goods and Services Tax (Compensation to States), 2017
4. The Constitution (One hundred and First Amendment) Act, 2016
5. Gupta, S.S. , GST- How to meet your obligations (April 2017), Taxmann Publications
6. Halakandhi, S., G.S.T (Vastu and Sevakar) (Hindi) Vol-1, 2017
7. Gupta, S.S., Vastu and Sevakar, Taxmann Publications, 2017
8. Datey,V.S. (2016). All About GST-A Complete GST Law, 4th Edition, New Delhi: Taxmann Publishing.
9. Nity Tax Associates, Basics of GST, Taxman Publications, New Delhi
10. Singhanian Vinod K. and Monica Singhanian, Students’ Guide to Indirect Taxes, Taxmann Publications Pvt. Ltd., Delhi
11. Dr. Thomas Thoomkuzhy, Dr. Jaya Jacob M., Ms.Chinnu Mariam Chacko, GST The Essentials of Goods and Services Tax, Himalaya Publishing House, Mumbai

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



B.COM. SEMESTER – 5

7	Elective – 1	Accounting - 5
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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: <ul style="list-style-type: none"> - 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: <ul style="list-style-type: none"> - 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	ACCOUNTS OF UNDERWRITING COMMISSION: <ul style="list-style-type: none"> - 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- under writing contract - Determination of underwriters' liabilities according to Contracts (preparing statement of underwriters' liabilities) - Accounting treatment: Journal Entries-Ledgers' 	11



	A/Cs in the books of company Practical Questions [excluding Ledger Accounts of underwriters]	
4	PROCESS COSTING (Only Inter Process Profit): <ul style="list-style-type: none"> - Introduction- Meaning and Features of Process Costing - Process Loss and Wastage - Joint-Products and By Products - Practical Questions 	11
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 Sehgal Deepak Sehgal; 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]
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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: <ul style="list-style-type: none"> - Introduction - Concept and evolution - Nature - Scope and functions - Importance - Marketing mix - Strategic Market Planning an overview 	11
2	PRICING DECISION AND PRODUCT DECISION: [A] Pricing decision:- <ul style="list-style-type: none"> - Introduction - Meaning and Objectives - Factors affecting pricing - Pricing policies and strategies - Ethics in pricing [B] Product decision:- <ul style="list-style-type: none"> - Concept of product - Classification of product - Product Line and Product Mix - Branding - Packaging and labeling - New Product development and Consumer Adoption Process - Product Life Cycle (PLC) 	12
3	DISTRIBUTION CHANNEL - PHYSICAL DISTRIBUTION DECISION: <ul style="list-style-type: none"> - Introduction - Meaning - Types of Distribution Channels 	11



	<ul style="list-style-type: none"> - Nature - Scope and Functions - Intermediaries - Channel selection and Management decisions - Retailing and wholesaling - Online Selling 	
4	PROMOTION DECISION: <ul style="list-style-type: none"> - 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

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
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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: <ul style="list-style-type: none">- Interest free Banking (Islamic Banking)- Foreign Banks in India- Indian Banks in Foreign- BRICS Bank - World Bank (IBRD)- Asian Development Bank	15
2	MERGERS & ACQUISITIONS: <ul style="list-style-type: none">- Introduction Meaning- Objective -Types- Advantage And Disadvantage- Step for MA- Strategic planning of Merger, resent Mergers in Indian banks	10
3	MICRO FINANCE IN INDIA: EVOLUTION AND CURRENT STATUS <ul style="list-style-type: none">- -Joint Liability Group (JLG)- Self Help Group (SHG)- Grameen Model Bank- Rural Cooperatives	10



4	DEVELOPMENT BANKS IN INDIA: <ul style="list-style-type: none"> - 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

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)
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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
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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	<p>TESTING OF HYPOTHESIS:</p> <ul style="list-style-type: none"> - 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 <ul style="list-style-type: none"> ➤ 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	<p>SMALL SAMPLE TESTS:</p> <ul style="list-style-type: none"> - Uses of t- Test - Testing of hypothesis <ul style="list-style-type: none"> ➤ Population mean ➤ Equality of two population means ➤ Population correlation coefficient - Use of F-Test <ul style="list-style-type: none"> ➤ Testing of hypothesis concerning equality of two population variances - Use of Fisher's Z transformation <ul style="list-style-type: none"> ➤ Test of hypothesis ➤ Population correlation coefficient ➤ Equality of two population correlation coefficient - Examples 	12



3	CHI SQUARE TEST: <ul style="list-style-type: none"> - 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: <ul style="list-style-type: none"> - Definition of ANOVA - General ANOVA table for One way classification, two way classification and LSD - Limitation of ANOVA - Examples 	10
Total Lectures		45

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)
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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: <ul style="list-style-type: none"> - 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: <ul style="list-style-type: none"> - Regional Rural Banks - State Central Co-operative Banks - District co-operative Banks - Co-operative farmers credit card plan - National Agriculture Insurance plan - Commercial Bank 	11
Total Lectures		45



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. સિદ્ધાંત 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 પ્રવૃત્તિ , 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. - 2021)



B.COM. SEMESTER – 6

2	Core	Indian Economy - 2
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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	<p>A BIRD'S EYE VIEW OF DIFFERENT ECONOMIC SECTORS:</p> <p>Industries:</p> <ul style="list-style-type: none"> - Importance of Industrial sector in Indian Economy. - Characteristics of Indian Industries - Cottage and small scale industries : Meaning – Important of small scale Industries & Enterprises in India – Problems of small scales industries and Enterprises – Remedies to solving the problems of small scales & Enterprises – Government steps on small scale Industries. <p>Agriculture:</p> <ul style="list-style-type: none"> - Problems of low agricultural production in India. - Causes of low agricultural production and productivity - New strategy for agricultural development. - Impact of new strategy of agricultural 	11
2	<p>ROLE OF GOVT. AND IT'S POLICIES IN INDIAN ECONOMY:</p> <p>Monetary Policy :</p> <ul style="list-style-type: none"> - Tools of monetary policy - It's effect on Indian Business Environment <p>Fiscal Policy :</p> <ul style="list-style-type: none"> - It's Importance in the concept of welfare state. - Objectives and achievement of fiscal policy in the Indian economy. - It's effect on Business Environment <p>Import – Export Policy :</p> <ul style="list-style-type: none"> - Main provision of recent Import Export Policies with reference to globalization. - Import Export Policy & Business Environment 	13



	Industrial Policy : <ul style="list-style-type: none"> - Current Industrial policy - It's effects on business Environment - Special Economic zone (SEZ) 	
3	ROLE OF GOVT. AND IT'S POLICIES IN INDIAN ECONOMY: Process of Privatization and Disinvestment : <ul style="list-style-type: none"> - Meaning - Need of Privatization in Indian Economy. - Effects of Privatization in the field of development of Business. Foreign Investment : <ul style="list-style-type: none"> - Modern trends of foreign investment in India 	11
4	PLANNING IN INDIA: <ul style="list-style-type: none"> - Outline of Economic Planning in india - Evaluation of indian planinig : Achievements and failure - NITI Ayog – Objectives, construction - Comparison of planning commission and NITI Ayog. - Three – Year plan and NITI Ayog. - Economic transformation in the main area under the NITI Ayog 	10
Total Lectures		45

Reference Books:

1. Economic Foundations Of Business Environment By S.R. Pandiyan - Himalaya Publication
2. Economic Environment for Business by Mishra & Puri - Himalaya Publication
3. Statistical Outline of India - Edi. - 2014-15
4. Indian Economy- Hindi Edi. 2017 by Gautam Datt and Ashwini Mhajan

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



B.COM. SEMESTER – 6

3	Core	Business Mathematics and Statistics - 2
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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: <ul style="list-style-type: none"> - Meaning of Normal Distribution - Properties and its application (without proof) - Examples 	12
2	TIME SERIES ANALYSIS: <ul style="list-style-type: none"> - Meaning and Use of Time Series - Component of Time Series - Methods of Finding Trend by <ul style="list-style-type: none"> ➤ Moving Average ➤ Least Square (Linear ($y = a+bx$) , ➤ Second Degree $y = a + bx +cx^2$) - Short Term Variation - Seasonal Variation By Moving Average Method - Computation of Seasonal Index number - Examples 	13
3	ASSOCIATION OF ATTRIBUTES: <ul style="list-style-type: none"> - Association of Two Attributes - Types of Association of Two Attributes - Order classes, - Consistency of data for two attributes - Methods of studying Association attributes <ul style="list-style-type: none"> ➤ Comparison of Expected Frequency ➤ Proportion method ➤ Yule's method ➤ Co-efficient of Coligation method - Examples 	10
4	SAMPLING: <ul style="list-style-type: none"> - Idea of Population and sample - Advantage of sampling, limitation of sampling - Characteristics of Good sample - With and without replacement sampling 	10



	<p>- Sampling method</p> <ul style="list-style-type: none"> ➤ 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

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
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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: <ul style="list-style-type: none"> - 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: <ul style="list-style-type: none"> - 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: <ul style="list-style-type: none"> - 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: <ul style="list-style-type: none"> - Introduction - Morality and Ethics- Business value-Business Ethics - Corporate Ethics : Codes of Ethics and Ethics Committee 	11



	<ul style="list-style-type: none"> - Ethical Behaviour : Concepts and Advantages- Rating Agencies - Green Governance - Clause 49 and Listing Agreement 	
Total Lectures		45

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
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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: <ul style="list-style-type: none"> - 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: <ul style="list-style-type: none"> - 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: <ul style="list-style-type: none"> - Introduction - Evolution of Consumer Movement in India - Formation of consumer organizations and their role in consumer protection 	11



	<ul style="list-style-type: none"> - Recent developments in Consumer Protection in India, - National Consumer Helpline - Citizens Charter - Product testing 	
4	QUALITY AND STANDARDIZATION: <ul style="list-style-type: none"> - 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

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 Saarbrücken, 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
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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 - 3: <ul style="list-style-type: none"> - Introduction and Meaning: - Explanation of Employees' Remuneration under the Act - Explanation of Distribution of Assets at the time of Liquidation under the Act - Practical Questions related to Computation of tax for: - Tax planning with reference to employees' remuneration - Tax planning with reference to distribution of assets at the time of liquidation 	12
2	CORPORATE TAX PLANNING - 4: <ul style="list-style-type: none"> - Introduction - Explanation of Scientific Research under the Act - Explanation of Receipt of Insurance Compensation under the Act - Practical Questions related 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: <ul style="list-style-type: none"> - Introduction - Double Taxation Relief - Provisions regulating Transfer Pricing - Advance Rulings - Advance Pricing Agreement 	11
4	CORPORATE TAX PLANNING WITH REFERENCE TO BUSINESS RESTRUCTURING: <ul style="list-style-type: none"> - Introduction - Amalgamation 	11



	<ul style="list-style-type: none"> - 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 	
Total Lectures		45

SUGGESTED READINGS AND REFERENCE BOOKS:

1. Vinod K. Singhanian and Monica Singhanian, 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 Publication, Allahabad.
4. 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
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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: <ul style="list-style-type: none"> - 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: <ul style="list-style-type: none"> - 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: <ul style="list-style-type: none"> - Introduction - Meaning and Concept of Derivatives - Importance and Uses of Derivatives - Types of Derivatives 	12



	<p>[Over The Counter-OTC and Exchange Traded-ET]</p> <ul style="list-style-type: none"> - Types of Players - Classification of Derivatives: <p>[A] Financial Derivatives* [Forwards-Futures-Options-Swaps] (Credit-Forex-Currency-Fixed-income-Interest-Insider-trading-Exchange Trading)</p> <p>[B] Non-Financial Derivatives* [Commodities-Metal-Weather and Others]</p> <ul style="list-style-type: none"> - Meaning and concept of Financial Derivatives - Different kinds of Financial Derivatives - Financial Derivatives Markets in India - Need for Derivatives Trading in India <p><i>[Note: Only brief explanation of Financial Derivatives is included in the Syllabus, while Non-Financial Derivatives are excluded from the syllabus]</i></p>	
4	<p>INVESTOR PROTECTION:</p> <ul style="list-style-type: none"> - 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

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
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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: <ul style="list-style-type: none"> - Introduction-Meaning- of Working Capital Management[WCM] - Concepts-Needs - Objectives and Utilities of WCM - Types of WCM - Factors affecting to WC and WCM - Sources and adequacy of working capital for applications - Planning and Forecasting - Theoretical aspects 	12
2	MANAGEMENT OF INVENTORIES: <ul style="list-style-type: none"> - 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 <i>(Only Theoretical discussion is Expected and Excluding Practical Questions for examination)</i> 	11
3	MANAGEMENT OF CASH: <ul style="list-style-type: none"> - Introduction-Meaning of Cash and Management of Cash - Objectives-Importance and Advantages-Limitations - Scope and Functions and Effective Factors - Cash budget : <i>[Only Theoretical discussion is Expected and Excluding Practical Questions of cash budget for examination]</i> - Planning and Forecasting 	11
4	MANAGEMENT OF RECEIVABLES: <ul style="list-style-type: none"> - Introduction-Meaning of Receivables and 	11



	Management of Receivables - Objectives-Importance and Advantages- Limitations - Scope and Functions - Determining Factors-Planning and Forecasting - Cost matters-Credit policies meaning and types	
Total Lectures		45

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
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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: <ul style="list-style-type: none"> - 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: <ul style="list-style-type: none"> - 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 INDUSTRIAL RELATIONS: <ul style="list-style-type: none"> - Introduction - Industrial Psychology: <ul style="list-style-type: none"> ➤ Meaning-Definition-Aims and Objectives- ➤ Importance-Specific Principles-Scope - Industrial Relations: 	12



	<ul style="list-style-type: none"> ➤ Meaning-Definition-Aims and Objectives-Importance ➤ Contents (Components) - Participants-Causes and Effects ➤ Different Aspects and Scope 	
4	<p>INDUSTRIAL DISPUTES AND TRADE UNIONS:</p> <ul style="list-style-type: none"> - Introduction - Industrial Disputes: <ul style="list-style-type: none"> ➤ Meaning-Nature and Forms-Causes and Effects-Steps to Resolve ➤ Disputes- Grievance-handling and redressal-Legal provisions and ➤ Preventive Measures - Trade Unions: <ul style="list-style-type: none"> ➤ 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

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 Pattanayak, 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, Delhi

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



B.COM. SEMESTER – 6

5	DSE – 2	Banking & Insurance - 2
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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: <ul style="list-style-type: none"> - 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: <ul style="list-style-type: none"> - 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: <ul style="list-style-type: none"> - Meaning and Understanding, Significance - Types of life insurance 	05
4	GENERAL INSURANCE: (A) FIRE INSURANCE : <ul style="list-style-type: none"> - Meaning, Nature , Origin of Fire insurance - Types of Policies. (B) MARINE INSURANCE: <ul style="list-style-type: none"> - Meaning and Understanding, - Origin and growth of Marine Insurance - Types of Policies 	10
Total Lectures		45



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
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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: <ul style="list-style-type: none"> - 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: <ul style="list-style-type: none"> - 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	GST (GOODS): (A) Getting Started with GST: <ul style="list-style-type: none"> ➤ Enabling GST and Defining Tax Details ➤ Transferring Input Tax credit to GST ➤ Intrastate Supply of Goods <ul style="list-style-type: none"> – Intrastate Inward Supply – Intrastate Outward Supply ➤ Intrastate Supply of Goods <ul style="list-style-type: none"> – Intrastate Inward Supply – Intrastate Outward Supply ➤ Return of Goods <ul style="list-style-type: none"> – Purchase Returns – Sales Returns ➤ Supplies Inclusive of Tax ➤ Defining Tax Rates at Master and Transaction Levels <ul style="list-style-type: none"> – Defining GST Rates at Stock Group Level 	15



	<ul style="list-style-type: none"> – Defining GST Rates at Stock Item Level – Defining GST Rate at Transaction Level ➤ Hierarchy of Applying Tax Rate Details ➤ GST Reports (B) Recording Advanced Entries: <ul style="list-style-type: none"> ➤ Introduction ➤ Accounting of GST Transactions ➤ Purchases from Composition Dealer ➤ Purchases from Unregistered Dealers ➤ Exports ➤ Imports ➤ Exempted Goods ➤ SEZ Sales ➤ Advance Receipts and Payments (C) GST Adjustment and Return Filing: <ul style="list-style-type: none"> ➤ Mixed Supply and Composite Supply under GST <ul style="list-style-type: none"> – Mixed Supply of Goods – Composite Supply of Goods ➤ GST Reports <ul style="list-style-type: none"> – Generating GSTR-1 Report in Tally.ERP 9 – Generating GSTR-2 Report in Tally.ERP 9 ➤ Input Tax Credit Set Off ➤ GST Tax Payment <ul style="list-style-type: none"> – Time line for payment of GST tax – Modes of Payment – Challan Reconciliation ➤ Exporting GSTR-1 return and uploading in GST portal 	
4	<p>GST (SERVICES):</p> <p>(A) Getting Started with GST (Services):</p> <ul style="list-style-type: none"> ➤ Introduction <ul style="list-style-type: none"> – Determination of supply of services – Determining the Place of Supply of Services ➤ Enabling GST and Defining Tax Details ➤ Transferring Input Tax credit to GST ➤ Intrastate Supply of Services <ul style="list-style-type: none"> – Intrastate Inward Supply – Intrastate Outward Supply ➤ Interstate Supply of Services <ul style="list-style-type: none"> – Interstate Inward Supply – Interstate Outward Supply of Services ➤ Cancellation of Services <ul style="list-style-type: none"> – Cancellation of Inward Supplies – Cancellation of Outward Supply of Services ➤ Defining Tax Rates at Master and Transaction Levels 	10

	<p>(B) Recording Advanced Entries Services):</p> <ul style="list-style-type: none"> ➤ Accounting Multiple Services in a Single Supply ➤ Recording Partial Payment to Suppliers ➤ Outward Supplies <ul style="list-style-type: none"> – Recording Outward Supply with Additional Expenses – B2C Supply of services (Business to consumers) ➤ Time of Supply of Services ➤ Place of Supply of Services <ul style="list-style-type: none"> – Determining place of supply of services ➤ Exempt Supply of Services under GST ➤ Export Supply of Services ➤ Reverse Charge on Services under GST ➤ Advance Receipts from Customers under GST <ul style="list-style-type: none"> – Advance Receipt and issuing Invoice on same month – Advance Receipt and issuing Invoice on different month – Reversal of GST on account of cancellation of advance receipt ➤ Generating GSTR-1 Report in Tally.ERP 9 ➤ Generating GSTR-2 Report in Tally.ERP 9 ➤ Input Tax Credit Set Off 	
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:



Saurashtra University, Rajkot

- 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:

2. 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
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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	<p>RATIO ANALYSIS:</p> <ul style="list-style-type: none"> - 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) - <i>Practical Questions (Excluding Reverse types of Practical Problems)</i> 	11
2	<p>BUDGET AND BUDGETARY CONTROL BRIEF CONCEPT:</p> <p>[A] BUDGETING & BUDGETARY CONTROL [Theoretical concept]</p> <ul style="list-style-type: none"> - Budget And Budgetary Control Brief Concept Only <p>[B] CAPITAL BUDGETING:</p> <ul style="list-style-type: none"> - Introduction and Meaning, - Importance and Process of Capital Budgeting. - Methods based on profit and recovery of cash outlays: - Pay-Back Method. - Accounting Rate of Return (ARR) Method. - Methods base done present value of cash flows: - Net Present Value (NPV). - Profitability index (PI) Method. - Internal Rate of return(IRR)Method. - Practical Questions 	13



3	CASH BUDGET: <ul style="list-style-type: none"> - Introduction and meaning - Concepts of optimum cash balance - Objective of preparation of cash budget - Cash receipt and Cash Payment - Practical Question(Preparation of cash budget only) 	10
4	FLEXIBLE BUDGET: <ul style="list-style-type: none"> - Introduction–Meaning-Utility - Relation of Cost, sales and profit in Stocks, - Preparation of flexible budget - Practical Questions 	10
Total Lectures		45

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
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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: <ul style="list-style-type: none"> - Introduction - Forms of regional groupings - Integration efforts among countries in Europe, North America and Asia <ul style="list-style-type: none"> ➤ (NAFTA, EU , ASEAN and SAARC) - An Overview of International financial system and Institutions <ul style="list-style-type: none"> ➤ IMF: Objectives and Functions ➤ World Bank: Objectives and Functions - Foreign Exchange Markets and Risk Management - Foreign Investments <ul style="list-style-type: none"> ➤ Types and flows; ➤ Foreign investment in Indian perspective 	12
2	ORGANISATIONAL STRUCTURE - DEVELOPMENTS AND ISSUES: <ul style="list-style-type: none"> - 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: <ul style="list-style-type: none"> - 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

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

Objectives:

To provide students with a basic knowledge of principles and provisions of GST

Unit	Content	No. of Lectures
1	INPUT TAX CREDIT – 1: <ul style="list-style-type: none"> ➤ Introduction ➤ Basic concept ➤ GST and Input Tax Credit ➤ Eligible & Ineligible Input Tax Credit ➤ GSTR – 2 ➤ Procedure for calculation of GST and Input Tax Credit ➤ Order of Adjustment of Input tax credit against output CGST, SGST, IGST - Practical examples 	11
2	INPUT TAX CREDIT – 2: <ul style="list-style-type: none"> ➤ Introduction ➤ Apportionments of Credit & Blocked Credits, ➤ Tax Credit in respect of Capital Goods ➤ Recovery of Excess Tax Credit ➤ Availability of Tax Credit in special circumstances ➤ Transfer of Input Credit (Input Service Distribution) ➤ Payment and Refund ➤ Doctrine of unjust enrichment ➤ Reverse Charge Mechanism, - Practical examples 	12
3	PROCEDURES: <ul style="list-style-type: none"> ➤ Introduction ➤ Tax Invoice ➤ Credit & Debit Notes, ➤ Returns, ➤ Audit in GST, - Assessment: Self-Assessment, Summary & Scrutiny 	11
4	VALUATION AND PAYMENT: <ul style="list-style-type: none"> ➤ Introduction ➤ Transaction Value ➤ Valuation Rules ➤ Time of GST Payment ➤ How to make payment ➤ Challan Generation & CPIN - TDS & TCS 	11



Total Lectures	45
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Suggested Readings and Reference Books:

1. The Central Goods and Services Tax, 2017
2. The Integrated Goods and Services Tax, 2017
3. The Goods and Services Tax (Compensation to States), 2017
4. The Constitution (One hundred and First Amendment) Act, 2016
5. Gupta, S.S. , GST- How to meet your obligations (April 2017), Taxmann Publications
6. Halakandhi, S., G.S.T (Vastu and Sevakar) (Hindi) Vol-1, 2017
7. Gupta, S.S., Vastu and Sevakar, Taxmann Publications, 2017
8. Datey,V.S. (2016). All About GST-A Complete GST Law, 4th Edition, New Delhi: Taxmann Publishing.
9. Nity Tax Associates, Basics of GST, Taxman Publications, New Delhi
10. Singhanian Vinod K. and Monica Singhanian, Students' Guide to Indirect Taxes, Taxmann Publications Pvt. Ltd., Delhi
11. Dr. Thomas Thoomkuzhy, Dr. Jaya Jacob M., Ms.Chinnu Mariam Chacko, GST The Essentials of Goods and Services Tax, Himalaya Publishing House, Mumbai

Note:

1. **Latest edition of text books may be used.**



B.COM. SEMESTER – 6

7	Elective – 1	Accounting - 6
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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): <ul style="list-style-type: none"> - Introduction-Meaning-Purpose - Types of Branch and Management <ul style="list-style-type: none"> ➤ 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: <ul style="list-style-type: none"> - 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	FINAL ACCOUNTS OF NON TRADING ORGANIZATIONS: <ul style="list-style-type: none"> - 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: 	11



	<ul style="list-style-type: none"> ➤ 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 	
4	<p>MARGINAL COSTING:</p> <ul style="list-style-type: none"> - 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 	10
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]
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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: <ul style="list-style-type: none"> - Introduction-Meaning and concept - Importance of market segmentation - Bases of market segmentation - Target market selection - Product differentiation v/s Market Segmentation 	11
2	DEMAND FORECASTING: <ul style="list-style-type: none"> - Introduction - Meaning and concept - Types and Stages - Methods of demand forecasting <ul style="list-style-type: none"> ➤ For Existing product ➤ For New product - Importance 	11
3	SERVICE MARKETING: <ul style="list-style-type: none"> - 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: <ul style="list-style-type: none"> - Introduction - New concepts covering Meaning-Elements-Importance[Only Brief understanding of]: <ul style="list-style-type: none"> ➤ Cyber Marketing ➤ Online Marketing ➤ Direct Marketing ➤ Social Marketing 	11



	<ul style="list-style-type: none"> ➤ Green Marketing ➤ Rural Marketing 	
Total Lectures		45

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
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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: <ul style="list-style-type: none">- Code of Conduct for Banking Services in India (SBI).- CTS -2010.- Banking Technology.- Corporate Governance in Banks	10
2	BASLE NORMS FOR THE BANKS: <ul style="list-style-type: none">- Meaning and Objectives.- Brief introduction of BASLE – I ,II and III	10
3	RESERVE BANK OF INDIA: <ul style="list-style-type: none">- Establishment.- Functions- Management- Money and instruments of credit control	10
4	CO-OPERATIVE REGIONAL RURAL BANKS IN INDIA: <ul style="list-style-type: none">- Evolution- Meaning and Understanding- Various Components- Merits and Limitations- RRB-Evolution, Meaning and Understanding	15
Total Lectures		45



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)
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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 ARRAYS : 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
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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: <ul style="list-style-type: none"> - 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: <ul style="list-style-type: none"> - 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



	<ul style="list-style-type: none"> - Euler's theorem with proof - Cobb-Douglas production function - Maximization of production function subject to cost function - Examples 	
3	UTILITY FUNCTIONS: <ul style="list-style-type: none"> - 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: <ul style="list-style-type: none"> - 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

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)
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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 committees 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 - Cooperative Accounting System	11
Total Lectures		45

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. સિદ્ધાંત 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 પ્રવૃત્તિ , ડો. શાંતીલાલ બી. મહેતા

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

