SAURASHTRA UNIVERSITY, RAJKOT

FACULTY OF COMMERCE

SYLLABUS FOR

B. COM. [CBCS PROGRAMME]

(BASED ON UGC-CBCS-2015 GUIDELINES)

SEMESTER -1

(FOR REGULAR AND EXTERNAL CANDIDATES)

With Effective from JUNE – 2019

SAURASHTRA UNIVERSITY
UNIVERSITY CAMPUS
RAJKOT - 360005
website: www.saurashtrauniversity.edu.in

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

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

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: Leaners 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: Leaners will acquire the skills like effective communication, decision making, problem solving in day to day business affaires
- 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.

B.COM.[CBCS] SEMESTER – 1 TO 6

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

WITH EFFECTIVE FROM: JUNE-2019 FOR ALL SEMESTERS

INTERNAL ASSESSMENT [30 Marks]		
No.	**Particulars**	**Marks**
1	Mid Sem Exam – 1 (1 Hour Exam) MCQ Test - 1 4 Assignments per paper , Overall Attendance	**10** **05** **10** **05**
EXTERNAL (UNIVERSITY) ASSESSMENT [70 Marks]		
Que. No.	**Particulars**	**Marks**
1 OR 1	QUESTION (From Unit 1)	**20**
2 OR 2	QUESTION (From Unit 2)	**20**
3 OR 3	QUESTION (From Unit 3)	**15**
4 OR 4	QUESTION (From Unit 4)	**15**
		70
	Total Marks	**100**

SYLLABUS

For

B.COM.

Semester – 1

(With effective from June - 2019)

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

REGULAR AND EXTERNAL STUDENTS

WITH EFFECTIVE FROM: JUNE – 2019

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

DSE = Discipline Specific Elective

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

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

Course Outcomes:

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

Unit	Content	No. of Lectures
1	Text (Units 1 to 5) Bliss (McMillan)	15
2	Grammar: 1. Tenses	10
3	Grammar: 1. Parts of Speech	10
4	Grammar: 1. Prefixes/Suffixes 2. Antonyms/Synonyms	10
	Total Lectures	**45**

Semester End examination:

Question No.	Details	Marks
1	Text (Units 1 to 5) Bliss (McMillan)	40
2	Tenses	10
3	Parts of Speech	10
4	Prefixes/Suffixes Antonyms/Synonyms	05 05
	Total	70

Recommended Reading:

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

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

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

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

Course Outcomes:

- To familiar the students with various micro economics concepts and their application in the decision – making,
- To familiarize the students with the economic principles and theories underlying various business decisions.

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

Important instructions for paper setter –

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

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

Reference books:

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

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

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

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

Course Outcomes

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

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

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

Important instructions for paper setter –

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

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

Suggested Readings and Reference Books:

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

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

B.COM. SEMESTER – 1		
4	**Core**	**Business Organisation & Management - 1**

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

Course Outcomes

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

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

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

Important instructions for paper setter –

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

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

Suggested Readings and Reference Books:

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

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

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

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

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

Course Outcomes

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

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

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

Important instructions for paper setter –

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

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

Suggested Readings and Reference Books:

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

Note: Latest edition of Reference books may be used.

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

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

Course Outcomes

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

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

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

Important instructions for paper setter –

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

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

Suggested Readings and Reference Books:

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

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

B.COM. SEMESTER – 1		
6	DSE – 1	Business Mathematic – 1

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

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

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

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

Important instructions for paper setter –

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

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

Suggested Readings and Reference Books:

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

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

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

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

Course Outcomes

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

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

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

Important instructions for paper setter –

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

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

Suggested Readings and Reference Books:

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

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

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

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

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

Course Outcomes

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

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

Important instructions for paper setter –

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

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

Suggested Readings and Reference Books:

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

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

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

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

Course Outcomes

To impart information technology related skills to the students

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

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

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

Theory Question Paper Style:

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

Credit:

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

Examination:

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

Passing Standard:

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

Suggested Readings and Reference Books:

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

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

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

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

Course Outcomes

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

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

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

Important instructions for paper setter –

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

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

Suggested Readings and Reference Books:

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

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

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

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

Course Outcomes

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

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

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

Important instructions for paper setter –

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

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

Suggested Readings and Reference Books:

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

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

B.COM. SEMESTER – 1		
8	**Elective - 3**	**Banking & Finance- 1**

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

Course Outcomes

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

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

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

Important instructions for paper setter –

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

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

Suggested Readings and Reference Books:

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

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

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

B.COM. SEMESTER – 1		
8	**Elective - 4**	**Computer Science – 1 (Programming Methodology Using C Language)**

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

Course Outcomes
To impart information technology related skills to the students

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

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

Theory Question Paper Style:

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

Credit:

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

Examination:

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

Passing Standard:

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

Suggested Readings and Reference Books:

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

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

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

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

Course Outcomes
To equip students with the various statistical tools

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

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

Important instructions for paper setter –

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

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

Suggested Readings and Reference Books:

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

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

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

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

Course credit: **03**

Teaching Hours: **45 (Hours)**

Total marks: **100**

Course Outcomes

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

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

Important instructions for paper setter –

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

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

Suggested Readings and Reference Books:

1. The Gujarat Co-operative Societies Act. 1961
2. H Calvert : Law and Principles of Co-operation
3. L. S. Shastri : Law and Practice of Co-operative Societies in India
4. R. D. Bedi : Theory History and Practice of Co-operation
5. S. K. Gupte : Co-operative Societies, Act and Rules of Gujarat
6. Jacaues. Co-operative Book-keeping (3 volumes)
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