

SYLLABUS

For

B.COM.

Semester – 5

(With effective from June - 2020)

BHAKTA KAVI NARSINH MEHTA UNIVERSITY JUNAGADH



Faculty of Commerce

Board of Studies – Commerce and Management

Draft Syllabus

Bachelor of Commerce

B.Com.

(Semester-V)

(Effective from June, 2020)

**B.COM. (CBCS) SEM-5 NEW COURSE TITLES FOR
REGULAR AND EXTERNAL STUDENTS WITH
EFFECTIVE FROM: JUNE - 2020**

Sr. No.	Type	Name of the Subject	Pg. No.
1	Core	English Language - 5	04
2	Core	Economics of Business Environment-1	06
3	Core	Business Mathematics and Statistics - 1	08
4	DSE-1	Auditing and Corp. Governance - 1	10
		Consumer Protection - 1	12
		Corporate Tax Planning - 1	14
		Fundamentals of Investments - 1	16
5	DSE-2	Financial Management - 1	18
		Human Resource Management - 1	20
		Banking & Insurance - 1	23
		Computerized Accounting System Using Tally - 1	25
6	DSE-3	Management Accounting - 1	27
		International Business - 1	30
		Indirect Tax Law - 1	32
7	Elective	Accounting - 5	34
		Business Management - 5	36
		Banking & Finance - 5	38
		Computer Science - 5	40
		Advance Statistics - 5	42
		Co-operation - 5	44

DSE = Discipline Specific Elective

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1	Core	English Language – 5
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Name of the Course: **Foundation Course in English (V)**

Course credit: **03**

Teaching Hours: **45 (Hours)**

Total marks: **100**

Objectives:

- To initiate the students into learning of English language in interactive, learner friendly manner
- To expose the students to key concepts of different grammatical forms as well as various aspects of language
- To acquire proficiency in English by developing their writing, reading and communicative skills
- To make the students aware about the Indian culture and civilization through prescribed text.

Unit	Content	No. of Lectures
1	Grammar: <ul style="list-style-type: none">• Reported Speech• Quantifiers• Adjective Clause• Question Tags	13
2	Composition: <ul style="list-style-type: none">• Individual Report• Copy of Advertisement	13
3	Text : Gems of Wisdom- An Anthology of Short Stories (Section-I)	19
Total Lectures		45

Text: *Gems of Wisdom- An Anthology of Short Stories (Section-One)* Board of Editors, McMillan

(Titles: Prose: 1. The Lady or the Tiger ? by Frank R. Stockton, 2. The Gift of The Magi by O' Henry, 3. The Sniper by Liam O' Flaherty, 4. Black Boy by Richard Wright, 5. An Astrologer's Day by R. K. Narayan.)

External Examination Paper Style

Question No.	Details	Options	Marks
1 A	Reported Speech (Sentences should be asked)	5/7	05
1 B	Quantifiers (Objective Types of Questions)	5/7	05
1 C	Adjective Clause (Objective Types of Questions)	5/7	05
1 D	Question Tags (Objective Types of Questions)	5/7	05
2 A	Individual Report	1/2	10
2 B	A Copy of Advertisement	1/2	10
3 A	Answer in one line each (Text)	6/8	06

3 B	Short answer questions (Text)	3/5	09
4	Short Notes / Long questions (Text)	2/4	15

Recommended Reading:

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

Free Online Education Certificate Course Link

1. <https://swayam.gov.in/courses/5827-senior-secondary-english>

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2	Core	Economics of Business Environment-1
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Name of the Course: **Economics of Business Environment-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. - Meaning of Environment. - “Business Environment”–Clarification of Macro or Aggregative concept. - Main integral units of Business Environment.- Demand, Consumption, Economics policy, Legal system, Technology, Economic institutions. - International Environment: An overview of the main recent trends of business environment at global level. 	11
2	<p>THE DIFFERENT ECONOMIC INDICATORS :</p> <p>Income :</p> <ul style="list-style-type: none"> - Trends of National and per capital income. - Co-relation of income and business environment. <p>Savings :</p> <ul style="list-style-type: none"> - Trends of savings during the last decade. - Co-relation of savings and business environment. <p>Investment:</p> <ul style="list-style-type: none"> - Quantum of local investments in plans. - With reference to income and saving. 	12
3	<p>PROBLEMS OF ECONOMIC DEVELOPMENT IN THE CONTEXT OF INDIA:</p> <ul style="list-style-type: none"> - India as a developing country. - Unemployment: <ul style="list-style-type: none"> ➤ Meaning-Reasons. ➤ Effects of unemployment with reference to business environment. - Poverty: <ul style="list-style-type: none"> ➤ Meaning with reference to Modern Trends. 	10

	<ul style="list-style-type: none"> ➤ Reasons ➤ Remedies for eradication of poverty with reference to business-opportunities. 	
4	Role of government and it's policies in Indian Economy <ul style="list-style-type: none"> - Monetary policy: <ul style="list-style-type: none"> ➤ It's effect on Indian Business Environment. - Fiscal Policy: <ul style="list-style-type: none"> ➤ It's Importance in the concept of welfare state. ➤ It's effect on Business environment. - Industrial policy: <ul style="list-style-type: none"> ➤ Current industrial policy. ➤ It's effect on Business Environment. ➤ Special Economic Zone.(SEZ) 	13
Total Lectures		45

Important instructions for paper setter –

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

UNIVERSITY EXAMINATION		
(Que. No. 1 to 4 are compulsory for regular students 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

Reference Books:

1. Economic Foundation of Business Environment by S.R. Pandian – Himalaya Publication.
2. Economic Environment for Business by Mishra &Puri – Himalaya Publication.
3. Economic Environmental of Business by M. Adhikary

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

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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	SAMPLING:	10

	<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 - Sampling method <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

Important instructions for paper setter –

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

UNIVERSITY EXAMINATION			
(Que. No. 1 to 4 are compulsory for regular students 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

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.

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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	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
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

Important instructions for paper setter –

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

UNIVERSITY EXAMINATION		
(Que. No. 1 to 4 are compulsory for regular students 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

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.

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4	DSE – 1	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	ORGANIZATIONAL SET-UP UNDER THE CPA-1986: <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

Important instructions for paper setter –

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

UNIVERSITY EXAMINATION		
(Que. No. 1 to 4 are compulsory for regular students 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

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.

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4 **DSE – 1** **Corporate Tax Planning - 1**

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

Objectives:

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

Unit	Content	No. of Lectures
1	INTRODUCTION TO CORPORATE TAX PLANNING: <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
2	CORPORATE TAX PLANNING – 1: <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 liability and Minimum Alternate Tax [MAT]- Tax on Distributed Profits [Bases of the charges]- Rate of Dividend and Dividend tax not deductible- Simple Computations	12
3	CORPORATE TAX PLANNING – 2: <ul style="list-style-type: none">- Introduction- Tax planning with reference to setting up of a new business:<ul style="list-style-type: none">➤ Locational aspect➤ Nature of business➤ Form of organization- Simple Computations- Tax planning with reference to financial management decision:<ul style="list-style-type: none">➤ Capital structure➤ Dividend including➤ Deemed dividend➤ Bonus shares	11

	Simple Computations	
4	CORPORATE TAX PLANNING - 3: - Introduction - Tax planning with reference to specific management decisions: <ul style="list-style-type: none"> ➤ Computation of Tax for Make or buy decisions ➤ Computation of Tax for Own or lease decisions ➤ Computation of Tax for Repair or Replace 	11
Total Lectures		45

Important instructions for paper setter –

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

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

Suggested Readings and Reference Books:

1. 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.

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4	DSE – 1	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	INVESTOR PROTECTION: <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 -	11
Total Lectures		45

Important instructions for paper setter –

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

UNIVERSITY EXAMINATION		
(Que. No. 1 to 4 are compulsory for regular students 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

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.

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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 and functions- Fundamental Principles of Finance- Agency theory- Affecting factors- Risk and Return trade off- Concept of Time Value- Financial forecasting	11
2	SOURCES OF FINANCE -1 [SECURITY FINANCING AND INTERNAL FINANCING]: <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-CharacteristicsSources of long term loans: [Brief introduction only] [IFC–SFC- ICICI-IDBI-SIDC–UTI -SDBI-IIBI-IDFC-EXIM BANK]- Bridge financing and Loan syndication- Book-building and Promoters' contribution	12
4	SOURCES OF FINANCE -3 [FINANCIAL INSTITUTIONS]:	11

	<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) 	
Total Lectures		45

Important instructions for paper setter –

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

UNIVERSITY EXAMINATION		
(Que. No. 1 to 4 are compulsory for regular students 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

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 Disciplines - Reasons of HR Indiscipline and Actions against breach of Discipline - Guiding principles to managing successful Discipline 	
Total Lectures		45

Important instructions for paper setter –

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

UNIVERSITY EXAMINATION		
(Que. No. 1 to 4 are compulsory for regular students 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

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 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 – 5

5	DSE – 2	Banking & Insurance- 5
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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	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	BRITISH BANKING : <ul style="list-style-type: none">- The Bank of England – Establishment, Functions, Management	10
3	MICRO FINANCE IN INDIA : <ul style="list-style-type: none">- Evolution and current status	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

Important instructions for paper setter –

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

UNIVERSITY EXAMINATION		
(Que. No. 1 to 4 are compulsory for regular students 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

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
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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	BASICS OF ACCOUNTING AND TALLY: <ul style="list-style-type: none">- 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: <ul style="list-style-type: none">- 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: <ul style="list-style-type: none">- 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 [CSF]</p> <ul style="list-style-type: none"> - Introduction - Accounting & Managerial meaning of the term “Cash”, “Cash Flow” & “Cash Flow Statement” - Sources and Application of Cash Flow - Indian Accounting Standard No. 3 - Importance and Managerial Utility - Limitations of CFS <p>Practical Questions Relating to prepare CFS (as per Indian Accounting Standard No. 3)</p> <ul style="list-style-type: none"> - 	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 	10

	its' Setting Procedure - Meaning of Variance and Variance Analysis - Material Standards and Material Variances Practical Problems Relating To Calculate Material Variances Only -	
4	STANDARD COSTING-2 [LABOUR VARIANCES]: - Introduction-Meaning - Labour Standards and Labour Variances -Practical Problems Relating To Calculate Labour Variances Only	10
Total Lectures		45

Important instructions for paper setter –

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

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

Suggested Readings and Reference Books:

1. 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	INTERNATIONAL ORGANIZATIONS AND ARRANGEMENTS: <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

Important instructions for paper setter –

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

UNIVERSITY EXAMINATION		
(Que. No. 1 to 4 are compulsory for regular students 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

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: Routledge
4. Sumati Varma, International Business, Pearson Education.
5. Cherunilam, Francis. International Business: Text and Cases. PHI Learning
6. Michael R. Czinkota. et al. International Business. Fortforth: The Dryden Press.
7. Bennett, Roger. International Business Pearson Education
8. Peng and Srivastav, Global Business, Cengage Learning

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

B.COM. SEMESTER – 5

6	DSE – 3	Indirect Tax Law - 1
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Name of the Course: **Indirect Tax Law - 1**
Course credit: **03**
Teaching Hours: **45 (Hours)**
Total marks: **100**

Objectives:

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

Unit	Content	No. of Lectures
1	GST IN INDIA: AN INTRODUCTION: <ul style="list-style-type: none">- Direct and Indirect taxes- Features of Indirect Taxes- What is GST- Advantages of GST- Need for GST in India- Constitutional Provisions- CGST / SCST /UTGST / IGST	11
2	SUPPLY UNDER GST: <ul style="list-style-type: none">- Introduction- Concept of Supply- Scope of Supply- Supply with Consideration- Supply without Consideration- Activities Treated as Supply of Goods or Supply of Services- Composite and Mixed Supplies	12
3	TIME OF SUPPLY <ul style="list-style-type: none">• Introduction• Time of Supply of Goods<ul style="list-style-type: none">➤ Time of Supply Under Forward Charge➤ Time of Supply Under Reverse Charge• Time of Supply of Service<ul style="list-style-type: none">➤ Time of Supply under Forward Charge➤ Time of Supply under Reverse Charge	11
4	VALUE OF SUPPLY: <ul style="list-style-type: none">• Important Terms<ul style="list-style-type: none">➤ Agent➤ Considerations	11

	<ul style="list-style-type: none"> ➤ Money ➤ Persons • Transaction Value • Inclusions in the value • Exclusion of Discount from the Value 	
Total Lectures		45

Important instructions for paper setter –

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

UNIVERSITY EXAMINATION		
(Que. No. 1 to 4 are compulsory for regular students 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

Suggested Readings and Reference Books:

1. Singhanian Vinod K. and Monica Singhanian, Students' Guide to Indirect Taxes, Taxmann Publications Pvt. Ltd., Delhi.
2. V.S. Datey Indirect Tax Law and practice, Taxmann Publications Pvt. Ltd., Delhi,
3. Sanjeev Kumar. Systematic Approach to Indirect Taxes, Latest edition
4. S. S. Gupta Service Tax -How to meet your obligation Taxmann Pub. Pvt. Ltd. Delhi,
5. Ahuja and Ravi Gupta, Indirect Taxes, Flair Publication Pvt. Ltd
6. V.K.Singhaniya & Monica Singhaniya - Publication-Taxmann
7. Systematic approach to income tax: Singhanian V.K.
8. Students guide to income tax including GST : Vinod k. singhanian
9. Practical approach to income tax: Girish Ahuja – Ravi Gupta

Note:

1. Necessary Changes will be made after implementation of the Goods and Service Tax Law [GST LAW].
2. Latest edition of text 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	OPERATING COSTING OF HOTEL, HOSPITAL AND THEATRE: <ul style="list-style-type: none">- Introduction-Meaning-characteristics- Unit of Operating cost- Expenses-Income in Operating costing- Accounting for<ul style="list-style-type: none">- Hotel Operating Costing- Hospital Operating Costing- Theatre Operating Costing- Practical Questions	11
4	EARNING PER SHARE: <ul style="list-style-type: none">- Introduction and Meaning	11

	- Earnings Per Share [EPS] As per Indian Accounting Standard-20 Practical Questions to calculate all sorts of EPS	
Total Lectures		45

Important instructions for paper setter –

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

UNIVERSITY EXAMINATION		
(Que. No. 1 to 4 are compulsory for regular students 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) THEORY QUE - 4 (From Unit 4)	15
Total Marks for Regular Students		70

Suggested Readings and Reference Books:

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

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

B.COM. SEMESTER – 5

7	Elective – 2	Business Management – 5 [Marketing Management - 1]
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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 of marketing and evolution stages - Nature - Scope and functions - Importance - Marketing mix – Concept, elements, and factors - Strategic Market Planning – an overview 	11
2	PRICING DECISION AND PRODUCT DECISION: [A] Pricing decision:- <ul style="list-style-type: none"> - Introduction - Meaning - Factors affecting pricing decisions [B] Product decision:- <ul style="list-style-type: none"> - Concept of product - Classification of product - Product Line and Product Mix – Concept only - Branding – concept, benefits and limitations - Packaging and labeling – Concepts and benefits - New Product development – Steps - Consumer adoption process 	12
3	DISTRIBUTION CHANNEL - PHYSICAL DISTRIBUTION DECISION: <ul style="list-style-type: none"> - Introduction - Meaning - Types of Distribution Channels - Nature - Scope and Functions - Types of Intermediaries 	11

	<ul style="list-style-type: none"> - Channel selection and Management decisions - Retailing and wholesaling - Concept of online distribution 	
4	PROMOTION DECISION: <ul style="list-style-type: none"> - Introduction-Meaning - Communication process – process - Promotion mix – concepts and elements - Advertising- concept and features - Personal selling – concept and features - Publicity and Public relations – concepts and features - Sales Promotion –Meaning-Tools-Techniques 	11
Total Lectures		45

Important instructions for paper setter –

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

UNIVERSITY EXAMINATION		
(Que. No. 1 to 4 are compulsory for regular students 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

Suggested Readings and Reference Books:

1. Dr. R. B. Rudani, Basics of Marketing Management, S. Chand and Company, New Delhi
2. Kotler, Philip and Gary Armstrong: Principles of Marketing, Prentice Hall, New Delhi.
3. Kotler, Philip: Marketing Management-Analysis, Planning, Implementation and Control, Prentice Hall, New Delhi
4. Majumdar, Ramanuj: Product Management in India, Prentice Hall, New Delhi.
5. Me Carthy, E. Jenome and William D. Perreault JR: Basic Marketing: Managerial Approach, Richard D. Irwin, Homewood, Illinois
6. Ramaswamy.V.S and Namakumari.S: Marketing Management, MacMillan India, New Delhi.
7. Srinivasan, R: Case Studies in Marketing: The Indian Context, Prentice Hall, New Delhi.
8. Stanton, William J., and Charles Futrell: Fundamentals of Marketing; McGraw Hill Publishing Co., New York.
9. 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	BRITISH BANKING: <ul style="list-style-type: none">- The Bank of England – Establishment , Functions , Management	10
3	MICRO FINANCE IN INDIA: Evolution and current status	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

Important instructions for paper setter –

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

UNIVERSITY EXAMINATION		
(Que. No. 1 to 4 are compulsory for regular students 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

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 DBMS
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Name of the Course : **Computer Science – 5**
Introduction to DBMS

Course credit : **05**

Teaching Hours : **Theory: 45 (Hours) + Practical: 60 (Hours)**

Total marks : **100**

Distribution of Marks : **50 Marks semester end theory examination**

30 Marks semesters 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	INPUT/OUTPUT, INITIALIZING, ASSIGNING OTHER COMMANDS <ul style="list-style-type: none"> • Concept of DBMS • ?, ??, ???, *, &&, note, =, clear • accept, input, store, wait, @ say ... get [picture, range, valid, default] • Array with meaningful example 	12
2	LOOPING, CONDITIONAL AND BRANCHING COMMANDS <ul style="list-style-type: none"> • for ... end for • do while enddo, exit, loop • if ... else ... endif (also nesting) • do case ... endcase 	11
3	LIBRARY FUNCTIONS <ul style="list-style-type: none"> • Character, string and other functions : chr(), asc(), val(), left(), right(), str(), substr(), len(), lower(), upper(), ltrim(), rtrim(), alltrim(), stuff(), isupper(), islower(), isalpha(), isdigit(), soundex(), proper() • Numeric functions : abs(), between(), ceiling(), floor(), int(), min(), max(), mod(), round(), sqrt(), rand(), sign() • Date and Time functions : date(), time(), day(), dow(), month(), year(), dtoc(), ctod(), cdow(), cmonth() 	11
4	SET COMMANDS <ul style="list-style-type: none"> • alternate, bell, carry, century, confirm, color to, console, date, default, decimal, device, delimiters, exact, fixed, print, safety, talk, mark 	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:

- FoxPro 2.5 Made Simple by R. K. Taxali, BPB Publication
- Programming in FoxPro 2.6 by Gagan Sahoo, Khanna Publication

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

Important instructions for paper setter –

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

UNIVERSITY EXAMINATION		
(Que. No. 1 to 4 are compulsory for regular students 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

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	11
Total Lectures		45

Important instructions for paper setter –

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

UNIVERSITY EXAMINATION		
(Que. No. 1 to 4 are compulsory for regular students 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

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-1904-1911
8. Co-operative Societies Manual - Bombay
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- 13.
- 14.
- 15.
- 16.
- 17.

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