

SYLLABUS

For

B.COM.

Semester – 6

(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-VI)

(Effective from June, 2020)

**B.COM. (CBCS) SEM-6 NEW COURSE TITLES FOR
REGULAR WITH
EFFECTIVE FROM: NOV./DEC. - 2020**

Sr. No.	Type	Name of the Subject	Pg. No.
1	Core	English Language - 6	04
2	Core	Economics of Business Environment-2	06
3	Core	Business Mathematics and Statistics - 2	08
4	DSE-1	Auditing and Corporate Governance - 2	10
		Consumer Protection - 2	12
		Corporate Tax Planning - 2	15
		Fundamentals of Investments - 2	17
5	DSE-2	Financial Management - 2	20
		Human Resource Management - 2	22
		Banking & Insurance - 2	25
		Computerized Accounting System Using Tally - 2	27
6	DSE-3	Management Accounting - 2	30
		International Business - 2	33
		Indirect Tax Law - 2	35
7	Elective	Accounting - 6	37
		Business Management - 6	39
		Banking & Finance – 6	41
		Computer Science - 6	43
		Advance Statistics - 6	45
		Co-operation - 6	48

DSE = Discipline Specific Elective

B.COM. SEMESTER – 6

1	Core	English Language - 6
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Name of the Course: **Foundation Course in English (VI)**

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"> • Synthesis • Adverbials • Noun Clause • One-word substitution 	13
2	Composition: <ul style="list-style-type: none"> • Job Application Writing • Essay Writing (Based on Commercial Value) 	13
3	Text : Gems of Wisdom- An Anthology of Short Stories (Section-II)	19
Total Lectures		45

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

(Titles: Prose: 1.The Model Millionaire by Oscar Wilde, 2. Too Dear by Leo Tolstoy, 3.The Ant and the Grasshopper by W. S. Maugham, 4. The World Renowned Nose by V. M. Basheer , 5. The Diamond Necklace by Guy de Paupassant)

External Examination Paper Style

Question No.	Details	Options	Marks
1 A	Synthesis	5/7	05
1 B	Adverbials (Objective Types of Questions)	5/7	05
1 C	Noun Clause (Objective Types of Questions)	5/7	05
1 D	One-word substitution	5/5	05
2 A	Job Application Writing	1/2	10

2 B	Essay Writing (Based on Commercial Value)	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>

B.COM. SEMESTER – 6

2	Core	Economics of Business Environment-2
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Name of the Course: **Economics of Business Environment-2**

Course credit: **03**

Teaching Hours: **45 (Hours)**

Total marks: **100**

Objectives:

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

Unit	Content	No. of Lectures
1	A BIRD'S EYE VIEW OF DIFFERENT ECONOMIC SECTORS: 1 <ul style="list-style-type: none">- Industries<ul style="list-style-type: none">➤ Features of Indian industries.- Problems of cottage and small scale industries.	11
2	A BIRD'S EYE VIEW OF DIFFERENT ECONOMIC SECTORS: 2 <ul style="list-style-type: none">- AGRICULTURE:<ul style="list-style-type: none">➤ Problem of low agriculture productivity in India.- Effect of new agriculture strategy.	11
3	ROLE OF GOVERNMENT AND IT'S POLICIES IN INDIAN ECONOMY <ul style="list-style-type: none">- Process of Privatization and Disinvestment:<ul style="list-style-type: none">➤ Meaning.➤ Need of Privatization in Indian Economy.➤ Effect of Privatization in the field of development of Business.- Foreign Investment:<ul style="list-style-type: none">➤ Modern trend of foreign investment in India.- Import-Export Policy:<ul style="list-style-type: none">- Main provisions of recent Import-Export policies with the reference to globalization.	11
4	PLANNING IN INDIA: <ul style="list-style-type: none">- Planning<ul style="list-style-type: none">➤ Objectives and main programs.➤ Overall evaluation of planning.- Niti Aayog:<ul style="list-style-type: none">➤ Objectives.➤ Functions.➤ Evolution.	12

	<ul style="list-style-type: none"> ➤ NitiAayog and planning commission. <p>Corona pandemic:</p> <ul style="list-style-type: none"> ➤ Its impact on economy, particularly on employment, income , production, foreign trade and standard of living <p>- Government's economic package to keep corona pandemic affected economy on the path of economic development</p>	
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.

B.COM. SEMESTER – 6

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

Objectives:

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

Unit	Content	No. of Lectures
1	PROBABILITY DISTRIBUTION-1: <ul style="list-style-type: none"> - Concept of Discrete Random Variable & Continuous variable and Its Probability Distribution - Mathematical Expectation of Discrete Random Variable. - Mean & Variance of Discrete probability distribution - Properties and Application of Binomial without proof Examples -	12
2	PROBABILITY DISTRIBUTION-2: <ul style="list-style-type: none"> - Meaning of Normal Distribution - Properties and its application (without proof) Examples -	13
3	TIME SERIES ANALYSIS: <ul style="list-style-type: none"> - Meaning and Use of Time Series - Component of Time Series - Methods of Finding Trend by <ul style="list-style-type: none"> ➤ Moving Average ➤ Least Square (Linear ($y = a+bx$) , ➤ Second Degree $y = a + bx +cx^2$) - Short Term Variation - Seasonal Variation By Moving Average Method - Computation of Seasonal Index number Examples -	10
4	ASSOCIATION OF ATTRIBUTES: <ul style="list-style-type: none"> - Association of Two Attributes - Types of Association of Two Attributes - Order classes, 	10

	<ul style="list-style-type: none"> - Consistency of data for two attributes - Methods of studying Association attributes <ul style="list-style-type: none"> ➤ Comparison of Expected Frequency ➤ Proportion method ➤ Yule's method ➤ Co-efficient of Coligation method 	
Examples	➤	
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
5. Operations Research By J.K. Sharma

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

B.COM. SEMESTER – 6

4	DSE – 1	Auditing and Corporate Governance - 2
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Name of the Course: **Auditing and Corporate Governance - 2**

Course credit: **03**

Teaching Hours: **45 (Hours)**

Total marks: **100**

Objectives:

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

Unit	Content	No. of Lectures
1	COMPANY AUDIT: [As per relative guideline of Companies Act-2013] <ul style="list-style-type: none"> - Introduction- Meaning of Company Audit and Company Auditor - Auditor's Qualification and Disqualification - Auditor's Appointment and Rotation-Removal - Remuneration of Auditor Auditor's Rights and Duties -	11
2	DIVISIBLE PROFITS AND DIVIDEND: <ul style="list-style-type: none"> - Introduction-Meaning - Determinants of divisible profit [affecting points/factors] - Guiding principles for divisible profit - Dividend- meaning-types-guideline of companies Act-2013 - Auditor's duties 	11
3	AUDITOR'S REPORTS AND AUDITOR'S LIABILITY: <ul style="list-style-type: none"> - Introduction-Meaning of Audit report and Audit Certificate - Importance of Audit report and 'True'- 'Correct' and 'Fair' terms - Characteristic of a good Audit report[Content] - Types of Audit report: [Clean Report and Qualified Report] - Specimen of Clean Report and Qualified Report - Auditor's liability [Civil – Criminal –To the Third party] 	12
4	ETHICS AND CORPORATE GOVERNANCE: <ul style="list-style-type: none"> - Introduction - Morality and Ethics- Business value-Business Ethics 	11

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

Important instructions for paper setter –

Set University examination question paper for regular 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.

B.COM. SEMESTER – 6

4	DSE –1	Consumer Protection - 2
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Name of the Course: **Consumer Protection - 2**

Course credit: **03**

Teaching Hours: **45 (Hours)**

Total marks: **100**

Objectives:

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

Unit	Content	No. of Lectures
1	GRIEVANCE REDRESS MECHANISM UNDER THE CPA-1986: <ul style="list-style-type: none">- Introduction- Who can file a complaint?- Grounds of filing a complaint- Limitation period- Procedure for filing- Hearing of a complaint and Disposal of cases- Relief/Remedy to be provided- Temporary Injunction- Enforcement of order- Appeal- Frivolous and Vexatious complaints- Offences and penalties	11
2	INDUSTRY REGULATORS AND CONSUMER COMPLAINT REDRESS MECHANISM: <ul style="list-style-type: none">- Introduction- Banking: RBI and Banking Ombudsman- Insurance: IRDA and Insurance Ombudsman- Telecommunication: TRAI- Food Products: FSSAI (An overview)- Electricity Supply: Electricity Regulatory Commission- Advertising: ASCI	12
3	CONSUMERISM IN INDIA: <ul style="list-style-type: none">- Introduction- Evolution of Consumer Movement in India- Formation of consumer organizations and their role	11

	<p>in consumer protection</p> <ul style="list-style-type: none"> - Recent developments in Consumer Protection in India, - National Consumer Helpline - Citizens Charter - Product testing 	
4	<p>QUALITY AND STANDARDIZATION:</p> <ul style="list-style-type: none"> - Introduction - Voluntary and Mandatory standards - Role of BIS - Indian Standards Mark (ISI) - Ag-mark - Hallmarking - Licensing and Surveillance - ISO: An overview 	11
Total Lectures		45

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. Khanna, Sri Ram, Savita Hanspal, Sheetal Kapoor, and H.K. Awasthi. Consumer Affairs” (2007) Delhi University Publication.
2. Aggarwal, V. K. (2003). Consumer Protection: Law and Practice. 5th ed. Bharat Law House, Delhi, or latest edition.
3. Girimaji, Pushpa (2002). Consumer Right for Everyone Penguin Books.
4. Nader, Ralph (1973). The Consumer and Corporate Accountability. USA, Harcourt Brace
5. Jovanovich, Inc.
6. Sharma, Deepa (2011). Consumer Protection and Grievance-Redress in India: A Study of
7. Insurance Industry (LAP LAMBERT Academic Publishing GmbH & Co. KG Saarbrucken, Germany.

8. Rajyalaxmi Rao, Consumer is King, Universal Law Publishing Company
9. Empowering Consumers e-book, www.consumeraffairs.nic.in
10. e-book, www.bis.org
11. The Consumer Protection Act, 1986

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

B.COM. SEMESTER – 6

4	DSE – 1	Corporate Tax Planning - 2
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Name of the Course: **Corporate Tax Planning - 2**
 Course credit: **03**
 Teaching Hours: **45 (Hours)**
 Total marks: **100**

Objectives:

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

Unit	Content	No. of Lectures
1	CORPORATE TAX PLANNING - 4: <ul style="list-style-type: none"> - Introduction and Meaning: - Explanation of Employees' Remuneration under the Act - Explanation of Distribution of Assets at the time of Liquidation under the Act - Computation of tax for: <ul style="list-style-type: none"> ➤ Tax planning with reference to employees' remuneration ➤ Tax planning with reference to receipt of insurance compensation ➤ Tax planning with reference to distribution of assets at the time of liquidation 	12
2	CORPORATE TAX PLANNING – 5: <ul style="list-style-type: none"> - Introduction - Explanation of Scientific Research under the Act - Explanation of Receipt of Insurance Compensation under the Act - Computation of tax for: <ul style="list-style-type: none"> ➤ Tax planning with reference to receipt of insurance compensation ➤ Tax planning with reference to sale of scientific research assets 	11
3	SPECIAL PROVISIONS RELATING TO NON-RESIDENTS: <ul style="list-style-type: none"> - Introduction - Double Taxation Relief - Provisions regulating Transfer Pricing - Advance Rulings - Advance Pricing Agreement - Simple computations 	11
4	CORPORATE TAX PLANNING WITH REFERENCE TO BUSINESS RESTRUCTURING:	11

	<ul style="list-style-type: none"> - Introduction - Amalgamation - Demerger - Slump sale - Conversion of sole proprietary concern/partnership firm into company - Conversion of company into LLP - Transfer of assets between holding and subsidiary companies - Simple computations 	
Total Lectures		45

Important instructions for paper setter –

Set University examination question paper for regular 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	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. 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 Publication, Allahabad.
5. D.P. Mittal, Law of Transfer Pricing. Taxmann Publications Pvt. Ltd., New Delhi.
6. IAS – 12 and AS – 22.
7. T.P. Ghosh, IFRS, Taxmann Publications Pvt. Ltd. New Delhi.

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

B.COM. SEMESTER – 6

4	DSE – 1	Fundamentals of Investments - 2
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Name of the Course: **Fundamentals of Investments - 2**
 Course credit: **03**
 Teaching Hours: **45 (Hours)**
 Total marks: **100**

Objectives:

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

Unit	Content	No. of Lectures
1	INVESTMENT PORTFOLIO MANAGEMENT: <ul style="list-style-type: none"> - Introduction - Meaning and Concept of Investment Portfolio Management - Portfolio Analysis- Meaning-Objective and process - Identification of Industries with Growth Potential - Fundamental V/S Technical Approaches - Systematic Risk and Unsystematic Risk - Risk Free Securities and Risky Securities - Portfolio and Diversification - Portfolio Risk and Return 	12
2	MUTUAL FUNDS: <ul style="list-style-type: none"> - Introduction - Meaning – Concept and Evolution of Mutual Funds - Mutual Fund set up - -[SEBI Approved Assets Management Company-AMC] - Types of Mutual Funds - Advantages and Limitation of Mutual Funds - Mutual Fund Industries and Affected Factors - NAV –Meaning and computation method - Role of Mutual Funds in Stock Market - Brief knowledge of Regulation and supervision of Mutual Funds - SEBI, RBI, AMFI-[Association of Mutual Funds of India] 	11
3	DERIVATIVES AND FINANCIAL DERIVATIVES: <ul style="list-style-type: none"> - Introduction - Meaning and Concept of Derivatives - Importance and Uses of Derivatives 	12

	<ul style="list-style-type: none"> - Types of Derivatives [Over The Counter-OTC and Exchange Traded-ET] - Types of Players - Classification of Derivatives: [A] Financial Derivatives* [Forwards-Futures-Options-Swaps] (Credit-Forex-Currency-Fixed-income-Interest-Insider-trading-Exchange Trading) [B] Non-Financial Derivatives* [Commodities-Metal-Weather and Others] - Meaning and concept of Financial Derivatives - Different kinds of Financial Derivatives - Financial Derivatives Markets in India - Need for Derivatives Trading in India <p><i>[Note: Only brief explanation of Financial Derivatives is included in the Syllabus, while Non-Financial Derivatives are excluded from the syllabus]</i></p>	
4	APPROACHES TO EQUITY ANALYSIS: <ul style="list-style-type: none"> - Introduction - Meaning and Concept of Equity Analysis - Introductions to Fundamental Analysis - Technical Analysis - Efficient Market Hypothesis - Dividend capitalization models Price-earnings multiple approach to equity valuation	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. C.P. Jones, Investments Analysis and Management, Wiley, 8th edition
2. Mayo, An Introduction to Investment, Cengage Learning

3. N.D. Vohra and B.R. Bagri, Futures and Options, McGraw Hill Education
4. Prasanna Chandra, Investment Analysis and Portfolio Management, McGraw Hill Ed.
5. R.P. Rustogi, Fundamentals of Investment, Sultan Chand & Sons, New Delhi.

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

B.COM. SEMESTER – 6

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

Objectives:

To aware the students about the financial management principles & practices

Unit	Content	No. of Lectures
1	INTRODUCTION TO WORKING CAPITAL MANAGEMENT: <ul style="list-style-type: none"> - Introduction-Meaning- of Working Capital Management[WCM] - Concepts-Needs and Utilities of WCM - Types of WCM - Factors affecting to WC and WCM - Sources and adequacy of working capital for applications 	12
2	MANAGEMENT OF INVENTORIES: <ul style="list-style-type: none"> - Introduction- Meaning- Inventory and Management of Inventory - Need and Objectives of Inventory and Management of Inventory - Benefits -Limitations of Management of Inventory - Cost factor and Management-Control motive factors - Methods and Techniques Determination of different levels of Inventories - EOQ-ABC-Perpetual Inventory system <i>(Only Theoretical discussion is Expected and Excluding Practical Questions for examination)</i> 	11
3	MANAGEMENT OF CASH: <ul style="list-style-type: none"> - Introduction-Meaning of Cash and Management of Cash - Objectives-Importance and Advantages-Limitations - Scope and Functions and Effective Factors - Cash budget : <i>[Only Theoretical discussion is Expected and Excluding Practical Questions of cash budget for examination]</i> - Planning and Forecasting 	11
4	MANAGEMENT OF RECEIVABLES: <ul style="list-style-type: none"> - Introduction-Meaning of Receivables and Management of Receivables 	11

	<ul style="list-style-type: none"> - Objectives-Importance and Advantages- Limitations - Scope and Functions - Determining Factors-Planning and Forecasting - Cost matters-Credit policies meaning and types 	
Total Lectures		45

Important instructions for paper setter –

Set University examination question paper for regular 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 – 6

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

Objectives:

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

Unit	Content	No. of Lectures
1	TRAINING AND DEVELOPMENT: <ul style="list-style-type: none"> - Introduction-Meaning-definition and Concept - Objectives-Importance and Benefits of Training - Identifying Training needs and Designing Training - Nature and Types of Training - Methods of Training to HR - Guiding suggestions for Effective Training - Training and Development –A Comparative study - Training and Development methods to Managers-Management-Board - Methods of Evaluating Training and Development and Effectiveness - Management Development-Career Development-Potential Evaluation 	11
2	MANAGING EMPLOYEE BENEFITS AND WELFARE SERVICES: <ul style="list-style-type: none"> - Introduction-Meaning and Concept - HR Welfare-Meaning-Definition-Aims-Objectives-Need-Importance - HR Welfare Scope and Activities - HR Health and Safety –steps and legal provisions - Social Security-Meaning-Objectives-Ways-Means-Affecting Factors - Social Security-Indian scene 	11
3	INDUSTRIAL PSYCHOLOGY AND INDUSTRIAL RELATIONS: <ul style="list-style-type: none"> - Introduction - Industrial Psychology: <ul style="list-style-type: none"> ➤ Meaning-Definition-Aims and Objectives- ➤ Importance-Specific Principles-Scope - Industrial Relations: 	12

	<ul style="list-style-type: none"> ➤ Meaning-Definition-Aims and Objectives-Importance ➤ Contents (Components) - Participants-Causes and Effects ➤ Different Aspects and Scope 	
4	<p>INDUSTRIAL DISPUTES AND TRADE UNIONS:</p> <ul style="list-style-type: none"> - Introduction - Industrial Disputes: <ul style="list-style-type: none"> ➤ Meaning-Nature and Forms-Causes and Effects-Steps to Resolve ➤ Disputes- Grievance-handling and redressal-Legal provisions and ➤ Preventive Measures - Trade Unions: <ul style="list-style-type: none"> ➤ Meaning-definition-Origin and Importance-Types-functions and ➤ Activities- Indian scene (Activities-weaknesses-reason of slow ➤ Development- suggestions and legal provisions) 	11
Total Lectures		45

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. Bohlendar and Snell, Principles of Human Resource Management, Cengage Learning
4. Ivancevich, John M. Human Resource Management. McGraw Hill
5. Wreather and Davis. Human Resource Management Pearson Education

6. Robert L. Mathis and John H. Jackson Human Resource Management Cengage Learning
7. TN Chhabra, Human Resource Management, Dhanpat Rai & Co., Delhi
8. Biswajeet Patttanayak, Human Resource Management, PHI Learning
9. Neeru Kapoor, Human Resource Management, Taxmann Publication
10. Aswathappa K. Human Resource and Personnel Management Tata McGraw Hill, Delhi,
11. Tiwari T.D. & Chauhan P.L." Emerging Issues in HRM " Shanti Prakashan, Delhi
12. Tiwari T.D. & Chauhan P.L." Framework of HRM and Industrial Relation" Shanti Prakashan, Delhiav

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

B.COM. SEMESTER – 6

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

Objectives:

To impart knowledge about the basic principles of Banking and Insurance

Unit	Content	No. of Lectures
1	CHEQUES AND PAYING BANKERS: <ul style="list-style-type: none">- Cheque – Definition, Meaning and Understanding.- Crossing – Definition, Meaning, Types and rules.- Endorsement – Meaning and Understanding, Types and rules.- Collecting Bankers – Duties, Statutory protection for holder In due course.- Concept of Negligence	15
2	INTERNET BANKING: <ul style="list-style-type: none">- Meaning, Benefits- Home Banking, Mobile Banking, Virtual Banking- E- payments- ATM card, Credit card, Debit card- NEFT, RTGS, ECS- E-purse, Digital cash	15
3	LIFE INSURANCE: <ul style="list-style-type: none">- Meaning and Understanding, Significance- Types of life insurance	05
4	GENERAL INSURANCE: (A) FIRE INSURANCE : <ul style="list-style-type: none">- Meaning, Nature , Origin of Fire insurance- Types of Policies. (B) MARINE INSURANCE: <ul style="list-style-type: none">- Meaning and Understanding,- Origin and growth of Marine Insurance- Types of Policies	10
Total Lectures		45

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 – 6

5	DSE – 2	Computerized Accounting System Using Tally - 2
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Name of the Course: **Computerized Accounting System Using Tally - 1**
 Course credit: **04**
 Teaching Hours: **45 (Hours)**
 Total marks: **100**

Objectives:

Unit	Content	No. of Lectures
1	ADVANCED ACCOUNTING IN TALLY. ERP 9: <ul style="list-style-type: none"> - Bill-Wise details, Cost centres and Cost categories, Voucher Classes, Cost Centre Class - Multiple Currency, Interest Calculation, Budgets & Control, Scenario Management, Banking - Stock Summary, Trail Balance - Practice Exercises 	10
2	ADVANCED INVENTORY IN TALLY. ERP 9: <ul style="list-style-type: none"> - Order Processing, Reorder Levels, Tracking Numbers, Batch-Wise Details, Additional Cost Details - Bills of Material (BOM), Price Levels & Price Lists, Stock Valuation, Zero Value Entries, Inventory Ageing Analysis - Practical Exercises 	10
3	TAX IN TALLY. ERP 9 - I: <ul style="list-style-type: none"> - Value Added Tax (VAT): <ul style="list-style-type: none"> ➤ Basic Concepts of VAT, Configuring VAT in Tally. ERP 9 ➤ Creating Masters, Entries Transactions, VAT Reports, Accounting for Return of goods, Rate Difference in purchase/sale, Accounting for Interest Transactions ➤ Practical Exercises - Central Sales Tax (CST): <ul style="list-style-type: none"> ➤ Basics of CST, Enabling CST in Tally. ERP 9, Recording interest transactions, Payment of CST, CST Reports ➤ Practical Exercises - Tax Deducted at Source (TDS): <ul style="list-style-type: none"> ➤ Basics of TDS, Configuring TDS in Tally. ERP 9, 	15

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

Theory Question Paper Style:

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

Credit:

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

Examination:

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

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

Passing Standard:

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

Suggested Readings and Reference Books:

1. TDL Reference Manual of Tally 9

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

B.COM. SEMESTER – 6

6	DSE – 3	Management Accounting – 2
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Name of the Course: **Management Accounting – 2**
 Course credit: **03**
 Teaching Hours: **45 (Hours)**
 Total marks: **100**

Objectives:

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

Unit	Content	No. of Lectures
1	RATIO ANALYSIS: <ul style="list-style-type: none"> - Introduction-Financial Analysis and Interpretation - (Brief Explanation) - Meaning and Nature of Ratio - Accounting Ratio and Ratio Analysis - Importance & Utility and Limitations of Ratio Analysis - Classification of Accounting Ratios - [A] Traditional Classification: <ul style="list-style-type: none"> - (Revenue, Balance-Sheet and Composite) - [B] Functional Classification: <ul style="list-style-type: none"> - (As per Accounting Data and User-Parties, Different Ratios for Solvency, Liquidity, Turnover and Profitability) - Practical Problems (<i>Excluding Reverse types of Practical Problems</i>) 	11
2	BUDGETING-BUDGETARY CONTROL AND CASH BUDGET: [A] BUDGETING & BUDGETARY CONTROL [Theoretical concept] <ul style="list-style-type: none"> - Introduction-Meaning-Objectives and Managerial Application - Pre-Requisites and Important Aspects - Advantages and Limitations of Budgetary Control [B] CASH BUDGET <ul style="list-style-type: none"> - Introduction -Meaning of Cash Budget - Methods to Preparing Cash Budget - Utility-Importance and Limitations of Cash Budget - Practical Questions 	13
3	FLEXIBLE BUDGET: <ul style="list-style-type: none"> - Introduction - 	10

	<ul style="list-style-type: none"> - Meaning- Utility - Relation of Cost, Stocks, Sales and Profit in Preparing Flexible Budget - Practical Questions 	
4	<p>MARGINAL COSTING:</p> <ul style="list-style-type: none"> - Introduction - Meaning of Marginal Cost and Marginal Costing - Assumptions-Characteristics of Marginal Costing - Advantages of Marginal Costing - Limitations of Marginal Costing - Break –Even Analysis: [Meaning-Assumptions-Utility-Limitations] - Important Terms: [BEP- Contribution-PVR- Margin of Safety] - Marginal Costing as a Tool for Decision Making - Key Factor [Material & Labour only] <p>Practical Question</p>	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 – 6

6	DSE – 3	International Business - 2
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Name of the Course: **International Business - 2**
 Course credit: **03**
 Teaching Hours: **45 (Hours)**
 Total marks: **100**

Objectives:

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

Unit	Content	No. of Lectures
1	REGIONAL ECONOMIC CO-OPERATION AND INTERNATIONAL FINANCIAL ENVIRONMENT: <ul style="list-style-type: none"> - Introduction - Forms of regional groupings - Integration efforts among countries in Europe, North America and Asia <ul style="list-style-type: none"> ➤ (NAFTA, EU , ASEAN and SAARC) - An Overview of International financial system and Institutions <ul style="list-style-type: none"> ➤ IMF: Objectives and Functions ➤ World Bank: Objectives and Functions - Foreign Exchange Markets and Risk Management - Foreign Investments <ul style="list-style-type: none"> ➤ Types and flows; ➤ Foreign investment in Indian perspective 	12
2	ORGANISATIONAL STRUCTURE - DEVELOPMENTS AND ISSUES: <ul style="list-style-type: none"> - Introduction - International business operations - International business negotiations - Outsourcing and its potentials for India - Role of IT in international business - International business and Ecological considerations 	11
3	FOREIGN TRADE PROMOTION MEASURES AND ORGANIZATIONS IN INDIA: <ul style="list-style-type: none"> - Introduction - Special economic zones (SEZs) - Export Oriented Undertaking units (EOUs) - Measures for promoting foreign investments into 	11

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

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

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

B.COM. SEMESTER – 6

6	DSE – 3	Indirect Tax Law - 2
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Name of the Course: **Indirect Tax Law - 2**

Course credit: **03**

Teaching Hours: **45 (Hours)**

Total marks: **100**

Objectives:

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

Unit	Content	No. of Lectures
1	REGISTRATION: <ul style="list-style-type: none">• Persons liable for registration• Compulsory Registration• Procedure for registration• Cancelation of registration	11
2	INPUT TAX CREDIT AND TAX INVOICE: <ul style="list-style-type: none">• Introduction• Eligibility and conditions for taking ITC• Utilizations of input tax credit• Tax invoice• Bill of Supply• Receipt voucher• Payment voucher• Refund voucher	11
3	INTRODUCTION TO CUSTOM LAW: <ul style="list-style-type: none">- Meaning of Customs- Constitutional provisions- Meaning of territorial waters of India- Continental shelf of India	11
4	TYPES OF DUTY: <ul style="list-style-type: none">- Basic customs Duty- Additional Duty- Safeguard duty	12

	- Anti – Dumping Duty - Goods and Service Tax Compensation cess	
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. V.K.Singhaniya & Monica Singhaniya - Publication-Taxmann
5. Systematic approach to income tax: Singhanian V.K.
6. Students guide to income tax including GST : Vinod k. Singhanian
7. Practical approach to income tax: Girish Ahuja – Ravi Gupta

Note:

1. This paper will be replaced by the Goods and Service Tax Law [GST LAW] whenever this law is enforced.
2. Latest edition of text books may be used.

B.COM. SEMESTER – 6

7	Elective – 1	Accounting - 6
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Name of the Course: **Accounting - 6**
 Course credit: **03**
 Teaching Hours: **45 (Hours)**
 Total marks: **100**

Objectives:

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

Unit	Content	No. of Lectures
1	BRANCH ACCOUNTING (EXCLUDING FOREIGN BRANCH AND WHOLESALE BRANCH): <ul style="list-style-type: none"> - Introduction-Meaning-Purpose - Types of Branch and Management <ul style="list-style-type: none"> ➤ Dependent Branch ➤ Independent Branch ➤ Inland Branch and ➤ Foreign Branch (Excluding Practical Questions of Foreign Branch) - Branch Accounting in different situations - Practical Questions in different situations (Excluding Foreign Branch and Wholesale Branch)	12
2	FINAL ACCOUNTS OF ELECTRICITY COMPANY: <ul style="list-style-type: none"> - Introduction - Meaning & characteristics - Electricity Company Accounts: Brief knowledge of Acts [Indian Electricity Act-1910, Electricity supply Act -1948 Indian Electricity Rules-1956, Electricity Act- 2003 Electricity Act-2010 and Companies Act-2013 on wards] - Vertical Financial Statements as per Electricity Act - Practical Questions 	12
3	ALTERATION OF SHARE CAPITAL: <ul style="list-style-type: none"> - Introduction - Meaning - Consolidation of shares - Sub-division of shares - Conversion of shares into stock - Bonus shares & Right shares - Buyback of shares - Practical Questions 	11
4	PROCESS COSTING [Only Inter Process Profit excluding	10

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

Important instructions for paper setter –

Set University examination question paper for regular 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 – 6

7	Elective – 2	Business Management – 6 [Marketing Management - 2]
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Name of the Course: **Business Management – 6 [Marketing Management - 2]**
 Course credit: **03**
 Teaching Hours: **45 (Hours)**
 Total marks: **100**

Objectives:

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

Unit	Content	No. of Lectures
1	MARKET SEGMENTATION: <ul style="list-style-type: none"> - Introduction-Meaning and concept - Importance - Bases for segmenting consumer Market and Industrial market - Target Market – Concept and Target market selection - Product differentiation v/s Market Segmentation 	11
2	DEMAND FORECASTING: <ul style="list-style-type: none"> - Introduction - Meaning and concept - Types and Stages - Methods - Importance 	11
3	SERVICE MARKETING: <ul style="list-style-type: none"> - Introduction - Meaning and Characteristics of Service - Classification of service - Product Marketing V/S Service Marketing - Paradigms in Service Marketing - Service Marketing system - Service quality and Role of service in Economy 	12
4	RECENT NEW CONCEPT OF MARKETING: <ul style="list-style-type: none"> - Introduction - New concepts covering Meaning-Elements-Importance[Only Brief understanding of]: <ul style="list-style-type: none"> ➤ Cyber Marketing ➤ Online Marketing ➤ Direct Marketing ➤ Social Marketing 	11

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

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 – 6

7	Elective - 3	Banking & Finance – 6
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Name of the Course: **Banking & Finance – 6**

Course credit: **03**

Teaching Hours: **45 (Hours)**

Total marks: **100**

Objectives:

To aware the students with latest development in Banking & To aware the students with Central Banking in India

Unit	Content	No. of Lectures
1	EMERGING ISSUES IN BANKING SERVICES: <ul style="list-style-type: none">- Code of Conduct for Banking Services in India (SBI).- CTS -2010.- Banking Technology.- Corporate Governance in Banks	10
2	BASLE NORMS FOR THE BANKS: <ul style="list-style-type: none">- Meaning and Objectives.- Brief introduction of BASLE – I ,II and III	10
3	RESERVE BANK OF INDIA: <ul style="list-style-type: none">- Establishment.- Functions- Management	10
4	CO-OPERATIVE REGIONAL RURAL BANKS IN INDIA: <ul style="list-style-type: none">- Evolution- Meaning and Understanding- Various Components- Merits and Limitations- RRB-Evolution, Meaning and Understanding	15
Total Lectures		45

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 – 6

7	Elective - 4	Computer Science – 6 Programming with DBMS
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Name of the Course : **Computer Science – 6**

Programming with DBMS

Course credit : **05**

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

Total marks : **100**

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

30 Marks 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	<p>DATABASE MANAGEMENT</p> <ul style="list-style-type: none"> • Concept of DBMS, types of files (command, database, index), creating, modifying, executing of command file using commands (create, modify, do), data types, operators, scope options (all, next, rest, record). <p>CREATION / CLOSING COMMANDS</p> <ul style="list-style-type: none"> • create, use [index], close [all, databases, indexes] <p>EDITING COMMANDS</p> <ul style="list-style-type: none"> • Append [blank, from], edit [fields, for, while, when], replace, insert [before, blank] browse [fields, freeze, for, when, lock] 	12
2	<p>DATA DISPLAY COMMANDS</p> <ul style="list-style-type: none"> • list [off, fields, scope, for, while, to file], display [fields, for, while, off] <p>INDEXING, SORTING AND MULTIPLE FILE HANDLING COMMANDS</p> <ul style="list-style-type: none"> • Index, sort, select <p>RECORD MOVEMENT COMMANDS</p> <ul style="list-style-type: none"> • go [record, top, bottom], skip 	11
3	<p>DELETION COMMANDS</p> <ul style="list-style-type: none"> • delete[scope, for, while] , zap, pack, recall <p>SEARCHING COMMANDS</p> <ul style="list-style-type: none"> • locate, seek, find 	11
4	<p>SET COMMANDS</p> <ul style="list-style-type: none"> • index, order, relation 	11

	LOOPING COMMANDS <ul style="list-style-type: none"> • scan[for, while] ... endscan 	
5	PRACTICAL <ul style="list-style-type: none"> • 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 – 6

7	Elective – 5	Advance Statistics - 6
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Name of the Course:	Advance Statistics - 6
Course credit:	03
Teaching Hours:	45 (Hours)
Total marks:	100
Distribution of Marks:	70 Marks semester end examination 30 Marks Internal assessments (CCA)

Objectives:

To equip students with the various statistical tools

Unit	Content	No. of Lectures
1	DEMAND AND SUPPLY & MONOPOLY PROBLEM: <ul style="list-style-type: none">- Definition of demand of commodity and supply of commodity- Demand law and supply law, demand curve and supply curve, assumption underlying the law of demand and supply- Demand and supply function, total revenue function and cost function- Elasticity of a function, price elasticity of demand and supply. Elasticity of cost function, method of determine the price elasticity of demand- Average revenue, marginal revenue, average cost , marginal cost, condition for total revenue , maximization and total cost minimization, total revenue curve- Relation between price elasticity of the demand, average revenue and marginal revenue, uses of price elasticity of demand- Meaning of monopoly and characteristic of monopoly- Profit function, problem of maximization of profit- Monopoly and production of two commodities- Effect of taxation on monopoly- Examples	13
2	PRODUCTION FUNCTIONS: <ul style="list-style-type: none">- Definition of production function and its properties- Various production functions- Maximization of the profit with illustrations- Average production and marginal production- Homogeneous production function and elasticity of productivity	12

	<ul style="list-style-type: none"> - Euler's theorem with proof - Cobb-Douglas production function - Maximization of production function subject to cost function - Examples 	
3	UTILITY FUNCTIONS: <ul style="list-style-type: none"> - Concept of Utility, Utility index, marginal Utility - Utility function and its properties - Indifference curves, standard forms of utility function - Maximization of Utility, compensated demand function, Utility function on basis of income and Leisure - Examples 	10
4	INPUT OUTPUT ANALYSIS: <ul style="list-style-type: none"> - Meaning input -output analysis and assumption of input output analysis - Construction of input output analysis table for two or three industries (Leontief's open system) - Matrix of technical coefficients - Merits and Demerits of input output analysis - Examples of determining total production of each of the industries if the final demand changes 	10
Total Lectures		45

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 – 6

7	Elective - 6	Co-operation – 6 (Co-operation in India and World)
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Name of the Course: **Co-operation – 6 (Co-operation in India and World)**
 Course credit: **03**
 Teaching Hours: **45 (Hours)**
 Total marks: **100**

Objectives:

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

Unit	Content	No. of Lectures
1	HISTORY OF CO-OPERATION IN INDIA: <ul style="list-style-type: none"> - Initial legal - framework 1904 - Recommendation of the committees on Co-operation appointed in India 	12
2	CO-OPERATION IN ABROAD: <ul style="list-style-type: none"> - Co-operation in Germany - Consumers co-operation in Britain - Dairy co-operation in Denmark and Sweden - Co-operative development in Israel. - Five years plans and co-operative movement in India 	11
3	URBAN CO-OPERATIVE BANKS IN INDIA <ul style="list-style-type: none"> - - Significance and Role of Urban Co-operative Banks - - Current scenario of Urban Co-operative Banks - - Major Problems of Urban Co-operative Banks 	11
4	COMPARATIVE ANALYSIS OF THE PERFORMANCE OF CO-OPERATIVE BANKS WITH OTHER TYPES OF BANKS MAN POWER PLANNING IN CO-OPERATIVE MANAGEMENT: <ul style="list-style-type: none"> - - Recruitment - Training and Promotion 	11

