



SAURASHTRA UNIVERSITY, RAJKOT

FACULTY OF COMMERCE

SYLLABUS FOR

B. COM. [CBCS PROGRAMME]

(BASED ON UGC-CBCS-2015 GUIDELINES)

SEMESTER – 3 & 4

(FOR REGULAR AND EXTERNAL CANDIDATES)

B.Com. Sem. – 3 Effective from JUNE – 2020

B.Com. Sem. – 4 Effective from Nov./Dec. – 2020

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

SAURASHTRA UNIVERSITY

UNIVERSITY CAMPUS

RAJKOT - 360005

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Saurashtra University, Rajkot

STRUCTURE & SYLLABUS BASED ON UGC GUIDELINES B.COM. CBCS PROGRAMME FOR SEMESTER 3 & 4

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



PROGRAMME OUTCOMES (PO):

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

PROGRAM SPECIFIC OUTCOME (PSO)

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



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

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

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

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

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

Note:

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



SYLLABUS

For

B.COM.

Semester – 3

(With effective from June - 2020)



B.COM. SEMESTER – 3

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

Objectives:

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

Unit	Content	No. of Lectures
1	MONEY AND THEORIES OF VALUE OF MONEY: <ul style="list-style-type: none"> - Functions of money. - Different components of money. - Meaning of each component and it's changing relating significance. - Definitions and clarification of quantity theory of money. - Assumptions, conditions. - Characteristics of quantity theory of money. - Clarification of quantity theory of money with the help of equation <ul style="list-style-type: none"> i. Fisher's equation ii. Cambridge equation 	12
2	INDIAN BANKING SYSTEM AND RESERVE BANK OF INDIA: <ul style="list-style-type: none"> - Definition of bank and types of bank - Commercial Banks: importance and functions (with reference to core banking). - Credit creation process of banks. - Functions of RBI - Instruments of credit control(Control by RBI) (A) Repo rate (B) Reverse Repo Rate (C) SLR 	11
3	KEYNESIAN THEORY-1: <ul style="list-style-type: none"> - Aggregate Demand meaning, determining factor of aggregate demand - Consumption function consumption expenditure, determining factor, - Consumption function, Average propensity to consume and saving, Marginal propensity to consume and saving. 	11



4	KEYNESIAN THEORY-2: <ul style="list-style-type: none"> - Marginal efficiency of capital - Meaning , factors affecting to marginal efficiency of capital - Concept of Multiplier - Employment theory of Keynes 	11
Total Lectures		45

SUGGESTED READINGS AND REFERENCE BOOKS:

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

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



B.COM. SEMESTER – 3

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

Objectives:

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

Unit	Content	No. of Lectures
1	FINAL ACCOUNTS OF COMPANY: [As per New Provisions of Companies Act-2013] <ul style="list-style-type: none"> - Introduction - Meaning -Legal framework- Companies Act-2013 - Various schedules for Financial Statements as per Companies Act-2013 - Accounting adjustments relating to Final accounts of company - Depreciation-Provisions for taxation-Allocations and Dividends - Practical Questions regarding preparation of final accounts of company (Vertical) 	12
2	REDEMPTION OF REDEEMABLE PREFERENCE SHARES: <ul style="list-style-type: none"> - Introduction–Meaning-exception to rule, can't purchase its' own shares - Provisions of Companies Act-2013 for redemption of preference shares - Section 55, 63, 69 Capital Redemption Reserve, Bonus Share etc. - Accounting treatment : Journal ledger entries and Vertical Balance sheet - Practical Questions 	11
3	CAPITAL REDUCTIONS [INTERNAL RECONSTRUCTION]: <ul style="list-style-type: none"> - Introduction and Meaning and Methods of Capital Reduction - Difference between Internal and External Reconstruction - Accounting Entries - Capital Reduction A/C and Vertical Balance sheet - Practical Questions 	11



4	CORPORATE SOCIAL RESPONSIBILITY (ONLY THEORY): <ul style="list-style-type: none"> - Introduction - Meaning and Concept - Current CSR Norms in India - Objective Of CSR Policy - Scope of CSR Activities - Roll and Responsibility of CSR Committee 	11
Total Lectures		45

SUGGESTED READINGS AND REFERENCE BOOKS:

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

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



B.COM. SEMESTER – 3

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

Objectives:

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

Unit	Content	No. of Lectures
1	INTRODUCTION TO COST ACCOUNTING AND UNIT COSTING: COST ACCOUNTING BRIEF CONCEPT <ul style="list-style-type: none">- Introduction to Cost Accounting [Brief concept only]- Cost Elements : Meaning and Classification UNIT COSTING: <ul style="list-style-type: none">- Introduction of Unit Costing- Elements of Cost- Cost sheet- Tender Price and Estimated Cost Sheet- Practical Questions	12
2	RECONCILIATION OF COST AND FINANCIAL ACCOUNTS: <ul style="list-style-type: none">- Introduction-Meaning- Causes of difference in Result (Profit/ Loss) of Cost and Financial Accounts- Procedure of Reconciliation- Methods of preparing Reconciliation statement- Reconciliation statement pro-forma- Overheads account : Preparing Rule and method- Practical Questions	12
3	MATERIAL COST: <ul style="list-style-type: none">- Material Control Techniques: Objectives and Importance- Process of Material Control- Calculate various Levels of Material and Inventory	11



	Turnover Ratio - Practical Questions	
4	LABOUR COST: - Introduction-meaning and Classification of Labour - Time Recording and Time Keeping - Wage Systems (Accounting and Control of Labour Cost) - Essentials of Wage System - Traditional Wage Systems - Progressive - Incentive Wage Systems - Labour Turnover - Practical Questions	10
Total Lectures		45

SUGGESTED READINGS AND REFERENCE BOOKS:

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

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



B.COM. SEMESTER – 3

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

Objectives:

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

Unit	Content	No. of Lectures
1	INTRODUCTION TO INCOME TAX ACT 1961 AND BASIC CONCEPTS: <ul style="list-style-type: none"> - Introduction to Act - Basic concepts (Only Theory): Person, Assessee, Income, Gross Total Income, Total income, Previous year, Assessment Year, Types of calculating Tax - Residential Status and Incomes exempted from tax (Only Practical Questions): Introduction , Residential status, Total income and Taxability, Deduction from Total Income, Exempted Income under section 10, Practical Problems of Residential Status only - Theory + Practical Questions 	12
2	INCOME TAX COMPUTATION UNDER THE HEADS-SALARY: <ul style="list-style-type: none"> - Introduction - Income under the head "Salary" - Computation/Determination of income tax under the head of salary - Practical Questions 	11
3	INCOME TAX COMPUTATION UNDER THE HEADS-HOUSE PROPERTY: <ul style="list-style-type: none"> - Introduction - Income under the head "House Property" - Computation/Determination of income tax under the head of House Property - Practical Questions 	12
4	GOODS AND SERVICES TAX (GST) (Only Theory): <ul style="list-style-type: none"> - Introduction & Meaning 	11



	<ul style="list-style-type: none"> - Definition of Goods & Services - Benefits of GST - Limitations of GST - Types of GST - Rates of GST - Concept of Input Tax Credit and Supply - GST Registration - GST Council, GST Network and GST Service Providers 	
Total Lectures		45

Note: Consider Academic Year as an Assessment Year (e.g. Academic Year : 2020-21, Assessment Year is also 2020-21)

Important instructions for paper setter –

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

UNIVERSITY EXAMINATION		
Sr. No.	Particulars	Marks
1	PRACTICAL QUE - 1 (From Unit 2) (OR) PRACTICAL QUE - 1 (From Unit 2)	20
2	PRACTICAL QUE - 2 (From Unit 3) (OR) PRACTICAL QUE - 2 (From Unit 3)	20
3	QUESTION - 3 (From Unit 1) (OR) PRACTICAL QUE - 3 (From Unit 1)	15
4	QUESTION - 4 (From Unit 4) (OR) QUESTION - 4 (From Unit 4)	15
Total Marks		70

Suggested Readings and Reference Books:

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

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



B.COM. SEMESTER – 3

7	Elective - 1	Accounting - 3
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Name of the Course: **Accounting - 3**
 Course credit: **03**
 Teaching Hours: **45 (Hours)**
 Total marks: **100**

Objectives:

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

Unit	Content	No. of Lectures
1	ACCOUNTS OF GENERAL INSURANCE COMPANY: <ul style="list-style-type: none"> - Introduction – Meaning-Types of Insurance - IRDA and Insurance management [Including main Accounting Provisions of Insurance Act- 1938, 1956, 1972, 1993 and amendments onwards - Insurance Accounting Regulations - Forms of financial statement for general insurance company - Practical Questions 	11
2	FINAL ACCOUNTS OF FARM: <ul style="list-style-type: none"> - Introduction-Meaning of Farm and Farm Accounting - Utility and importance of Farm Accounting - Types of Income – Expenses Special Items - Practical Questions Covering Final Accounts of Farm 	12
3	VALUATION OF GOODWILL: <ul style="list-style-type: none"> - Introduction - Meaning- Characteristics-Need of valuation - Alertness for Factors leading to Goodwill and its' valuation - Accounting treatment of goodwill - Methods for valuation of goodwill - Practical Questions 	11
4	VALUATION OF SHARES : <ul style="list-style-type: none"> - Introduction - Meaning- Characteristics-Need of valuation - Alertness for Factors leading to Shares and its' valuation - Methods for valuation of Shares - Valuation of Right shares and Bonus shares - Practical Questions 	11
Total Lectures		45



Suggested Readings and Reference Books:

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

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



B.COM. SEMESTER – 3

7	Elective - 2	Business Management - 3 [Office Management]
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Name of the Course: **Business Management - 3 [Office Management]**
 Course credit: **03**
 Teaching Hours: **45 (Hours)**
 Total marks: **100**

Objectives:

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

Unit	Content	No. of Lectures
1	INTRODUCTION TO OFFICE AND OFFICE MANAGEMENT: <ul style="list-style-type: none"> - Introduction - Meaning of Office and Office Management - Official Activities and Office Functions - Primary- Administrative and Management Functions - Aims-Objectives and Importance of Office Management - Office Organization - Office Manager – Qualifications and Qualities - Authorities-Powers and Duties-Role of the Office Manager 	12
2	FILING AND INDEXING: <ul style="list-style-type: none"> - Introduction-Meaning and Purposes of Filing - Importance and Essentials of good Filing - Centralized Vs. Decentralized Filing Arrangements - System of Classification and Sorting - Methods of filing - Filing Equipment – Weeding of old records - Meaning and Need for Indexing - Various types of Indexing - Importance and Essentials of good Indexing 	11
3	MODERN OFFICE EQUIPMENT AND OFFICE AUTOMATION: <ul style="list-style-type: none"> - Introduction-Meaning and importance of office automation - Objectives of office mechanization 	11



	<ul style="list-style-type: none"> - Advantages and Disadvantages - Factors determining office mechanization - Kind of office machines:- <ul style="list-style-type: none"> ➤ Personal computers ➤ Photocopier ➤ Fax ➤ Telephone ➤ Mobile ➤ Tele Answering Machine ➤ Detecting machines ➤ Close Circuit TV ➤ Audio Visual Aids 	
4	<p>MODERN BANKING :</p> <ul style="list-style-type: none"> - Introduction- Need and Importance of banking facilities - Types of accounts - Types of accounts holders - Passbook and Cheque books and Other forms used in Banks - Brief concepts of DD, Banker's Cheque, Promissory notes and bills, Franking - Banking Transactions: <ul style="list-style-type: none"> ➤ RTGS ➤ NEFT ➤ IMPES ➤ UPI ➤ USDD - ATM and Money transfer - Mobile Banking 	11
Total Lectures		45

Suggested Readings and Reference Books:

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

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



B.COM. SEMESTER – 3

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

Objectives:

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

Unit	Content	No. of Lectures
1	INTRODUCTION TO NEW BANKING INSTITUTIONS: <ul style="list-style-type: none">- Payment Banks- Small Finance Banks- MUDRA Bank- Mahila Bank	15
2	DEVELOPMENT PLANS OF BANK: <ul style="list-style-type: none">- Introduction- Merchant travelling banking- Deposit insurance scheme- Mutual funds- Modernization in Banking sector- NBFCs- Development of NBFCs- Extent of online banking	10
3	BANK FINANCE: <ul style="list-style-type: none">- Meaning and Objectives of finance)- Types of finance in reference of Securities- Different types of Securities- Government and stock exchange securities- Land and Building- Documents of Goods and Entitle of goods	10



	<ul style="list-style-type: none"> - Life Insurance Policy - Debtors - Fixed Deposits 	
4	BANKING REGULATION ACT 1949 <ul style="list-style-type: none"> - Meaning and Objectives. - Provisions of Banking regulation Act 	10
Total Lectures		45

Suggested Readings and Reference Books:

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

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



B.COM. SEMESTER – 3

7	Elective - 4	Computer Science – 3 (Introduction to DBMS)
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Name of the Course: **Computer Science – 2 (Programming in C Language)**
 Course credit: **05**
 Teaching Hours: **Theory: 45 (Hours) + Practical: 60 (Hours)**
 Total marks: **100**
 Distribution of Marks: **50 Marks semester end theory examination**
 30 Marks semester end practical examination
 20 Marks Internal assessments of theory (Unit:1 to 4) (CCA)

Objectives:

To impart information technology related skills to the students

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

Unit	Content	No. of Lectures
1	INPUT/OUTPUT, INITIALIZING, ASSIGNING AND OTHER COMMANDS: <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 	12
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() do while ... enddo, exit, loop - Numeric functions: abs(), between(), ceiling(), floor(), int(), min(), max(), mod(), round(), sqrt(), rand(), sign() - Date and Time functions: date(), time(), day(), dow(), month(), year(), dtoc(), ctod(), cdow(), cmonth(). 	11
4	SET COMMANDS: <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: Programming Exercise Of Unit 1 To 4	60
Total Lectures		45 + 60



Theory Question Paper Style:

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

Credit:

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

Examination:

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

Passing Standard:

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

Suggested Readings and Reference Books:

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

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



B.COM. SEMESTER – 3

7	Elective - 5	Advance Statistics - 3
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Name of the Course: **Advance Statistics - 3**
 Course credit: **03**
 Teaching Hours: **45 (Hours)**
 Total marks: **100**

Objectives:

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

Unit	Content	No. of Lectures
1	DISCRETE PROBABILITY DISTRIBUTION: <ul style="list-style-type: none"> - Negative binomial distribution & Geometric distribution. - Properties (without proof) - Importance of distribution - Simple examples 	12
2	HYPER GEOMETRIC DISTRIBUTION & NORMAL DISTRIBUTION: <ul style="list-style-type: none"> - Probability function of hyper geometric distribution - Properties (without proof) - Examples to find probability by using hyper geometric distribution - Probability function of normal distribution - Uses of Normal distribution - Properties (without proof) - Examples based on Normal distribution 	13
3	CONTROL CHARTS: <ul style="list-style-type: none"> - Quality & quality control - Variation in quality - Theory of run & theory of control charts - Control chart for variable <ul style="list-style-type: none"> ➤ Average chart (\bar{x}) ➤ R chart - Control limits of \bar{x} and R charts (statement only) - Examples based on industrial data. - Control charts for Attributes <ul style="list-style-type: none"> ➤ P chart, np chart, C chart (for constant sample size only) ➤ Examples based on industrial data - Difference between variable charts and attributes chart 	10



4	ACCEPTANCE SAMPLING: <ul style="list-style-type: none"> - Meaning - Advantages - Single sampling plan - Ideas of producer's Risk & Consumer Risk. - Ideas of AQL & LTPD - Drawing of OC curve of single sampling plan by using hyper geometric distribution - Drawing of AOQ, ASN , ATI curves - Examples 	10
Total Lectures		45

Suggested Readings and Reference Books:

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

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



B.COM. SEMESTER – 3

7	Elective - 6	Co-operation - 3 (Co-Operation and other Forms of Organizations)
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Name of the Course:	Co-operation - 3 (Co-Operation and other Forms of Organizations)
Course credit:	03
Teaching Hours:	45 (Hours)
Total marks:	100

Objectives:

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

Unit	Content	No. of Lectures
1	CO-OPERATIVE EDUCATION AND TRAINING	12
2	COMPARISON WITH OTHER FORMS OF ORGANIZATIONS: <ul style="list-style-type: none"> - Co-operation and capitalism - Co-operation and socialism - Co-operation and communism - Co-operation and partnership - Co-operation and Joint stock company 	11
3	Financial Management of Co-operative society Co-operation in community Development and Panchayat Raj	11
4	Co-operation and state-Aid Achievements and Limitations of co-operation State co operative council	11
Total Lectures		45

Suggested Readings and Reference Books:

1. The Gujarat Co-operative Societies Act. 1961
2. H Calvert : Law and Principles of Co-operation
3. L. S. Shastri : Law and Practice of Co-operative Societies in India



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

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



SYLLABUS

For

B.COM.

Semester – 4

(With effective from Nov./Dec. - 2020)



B.COM. SEMESTER – 4

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

Objectives:

This syllabus aims to making student aware of some macro level issues and issues related international trade

Unit	Content	No. of Lectures
1	ECONOMIC FLUCTUATION: <ul style="list-style-type: none"> - Meaning & Types - Characteristics of Business Cycle - Model business cycle INFLATION : <ul style="list-style-type: none"> - Meaning - Reasons - Impact - Remedies 	12
2	INTERNATIONAL TRADE: <ul style="list-style-type: none"> - The difference between Internal and International trade, - Causes of international trade arisen, - Comparative cost theory of international trade 	11
3	BALANCE OF PAYMENT: <ul style="list-style-type: none"> - Meaning and difference between balance of trade and balance of payment, - Reasons of deficit in balance of payment, - Impact of deficit in balance of payment and Remedies of it, - Devaluation of currency 	11
4	EXCHANGE RATE: <ul style="list-style-type: none"> - Meaning and its determination. - Purchasing power parity theory - Demand and supply theory INTERNATIONAL MONETARY AND FINANCIAL INSTITUTIONS <ul style="list-style-type: none"> - World Bank (IBRD), - WTO - Asian Development Bank, - IMF 	11
Total Lectures		45



SUGGESTED READINGS AND REFERENCE BOOKS:

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

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



B.COM. SEMESTER – 4

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

Objectives:

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

Unit	Content	No. of Lectures
1	AMALGAMATION OF COMPANIES: <ul style="list-style-type: none"> - Introduction-Meaning-Concepts- - Purposes and Legal guideline of Companies Act-2013 - Accounting treatment as per <i>Indian Accounting Standard: 14</i> - Journal Ledger Entries-Vertical Balance sheet after Amalgamation - Practical Questions (excluding Intercompany Holdings) 	12
2	ABSORPTION OF COMPANIES: <ul style="list-style-type: none"> - Introduction-Meaning-Concepts - Purposes and Legal guidelines of Companies Act-2013 - Accounting treatment as per <i>Indian Accounting Standard: 14</i> - Journal Ledger Entries-Vertical Balance sheet after Absorption - Practical Questions (excluding Intercompany Holdings) 	11
3	VOLUNTARY LIQUIDATION OF COMPANY:: <ul style="list-style-type: none"> - Introduction-Meaning - modes of winding up - Legal guideline of CompanyAct-2013 - Disbursement of liquidator - Liquidator’s Final Statement of Account - Allocation of Capital Deficiency - Practical Questions 	11
4	INTERNATIONAL FINANCIAL REPORTING STANDARD (IFRS) (ONLY THEORY):	11



	<ul style="list-style-type: none"> - Introduction and Meaning - Concepts and key features of IFRS - Need of IFRS - Principal Objective of IFRS - Adoption process of IFRS - Indian GAAP Vs IFRS 	
Total Lectures		45

SUGGESTED READINGS AND REFERENCE BOOKS:

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

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



B.COM. SEMESTER – 4

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

Objectives:

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

Unit	Content	No. of Lectures
1	PROCESS COSTING:: <ul style="list-style-type: none"> - Introduction- Meaning and Features of Process Costing - Process Loss and Wastage-Joint-Products and By-Products - Practical Questions (Excluding Inter Process Profit and equivalent production) 	12
2	CONTRACT COSTING: [Excluding Practical Questions to Prepare Final Accounts in The Books of Contractor]: <ul style="list-style-type: none"> - Introduction-Meaning and characteristics - Expenses and of Contract - Special items [Certified Work, Uncertified Work and Work-in-Progress] - Ascertainment of Profit or Loss on contract - Types of Contract - Fixed Price Contract - Cost-Plus Contract - Sub –Contract - Escalation Clause - Practical Questions 	12
3	OVERHEADS <ul style="list-style-type: none"> - Introduction-General Principles for overheads - Classification of Overheads: - 1) Functional 2) Element wise and 3) Behaviour wise 	11



	<ul style="list-style-type: none"> - Absorption [Recovery] of overheads (Including Practical Questions) <ul style="list-style-type: none"> ➤ Apportionment of Overheads over Various Departments ➤ Re-Apportionment of Service Department Cost to Production Departments ➤ Allocation of overheads (Excluding Practical Questions of Machine Hour Rate) ➤ Over-Absorption and Under-Absorption of Overheads - Practical Questions 	
4	<p>JOB COSTING AND BATCH COSTING:</p> <ul style="list-style-type: none"> - Introduction-Job costing: Meaning and characteristics - Job Costing and Contract Costing - Importance- advantages and limitations of job costing - Procedure of job costing and Accounting of job cost - Batch costing: Meaning-Suitability-Features - Job costing and Batch costing - Economic Batch Quantity [EBQ] - Practical Questions 	10
Total Lectures		45

SUGGESTED READINGS AND REFERENCE BOOKS:

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

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



B.COM. SEMESTER – 4

5	Core	Income Tax Law and Practice - 2
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Name of the Course: **Income Tax Law and Practice - 2**

Course credit: **03**

Teaching Hours: **45 (Hours)**

Total marks: **100**

Objectives:

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

Unit	Content	No. of Lectures
1	INCOME TAX COMPUTATION UNDER THE HEAD-BUSINESS OR PROFESSION: <ul style="list-style-type: none">- Introduction- Income under the head “Business or Profession”- Computation/Determination of income tax under the head of Business or Profession- Practical Questions	11
2	INCOME UNDER THE HEAD-CAPITAL GAINS: <ul style="list-style-type: none">- Introduction- Income under the head “Capital Gains”- Computation/Determination of income tax under the head of Capital Gains- Practical Questions	11
3	INCOME UNDER THE HEAD- OTHER SOURCES: <ul style="list-style-type: none">- Introduction- Income under the head “Other Sources”- Computation/Determination of income tax under the head of Other Sources- Practical Questions	11
4	TDS-ADVANCE TAX- INTEREST AND INCOME TAX AUTHORITIES AND ORGANIZATION OF INCOME TAX DEPARTMENT [Excluding Income Tax Applet Authority]: <ul style="list-style-type: none">- Introduction- Tax Deducted At Source [TDS]- Advance Tax and Interest On Income Tax- Income Tax Authorities in India- Organization of Indian Income Tax Department- Powers-Duties and Functions of Income Tax Authorities	12



	- Assessment Proceeding: <ul style="list-style-type: none"> ➤ Return of Income ➤ Permanent Account Number ➤ Self-Assessment 	
Total Lectures		45

Note: Consider Academic Year as an Assessment Year (e.g. Academic Year : 2020-21, Assessment Year is also 2020-21)

Important instructions for paper setter –

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

UNIVERSITY EXAMINATION		
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	QUESTION - 4 (From Unit 4) (OR) QUESTION - 4 (From Unit 4)	15
	Total Marks	70

Suggested Readings and Reference Books:

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

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



B.COM. SEMESTER – 4

7	Elective - 1	Accounting - 4
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Name of the Course: **Accounting - 4**
 Course credit: **03**
 Teaching Hours: **45 (Hours)**
 Total marks: **100**

Objectives:

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

Unit	Content	No. of Lectures
1	PROFIT PRIOR TO AND AFTER INCORPORATION OF COMPANY: <ul style="list-style-type: none"> - Introduction - Meaning –Legal requirements - Time Ratio and Sales Ratio –calculation and explanation - Basis of Allocation proportion–ratio for income and expenditure items to ascertain profit or loss prior to incorporation and after Incorporation. - Practical Questions 	11
2	INSOLVENCY ACCOUNTS [Under The Provincial Insolvency Act-1920] : <ul style="list-style-type: none"> - Introduction-Meaning Insolvency and Insolvent - Brief knowledge of Insolvency Act and Procedure for declaring Insolvent - Statement of Affairs- Deficiency Account – - Specific items in accordance with legal matters of accounting treatments - Practical Questions : (In the case of proprietor firm and of partnership firm Under The provincial insolvency act-1920) 	12
3	ACCOUNTS OF FIRE CLAIMS - 1 (UNDER THE STOCK INSURANCE POLICY): <ul style="list-style-type: none"> - Introduction-Meaning- - Average Clause - Stock Insurance Policy and claim - Claim amount under the Stock Insurance policy for Loss of Stock/ goods - Practical Questions 	11
4	ACCOUNTS OF FIRE CLAIMS - 2 (UNDER CONSEQUENTIAL LOSS POLICY): <ul style="list-style-type: none"> - Introduction-Meaning- 	11



	<ul style="list-style-type: none"> - Consequential Loss Policy (Loss of Profit Policy) - Claim amount under the Consequential Loss Policy (Loss of Profit Policy) - Journal entries for the Sanctioned and Accepted claims - Practical Questions 	
Total Lectures		45

Suggested Readings and Reference Books:

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

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



B.COM. SEMESTER – 4

7	Elective - 2	Business Management – 4 [Inventory Management]
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Name of the Course: **Business Management – 4 [Inventory Management]**
 Course credit: **03**
 Teaching Hours: **45 (Hours)**
 Total marks: **100**

Objectives:

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

Unit	Content	No. of Lectures
1	INTRODUCTION TO INVENTORY MANAGEMENT: <ul style="list-style-type: none"> - Introduction – Meaning of Inventory - Need to Managing Inventory and objectives - Merits and demerits of keeping inventory - Inventory Management – Meaning and Objectives - System of Inventory Management - Importance of Inventory Management - Pre-requisites for good Inventory Management 	12
2	MATERIAL PURCHASE AND INSPECTION: [A] Material Purchase <ul style="list-style-type: none"> - Introduction -Meaning-Importance - Material Requisition form - Process of Material Purchase [B] Material receiving and inspection of goods <ul style="list-style-type: none"> - Introduction - - Meaning of material receiving - Inspection of Materials –Meaning and Importance 	11
3	MATERIAL STORAGE AND MATERIAL CONTROL: [A] Storage:- <ul style="list-style-type: none"> - Introduction and meaning of storage - Function of storage keeping - Material Storage Organization- Meaning and Formation - Affecting Factors in Formation of Material Organization - Procedure of Material Storage Department –Bin card - Methods of Pricing for Issuing of Materials 	11



	<ul style="list-style-type: none"> - [Excluding Practical Questions] - (FIFO-LIFO-HIFO-NIFO-Simple Average-Weighted Average) <p>[B] Material Control:-</p> <ul style="list-style-type: none"> - Introduction –Meaning -Objectives and Importance - Scope and functions - Method and Techniques of material Control <ul style="list-style-type: none"> ➤ Different levels of Material and EOQ Model ➤ ABC Classification ➤ JIT and VED Methods ➤ FNSD Analysis - Limitations of Material control 	
4	<p>MATERIAL HANDLING:</p> <ul style="list-style-type: none"> - Introduction- Meaning- Objectives and Importance - Types of Material handling - Affecting factors at material handling - Guiding Principles of Material handling - Equipment of material handling - Modern trends of material handling 	11
Total Lectures		45

Suggested Readings and Reference Books:

1. Max Muller: Essentials of Inventory Management, American Mgmt Association publication
2. D. Chandra Bose: Inventory Management Prentice Hall of India Pvt. Ltd. New Delhi
3. Antony Wild: Best Practice in Inventory Management, Institute of Operations Mangt. Pub.
4. Richard J. Tersine: Principles of Inventory and Materials Management, Amazon Pub.
5. David J Piasecki: Inventory Management Explained: Ops Publishing.
6. Bank Management By Vasant Desai –Himalaya Publication
7. Bank and Institutional Management By Vasant Desai – Himalaya Publication

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



B.COM. SEMESTER – 4

7	Elective - 3	Banking & Finance- 4
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Name of the Course: **Banking & Finance – 4**
Course credit: **03**
Teaching Hours: **45 (Hours)**
Total marks: **100**

Objectives:

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

Unit	Content	No. of Lectures
1	CLEARING SYSTEM <ul style="list-style-type: none">- Introduction and Meaning,- Importance, Working, Progress,- Role of Reserve Bank of India	15
2	MONITORY POLICY: <ul style="list-style-type: none">- Meaning and Objectives.- Instruments of Monetary policy- Valuation of Monetary policy	10
3	PRIVATE AND MULTINATIONAL BANKS: <ul style="list-style-type: none">- Privatization in Banking sector- Arguments in favour of Privatization in Banking sector- Guidelines of RBI for Private banks- Banks of Private sector- Multinational banks	10
4	INDIAN MONEY MARKET: <ul style="list-style-type: none">- Meaning, Functions, and Importance- Money market and Capital market- Development of Money market in India- Characteristics of Indian Money market- Components of Indian money market	10



	<ul style="list-style-type: none"> - Intermediates of Indian money market - Instruments Indian money market - Disunited Money market of India 	
Total Lectures		45

Suggested Readings and Reference Books:

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

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



B.COM. SEMESTER – 4

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

Objectives:

To impart information technology related skills to the students

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

Unit	Content	No. of Lectures
1	DATABASE MANAGEMENT: <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). CREATION /CLOSING COMMANDS: <ul style="list-style-type: none"> - create, use [index], close [all, databases, indexes] EDITING COMMANDS: <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	DATA DISPLAY COMMANDS: <ul style="list-style-type: none"> - list [off, fields, scope, for, while, to printer, to file], display [fields, for, while, off, to printer] INDEXING, SORTING AND MULTIPLE FILE HANDLING COMMANDS: <ul style="list-style-type: none"> - Index, sort, select RECORD MOVEMENT COMMANDS: <ul style="list-style-type: none"> - go [record, top, bottom], skip 	11
3	DELETION COMMANDS: <ul style="list-style-type: none"> - delete[scope, for, while] , zap, pack, recall SEARCHING COMMANDS: <ul style="list-style-type: none"> - locate, seek, find 	11
4	SET COMMANDS: <ul style="list-style-type: none"> - index, order, relation LOOPING COMMANDS: <ul style="list-style-type: none"> - scan[for, while] ... endscan 	11
5	PRACTICAL: Programming Exercise Of Unit 1 To 4	60
Total Lectures		45 + 60



Theory Question Paper Style:

UNIVERSITY EXAMINATION		
Sr. No.	Particulars	Marks
1	QUESTION - 1 (From Unit 1) (OR) QUESTION - 1 (From Unit 1)	14
2	QUESTION - 2 (From Unit 2) (OR) QUESTION - 2 (From Unit 2)	12
3	QUESTION - 3 (From Unit 3) (OR) QUESTION - 3 (From Unit 3)	12
4	QUESTION - 4 (From Unit 4) (OR) QUESTION - 4 (From Unit 4)	12
	Total Marks	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:

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

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



B.COM. SEMESTER – 4

7	Elective - 5	Advance Statistics - 4
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Name of the Course: **Advance Statistics - 4**
 Course credit: **03**
 Teaching Hours: **45 (Hours)**
 Total marks: **100**

Objectives:

To equip students with the various statistical tools

Unit	Content	No. of Lectures
1	BUSINESS FORECASTING: <ul style="list-style-type: none"> - Meaning and importance of business forecasting - Step in forecasting - Methods of forecasting <ol style="list-style-type: none"> 1. Exponential smoothing method 2. Input out analysis 3. Method of Least square <ul style="list-style-type: none"> ➤ Fitting of $y = a + bx$ & $y = a + bx + cx^2$ - Examples 	13
2	MULTIPLE AND PARTIAL CORRELATION: <ul style="list-style-type: none"> - Definition of multiple and partial correlation - The equation of plan of regression of <ul style="list-style-type: none"> ➤ X_1 on x_2 and x_3 (without proof) ➤ X_2 on x_3 and x_1 (without proof) ➤ X_3 on x_1 and x_2 (without proof) - Properties of Residuals and variance of residuals (without proof) - Coefficient of Multiple correlation (in Tri variate distribution) $R_{1.23}$, $R_{2.31}$ and $R_{3.21}$ - Coefficient of partial correlation $r_{12.3}$, $r_{13.2}$ and $r_{23.1}$ (without proof) - Examples 	12
3	LINEAR PROGRAMMING: <ul style="list-style-type: none"> - Meaning and uses of L.P. - Limitation and assumptions of L.P - Various Terms: (Objective functions, Constraints, solution, feasible solution, optimum solution , basic solution , slake and surplus variables etc.) - Mathematical form of L.P.P - Method solving L.P.P. <ul style="list-style-type: none"> ➤ Graphic method ➤ Simplex Method (Simplex method only for maximization case and L.P.P involving two 	10



	<p style="text-align: center;">variable and</p> <ul style="list-style-type: none"> - Dual problem - Examples 	
4	<p>THEORY OF ESTIMATION:</p> <ul style="list-style-type: none"> - Population and population size - Sample and sample size - Sampling and sampling method - Main objects of sampling - Parameters and statistics - Sampling distribution, central limit theorem - Standard Error and its uses - Meaning of statistical inference - Point estimation and interval estimation - How to determine sample size. - Examples 	10
Total Lectures		45

Suggested Readings and Reference Books:

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

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



B.COM. SEMESTER – 4

7	Elective - 6	Co-operation – 4 (Co-operative Societies in India)
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Name of the Course:	Co-operation – 4 (Co-operative Societies 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	TYPES OF CO-OPERATIVE SOCIETIES: <ul style="list-style-type: none"> - Agricultural co-operative society - Non Agricultural co-operative society 	12
2	DIFFERENT FORMS OF CO-OPERATIVES: <ul style="list-style-type: none"> - Housing co-operative societies - Consumer co-operative societies - Farming co-operative societies - Agricultural credit co-operative societies 	11
3	WORKING AND PROGRESS OF - MARKETING CO-OPERATIVE SOCIETIES - PROCESSING CO-OPERATIVE SOCIETIES: <ul style="list-style-type: none"> - Indian farmers Fertilizer co-operative Limited - Sugar co-operative in India 	11
4	WHITE REVOLUTIONS THROUGH CO-OPERATIVES: <ul style="list-style-type: none"> - Role of National Dairy Development Board - Contribution of Amul - An overview of Dairy Co-operative in India - Industrial co operative societies 	11
Total Lectures		45



Suggested Readings and Reference Books:

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

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

