

# SYLLABUS

For

**B.COM.**

**Semester – 6**

**(With effective from Nov./Dec. - 2021)**



## B.COM. SEMESTER – 6

<b>2</b>	<b>Core</b>	<b>Indian Economy - 2</b>
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Name of the Course: **Indian Economy - 2**

Course credit: **03**

Teaching Hours: **45 (Hours)**

Total marks: **100**

### Objectives:

The objective of the syllabus to keep aware the students about the Problems arising at national and International level on account of the Process of liberalization and globalization.

Unit	Content	No. of Lectures
1	<p><b>A BIRD'S EYE VIEW OF DIFFERENT ECONOMIC SECTORS:</b></p> <p><b>Industries:</b></p> <ul style="list-style-type: none"> <li>- Importance of Industrial sector in Indian Economy.</li> <li>- Characteristics of Indian Industries</li> <li>- Cottage and small scale industries : Meaning – Important of small scale Industries &amp; Enterprises in India – Problems of small scales industries and Enterprises – Remedies to solving the problems of small scales &amp; Enterprises – Government steps on small scale Industries.</li> </ul> <p><b>Agriculture:</b></p> <ul style="list-style-type: none"> <li>- Problems of low agricultural production in India.</li> <li>- Causes of low agricultural production and productivity</li> <li>- New strategy for agricultural development.</li> <li>- Impact of new strategy of agricultural</li> </ul>	11
2	<p><b>ROLE OF GOVT. AND IT'S POLICIES IN INDIAN ECONOMY:</b></p> <p><b>Monetary Policy :</b></p> <ul style="list-style-type: none"> <li>- Tools of monetary policy</li> <li>- It's effect on Indian Business Environment</li> </ul> <p><b>Fiscal Policy :</b></p> <ul style="list-style-type: none"> <li>- It's Importance in the concept of welfare state.</li> <li>- Objectives and achievement of fiscal policy in the Indian economy.</li> <li>- It's effect on Business Environment</li> </ul> <p><b>Import – Export Policy :</b></p> <ul style="list-style-type: none"> <li>- Main provision of recent Import Export Policies with reference to globalization.</li> <li>- Import Export Policy &amp; Business Environment</li> </ul>	13



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

#### Reference Books:

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

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



## B.COM. SEMESTER – 6

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



	<ul style="list-style-type: none"> <li>- <b>Sampling method</b> <ul style="list-style-type: none"> <li>➤ Simple random sampling</li> <li>➤ Stratified simple random sampling</li> <li>➤ Systematic Sampling</li> <li>➤ Drawing of all possible random sampling of given size ( Two or Three) from a population (with and without replacement)</li> <li>➤ Calculation of variance of sampling random, sample Mean. Stratified sample Mean(Two or Three strata only) and systematic sampling</li> <li>➤ Examples</li> </ul> </li> </ul>	
<b>Total Lectures</b>		<b>45</b>

**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	<b>Auditing and Corporate Governance - 2</b>
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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	<b>VERIFICATION AND VALUATION-TESTING:</b> <ul style="list-style-type: none"> <li>- Introduction-Meaning-of verification and valuation-testing</li> <li>- Objectives-Importance of verification and valuation-testing</li> <li>- Verification and valuation-testing of Assets and Liabilities</li> <li>- Auditor’s duties and Responsibilities</li> </ul>	<b>11</b>
2	<b>DIVISIBLE PROFITS AND DIVIDEND:</b> <ul style="list-style-type: none"> <li>- Introduction-Meaning</li> <li>- Determinants of divisible profit [affecting points/factors]</li> <li>- Guiding principles for divisible profit</li> <li>- Dividend- meaning-types-guideline of companies Act-2013</li> <li>- Auditor’s duties</li> </ul>	<b>11</b>
3	<b>AUDITOR’S REPORTS AND AUDITOR’S LIABILITY:</b> <ul style="list-style-type: none"> <li>- Introduction-Meaning of Audit report and Audit Certificate</li> <li>- Importance of Audit report and ‘True’- ‘Correct’ and ‘Fair’ terms</li> <li>- Characteristic of a good Audit report[Content]</li> <li>- Types of Audit report: [Clean Report and Qualified Report]</li> <li>- Specimen of Clean Report and Qualified Report</li> <li>- Auditor’s liability [Civil – Criminal –To the Third party]</li> </ul>	<b>12</b>
4	<b>ETHICS AND CORPORATE GOVERNANCE:</b> <ul style="list-style-type: none"> <li>- Introduction</li> <li>- Morality and Ethics- Business value-Business Ethics</li> <li>- Corporate Ethics : Codes of Ethics and Ethics Committee</li> </ul>	<b>11</b>



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

**SUGGESTED READING AND REFERENCE BOOKS:**

1. Ravinder Kumar and Virender Sharma, Auditing Principles And Practice, Phi Learning
2. Aruna Jha, Auditing. Taxmann Publication
3. K. Singh & Gupta Lovleen. Auditing Theory & Practice, Galgotia Pub. Co.
4. Anil Kumar, Corporate Governance: Theory And Practice, Indian Book House, Delhi
5. Relevant Publications of ICAI on Auditing (Caro).
6. Mc Kuchhal, Modern Indian Company Law, Shri Mahavir Book Depot. (Publishers).
7. N Balasubramanian, A Casebook on Corporate Governance & Stewardship, McGraw Hill
8. B.N. Ghosh, Business Ethics and Corporate Governance, McGraw Hill Education
9. S K Mandal, Ethics in Business and Corporate Governance, McGraw Hill Education
10. Bob Tricker, Corporate Governance: Principles, Policies, and Practice (Indian Edi), Oxford Uni. Press
11. Christine Mallin, Corporate Governance (Indian Edition), Oxford University Press
12. Sharma, J.P. Corporate Governance, Business Ethics, and CSR, Ane Books Pvt. Ltd,
13. R.G. Sexsena: Principles and Practices of Auditing– Himalaya Publication

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



## B.COM. SEMESTER – 6

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

Course credit: **03**

Teaching Hours: **45 (Hours)**

Total marks: **100**

### Objectives:

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

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



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

#### **Suggested Readings and Reference Books:**

1. Khanna, Sri Ram, Savita Hanspal, Sheetal Kapoor, and H.K. Awasthi. Consumer Affairs” (2007) Delhi University Publication.
2. Aggarwal, V. K. (2003). Consumer Protection: Law and Practice. 5th ed. Bharat Law House, Delhi, or latest edition.
3. Girimaji, Pushpa (2002). Consumer Right for Everyone Penguin Books.
4. Nader, Ralph (1973). The Consumer and Corporate Accountability. USA, Harcourt Brace
5. Jovanovich, Inc.
6. Sharma, Deepa (2011). Consumer Protection and Grievance-Redress in India: A Study of
7. Insurance Industry (LAP LAMBERT Academic Publishing GmbH & Co. KG Saarbrücken, Germany.
8. Rajyalaxmi Rao, Consumer is King, Universal Law Publishing Company
9. Empowering Consumers e-book, [www.consumeraffairs.nic.in](http://www.consumeraffairs.nic.in)
10. e-book, [www.bis.org](http://www.bis.org)
11. The Consumer Protection Act, 1986

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



## B.COM. SEMESTER – 6

4	DSE – 3	<b>Corporate Tax Planning - 2</b>
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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	<b>CORPORATE TAX PLANNING - 3:</b> <ul style="list-style-type: none"> <li>- Introduction and Meaning:</li> <li>- Explanation of Employees' Remuneration under the Act</li> <li>- Explanation of Distribution of Assets at the time of Liquidation under the Act</li> <li>- Practical Questions related to Computation of tax for:</li> <li>- Tax planning with reference to employees' remuneration</li> <li>- Tax planning with reference to distribution of assets at the time of liquidation</li> </ul>	12
2	<b>CORPORATE TAX PLANNING - 4:</b> <ul style="list-style-type: none"> <li>- Introduction</li> <li>- Explanation of Scientific Research under the Act</li> <li>- Explanation of Receipt of Insurance Compensation under the Act</li> <li>- Practical Questions related Computation of tax for:</li> <li>- Tax planning with reference to receipt of insurance compensation</li> <li>- Tax planning with reference to sale of scientific research assets</li> </ul>	11
3	<b>SPECIAL PROVISIONS RELATING TO NON-RESIDENTS:</b> <ul style="list-style-type: none"> <li>- Introduction</li> <li>- Double Taxation Relief</li> <li>- Provisions regulating Transfer Pricing</li> <li>- Advance Rulings</li> <li>- Advance Pricing Agreement</li> </ul>	11
4	<b>CORPORATE TAX PLANNING WITH REFERENCE TO BUSINESS RESTRUCTURING:</b> <ul style="list-style-type: none"> <li>- Introduction</li> <li>- Amalgamation</li> </ul>	11



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

**SUGGESTED READINGS AND REFERENCE BOOKS:**

1. Vinod K. Singhanian and Monica Singhanian, Corporate Tax Planning. Taxmann Publications Pvt. Ltd., New Delhi.
2. Girish Ahuja and Ravi Gupta. Corporate Tax Planning and Management. Bharat Law House, Delhi.
3. Shuklendra Acharya and M.G. Gurha. Tax Planning under Direct Taxes. Modern Law Publication, Allahabad.
4. D.P. Mittal, Law of Transfer Pricing. Taxmann Publications Pvt. Ltd., New Delhi.
6. IAS – 12 and AS – 22.
7. T.P. Ghosh, IFRS, Taxmann Publications Pvt. Ltd. New Delhi.

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



## B.COM. SEMESTER – 6

<b>4</b>	<b>DSE – 4</b>	<b>Fundamentals of Investments - 2</b>
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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	<b>INVESTMENT PORTFOLIO MANAGEMENT:</b> <ul style="list-style-type: none"> <li>- Introduction</li> <li>- Meaning and Concept of Investment Portfolio Management</li> <li>- Portfolio Analysis- Meaning-Objective and process</li> <li>- Identification of Industries with Growth Potential</li> <li>- Fundamental V/S Technical Approaches</li> <li>- Systematic Risk and Unsystematic Risk</li> <li>- Risk Free Securities and Risky Securities</li> <li>- Portfolio and Diversification</li> <li>- Portfolio Risk and Return</li> </ul>	12
2	<b>MUTUAL FUNDS:</b> <ul style="list-style-type: none"> <li>- Introduction</li> <li>- Meaning – Concept and Evolution of Mutual Funds</li> <li>- Mutual Fund set up</li> <li>- -[SEBI Approved Assets Management Company-AMC]</li> <li>- Types of Mutual Funds</li> <li>- Advantages and Limitation of Mutual Funds</li> <li>- Mutual Fund Industries and Affected Factors</li> <li>- NAV –Meaning and computation method</li> <li>- Role of Mutual Funds in Stock Market</li> <li>- Brief knowledge of Regulation and supervision of Mutual Funds</li> <li>- SEBI, RBI, AMFI-[Association of Mutual Funds of India]</li> </ul>	11
3	<b>DERIVATIVES AND FINANCIAL DERIVATIVES:</b> <ul style="list-style-type: none"> <li>- Introduction</li> <li>- Meaning and Concept of Derivatives</li> <li>- Importance and Uses of Derivatives</li> <li>- Types of Derivatives</li> </ul>	12



	<p>[Over The Counter-OTC and Exchange Traded-ET]</p> <ul style="list-style-type: none"> <li>- Types of Players</li> <li>- <b>Classification of Derivatives:</b></li> </ul> <p><b>[A] Financial Derivatives*</b>  [Forwards-Futures-Options-Swaps]  (Credit-Forex-Currency-Fixed-income-Interest-Insider-trading-Exchange Trading)</p> <p><b>[B] Non-Financial Derivatives*</b>  [Commodities-Metal-Weather and Others]</p> <ul style="list-style-type: none"> <li>- Meaning and concept of Financial Derivatives</li> <li>- Different kinds of Financial Derivatives</li> <li>- Financial Derivatives Markets in India</li> <li>- Need for Derivatives Trading in India</li> </ul> <p><b><i>[Note: Only brief explanation of Financial Derivatives is included in the Syllabus, while Non-Financial Derivatives are excluded from the syllabus]</i></b></p>	
4	<p><b>INVESTOR PROTECTION:</b></p> <ul style="list-style-type: none"> <li>- Introduction</li> <li>- Meaning and Concept</li> <li>- Role of SEBI and stock exchanges</li> <li>- Investor grievances and their redressal system</li> <li>- Insider trading</li> <li>- Investors' awareness and activism</li> </ul>	<b>10</b>
<b>Total Lectures</b>		<b>45</b>

**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	<b>INTRODUCTION TO WORKING CAPITAL MANAGEMENT:</b> <ul style="list-style-type: none"> <li>- Introduction-Meaning- of Working Capital Management[ WCM]</li> <li>- Concepts-Needs - Objectives and Utilities of WCM</li> <li>- Types of WCM</li> <li>- Factors affecting to WC and WCM</li> <li>- Sources and adequacy of working capital for applications</li> <li>- Planning and Forecasting - Theoretical aspects</li> </ul>	12
2	<b>MANAGEMENT OF INVENTORIES:</b> <ul style="list-style-type: none"> <li>- Introduction- Meaning- Inventory and Management of Inventory</li> <li>- Need and Objectives of Inventory and Management of Inventory</li> <li>- Benefits -Limitations of Management of Inventory</li> <li>- Cost factor and Management-Control motive factors</li> <li>- Methods and Techniques Determination of different levels of Inventories</li> <li>- EOQ-ABC-Perpetual Inventory system <i>(Only Theoretical discussion is Expected and Excluding Practical Questions for examination)</i></li> </ul>	11
3	<b>MANAGEMENT OF CASH:</b> <ul style="list-style-type: none"> <li>- Introduction-Meaning of Cash and Management of Cash</li> <li>- Objectives-Importance and Advantages-Limitations</li> <li>- Scope and Functions and Effective Factors</li> <li>- Cash budget : <i>[Only Theoretical discussion is Expected and Excluding Practical Questions of cash budget for examination]</i></li> <li>- Planning and Forecasting</li> </ul>	11
4	<b>MANAGEMENT OF RECEIVABLES:</b> <ul style="list-style-type: none"> <li>- Introduction-Meaning of Receivables and</li> </ul>	11



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

**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

<b>5</b>	<b>DSE – 2</b>	<b>Human Resource Management – 2</b>
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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	<b>TRAINING AND DEVELOPMENT:</b> <ul style="list-style-type: none"> <li>- Introduction-Meaning-definition and Concept</li> <li>- Objectives-Importance and Benefits of Training</li> <li>- Identifying Training needs and Designing Training</li> <li>- Nature and Types of Training</li> <li>- Methods of Training to HR</li> <li>- Guiding suggestions for Effective Training</li> <li>- Training and Development –A Comparative study</li> <li>- Training and Development methods to Managers-Management-Board</li> <li>- Methods of Evaluating Training and Development and Effectiveness</li> <li>- Management Development-Career Development-Potential Evaluation</li> </ul>	<b>11</b>
2	<b>MANAGING EMPLOYEE BENEFITS AND WELFARE SERVICES:</b> <ul style="list-style-type: none"> <li>- Introduction-Meaning and Concept</li> <li>- HR Welfare-Meaning-Definition-Aims-Objectives-Need-Importance</li> <li>- HR Welfare Scope and Activities</li> <li>- HR Health and Safety –steps and legal provisions</li> <li>- Social Security-Meaning-Objectives-Ways-Means-Affecting Factors</li> <li>- Social Security-Indian scene</li> </ul>	<b>11</b>
3	<b>INDUSTRIAL PSYCHOLOGY AND INDUSTRIAL RELATIONS:</b> <ul style="list-style-type: none"> <li>- Introduction</li> <li>- <b>Industrial Psychology:</b> <ul style="list-style-type: none"> <li>➤ Meaning-Definition-Aims and Objectives-</li> <li>➤ Importance-Specific Principles-Scope</li> </ul> </li> <li>- <b>Industrial Relations:</b></li> </ul>	<b>12</b>



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

#### **SUGGESTED READINGS AND REFERENCE BOOKS:**

1. Gary Dessler. A Framework for Human Resource Management Pearson Education
2. DeCenzo, D.A. and S.P. Robbins, Personnel/Human Resource Management, Pearson Edu.
3. Bohlendar and Snell, Principles of Human Resource Management, Cengage Learning
4. Ivancevich, John M. Human Resource Management. McGraw Hill
5. Wreather and Davis. Human Resource Management Pearson Education
6. Robert L. Mathis and John H. Jackson Human Resource Management Cengage Learning
7. TN Chhabra, Human Resource Management, Dhanpat Rai & Co., Delhi
8. Biswajeet Pattanayak, Human Resource Management, PHI Learning
9. Neeru Kapoor, Human Resource Management, Taxmann Publication
10. Aswathappa K. Human Resource and Personnel Management Tata McGraw Hill, Delhi,
11. Tiwari T.D. & Chauhan P.L." Emerging Issues in HRM " Shanti Prakashan, Delhi
12. Tiwari T.D. & Chauhan P.L." Framework of HRM and Industrial Relation" Shanti Prakashan, Delhi

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



## B.COM. SEMESTER – 6

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

**Objectives:**

To impart knowledge about the basic principles of Banking and Insurance

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



**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	<b>Computerized Accounting System Using Tally - 2</b>
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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	<b>ADVANCED ACCOUNTING IN TALLY. ERP 9:</b> <ul style="list-style-type: none"> <li>- Bill-Wise details, Cost centres and Cost categories, Voucher Classes, Cost Centre Class</li> <li>- Multiple Currency, Interest Calculation, Budgets &amp; Control, Scenario Management, Banking</li> <li>- Stock Summary, Trail Balance</li> <li>- Practice Exercises</li> </ul>	10
2	<b>ADVANCED INVENTORY IN TALLY. ERP 9:</b> <ul style="list-style-type: none"> <li>- Order Processing, Reorder Levels, Tracking Numbers, Batch-Wise Details, Additional Cost Details</li> <li>- Bills of Material (BOM), Price Levels &amp; Price Lists, Stock Valuation, Zero Value Entries, Inventory Ageing Analysis</li> <li>- Practical Exercises</li> </ul>	10
3	<b>GST (GOODS):</b> <b>(A) Getting Started with GST:</b> <ul style="list-style-type: none"> <li>➤ Enabling GST and Defining Tax Details</li> <li>➤ Transferring Input Tax credit to GST</li> <li>➤ Intrastate Supply of Goods                             <ul style="list-style-type: none"> <li>– Intrastate Inward Supply</li> <li>– Intrastate Outward Supply</li> </ul> </li> <li>➤ Intrastate Supply of Goods                             <ul style="list-style-type: none"> <li>– Intrastate Inward Supply</li> <li>– Intrastate Outward Supply</li> </ul> </li> <li>➤ Return of Goods                             <ul style="list-style-type: none"> <li>– Purchase Returns</li> <li>– Sales Returns</li> </ul> </li> <li>➤ Supplies Inclusive of Tax</li> <li>➤ Defining Tax Rates at Master and Transaction Levels                             <ul style="list-style-type: none"> <li>– Defining GST Rates at Stock Group Level</li> </ul> </li> </ul>	15



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

	<p><b>(B) Recording Advanced Entries Services):</b></p> <ul style="list-style-type: none"> <li>➤ Accounting Multiple Services in a Single Supply</li> <li>➤ Recording Partial Payment to Suppliers</li> <li>➤ Outward Supplies <ul style="list-style-type: none"> <li>– Recording Outward Supply with Additional Expenses</li> <li>– B2C Supply of services (Business to consumers)</li> </ul> </li> <li>➤ Time of Supply of Services</li> <li>➤ Place of Supply of Services <ul style="list-style-type: none"> <li>– Determining place of supply of services</li> </ul> </li> <li>➤ Exempt Supply of Services under GST</li> <li>➤ Export Supply of Services</li> <li>➤ Reverse Charge on Services under GST</li> <li>➤ Advance Receipts from Customers under GST <ul style="list-style-type: none"> <li>– Advance Receipt and issuing Invoice on same month</li> <li>– Advance Receipt and issuing Invoice on different month</li> <li>– Reversal of GST on account of cancellation of advance receipt</li> </ul> </li> <li>➤ Generating GSTR-1 Report in Tally.ERP 9</li> <li>➤ Generating GSTR-2 Report in Tally.ERP 9</li> <li>➤ Input Tax Credit Set Off</li> </ul>	
5	<b>PRACTICAL:</b> Practical Exercise of Unit 1 To 4	<b>60</b>
<b>Total Lectures</b>		<b>45 + 60</b>

### Theory Question Paper Style:

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

### Credit:

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

### Examination:



**Saurashtra University, Rajkot**

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

**Passing Standard:**

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

**Suggested Readings and Reference Books:**

2. TDL Reference Manual of Tally 9

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



## B.COM. SEMESTER – 6

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

**Objectives:**

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

Unit	Content	No. of Lectures
1	<p><b>RATIO ANALYSIS:</b></p> <ul style="list-style-type: none"> <li>- Introduction-Financial Analysis and Interpretation - (Brief Explanation)</li> <li>- Meaning and Nature of Ratio - Accounting Ratio and Ratio Analysis</li> <li>- Importance &amp; Utility and Limitations of Ratio Analysis</li> <li>- <b>Classification of Accounting Ratios</b></li> <li>  <b>[A] Traditional Classification:</b>                (Revenue, Balance-Sheet and Composite)</li> <li>  <b>[B] Functional Classification:</b>                (As per Accounting Data and User-Parties, Different Ratios for Solvency, Liquidity, Turnover and Profitability)</li> <li>- <i>Practical Questions (Excluding Reverse types of Practical Problems)</i></li> </ul>	11
2	<p><b>BUDGET AND BUDGETARY CONTROL BRIEF CONCEPT:</b></p> <p><b>[A] BUDGETING &amp; BUDGETARY CONTROL [Theoretical concept]</b></p> <ul style="list-style-type: none"> <li>- Budget And Budgetary Control Brief Concept Only</li> </ul> <p><b>[B] CAPITAL BUDGETING:</b></p> <ul style="list-style-type: none"> <li>- Introduction and Meaning,</li> <li>- Importance and Process of Capital Budgeting.</li> <li>- Methods based on profit and recovery of cash outlays:</li> <li>- Pay-Back Method.</li> <li>- Accounting Rate of Return (ARR) Method.</li> <li>- Methods base done present value of cash flows:</li> <li>- Net Present Value (NPV).</li> <li>- Profitability index (PI) Method.</li> <li>- Internal Rate of return (IRR) Method.</li> <li>- Practical Questions</li> </ul>	13



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

#### **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

<b>6</b>	<b>DSE – 3</b>	<b>International Business - 2</b>
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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	<b>REGIONAL ECONOMIC CO-OPERATION AND INTERNATIONAL FINANCIAL ENVIRONMENT:</b> <ul style="list-style-type: none"> <li>- Introduction</li> <li>- Forms of regional groupings</li> <li>- Integration efforts among countries in Europe, North America and Asia                             <ul style="list-style-type: none"> <li>➤ (NAFTA, EU , ASEAN and SAARC)</li> </ul> </li> <li>- An Overview of International financial system and Institutions                             <ul style="list-style-type: none"> <li>➤ IMF: Objectives and Functions</li> <li>➤ World Bank: Objectives and Functions</li> </ul> </li> <li>- Foreign Exchange Markets and Risk Management</li> <li>- Foreign Investments                             <ul style="list-style-type: none"> <li>➤ Types and flows;</li> <li>➤ Foreign investment in Indian perspective</li> </ul> </li> </ul>	12
2	<b>ORGANISATIONAL STRUCTURE - DEVELOPMENTS AND ISSUES:</b> <ul style="list-style-type: none"> <li>- Introduction</li> <li>- International business operations</li> <li>- International business negotiations</li> <li>- Outsourcing and its potentials for India</li> <li>- Role of IT in international business</li> <li>- International business and Ecological considerations</li> </ul>	11
3	<b>FOREIGN TRADE PROMOTION MEASURES AND ORGANIZATIONS IN INDIA:</b> <ul style="list-style-type: none"> <li>- Introduction</li> <li>- Special economic zones (SEZs)</li> <li>- Export Oriented Undertaking units (EOUs)</li> <li>- Measures for promoting foreign investments into</li> </ul>	11



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

**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

<b>6</b>	<b>DSE – 3</b>	<b>GST - 2</b>
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Name of the Course: **GST - 2**  
 Course credit: **03**  
 Teaching Hours: **45 (Hours)**  
 Total marks: **100**

### Objectives:

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

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



**Suggested Readings and Reference Books:**

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

**Note:**

1. Latest edition of text books may be used.

## B.COM. SEMESTER – 6

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

### Objectives:

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

Unit	Content	No. of Lectures
1	<b>BRANCH ACCOUNTING (EXCLUDING FOREIGN BRANCH AND WHOLESALE BRANCH):</b> <ul style="list-style-type: none"> <li>- Introduction-Meaning-Purpose</li> <li>- <b>Types of Branch and Management</b> <ul style="list-style-type: none"> <li>➤ Dependent Branch</li> <li>➤ Independent Branch</li> <li>➤ Inland Branch and</li> <li>➤ Foreign Branch (Excluding Practical Questions of Foreign Branch)</li> </ul> </li> <li>- Branch Accounting in different situations</li> <li>- Practical Questions in different situations</li> </ul> <b>(Excluding Foreign Branch and Wholesale Branch)</b>	12
2	<b>FINAL ACCOUNTS OF ELECTRICITY COMPANY:</b> <ul style="list-style-type: none"> <li>- Introduction - Meaning &amp; characteristics</li> <li>- 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]</li> <li>- Vertical Financial Statements as per Electricity Act</li> <li>- Practical Questions</li> </ul>	12
3	<b>FINAL ACCOUNTS OF NON TRADING ORGANIZATIONS:</b> <ul style="list-style-type: none"> <li>- Need of Accounts and Books of Accounts of Non-Trading Organization</li> <li>- Distinctive Classification of Capital-Revenue and Deferred transactions</li> <li>- Exceptions and Debatable points in Expenses and Incomes</li> <li>- Receipts and Payments Account &amp; Income and Expenditure Account</li> <li>- <b>Practical Questions:</b></li> </ul>	11



	<ul style="list-style-type: none"> <li>➤ Preparing Income- Expenditure AC/ from Receipt-Payment A/C</li> <li>➤ Preparing Receipt-Payment A/C from Income-Expenditure A/C</li> <li>➤ Preparing Opening and Closing Balance-sheet from Receipt-Payment A/C and Income-Expenditure A/C</li> </ul>	
4	<p><b>MARGINAL COSTING:</b></p> <ul style="list-style-type: none"> <li>- Introduction</li> <li>- Meaning of Marginal Cost and Marginal Costing</li> <li>- Assumptions-Characteristics of Marginal Costing</li> <li>- Advantages of Marginal Costing</li> <li>- Limitations of Marginal Costing</li> <li>- Break -Even Analysis: [Meaning-Assumptions-Utility-Limitations]</li> <li>- Important Terms: [BEP- Contribution-PVR- Margin of Safety]</li> <li>- Marginal Costing as a Tool for Decision Making</li> <li>- Key Factor [Material &amp; Labour only]</li> <li>- Practical Questions</li> </ul>	<b>10</b>
<b>Total Lectures</b>		<b>45</b>

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

### Objectives:

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

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



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

**SUGGESTED READINGS AND REFERENCE BOOKS:**

1. Kotler, Philip and Gary Armstrong: Principles of Marketing, Prentice Hall, New Delhi.
2. Kotler, Philip: Marketing Management-Analysis, Planning, Implementation and Control, Prentice Hall, New Delhi
3. Majumdar, Ramanuj: Product Management in India, Prentice Hall, New Delhi.
4. Me Carthy, E. Jenome and William D. Perreault JR: Basic Marketing: Managerial Approach, Richard D. Irwin, Homewood, Illinois
5. Ramaswamy.V.S and Namakumari.S: Marketing Management, MacMillan India, New Delhi.
6. Srinivasan, R: Case Studies in Marketing: The Indian Context, Prentice Hall, New Delhi.
7. Stanton, William J., and Charles Futrell: Fundamentals of Marketing; McGraw Hill Publishing Co., New York.
8. Still, Richard R, Edward W, Cundiff and Norman A.P. Govoni: Sales Management: Decisions, Strategies and Cases, Prentice Hall, New Delhi

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



## B.COM. SEMESTER – 6

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

Course credit: **03**

Teaching Hours: **45 (Hours)**

Total marks: **100**

### Objectives:

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

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



**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	<b>Elective - 4</b>	<b>Computer Science – 6 (Business Application Development Using Visual Basic)</b>
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Name of the Course:	<b>Computer Science – 6 (Business Application Development Using Visual Basic)</b>
Course credit:	05
Teaching Hours:	Theory: 45 (Hours) + Practical: 60 (Hours)
Total marks:	100
Distribution of Marks:	50 Marks semester end theory examination 30 Marks semester end practical examination 20 Marks Internal assessments of theory (Unit:1 to 4) (CCA)

### Objectives:

To impart information technology related skills to the students

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

Unit	Content	No. of Lectures
1	<b>WORKING WITH DATA AND OUTPUT SELECTION CONDITIONS:</b> Variables, Data Types, Declaring Variables, Scope of Variables, Constants, Arithmetic operations on Data, Displaying What is Selection? Type of selection, testing multiple nested IF structures, Complex multiple condition, Select Case, Extensions to select a case	12
2	<b>LOOPS, HANDLING STRINGS, DATES HANDLING AND TIME WITH:</b> What is a Loop?, Type of Loops - FOR... NEXT, DO WHILE...LOOP, DO... LOOP UNTIL Introduction, Declaring Strings, ASCII, Processing Strings, Dates, Formatting Date output, Handling Time, Calculations Time and Date	11
3	<b>PROCEDURES AND ARRAYS :</b> What is a Procedure? Types of Procedures, Why use Procedure? Passing Parameters, Practical work on using the correct formal parameters, Functions, Form and Standard Modules. What is an Array?, How to declare an Array?, Static and dynamic arrays, Processing an Array, Passing Arrays to Procedures, Two Dimensional Arrays, Control Arrays.	11
4	<b>FILES AND MENUS :</b> What is a File? Types of Files(concept), Basic file operations like read, write, append (Sequential file only) Introduction, Type of Menus, Features of menu	11
5	<b>PRACTICAL:</b> (Practical Exercise of Unit 1 To 4)	60
<b>Total Lectures</b>		<b>45 + 60</b>



### Theory Question Paper Style:

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

#### Credit:

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

#### Examination:

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

#### Passing Standard:

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

Practical: Minimum 40% (Minimum 12 marks in University examination)

#### Suggested Readings and Reference Books:

1. Successful Projects in Visual Basic - D. Christopher - BPB
2. Mastering in Visual Basic - BPB
3. Programming in Visual Basic (Peter Norton)

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



## B.COM. SEMESTER – 6

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

### Objectives:

To equip students with the various statistical tools

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



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

**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	<b>Co-operation – 6</b> <b>(Co-operation in India and World)</b>
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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	<b>HISTORY OF CO-OPERATION IN INDIA:</b> - Initial legal - framework 1904 - Recommendation of the committees on Co-operation appointed in India	12
2	<b>CO-OPERATION IN ABROAD:</b> - 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	<b>URBAN CO-OPERATIVE BANKS IN INDIA</b> - Significance and Role of Urban Co-operative Banks - Current scenario of Urban Co-operative Banks - Major Problems of Urban Co-operative Banks	11
4	<b>COMPARATIVE ANALYSIS OF THE PERFORMANCE OF CO-OPERATIVE BANKS WITH OTHER TYPES OF BANKS</b> <b>MAN POWER PLANNING IN CO-OPERATIVE MANAGEMENT:</b> - - Recruitment - Training and Promotion - Cooperative Accounting System	11
<b>Total Lectures</b>		<b>45</b>

### 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.**

