SYLLABUS

For

B.COM.

Semester

III & IV

(Effective from June - 2019)

BHAKTA KAVI NARSINH MEHTA UNIVERSITY, JUNAGADH

FACULTY OF COMMERCE
SYLLABUS
FOR
B. COM. [CBCS PROGRAMME]

(BASED ON UGC-CBCS-2015 GUIDELINES)

SEMESTER -3

(FOR REGULAR CANDIDATES)

Effective from JUNE – 2019

BKNM UNIVERSITY
GOVT.POLYTECHNIC CAMPUS, BILKHA ROAD, KHADIYA
JUNAGADH-362263.
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B.COM. SEMESTER – 3

1	Core	English Language - 3

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

Teaching Scheme		Examination Scheme		
Credit	Semester Work Load	Internal	External	Total
03	45 Periods	30	70	100

Objectives:

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

Unit	Content	No. of Lectures
1	Grammar: • Degrees of Comparison • Synonyms and Antonyms (Text based) • Affixes • Phrasel Verbs (list included)	13
2	Composition: • Official Letter • Comprehension	13
3	Text : Colours of Life-A text for College Students (Section-I)	19
	Total Lectures	**45**

Text: *Colours of Life- A text for College Students* **(Section-One) Board of Editors, McMillan**
(Titles: Prose: 1. The Happy Prince by Oscar Wilde, 2. I am Hungry by Richard Wright, 3. Letter to John D Johnston, 4. My Grandmother by Khushwant Singh, 5. My Greatest Olympic Prize by Jesse Owens.)

External Examination Paper Style

Question No.	Details	Options	Marks
1 A	Degrees of Comparison	5/7	05
1 B	Synonyms and Antonyms (Objective Types of Questions)	5/7	05
1 C	Affixes (Objective Types of Questions)	5/7	05
1 D	Phrasal Verbs	5/7	05
2 A	Official Letter	1/2	10
2 B	Comprehension	1/1	10
3 A	Answer in one line each (Text)	6/8	06
3 B	Short answer questions (Text)	3/5	09
4	Short Notes / Long questions	2/4	15

Recommended Reading:

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

Phrases and Meanings with Examples

1. Back out- withdraw from a commitment **(ફરી જવું)**

   Example: If you back out, we will never come with you.

2. Bear with- be patient or tolerant) **સહનશીલતા રાખવી(**

   Example: Students should bear with their classmates,

3. Blow over- disappear gradually) **વિખેરાવું(**

   Example: The pain of your leg will blow over

4. Blow up- Explode) **ફાટવું(**

   Example: The car blew up near the Petrol-pump.

5. Break out- Begin suddenly and sometimes violently) **અચાનક ચાલુ થવું((**

   Example: He broke out shouting

6. Call in- Summon to enter) **બોલાવવું(**

   Example: The nurse called in the next patient

7. Call on- pay a visit to somebody**(મુલાકાત લેવી)**

   Example: He's planning to call on Katherine today

8. Cary away- take away) **બચાવી લેવું(**

   Example: I was carried away from the dangerous site.

9. Carry on- keep continue action) **પ્રવૃતિ ચાલુ રાખવી(**

   Example: Everyone should carry on their exercise in the morning.

10. Cast aside- throw or feel free) **મુક્ત રહેવું(**

    Example: Please cast aside your all worries.

11. <u>Come across</u>- meet or find by chance**(પસાર થવું)**

    Example: We came across the city.

12. <u>Drop in</u>- call informally) **અનોઉપચારિક બોલાવવું**

    Example: My friend dropped in me suddenly on Sunday.

13. <u>Drop off</u>- fall a sleep) **સુઈ જવું(**

    Example: Many students drop off in the class.

14. <u>Drop out</u>- abandon or leave**(છોડી દેવું)**

    Example: Drop out ratio in engineering field is larger this year.

15. <u>Fall back</u> - move or turn back**(પાછું ફરવું)**

    Example: The rival fell back into a defensive position.

16. <u>Fall in</u>- break down, collapse) **ભાંગી પડવું(**

    Example: Building fell in during the earthquake.

17. <u>Fall out</u>- come off, follow) **પડવું(ખરવું ,**

    Example: My grandfather's hair fell out.

18. <u>Fall through</u>- fail) **પડી ભાંગવું(**

    Example: The project fell through due to money crisis.

19. <u>Fall to</u>- become the duty or responsibility of**(જવાબદારી બનવી)**

    Example: It fell to me to complete the assignment before deadline.

20. <u>Fall under</u>- to be influenced or affected by**(પ્રભાવિત થવું)**

    Example: He has fallen under suspicion.

21. <u>Get at</u>- bother, worry) **ચિંતિત રહેવું(**

    Example: She got at about her final exam.

22. <u>Get on</u>- perform or make progress in a specified way**(ચઢવું ,વધવું)**

    Example: How are you getting on?

23. <u>Get into</u>- enter, come in) **પ્રવેશ કરવો(**

    Example: The bus got into the area of University.

24. <u>Get through</u>- to reach a destination**(મંજિલ સુધી પહોંચવું)**

    Example: I finally got through this homework assignment.

25. <u>Go out</u>- get out, leave) **બહાર જવું(**

    Example: Everyone should go out of their routine life for change.

26. <u>Go off</u>- Run away) **ભાગી જવું(નાસી જવું ,**

    Example: Thief has just gone off after noticing public.

27. <u>Keep away</u>- prevent) **રોકવું(**

    Example: Keep away this medicine from children.

28. <u>Keep on</u>- continue) **સતત ચાલુ રાખવું(**

    Example: Leader ordered workers to keep on working till late night.

29. <u>Keep up</u>- maintain, preserve) **સાચવવું(**

    Example: One should keep up their efforts to get success.

30. <u>Knock down</u>- reduce) **ઘટાડવું(**

    Example: This year, salary of Private company employees may knock down.

31. <u>Lay in</u>- keep) **રાખવું(**

    Example: Books should be laid in properly on shelves.

32. <u>Look for</u>- search for) **શોધવું**(

    Example: I am looking for my old friend in the party.

33. <u>Look forward to</u>- wait, see) **રાહ જોવી(મળવાની ઈચ્છા રાખવી** ,

    Example: Applicant is looking forward to receive offer letter.

34. <u>Look into</u>- check out, investigate) **તપાસ કરવી**(

    Example: Scientists look into this subject for better result.

35. <u>Play upon</u>- act, play) **રમવું(રમત કરવી** ,

    Example: "Don't play upon feelings of farmers." Said Strike leader

36. <u>Put up with</u>- bear) **સહન કરવું**(

    Example: How can we put up with rude person?

37. <u>Run off</u> – leave, abandon) **છોડી દેવું**(

    Example: Husband cannot run off his wife in critical time.

38. <u>Stand by</u>- hold, wait) **રાહ જોવી**(

    Example: Please stand by here.

39. <u>Set out</u>- begin, commence) **ચાલુ થવું**(

    Example: Time-table for IPL is set out.

40. <u>Set up-</u> arrange, start) **ચાલુ કરવું**(

    Example: Library is set up for public.

B.COM. SEMESTER – 3

2	Core	Macro economics

Name of the Course: **Macro Economics**
Course credit: **03**
Teaching Hours: **45 (Hours)**
Total marks: **100**

Objectives:

This Course aims at making students aware of functioning of monetary theories, prevailing banking system in India and macro level stability.

Unit	Content	No. of Lectures
1	**MONEY** - Meaning, Definitions and Functions of money - Different Component of money - Meaning of each component and its changing relating significance **QUANTITY THEORY OF MONEY (THEORIES OF VALUE OF MONEY)** - 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. (1) Fisher's Equation. (2) Cambridge Equation	13
2	**INDIAN BANKING SYSTEM:** - Definitions of banks and types of banks - Commercial banks ; Meaning, Definitions and Functions(traditional and nontraditional Functions) - Credit creation process of banks - Reserve Bank of India (R.B.I.) Functions of R.B.I., Instruments of credit control by R.B.I.(A) Repo rate (B) Reverse Repo rate (C) SLR	12
3	**KEYNESIAN THEORY -1:** - 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 to saving	10
4	**KEYNESIAN THEORY -2:** - Marginal efficiency of capital	10

	- Meaning, Factors affecting to Marginal efficiency of capital, Relationship between Marginal efficiency of capital and rate of interest.
	- Employment theory
	   ➢ Concept of Multiplier
	   ➢ Employment theory of Keynes	

	Total Lectures	**45**

Important instructions for paper setter –

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

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

Reference Books:

1. An Outline of Money - G. Crowther
2. Money - D. H. Robertson
3. Economics of Money and Banking - G. N. Halm
4. Economics - F. Benham
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&Agarwal
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

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]** - 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 (Vertical)	12
2	**REDEMPTION OF REDEEMABLE PREFERENCE SHARES:** - 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]:** - Introduction and Meaning and Methods of Capital Reduction - Difference between Internal and External Reconstruction - Accounting Entries : Capital Reduction A/C and Vertical Balance sheet - Surrender of Shares - Practical Questions	11

4	**VOLUNTARY LIQUIDATION OF COMPANY:** - Introduction-Meaning - modes of winding up - Legal guideline of Company Act-2013 - Disbursement of liquidator - Liquidator's Final Statement of Account - Allocation of Capital Deficiency Practical Questions	**11**
	Total Lectures	**45**

Important instructions for paper setter –

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

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

Suggested Readings and Reference Books:

1. 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; Practical Accounting: (S. Chand & Co. New Delhi)
11. S. Daver; Accounting Standards: (Taxmann Allied Services,(P) Ltd; New Delhi)
12. S. N. Maheshwari; Corporate Accounting: (Vikas Pulishing house Pvt. Ltd. New Delhi)
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

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	**(A) COST ACCOUNTING BRIEF CONCEPT** - Introduction to Cost Accounting [**Brief concept only**] - Cost Elements : Meaning and Classification	**03**
	(B) MATERIAL COST: - Material : Introduction, Meaning and Types - Material Control Techniques: Objectives and Importance - Process of Material (Accounting and Control of Material Cost) ➢ Purchase of Materials ➢ Receipt and Inspection of Goods ➢ Store-Keeping (**Including** Practical Questions Relating to ➢ Calculate Levels of Material and Inventory Turnover Ratio) ➢ Issue of Material (**Excluding Practical Questions of Pricing of Issues and preparing of stock statements**) - Practical Questions	**09**
2	**LABOUR COST:** - Introduction-meaning and Classification of Labour - Time Recording and Time Keeping - Concept and Treatment of Idle Time-Over Time And Fringe Benefits - Principles of determining Wage Rate-Computation	**10**

		of Labour Cost	
		- Labour Turnover	
		- Wage Systems (Accounting and Control of Labour Cost)	
		➢ Essentials of Wage System	
		➢ Traditional Wage Systems	
		➢ Progressive - Incentive Wage Systems	
		- Practical Questions	

3		**OVERHEADS:**
		 - Introduction-General Principles for overheads
		 - Classification of Overheads:
		     1) Functional 2) Element wise and 3) Behaviour wise
		 - Absorption [Recovery] of overheads (**Including** Practical Questions)
		   ➢ 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
			11

4		**PROCESS COSTING:** - Introduction- Meaning and Features of Process Costing - Process Loss and Wastage-Joint-Products and By-Products Practical Questions	**12**
		Total Lectures	**45**

Important instructions for paper setter –

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

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

Suggested Reading 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 Book House
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

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:** - - Basic Concept of Direct Tax and Indirect Tax - Introduction to Income Tax Act - Basic concepts of: ➢ Person ➢ Assessee ➢ Income ➢ Heads of Income ➢ Slab Rates for Individual ➢ Previous year ➢ Assessment year **RESIDENTIAL STATUS AND INCOMES EXEMPTED FROM TAX:** ➢ Introduction ➢ Scope of Total Income ➢ Residential status ➢ Exempted Income under section 10 ➢ Practical Problem of Residential Status and Scope of Total Income	12
2	**INCOME TAX COMPUTATION UNDER THE HEADS-SALARY:** - Introduction - Income under the head "Salary" Computation of income tax under the head of salary	11
3	**INCOME TAX COMPUTATION UNDER THE HEADS-HOUSE PROPERTY:** - Introduction - Income under the head "House Property" Computation of income tax under the head of House Property	12

4	**INCOME TAX COMPUTATION UNDER THE HEAD-BUSINESS ORPROFESSION:** ➢ Introduction ➢ Income under the head "Business or Profession" ➢ Computation of income under the head of Business or Profession	**11**
	Total Lectures	**45**

Important instructions for paper setter –

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

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

Suggested Readings and Reference Books:

1. Singhania, Vinod K. and Monica Singhania: Students' Guide to Income Tax University Edition,   Taxmann Publications Pvt. Ltd., New Delhi.
2. Ahuja, Girish and Ravi Gupta : Systematic Approach to Income Tax Bharat, Law House, Delhi
3. V.K.Singhaniya & Monica Singhaniya - Publication-Taxmann
4. Journals- 'Income Tax Reports' Company Law Institute of India Pvt. Ltd. Chennai
5. Journals- 'Taxman' Taxman Allied Services Pvt. Ltd., New Delhi
6. Journals- 'Current Tax Reporter' Jodhpur
7. Taxation. T.N. Manoharan & G.R. Hari, Snowwhite publications

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

B.COM. SEMESTER – 3

6	Core	Business Communication - 1

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

Objectives:

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

Unit	Content	No. of Lectures
1	**Communication: Meaning and Explanation** • Definition and meaning of Communication • Process of Communication • Barriers to Communication and steps to overcome	13
2	**Basic Forms of Communication** • Verbal Communication • Non-Verbal Communication	12
3	**Layout of a Business Letter** • Outward appearance of a business letter • Inward structure of a business letter • Essential qualities of a business letter	10
4	**Business Letters** • Letters of Inquiries and Quotations • Letters of Orders and Executions	10
	Total Lectures	**45**

External Examination Paper Style

Question No.	Details	Options	Marks
1	Unit-1 : Long questions-answers	1/2	15
2	Unit-2 : Short Notes	2/4	20
3	Unit-3 : Long questions-answers	1/2	15
4A	Unit-4 : Letters of Inquiry and Quotation	1/2	10
4 B	Unit-4 : Letters of Order and Execution	1/2	10

Recommended Reading:

- *Communication Skills* by Meenakshi Raman and Sangeeta Sharma, Oxford University Press, 2009.
- *Technical Communication: Principles and Practice* by Meenakshi Raman and Sangeeta Sharma, Oxford University Press, 2009.
- *Business Communication: Basic Concepts and Skills* by J. P. Parikh et. al,; Orient BlackSwan.
- *Business Communication* by Rajesh Vishwanathan, Himalaya Publishers
- *Business Communication and Report Writing* by R. C. Sharma and Krishna Mohan, Tata McGraw-Hill Publishing Company Ltd, 2006.

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

B.COM. SEMESTER – 3

7	Elective - 1	Accounting - 3

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	**VALUATION OF GOODWILL:** - 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**
2	**ACCOUNTS OF GENERAL INSURANCE COMPANY:** - Introduction – Meaning-Types of Insurance - IRDA and Insurance management [Including main Accounting Provisions of Insurance Act- 1938, 1956, 1972, 1993 and amendments onwards and - Companies Act - 2013) - Practical Questions (**Relating to prepare only Vertical Revenue Statement-Scheduled Format**) - **Only Brief introduction of vertical format of Profit & Loss Accounts And Vertical General Balance sheet excluding practical problems**	**12**
3	**OPERATING COSTING OF ROAD TRANSPORTATION:** - Introduction - Meaning and Characteristics - Unit of operating cost - Operating Costing of Transportation - Road Transportation unit cost - Statement of Operating Cost: Items and Pro-forma - Practical Questions relating to Road Transportation	**11**
4	**PROFIT PRIOR TO AND AFTER INCORPORATION OF COMPANY:**	**11**

	- 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	
	Total Lectures	**45**

Important instruction for paper setter –

Set University examination question paper as per the following instruction:

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

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]

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:** ▪ Introduction ▪ Meaning of Office and Office Management ▪ Official Activities and Office Functions ▪ Primary, Administrative and Management Functions ▪ Objectives and Importance of Office Management ▪ Office Organization ▪ Office Manager – Qualifications and Qualities ▪ Authorities, Powers of the Office Manager ▪ Role or Functions of office Manager	12
2	**FILING AND INDEXING:** - 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:** - Introduction-Meaning and importance of office automation - Objectives of office mechanization	11

	- Advantages and Disadvantages
	- Factors determining office mechanization
	- **Kind of office machines:-**
	    ➢ Personal computers
	    ➢ Photocopier
	    ➢ Fax
	    ➢ Telephone
	    ➢ Mobile
	    ➢ Tele Answering Machine
	    ➢ Detecting machines
	    ➢ Close Circuit TV
	    ➢ Audio Visual Aids		

4	**BANKING FACILITIES:** ▪ Introduction- Need and Importance of banking facilities ▪ Types of accounts ▪ Banking Transactions ▪ Passbook and Cheque books and Other forms used in Banks ▪ ATM and Money transfer options ▪ Introduction to Internet banking: Concept of Net Banking, Payment Gateway, and E-wallets -	**11**	
	Total Lectures	**45**	

Important instructions for paper setter –

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

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

Suggested Readings and Reference Books:

1. 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.

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

B.COM. SEMESTER – 3

7	Elective - 3	Banking & Finance- 3

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)

- To aware about some basic mechanism of banking

Unit	Content	No. of Lectures
1	**INTRODUCTION TO NEW BANKING INSTITUTIONS:** - Payment Banks - Small Finance Banks - MUDRA Bank - Mahila Bank	**15**
2	**DEVELOPMENT PLANS OF BANK.** - 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** -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 -Life Insurance Policy -Debtors -Fixed Deposits	**10**
4	**BANKING REGULATION ACT 1949** Meaning and Objectives. Provisions of Banking regulation Act	**10**

	-	
	Total Lectures	**45**

Important instructions for paper setter –

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

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

Suggested Readings and Reference Books:

1. Practice and Law of Banking – G. S. Gill

2. Banking : Law and Practice – P. N. Varshney

3. Banking : Law and Practice in India – Tannan

4. Banking : Law and practice in India – Maheshwari

5. Banking and Financial system – Vasant Desai

6. Fundamentals of Banking – Dr.R. S. S. Swami

7. Bank Management By Vasant Desai –Himalaya Publication

8. Bank and Institutional Management By Vasant Desai – Himalaya Publication

9. Microfinance – Dr. R. J .Yadav , Paradise Publication, Jaipur.

10. Aantarrashtriya Banking ane Nibandho – Dr. R. J. Yadav

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

B.COM. SEMESTER – 3

7	Elective - 4	Computer Science – 3 Application Development Using Visual Basic – Part – 01

Name of the Course   : **Computer Science – 3**
                        Application Development Using Visual Basic – Part – 01
Course credit   : **05**
Teaching Hours   : **Theory: 45 (Hours) + Practical: 60 (Hours)**
Total marks   : **100**
Distribution of Marks : **50 Marks semester end theory examination**
                        30 Marks semesters end practical examination
                        20 Marks Internal assessments of theory (Unit : 1 to 4) (CCA)

Objectives:
To impart information technology related skills to the students
   Unit No. 1 to 4 -> Theory of 70 Marks and Unit No. 5 -> Practical of 30 Marks

Unit	Content
1	**INTRODUCTION TO VISUAL BASIC AND WORKING WITH BASIC CONTROLS** Visual Basic project, Visual Basic programming environment and naming objects, text Box, Command Button, List Box, Combo Box, Option Button, Check Box, Frame, Timer, Scroll Bars, Label, Form, Drive list box, Directory list box, File list box, Picture, Image, Shape.
2	**PROPERTIES FOR (BASIC CONTROLS) CONTROLS** Name, Appearance, alignment, Auto size, Back color, Back Style, Border Style, Caption, Cancel, Default, Enable, Font, Height, Width, Top, Left, Locked, Min, Value, Max Button, Min Button, Max
3	**OTHER PROPERTIES** Max Length, Multi Select, Multi Line, Password Character, Interval, Style, Tab Index, Tab Stop, Visible, Word Wrap, Window State, SelLenth, SelStart, SelText, Picture, Down Picture, Disable Picture, List, List Count, List Index, Text, Image, Icon, Fore Color, Index, Sorted, Print
4	**EVENTS AND METHODS FOR RELEVANT CONTROLS** Click, Change, DblClick, Key down ,Key Up, Key Press, Mouse Down, Mouse Up, Mouse Move, Load, Got Focus, Lost Focus, Activate, Timer, Scroll, Initialize, Paint, Activate, Resize, Unload, Deactivate, Show, Hide, Z Order, Add Item, Remove Item, Clear, Set Focus, Move
5	**PRACTICAL** (Practical Exercise of Unit 1 To 4)

Theory Question Paper Style

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

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

B.COM. SEMESTER – 3

7	Elective - 5	Advance Statistics - 3

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:** - Negative binomial distribution & Geometric distribution. - Properties (without proof) - Importance of distribution - Simple examples	12
2	**HYPER GEOMETRIC DISTRIBUTION & NORMAL DISTRIBUTION:** - 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:**
	- Quality & quality control
	- Variation in quality
	- Theory of run & theory of control charts
	- Control chart for variable
	    ➢ Average chart (x)
	    ➢ R chart
	- Control limits of x and R charts (statement only)
	- Examples based on industrial data.
	- Control charts for Attributes
	    ➢ 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	**THEORY OF ESTIMATION:**	10
	- 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	
	Total Lectures	**45**

Important instructions for paper setter –

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

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

Suggested Readings and Reference Books:

1. Statistics By D..S.Sancheti and V.K. Kapoor.
2. 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)

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:** - 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	**11**
	Total Lectures	**45**

Important instructions for paper setter –

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

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

Suggested Readings and Reference Books:
1. The Gujarat Co-operative Societies Act. 1961
2. H Calvert : Law and Principles of Co-operation
3. L. S. Shastri : Law and Practice of Co-operative Societies in India
4. R. D. Bedi : Theory History and Practice of Co-operation
5. S. K. Gupte : Co-operative Societies, Act and Rules of Gujarat
6. Jacaues. Co-operative Book-keeping (3 volumes)
7. Co-operative Societies Act - 1904 & 1912
8. Co-operative societies Manual - Bombay

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

SYLLABUS

For

B.COM.

Semester IV

(Effective from June - 2019)

BHAKTA KAVI NARSINH MEHTA UNIVERSITY, JUNAGADH

FACULTY OF COMMERCE
SYLLABUS
FOR
B. COM. [CBCS PROGRAMME]

(BASED ON UGC-CBCS-2015 GUIDELINES)

SEMESTER -4

(FOR REGULAR CANDIDATES)

Effective from NOV/DEC – 2019

BKNM UNIVERSITY
GOVT.POLYTECHNIC CAMPUS, BILKHA ROAD, KHADIYA
JUNAGADH-362263.
Website: www.bknmu.edu.in

1	**Core**	**English Language - 4**

B.COM. SEMESTER – 4

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

Teaching Scheme		Examination Scheme		
Credit	Semester Work Load	Internal	External	Total
03	45 Periods	30	70	100

Objectives:

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

Unit	Content	No. of Lectures
1	Grammar: • Voices (Active into Passive) • Confusing Words • Idioms • Punctuations	13
2	Composition: • Questionnaire • Translation (English into Gujarati)	13
3	Text : Colours of Life-A text for College Students (Section-II)	19
	Total Lectures	**45**

Text: *Colours of Life- A text for College Students* **(Section-Two) Board of Editors, McMillan**
(Titles: Prose: 1. Three Questions by Leo Tolstoy, 2. Laxmibai-The Brave Rani of Jhansi by O L Henderson and Richard Ward, 3. Speech of Subhas Chandra Bose by S C Bose, 4. Playing the Game by Arther Mee, 5. Sweets for Angels by R. K. Narayan)

External Examination Paper Style

Question No.	Details	Options	Marks
1 A	Voices (Active into passive)	5/7	05
1 B	Confusing Words (Objective Types of Questions)	5/7	05
1 C	Idioms (Objective Types of Questions)	5/7	05
1 D	Punctuations	5/5	05
2 A	Questionnaire	1/2	10
2 B	Translation (English into Gujarati)	10/10	10
3 A	Answer in one line each (Text)	6/8	06

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

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

B.COM. SEMESTER – 4

2	Core	Macro Economics and International Trade

Name of the Course: **Macro Economics and International Trade**
Course credit: **03**
Teaching Hours: **45 (Hours)**
Total marks: **100**

Objectives:

This syllabus aims at making students aware of some macro level issues and issues related international trade

Unit	Content	No. of Lectures
1	**ECONOMIC FLUCTUATION:** - Meaning &Types - Characteristics of Business cycle - Model business cycle **INFLATION:** - Meaning - Reasons - Impact - Remedies	10
2	**INTERNATIONAL TRADE:** The difference between Internal and International trade, causes of international trade arisen, Comparative cost theory of international trade	12
3	**BALANCE OF PAYMENT:** Meaning and deferens 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	10
4	**EXCHANGE RATE:** - Meaning and its determination. - Purchasing power parity theory - Demand and supply theory - World Bank and WTO as a international monetary and financial institution	13
	Total Lectures	**45**

Important instructions for paper setter –

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

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

Reference Books:

1.   An Outline of Money - G. Crowther
2.   Money - D. H. Robertson
3.   Economics of Money and
 - G. N. Halm
4.   Economics - F. Benham
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&Agarwal
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
15.   The International Economy – Kenan P.B.
16.   International Economics – kindlberger C.P.
17.   International Trade selected reading – Bhagwati J.
18.   International Economics – Salvatore D.L.

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

B.COM. SEMESTER – 4

3	Core	Corporate Accounting - 2

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

Objectives:

To study and to impart basic skills of the students about Corporate Accounting principles and practices

Unit	Content	No. of Lectures
1	**AMALGAMATION OF COMPANIES:** - Introduction-Meaning-Concepts- - Purposes and Legal guideline of Companies Act-2013 - Accounting treatment as per ***Indian Accounting Standard: 14*** - Journal Ledger Entries-Vertical Balance sheet after Amalgamation - Practical Questions (excluding Intercompany Holdings)	12
2	**ABSORPTION OF COMPANIES:** - Introduction-Meaning-Concepts - Purposes and Legal guidelines of Companies Act-2013 - Accounting treatment as per ***Indian Accounting Standard: 14*** - Journal Ledger Entries-Vertical Balance sheet after Absorption - Practical Questions (excluding Intercompany Holdings)	11
3	**EXTERNAL RECONSTRUCTION OF COMPANIES:** - Introduction- Meaning of - Legal guideline of Companies Act-2013 - Accounting treatment as per ***Indian Accounting Standard: 14*** - Journal Ledger Entries-Vertical Balance sheet after external reconstruction - Practical Questions	11

4	**ACCOUNTS OF UNDERWRITING COMMISSION:**	11
	- Introduction- Meaning - Advantages of Underwriting	
	- Provisions of Companies Act-2013 for Underwriting Commission	
	- Classification of Application: Marked and Unmarked Application	
	- Underwriting Contract and its' types and Sub-underwriting contract	
	- Determination of underwriters' liabilities according to Contracts (preparing statement of underwriters' liabilities)	
	- Accounting treatment: Journal Entries-Ledgers' A/Cs in the books of company Practical Questions [excluding Ledger Accounts of underwriters]	
	Total Lectures	**45**

Important instructions for paper setter –

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

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

Suggested Readings and Reference Books:
1. 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; Practical Accounting: (S. Chand & Co. New Delhi)
11. S. Daver; Accounting Standards: (Taxmann Allied Services,(P) Ltd; New Delhi)
12. S. N. Maheshwari; Corporate Accounting: (Vikas Pulishing house Pvt. Ltd. New Delhi)
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 – 4		
4	**Core**	**Cost Accounting - 2**	

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	**UNIT COSTING:** - Introduction- - Elements of Cost - Cost sheet- - Tender Price and Estimated Cost Sheet - Practical Questions	**12**

2	**RECONCILIATION OF COST AND FINANCIAL ACCOUNTS:**
	- 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	**CONTRACT COSTING:**
	[Excluding practical questions to prepare Final accounts in the books of Contractor]
	- 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
	    1. Fixed Price Contract 2. Cost-Plus Contract
	    3. Sub –Contract 4. Escalation Clause
		11

	Practical Questions		
4	**JOB COSTING AND BATCH COSTING:** - 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**

Important instructions for paper setter –

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

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

Suggested Reading 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 Book House
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

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 UNDER THE HEAD-CAPITAL GAINS:** - Introduction - Income under the head "Capital Gains" Computation of income tax under the head of Capital Gains	**11**
2	**INCOME UNDER THE HEAD- OTHER SOURCES & TDS AND ADVANCE TAX:** **I. INCOME FROM OTHER SOURCES** ➢ Introduction ➢ Income under the head "Other Sources" ➢ Computation of income under the head of Other Sources **II. TDS AND ADVANCE TAX** ➢ Introduction ➢ Tax Deducted At Source [TDS] ➢ Advance Tax and Interest On Income Tax ➢ Calculation of Interest under Section 234A, 234B, 234C	**11**
3	**COMPUTATION OF TOTAL INCOME OF INDIVIDUAL INCOME:** **GROSS TOTAL INCOME AND DEDUCTIONS** ➢ Computation of Gross and Net total Income covering all the heads of income and tax payable i.e. Salary, House Property, Business & Profession, Capital Gain and Other Sources ➢ Deductions under Chapter VIA covering sections 80C, 80U, 80D, 80DD, 80E, 80TTA. ➢ Filling of Income Tax returns ➢ Surcharge and Tax Rates applicable to Individual	**13**
4	**GOODS AND SERVICES TAX** ➢ Introduction and meaning ➢ Definition of goods and service ➢ Benefits of GST ➢ Types of GST	**10**

	> Rate of GST > Concept of Input Tax Credit and Supply > GST Registration > GST Council > GST Network and GST Service Providers	
	Total Lectures	**45**

Important instructions for paper setter –

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

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

Suggested Readings and Reference Books:

1. 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
7. Taxation. T.N. Manoharan & G.R. Hari, Snowwhite publications

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

B.COM. SEMESTER – 4

6	Core	Business Communication - 2

Name of the Course: **Business Communication - 2**
Course credit: **03**
Teaching Hours: **45 (Hours)**
Total marks: **100**

Objectives:

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

Unit	Content	No. of Lectures
1	**(A) Developing Effective Listening Skill** • Advantages of good listening • Intensive vs Extensive listening • Technique of effective listening **(B) Public Speaking** • Selecting an appropriate method • Making Speech Interesting • Delivering Different types of speeches	13
2	**Communication through Technology** Explanation/ Functions/ Advantages/ Disadvantages of • E-mail writing • Blog Writing • Cell phone • Video Conferencing	12
3	**(A) Group Discussion** • Definition, Difference between GD and Debate • Dynamics of Group Behaviour/ Group Etiquette and Mannerisms • Opening and Summarizing of a GD • Some tips for Group Discussions **(B) Job Interview** • Preparing for an interview • Body language in interview • Types of Interviews	10
4	**Business Letters**	10

	• Letters of Complaints and Adjustments • Collection Letters		
	Total Lectures		**45**

External Examination Paper Style

Question No.	Details	Options	Marks
1	Unit-1 : Long questions-answers	1/2	15
2	Unit-2 : Short Notes	2/4	20
3	Unit-3 : Long questions-answers	1/2	15
4A	Unit-4 : Letters of Complaints and Adjustments	1/2	10
4 B	Unit-4 : Collection Letters	1/2	10

Recommended Reading:

- *Communication Skills* by Meenakshi Raman and Sangeeta Sharma, Oxford University Press, 2009.
- *Technical Communication: Principles and Practice* by Meenakshi Raman and Sangeeta Sharma, Oxford University Press, 2009.
- *Business Communication: Basic Concepts and Skills* by J. P. Parikh et. al,; Orient BlackSwan.
- *Business Communication* by Rajesh Vishwanathan, Himalaya Publishers
- *Business Communication and Report Writing* by R. C. Sharma and Krishna Mohan, Tata McGraw-Hill Publishing Company Ltd, 2006.

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

B.COM. SEMESTER – 4		
7	**Elective - 1**	**Accounting - 4**

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	**VALUATION OF SHARES :** - 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	12
2	**INSOLVENCY ACCOUNTS [Under The Provincial Insolvency Act-1920] :** - 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 UNDER THE STOCK INSURANCE POLICY:** - 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 UNDER CONSEQUENTIAL LOSS POLICY:**	11

	- Introduction-Meaning- - 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**

Important instructions for paper setter –

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

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

Suggested Readings and Reference Books:

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

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

B.COM. SEMESTER – 4

7	Elective - 2	Business Management – 4 [Materials Management]

Name of the Course: **Business Management – 4 [Materials 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:** ▪ Concept of Inventory ▪ Merits and demerits of keeping inventory ▪ Inventory Management – Meaning and Objectives ▪ System of Inventory Management ▪ Need and Importance of Inventory Management - Pre-requisites for good Inventory Management	11
2	**[A] Material Purchase** ▪ Introduction, Meaning and Importance of material purchase ▪ Material Requisition form ▪ Process of Material Purchase **[B] Material Receiving and Inspection of Goods** ▪ Introduction and Meaning of Material Receiving ▪ Inspection of Materials –Meaning and Importance -	11
3	**MATERIAL STORAGE AND MATERIAL CONTROL:** **[A] Storage:-** ▪ Introduction and Meaning of Storage ▪ Function of Storage Keeping ▪ Material Storage Organization: Meaning and Formation ▪ Factors Affecting to Formation of Material Organization ▪ Procedure of Material Storage Department – Bin card ▪ Methods of Pricing for Issuing of Materials ▪ [Excluding Practical Questions] ▪ (FIFO-LIFO-HIFO-NIFO-Simple Average-Weighted	12

		Average)	
		[B] Material Control:-	
		▪ Introduction, Meaning, Objectives and Importance	
		▪ Scope and Functions	
		▪ Method of Material Control – ABC Analysis and Economic Ordering Quantity (EOQ)	
		▪ Different Levels of Materials	
		▪ Limitations of Material control	
		-	
4	**MATERIAL HANDLING:**		**11**
	▪ Introduction, Meaning, Objectives and Importance		
	▪ Types of Material Handling		
	▪ Factors Affecting to material handling		
	▪ Guiding Principles of Material handling		
	▪ Equipments of material handling		
	▪ Modern trends of material handling		
		Total Lectures	**45**

Important instructions for paper setter –

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

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

Suggested Readings and Reference Books:

1. 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.

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

B.COM. SEMESTER – 4

7	Elective - 3	Banking & Finance - 4

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

Objectives:

- To study various Banking concepts
- Introduction of Banking Laws

Unit	Content	No. of Lectures
1	**CLEARING SYSTEM:** - Introduction ,Importance , Working , Progress , Role of Reserve Bank of India	15
2	**MONITORY POLICY** - -Meaning and Objectives. -Instruments of Monitory policy - Valuation of Monitory policy.	10
3	**PRIVATE AND MULTINATIONAL BANKS**. -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** -Meaning, Functions, and Importance. -Money market and Capital market. -Development of Money market in India. -Characters of Indian Money market. -Components of Indian money market. -Intermediates of Indian money market -Instruments Indian money market -Disunited Money market of India. -	10
	Total Lectures	**45**

Important instructions for paper setter –

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

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

Suggested Readings and Reference Books:

1. Practice and Law of Banking – G. S. Gill

2. Banking : Law and Practice – P. N. Varshney

3. Banking : Law and Practice in India – Tannan

4. Banking : Law and practice in India – Maheshwari

5. Banking and Financial system – Vasant Desai

6. Fundamentals of Banking – Dr.R. S. S. Swami

7. Bank Management By Vasant Desai –Himalaya Publication

8. Bank and Institutional Management By Vasant Desai – Himalaya Publication

9. Microfinance – Dr. R. J .Yadav , Paradise Publication, Jaipur.

10. Aantarrashtriya Banking ane Nibandho – Dr. R. J. Yadav

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

B.COM. SEMESTER – 4

7	Elective - 4	Computer Science – 4 Application Development Using Visual Basic – Part – 02

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	**WORKING WITH DATA AND OUTPUT SELECTION CONDITIONS** 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	**LOOPS, HANDLING STRINGS, DATES HANDLING AND TIME WITH (Library Funtions)** What is a Loop?, Type of Loops - FOR… NEXT, DO WHILE…LOOP, DO… LOOP UNTIL Introduction, Declaring Strings, ASCII, Processing Strings, Dates & Time(Now(), Date(), DateAdd(), DateDiff(), Day(), Year(), Month(), MonthName(), FormatDateTime(), Time())	11
3	**PROCEDURES AND ARRAYS** 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	**FILES AND MENUS** What is a File? Types of Files(concept), Basic file operations like read, write, append (Sequential file only), Introduction, Type of Menus, Use of Menu Editor, Features of menu	11
5	**PRACTICAL:** Programming Exercise Of Unit 1 To 4	60
	Total Lectures	**45 + 60**

Theory Question Paper Style:

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

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

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

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

Suggested Readings and Reference Books:
- Successful Projects in Visual Basic - D. Christopher - BPB
- Mastering in Visual Basic - BPB
- Programming in Visual Basic (Peter Norton)

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

B.COM. SEMESTER – 4

7	Elective - 5	Advance Statistics - 4

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:**
	- Meaning and importance of business forecasting
	- Step in forecasting
	- Methods of forecasting
	   1. Exponential smoothing method
	   2. Input out analysis
	   3. Method of Least square
	     ➢ Fitting of $y = a + bx$ & $y = a + bx + cx^2$
	- Examples
		13

2	**MULTIPLE AND PARTIAL CORRELATION:**
	- Definition of multiple and partial correlation
	- The equation of plan of regression of
	   ➢ X1 on x2 and x3 (without proof)
	   ➢ X2 on x3 and x1 (without proof)
	   ➢ X3 on x1 and x2 (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:** - 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. ➢ Graphic method	10

	➢ Simplex Method (Simplex method only for maximization case and L.P.P involving two variable and - Dual problem - Examples		
4	**ACCEPTANCE SAMPLING:** - 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 suing hyper geometric distribution - Drawing of AOQ, ASN , ATI curves Examples	**10**	
	Total Lectures	**45**	

Important instructions for paper setter –

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

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

Suggested Readings and Reference Books:

1. Statistics By D.S. sancheti and V.K. Kapoor
2. Fundamentals of mathematical statistics By V.K.Kapoor and S.C.Gupta
3. 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 ByB.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

Name of the Course: **Co-operation - 4**

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:** - Agricultural co-operative society - Non Agricultural co-operative society	**12**
2	**DIFFERENT FORMS OF CO-OPERATIVES:** - 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:** - Indian farmers Fertilizer co-operative Limited - Sugar co-operative in India	**11**
4	**WHITE REVOLUTIONS THROUGH CO-OPERATIVES:** - Role of National Dairy Development Board - Contribution of Amul - An overview of Dairy Co-operative in India	**11**
	Total Lectures	**45**

Important instructions for paper setter –

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

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

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

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