

SYLLABUS FOR FOUNDATION COURSE IN ENGLISH-
 SEMESTER 3 & 4-B.A/B.COM/B.Sc. (REGULAR STUDENTS)
 FOR THE ACADEMIC YEARS- 2016-17, 2017-18 & 2018-19.

PAPER-Foundation Course in English.
 Written and Spoken Communication Skills.

TEXT- Images. (Orient Blackswan)

SEMESTER 3. ('OddSemester')

- Unit 1-Prose----- 1, 2, 3.
- Unit 2-Poetry---- 1, 2, 3.
- Unit 3-CommunicationSkills 1, 2.

Semester 4. ('Even Semester')

- Unit 1-Prose-----1,2,3.
- Unit 2-Poetry-----1,2, 3.
- Unit 3-Communication Skills 1, 2.

Question paper style and distribution of marks.

SEMESTER 3	Marks	SEMESTER 4	Marks
Q 1-Short answer questions from units- 1, 2,5/7.	10.	Q 1-Short answer questions from units- 1, 2. 5/7.	10.
Q 2-Long answer questions from units 1, 2. A/B.	13.	Q 2-Long answer questions from units 1, 2. A/B.	13.
Q 3-Business Letters-----A/B-	13.	Q 3-Business Letters-----A/B-	13.
Q 4- A-Notice-Agenda---A/B- 07. B-Minutes writing--A/B- 07.	14	Q 4- A-Summarizing--A/B-07 B- Reminders. 07	14.
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Total—50		Total--50	



Language Through Literature.

SEMESTER 3. ('ODD SEMESTER')

TEXT- Silver Lining. (Orient Blackswan)

Unit 1-Short Stories- 1,2.

Unit 2-Prose----- 1,2.

Unit 3-Poetry-----1,2.

Unit 4-Writing Skills 1, 2.

SEMESTER 4. ('Even Semester')

Unit 1-Short Stories--1,2.

Unit 2-Prose-----1,2.

Unit 3-Poetry-----1,2.

Unit 4-Writing Skills 1,2.

Question paper style and distribution of marks.

SEMESTER 3

SEMESTER 4

	Marks		Marks
Q 1-Short answer questions-5/6--- From units 1, 2, 3.	10.	Q 1-Short answer questions-5/6-- From units 1, 2, 3.	10.
Q 2-Long answer questions. A/B- From units 1, 2.	13.	Q 2-Long answer questions. A/B- From units 1, 2.	13.
Q 3-Long answer questions. A/B-- From units 2, 3.	13.	Q 3-Long answer questions. A/B-- From units 2, 3.	13.
Q 4- A-Interview/Report.07. B-Text based grammar. 7/8- 07.	14.	Q 4- A-Summarizing/ Narration. 07. B-Text based grammar--7/8 07.	14.

Total 50

Total 50

Veer Narmad South Gujarat University
Second Year B.Com.
Semester - III
Accountancy and Taxation (Compulsory Accountancy) Paper - III
Course Code - CC 305-A
(Syllabus effective from Academic Year 2012-13 and onward)

Objective :

- * To acquaint the students with certain aspects of accountancy.
- * It enables the students to know the basis of Income Tax Act and its implications.

Sr. No.	Course Inputs (As per UGC Model Curriculum)	Weightage
(A)	Accountancy <ol style="list-style-type: none"> 1. Single Entry System : Conversion of single entry in to double entry system. (Excluding comparison of Capital Method) 2. Investment Account 	60%
(B)	Income Tax <ol style="list-style-type: none"> 1. Basic Concepts : Income, Agricultural income, Casual income, Assessment year, Previous year, Gross total income, Total income, Person; Tax evasion, avoidance and tax planning, Assesses, Dividend, Company, Indian Company. 2. Basis of Charge : Scope of total income, residence and tax liability, income which does not form part of total income. 3. Tax Management & Administration : <ul style="list-style-type: none"> • Authorities 4. Heads of Income : Capital gains. 	40%
	Note : <ol style="list-style-type: none"> 1. The provisions of the Act to be studied shall be the provisions as they are in force for the Assessment Year as applicable in the beginning of the current Academic Year. 2. Questions on theory should not exceed 20% of the total marks of the paper 3. An Examiner is compulsory required to specify whether an Employee is a Specified or Non Specified employee in an example relating to Salary & in absence of any clarification the students will have to consider as if he is Non specified. 4. In Investment Account brokerage is to be calculated on market price only 	

Suggested Readings :

1. Singhanai V. K. : Students Guide to Income Tax ; Delhi
2. Prasad, Bhgawati : Income Tax Law 7 Practice : Willey Publication; New Delhi.
3. Mehrotra H. C. : Income Tax Law & Accounts; Sahitya Bhawan, Agra.
4. Dinker Pagare : Income Tax Law and Practice; Sultan Chand & Sons, New Delhi.
5. Girish Ahuja and Ravi Gupta : Systematic Approach to Income Tax: Sahitya Bhawan Publications, New Delhi.
6. Ghandra Mahesh and Shukla D. C. : Income Tax Law and Practices ; Pragati Publications, New Delhi.

Veer Narmad South Gujarat University

Second Year B.Com.

Semester - III

Advanced Accounting & Auditing - Paper - I

Course Code - CE 320 A (1)

(Syllabus effective from Academic Year 2012-13 and onward)

Objective :

This course exposes the students to the basic concepts and the tools used in cost accounting.

Sr. No.	Course Inputs (As per UGC Model Curriculum)	Weightage
(A)	Introduction : Nature and scope of cost accounting; Cost concepts and classification; Method and techniques; Installation of costing system; Concept of cost audit, Definition and need for activity based costing - concept of ABC.	15%
(B)	Accounting for Material : Material control; Concept and techniques; Pricing of material issues; Treatment of material losses, Calculation of material turnover rate. Stock Register.	15%
(C)	Accounting for Labour : Labour cost control procedure; Labour turnover; Idle time and overtime; Methods of wage payment - time and piece rates; Incentives schemes.	20%
(D)	Accounting for Overheads : Classification and departmentalization: Absorption of overheads; Determination of overhead rates; Under and over absorption and its treatment including machine hour rate.	25%
(E)	Cost Ascertainment : Unit costing (Advanced problems on Estimated cost statement) Reconciliation between cost and financial statement.	25%
	Note : Questions on theory should not exceed 20% of the total marks of the paper.	

Note : Marks for Advanced Accounting & Auditing Paper I & II to be considered in a group.

Suggested Readings :

1. Arora M. N. : Cost Accounting - Principles and Practice; Vikas, New Delhi.
2. Jain S. P. and Narang K.L. : Cost Accounting ; Kalyani, New Delhi.
3. Anthony Robert, Reece, etnal: Principles of Management Accounting : Richard D. Irwin Inc. Illinois.
4. Horngren. Charles, Foster and Datar: Cost Accounting - A Managerial Emphasis; Prentice Hall of India, New Delhi.
5. Khan M. Y. and Jain P. K. Management Accounting : Tata McGraw Hill.
6. Kalpan R. S. Atkinson A. A. : Advanced Management Accounting : Prentice Hall of India International.
7. Tulsian P. C. : Practical Costing ; Vikas, New Delhi.
8. Maheshwari S.N. : Advanced problems and Solution in Cost Accounting; Sultan Chand, New Delhi.
9. Rathanam, Cost Accountancy ; Himalaya Publishing House, Delhi.
10. Jawaharlal : Cost Accountancy ; Tata McGraw Hill, New Delhi.
11. Dr. N. K. Agrawal : Cost Accounting Text & Problem; Suchitra Prakashan.
12. Intal P. G : Practicals on Cost Account ; Atlantic Publication.
13. Gowda J. M. : Advanced Cost Accounting ; Himalaya Publishing House, New Delhi.

13. Gowda J. M. : Advanced Cost Accounting ; Himalaya Publishing House, New Delhi.
14. Nigam & Sharma : Advance Cost Accounting ; Himalaya Publishing House, New Delhi.
15. Khanna & Pandey : Practical Costing ; S. Chand & Co., Delhi.

Veer Narmad South Gujarat University

Second Year B.Com.

Semester - III

Advanced Accounting & Auditing - Paper - II

Course Code - CE 320 A (2)

(Syllabus effective from Academic Year 2012-13 and onward)

Objective :

This course enables the students to develop awareness about corporate accounting in conformity with the provision of Companies Act.

Sr. No.	Course Inputs (As per UGC Model Curriculum)	Weightage
(A)	1. Issue , forfeiture and reissue of shares (Advanced problems on pro-rata allotment only) 2. Issue of Bonus Shares 3. Redemption of Redeemable Preference Shares.	25%
(B)	Accounting for Amalgamation and absorption of Companies as per Indian Accounting Standard - 14.	50%
(C)	Liquidation of Company Accounts relating to liquidation of Company (Liquidator's Statement of receipt and payment).	25%
	Note: 1. Accounting of Amalgamation and Absorption of Companies are to be taught as per Indian Accounting Standard – 14 only; 2. Questions of theory should not be exceed 20% of the total marks of paper.	

Note: Marks for Advanced Accounting & Auditing I and II to be considered in a group.

Suggested Readings :

1. Gupta R.L., Radhswamy M : Company Accounts ; Sultan Chand and Sons. New Delhi.
2. Maheshwari S.N.: Corporate Accounting ; Vikas Publishing House, New Delhi.
3. Monga J.R., Ahuja, Girish and Sehgal Ashok: Financial Accounting ; Mayur Paper Backs. Noida.
4. Shukla M.C. , Grewal T.S. and Gupta S.C.: Advanced Accounts.; S. Chand & Co.New Delhi.
5. Moore C.L. and Jaedicke R.K.: Managerial Accounting ; South Western Publishing Co. Cincinnati. Ohio.
6. Jain & Narang : Advance Accounting ; Kalyan Publication.
7. Mukherjee & Hanif : Mordern Accountancy ; Tata McGraw Hill.
8. Dr. A.N. Agrawal : Accountancy ; Kitab Mahal , Agra.
9. Rathanam : Advanced Accountancy ; Kitab Mahal , Agra.
10. A.C. Tulsian : Advanced Accountancy ; Tata McGraw Hill.
11. S.P. Iyengar : Advanced Accountancy; Sultan Chand.

VEER NARMAD SOUTH GUJARAT UNIVERSITY
S. Y. B.COM
Semester-III
BUSINESS ADMINISTRATION
(INFORCE FROM 2015 – 2016)

OBJECTIVE OF THE COURSE:-

1. To impart to the students the conceptual and procedural knowledge in the functional areas of management like human resources management, labour management .
2. To enable the students to understand concepts, principles and techniques to be applied in the above functional areas of management.
3. To impart the knowledge of personality development
4. To develop the analytical and decision making abilities of the students through case studies.

COURSE CONTENTS

Human Resource Management & Labour Relations

1. **Human Resource Management:** - Meaning of Human resources, Human Resource Management, Human Resource Management and Personnel Management, Concept and meaning of Talent Management. [20%]

2. **Human Resource Planning** :- Meaning, Importance, Process, and factors affecting of Human Resources Planning. [15%]

3. **Career Planning, Career Development and Personality Development:** [20%]

- a. Concept of career, career planning and succession planning
- b. Career Stages
- c. Elements of career development programmes
- d. Steps in Career development system
- e. Advantages, limitations of career planning & development
- f. Personality Development(meaning,importance,methods,factor-affecting)
- g. Methods of Executive Development

4. **Trade Union:** - Definitions, functions, rights and responsibilities of registered trade unions. [15%]

5. **Industrial Unrest:** - Meaning, different forms of industrial disputes, causes, effects, remedial measures, industrial peace and industrial harmony. [15%]

Case Study

[15%]

Books of References

1. Human Resource Management and Human Relations – V. P. Michael
2. Human Resource Management – V.V. Khanzode
3. Management of Human Resources – Lallan Prased, A.M. Bannerjee
4. The Personnel Management Processes – Wendall French
5. Principles of Personnel Management – Edwin Flippo
6. Personnel Management and Industrial Relations – Dale Yoder.
7. Industrial Relations and Personnel Management in india – R.S. Davar.
8. Organizational Behavior - K. Ashwathappa
9. Organizational Behavior - L.M. Prasad.
10. General Psychology-Garret HF
11. Introduction to General psychology-Mc Graw Hill
12. Personality Development and career management: A pragmatic perspective-R.M. Onkar
13. Personality Development-Alok Kumar Dubey
14. www.essentiallifeskills.net/improveyourpersonality.html
15. en.wikipedia.org
16. General psychology-David c. Edwards, The macmillan com.-New york
17. च यत्ति त वकामनो बिअरान्माकुमारसिंहआशीषकुमारसिंह
जैनेद्र द्र प्रेसोतीलालबनारसी -A/45, नारायणाफेज-1 , नईदिल २००२८
18. आधुनिक मानसशास्त्र परिचयपी.ए.परी प्रpopular prakashan,surat
19. मनोविज्ञान for NET-SLET-डॉ.बी.बी.बीला,युनि. ग्रंथनिर्माण बोर्ड,अमदावाड

VEER NARMAD SOUTH GUJARAT UNIVERSITY

S.Y. B.Com.

Semester - III Paper - I

Banking- I (Law and Practice)

Principal & Subsidiary Paper - I

Syllabus (In Force from June-2015-16)

The objective of the paper is to give a broad idea of law and practice of banking with special reference to India.

Note:

1. The topics are to be studied with special reference to the legal principles and current practice prevailing in the country.
2. Detailed knowledge of various forms are not expected.

Semester-III

1. Banker and customer: Definition of banker- what constitutes a customer – general relation – legal relation of banker and customer – special features of the relationship- Duration aspect – Banker as a borrower- A debt by a banker vs. an ordinary commercial debt – Law of limitation and deposits- cases and position of a banker. Role of the banker as a trustee, an agent and a bailee. Banker's lien – Appropriation of payment – Banker's right to setoff. Banker's right to charge interest and commission. Banker's obligation to maintain secrecy of the customer's accounts – Garnishee order.

Termination of relation between banker and customer. [35%]

2. Negotiable Instruments :

Meaning and Definition – Promissory Note – Bill of Exchange and Cheque – Parties of instruments – Holder and Holder in due course

[20%]

3. Electronic Fund Transfer : Definition, Types of Electronic Fund Transfer Systems, Cheque transaction, Ethics and corporate social responsibility in banks. (20%)

4. Banking Regulation Act of 1949 – important – Provisions of the Act – Banking ombudsman (Lokpal) – Appointment and powers [15%]

5 . Practical problems on any above topics [10%]

Reference books:

1. Banking Law and Practice in India M.L. Tannan
2. Law and Practice of Banking S.R.Dave
3. Banking Law and Practice in India V.N. Mugali
4. Practice and Law of Banking H.P.Sheldon
5. Banking Law and Practice P.N. Vesnneya
6. બેંકિંગ કાનૂન અને વ્યવહાર ધીરુભાઈ વેલવન

B.COM- SEM –III
MACRO ECONOMICS

UNIT-I MONEY

Meaning and Definition of money- functions of money- Importance of money- Money and Near money- objectives of demand for money- Keynes's and Milton Friedman's views on Demand for Money - Factors affecting Demand for money- components of supply of money- factors affecting supply Of money.

UNIT-II QUANTITY THEORY OF MONEY

Fisher's cash transaction Approach to quantity theory of money- pigu's cash Balance approach to quantity theory of money- comparison between cash Transaction and cash balance approach – keynes's reformulated quantity Theory of money- Quantity theory of money by Milton Friedman,

UNIT-III INFATION

Meaning of inflation – causes of inflation-types of inflation- Demand pull and Cost push inflation- Stagflation – concept of inflationary gap by Keynes - effects of inflation- Anti-inflationary measures- Index Numbers and indexation policy- Philips curve Analysis and concept of Natural rate of unemployment.-Deflation- its causes ,remedies and solution.

UNIT-IV CREDIT CREATION AND CREDIT CONTROL

Central Bank - Functions of central bank in India – Bank Rate, Repo Rate, Reverse Repo Rate - credit control measure of the central bank – International Financial Institutions – International Monetary Fund (IMF), World Bank and Asian Development Bank – their objectives, functions and their role with Reference to developing country like India.

References :

Crowther : An outline of Money
Keynes : General theory of Money , Interest and Employment
Kurihara : 1. introduction to Keynesian Dynamics
 2. Monetary Theory and Public policy.

**Syllabus of S.Y. B.Com. (Statistics) Semester III & Semester IV
effective from June 2012-2013**

VEER NARMAD SOUTH GUJARAT UNIVERSITY, SURAT

**S.Y. B. COM. SEMESTER- III
STATISTICS PAPER-III (PRINCIPAL & SUBSIDIARY)**

1. MATRICES: (Weightage 30%)

Definition of matrices, Definition of some special types of matrices (transpose, row, column, zero, unit, square, symmetric, skew-symmetric etc.); Addition, subtraction and multiplication of matrices (upto order 3) and laws related to it; Determinant of a square matrix and its evaluations, laws related to determinants; some examples, Inverse of a matrix; Use of matrices in solving system of linear equations (up to 3x3 matrix).

2. MATHEMATICAL EXPECTATION: (Weightage 30%)

Definition, Expectation of a function of a random variable; addition and multiplication theorem of Expectation; Expectation of a linear combination of random variables for discrete case only (no proof required); mean, variance and covariance in terms of Expectations (up to two variables only), some exercises related to discrete random variables.

3. DEMOGRAPHIC METHODS: (Weightage 40%)

A: Sources of demographic data: Census, Register, Ad-hoc Survey, Hospital Records, demographic profiles of Census in India. Measurement of Mortality- Crude Death Rate, Infant Mortality Rate, Age-Specific Death Rate, Standardized Death Rate. Life-tables: Complete life table, its main features, assumption, description and construction of life-tables, Mortality rate and Survival rate; some examples.

B: Measurements of Fertility & Population growth- Crude Birth rate, General Fertility rate, Specific Fertility Rate, Total Fertility rate. Measurements of Population Growth- Gross Reproduction Rate and Net Reproduction Rate.

BOOKS RECOMMENDED :

1. Goon A.M., Gupta M.K. & Dasgupta (1986); Fundamentals of Statistics, Vol- 11; World Press; Calcutta.
 2. Srivastav O.S. (1983); A Text Book of Demography : Vikas Publishing House.
 3. Gupta S.C. & Kapoor V.K.: Fundamentals of Mathematical Statistics; Sultan Chand & Sons
 4. Data K.P.: Matrix & Linear Algebra ; Prentice Hall, India.
 5. Shanti Narayan ; A Text Book of Matrices, S. Chand & Co.
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