

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 - IV

Accountancy and Taxation (Compulsory Accountancy) Paper - IV Course Code
– CC 405-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 1. Valuation of Goodwill & Share	30%
(B)	Income Tax 1. Heads of Income : Salaries; Income from house property. 2. Deduction under Chapter VI-A Provision relating to Deduction under chapter VI-A in respect of following Section 80C, 80CCC, 80CCD, 80DD, 80DDB, 80E, 80G, 80GG, 80QQB, 80U (Only Theory) 3. Tax Management & Administration : <ul style="list-style-type: none">• Tax planning for individuals	70%
	Note : 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.	

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.

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 - IV
 Advanced Accounting & Auditing - Paper - III
 Course Code - CE 420 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)	Cost Ascertainment : Job and Batch costing; Contract costing; Operating costing; Process costing (excluding inter-process profits & equivalent units) and joint and by-products.	80%
(B)	Standard Costing; Meaning, setting up of standards, Variance (Computation of Variance Regarding Material & labour only - material cost variance, material price variance & material usage variance, labour cost variance, labour rate variance & labour efficiency variance only) (Elementary)	20%
	Note : Questions on theory should not exceed 20% of the total marks of the paper.	

Note : Marks for Advanced Accounting & Auditing Paper III & IV 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.

Veer Narmad South Gujarat University
 Second Year B.Com.
 Semester - IV
 Advanced Accounting & Auditing - Paper - IV
 Course Code - CE 420 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)	Accounting for external reconstruction - excluding inter - company holdings and re- construction schemes .	25%
(B)	Internal Re-organization or Capital Reduction Scheme.	25%
(C)	Profit Prior to Incorporation.	25%
(D)	Final Account: Excluding computation of managerial remuneration and disposal of profit.	25%
	Note: 1. Questions of theory should not be exceed 20% of the total marks of paper.	

Note: Marks for Advanced Accounting & Auditing Paper III and IV 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-IV

**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 marketing management .
2. To enable the students to understand concepts of marketing , pricing ,product and product life cycle , marketing research and control ,marketing environment.
3. To impart the knowledge of online marketing.
4. To develop the analytical and decision making abilities of the students through case studies.

COURSE CONTENTS

Marketing Management

[25%]

1. **Concepts:** - Meaning of Market, Types of Market, Marketing and Marketing Management & scope of marketing management

Concept of Marketing: - Production concept, Selling Concept, Marketing Concept, and Social marketing concept. Concept of retail marketing ,Traditional Retail marketing(Stores and without stores),Online Retail marketing(meaning ,elements, advantages and disadvantages ,Business model)

2. Marketing Mix and marketing Environment

[30%]

Marketing Mix :- Meaning & its elements

Marketing Environment: - Meaning & factors of micro and macro environment.

Product:- concept of Product, Product life cycle, Product development, concept of Brand and it's need.

Pricing: - Objectives and methods of pricing, Different pricing policies and factors affecting pricing policies.

Promotion: - Meaning, importance and elements of promotion mix.

3. Market Segmentation

[10%]

- Meaning and basis of Market segmentation and its advantages.

4. **Marketing Research:** - Meaning, objectives, importance, scope and process of Marketing Research. Meaning, Importance & Process of marketing control. [20%]

- 3 -

Case Study

[15%]

Note: Paper setter should consider syllabus and not any reference books or text books.

Books of References

1. Marketing Management – Philip Kotler.
2. Modern Marketing Management – R.S. Dawar.
3. Marketing Management – Sherlekar
4. Marketing Management: Baghvathi Pillai.
5. www.slideshare.net/priyankashinde351/online-marketing-ppt
6. www.slideshare.net/Ankitha2404/emarketing-ppt
7. Frontiers of Electronic commerce-Ravi Kalakota, Andrew B. Whinston
Published by Pearson Education Pte. Ltd.
8. www.webopedia.com
9. www.techopedia.com

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S.Y. B.Com.

Semester - IV

Banking- I (Law and Practice)

Principal & Subsidiary Paper - I

Syllabus (In Force from 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-IV

1. Payments of customers cheques – precaution – payments in due course – marking of cheque when a banker is justified in refusing payment, wrongful dishonour of cheque, forgery of customer's signature – `concept of material alteration – countermanding payments of cheques and drafts, legal significance of notice- return of cheques under objections money paid by mistake – protection given to a paying banker. [25%]

2. Collection of customer cheques: The banker as a holder for value - conversion – collecting banker and his customer – precautions – duties of collecting banker – Recovery of money paid by mistake – protection given to a collecting banker. Concept of core banking, Advance against documents of title, to goods bills of lading, warehouse receipts, Delivery order, Railway receipt and dock -warrant. [25%]

3. Employments of bank's funds: loan and advances – general principles of sound lending – liquidity vs. profitability – forms of advances: loan, cash credit and overdraft, commitment charges – secured and unsecured loan – Modes of creating charge: Mortgage, hypothecation, pledge, lien – Difference between pledge and lien, pledge and bailment, pledge and hypothecation, mortgage and hypothecation, mortgage and pledge. Recovery of loan – legal steps. [40%]

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

Reference books:

1. Banking law and Practice. R.K. Gupta .Modren law publication.
2. Seth's Banking Law, Law publishers India. Pvt Ltd. A.B. srivastava & K.Elumali.
3. Banking Theory, Law and Practice. .E.Gorden, K.Natrajan. Himalaya publication
4. Banking Law and Practice in India M.L. Tannan
6. Law and Practice of Banking S.R.Dave
7. Banking Law and Practice in India V.N. Mugali
8. Practice and Law of Banking H.P.Sheldon
9. Banking Law and Practice P.N. Vesnneya
10. બેંકિંગ કાનૂન અને વ્યવહાર ધીરુભાઈ વેલવન

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

1. MOMENTS : **(Weightage 20%)**

Definition, raw & central moments; relation between raw and central moments; measures of central tendency, dispersion, skewness and kurtosis based on moments; some examples.

2. TESTING OF HYPOTHESIS & TESTING OF SIGNIFICANCE: (Weightage 40%)

A: Statistical hypothesis (simple & composite), Test of a statistical hypothesis, null and alternative hypothesis, critical region, two types of errors, level of significance and power of the test; some examples.

B: Large Sample Tests: Testing the significance of single mean, difference between two means, difference between two standard deviations, correlation coefficient, single proportion, difference between two proportions.

3. ACCEPTANCE SAMPLING BY ATTRIBUTES: (Weightage 40%)

A: Problem of product control and lot acceptance; Principle of acceptance sampling, Concept of good and bad lots, Concepts of A.Q.L., L.T.P.D., Producer's risk, Consumer's risk, Rectifying Inspection Plans, A.O.Q., A.O.Q.L., some examples.

B: Sampling Inspection Plans: Single sampling plan, its O. C., ASN, and ATI curves; Double sampling plan, its A.S.N. and A.T.I. functions (no curve), some examples.

BOOKS RECOMMENDED :

1. Goon A.M., Gupta M.K. & Dasgupta (1986); Fundamentals of Statistics Vol- 11; World Press; Calcutta.
3. Grant E.L.(1964); Statistical Quality Control; Mc Graw Hill.
4. Duncan A.J. (1974); Statistical Control and Industrial Statistics; Taraporewala and Sons.
7. Gupta S.C. & Kapoor V.K.: Fundamentals of Mathematical Statistics ; Sultan Chand & Sons.
5. Murthy M.N. (1967); Sampling Theory and Methods; Statistical Publishing Society ; Calcutta.

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