

VEER NARMAD SOUTH GUJARAT UNIVERSITY
Third Year B.Com. (Semester -VI)
Foundation Course in English
Written & Spoken Communication Skills-VI
(Syllabus effective from Academic Year 2016-17 to 2018-19)

TEXT-LITERARY VISTAS. (Orient Blackswan)

TOPICS PRESCRIBED.

UNIT 1. PROSE

3. TV as Babysitter
4. A cup of Tea
5. With the photographer

UNIT 2. POETRY

9. If
10. Daffodils

UNIT 3. COMMUNICATION SKILLS

- 1- Report Writing
- 2- Essay
- 3- Review

Question paper style and distribution of marks

Q. No.	Type of Question	Marks
Q 1	Short answer question- 5/7 - From unit 1 & 2.	10
Q 2	Long answer question A/B - One from each unit- 1 &2	13
Q 3	Report writing A/B	13
Q 4	A-Short Essay A/B (7 marks)	14
	B-Review A/B (7 marks)	
Total		50

VEER NARMAD SOUTH GUJARAT UNIVERSITY
Third Year B.Com. (Semester -VI)
MERCANTILE LAW -II
(Syllabus effective from Academic Year 2016-17 onwards)

Unit	Course Contents	Weightage
1	<u>SALE OF GOODS ACT (1930)</u> Formation of contract of Sale, goods and their classification , price, conditions and warranties, Transfer of property in goods, Performance of the contract of sales, Unpaid seller and his rights, Sale by Auction, Hire Purchase Agreement.	30%
2	<u>COMPANIES ACT (2013)</u> Introduction of company, characteristics of company, formation of company, stages of formation, types of companies including one person small company and producer company, online registration of a company, dormant company, Illegal association.	25%
3	<u>COMPANIES ACT (2013)</u> Meaning, content and importance of Memorandum of Association and Articles of Association, Doctrine of Constructive notice and Indoor Management, Prospectus.	25%
4	<u>NEGOTIABLE INSTRUMENT ACT, 1881</u> Introduction, Definition, Characteristics, Presumptions, Types of Negotiable Instruments, Promissory Note, Bills of Exchange, Cheque, Parties of Negotiable Instrument, Holder and a Holder-in-due-course.	20%

Suggested Readings:

1. Desai T. R : Indian Contract Act, Sale of goods Act and Partnership Act; S. C. Sarkar & Sons Pvt. Ltd., Kolkata.
2. Singh Avtar : The principal of Mercantile Law; Easter Book Company; Lucknow
3. Kuchal M.C. : Business Law: Vikas Publishing House: New Delhi.
4. Kapoor N. D.: Business Law; Sultan Chand & Sons, New Delhi.
5. Chandha P. R. : Business Law : Galgotia, New Delhi
6. C. R. Data: The Company Law, New Delhi.
7. Grower L.C.B.: Principles of Modern Company Law; Stevens & Sons, London.
8. Ramaiya A: Guide to the companies act; Wadhwa & Co. Nagpur.
9. Singh Avtar : Company Law; Eastern Book co. Lucknow.
10. Kuchal M.C. : Modern Indian Company Law; Shri Mahavir Books, Noida.
11. Bagrial A. K. : Company Law; Vikas Publishing House, New Delhi
12. P.P. S. Gogna; Company Law, S.Chand Publishing, New Delhi.

VEER NARMAD SOUTH GUJARAT UNIVERSITY

Third Year B.Com. (Semester -VI)

Indian Economy: Recent Trends (CC-601)

To be effective from academic year 2018-19

(All units carry equal weightage)

Unit	Course Contents	Weightage
1	<p>I. Agriculture Sector-Importance of Agriculture in Indian Economy Agricultural production and Productivity trends Factors affecting productivity and measures to increase production and productivity.</p> <p>I. Agricultural finance –need and important, institution providing finance, progress and evaluation of co-operative agencies.</p> <p>II. NABARD and KCC-Indebtedness of farmers- reasons and remedies.</p> <p>III. Marketing of agricultural produce in India- Features-Problems-Measures to solve problem- Co-operative marketing e-NAM (E-National Agricultural Marketing)</p>	25%
2	<p>Importance of Service Sector in Indian Economy-Growth-Contribution in GDP- Reasons for growth (after 1991)-Service Sector and interstate, International Comparison, Employment GDP, FDI, Exports-Difficulties in obtaining information and challenge.</p>	25%
3	<p>I. Indian Tax Structure-Features-New Tax Structure GST-Objectives, Benefits and Limitations.</p> <p>II. Black Money-Meaning, Reasons, Effects and Measures-Demonetisation</p>	25 %
4	<p>I. International Trade-Objectives of Export Import Policy-Latest Foreign Trade Policy.</p> <p>II. India and WTO- Objectives-Commitments-Merits and Demerits-Suggestions.</p> <p>III. Recent Trends in –</p> <p>a) Employment trends – Causes of unemployment and only mention of Government Schemes.</p> <p>b) Poverty-Reasons-Multidimensional poverty index (MDPI- as in UNDP Report) Concept and calculation-Strategy of poverty Alleviation –only mention of various remedies-Latest global poverty report (World Bank Report)</p>	25 %

VEER NARMAD SOUTH GUJARAT UNIVERSITY
Third Year B.Com. (Semester -VI)
Business administration Paper - VI
(Syllabus effective from Academic Year 2016-17 onwards)

Objectives:

1. To impart to the students the conceptual and procedural knowledge in the functional areas of management like financial, material and Production management.
2. To enable the students to understand the concept, principles and techniques to be applied in the different function areas of management.
3. To develop the analytical and decision - taking abilities in the students through case studies.

Unit	Course Contents	Weightage
1	<u>Materials Management</u> 1. Concept, Importance and Scope of Materials Management 2. Sound Purchasing and purchasing policies 3. Inventory Control: Meaning and Importance	30%
2	<u>Production Management</u> 1. Meaning and scope of Production Management and Meaning of Productivity 2. Plant Location 3. Production Planning and Control	35%
3	<u>T.Q.M.& Exports Procedure</u> 1. T. Q. M. - Meaning, Characteristics, Importance & Methods 2. Export Procedure & Documentation	20%
4	<u>Case Study</u>	15%

Suggested Readings:

1. Materials Management N.K.Nair
2. Hand-Book of Business Administration Edited by Maynard
3. Lectures on Costing Swaminathan
4. Production Management H.N. Broom
5. Factory Management K.O. Lockyer
6. Factory Management and Business Organization A.S. Deshpande
7. Industrial Organization & Management Lawrence L.A. Bethel, Franklin and Others
8. Business Administration and Factory Management B.K. Acharya
9. Factory Organization and Management S.P. Roy
10. Organisational Behaviour by L.M.Prasad.
11. Organisational Behaviour by Stephen Robbins.
12. Disaster Management by Dhaval Mehta.
13. Organisational Behaviour - K. Ashvaththapa
14. Organisational Behaviour –V.S.P. Rao
15. Himalaya Publishing House

VEER NARMAD SOUTH GUJARAT UNIVERSITY
Third Year B.Com.
(Semester -VI)
Advanced Accounting & Auditing - Paper-VII
(Principles of Auditing)
Course Code - CE 620 A (1)
(Syllabus effective from Academic Year 2018-19 onwards)

Objective:

This course aims at imparting knowledge about the principles and methods of auditing and their applications.

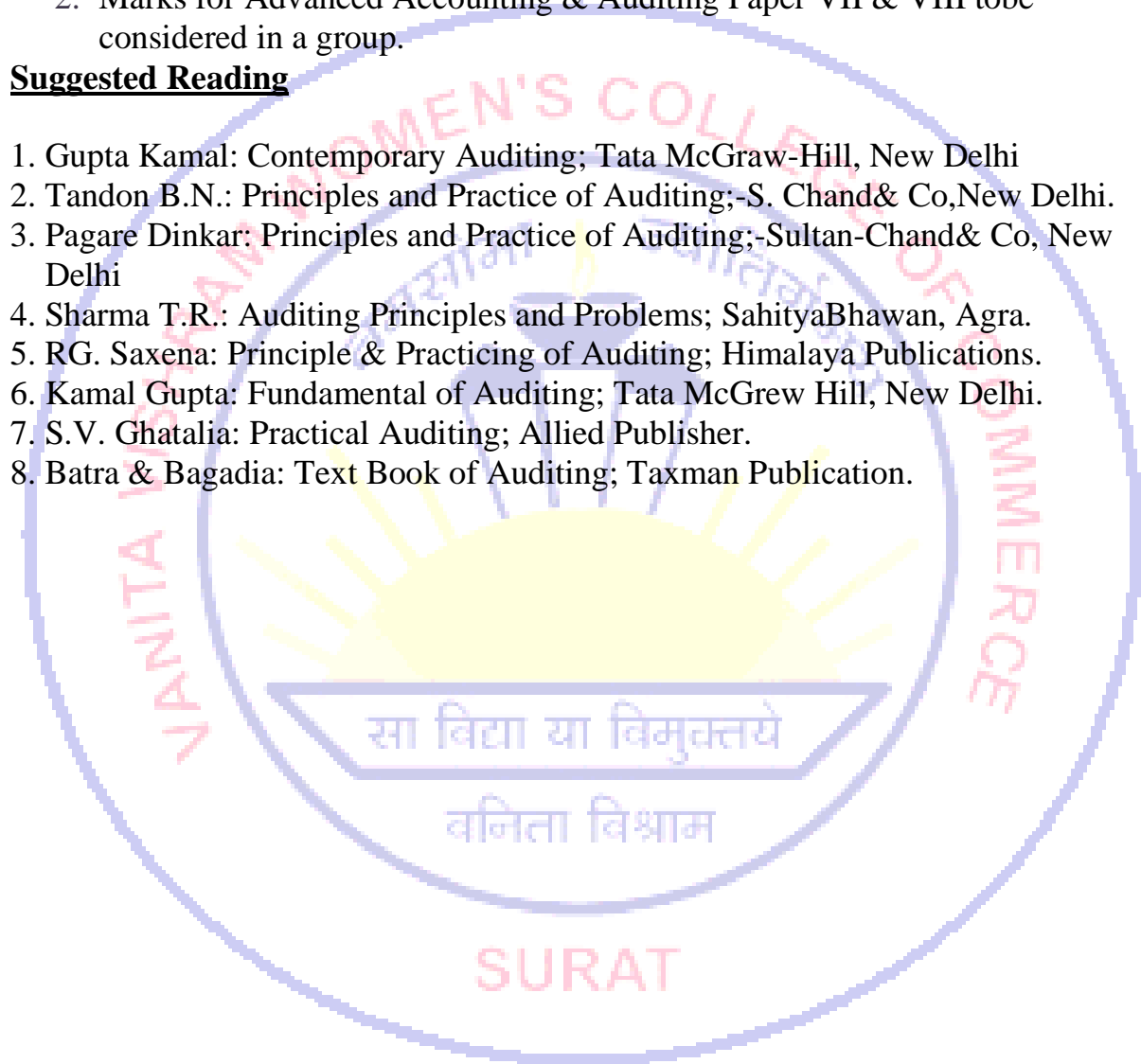
Unit	Course Contents	Weightage
1	<p><u>Audit of Limited Companies</u> (with Provisions of Companies Act, 2013 and companies rules 2014 and 2015):</p> <p>(a) <u>Company Auditor:</u> Appointment (Sec.139); Removal and resignation of auditor (Sec. 140); Eligibility, qualifications and disqualifications of auditor (Sec.141); Remuneration of auditors (Sec.142); Powers & Duties of auditors and Auditing Standards (Sec.143, 145, 146, 147); Auditor not to render certain services (Sec.144); Liabilities of an Auditor; Internal Audit (Sec.138)</p> <p>(b) <u>Divisible profits and Dividend:</u> Declaration and payment of dividend (Sec.123, 124, 125, 126, 127)</p> <p>(c) <u>Auditor's Report:</u> Standard Report and Qualified Report</p> <p><u>(d) Bank Concurrent Audit</u></p> <p>(e) <u>Audit of Insurance Companies</u></p>	50%
2	<p><u>Investigation; Audit of Non-profit Companies:</u></p> <p>(a) Where fraud is suspected</p> <p>(b) When a running business is proposed</p>	15%
3	<p><u>Preparation or Audit Programs:</u> Preparation of Audit Programs for educational institutions, Trust, Co-op. Societies.</p>	15%
4	<p><u>Recent Trends in Auditing:</u> Nature and Significance of Cost Audit, Tax Audit, Management Audit, EDP Audit.</p>	20%

Note:

1. Case law in Auditing is not expected. However Principles enunciated in such case law is expected to be covered without specific reference to individual case.
2. Marks for Advanced Accounting & Auditing Paper VII & VIII to be considered in a group.

Suggested Reading

1. Gupta Kamal: Contemporary Auditing; Tata McGraw-Hill, New Delhi
2. Tandon B.N.: Principles and Practice of Auditing; -S. Chand & Co, New Delhi.
3. Pagare Dinkar: Principles and Practice of Auditing; -Sultan-Chand & Co, New Delhi
4. Sharma T.R.: Auditing Principles and Problems; Sahitya Bhawan, Agra.
5. R.G. Saxena: Principle & Practicing of Auditing; Himalaya Publications.
6. Kamal Gupta: Fundamental of Auditing; Tata McGraw Hill, New Delhi.
7. S.V. Ghatalia: Practical Auditing; Allied Publisher.
8. Batra & Bagadia: Text Book of Auditing; Taxman Publication.



VEER NARMAD SOUTH GUJARAT UNIVERSITY
Third Year B.Com.
(Semester -VI)
Advanced Accounting & Auditing - Paper – VIII
(Management Accounting)
Course Code - CE 620 A (2)
(Syllabus effective from Academic Year 2018-19 onwards)

Objective:

- This course provides the students an understanding of the application of accounting techniques of management.

Unit	Course Contents (as per UGC Model Curriculum)	Weightage
1	<p><u>Budgeting for profit planning and control:</u></p> <ul style="list-style-type: none"> • Meaning of Budget and budgetary control • Types of Budgets • Cash Budget • Fixed and flexible budgeting • Control ratios • Zero Base control • Objectives • Merits and Limitations of Budgeting • Responsibility accounting • Performance Budgeting (Practical Problem only relating to cash budget and flexible budget). 	50%
2	<p><u>Accounting for Decision Making</u></p> <ul style="list-style-type: none"> • The concept of differential cost; Cost profit volume analysis- BEP analysis and its applications (Except key factor) 	30%
3	<p><u>Computer Accounting</u> (Basic knowledge of computer accounting) Introduction-Variou components of a computer including hardware and software-Features of personal computers-Role of computer accounting - Advantages - Limitations – Why computerization-preparatory work-Master creation, Generation of printouts - preservation of data - Reports - Practical with one of the accounting programme (recommended Tally software system - latest version at the time of beginning of the respective academic year) <u>(e.g. for the year 2017-18 it is 9.2 version)</u></p>	10%
4	<u>Cost of Capital (Only Theory)</u>	10%

	<ul style="list-style-type: none"> - Meaning and Significance - Specific, overall(weighted average cost of capital) and marginal cost of capital 	
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Note:

1. Practical problems shall not exceed 70% of total weightage.
2. Marks for Advanced Accounting & Auditing Paper VII & VIII 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, Et al: 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. and Atkinson A. A.: Advanced Management Accounting; Prentice Hall India, New Delhi.
- 7 Dr. S. N. Maheshwari: Problem & Solution in Management Accounting & Financial Management; Sultan Chand.
- 8 Dr. Goyel&Manmohan: Management Accountancy; Taxman Publication.
- 9 Ravi M.Kishore: Management Accountancy, Taxman Publication.
- 10 L. N. Chopde& D. H. Chaudhary: Introduction to Management Accounting; Sheth Publishers Pvt. Ltd., Bombay.

वनिता विश्राम

SURAT

VEER NARMAD SOUTH GUJARAT UNIVERSITY
Third Year B.Com. (Semester -VI)
Statistics VII
(Syllabus effective from Academic Year 2013-14 onwards)

Unit	Course Contents	Weightage
LINEAR PROGRAMMING TECHNIQUES		
1	Definition of general linear programming problems (L.P.P.), formulation of LPP, examples of LPP occurring in various fields. Graphical solution of LPP.	60%
2	Transportation problem (TP): Balanced and unbalanced T.P., methods for finding Approximation Method (VAM) and min (min-max) method, optimality test, MODI method for improving an IBPS, optimal solution.	
3	Assignment problem (AP), Hungarian method for solving an Assignment problem, variations in Assignment problem	
NON-PARAMETRIC TESTS		
1	Introduction, comparison of parametric and non-parametric tests	40%
2	Sign test for single sample and paired samples.	
3	WillCoxon signed-rank test for one sample and paired samples, Mann- Whitney test, Median test.	

Suggested Readings:

1. Raiffa H. and Schlaifer R: applied Statical Decision Theory; Mit Press,1968
2. HA Taha: Operations Research; Macmillan Publishing Co., 1990
3. Gass S.I.L. : Linear Programming and Applications McGraw Hills, 1975
4. Goon, A.M. Gupta, M.K. & Das Gupta B. : Fundamentals of Statistics; World Press; Kolkata 1991
5. Gibhons JE.: Non Parametric Methods, McGraw Hills.
6. Sidney Seigal : Parametric Methods for Behavioral Sciences; McGraw Hills.

VEER NARMAD SOUTH GUJARAT UNIVERSITY

Third Year B.Com. (Semester -IV)

Banking Paper -VI

Indian Banking & Currency System

(Syllabus effective from Academic Year 2016-17 onwards)

Objectives:

1. To impart knowledge of Indian banking system to the students.
2. To provide conceptual understanding of control banking, financial institution, mutual funds, currency management, economic development and liberalization with reference to banking system.

Unit	Course Contents	Weightage
1	Reserve Bank of India : Its organization, traditional and promotional functions	20%
2	Monetary policy of R.B.I : Objectives of monetary policy, Credit Control – its tools, its effects on price stability and economic development, limitations of monetary policy	30%
3	Indian Money Market: Meaning and characteristics. Discount and Finance House of India: its functions and working	20%
4	Indian Currency System: The present regulations of Note issue, Exchange Rate Policy of RBI, Its objectives, Floating Exchange Rate Policy	20%
5	Cheque Truncation System (CTS): Merits For Bank & Customer, Concept of Payment Banking	10%

Suggested Readings:

1. Banking in India : S. G. Panandikar
2. Monthly Bulletins and Annual Reports of Currency and Finance RBI.
3. Trends and progress of banking in India: RBI publication.
4. Reserve Bank of India: Working and functions. RBI Publication.
5. Reserve Bank of India and Monetary Management: S. G Gupta.
6. A new horizon in Central Banking : Sid Mitra
7. Fundament al of Banking Theory and practice : A. K Basu
8. A hand book of Banking and Practice : K. C Shekhar
9. A review of Current banking theory and practice : SK Basu
10. History and problems of Indian currency D. K Malhotra
11. The Indian Rupee : R. K Kapuria
12. Currency banking finance :KP Sundram
13. Banking in the british Commonwealth (Indian Portion) R. S Sayers
14. Indian Banking : Vasant Desai
15. Village Banking: Prof. Smt. P. N Joshipura.