

Foundation Course in English
WRITTEN AND SPOKEN COMMUNICATION SKILLS-III
(Syllabus effective for Academic Year 2016-17, 2017-18, 2018-19 onwards)

Text- **Images** (Orient Blackswan)

TOPICS PRESCRIBED

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.

Q. No.	Type of Question	Marks
Q 1	Short answer question- 5/7 - From unit 1 & 2.	10
Q 2	Long answer questions- A/B - From unit- 1 &2	13
Q 3	Business Letters A/B	13
Q 4	Notice Agenda A/B (7 marks)	14
	Minute Readings A/B (7 marks)	
Total		50

MACRO ECONOMICS

Unit	Course Contents	Weightage
1	<u>Money</u> Meaning and definition of Money, Functions of Money; Money and Near Money, Objectives of Demand for Money; Classical Economist's & Keynes views on demand for money; Factors affecting Demand of money; Components of money supply; Factors affecting money supply.	25%
2	<u>QUANTITY THEORY OF MONEY</u> 2.1 Fisher's Cash transaction approach 2.2 Pigou's Cash balance approach (Comparison between them) 2.3 Income- Expenditure Principal of Keynes.	25%
3	<u>INFLATION</u> Meaning, Causes and measurements of inflation (WPI & CPI); Types: Demand Pull and cost push; Stagflation; Inflationary Gap; Effects of Inflation; Anti-Inflationary measures; Indexation Policy; Philips Curve, Natural Rate of Unemployment, Deflation-its meaning.	25%
4	<u>CREDIT CONTROL AND INTERNATIONAL FINANCIAL INSTITUTIONS</u> Central Bank, Functions of Central bank in India; Tools of Credit Control; IMF-Objectives and Function; World Bank – Objectives & Function.	25%

Suggested Readings:

1. Modern Economics - H. L. Ahuja
2. Modern Economic Theory- K. K. Dewett
3. Monetary Economics: Institutions, Theory & Policy- S. B. Gupta

ACCOUNTANCY & TAXATION-III

(Syllabus effective from Academic Year 2018-19 onwards)

Objective:

- To acquaint the students with certain aspects of Accountancy.
- It enables the students to know the basics of Income tax and its implications.

Note:

Sr. No.	Course Details	Weightage
A	Departmental Accounts <ul style="list-style-type: none">• Introduction• Basis of allocation of common expenditure• Inter corporate transfer• preparation of departmental accounts	20%
B	Investment Accounts (AS-13) <ul style="list-style-type: none">• Meaning, Importance, Alternatives of Investment, Types of Investments, Accounting for investments	20%
C	Tax Structure of India (Direct Taxes) 1) Basic Concepts <ul style="list-style-type: none">• Income(from all the sources), Assessment year, Previous year, person, Tax planning, tax evasion and tax avoidance• Incidence of Tax (including determination of residential status)	15%
	2) Heads of Income chargeable to Tax under Indian Income Tax Act (Basic concept of all the heads)	25%
	3) Computation of Income under the head “Capital Gains”	
D	Tax Structure of India (Indirect Taxes) Goods and Service Tax <ul style="list-style-type: none">• Introduction and concept Dual GST, advantages of GST• Present Indirect tax structure V/s GST (Shortcomings and Challenges)• Definitions (Selected) Goods, Services, CGST, IGST, Person, Works Contract, Places of Business, Aggregate turnover, Business, Supply, Composite Supply, Mixed Supply• Composition levy and levy and Collection	20%

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. Practical problems shall not exceed 70% of total weightage.
3. In Investment Account brokerage is to be calculated on market price only.

Suggested Readings:

1. Singhanai V. K.: Students Guide to Income Tax, New 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.
7. Poddar Avinash S: Glimpses of GST, CCH India – A Wolter Kluwer Business
8. Batra Ashok, GST Law and Practice, CCH India– A Wolter Kluwer Business
9. Datey V S, GST Ready Reckoner, Taxmann
10. Mohan Rajat Illustrative Guide to GST, Bharat Law House



BUSINESS ADMINISTRATION

(Syllabus effective from Academic Year 2018-19 onwards)

Objectives:

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.

Unit	Course Contents	Weightage
1	<u>Human Resource Management & Labour Relations:</u> Human Resource Management : Meaning of Human Resources, Human Resource Management, Human Resource Management and Personnel Management, E-HRM, E-HR Activities, E-Recruitment and Guidelines, E-Selection and Procedure, E- Training and its advantages and disadvantages.	20%
2	<u>Human Resource Planning:</u> Meaning, Importance, Process and Factors affecting Human Resource Planning	15%
3	<u>Career planning, Career Development and Personality Development :</u> 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. Methods of Executive Development.	20%
4	<u>Trade Union:</u> Definitions, Functions, rights and responsibilities of registered trade unions.	15%
5	<u>Industrial Unrest:</u> Meaning, different forms of Industrial disputes, causes, effects, remedial measures, Industrial Peace and Industrial Harmony.	15%
6	Case Study	15%

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

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. Human Resource Management Text and cases K. A. Aswathapa
6. Principles of Personnel Management – Edwin Flippo
7. Personnel Management and Industrial Relations – Dale Yoder.
8. Industrial Relations and Personnel Management in India – R.S. Davar.
9. Organizational Behavior - K. Ashwathappa
10. Organizational Behavior - L.M. Prasad.



ADVANCED ACCOUNTING & AUDITING - PAPER – I
(COST ACCOUNTING)

Objective:

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

Sr. No.	Course Inputs	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.	30%
E	Cost Ascertainment: Unit costing (Advanced problems on Estimated cost statement) Reconciliation between cost and financial statement. (<i>Only theory</i>)	20%

Note:

1. Practical problems shall not exceed 70% of total weightage.
2. 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.
14. Nigam & Sharma: Advance Cost Accounting; Himalaya Publishing House, New Delhi.
15. Khanna & Pandey: Practical Costing, S. Chand & Co., New Delhi.

सा विद्या या विमुक्तये

वनिता विश्राम

SURAT

ADVANCED ACCOUNTING & AUDITING - PAPER – II
(CORPORATE ACCOUNTING)

Objective:

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

Sr. No.	Course Inputs	Weightage
A	Concepts under Companies Act, 2013: <ul style="list-style-type: none">• Section 2(41) Financial year• Section 2 (50) Issued Capital• Section 2 (64) Paid up share capital• Section 2 (71) Public Company• Section 2 (62) One person company• Section 2(68) Private company	10%
B	Liquidation of Company <ul style="list-style-type: none">• Accounts relating to liquidation of Company (Liquidator's Statement of receipt and payment).	25%
C	Accounting for Stock Brokers:(Only Theory) <ul style="list-style-type: none">• Meaning and definition- SEBI (Stock broker and Sub brokers) Regulations, 1992- Registration – Maintenance of proper books of accounts, records and documents.	15%
D	Accounting for Amalgamation of Companies as per Indian Accounting Standard -14.	25%
E	Accounting for Absorption of Companies as per Indian Accounting Standard -14.	25%

Note:

1. Accounting of Amalgamation and Absorption of Companies are to be taught as per Indian Accounting Standard -14 only;
2. Practical problems shall not exceed 70% of total weightage.
3. Marks for Advanced Accounting & Auditing I and II to be considered in a group.
4. *All the provisions of the Companies Act, 2013 shall be applicable.*

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: Modern 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.



STATISTICS PAPER-III
(PRINCIPAL AND SUBSIDIARY)

Unit	Course Contents	Weightage
1	<p><u>MATRICES</u> 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 Square matrix and its evaluations, laws related to determinants; some examples, Inverse of a matrix; Use of matrices in solving system of linear Equations (upto 3x3 matrix).</p>	30%
2	<p><u>MATHEMATICAL EXPECTATION</u> Definition, Expectation of a function of a random variable; addition and multiplication theorem of Expectation; Expectation of Linear combination of random variables for discrete case only (no proof required); mean, Variance and covariance in terms of Expectations (upto two variables only), some exercises related to discrete random variables.</p>	30%
3	<p><u>DEMOGRAPHIC METHODS</u> (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): Measurement 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.</p>	40%

Suggested Readings:

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.

BANKING (LAW AND PRACTICE)

Principal & Subsidiary Paper - I
(Syllabus in force from Academic Year 2018-19 onwards)

Objective:

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.

Unit	Course Contents	Weightage
1	<u>Banker and Customer:</u> Definition of banker- what constitutes a customer- general relation-legal relation of banker and customer - 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.	20%
2	<u>Banker – Customer – Special Relationship</u> Banker's lien - Appropriation of payment - Bankers right to setoff - Banker's right to charge interest and commission - Banker's obligation to maintain secrecy of the customer's account - Garnishee order – Termination of relation between banker and customer.	15%
3	<u>Negotiable Instruments:</u> Meaning, Definition and characteristics of promissory Note, Bill of Exchange and Cheque,	20%
4	<u>Electronic Banking and IT(Information Techonology) In Banks:</u> Introduction- Meaning of Electronic Fund Transfer (EFT), Electronic Clearing System (ECS), Real Time Gross Settlement (RTGS), National Electronic Fund Transfer (NEFT), Indian Financial System Code (IFSC), Internet Banking, Core Banking Solution (CBS), Automated clearing House Operation based on MICR Technology, Difference between RTGS and NEFT.	20%
4	<u>Payment Bank</u> Meaning and Characteristics-Ethical Practice of Banks, Banking Ombudsman (Lokpal) Appointment and Powers.	15%
5	<u>Practical problems</u> On any above topics.	10%

Suggested Readings/Reference books:

1. Banking Law and Practice in India M. L. Tannan (Latest Edition)
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 (Latest Edition)
6. બેંકિંગ કાનુન અને વ્યવહાર; ધીરુભાઈ વેલવન
7. Link – <https://rbi.org.in>
8. Link – <https://www.indiapost.gov.in/>
9. J. M. Holden – The law & Practice of Banking Universal law publishing.

