

VEER NARMAD SOUTH GUJARAT UNIVERSITY

Third Year B.Com. (Semester -V)

Foundation Course in English

Written & Spoken Communication Skills

(Syllabus effective from Academic Year 2016-17 to 2018-19)

TEXT-LITERARY VISTAS.(Orient Blackswan)

TOPICS PRESCRIBED.

UNIT 1. PROSE

1. The Sun, the Planets and the Stars
2. The Scientific Point of View

UNIT 2. POETRY

6. Purdah (1)
7. A psalm of Life
8. Ozymandias

UNIT 3. COMMUNICATIONS SKILLS

- 1- Interview
- 2- Group Discussion
- 3- Presentation

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	Presentation A/B	13
Q 4	A-Interview A/B (7 marks)	14
	B-Group Discussion A/B (7 marks)	
Total		50

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MERCANTILE LAW

(Syllabus effective from Academic Year 2016-17 onwards)

Unit	Course Contents	Weightage
1	<u>LAW OF CONTRACT ACT (1872)</u> 1.1 Nature of Contract 1.2 Classification 1.3 Offer and acceptance 1.4 Capacities of parties to contract 1.5 Free consent 1.6 Consideration 1.7 Legality 1.8 Object 1.9 Agreement declared void.	30%
2	<u>LAW OF CONTRACT ACT (1872)</u> 2.1 Performance of contract 2.2 Discharge of Contract 2.3 Remedies of Breach of contract.	25%
3	<u>SPECIAL CONTRACTS</u> 3.1 Indemnity, 3.2 Guarantee, 3.3 Bailment and Pledge, 3.4 Agency.	30%
4	<u>CONSUMER PROTECTION ACT (1986)</u> 4.1 Introduction, 4.2 Definition, 4.3 Consumer protection redressal agencies.	15%

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. P.P. S. Gogna; Company Law, S.Chand Publishing, New Delhi.

VEER NARMAD SOUTH GUJARAT UNIVERSITY

Third Year B.Com. (Semester -V)

INDIAN ECONOMY-RECENT TRENDS

CC601-SEM-5
TO BE EFFECTIVE FROM ACADEMIC YEAR 2018-19
(All Units carry equal weightage)

Unit	Course Contents	Weightage
1	<p>I. NITI Ayog-Objective of NITI Ayog-Composition-Future Planning of NITI Ayog.</p> <p>II. Structural/Sectoral changes in Indian Economy.</p> <p>III. Federal Finance-recommendations of current finance commission.</p>	<p>25%</p> <p>11 lectures</p>
2	<p>Meaning of Human Resource Development-Its importance-HDI-formula and calculation of HDI trends of Human Development in India-Limitation - definition and calculation of GII and GEM (As per HDR 2010 report.)</p>	<p>25%</p> <p>12 lectures</p>
3	<p>I. Industry-Importance-Performance and Problem-Positive and Negative features of Industrial Growth.</p> <p>II. Features of current Industrial policy-Evaluation.</p> <p>III. Agro-based Industries-Concept and Importance</p>	<p>25 %</p> <p>11 lectures</p>
4	<p>I. Public Sector-reasons for growth of public sector-Contribution in Development-problems of PSE and Challenges-Disinvestment-Meaning-Objectives and effects.</p> <p>II. Small cottage and medium scale Industries-Definition-Importance-Progress –Problems of SSI and Remedies.</p> <p>III. Industrial Pollution-Effects-Steps taken by Government-Evaluation.</p>	<p>25 %</p> <p>11Lectures</p>

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Third Year B.Com. (Semester -V)

Business administration Paper - V

(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 analytical and decision - taking abilities in the students through case studies.

Unit	Course Contents	Weightage
1	<u>Financial Management</u> <ol style="list-style-type: none">1. Financial Management: Meaning and Functions.2. Financial Planning: Meaning, Importance, affecting Factors, Types (only concepts of short term and long term financial planning, Process, Guiding Principles.3. Capitalisation: Concept, Principal of Capitalisation, Under and Over Capitalisation. Meaning, causes, effects, remedies, Capital structure: Meaning Affecting Factors, Characteristics, Types, Concept of Trading on Equity & Leverage.4. Working Capital: Meaning, Affecting Factors, Types, Source including NRI Fund, Components.	50%
2	<u>Social Responsibility of Business</u> Meaning, Social Responsibility towards Various parties, Arguments for and against social Responsibilities.	15%
3	<u>21st Centuries office management</u> <ol style="list-style-type: none">1. Office & Office Management: Office Meaning, Definition, office management meaning & Definition, Objective of office management, Importance2. Office Activities: Office Correspondence, Centralise and Decentralise Correspondence, Inward mail, outward Mail, Office Communication System, Typing & Duplication and Computer Data Records.3. Management Records and Filing:	20%

	<p>Meaning, Definition, Objective, Guiding Principles, process and maintaining.</p> <p>Meaning and definition of Filling- Importance, characteristics of ideal filling, Advantages and disadvantages, Centralize and Decentralize methods of Filling (Old and Modern Filling (data based filling/computerize filling)).</p>	
4	Case Study	15%

1. Management Finance- J.Fred Weston and Bringham
2. Working capital Management- V.E.Ramamoorthy
3. Financial Organization and Management of Business- Gerstenberg
4. Principal of Management Accounting-Man Mohan &Goyal
5. Corporation Finance-S.C.Kuchal
6. Financial Management-S.C.Kuchhal
7. Tax book of office management-J.C
8. South Gujarat Professor Committee
9. B.S Shah Prakashan- AHMADABAD
10. Office Management-S.P.Jian&T.NChhabra
11. Office and AdministaratiiveMnagement- C.L Little Field &FranuRacher
12. Office Organisation and Management- M.C Shukla
13. S.SGulshan-Fifth Addi
14. Office Organisation and Management- S.P Arora- First Edition



VEER NARMAD SOUTH GUJARAT UNIVERSITY

Third Year B.Com.

(Semester -V)

Advanced Accounting & Auditing - Paper-V

(Principles of Auditing)

Course Code - CE 520 A (1)

(Syllabus effective from Academic Year 2018-19)

Objective:

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

Unit	Course Contents	Weightage
1	<u>Introduction:</u> 1.1 Meaning and Objectives of Auditing 1.2 Types of Audit 1.3 Internal Audit	20%
3	<u>Audit Process:</u> 2.1 Audit Program 2.2 Audit and Books 2.3 Working Papers and Evidences 2.4 Consideration for commencing an audit 2.5 Routine checking and test checking.	25%
3	<u>Internal Check System:</u> 3.1 Internal Control	25%
4	<u>Audit Procedure</u> 4.1 Vouching 4.2 Verification and Valuation of assets and liabilities	30%

Note:

- 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.
- Marks for Advanced Accounting & Auditing Paper V & VI 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 -V

Advanced Accounting & Auditing - Paper – VI

(Management Accounting)

Course Code - CE 520 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	<u>Management Accounting:</u> 1.1 Meaning, nature, scope and functions of management accounting 1.2 Role of management accounting in decision making 1.3 Management accounting vs. financial accounting 1.4 Tools and techniques of management accounting	10%
2	<u>Financial Statements:</u> 2.1 Meaning, objectives, types and limitations of financial statements 2.2 Types and Techniques of Financial Statement Analysis: -Common Size Statement -Trend Percentage - Comparative Statements Analysis	15%
3	<u>Methods of Financial Statements Analysis:</u> 3.1 Ratio analysis (Following ratios are to be taught)- a) Profitability Ratios: Gross Profit Margin Ratio Net profit margin ratio Operating Ratio Expenses Ratio Return on Capital Employed Ratio Return on Shareholder's Fund Ratio Return on Equity Share Capital Ratio b) Leverage Ratios: Debt –Equity Ratio Proprietary Ratio Capital gearing Ratio Long term Funds/ Fixed Assets Ratio Interest coverage Ratio c) Liquidity ratios: Current ratio Liquid ratio Acid test ratio d) Turnover Ratios: Stock- turnover Ratio	25%

Debtors Ratio Creditors Ratio Total Assets Turnover Ratio	
3.2 FundsFlow Statement	25%
3.3 Cash Flow statement (AS-3)	25%

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; Prentie 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.

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Third Year B.Com. (Semester -V)

Statistics VII

Principal & Subsidiary paper-VII

(Syllabus effective from Academic Year 2013-14 onwards)

Unit	Course Contents	Weightage
ELEMENTARY DECISION THEORY		
1	Meaning and scope of decision theory, basic elements of a statistical decision problem, decision analysis, payoff matrix, decisions under certainty.	40%
2	Decision under certainty Laplace criteria, Maximum criteria, Hurwitz criteria, Minima regret criteria.	
3	Decision making under risk: Expected monetary value (EMV), Expected Opportunity Loss, Expected Value of Perfect Information (EVPI).	
TEST BASED ON SMALL SAMPLES		
1	Tests based on χ^2 , t and F distributions Test of population variance, test of goodness of fit, test of independence of attributes, Yate's correction, test of single mean, test of difference between two means (for dependent and independent samples); test of significance of sample correlation coefficient.	60%
2	Fisher's Z-Transformation and its application; test of two population variances.	
3	Analysis of Variance (one way and two way ,classifications); confidence intervals for mean and variance for small samples.	

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Banking Paper -III

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	Indian Banking System : Its various constituents parts, Role of Banking in Economic Development	10%
2	Nationalization : Achievements of National banks, Privatization, Private and Multi national Bank	20%
3	Schemes of Banking Development: Lead bank, Deposit Insurance Scheme and Modernization of Banking Industry, Objectives and Characteristics of Non-Banking Financial Company.	20%
4	State Bank of India, its organization and working, EXIM bank and its working	20%
5	National Bank for Agriculture and Rural Development (NABARD)- Its working, its performance and limitations	15%
6	Financial Institutions: IFCS, IDBI, SIDBI, NIDC- its objective, scope and procurement.	15%

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 Bas u
10. History and problems of Indian currency D. K Malhotra
11. The Indian Rupee : R. K Kapuria
12. Currency banking finance : KPSundram
13. Banking in the british Commonwealth (Indian Portion) R. S Sayers
14. Indian Banking : Vasant Desai
15. Village Banking: Prof. Smt. P. N Joshipura.

