

VEER NARMAD SOUTH GUJARAT UNIVERSITY
 First Year M.Com (Semester -I)
 Paper No: 103
 Advertisement and Sales Management Paper – 1
 (Syllabus effective from Academic Year 2017-18 onwards)

Objective: The Objective of this course is to acquaint students with the theory and practice of advertising, on well on management of firm's sales.

Unit	Course Inputs	Weightage
1	Advertising: <ul style="list-style-type: none"> • Definition, Nature of advertising • Advertising objectives • DAGMAR Approach • Advertising as a tool of marketing • Advertising Effects, Economic and social Effects • Role of a Advertising is modern business • Advertising Budget, Appropriation and allocation of Budget. 	25%
2	Advertising Media: <ul style="list-style-type: none"> • Kinds of Advertising • Advertising Media- print media, Broadcasting media, Non-media advertising, (Characteristics, Merit and demerits of Advertising media) online Advertising • Revenue Models privacy, Malware, ethics and types. 	25%
3	Selling: <ul style="list-style-type: none"> • Concept, Objectives, scope and techniques of Salesmanship • Fundamentals of selling • Salesmanship Difference between salesmanship, sales management & personal selling. 	20%
4	Sales Planning: <ul style="list-style-type: none"> • Importance and of sales planning, • Sales planning process • Advertising • Sales territories, Forecasting, Sales and Sales Budget. • Objectives, principles & uses of sales Budget 	20%
5	Case Study	10%

References:

1. Aaker, Devid : Advertising Management, Prentice Hall, New Delhi.
2. Anderson, Hair,Bush: Professional Sales Management, McGraw Hill, Singapore.
3. Batra, Rajeev, Johan G. Myers and David A. Aaker : Advertising Management, Prentice Hall, New Delhi.
4. Ford, Churchill, Walker: Management of Sales Force, McGraw Hill, Singapore.
5. Gupta, Vaswar Das: Sales Management in the Indian Perspective, Prentice Hall, New Delhi
6. Jonnson, Kurtz, Schewing: Sales Management, McGraw Hill, Singadapore.

7. Krik C. A. Salesmanship, Taraporewala, Bombay
8. Norris, James S. Advertising, Prentice Hall, New Delhi
9. Patrick, Forsynth: Sales Management Handbook, Jaico Publications, Bombay
10. Sandage C.H. and Fry Burger: Advertising- Theory and Practice, Rechar D. Irwin, Illinois.
11. Sengupta, Subroto: Brand Positioning, Tata McGraw Hill Co. New Delhi.
12. Stanton, W.J and Spiro, R.: Management of Sales Force, McGraw Hill, Singadapore.
13. Still, Richard R. Edward W. Cundiff, and Norman A.P. Govoni: Sales Management, Prentice Hall, New Delhi
14. Sales promotion and advertising management by M .N.Mishra. Himalaya Publication
15. Advertising and sales management by Sanjeev Chauhan (Astha publication)

VEER NARMAD SOUTH GUJARAT UNIVERSITY

First Year M.Com (Semester -I)

Paper No: 101

Economics of Growth, Development & Planning Paper – 1
(Syllabus effective from Academic Year 2016-17 onwards)

Unit	Course Inputs	Weightage
1	<ul style="list-style-type: none">• Nature and Scope of Growth Economics• Economic growth & economic development• pre-requisites of economic growth• Concept of Sustainable Development• Indicators of Development	25%
2	Classical Theories of Economic Growth <ul style="list-style-type: none">• Adam Smith• Theory of Population by Malthus• Ricardian Theory• Karl Mark's Theory of Surplus Value	25%
3	Human Resource Development: <ul style="list-style-type: none">• Human Capital, Human Resource Development• Human Resources and Economic Development• Human Development Index and It's Trend in India• GDI, GEM	25%
4	<ul style="list-style-type: none">• Economic System• Market Economy, Planned Economy and Mixed Economy• Globalization, Liberalization Privatization and Role of State	25%

VEER NARMAD SOUTH GUJARAT UNIVERSITY
First Year M.Com (Semester -I)
Paper No: 104
Financial & Management Accounting Paper-I
(Syllabus effective from Academic Year 2019-20 onwards)

Objectives:

- To give the idea about holding Companies Account.
- To clear the concept about provisions of companies act 2013 and calculation of managerial remuneration.
- To give the idea for accounting pattern for non-government organization.
- To clear the conceptual understanding about social accounting and Public interest accounting.

No	Course Inputs	Weightage
1	Holding Company Accounts : <ul style="list-style-type: none">• Introduction of Holding Company & Subsidiary Company as per Companies Act, 2013.• Preparation of consolidated Balance Sheet with one subsidiary company (Excluding Cross Holdings) as per Companies Act, 2013	35%
2	Managerial Remuneration: <ul style="list-style-type: none">• Provisions under the Companies Act, 2013 and its computation.	35%
3	Accounting for Non-Government Organization: <ul style="list-style-type: none">• Meaning and definition of NGO - Formation and classification of NGO - Importance of NGO Accounting - Accounting framework for NGO - Types of books and records maintained by NGO.	20%
4	Conceptual Understanding (Only Theory): <ul style="list-style-type: none">• Social Accounting• Public Interest Accounting	10%

Note:

1. Practical problems shall not exceed 70% of total weightage.
2. The recent development in the paper be considered as implied part of the curriculum.

References:

1. Advance Accounting Vol. I & II - R. L. Gupta; Sultan Chand & Co., New Delhi.
2. Advanced Accounting - S. N. Maheshwari.
3. Management Accounting & Financial Control - S. N. Maheshwari Sultan Chand & Co., New Delhi.
4. Contemporary Accounting, Issues by Jawarlal, Published by Vision Books, New Delhi.
5. Principles of Management Accounting by Manmohan and S. N. Goyal, Sahitya Bhavan, Agra.
6. Human Resource Accounting - Gupta; Sultan Chand & Sons.

VEER NARMAD SOUTH GUJARAT UNIVERSITY
First Year M.Com (Semester -I)
Paper No: 105
Financial & Management Accounting Paper-II
(Syllabus effective from Academic Year 2019-20 onwards)

Objectives:

- To learn the financial accounting system of limited companies in detail.
- To learn the calculation about Fire claim & Branches Account in detail.
- To clear the theatrical concept about Environmental & Human resource Accounting.

No	Course Inputs	Weightage
1	Final Accounts of Limited Company <ul style="list-style-type: none">• Advanced company final accounts as per Companies Act, 2013	40%
2	Branch Accounting <ul style="list-style-type: none">• Independent Branch - foreign branch as per accounting standard - 11 (Exchange rates should be given)	30%
3	Environmental Accounting <ul style="list-style-type: none">• Introduction: Environment, National Accounts - Importance of natural resources and environment - Environmental Accounting origin and development - Environmental Accounting for developed and developing countries – Indian context - Merits and demerits of Environmental Accounting.	15%
4	Human Resource Accounting <ul style="list-style-type: none">• Need & Development - Concept of Human Resource Accounting - Valuation of Human Resource – Recording & Disclosure in Financial Statement Importance of Human Resource Accounting – Human Resource Accounting in India.	15%

Note:

1. Final Accounts of Company are to be taught only as per Scheduled III of Companies Act, 2013 and it is expected that students prepare balance sheet as per Companies Act, 2013.
2. Practical problems shall not exceed 70% of total weightage.
3. The recent development in the paper be considered as implied part of the curriculum.

References:

1. Advance Accounting Vol. 1 & 11 - R. L. Gupta; Sultan Chand & Co., New Delhi.
2. Advanced Accounting - S. N. Maheshwari.
3. Management Accounting & Financial Control - S. N. Maheshwari Sultan Chand & Co., New Delhi.
4. Contemporary Accounting, Issues by Jawarlal, Published by Vision Books, New Delhi.
5. Principles of Management Accounting by Manmohan and S. N. Goyal, Sahitya Bhavan, Agra
6. Human Resource Accounting - Gupta; Sultan Chand & Sons.
7. Inflation Accounting - Gupta; Sultan Chand & Sons.
8. Practical Financial Analysis - Foulke R.A.

9. Techniques of Financial Analysis - Erich A. Illefert.
10. Environmental Accounting - D. Das Gupta; D. Wheeler, New Delhi.

VEER NARMAD SOUTH GUJARAT UNIVERSITY
 First Year M.Com (Semester -I)
 Paper No: 106
 Financial & Management Accounting Paper-III
 (Syllabus effective from Academic Year 2019-20 onwards)

Objectives:

- To acquaint the students with recent trends in accountancy.
- To give a basic working knowledge of some of the provisions of Income Tax Act 1961.
- Knowledge Required: Reasonable working knowledge is expected.

No	Course Inputs	Weightage
1	<p>Accounting Standards: (Recommended by the Institute of Chartered Accountants of India)</p> <ul style="list-style-type: none"> • Meaning - Objects - Utilities – International Accounting Standard Board(IASB) – Accounting Standards Board (ASB) • Following standards required to be studied. <ul style="list-style-type: none"> • Accounting Standard - 12 Government Grants • Accounting Standard - 17 Segment Reporting • Accounting Standard - 20 Earning Per Share • Accounting Standard - 26 intangible assets • Accounting Standard - 28 Impairment of Assets 	25%
2	<p>Income Tax:</p> <p>I. Provisions relating to :</p> <ul style="list-style-type: none"> • Computation of Income under the head "Profits and gains of business or profession" including audit of accounts of certain person. (Section 28 to 43,43B, 43C, 44AA, 44AB, 44AD,44ADA, 44AE, 44AF) <p>II. Provisions relating to :</p> <ul style="list-style-type: none"> • Set off and carry forward of losses (Section 70, 71, 72, 72A, 73, 74, 74A, 75, 78, 79 & 80). <p>III. Provisions relating to :</p> <ul style="list-style-type: none"> • Total Income of an Assesse (An Individual) 	45%
3	<p>Return filing (only theory)</p> <p>I. Introduction - E-filing of income tax returns and E-payment of income tax, Application of PAN(49A), online registration of PAN</p> <p>II. Online filing of return of income of individuals, E- TDS, TCS (tax collect at source), return Preparation utility, viewing of tax credit available in form-26AS, filing of various returns of income for an individual that is ITR-1 (income tax return), ITR-4filing of the return with or without digital signature.</p> <p>III. Online filing of TDS statements- overview of TDS, application for TAN(tax account number) utilities available for preparation of statements/ certificates</p>	20%

4	<p>Goods and Service Tax: 10%</p> <ul style="list-style-type: none"> ● Introduction and Concept Dual GST, Advantages of GST ● Present Indirect tax Structure v/s GST ● GST Council ● Collection of tax under Integrated Good and Service act 2017 (section 5 & 6) ● Definitions: Goods, Service, CGST, IGST, Person, Work Contract, Place of Business, Aggregate turnover, Business, Supply, Composite Supply, Mixed Supply. ● Composition levy and levy and Collection. 	10%
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Note:

1. If the Act is amended or replaced, the provisions and/or sections according to the amended/new Act will be applicable. Each year, updations/ amendments in the provisions of the respective Act or Amended Act, as the case may be, will be applicable.
2. Provisions which are effective in the relevant Assessment year must be taught. Relevant Assessment Year means the concerned Academic Year.
3. Practical problems shall not exceed 70% of total weightage.

References:

1. Direct Taxes - V. K. Singhania; Taxamann Publication.
2. Students guide to Income - Tax - V. K. Singhania.
3. Advanced Accounting - Tulsian; Tata. McGraw Hill.
4. Management Accounting - Dr. S. P. Gupta; Sahitya Bhavan, Agra.
5. Accounting Theory - L. S. Porwal; Tata McGraw.
6. Wheldon's Acost Accounting - L. W. J. Owler & J. L. Brown; Pitman Publishing Ltd., London.
7. Cost Accounting - N. K. Agrawal; Global Business Press.
8. Financial Accounting - S. KR. Paul; New Central Book Agency (P) Ltd., Kolkata.
9. Advance Accounting Vol. I & II - R. L. Gupta; Sultan Chand & Co., New Delhi.
10. Management Accounting & Financial Control - S. N. Maheshwari Sultan Chand & Co., New Delhi.
11. Advance Management Accounting - Ravi M. Kishore; Taxmann Allide Services (P) Ltd., New Delhi.
12. Poddar Avinash S : Glimpses of GST , CCH India - A Wolter Kluwer Business
13. Batra Ashok, GST Law and Practice, CCH India- A Wolter Kluwer Business
14. Datey V S, GST Ready Reckoner, Taxmann
15. Mohan Rajat : Illustrative Guide to GST, Bharat Law House
16. Poddar Avinash S., Desai Mehul P., GST Saral Samjhuti, SBD Publication, Ahmedabad

VEER NARMAD SOUTH GUJARAT UNIVERSITY
 First Year M.Com (Semester -I)
 Management Theory & Practice Paper – 1
 (Syllabus effective from Academic Year 2017-18 onwards)

Objective: The Objective of this course is to acquaint students with the theory and practice of advertising, on well on management of firm's sales.

Unit	Course Inputs	Weightage
1	<ul style="list-style-type: none"> • Management Meaning and Definition • Meaning of Principals of Management • Meaning and Need of Management Theories • Management Theories : • Human Relation School • Social System School • System Management School • Decision Management School • Quantitative Measurement School • Contingency Management School, • Comparative Management School • Meaning and Characteristics of Learning Organization • Japanese Management techniques characteristics • Modern Management School.. 	20%
2	Basic understanding of Culture & Power	15%
3	Knowledge Management <ul style="list-style-type: none"> • Introduction-Definition of knowledge management • Importance of Knowledge management • Process of knowledge management • Successful measurement of knowledge management. 	15%
4	Performance Appraisal and Maintaining Human Resources <ul style="list-style-type: none"> • Introduction, importance of performance appraisal • Definition of performance appraisal • Objective of performance appraisal • Who will appraisal • Performance Appraisal Process • Methods of Performance Appraisal • Overcoming Performance Appraisal problem • Essential characteristics of an Effective system • Limitation of Performance Appraisal • Maintaining of Human Resource • Compensation - Fringe Benefits • Types of Fringe benefits • Career Planning and Career Development. 	30%
5	Discipline Management <ul style="list-style-type: none"> • Nature of Discipline • Importance 	10%

	<ul style="list-style-type: none">• Causes• Means of Effective Discipline.	
6	Case Study	10%

References:

1. Management Text & Cases---V.S.P. Rao & Hari Krishna Excel Books
2. Human Resource Management and Industrial Relations--- Mahajan Publishing House
3. Organisational Behavior---Dr. Aswathappa
4. Management New concept & Direction----Dr. Ramnik J. Yadav