

# **BHAKTA KAVI NARSINH MEHTA UNIVERSITY, JUNAGADH**



## **FACULTY OF COMMERCE SYLLABUS FOR B. COM. [CBCS PROGRAMME]**

**(BASED ON UGC-CBCS-2015 GUIDELINES)**

### **SEMESTER -4**

**(FOR REGULAR CANDIDATES)**

**Effective from NOV/DEC - 2019**

**BKNM UNIVERSITY**  
GOVT.POLYTECHNIC CAMPUS, BILKHA ROAD, KHADIYA  
**JUNAGADH-362263.**  
**Website: [www.bknmu.edu.in](http://www.bknmu.edu.in)**

<b>Sr. No.</b>	<b>Type</b>	<b>Name of the Subject</b>	<b>Pg. No.</b>
1	Core	English Language - 4	4
2	Core	Macro Economics and International Trade	6
3	Core	Corporate Accounting - 2	8
4	Core	Cost Accounting - 2	11
5	Core	Income Tax Law and Practice - 2	14
6	Core	Business Communication - 2	16
7	Elective	Accounting - 4	18
		Business Management - 4	20
		Banking & Finance - 4	22
		Computer Science - 4	24
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# B.COM. SEMESTER – 4

<b>1</b>	<b>Core</b>	<b>English Language - 4</b>
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Name of the Course: **Foundation Course in English (IV)**  
 Course credit: **03**  
 Teaching Hours: **45 (Hours)**  
 Total marks: **100**

Teaching Scheme		Examination Scheme		
Credit	Semester Work Load	Internal	External	Total
03	45 Periods	30	70	100

### **Objectives:**

- To initiate the students into learning of English language in interactive, learner friendly manner
- To expose the students to key concepts of different grammatical forms as well as various aspects of language
- To acquire proficiency in English by developing their writing, reading and communicative skills
- To make the students aware about the Indian culture and civilization through prescribed text.

Unit	Content	No. of Lectures
1	Grammar: <ul style="list-style-type: none"> <li>• Voices (Active into Passive)</li> <li>• Confusing Words</li> <li>• Idioms</li> <li>• Punctuations</li> </ul>	13
2	Composition: <ul style="list-style-type: none"> <li>• Questionnaire</li> <li>• Translation (English into Gujarati)</li> </ul>	13
3	Text : Colours of Life-A text for College Students (Section-II)	19
<b>Total Lectures</b>		<b>45</b>

### **Text: Colours of Life- A text for College Students (Section-Two) Board of Editors, McMillan**

(Titles: Prose: 1. Three Questions by Leo Tolstoy, 2. Laxmibai-The Brave Rani of Jhansi by O L Henderson and Richard Ward, 3. Speech of Subhas Chandra Bose by S C Bose, 4. Playing the Game by Arther Mee, 5. Sweets for Angels by R. K. Narayan)

### **External Examination Paper Style**

Question No.	Details	Options	Marks
1 A	Voices (Active into passive)	5/7	05
1 B	Confusing Words (Objective Types of Questions)	5/7	05
1 C	Idioms (Objective Types of Questions)	5/7	05
1 D	Punctuations	5/5	05
2 A	Questionnaire	1/2	10
2 B	Translation (English into Gujarati)	10/10	10
3 A	Answer in one line each (Text)	6/8	06

3 B	Short answer questions (Text)	3/5	09
4	Short Notes / Long questions	2/4	15

**Recommended Reading:**

- *Murphy's English Grammar*. Cambridge University Press.
- Thomson and Martinet. *A Practical English Grammar*, (4<sup>th</sup> edition). Oxford University Press.
- Redman, Stuart. 1997, *English Vocabulary in Use : Pre-intermediate and Intermediate*. Cambridge University Press.
- Jones Daniel. *English Pronouncing Dictionary*, Cambridge University Press.

## B.COM. SEMESTER – 4

<b>2</b>	<b>Core</b>	<b>Macro Economics and International Trade</b>
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Name of the Course: **Macro Economics and International Trade**  
 Course credit: **03**  
 Teaching Hours: **45 (Hours)**  
 Total marks: **100**

### Objectives:

This syllabus aims at making students aware of some macro level issues and issues related international trade

Unit	Content	No. of Lectures
1	<b>ECONOMIC FLUCTUATION:</b> <ul style="list-style-type: none"> <li>- Meaning &amp;Types</li> <li>- Characteristics of Business cycle</li> <li>- Model business cycle</li> </ul> <b>INFLATION:</b> <ul style="list-style-type: none"> <li>- Meaning</li> <li>- Reasons</li> <li>- Impact</li> <li>- Remedies</li> </ul>	<b>10</b>
2	<b>INTERNATIONAL TRADE:</b> The difference between Internal and International trade, causes of international trade arisen, Comparative cost theory of international trade	<b>12</b>
3	<b>BALANCE OF PAYMENT:</b> Meaning and deferens between balance of trade and balance of payment, Reasons of deficit in balance of payment, Impact of deficit in balance of payment and Remedies of it, Devaluation of currency	<b>10</b>
4	<b>EXCHANGE RATE:</b> <ul style="list-style-type: none"> <li>- Meaning and its determination.</li> <li>- Purchasing power parity theory</li> <li>- Demand and supply theory</li> <li>- World Bank and WTO as a international monetary and financial institution</li> </ul>	<b>13</b>
<b>Total Lectures</b>		<b>45</b>

## Important instructions for paper setter –

Set University examination question paper for regular candidates as per the following instruction:

UNIVERSITY EXAMINATION (Que. No. 1 to 4 are compulsory for regular students candidates)		
Sr. No.	Particulars	Marks
1	QUESTION - 1 (From Unit 1) <b>(OR)</b> QUESTION - 1 (From Unit 1)	20
2	QUESTION - 2 (From Unit 2) <b>(OR)</b> QUESTION - 2 (From Unit 2)	20
3	QUESTION - 3 (From Unit 3) <b>(OR)</b> QUESTION - 3 (From Unit 3)	15
4	QUESTION - 4 (From Unit 4) <b>(OR)</b> QUESTION - 4 (From Unit 4)	15
	<b>Total Marks for Regular Students</b>	<b>70</b>

### Reference Books:

1. An Outline of Money - G. Crowther
2. Money - D. H. Robertson
3. Economics of Money and  
- G. N. Halm
4. Economics - F. Benham
5. Modern Banking - R. S. Sayers
6. Central Banking - De Cocke
7. The Economics of Money and Banking - Chandler
8. Monetary Theory - M. C. Vaish
9. Money Market Operations in India - Sengupta&Agarwal
10. Monetary Planning in India - S. B. Gupta
11. Reserve Bank of India : Functions and Working
12. Indian Financial System - H. R. Machhirajo
13. Indian Financial Policy - S. S. Tarapor
14. Financial Markets - Robinson&Rightsman
15. The International Economy – Kenan P.B.
16. International Economics – kindlberger C.P.
17. International Trade selected reading – Bhagwati J.
18. International Economics – Salvatore D.L.

**Note: Latest edition of the reference books should be used.**

## B.COM. SEMESTER – 4

<b>3</b>	<b>Core</b>	<b>Corporate Accounting - 2</b>
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Name of the Course:           **Corporate Accounting - 2**  
 Course credit:                   **03**  
 Teaching Hours:               **45 (Hours)**  
 Total marks:                   **100**

### Objectives:

To study and to impart basic skills of the students about Corporate Accounting principles and practices

Unit	Content	No. of Lectures
1	<b>AMALGAMATION OF COMPANIES:</b> <ul style="list-style-type: none"> <li>- Introduction-Meaning-Concepts-</li> <li>- Purposes and Legal guideline of Companies Act-2013</li> <li>- Accounting treatment as per <b><i>Indian Accounting Standard: 14</i></b></li> <li>- Journal Ledger Entries-Vertical Balance sheet after Amalgamation</li> <li>- Practical Questions (excluding Intercompany Holdings)</li> </ul>	12
2	<b>ABSORPTION OF COMPANIES:</b> <ul style="list-style-type: none"> <li>- Introduction-Meaning-Concepts</li> <li>- Purposes and Legal guidelines of Companies Act-2013</li> <li>- Accounting treatment as per <b><i>Indian Accounting Standard: 14</i></b></li> <li>- Journal Ledger Entries-Vertical Balance sheet after Absorption</li> <li>- Practical Questions (excluding Intercompany Holdings)</li> </ul>	11
3	<b>EXTERNAL RECONSTRUCTION OF COMPANIES:</b> <ul style="list-style-type: none"> <li>- Introduction- Meaning of</li> <li>- Legal guideline of Companies Act-2013</li> <li>- Accounting treatment as per <b><i>Indian Accounting Standard: 14</i></b></li> <li>- Journal Ledger Entries-Vertical Balance sheet after external reconstruction</li> <li>- Practical Questions</li> </ul>	11

4	<b>ACCOUNTS OF UNDERWRITING COMMISSION:</b> <ul style="list-style-type: none"> <li>- Introduction- Meaning - Advantages of Underwriting</li> <li>- Provisions of Companies Act-2013 for Underwriting Commission</li> <li>- Classification of Application: Marked and Unmarked Application</li> <li>- Underwriting Contract and its' types and Sub-underwriting contract</li> <li>- Determination of underwriters' liabilities according to Contracts (preparing statement of underwriters' liabilities)</li> <li>- Accounting treatment: Journal Entries-Ledgers' A/Cs in the books of company Practical Questions [excluding Ledger Accounts of underwriters]</li> </ul>	11
<b>Total Lectures</b>		<b>45</b>

### Important instructions for paper setter –

Set University examination question paper for regular candidates as per the following instruction:

UNIVERSITY EXAMINATION		
(Que. No. 1 to 4 are compulsory for regular students candidates)		
Sr. No.	Particulars	Marks
1	PRACTICAL QUE - 1 (From Unit 1) <b>(OR)</b> PRACTICAL QUE - 1 (From Unit 1)	20
2	PRACTICAL QUE - 2 (From Unit 2) <b>(OR)</b> PRACTICAL QUE - 2 (From Unit 2)	20
3	PRACTICAL QUE - 3 (From Unit 3) <b>(OR)</b> PRACTICAL QUE - 3 (From Unit 3)	15
4	PRACTICAL QUE - 4 (From Unit 4) <b>(OR)</b> THEORY QUE - 4 (From Unit 4)	15
<b>Total Marks for Regular Students</b>		<b>70</b>

### Suggested Readings and Reference Books:

1. Amitabha Mukherjee and Mohammed Hanif; Modern Accounting
2. Ashok Sehagal - Deepak Sehagal; Advanced Accounting (Taxmann Allied Services-Delhi)
3. Dr. R.K. Sharma and Dr. R.S. Popli; Accountancy (Self Tutor),
4. Dr.B.M.Agrawal and Dr. M.P. Gupta; Advanced Accounting,
5. M.C.Shukla and T.S.Grewal; Advanced Accounts, (Sultan Chand & Sons, Delhi)
6. Narayan Swamy; Financial Accounting, (Prentice Hall India, New Delhi)
7. Negis R. F; Financial Accounting: (Tata McGraw Hill, New Delhi)
8. P. C. Tulsian Financial Accounting: (Tata McGraw Hill, New Delhi)
9. R. L. Gupta &M. Radhaswamy; Company Accounts: (Sultan Chand & Sons-New Delhi)
10. R.S.N. Pillai, Bhagawathi, S.Uma; Practical Accounting: (S. Chand & Co. New Delhi)
11. S. Daver; Accounting Standards: (Taxmann Allied Services,(P) Ltd; New Delhi )
12. S. N. Maheshwari; Corporate Accounting: (Vikas Pulishing house Pvt. Ltd. New Delhi)
13. S.P. Jain &K. L. Narang; Company Accounts: (Kalyani Publishers, New Delhi)



14. Sanjeev Singhal; Accounting Standards: (Bharat Law House Pvt. Ltd; New Delhi)

15. Shukla M.C. & T.S.Grawal; Advanced Accountancy: (Sultan Chand &sons, New Delhi)

**Note: Latest edition of the reference books should be used.**

## B.COM. SEMESTER – 4

<b>4</b>	<b>Core</b>	<b>Cost Accounting - 2</b>
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Name of the Course: **Cost Accounting - 2**  
 Course credit: **03**  
 Teaching Hours: **45 (Hours)**  
 Total marks: **100**

### Objectives:

To familiar the students about Cost Accounting concepts, principles and their practical Application in the Decision-Making

Unit	Content	No. of Lectures
1	<b>UNIT COSTING:</b> <ul style="list-style-type: none"> <li>- Introduction-</li> <li>- Elements of Cost</li> <li>- Cost sheet-</li> <li>- Tender Price and Estimated Cost Sheet</li> <li>- Practical Questions</li> </ul>	12
2	<b>RECONCILIATION OF COST AND FINANCIAL ACCOUNTS:</b> <ul style="list-style-type: none"> <li>- Introduction-Meaning</li> <li>- Causes of difference in Result (Profit/ Loss) of Cost and Financial Accounts</li> <li>- Procedure of Reconciliation                             <ul style="list-style-type: none"> <li>➤ Methods of preparing Reconciliation statement</li> <li>➤ Reconciliation statement pro-forma</li> <li>➤ Overheads account : Preparing Rule and method</li> </ul> </li> <li>- Practical Questions</li> </ul>	12
3	<b>CONTRACT COSTING:</b> <b>[Excluding practical questions to prepare Final accounts in the books of Contractor]</b> <ul style="list-style-type: none"> <li>- Introduction-Meaning and characteristics</li> <li>- Expenses and of Contract</li> <li>- Special items [Certified Work, Uncertified Work and Work-in-Progress]</li> <li>- Ascertainment of Profit or Loss on contract</li> <li>- Types of Contract                             <ul style="list-style-type: none"> <li>1. Fixed Price Contract    2. Cost-Plus Contract</li> <li>3. Sub –Contract            4. Escalation Clause</li> </ul> </li> </ul>	11

	Practical Questions	
4	<b>JOB COSTING AND BATCH COSTING:</b> <ul style="list-style-type: none"> <li>- Introduction-Job costing: Meaning and characteristics</li> <li>- Job Costing and Contract Costing</li> <li>- Importance- advantages and limitations of job costing</li> <li>- Procedure of job costing and Accounting of job cost</li> <li>- Batch costing: Meaning-Suitability-Features</li> <li>- Job costing and Batch costing</li> <li>- Economic Batch Quantity [EBQ]</li> <li>- Practical Questions</li> </ul>	<b>10</b>
<b>Total Lectures</b>		<b>45</b>

### Important instructions for paper setter –

Set University examination question paper for regular candidates as per the following instruction:

<b>UNIVERSITY EXAMINATION</b>		
<b>(Que. No. 1 to 4 are compulsory for regular students candidates)</b>		
Sr. No.	Particulars	Marks
1	PRACTICAL QUE - 1 (From Unit 1) <b>(OR)</b> PRACTICAL QUE - 1 (From Unit 1)	20
2	PRACTICAL QUE - 2 (From Unit 2) <b>(OR)</b> PRACTICAL QUE - 2 (From Unit 2)	20
3	PRACTICAL QUE - 3 (From Unit 3) <b>(OR)</b> PRACTICAL QUE - 3 (From Unit 3)	15
4	PRACTICAL QUE - 4 (From Unit 4) <b>(OR)</b> THEORY QUE - 4 (From Unit 4)	15
<b>Total Marks for Regular Students</b>		<b>70</b>

### Suggested Reading and Reference Books:

1. Cost Accounting – Principles and Practice, by Arora, M.N. Vikas Publishing House, New Delhi
2. Cost Accounting by Rajiv Goel, International Book House
3. Cost Accounting by S.P. Iyenger (S. Chand & Sons)
4. Cost Accounting Singh, Surender, Scholar Tech Press, New Delhi.
5. Cost Accounting, by Jawahar Lal, McGraw Hill Education
6. Cost Accounting: A Managerial Emphasis, by Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan, Pearson Education.
7. Cost Accounting: Principles and Practice by Nigam, B.M. Lall and I.C. Jain, PHI Learning
8. Cost Accounting: Theory and Problems, Maheshwari, S.N. and S.N. Mittal. Shri Mahavir Book Depot, New Delhi
9. Costing-Methods and Techniques, by S.P. Jain & K.L. Narang (Kalyani Publishers)
10. Fundamentals of Cost Accounting H.V. Jhamb, Ane Books Pvt. Ltd
11. Practical Costing by Khanna, Pandey, Ahuja, Arora (S. Chand & Sons)
12. Practical Costing by P.C. Tulsian (Vikas Publishing House Pvt. Ltd)

13. Theory and Problems in Cost Accounting by M.Y. Khan, P.K. Jain (Tata McGraw Hill Pub.)

**Note: Latest edition of the reference books should be used.**

## B.COM. SEMESTER – 4

<b>5</b>	<b>Core</b>	<b>Income Tax Law and Practice - 2</b>
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Name of the Course: **Income Tax Law and Practice - 2**

Course credit: **03**

Teaching Hours: **45 (Hours)**

Total marks: **100**

### Objectives:

To provide basic knowledge and equip students with application of principles and provisions of Income-tax Act, 1961 and the relevant Rules

Unit	Content	No. of Lectures
1	<b>INCOME UNDER THE HEAD-CAPITAL GAINS:</b> <ul style="list-style-type: none"> <li>- Introduction</li> <li>- Income under the head “Capital Gains”</li> </ul> Computation of income tax under the head of Capital Gains	11
2	<b>INCOME UNDER THE HEAD- OTHER SOURCES &amp; TDS AND ADVANCE TAX:</b> <b>I. INCOME FROM OTHER SOURCES</b> <ul style="list-style-type: none"> <li>➤ Introduction</li> <li>➤ Income under the head “Other Sources”</li> <li>➤ Computation of income under the head of Other Sources</li> </ul> <b>II. TDS AND ADVANCE TAX</b> <ul style="list-style-type: none"> <li>➤ Introduction</li> <li>➤ Tax Deducted At Source [TDS]</li> <li>➤ Advance Tax and Interest On Income Tax</li> <li>➤ Calculation of Interest under Section 234A, 234B, 234C</li> </ul>	11
3	<b>COMPUTATION OF TOTAL INCOME OF INDIVIDUAL INCOME:</b> <b>GROSS TOTAL INCOME AND DEDUCTIONS</b> <ul style="list-style-type: none"> <li>➤ Computation of Gross and Net total Income covering all the heads of income and tax payable i.e. Salary, House Property, Business &amp; Profession, Capital Gain and Other Sources</li> <li>➤ Deductions under Chapter VIA covering sections 80C, 80U, 80D, 80DD, 80E, 80TTA.</li> <li>➤ Filling of Income Tax returns</li> <li>➤ Surcharge and Tax Rates applicable to Individual</li> </ul>	13
4	<b>GOODS AND SERVICES TAX</b> <ul style="list-style-type: none"> <li>➤ Introduction and meaning</li> <li>➤ Definition of goods and service</li> <li>➤ Benefits of GST</li> <li>➤ Types of GST</li> </ul>	10

	<ul style="list-style-type: none"> <li>➤ Rate of GST</li> <li>➤ Concept of Input Tax Credit and Supply</li> <li>➤ GST Registration</li> <li>➤ GST Council</li> <li>➤ GST Network and GST Service Providers</li> </ul>	
<b>Total Lectures</b>		<b>45</b>

### **Important instructions for paper setter –**

Set University examination question paper for regular candidates as per the following instruction:

<b>UNIVERSITY EXAMINATION</b>		
<b>(Que. No. 1 to 4 are compulsory for regular students candidates)</b>		
<b>Sr. No.</b>	<b>Particulars</b>	<b>Marks</b>
1	PRACTICAL QUE - 1 ( <b>From Unit 3</b> ) ( <b>OR</b> ) PRACTICAL QUE - 1 ( <b>From Unit 3</b> )	20
2	PRACTICAL QUE - 2 ( <b>From Unit 1</b> ) ( <b>OR</b> ) PRACTICAL QUE - 2 ( <b>From Unit 1</b> )	20
3	PRACTICAL QUE - 3 ( <b>From Unit 2</b> ) ( <b>OR</b> ) PRACTICAL QUE - 3 ( <b>From Unit 2</b> )	15
4	THEORY QUE - 4 ( <b>From Unit 4</b> ) ( <b>OR</b> ) THEORY QUE - 4 ( <b>From Unit 4</b> )	15
<b>Total Marks for Regular Students</b>		<b>70</b>

### **Suggested Readings and Reference Books:**

1. Singhania, Vinod K. and Monica Singhania: Students' Guide to Income Tax University Edition, Taxmann Publications Pvt. Ltd., New Delhi.
2. Ahuja, Girish and Ravi Gupta : Systematic Approach to Income Tax Bharat, Law House, Delhi
3. V.K.Singhaniya & Monica Singhaniya - Publication-Taxmann
4. Journals- 'Income Tax Reports' Company Law Institute of India Pvt. Ltd. Chennai
5. Journals- 'Taxman' Taxman Allied Services Pvt. Ltd., New Delhi
6. Journals- 'Current Tax Reporter' Jodhpur
7. Taxation. T.N. Manoharan & G.R. Hari, Snowwhite publications

**Note: Latest edition of text books and Software may be used.**

## B.COM. SEMESTER – 4

<b>6</b>	<b>Core</b>	<b>Business Communication - 2</b>
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Name of the Course:           **Business Communication - 2**  
 Course credit:                 **03**  
 Teaching Hours:               **45 (Hours)**  
 Total marks:                   **100**

### Objectives:

- To make the students aware about the business communication
- To initiate the students into learning of English language in interactive, learner friendly manner
- To expose the students to key concepts of different grammatical forms as well as various aspects of language
- To acquire proficiency in English by developing their writing, reading and communicative skills
- To make the students aware about the Indian culture and civilization through prescribed text.

Unit	Content	No. of Lectures
1	<b>(A) Developing Effective Listening Skill</b> <ul style="list-style-type: none"> <li>• Advantages of good listening</li> <li>• Intensive vs Extensive listening</li> <li>• Technique of effective listening</li> </ul> <b>(B) Public Speaking</b> <ul style="list-style-type: none"> <li>• Selecting an appropriate method</li> <li>• Making Speech Interesting</li> <li>• Delivering Different types of speeches</li> </ul>	<b>13</b>
2	<b>Communication through Technology</b> Explanation/ Functions/ Advantages/ Disadvantages of <ul style="list-style-type: none"> <li>• E-mail writing</li> <li>• Blog Writing</li> <li>• Cell phone</li> <li>• Video Conferencing</li> </ul>	<b>12</b>
3	<b>(A) Group Discussion</b> <ul style="list-style-type: none"> <li>• Definition, Difference between GD and Debate</li> <li>• Dynamics of Group Behaviour/ Group Etiquette and Mannerisms</li> <li>• Opening and Summarizing of a GD</li> <li>• Some tips for Group Discussions</li> </ul> <b>(B) Job Interview</b> <ul style="list-style-type: none"> <li>• Preparing for an interview</li> <li>• Body language in interview</li> <li>• Types of Interviews</li> </ul>	<b>10</b>
4	<b>Business Letters</b>	<b>10</b>

	<ul style="list-style-type: none"> <li>• Letters of Complaints and Adjustments</li> <li>• Collection Letters</li> </ul>	
<b>Total Lectures</b>		<b>45</b>

**External Examination Paper Style**

Question No.	Details	Options	Marks
1	Unit-1 : Long questions-answers	1/2	15
2	Unit-2 : Short Notes	2/4	20
3	Unit-3 : Long questions-answers	1/2	15
4A	Unit-4 : Letters of Inquiry and Quotation	1/2	10
4 B	Unit-4 : Letters of Order and Execution	1/2	10

**Recommended Reading:**

- *Communication Skills* by Meenakshi Raman and Sangeeta Sharma, Oxford University Press, 2009.
- *Technical Communication: Principles and Practice* by Meenakshi Raman and Sangeeta Sharma, Oxford University Press, 2009.
- *Business Communication: Basic Concepts and Skills* by J. P. Parikh et. al.; Orient BlackSwan.
- *Business Communication* by Rajesh Vishwanathan, Himalaya Publishers
- *Business Communication and Report Writing* by R. C. Sharma and Krishna Mohan, Tata McGraw-Hill Publishing Company Ltd, 2006.

**Note: Latest Editions of the above books may be used.**



## B.COM. SEMESTER – 4

7	Elective - 1	Accounting - 4
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Name of the Course:       **Accounting - 4**  
Course credit:               **03**  
Teaching Hours:           **45 (Hours)**  
Total marks:               **100**

### Objectives:

The objective of this paper is to help students to acquire conceptual knowledge of the Accounting and to impart skills for recording various kinds of business transactions.

Unit	Content	No. of Lectures
1	<b>VALUATION OF SHARES :</b> <ul style="list-style-type: none"><li>- Introduction</li><li>- Meaning- Characteristics-Need of valuation</li><li>- Alertness for Factors leading to Shares and its' valuation</li><li>- Methods for valuation of Shares</li><li>- Valuation of Right shares and Bonus shares</li></ul> Practical Questions	12
2	<b>INSOLVENCY ACCOUNTS [Under The Provincial Insolvency Act-1920] :</b> <ul style="list-style-type: none"><li>- Introduction-Meaning Insolvency and Insolvent</li><li>- Brief knowledge of Insolvency Act and Procedure for declaring Insolvent</li><li>- Statement of Affairs- Deficiency Account –</li><li>- Specific items in accordance with legal matters of accounting treatments</li><li>- Practical Questions : (In the case of proprietor firm and of partnership firm Under The provincial insolvency act-1920)</li></ul>	12
3	<b>ACCOUNTS OF FIRE CLAIMS UNDER THE STOCK INSURANCE POLICY:</b> <ul style="list-style-type: none"><li>- Introduction-Meaning-</li><li>- Average Clause</li><li>- Stock Insurance Policy and claim</li><li>- Claim amount under the Stock Insurance policy for Loss of Stock/ goods</li><li>- Practical Questions</li></ul>	11
4	<b>ACCOUNTS OF FIRE CLAIMS UNDER CONSEQUENTIAL LOSS POLICY:</b>	11

	<ul style="list-style-type: none"> <li>- Introduction-Meaning-</li> <li>- Consequential Loss Policy (Loss of Profit Policy)</li> <li>- Claim amount under the Consequential Loss Policy (Loss of Profit Policy)</li> <li>- Journal entries for the Sanctioned and Accepted claims</li> <li>- Practical Questions</li> </ul>	
<b>Total Lectures</b>		<b>45</b>

### Important instructions for paper setter –

Set University examination question paper for regular candidates as per the following instruction:

<b>UNIVERSITY EXAMINATION</b>		
<b>(Que. No. 1 to 4 are compulsory for regular students candidates)</b>		
Sr. No.	Particulars	Marks
1	PRACTICAL QUE - 1 (From Unit 1) <b>(OR)</b> PRACTICAL QUE - 1 (From Unit 1)	20
2	PRACTICAL QUE - 2 (From Unit 2) <b>(OR)</b> PRACTICAL QUE - 2 (From Unit 2)	20
3	PRACTICAL QUE - 3 (From Unit 3) <b>(OR)</b> PRACTICAL QUE - 3 (From Unit 3)	15
4	PRACTICAL QUE - 4 (From Unit 4) <b>(OR)</b> PRACTICAL QUE - 4 (From Unit 4)	15
<b>Total Marks for Regular Students</b>		<b>70</b>

### Suggested Readings and Reference Books:

1. M.C.Shukla and T.S.Grewal; Advanced Accounts, (Sultan Chand & Sons, Delhi)
2. Narayan Swamy; Financial Accounting, (Prentice Hall India, New Delhi)
3. Dr.B.M.Agrawal and Dr. M.P.Gupta; Advanced Accounting,
4. Amitabha Mukherjee and Mohammed Hanif; Modern Accounting,
5. Gupta and Gupta; Principles and Practice of Accounting, (Sultan Chand & Sons, Delhi)
6. P.C. Tulsian; Financial Accounting, (Tata McGraw Hill Publishing Co., New Delhi)
7. Dr. R.K. Sharma and Dr. R.S. Popli; Accountancy (Self Tutor),
8. R.S.N Pillai, Bhagawathi, S.Uma; Practical Accounting (S. Chand & Co. New Delhi)
9. Ashok Sehagal Deepak Sehagal; Advanced Accounting (Taxmann Allied Services, Pvt. Ltd; New Delhi
10. Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education

**Note: Latest Editions of the above books may be used.**

## B.COM. SEMESTER – 4

7	Elective - 2	<b>Business Management – 4</b> <b>[Materials Management]</b>
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Name of the Course: **Business Management – 4 [Materials Management]**

Course credit: **03**

Teaching Hours: **45 (Hours)**

Total marks: **100**

**Objectives:**

The purpose of this course is to familiarize the students about the activities and awareness of Inventory Management principle and practices

Unit	Content	No. of Lectures
1	<b>INTRODUCTION TO INVENTORY MANAGEMENT:</b> <ul style="list-style-type: none"> <li>▪ Concept of Inventory</li> <li>▪ Merits and demerits of keeping inventory</li> <li>▪ Inventory Management – Meaning and Objectives</li> <li>▪ System of Inventory Management</li> <li>▪ Need and Importance of Inventory Management</li> <li>- Pre-requisites for good Inventory Management</li> </ul>	11
2	<b>[A] Material Purchase</b> <ul style="list-style-type: none"> <li>▪ Introduction, Meaning and Importance of material purchase</li> <li>▪ Material Requisition form</li> <li>▪ Process of Material Purchase</li> </ul> <b>[B] Material Receiving and Inspection of Goods</b> <ul style="list-style-type: none"> <li>▪ Introduction and Meaning of Material Receiving</li> <li>▪ Inspection of Materials –Meaning and Importance</li> <li>-</li> </ul>	11
3	<b>MATERIAL STORAGE AND MATERIAL CONTROL:</b> <b>[A] Storage:-</b> <ul style="list-style-type: none"> <li>▪ Introduction and Meaning of Storage</li> <li>▪ Function of Storage Keeping</li> <li>▪ Material Storage Organization: Meaning and Formation</li> <li>▪ Factors Affecting to Formation of Material Organization</li> <li>▪ Procedure of Material Storage Department – Bin card</li> <li>▪ Methods of Pricing for Issuing of Materials</li> <li>▪ [Excluding Practical Questions]</li> <li>▪ (FIFO-LIFO-HIFO-NIFO-Simple Average-Weighted</li> </ul>	12

	Average) <b>[B] Material Control:-</b> <ul style="list-style-type: none"> <li>▪ Introduction, Meaning, Objectives and Importance</li> <li>▪ Scope and Functions</li> <li>▪ Method of Material Control – ABC Analysis and Economic Ordering Quantity (EOQ)</li> <li>▪ Different Levels of Materials</li> <li>▪ Limitations of Material control</li> </ul>	
4	<b>MATERIAL HANDLING:</b> <ul style="list-style-type: none"> <li>▪ Introduction, Meaning, Objectives and Importance</li> <li>▪ Types of Material Handling</li> <li>▪ Factors Affecting to material handling</li> <li>▪ Guiding Principles of Material handling</li> <li>▪ Equipments of material handling</li> <li>▪ Modern trends of material handling</li> </ul>	<b>11</b>
<b>Total Lectures</b>		<b>45</b>

### Important instructions for paper setter –

Set University examination question paper for regular candidates as per the following instruction:

<b>UNIVERSITY EXAMINATION</b>		
<b>(Que. No. 1 to 4 are compulsory for regular students candidates)</b>		
<b>Sr. No.</b>	<b>Particulars</b>	<b>Marks</b>
1	QUESTION - 1 (From Unit 1) <b>(OR)</b> QUESTION - 1 (From Unit 1)	20
2	QUESTION - 2 (From Unit 2) <b>(OR)</b> QUESTION - 2 (From Unit 2)	20
3	QUESTION - 3 (From Unit 3) <b>(OR)</b> QUESTION - 3 (From Unit 3)	15
4	QUESTION - 4 (From Unit 4) <b>(OR)</b> QUESTION - 4 (From Unit 4)	15
<b>Total Marks for Regular Students</b>		<b>70</b>

### Suggested Readings and Reference Books:

1. Max Muller: Essentials of Inventory Management, American Mgmt Association publication
2. D. Chandra Bose: Inventory Management Prentice Hall of India Pvt. Ltd. New Delhi
3. Antony Wild: Best Practice in Inventory Management, Institute of Operations Mangt. Pub.
4. Richard J. Tersine: Principles of Inventory and Materials Management, Amazon Pub.
5. David J Piasecki: Inventory Management Explained: Ops Publishing.

**Note: Latest Editions of the above books may be used.**

# B.COM. SEMESTER – 4

7	Elective - 3	Banking & Finance - 4
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Name of the Course: **Banking & Finance – 4**  
Course credit: **03**  
Teaching Hours: **45 (Hours)**  
Total marks: **100**

**Objectives:**

- To study various Banking concepts
- Introduction of Banking Laws

Unit	Content	No. of Lectures
1	<b>CLEARING SYSTEM:</b> - Introduction ,Importance , Working , Progress , Role of Reserve Bank of India	15
2	<b>MONITORY POLICY</b> - -Meaning and Objectives. -Instruments of Monitory policy - Valuation of Monitory policy.	10
3	<b>PRIVATE AND MULTINATIONAL BANKS.</b> -Privatization in Banking sector. -Arguments in favour of Privatization in Banking sector. -Guidelines of RBI for Private banks. -Banks of Private sector. -multinational banks	10
4	<b>INDIAN MONEY MARKET</b> -Meaning, Functions, and Importance. -Money market and Capital market. -Development of Money market in India. -Characters of Indian Money market. -Components of Indian money market. -Intermediates of Indian money market -Instruments Indian money market -Disunited Money market of India. -	10
<b>Total Lectures</b>		<b>45</b>

**Important instructions for paper setter –**

Set University examination question paper for regular candidates as per the following instruction:

<b>UNIVERSITY EXAMINATION</b>		
<b>(Que. No. 1 to 4 are compulsory for regular students candidates)</b>		
<b>Sr. No.</b>	<b>Particulars</b>	<b>Marks</b>
1	QUESTION - 1 (From Unit 1) <b>(OR)</b> QUESTION - 1 (From Unit 1)	20
2	QUESTION - 2 (From Unit 2) <b>(OR)</b> QUESTION - 2 (From Unit 2)	20
3	QUESTION - 3 (From Unit 3) <b>(OR)</b> QUESTION - 3 (From Unit 3)	15
4	QUESTION - 4 (From Unit 4) <b>(OR)</b> QUESTION - 4 (From Unit 4)	15
	<b>Total Marks for Regular Students</b>	<b>70</b>

**Suggested Readings and Reference Books:**

1. Practice and Law of Banking – G. S. Gill
2. Banking : Law and Practice – P. N. Varshney
3. Banking : Law and Practice in India – Tannan
4. Banking : Law and practice in India – Maheshwari
5. Banking and Financial system – Vasant Desai
6. Fundamentals of Banking – Dr.R. S. S. Swami
7. Bank Management By Vasant Desai –Himalaya Publication
8. Bank and Institutional Management By Vasant Desai – Himalaya Publication
9. Microfinance – Dr. R. J. Yadav , Paradise Publication, Jaipur.
10. Aantarrashtriya Banking ane Nibandho – Dr. R. J. Yadav

**Note: Latest Editions of the above books may be used.**

## B.COM. SEMESTER – 4

<b>7</b>	<b>Elective - 4</b>	<b>Computer Science – 4</b> <b>Application Development Using Visual Basic –</b> <b>Part – 02</b>
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Name of the Course:	<b>Computer Science – 4 (Programming with DBMS)</b>
Course credit:	<b>05</b>
Teaching Hours:	Theory: 45 (Hours) + Practical: 60 (Hours)
Total marks:	100
Distribution of Marks:	50 Marks semester end theory examination 30 Marks semester end practical examination 20 Marks Internal assessments of theory (Unit:1 to 4) (CCA)

### Objectives:

To impart information technology related skills to the students

**Unit No. 1 to 4 - Theory of 70 Marks Unit No. 5 - Practical of 30 Marks**

Unit	Content	No. of Lectures
1	<b>WORKING WITH DATA AND OUTPUT SELECTION CONDITIONS</b> Variables, Data Types, Declaring Variables, Scope of Variables, Constants, Arithmetic operations on Data, Displaying What is Selection? Type of selection, testing multiple nested IF structures, Complex multiple condition, Select Case, Extensions to select a case.	<b>12</b>
2	<b>LOOPS, HANDLING STRINGS, DATES HANDLING AND TIME WITH (Library Funtions)</b> What is a Loop?, Type of Loops - FOR... NEXT, DO WHILE...LOOP, DO... LOOP UNTIL Introduction, Declaring Strings, ASCII, Processing Strings, Dates & Time(Now(), Date(), DateAdd(), DateDiff(), Day(), Year(), Month(), MonthName(), FormatDateTime(), Time())	<b>11</b>
3	<b>PROCEDURES AND ARRAYS</b> What is a Procedure? Types of Procedures, Why use Procedure? Passing Parameters, Practical work on using the correct formal parameters, Functions, Form and Standard Modules. What is an Array?, How to declare an Array?, Static and dynamic arrays, Processing an Array, Passing Arrays to Procedures, Two Dimensional Arrays, Control Arrays.	<b>11</b>
4	<b>FILES AND MENUS</b> What is a File? Types of Files(concept), Basic file operations like read, write, append (Sequential file only), Introduction, Type of Menus, Use of Menu Editor, Features of menu	<b>11</b>
5	<b>PRACTICAL:</b> Programming Exercise Of Unit 1 To 4	<b>60</b>
<b>Total Lectures</b>		<b>45 + 60</b>

### Theory Question Paper Style:

Sr. No.	Particulars	Marks
1	QUESTION - 1 (From Unit 1) <b>(OR)</b> QUESTION - 1 (From Unit 1)	14
2	QUESTION - 2 (From Unit 2) <b>(OR)</b> QUESTION - 2 (From Unit 2)	12
3	QUESTION - 3 (From Unit 3) <b>(OR)</b> QUESTION - 3 (From Unit 3)	12
4	QUESTION - 4 (From Unit 4) <b>(OR)</b> QUESTION - 4 (From Unit 4)	12
	<b>Total Marks for Regular Students</b>	<b>50</b>

### Credit:

- 1 lecture = 1 hour = 1 credit and 2 practical = 2 hours = 1 credit
- Total 45 hours of theory teaching work per semester and additional 60 hours of practical per semester.
- Theory 3 Hours/week = 3 credits and additional practical 4 hours/week = 2 credits.
- Total credit is 5.

### Examination:

- Theory Examination - Total marks 70 (50 marks of university examination and 20 marks of internal). University examination: 2 Hours
- Practical Examination - Total Marks 30 (No Internal Marks). University Examination : 2 Hours

### Passing Standard:

- Student must obtain minimum 40% marks in theory and practical both
- Theory: Minimum 40% (minimum 20 marks in University examination and minimum 8 marks in internal)
- Practical: Minimum 40% (Minimum 12 marks in University examination)

### Suggested Readings and Reference Books:

- Successful Projects in Visual Basic - D. Christopher - BPB
- Mastering in Visual Basic - BPB
- Programming in Visual Basic (Peter Norton)

**Note: Latest Editions of the above books may be used.**



## B.COM. SEMESTER – 4

7	Elective - 5	Advance Statistics - 4
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Name of the Course: **Advance Statistics - 4**  
 Course credit: **03**  
 Teaching Hours: **45 (Hours)**  
 Total marks: **100**

### Objectives:

To equip students with the various statistical tools

Unit	Content	No. of Lectures
1	<b>BUSINESS FORECASTING:</b> <ul style="list-style-type: none"> <li>- Meaning and importance of business forecasting</li> <li>- Step in forecasting</li> <li>- Methods of forecasting                             <ol style="list-style-type: none"> <li>1. Exponential smoothing method</li> <li>2. Input out analysis</li> <li>3. Method of Least square                                     <ul style="list-style-type: none"> <li>➤ Fitting of <math>y = a + bx</math> &amp; <math>y = a + bx + cx^2</math></li> </ul> </li> </ol> </li> <li>- Examples</li> </ul>	13
2	<b>MULTIPLE AND PARTIAL CORRELATION:</b> <ul style="list-style-type: none"> <li>- Definition of multiple and partial correlation</li> <li>- The equation of plan of regression of                             <ul style="list-style-type: none"> <li>➤ <math>X_1</math> on <math>x_2</math> and <math>x_3</math> (without proof)</li> <li>➤ <math>X_2</math> on <math>x_3</math> and <math>x_1</math> (without proof)</li> <li>➤ <math>X_3</math> on <math>x_1</math> and <math>x_2</math> (without proof)</li> </ul> </li> <li>- Properties of Residuals and variance of residuals (without proof)</li> <li>- Coefficient of Multiple correlation ( in Tri variate distribution ) <math>R_{1.23}</math> , <math>R_{2.31}</math> and <math>R_{3.21}</math></li> <li>- Coefficient of partial correlation <math>r_{12.3}</math> , <math>r_{13.2}</math> and <math>r_{23.1}</math> ( without proof)</li> <li>- Examples</li> </ul>	12
3	<b>LINEAR PROGRAMMING:</b> <ul style="list-style-type: none"> <li>- Meaning and uses of L.P.</li> <li>- Limitation and assumptions of L.P</li> <li>- Various Terms: (Objective functions, Constraints, solution, feasible solution, optimum solution , basic solution , slake and surplus variables etc.)</li> <li>- Mathematical form of L.P.P</li> <li>- Method solving L.P.P.                             <ul style="list-style-type: none"> <li>➤ Graphic method</li> </ul> </li> </ul>	10

	<ul style="list-style-type: none"> <li>➤ Simplex Method ( Simplex method only for maximization case and L.P.P involving two variable and</li> <li>- Dual problem</li> <li>- Examples</li> </ul>	
4	<p><b>ACCEPTANCE SAMPLING:</b></p> <ul style="list-style-type: none"> <li>- Meaning</li> <li>- Advantages</li> <li>- Single sampling plan</li> <li>- Ideas of producer's Risk &amp; Consumer Risk.</li> <li>- Ideas of AQL &amp; LTPD</li> <li>- Drawing of OC curve of single sampling plan by using hyper geometric distribution</li> <li>- Drawing of AOQ, ASN , ATI curves</li> </ul> <p>Examples</p>	10
<b>Total Lectures</b>		<b>45</b>

### Important instructions for paper setter –

Set University examination question paper for regular candidates as per the following instruction:

<b>UNIVERSITY EXAMINATION</b>		
<b>(Que. No. 1 to 4 are compulsory for regular students candidates)</b>		
<b>Sr. No.</b>	<b>Particulars</b>	<b>Marks</b>
1	QUESTION - 1 (From Unit 1) <b>(OR)</b> QUESTION - 1 (From Unit 1)	20
2	QUESTION - 2 (From Unit 2) <b>(OR)</b> QUESTION - 2 (From Unit 2)	20
3	QUESTION - 3 (From Unit 3) <b>(OR)</b> QUESTION - 3 (From Unit 3)	15
4	QUESTION - 4 (From Unit 4) <b>(OR)</b> QUESTION - 4 (From Unit 4)	15
<b>Total Marks for Regular Students</b>		<b>70</b>

### Suggested Readings and Reference Books:

1. Statistics By D.S. sancheti and V.K. Kapoor
2. Fundamentals of mathematical statistics By V.K.Kapoor and S.C.Gupta
3. Problems in Operations Research By P.K. Gupta & Man mohan
4. Operations Research problems & Solutions By V.K. Kapoor
5. Business Statistics By Bharat Jhunhunvala
6. Basic Statistics By B.L. Agarwal
7. Fundamentals of Statistics By S.C. Srivastva and SangyaSrivastava
8. Operation Research By KantiSwarup, P.K. Gupta and Man mohan

**Note: Latest Editions of the above books may be used.**

# B.COM. SEMESTER – 4

7	Elective - 6	Co-operation - 4
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Name of the Course: **Co-operation - 4**

Course credit: **03**

Teaching Hours: **45 (Hours)**

Total marks: **100**

### Objectives:

The objective of the course is to provide the basic knowledge of co-operative activities

Unit	Content	No. of Lectures
1	<b>TYPES OF CO-OPERATIVE SOCIETIES:</b> <ul style="list-style-type: none"><li>- Agricultural co-operative society</li><li>- Non Agricultural co-operative society</li></ul>	12
2	<b>DIFFERENT FORMS OF CO-OPERATIVES:</b> <ul style="list-style-type: none"><li>- Housing co-operative societies</li><li>- Consumer co-operative societies</li><li>- Farming co-operative societies</li><li>- Agricultural credit co-operative societies</li></ul>	11
3	<b>WORKING AND PROGRESS OF - MARKETING CO-OPERATIVE SOCIETIES - PROCESSING CO-OPERATIVE SOCIETIES:</b> <ul style="list-style-type: none"><li>- Indian farmers Fertilizer co-operative Limited</li><li>- Sugar co-operative in India</li></ul>	11
4	<b>WHITE REVOLUTIONS THROUGH CO-OPERATIVES:</b> <ul style="list-style-type: none"><li>- Role of National Dairy Development Board</li><li>- Contribution of Amul</li><li>- An overview of Dairy Co-operative in India</li></ul>	11
<b>Total Lectures</b>		<b>45</b>

### Important instructions for paper setter –

Set University examination question paper for regular candidates as per the following instruction:

<b>UNIVERSITY EXAMINATION</b>		
<b>(Que. No. 1 to 4 are compulsory for regular students and external candidates)</b>		
<b>Sr. No.</b>	<b>Particulars</b>	<b>Marks</b>
1	QUESTION - 1 (From Unit 1) <b>(OR)</b> QUESTION - 1 (From Unit 1)	20
2	QUESTION - 2 (From Unit 2) <b>(OR)</b> QUESTION - 2 (From Unit 2)	20
3	QUESTION - 3 (From Unit 3) <b>(OR)</b> QUESTION - 3 (From Unit 3)	15
4	QUESTION - 4 (From Unit 4) <b>(OR)</b> QUESTION - 4 (From Unit 4)	15
	<b>Total Marks for Regular Students</b>	<b>70</b>

**Suggested Readings and Reference Books:**

1. The Gujarat Co-operative Societies Act. 1961
2. H Calvert : Law and Principles of Co-operation
3. L. S. Shastri : Law and Practice of Co-operative Societies in India
4. R. D. Bedi : Theory History and Practice of Co-operation
5. S. K. Gupte : Co-operative Societies, Act and Rules of Gujarat
6. Jacaues. Co-operative Book-keeping (3 volumes)
7. Co-operative Societies Act - 1904 & 1912
8. Co-operative societies Manual - Bombay

**Note: Latest Editions of the above books may be used.**