

VEER NARMAD SOUTH GUJARAT UNIVERSITY
M.Com Semester -I
Advertisement & Sales Management Paper-1
Paper No: 103
(Syllabus for Academic Year 2020-21)

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

Unit I: Advertising **25%**
Definition, Nature of advertising, advertising communication objectives, DAGMAR Approach, Advertising as a tool of marketing, Advertising Effects, Economic and social Effects, Role of Advertising in modern business. Advertising Budget, Appropriation and Allocation of Budget

Unit II: Advertising Media **25%**
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 and types advertising

Unit III: Selling and salesmanship **20%**
Sales management definition and functions of sales management. Concept, Objectives, scope and techniques of Salesmanship, Salesmanship Difference between salesmanship, sales management & personal selling

Unit IV: **20%**
(A) Sales Planning: Importance and process of sales planning, Sales planning process, advertising sales territories, Forecasting, Sales and Sales Budget, Objectives, principles & uses of sales Budget
(B) Sales organization, setting up sales organization, principles of Determining sales of organizations

Unit V: 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 Prespective, 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, Rechard 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, Singdapore.
13. Still, Richard R. Edward W. Cundiff, and Norman A.P. Govoni: Sales Management, Prentice Hall, New Delhi
14. Sales Promotion and advertising management bt M.N.Mishra, Himalaya Publication
15. Advertising and sales management by Sanjeev Chauhan (Astha publication)

VEER NARMAD SOUTH GUJARAT UNIVERSITY
M.Com Semester -I
Economic Growth, Development & Planning Paper-1
Paper No: 101
(Syllabus for Academic Year 2020-21)

- Unit-I:** **25%**
Nature and Scope of Growth Economics – Economic growth & economic development pre-requisites of economic growth – Concept of Sustainable Development – Indicators of Development
- Unit-II:** Classical Theories of Economic Growth **25%**
– Adam Smith
– Theory of Population by Malthus
– Ricardian Theory
– Karl Mark’s Theory of Surplus Value
- Unit-III:** **25%**
Human Resource Development: Human Capital, Human Resource Development, Human Resources and Economic Development, Human Development Index and It’s Trend in India – GDI, GEM
- Unit-IV:** **25%**
Economic System – Market Economy, Planned Economy and Mixed Economy, Globalization, Liberalisation, Privatization and Role of State

VEER NARMAD SOUTH GUJARAT UNIVERSITY

M.Com Semester -I

પેપર નંબર-૧૦૧: વૃદ્ધિ, વિકાસ અને આયોજનનું અર્થશાસ્ત્ર પેપર-૧

(Syllabus for Academic Year 2020-21)

યુનિટ:૧

૨૫%

વૃદ્ધિના અર્થશાસ્ત્રનું સ્વરૂપ અને કાર્યક્ષેત્ર - આર્થિક વૃદ્ધિ અને આર્થિક વિકાસ - આર્થિક વિકાસ માટેની પૂર્વ શરતો - અવિરત વિકાસ ક્ષમતા / ટકાઉ વિકાસનો ખ્યાલ - વિકાસના નિર્દેશકો

યુનિટ:૨

૨૫%

પ્રશિષ્ટ અર્થશાસ્ત્રીઓનાં આર્થિક વૃદ્ધિના સિધ્ધાંતો

- માલ્સનો વસ્તીશાસ્ત્રનો સિધ્ધાંત
- ડેવિડ રિકાર્ડો
- કાર્લ માર્ક્સ

યુનિટ:૩

૨૫%

માનવ સંસાધન વિકાસ - માનવ મૂડી, માનવ સંસાધન વિકાસ, માનવ સંસાધન અને આર્થિક વિકાસ, માનવ વિકાસ આંક અને તેના ભારતમાં વલણો - જાતિ વિષયક આંક (GDI) અને જાતિ સશક્તિકરણ પગલાઓ (GEM)

યુનિટ:૪

૨૫%

આર્થિક પદ્ધતિઓ - બજાર આધારિત અર્થતંત્ર, મિશ્ર અર્થતંત્ર, વૈશ્વિકરણ, ઉદારીકરણ, ખાનગીકરણ અને રાજ્યની ભૂમિકા

VEER NARMAD SOUTH GUJARAT UNIVERSITY
M.Com Semester -I
Financial & Management Accounting Paper-1
Paper No: 104
(Syllabus for Academic Year 2020-21)

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.	Particular	Weightage
1.	Holding Company Accounts: (Practical) <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: (Practical) <ul style="list-style-type: none">❖ Provisions under the companies Act, 2013 and its computation	35%
3.	Accounting for Non-Government Organization: (Theory) <ul style="list-style-type: none">❖ Meaning and definition of NGO – Formation and classification of NGO- Importance of NGO Accountability – Accounting framework for NGO – Types of books and records maintained by NGO	20%
4.	Conceptual Understanding (Theory): <ul style="list-style-type: none">❖ Social Accounting (Meaning, its Nature, Need, Advantages)❖ Public Interest Accounting (Meaning, Nature, Advantages and Disadvantages)	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:

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

VEER NARMAD SOUTH GUJARAT UNIVERSITY
M.Com Semester -I
Financial & Management Accounting Paper-2
Paper No: 105
(Syllabus for Academic Year 2020-21)

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 Environment & Human resource Accounting

No.	Particular	Weightage
1.	Final Accounts of Limited Company (Practical) (as per Companies Act, 2013)	40%
2.	Branch Accounting: (Practical) ❖ Independent Branch – foreign branch as per accounting standard – 11 (Exchange rate should br given)	30%
3.	Environment Accounting: (Theory) Introduction: its origin and development, environmental accounting for developed and developing countries – Indian context, Merits and demerits of environment accounting	15%
4.	Human Resource Accounting: (Theory) ❖ Need & Development, It's 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:

- Advance Accounting Vol. I & II – R.L.Gupta; Sultan Chand & Co., New Delhi
- Advanced Accounting – S N Maheshwari
- Management Accounting & Financial Control – S N Maheshwari Sultan Chand & Co., New Delhi
- Contemporary Accounting, Issues by Jawarlal, Published by Vision Books, New Delhi.
- Principles of Management Accounting by Manmohan and S.N. Goyal, Sahitya Bhavan, Agra
- Human Resource Accounting – Gupta; Sultan Chand & Sons
- Inflation Accounting – Gupta; Sultan Chand & Sons
- Practical Financial Analysis – Foulke R A
- Techniques of Financial Analysis – Erich A. Illefert
- Environment Accounting – D. Das Gupta; D. Wheeler, New Delhi

VEER NARMAD SOUTH GUJARAT UNIVERSITY
M.Com Semester -I
Financial & Management Accounting Paper-3
Paper No: 106
(Syllabus for Academic Year 2020-21)

Objectives:

- To acquaint the students with the 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.	Particular	Weightage
1.	Accounting Standards: (Practical) <i>(Recommended by the Institute of Chartered Accountants of India)</i> <ul style="list-style-type: none">❖ Meaning, Objects, Utilities, International Accounting Standard Board(IASB), Accounting Standards Board (ASB)❖ Following standards required to be studied. 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.	Income Tax: (Practical) I. Provisions relating to: (28%) Computation of Income under the head “Profits and gains of business or profession” including audit of accounts of certain person. (Section 28 to 43, 43C, 44AA, 44AB, 44AD, 44ADA, 44AE, 44AF) II. Provisions relating to: (8%) Set off and carry forward of losses (Section 70, 71, 72, 72A, 73, 74, 74A, 75, 78, 79 & 80)	45%

	III. Provisions relating to: (11%) Total Income of an Assesse (An Individual)	
3.	Return Filing: (Theory) I. Introduction – E filing of income tax returns and E-payment of income tax, Application of PAN (49A), online registration of PAN 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-4 filing of the return with or without digital signature. III. Online filing of TDS statements – overview of TDS. Application for TAN (tax account number) utilities available for preparation of statements \ certificates	20%

VEER NARMAD SOUTH GUJARAT UNIVERSITY

M.Com Semester -I

MANAGEMENT THEORY & PRACTICE

(Syllabus for Academic Year 2020-21)

UNIT: 1 Management

(20%)

Management – Meaning and Definition, Meaning of Principles of Management, Meaning and need of Management Theories

Management Theories: Human Relation School, Social System School Management school, Decision Management School, Quantitative Measurement School, Contingency Management School, Comparative Management School.

Meaning and Characteristic of Learning Organization, Japanese Management Techniques Characteristics, Modern Management School

UNIT: 2 BASIC UNDERSTANDING OF CULTURE & POWER

(15%)

UNIT: 3 KNOWLEDGE MANAGEMENT

(15%)

Introduction, Definition of Knowledge Management, Importance of Knowledge Management, Process of Knowledge Management, Successful Measurement of Knowledge Management.

UNIT: 4 PERFORMANCE APPRAISAL AND MAINTAINING HUMAN RESOURCES

(30%)

Introduction, Importance of Performance Appraisal, Definition of Performance Appraisal, Objective of Performance Appraisal, Who will Appraisal, Performance Appraisal Process, Methods of Effective System, Limitation of Performance Appraisal, Maintaining of Human Resource, Compensation, Fringe Benefits, Types of Fringe Benefits.

UNIT: 5 DISCIPLINE MANAGEMENT (10%)

Nature of Discipline, Importance, Causes, Means of Effective Discipline

UNIT: 6 CASE STUDY (10%)

(Cases are to be framed from the above mentioned topics)

Reference Books:

1. Management Text & Cases – V.S.P.Rao & Hari Krishna Excel Books Yadav
2. Human Resource management & Industrial Relations Mahajan Public House
3. Organizational Behaviour – Dr. Aswathappa
4. Management New Concept & Direction – Dr. Ramnik J.Yadav