

VEER NARMAD SOUTH GUJARAT UNIVERSITY
S.Y.B.Com. (Semester -III)
Accountancy & Taxation-III
(Syllabus effective from Academic Year 2019-20 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.

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 • Examples of only Fixed Interest bearing securities(FIFO & Average cost Method Only). 	20%
C	Tax Structure of India (Direct Taxes) <ol style="list-style-type: none"> 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%
	<ol style="list-style-type: none"> 2) Heads of Income chargeable to Tax under Indian Income Tax Act (Basic concept of all the heads) 3) Computation of Income under the head “Capital Gains” 	25%
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 (Shorts Comings 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 Collection 	20%

Note:

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 ;Delhi
2. Prasad, Bhgawati: Income Tax Law 7 Practice : Willey Publication; NewDelhi.
3. Mehrotra H. C.: Income Tax Law & Accounts; SahityaBhawan, Agra.
4. DinkerPagare : Income Tax Law and Practice; Sultan Chand & Sons, NewDelhi.
5. Girish Ahuja and Ravi Gupta: Systematic Approach to Income Tax: SahityaBhawan Publications, NewDelhi.
6. Ghandra Mahesh and Shukla D. C.: Income Tax Law and Practices ;Pragati Publications, NewDelhi.
7. PoddarAvinash S : Glimpses of GST , CCH India – A Wolter KluwerBusiness
8. Batra Ashok, GST Law and Practice, CCH India– A Wolter KluwerBusiness
9. Datey V S, GST Ready Reckoner, Taxmann
10. Mohan Rajat Illustrative Guide to GST, Bharat LawHouse

VEER NARMAD SOUTH GUJARAT UNIVERSITY
Second Year B.Com.
Semester - III
Advanced Accounting & Auditing - Paper – I
(Cost Accounting)
Course Code - CE 320 A (1)
(Syllabus effective from Academic Year 2019-20 onwards)

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; SuchitraPrakashan.
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., Delhi.

VEER NARMAD SOUTH GUJARAT UNIVERSITY
Second Year B.Com.
Semester – III
Advanced Accounting & Auditing - Paper – II
(Corporate Accounting)
Course Code - CE 320 A (2)
(Syllabus effective from Academic Year 2019-20 onwards)

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., RadhswamyM : 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 :Mordern Accountancy ; Tata McGraw Hill.
8. Dr. A.N. Agrawal : Accountancy ; KitabMahal , Agra.
9. Rathanam : Advanced Accountancy ; KitabMahal , Agra.
- 10.A.C. Tulsian : Advanced Accountancy ; Tata McGraw Hill.
11. S.P. Iyengar : Advanced Accountancy; Sultan Chand.

VEER NARMAD SOUTH GUJARAT UNIVERSITY
Second Year B.Com. (Semester -III)
Business Administration
(Syllabus effective from Academic Year 2019-20 onwards)

Objectives:

1. To impart to the students the conceptual and procedural knowledge in the functional areas of marketing management like human resources management, labour 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-selection and procedure, E-training and its advantages and disadvantages.	20%
2	Human Resource Planning - Meaning, Importance, Process and Factors affecting Human Resource Planning	15%
3	<u>Career planning, Career Development and Personality Development:</u> Concept of career, career planning and succession planning, career stages, elements of career development programmes, steps in career development system, advantages' limitations of career planning & Development, 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%

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. Principles of Personnel Management – Edwin Flippo
6. Personnel Management and Industrial Relations – Dale Yoder.
7. Industrial Relations and Personnel Management in india – R.S. Davar.
8. Organizational Behavior - K. Ashwathappa
9. Organizational Behavior - L.M. Prasad.
- 10.General Psychology-Garret HF
- 11.Introduction to General psychology-Mc Graw Hill
- 12.Personality Development and career management:A pragmatic perspective-R.M.Onkar
- 13.Personality Development-Alok Kumar Dubey
- 14.www.essentiallifefskills.net/improveyourpersonality.html
- 15.en.wikipedia.org
- 16.General psychology-David c. Edwards,The macmillan com.-New York
17. व्यक्तित्वकामनो वज्ञान - आशीषकुमार संह
18. આધુનિક માનસશાસ્ત્રપરિચય – બી. એ. પરીખ, Popular Prakashan, Surat
19. મનોવિજ્ઞાનfor NET/ SLET - ડૉ. બી. બી. ભીલા, યુનિ. ગ્રંથ નિર્માણ બોર્ડ, અમદાવાદ

VEER NARMAD SOUTH GUJARAT UNIVERSITY
Second Year B.Com. (Semester -III)
Macro Economics 2019- 2020
(Syllabus effective from Academic Year 2019-20 onwards)

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.

VEER NARMAD SOUTH GUJARAT UNIVERSITY
Second Year B.Com. (Semester -III)
Banking- I (Law and Practice)
Principal & Subsidiary Paper - I
(Syllabus effective from Academic Year 2019-20 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-special 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 and Customer:</u> Banker-customer-special relationship 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 Technology) 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 , Operations based on MICR Tecnology, Difference between RTGS and NEFT.	20%
5	<u>Payment bank</u> meaning and characteristics Ethical practices of banks, Banking Umbudsman (Lokpal)- Appointment and Powers.	15%
6	<u>Practical problems</u> On any of the above topics.	10%

Suggested Readings:

1. Banking Law and Practice in India M.L. Tannan
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
6. બેન્કિંગ કાનુન અને વ્યવહાર - ધીરુભાઈ વેલવાન
7. link : <http://rbi.org.in>
8. link : <http://www.indiapost.in/>
9. J.M Holden- The law & practice of banking Universal law publishing.

VEER NARMAD SOUTH GUJARAT UNIVERSITY
Second Year B.Com. (Semester -III)
STATISTICS PAPER-III (PRINCIPAL AND SUBSIDIARY)
(Syllabus effective from Academic Year 2019-20 onwards)

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> <u>(A): Sources of demographic Data:</u> 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. <u>(B): Measurement of Fertility & Population Growth-</u> 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.

SYLLABUS FOR FOUNDATION COURSE IN ENGLISH- SEMESTER 3 & 4-B.A/B.COM/B.Sc. (REGULAR STUDENTS) FOR THE ACADEMIC YEARS- 2019-20, 2020-21& 2021 -2022

❖ WRITTEN AND SPOKEN COMMUNICATION SKILLS (W & S)

SEMESTER 3

TEXT : *English in Use* (Macmillan)

***Prose**

1. A Wrong Man in Worker`s Paradise
2. Toasted English
3. Grammar of Anarchy

***Poetry**

1. Life
2. Punishment in Kindergarten
3. As I Grew Older

***Functional Writing**

1. Questionnaire (Academic, Socio – economic, Commercial)
2. Report Writing (Business , Media)

❖ The teachers and question- setters are instructed to strictly adhere to the paper style and the distribution of marks.

Distribution of Marks for the University Exams:

1. Short Answer Questions (5/7) from Poetry Only (answer in about 2 to3 sentences)	10 MARKS
2. Long Answer Questions (1/2) from Prose Only	14 MARKS
3. Questionnaire (MCQ : At least 10 questions) (1/2)	14 MARKS
4. Report Writing (Business / Media) (1/2)	12 MARKS

TOTAL 50 MARKS

❖ LANGUAGE THROUGH LITERATURE (L T L)

SEMESTER 3

TEXT- *Symphony of Prose and Poetry* (Orient Blackswan)

***Prose :**

1. How Wealth Accumulates and Men Decay
2. Steve Jobs
3. The Diamond Necklace

*** Poetry**

1. The Tiger
2. Brahma
3. Sonnet – To Science

*** Grammar**

1. Parts of Speech

*** Professional Communication**

1. Interviews
2. Soft Skills (Adaptability , Stress Management, Problem Solving)

➤ Students are supposed to refer to these skills for essay writing .

❖ **The teachers and question- setters are instructed to strictly adhere to the paper style and the distribution of marks.**

Distribution of Marks for the University Exams

1. Short answer type questions from poems only (answer in about 2 to 3 sentences) (5/ 7)	10MARKS
2. Long Answer Questions (1/2) from Prose Only	12MARKS
3. A. Interview (Questions and Answers) (1/2)	10MARKS
B. An Essay on Soft Skills (1/2)	10MARKS
4. Identify the Parts of Speech of the underlined words in the following sentences:(08/10) Underline two words in each sentence.	08MARKS

	TOTAL 50 MARKS