

VEER NARMAD SOUTH GUJARAT UNIVERSITY
S.Y.B.Com. (Semester -IV)
Accountancy & Taxation-IV
(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	Valuation of Shares <ul style="list-style-type: none">• Need for valuation of share, Factors affecting value of share, Methods of valuation of share <i>Note: Amount of Goodwill shall be given in the problem.</i>	25%
B	Computation of Income under the head “Salaries”	20%
C	1) Computation of Income under the head “House Property” 2) Return of Income (Section 139 to 140A)	30%
D	Goods and Service Tax <ul style="list-style-type: none">• Time and Value of supply,• Power to grant exemption Registration• Returns and payment of Tax and Input Tax credit	25%

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.

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. Dinker Pagare: Income Tax Law and Practice; Sultan Chand & Sons, New Delhi.
5. Girish Ahuja and Ravi Gupta: Systematic Approach to Income Tax: Sahitya Bhawan Publications, New Delhi.
6. Ghandra Mahesh and Shukla D. C.: Income Tax Law and Practices; Pragati Publications, New Delhi.
7. Poddar Avinash S : Glimpses of GST , CCH India – A Wolter Kluwer Business
8. Batra Ashok, GST Law and Practice, CCH India – A Wolter Kluwer Business
9. Datey V S, GST Ready Reckoner, Taxmann
10. Mohan Rajat Illustrative Guide to GST, Bharat Law House

VEER NARMAD SOUTH GUJARAT UNIVERSITY
Second Year B.Com.
Semester - IV Advanced Accounting & Auditing - Paper – III
(Cost Accounting)
Course Code - CE 420 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)	Cost Ascertainment : <ul style="list-style-type: none">➤ Job and Batch costing;➤ Contract costing (excluding final account)➤ Operating costing (only example of transportation business)➤ Process costing (excluding inter-process profits & equivalent units) and joint and by-products.	15% 25% 20% 20%
(B)	Standard Costing : <ul style="list-style-type: none">➤ Meaning, setting up of standards,➤ Variance (Computation of Variance Regarding Material & labour only - material cost variance, material price variance & material usage variance, labour cost variance, labour rate variance & labour efficiency variance only) (Elementary)	20%

Note:

1. Practical problems shall not exceed 70% of total weightage.
2. Marks for Advanced Accounting & Auditing Paper III & IV 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 – IV
Advanced Accounting & Auditing – Paper – IV
(Corporate Accounting)
Course Code – CE 420 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)	Internal Re-organization: <ul style="list-style-type: none"> • Capital Reduction Scheme. 	25%
(B)	Accounting for Real Estate Developers: (Only Theory) <ul style="list-style-type: none"> • Peculiar terms and transactions- Accounting System- Preparation of Financial Statements and their analysis-Relevant cost concepts and Finance related issues 	10%
(C)	Bonus Shares <ul style="list-style-type: none"> • Section 63 Issue of Bonus Shares Redeemable Preference shares <ul style="list-style-type: none"> • Section 55 Issue and redemption of preference shares 	25%
(D)	Final Accounts: <ul style="list-style-type: none"> • As per Schedule III of Companies act, 2013, which is in line with revised schedule VI Excluding computation of managerial remuneration and disposal of profit. 	40%

Note:

1. Practical problems shall not exceed 70% of total weightage.
2. Marks for Advanced Accounting & Auditing Paper III & IV to be considered in a group.
3. *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 : Modern Accountancy ; Tata McGraw Hill.
8. Dr. A.N. Agrawal: Accountancy; Kitab Mahal, Agra.
9. Rathanam: Advanced Accountancy; Kitab Mahal , 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 -IV)
Business Administration-IV

(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.
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	<p><u>Marketing Management:</u></p> <ul style="list-style-type: none"> • Concepts: - Meaning of Market, Types of Market, Marketing and Marketing Management & Scope of Marketing Management • Concept of Marketing: - Production concept, Selling Concept, Marketing Concept, and Social Marketing concept. Concept of Retail Marketing ,Traditional Retail Marketing (Stores and without Stores),Online Retail Marketing(meaning , elements, advantages and disadvantages,) 	25%
2	<p><u>Marketing Mix and Marketing Environment:</u></p> <ul style="list-style-type: none"> • Marketing Mix :- Meaning & its elements • Marketing Environment: - Meaning & factors of micro and macro environment. • Product: - Concept of Product, Product life cycle, Product development, Concept of Brand and it's need. • Pricing: - Objectives and Methods of Pricing, Different Pricing Policies and Factors affecting Pricing Policies. • Promotion: - Meaning, importance and elements of Promotion Mix. 	30%
3	<p><u>Market Segmentation :</u> Meaning and basis of Market Segmentation and its advantages.</p>	10%
4	<p><u>Marketing Research:</u> Meaning, objectives, importance, scope and process of Marketing Research. Meaning, Importance & Process of Marketing Control</p>	20%
5	<p>Case Study</p>	15%

Note: Paper setter should consider syllabus and not any reference books or text books.

Suggested Readings:

1. Marketing Management – Philip Kotler.
2. Modern Marketing Management – R.S. Dawar.
3. Marketing Management – Sherlekar
4. Marketing Management: Baghvathi Pillai.
5. www.slideshare.net/priyankashinde351/online-marketing-ppt
6. www.slideshare.net/Ankitha2404/emarketing-ppt
7. Frontiers of Electronic commerce-Ravi Kalakota, Andrew B. Whinston
Published by Pearson Education Pte. Ltd.
8. www.webopedia.com
9. www.techopedia.com

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

Unit	Course Contents	Weightage
1	<p><u>EMPLOYMENT AND INCOME DETERMINATION</u></p> <ul style="list-style-type: none"> • Classical theory of Employment; • J. B. Say's Law of Market; • Pigou's wage-cut theory; • Keynesian theory of Employment & Income; (Theory of Effective Demand) • Consumption function - average & marginal propensity of consumption; • Factors affecting propensity to consume. 	25%
2	<p><u>INVESTMENT FUNCTION</u></p> <ul style="list-style-type: none"> • Investment function; • Marginal efficiency of capital - Its meaning, factors affecting MEC & relationship between MEC, • Level of investment and interest rate; • Concept of multiplier; • Trade cycle. -Meaning , Characteristics & Stages 	25%
3	<p><u>INTERNATIONAL TRADE</u></p> <ul style="list-style-type: none"> • International Trade: meaning and importance; • Concept of Balance of Trade & Payments; • Disequilibrium in Balance of Payments - its causes and remedies; • Exchange Rate - meaning & determination of exchange rate; • Purchasing Power Parity Theory; • Managed Floating System of RBI. 	25%
4	<p><u>PUBLIC FINANCE</u></p> <ul style="list-style-type: none"> • Public Finance • Taxation - meaning, impact & incidence of Tax, , shifting, factors affecting of incidence of Tax; • Concept of GST • Public Expenditure - meaning & objectives, effect • Public Debt - meaning & types 	25%

Suggested Readings:

1. Modern Economics - H. L.Ahuja
2. Modern Economic Theory-- K. K. Dewett
3. Money, Banking, International Trade and Public Finance - D. M. Mithani

VEER NARMAD SOUTH GUJARAT UNIVERSITY
Second Year B.Com. (Semester -IV)
Banking- III (Law and Practice)
Principal & Subsidiary Paper - III
(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>Payments of customers' cheques:</u> precaution – payments in due course –when a banker is justified in refusing payment, wrongful dishonour of cheque,– counter manding payments of cheques and drafts, protection given to a paying banker.	25%
2	<u>Collection of customers' cheques:</u> The banker as a holder for value -- collecting banker and his customer – precautions – duties of collecting banker – recovery of money paid by mistake – protection given to a collecting banker.	25%
3	<u>Loan and advances</u> General principles of sound lending - forms of advances: loan, cash credit and overdraft, meaning of secured and unsecured loan .	25%
4.	<u>Creating charge over securities.</u> Brief introduction and meaning of different modes of creating charge over securities- mortgage, hypothecation, pledge, lien.	15%
5.	Practical problems on any above topics	10%

Suggested Readings:

1. Banking law and Practice. R.K. Gupta .Modren law publication.
2. Seth's Banking Law, Law publishers India. Pvt Ltd. A.B. Srivastava & K. Elumali.
3. Banking Theory, Law and Practice. E. Gorden, K. Natrajan. Himalaya Publication
4. Banking Law and Practice in India M. L. Tannan
5. Law and Practice of Banking S. R. Dave
6. Banking Law and Practice in India V. N. Mugali
7. Practice and Law of Banking H. P. Sheldon
8. Banking Law and Practice P. N. Vesnneya
9. બેન્કિંગ કાનુન અને વ્યવહાર : ધીરુભાઈ વેલવન
10. link : <http://rbi.org.in>
11. link : <http://www.indiapost.in/>
12. J.M Holden- The law & practice of banking Universal law publishing.

VEER NARMAD SOUTH GUJARAT UNIVERSITY

Second Year B.Com. (Semester -IV)

STATISTICS PAPER-V

(Principal & Subsidiary)

(Syllabus effective from Academic Year 2019-20 onwards)

Unit	Course Contents	Weightage
1	<u>MOMENTS</u> Definition, raw & central moments; relation between raw and central moments; measures of central tendency, dispersion, skewness and kurtosis based on moments; some examples.	20%
2	<u>TESTING OF HYPOTHESIS & TESTING OF SIGNIFICANCE</u> <ul style="list-style-type: none">• Statistical hypothesis (simple & composite), Test of a statistical hypothesis, null and alternative hypothesis, critical region, two types of errors, level of significance and power of the test; some examples.• Large Sample Tests: Testing the significance of single mean, difference between two means, difference between two standard deviations, correlation coefficient, single proportion, difference between two proportions.	40%
3	<u>ACCEPTANCE SAMPLING BY ATTRIBUTES</u> <ul style="list-style-type: none">• Problem of product control and lot acceptance; Principle of acceptance sampling, Concept of good and bad lots, Concepts of AQL, LTPD, Producer's risk, Consumer's risk, Rectifying Inspection Plans, AOQ, AOQL, some examples.• Sampling Inspection Plans: Single sampling plan, its OC, ASN, and ATI curves; Double Sampling plan, its ASN and ATI functions (no curve), some examples.	40%

Suggested Readings:

1. Goon A.M., Gupta M.K. & Dasgupta (1986); Fundamentals of Statistics Vol- 11; World Press; Calcutta.
2. Grant E.L. (1964); Statistical Quality Control; Mc Graw Hill.
3. Duncan A.J. (1974); Statistical Control and Industrial Statistics; Taraporewala and Sons.
4. Gupta S.C. & Kapoor V.K.: Fundamentals of Mathematical Statistics; Sultan Chand & Sons.
5. Murthy M.N. (1967); Sampling Theory and Methods; Statistical Publishing Society; Calcutta.

❖ **LANGUAGE THROUGH LITERATURE (L T L)**

SEMESTER 4

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

***Prose :**

1. On Forgetting
2. The Last Leaf
3. Muhammad Yunus

*** Poetry**

1. Where the Mind is Without Fear
2. Success is Counted Sweetest
3. The Golden Pitcher

*** Grammar**

1. Tenses

*** Professional Communication**

1. Group Discussions

*** Writing Skills**

1. Report Writing (Newspaper report / Official report)

❖ **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 to 3 sentences)	10 MARKS
2. Long Answer Questions (1/2) from Prose Only	12 MARKS
3. A. Report Writing (Newspaper report / Official report) (1/2)	10 MARKS
B.Group Discussion (1/2)	10 MARKS
4.Fill in the blanks using the correct forms of the verbs in brackets (to be asked from the exercises of the prescribed chapter) (08/10)	08 MARKS

TOTAL	50 MARKS

❖ WRITTEN AND SPOKEN COMMUNICATION SKILLS (W & S)

.Semester 4.

TEXT : *English in Use* (Macmillan)

*** Prose:**

1. The Kite Maker
2. What's the Language of the Future?
3. The Fringe Benefits of Failure, and the Importance of Imagination

***Poetry :**

1. The Flower
2. Ecology
3. Television

***Functional Writing:**

1. Review Writing: Film Review , Book Review
2. CV Writing : Chronological CV , Functional CV

❖ **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) | 10 marks |
| 2. Long answer questions from prose only (1/2) | 14 marks |
| 3. CV with Cover letter (1/2) | 14 marks |
| 4. Review Writing (Film Review /Book Review) (1/2) | 12 marks |

TOTAL 50 marks