

SARDAR PATEL UNIVERSITY
Vallabh Vidyanagar, Gujarat
(Reaccredited with 'A' Grade by NAAC (CGPA 3.25))
Programme: B.COM Semester: III
Syllabus with effect from the Academic Year: 2022-2023

B.COM. SEMESTER-III		
Paper Code UB03ACOM71	Title of the Paper English & Business Communication-III	Total Credit 3
Course Objectives	<p>To acquaint the learners with creative use of the English language and make them attain excellent command of the English language and imbibe core values that build strength of character.</p> <p>To explain the facets of various formal communication channels operating in different business models.</p> <p>To make the learners competent in comprehending business English applied in modern corporate world.</p> <p>To develop skills in drafting effective business communication in the areas of complaints, adjustment and settling overdue accounts.</p>	

Course Description		
Unit	Description	Weightage
	Text: A collection of short stories GEMS OF WISDOM An Anthology of Short Stories (Macmillan) Part One (Stories 1 – 5)	
1.	Two text-based essay type questions	25%
2.	Text-based short note Comprehension (A passage of commercial interest may be chosen from a reputed daily or a business magazine or a journal)	8% 17%
3.	Communication Types of Communication (Vertical – Upward, Downward / Horizontal / Consensus / Grapevine) Barriers to Communication (Wrong choice of medium / Physical / Semantic / Socio-psychological barriers to Communication) (General questions/ short notes may be asked)	25%
4.	Letters of Complaints & Adjustments (Letters concerning delivery of goods (e.g. late delivery of Goods), wrong goods, damaged goods, defective goods, inferior quality of goods, shortage in goods (nos and weight), bad service, insolent behavior) Collection Letters (Letters concerning sending the statement of account or bill; the reminder stage; requests for payment; final appeal for cooperation; threats and warnings; legal action)	25%

*Units will have the same Weightage in the evaluation as suggested in the course outline.

Teaching-Learning Methodology	<ul style="list-style-type: none"> • Lecture Method • Online Lectures • Group Discussion • Practical Problem Solving
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Evaluation Pattern		
Sr. No.	Details of the Evaluation	Weightage
1.	Internal/Written Examination	15%
2.	Internal Continuous Assessment in the form of Practical, Viva-Voce, Quizzes, Seminars, Assignments, Attendance	15%
3.	University Examination	70%

* Students will have to score a minimum of 40 (Forty) Percent to pass the course.

Course Outcomes: Having Completed this course, the students will be able to
<ul style="list-style-type: none"> • Understand and appreciate creative English and refine their oral and written expressions. • Use formal channels of communication for effective operation of a business organization. • Think critically about the specific use of the English language in the current corporate scenario. • Draft effective business writing for specific purposes like complaints, adjustment and settling overdue accounts.

Suggested References: (include Reference Material from where a student is expected to study the said content in APA Style) Reference Websites can also be included)	
Sr. No	References
1.	Essentials of Business Communication – Rajendra Pal and J S Korlahalli (Sultan Chand & Sons)
2.	Principles and Practice of Business Communication – Rhoda A Doctor & Aspi H Doctor (AR Sheth & Company, Mumbai)
3.	Business Communication – US Rai & SM Rai (Himalaya Publishing House, Mumbai)
4.	Developing Communication Skills – Krishna Mohan & Meera Benerji (Macmillan)
5.	Effective Business Communication – Asha Kaul (Prentice Hall – Economy Edition)
6.	Business Communication – Asha Kaul (Prentice Hall of India Pvt Ltd, New Delhi)
7.	Effective Business Communication – MV Rodrigues (Concept Publishing House)
On-Line Resources available that can be used as Reference Material	
https://ugcmoocs.inflibnet.ac.in/view_module_ug.php/196	

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B.COM. SEMESTER-III		
Paper Code UB03CCOM71	Title of the Paper Fundamentals of Cost Accounting	Total Credit 3
Course Objectives	The Objective of this paper is to help students to acquire conceptual knowledge of cost accounting and to impart skills for recording various elements of cost. This paper will also helpful to understand concept of Unit Costing.	

Course Description		
Unit	Description	Weightage
1.	Essential of Cost Accounting: (Theory Only) <ul style="list-style-type: none"> • Introduction & Definition and Concept of CostAccounting. • Financial Accounting and CostAccounting. • Characteristics of CostAccounting. • Installation of CostingSystem. • Advantages & Limitation of CostAccounting. • Methods and Techniques of CostAccounting. Cost Classification, Elements of Cost, Cost Unit and CostCentre	25%
2.	Material and Labour Cost Material Cost: <ul style="list-style-type: none"> • Meaning of Material; Material Control; Techniques of MaterialControl – ABC Techniques • Examples based Stock Levels: Maximum Level; Minimum Level; Reorder Level; Danger Level; Average Stock Level; EconomicOrder Quantity. Labour Cost: <ul style="list-style-type: none"> • Meaning; Control of Labour Cost; Labour Turn Over; Causesand Remedies of Labour TurnOver. • Features of good wagesystem. • Methods of remuneration ; Time Rate; PieceWage Examples based on Time Rate as per Helsey Plan and Rowan Planonly	25%
3.	Overhead Cost <ul style="list-style-type: none"> • Meaning of Overheads; Classification of OverheadCost. • Allocation and Apportionment of Overheads; Absorption ofOverheads • Examples based on Apportionment of Service DepartmentOverheads over Production Department under Repeated DistributionMethod • Methods of absorption of overheads (TheoryOnly) Examples based on Machine HourRate	25%
4.	Unit Costing and Reconciliation of Cost and Financial Accounts Unit Costing: <ul style="list-style-type: none"> • Examples based on Cost Sheet includingtender. Reconciliation of Cost and Financial Accounts: <ul style="list-style-type: none"> • Need for Reconciliation; Methods of Reconciliation (TheoryOnly) Problems on Preparation of Cost ReconciliationStatement	25%

*Units will have the same Weightage in the evaluation as suggested in the course outline.

Teaching-Learning Methodology	<ul style="list-style-type: none"> • Lecture Method • Online Lectures • Group Discussion • Practical Problem Solving
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Evaluation Pattern		
Sr. No.	Details of the Evaluation	Weightage
1.	Internal/Written Examination	15%
2.	Internal Continuous Assessment in the form of Practical, Viva-Voce, Quizzes, Seminars, Assignments, Attendance	15%
3.	University Examination	70%

* Students will have to score a minimum of 40 (Forty) Percent to pass the course.

Course Outcomes: Having Completed this course, the students will be able to
<ul style="list-style-type: none"> • To understand the concept of Cost Accounting and Financial Accounting. Characteristics, Advantages, Limitation, Methods and Techniques of Cost Accounting and Cost Classification in detail. • To understand Material Cost & Labour Cost, their respective Techniques, Examples on Stock Level, Labour Turnover, Wage System, Methods of Remuneration and Examples based on Time Rate as per Halsey & Rowan Plan. • To understand Overheads, Classification, Allocation, Apportionment and Absorption of Overheads and Examples on Apportionment of Overheads & Machine hour Rate. • To understand Unit Costing and Reconciliation of Cost and Examples based on Cost Sheet and Preparation of Cost Reconciliation Statement

Suggested References: (include Reference Material from where a student is expected to study the said content in APA Style) Reference Websites can also be included)	
Sr. No	References
1.	Cost Accounting - Khan My And JainPk
2.	Cost Accounting And Financial Management - Kishore RaviM
3.	Advanced Cost Accountancy - Nigam Lall And SharmaG.L
4.	Cost Accounting Method And Problems - Bhar BK
5.	Studies InCost Accounting - DasGupta
6.	Cost Accounting - Saxena VK
On-Line Resources available that can be used as Reference Material	
https://ugcmoocs.inflibnet.ac.in/view_module_ug.php/198	

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Syllabus with effect from the Academic Year: 2022-2023

B.COM. SEMESTER-III		
Paper Code UB03CCOM72	Title of the Paper Materials and Production Management	Total Credit 3
Course Objectives	To make students familiar with the concepts of Materials and Production Management	

Course Description		
Unit	Description	Weightage
1.	Introduction to Materials Management Meaning and Definition of Materials Management Classification of Materials Objectives of Material Management Importance and Scope of Materials Management	25%
2.	Purchasing Meaning and Definition Objectives of Purchasing Importance of Purchasing Principles of Purchasing Purchasing Procedure Centralized and Decentralized Purchasing Methods of Purchasing	25%
3.	Introduction to Production Management Meaning and Definition of Production Management Scope and Importance of Production Management Role of Production Managers Types of Production Process (Job, Lot, Batch and Mass Production)	25%
4.	Plant Location and Plant Layout Plant Location Meaning of Plant Location Factors affecting Plant Location Plant Layout Meaning and Definition of Plant Layout Objectives of Plant Layout Types of Plant Layout (Product Layout and Process Layout)	25%

*Units will have the same Weightage in the evaluation as suggested in the course outline.

Teaching-Learning Methodology	<ul style="list-style-type: none"> • Lecture Method • Online Lectures • Group Discussion • Practical Problem Solving
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Evaluation Pattern		
Sr. No.	Details of the Evaluation	Weightage
1.	Internal/Written Examination	15%
2.	Internal Continuous Assessment in the form of Practical, Viva-Voce, Quizzes, Seminars, Assignments, Attendance	15%
3.	University Examination	70%

* Students will have to score a minimum of 40 (Forty) Percent to pass the course.

Course Outcomes: Having Completed this course, the students will be able to	
<ul style="list-style-type: none"> • Understand the basics of Materials Management • Get familiarity with the concept of Purchasing • Learn about Production Management • Get an idea about Plant Location and Plant Layout 	

Suggested References: (include Reference Material from where a student is expected to study the said content in APA Style) Reference Websites can also be included)	
Sr. No	References
1.	Materials Management – Varma M M – Sultan Chand AndSons
2.	Materials Management – P Gopalakrishnan – PHI,2002
3.	Materials Management – Chitale& Gupta – PrenticeHall
4.	PurchasingAndMaterialsManagement–LeendersFearon–UniversalBookStall
5.	Purchasing And Inventory Control – K S Menon – WheelerPublishers
6.	Integrated materials management-A. K.Datta-PHI
7.	Purchasing and Supply Management- Dobbler, Burt D.N-TMI,7/e,2004
On-Line Resources available that can be used as Reference Material	
N	

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B.COM. SEMESTER-III		
Paper Code UB03CCOM74	Title of the Paper Small Enterprise Management	Total Credit 3
Course Objectives	To provide basic knowledge to commerce students and enhance the ability to understand usefulness of small enterprise management in business operations.	

Course Description		
Unit	Description	Weightage
1.	Introduction to Small Industry: Concept and definition, Nature & Characteristics, role of small-scale industry In Indian Economy, Establishing a Small Enterprise: The start-up Process, Project identification, selection of the product, Project Formulation, Legal consideration registration and licensing	25%
2.	Production Planning & Marketing Production Planning: Size of plant, Production mix, Costs of production, Production facilities and their optimum utilization procurement of raw material. Marketing: Methods for pricing, Distribution, competition, Role of Sales Manager	25%
3.	Finance and Subsidies: Financial requirements, Structure and management of fixed and working capital, Sources of capital, Financial institutions problems in financing a small-scale unit: Meaning, need and problems of subsidies, Machinery on hire purchase or on lease, Transport subsidies, Seed capital assistance, Taxation benefits to small scale units.	25%
4.	Manpower Planning and Role of Agencies: Manpower Planning: Source of manpower - Requirement and turnover absenteeism - Compensation and welfare measures, Grievances & disputes Role of the following agencies in the Entrepreneurship Development: DIC – District Industrial Center, SISI – Small Industries Services Institute, EDII – Entrepreneurship Development Institute of India, NIESBUD – National Institute of Entrepreneurship and Small Business Development, CED- Centre for Entrepreneurship Development	25%

*Units will have the same Weightage in the evaluation as suggested in the course outline.

Teaching-Learning Methodology	<ul style="list-style-type: none"> • Lecture Method • Online Lectures • Group Discussion • Practical Problem Solving
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Evaluation Pattern		
Sr. No.	Details of the Evaluation	Weightage
1.	Internal/Written Examination	15%
2.	Internal Continuous Assessment in the form of Practical, Viva-Voce, Quizzes, Seminars, Assignments, Attendance	15%
3.	University Examination	70%

* Students will have to score a minimum of 40 (Forty) Percent to pass the course.

Course Outcomes: Having Completed this course, the students will be able to
<ul style="list-style-type: none"> • Understand the basic concept and other aspects of Small Industry • Have an idea of the various types of Finance and Subsidies available for small scale units • Acquire knowledge about Production Planning and Marketing • Have detailed information about Manpower Planning and the Role of Agencies in Entrepreneurship Development.

Suggested References: (include Reference Material from where a student is expected to study the said content in APA Style) Reference Websites can also be included)	
Sr. No	References
1.	Small-Scale Industries and Entrepreneurship: VasantDesai
2.	Entrepreneurship & Small Business Management: Dr. C B Gupta & Dr. S SKhanka
3.	Entrepreneurship Development in India: C.B. Gupta and N.P.Srinivasan
4.	Management of small scale industries: R.K. Khan, SultanchandSons.
5.	Sickness in small scale industries: Reddy & Reddy,Himalaya.
6.	M. B. Shukla, Entrepreneurship and Small Business Management, Kitab Mahal,Allahabad
7.	A. Sahay and V. Sharma, Entrepreneurship and New Venture Creation, Excel Books,New Delhi.
8.	V. Desai, Dynamics of Entrepreneurial Development and Management, Himalya Publishing House.
On-Line Resources available that can be used as Reference Material	
https://ugcmoocs.inflibnet.ac.in/view_module_ug.php/233	



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(BCom) (Business Studies)
(BCOM) (Programme Name) Semester (III)

Course Code	UB03CCOM75	Title of the Course	Computerized Accounting System-I
Total Credits of the Course	03	Hours per Week	03 + 02 Practical per Batch

Course Objectives:	To develop skill of basic computerized accounting among the commerce students.
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Course Content		
Unit	Description	Weightage* (%)
1.	<ul style="list-style-type: none">Basic Accounting Terms (terminology): Assets, Liabilities, Income, Expense, Capital, Revenue, Debtor, Creditor, Journal, Ledger, Daybook, Stock, Drawing, Discount, Profit, Loss, Loan, Trial Balance, Balance sheet, Etc.Accounting System (Desi nama, Single Entry, Double Entry), Types Of Account, Rules for Accounting, Basic Steps In Accounts Compilations.What is Accounting Software? Advantage of accounting software v/s Manual.Characteristics and Advantage of TallyHow to start Tally, Tally screen Components.Company Creation, Select Company, Alter Company, Delete Company	25%
2.	<ul style="list-style-type: none">Accounting Master Creation:Groups: Predefined Group, Bank a/c ,Bank occ ,Bank od, Branch/ Division, Capital Acc., Cash in hand, Current Assets, current Liabilities, Deposits, Direct Expenses, Direct Incomes, Duties & Taxes, Expenses (Direct), Expenses (Indirect), Fixed Assets, Income(Direct), Income (Indirect), Indirect Expenses, Indirect Income, Investments, Loan & Advances (Assets), Loan (Liability), Misc. expanses (Assets), Provisions, Purchase A/c, Reserves & Surplus, Retained Earnings, Sale Acc. Secured Loans, Stock in hand, Sundry Creditors, Sundry Debtors, Suspense a/c, Unsecured Loans.Ledger Creation (Single, Multiple, Alter, Delete)Group Creation (Single ,Multiple, Alter, Delete)	25%
3.	<ul style="list-style-type: none">Voucher: Different types of Voucher like: Cash memo, Invoice / Bill, Receipt, Credit note, Debit note, Check, Journal Voucher.Voucher in Tally: Purchase/ Invoice, Sales /Invoice, Receipt, Payment, Contra, Journal, Credit Note, Debit Note.Non-Accounting Voucher: Memo, Reversing Journal, Post Dated, Optional Voucher Entry using above Voucher.	25%



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4.	<ul style="list-style-type: none">View and Print Reports : Steps to View Different Report, Option available in each Report.Balance Sheet, Trial Balance, Profit & Loss A/cBook & Registers: Cashbook, Bankbook, Sales Registers, Purchase Register, Journal Register, Group Summary, Group Voucher, Day book, List of Accounts.	25%
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Teaching-Learning Methodology	Multiple teaching approaches: Lectures and discussion, exploration and inquiry, cooperative group work, demonstration and presentation. Traditional classroom teaching as well as online/ICT based teaching practices. Hands on training through required ICT tools.
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Evaluation Pattern		
Sr. No.	Details of the Evaluation	Weightage
1.	Internal Theory (50%) + Practical (50%) Examination (As per CBCS R.6.8.3)	15%
2.	Internal Continuous Assessment in the form of Practical, Viva-voce, Quizzes, Seminars, Assignments, Attendance (As per CBCS R.6.8.3)	15%
3.	University Examination Theory (50%) + Practical (50%)	70%

Course Outcomes: Having completed this course, the learner will be able to understand	
1.	Basics of Accounting. Working with the basic features of Tally ERP 9 How to create a company in Tally.
2.	Creation of a Ledger. Making groups and various under groups.
3.	types of vouchers, its short cuts and voucher entry.
4.	How to see and print various reports available in tally.

Suggested References:	
Sr. No.	References
1.	Learning Tally ERP 9 with GST, Kindle Edition, Sajee Kurian
2.	TALLY ERP 9 TRAINING GUIDE - 4TH REVISED & UPDATED EDITION, PBP Publications, Ashok K Nandhoni
3.	Tally Erp 9 Advance With Gst Gujarati Medium Book, Shah And Company Gujarat
4.	Tally ERP 9 with GST in Gujarati, Computer World



5.	Tally Erp 9 Advance With Gst Gujarati Medium Book, Paperback, Gujarati, Tanumati Parmar And Sukani
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On-line resources to be used if available as reference material
On-line Resources:
https://www.youtube.com/watch?v=xwpJ5QX9WEU
https://www.youtube.com/watch?v=vH9Q-EUJvw8
https://www.youtube.com/channel/UCMIf9GGeRPvyonHiXcsQxbA
https://www.youtube.com/watch?v=zzFE58Ueo5A&list=PLZPPXOnsE2tOXDleoqVN74ck3CTOEOLz

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Programme: B.COM Semester: III
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B.COM. SEMESTER-III		
Paper Code UB03CCOM76	Title of the Paper Fundamentals of Banking Services	Total Credit 3
Course Objectives	To impart knowledge of Indian banking system to the students	

Course Description		
Unit	Description	Weightage
1.	Introduction of Banking Meaning and definition of bank. History of evolution of banking in India. Types of banks, commercial banks, savings and loan institutions cooperative banks.	25%
2.	Banker and customer Definition of bank customer. Different types of bank account their main features process of opening of accounts of individuals closing of an accounts procedure.	25%
3.	Traditional functions of banks Basic of key norms. Investment plans flexi deposits, credit creation function of banks, loans and advances types of credit facilities overdraft, cash credit demand loan, term loan, personal loan housing loan, education loan and vehicle loan.	25%
4.	Electronic banking and information technology Point of sale, electronic clearing system (ECS), internet banking, HIM APP core banking solution, immediate payment services (IMPS)	25%

*Units will have the same Weightage in the evaluation as suggested in the course outline.

Teaching-Learning Methodology	<ul style="list-style-type: none"> • Lecture Method • Online Lectures • Group Discussion • Practical Problem Solving
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Evaluation Pattern		
Sr. No.	Details of the Evaluation	Weightage
1.	Internal/Written Examination	15%
2.	Internal Continuous Assessment in the form of Practical, Viva-Voce, Quizzes, Seminars, Assignments, Attendance	15%
3.	University Examination	70%

* Students will have to score a minimum of 40 (Forty) Percent to pass the course.

Course Outcomes: Having Completed this course, the students will be able to	
<ul style="list-style-type: none"> • Get familiar with Indian Banking • Get knowledge about Banker and Customer • Get insights about traditional banking and its functions • Learn about various aspects of latest mode of Banking i.e. E-Banking 	

Suggested References: (include Reference Material from where a student is expected to study the said content in APA Style) Reference Websites can also be included)	
Sr. No	References
1.	Elements of banking and insurance .New popular prakashan–surat
2.	B.s.shahprakashan –elements of bankingahmedabad
3.	Banking in india- S.G .panandikar
4.	A handbook on banking theory and practice-K.C.shekhar
5.	Fundamentals of banking theory and practice- A.K.basu.
On-Line Resources available that can be used as Reference Material	
https://ugcmoocs.inflibnet.ac.in/view_module_pg.php/650	

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Programme: B.COM Semester: III
Syllabus with effect from the Academic Year: 2022-2023

B.COM. SEMESTER-III		
Paper Code UB03CCOM78	Title of the Paper Advertising, Sales Promotion and Sales Management - III	Total Credit 3
Course Objectives	To make student ready for advertisement job	

Course Description		
Unit	Description	Weightage
1.	MEASURING ADVERTISING EFFECTIVENESS: Objectives of measurements Measuring sales and communication performance Time of Measurement Methods of Measuring Effectiveness Advertising Audit.	25%
2.	ADVERTISING ORGANISATION: General Advertising Retail Advertising Business Advertising Facilitating Institutions Advertising Agencies	25%
3.	ADVERTISING AGENCY: Evolution of the Advertising Agency Selection of Advertising Agency Functions of Advertising Agency Types of Agency Organization Agency compensation.	25%
4.	FUTURE OF ADVERTISING IN INDIA: Advertising in the Market Place Advertising in Non-Business areas Industrial Advertising Rural Advertising Political Advertising	25%

*Units will have the same Weightage in the evaluation as suggested in the course outline.

Teaching-Learning Methodology	<ul style="list-style-type: none"> • Lecture Method • Online Lectures • Group Discussion • Practical Problem Solving
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Evaluation Pattern		
Sr. No.	Details of the Evaluation	Weightage
1.	Internal/Written Examination	15%
2.	Internal Continuous Assessment in the form of Practical, Viva-Voce, Quizzes, Seminars, Assignments, Attendance	15%
3.	University Examination	70%

* Students will have to score a minimum of 40 (Forty) Percent to pass the course.

Course Outcomes: Having Completed this course, the students will be able to	
<ul style="list-style-type: none"> • Will learn about measurement of advertising effectiveness • Will get familiar with various advertising organizations • Will be aware about advertising agency • Will be ready with information of future of advertising in India 	

Suggested References: (include Reference Material from where a student is expected to study the said content in APA Style) Reference Websites can also be included)	
Sr. No	References
1.	Advertising Management:P.K.Agrawal.
2.	Sales Promotion and Advertising Management:M.N.Mishra
3.	Salesmanship and Publicity:J.S.K.Patel
4.	Advertising, Sales and Promotion Management: S. A. Chunnawala
On-Line Resources available that can be used as Reference Material	
https://ugcmoocs.inflibnet.ac.in/view_module_ug.php/139	

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B.COM. SEMESTER-III		
Paper Code UB03DCOM71	Title of the Paper Advanced Accounting V	Total Credit 3
Course Objectives	The Objective of this paper is to help students to acquire conceptual knowledge of corporate accounting and to impart skills for recording various transactions related to corporate transactions.	

Course Description		
Unit	Description	Weightage
1.	Business Purchase Introduction, Goodwill/Capital Reserve, Purchase Consideration, Examples on Entries in the books of purchasing company, Debtors and Creditors taken over on behalf of vendors	25%
2.	Profit Prior to Incorporation Meaning, Methods of ascertaining of capital profit (or loss) prior to incorporation Treatment of pre incorporation profit and loss. Examples for finding out profit prior and post incorporation of company	25%
3.	Capital Reduction Method of reducing share capital Accounting entries for reduction of capital and writing off capital loss and preparation of Balance Sheet after capital reduction.	25%
4.	Liquidation of Companies Introduction, Voluntary winding up, Circumstances and mode of voluntary winding up (a) Liquidator's receipt (b) Liquidators Payments (c) Disbursement by the liquidator. Adjustment of contributories right, Calculation of liquidators' remuneration, Interest on Debentures, Preference Dividend & Preferential Creditors and capital deficiency. Preparation of Liquidators Final Statement inclusive of calculation of liquidator's remuneration. Interest on Debenture preference dividend & preferential creditors and capital deficiency.	25%

*Units will have the same Weightage in the evaluation as suggested in the course outline.

Teaching-Learning Methodology	<ul style="list-style-type: none"> • Lecture Method • Online Lectures • Group Discussion • Practical Problem Solving
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Evaluation Pattern		
Sr. No.	Details of the Evaluation	Weightage
1.	Internal/Written Examination	15%
2.	Internal Continuous Assessment in the form of Practical, Viva-Voce, Quizzes, Seminars, Assignments, Attendance	15%
3.	University Examination	70%

* Students will have to score a minimum of 40 (Forty) Percent to pass the course.

Course Outcomes: Having Completed this course, the students will be able to	
<ul style="list-style-type: none"> • To understand Business Purchase, calculation of Goodwill/Capital Reserve, Purchase Consideration, and Examples on Entries in the books of purchasing company, Debtors and Creditors taken over on behalf of vendors. • To understand Profit Prior to Incorporation, Methods of ascertaining of capital profit (or loss) prior to incorporation, Treatment of pre incorporation profit and loss. And Examples based in profit prior and post incorporation of company. • To understand Capital Reduction, Accounting entries for reduction of capital, writing off capital loss and preparation of Balance Sheet after capital reduction. • To understand Liquidation of Companies, Adjustment of contributories right, Calculation of liquidators' remuneration and Preparation of Liquidators Final Statement. 	

Suggested References: (include Reference Material from where a student is expected to study the said content in APA Style) Reference Websites can also be included)	
Sr. No	References
1.	Advanced Accounting 2 - Sehgal Ashok And SehgalDeepak
2.	Advanced Accounts - Shukla M C AndGrawal TS
3.	Problems And Solution In Adv Accounting - Gupta RL
4.	Company Accounts - Gupta R L AndRadhaswamyM
5.	Rathmans Company Accounts Theory Prob. And Solution - Rathman P V And Raju DR
6.	Accounting Standards And Corporate Accounting Practice - Ghosh TP
7.	Advanced Accountancy Vol. I – P.C.Tulsian
On-Line Resources available that can be used as Reference Material	
https://ugcmoocs.inflibnet.ac.in/view_module_ug.php/197	

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Syllabus with effect from the Academic Year: 2022-2023

B.COM. SEMESTER-III		
Paper Code UB03DCOM72	Title of the Paper Advanced Accounting VI	Total Credit 3
Course Objectives	The Objective of this paper is to help students understand basic principles of auditing.	

Course Description		
Unit	Description	Weightage
1.	Introduction to Auditing <ul style="list-style-type: none"> Definition of Auditing, Characteristics, Scope of Auditing, Difference between Accountancy and Auditing. Objectives of Auditing. Detection and prevention of frauds and errors. 	25%
2.	Vouching <ul style="list-style-type: none"> Meaning of Voucher and Vouching. Importance of Vouching. Contents of good voucher. Vouching and auditor's duties. Vouching of Credit sales and Payment from debtors, Credit Purchase and Payment to Creditors and Purchase of Fixed Assets. 	25%
3.	Audit Procedure <ul style="list-style-type: none"> Types of Audits in brief Continuous Audit & Annual Audit. Preparation before commencement of new audit. Audit program (with reference to Standard Auditing), Meaning, Advantages and Disadvantages. Audit working papers	25%
4.	Internal Check, Internal Audit and Internal Control and Investigation <p>(A) Internal Check, Internal Audit And Internal Control</p> <ul style="list-style-type: none"> Meaning, Characteristics, Objectives of Internal Check and Internal Audit. Auditor's duties regarding internal check and Internal Audit. Difference between Internal Check, Internal Control and Internal Audit. <p>(B) Investigation</p> <ul style="list-style-type: none"> Meaning and definition and Objectives of investigation. Difference between Auditing and Investigation. Points to be considered while conducting Investigation. Investigation on behalf of purchaser of business and on institution for granting a loan	25%

*Units will have the same Weightage in the evaluation as suggested in the course outline.

Teaching-	<ul style="list-style-type: none"> Lecture Method
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Learning Methodology	<ul style="list-style-type: none"> • Online Lectures • Group Discussion • Practical Problem Solving
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Evaluation Pattern		
Sr. No.	Details of the Evaluation	Weightage
1.	Internal/Written Examination	15%
2.	Internal Continuous Assessment in the form of Practical, Viva-Voce, Quizzes, Seminars, Assignments, Attendance	15%
3.	University Examination	70%

* Students will have to score a minimum of 40 (Forty) Percent to pass the course.

Course Outcomes: Having Completed this course, the students will be able to
<ul style="list-style-type: none"> • To understand Auditing, Objective, Characteristics, Scope of Auditing, Difference between Accountancy and Auditing and prevention of frauds and errors. • To understand Voucher and Vouching, Importance, Contents of good voucher, Vouching and auditor's duties. Vouching of Credit sales and Payment from debtors, Credit Purchase and Payment to Creditors and Purchase of Fixed Assets. • To understand Audit Procedure, Types of Audits, Preparation before commencement of new audit, Audit program and Audit working papers • To understand Internal Check, Internal Audit and Internal Control and Investigation, their objectives, characteristics, points to be considered, Difference between Internal Check, Internal Control and Internal Audit and Investigation on behalf of purchaser of business and on institution for granting a loan.

Suggested References: (include Reference Material from where a student is expected to study the said content in APA Style) Reference Websites can also be included)	
Sr. No	References
1.	Practical Auditing – Tandon BN
2.	A text book of auditing – JhaAruna
3.	Auditing – Rawat DS
4.	Auditing – SrinivasanR
On-Line Resources available that can be used as Reference Material	
https://ugcmoocs.inflibnet.ac.in/view_module_ug.php/332	

SARDAR PATEL UNIVERSITY
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Programme: B.COM Semester: III

Syllabus with effect from the Academic Year: 2022-2023

B.COM. SEMESTER-III		
Paper Code UB03DCOM73	Title of the Paper Investment Management	Total Credit 3
Course Objectives	To make student ready for investment job by imparting knowledge about the subject.	

Course Description		
Unit	Description	Weightage
1.	Nature & Scope of Investment Management Meaning of Investing Investment & Speculation Significance of Investment Factors favorable for Investment Features of an Investment Program Investment Process	25%
2.	Savings & Investments Need for diversified personal investment portfolio, Avenues for investment (basic features): Non marketable financial assets <ul style="list-style-type: none"> Time deposits, Recurring Deposits, Monthly Income Schemes, National saving Certificates, Kisan Vikas Patra, Public Provident Fund, Postal Life Insurance Bank Savings: Fixed deposit Recurring Deposit, RBI Bonds, Infrastructure bonds by ICICI & IDBI	25%
3.	Personal finance Introduction, Goals & Importance of Personal Financial Management Financial Planning & Budgeting (With examples on Preparation of Family Cash Budget, personal income & expenditure A/c & Balance sheet) Some tax planning tips for personal incomes	25%
4.	Insurance Life Insurance-Basic features of endowment assurance, Money back Plan, Whole life assurance & term assurance General Insurance-Introduction & basic features of Vehicle insurance, Medical Insurance, Accident insurance & liability insurance- Calculation of premium & settlement of claims	25%

*Units will have the same Weightage in the evaluation as suggested in the course outline.

Teaching-Learning Methodology	<ul style="list-style-type: none"> Lecture Method Online Lectures Group Discussion Practical Problem Solving
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Evaluation Pattern		
Sr. No.	Details of the Evaluation	Weightage
1.	Internal/Written Examination	15%
2.	Internal Continuous Assessment in the form of Practical, Viva-Voce, Quizzes, Seminars, Assignments, Attendance	15%
3.	University Examination	70%

* Students will have to score a minimum of 40 (Forty) Percent to pass the course.

Course Outcomes: Having Completed this course, the students will be able to	
<ul style="list-style-type: none"> • To furnish awareness about investment Management and process of it. • Impart basic knowledge about the Savings and Investment. • Developing an attitude of concern for the Personal Finance. • The student can understand best return investment scheme. • The student can learn basic knowledge of Life Insurance and General Insurance and its various plan. 	

Suggested References: (include Reference Material from where a student is expected to study the said content in APA Style) Reference Websites can also be included)	
Sr. No	References
1.	Securities Analysis & Portfolio Management-Avadhani VA
2.	Investment Management-PrasannaChandra
3.	Investment Analysis & Portfolio Management –Ranganatham M &MadhumatiR
4.	Investment Management: Security analysis & Portfolio Management-BhallaVK
On-Line Resources available that can be used as Reference Material	
https://ugcmoocs.inflibnet.ac.in/view_module_ug.php/238	

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(Reaccredited with 'A' Grade by NAAC (CGPA 3.25))
Programme: B.COM Semester: III
Syllabus with effect from the Academic Year: 2022-2023

B.COM. SEMESTER-III		
Paper Code UB03DCOM74	Title of the Paper Working Capital Management	Total Credit 3
Course Objectives	To make student ready for management of working capital by imparting practical knowledge in the area	

Course Description		
Unit	Description	Weightage
1.	Working Capital Management : Overview, Concepts, Significance Factors affecting working capital requirement Computation of operating cycle Estimation of working capital requirements Sources of working Capital [Theory 50% and Examples 50%]	25%
2.	Management of Cash: [Theory 30% and Examples 70%] Facets of cash management Motives for holding cash, Cash Planning, Cash Budgeting Managing the flow, Investment in marketable securities	25%
3.	Management of Receivables : [Theory 40% and Examples 60%] Optimum Credit Policy, Credit Policy variables Credit Evaluation, Credit Granting Decision Monitoring Receivables, Cost-Benefit Analysis	25%
4.	Inventory Management Need to hold inventories, Objectives of inventory management, Inventory management techniques (Theory & Examples) – EOQ, ABC Analysis, Re-order Level, Safety Stock, Fixation of Inventory Levels, Just-in-time (JIT) Systems	25%

*Units will have the same Weightage in the evaluation as suggested in the course outline.

Teaching-Learning Methodology	<ul style="list-style-type: none"> • Lecture Method • Online Lectures • Group Discussion • Practical Problem Solving
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Evaluation Pattern		
Sr. No.	Details of the Evaluation	Weightage
1.	Internal/Written Examination	15%
2.	Internal Continuous Assessment in the form of Practical, Viva-Voce, Quizzes, Seminars, Assignments, Attendance	15%
3.	University Examination	70%

* Students will have to score a minimum of 40 (Forty) Percent to pass the course.

Course Outcomes: Having Completed this course, the students will be able to
<ul style="list-style-type: none"> • Learn about various aspects of working capital like Cash, Receivables and Inventories • Acquire the knowledge and skills about management of working capital at firms.

Suggested References: (include Reference Material from where a student is expected to study the said content in APA Style) Reference Websites can also be included)	
Sr. No	References
1.	Financial Management: P V Kulkarni
2.	Financial Management: S N Maheshwari
3.	Financial Management: I M Pandey
4.	Financial Management: Prasanna Chandra
5.	Financial Management: Khan & Jain
6.	Financial Management: R. S. Kulshreshta
7.	Fundamentals of Financial Management: Van Horne
On-Line Resources available that can be used as Reference Material	
https://ugcmoocs.inflibnet.ac.in/view_module_ug.php/238	

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Programme: B.COM Semester: III
Syllabus with effect from the Academic Year: 2022-2023

B.COM. SEMESTER-III		
Paper Code UB03DCOM75	Title of the Paper Retail Marketing	Total Credit 3
Course Objectives	To make student ready for Retail marketing by providing the knowledge in subject area	

Course Description		
Unit	Description	Weightage
1.	Retailing Introduction Introduction to Retailing - Definition of Retailing - Retailing Formats [Modern Retail Formats, Traditional Retail Formats] - Growth of Retailing - Drivers of retailing - Trends of Retailing in India - Organized V/s Unorganized Retail.	25%
2.	Effective Retail Strategies Store Location - Factors affecting the Store Location - Retail Marketing segmentation - Strategic Planning in Retail - Inventory Management – Retail Pricing Objectives	25%
3.	Managing Retail Business Developing an Effective Integrated Marketing Communication Mix, Customers Service in Retailing, the Retail Environment: A Situation and Competitive Analysis.	25%
4.	Marketing Research in Retailing Introduction of Marketing Research – Overview of Marketing Research in Retailing - The marketing research process - Secondary and Primary Data Sources - the Retail Information System & Model	25%

*Units will have the same Weightage in the evaluation as suggested in the course outline.

Teaching-Learning Methodology	<ul style="list-style-type: none"> • Lecture Method • Online Lectures • Group Discussion • Practical Problem Solving
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Evaluation Pattern		
Sr. No.	Details of the Evaluation	Weightage
1.	Internal/Written Examination	15%
2.	Internal Continuous Assessment in the form of Practical, Viva-Voce, Quizzes, Seminars, Assignments, Attendance	15%
3.	University Examination	70%

* Students will have to score a minimum of 40 (Forty) Percent to pass the course.

Course Outcomes: Having Completed this course, the students will be able to	
<ul style="list-style-type: none"> • Learn about the Retailing concept • Manage the retail business • Learn about the process of marketing research in retailing • Get insights about effective retailing strategies 	

Suggested References: (include Reference Material from where a student is expected to study the said content in APA Style) Reference Websites can also be included)	
Sr. No	References
1.	Managing Retailing by Piyush Kumar Sinha and Dwarika Prasad Uniyal, Oxford Higher Education
2.	Retail Management by Barry Berman and Joel Evans. Maxwell MacMillan International Editions.
3.	Retail Management by Dr. Harjit Singh, S.Chand Publishers
4.	Retail management by Chetan Bajaj, Rajesh Tuli.
On-Line Resources available that can be used as Reference Material	
https://ugcmoocs.inflibnet.ac.in/view_module_ug.php/220	

SARDAR PATEL UNIVERSITY
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Programme: B.COM Semester: III
Syllabus with effect from the Academic Year: 2022-2023

B.COM. SEMESTER-III		
Paper Code UB03DCOM76	Title of the Paper Rural Marketing	Total Credit 3
Course Objectives	Making student ready for the need of Rural Marketing job by imparting knowledge of the subject	

Course Description		
Unit	Description	Weightage
1.	Introduction to Rural Marketing Rural Marketing new Discipline, Concept and Scope, Nature of Rural market, Importance of Rural Marketing, Taxonomy of Rural market, Significance of ruralmarket.	25%
2.	Consumer Behaviour Challenges, Rural customer characteristics, Brand loyalty of Indian Rural customer, Buying Decision Process, factors affecting consumer behaviour.	25%
3.	Product Strategy Concept and significance, Scope, Product Mix Decision, product life cycle, stages of new product development process, developing market mix for rural markets.	25%
4.	Pricing Strategy Concept, Pricing Objectives, Pricing Policy, pricing methods, factors affecting pricing decisions, distribution and promotion decision affecting rural marketing.	25%

*Units will have the same Weightage in the evaluation as suggested in the course outline.

Teaching-Learning Methodology	<ul style="list-style-type: none"> • Lecture Method • Online Lectures • Group Discussion • Practical Problem Solving
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Evaluation Pattern		
Sr. No.	Details of the Evaluation	Weightage
1.	Internal/Written Examination	15%
2.	Internal Continuous Assessment in the form of Practical, Viva-Voce, Quizzes, Seminars, Assignments, Attendance	15%
3.	University Examination	70%

* Students will have to score a minimum of 40 (Forty) Percent to pass the course.

Course Outcomes: Having Completed this course, the students will be able to	
<ul style="list-style-type: none"> • Gain familiarity with the concept of Rural Marketing • Get insights about Consumer Behaviour • Learn about Product and pricing Strategy 	

Suggested References: (include Reference Material from where a student is expected to study the said content in APA Style) Reference Websites can also be included)	
Sr. No	References
1.	Marketing Management by Dr. C.B.Gupta and Dr. Rajan Nair Publication Sultan Chand & Sons, NewDelhi
2.	Rural Marketing by C S G krishnamacharyulu and Lalitha RamkrishnanPublication,Pearson EducationAsia
3.	Marketing Management by Shrinivashan andRadhaswami
4.	Publication ,Sultan Chand & Sons, NewDelhi.
5.	Rural Marketing by Sukhpal Singh, Vikas PublishingHouse.
On-Line Resources available that can be used as Reference Material	
https://ugcmoocs.inflibnet.ac.in/view_module_ug.php/232	

SARDAR PATEL UNIVERSITY
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Programme: B.COM Semester: III
Syllabus with effect from the Academic Year: 2022-2023

B.COM. SEMESTER-III		
Paper Code UB03DCOM77	Title of the Paper Human Relations	Total Credit 3
Course Objectives	Making student ready in the area of Human Relation by imparting knowledge in the subject area	

Course Description		
Unit	Description	Weightage
1.	Nature and scope of Human Relation Concept, objective and scope of Human Relation Human Relation as an Inter-disciplinary approach Importance of Human Relation to business management Improvement in Human relation	25%
2.	Employee Morale and Motivation Definition, concept and characteristics of morale Factor affecting morale Improving morale Meaning, importance and types of motivation	25%
3.	Employees Grievances Meaning ,features and causes of grievances Grievances procedure Grievance handling machinery	25%
4.	Employee Discipline Meaning, features, objectives of employee discipline Meaning and causes of indiscipline Disciplinary action and its types Guidelines and procedure for disciplinary action.	25%

*Units will have the same Weightage in the evaluation as suggested in the course outline.

Teaching-Learning Methodology	<ul style="list-style-type: none"> • Lecture Method • Online Lectures • Group Discussion • Practical Problem Solving
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Evaluation Pattern		
Sr. No.	Details of the Evaluation	Weightage
1.	Internal/Written Examination	15%
2.	Internal Continuous Assessment in the form of Practical, Viva-Voce, Quizzes, Seminars, Assignments, Attendance	15%
3.	University Examination	70%

* Students will have to score a minimum of 40 (Forty) Percent to pass the course.

Course Outcomes: Having Completed this course, the students will be able to	
<ul style="list-style-type: none"> • Learn about Human Relations • Develop sense about Morale • Understand and Resolve Grievances • Get an idea about Employee Discipline 	

Suggested References: (include Reference Material from where a student is expected to study the said content in APA Style) Reference Websites can also be included)	
Sr. No	References
1.	Personnel Management by S. V. Gankar and C.B. Memoria
2.	Human Resource Management by S.S. khnka
3.	Human Resource Management by K. Aswasthappa
4.	Personnel and Human Resource Management by P. SubhaRao
On-Line Resources available that can be used as Reference Material	
https://ugcmoocs.inflibnet.ac.in/view_module_ug.php/139	

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Programme: B.COM Semester: III
Syllabus with effect from the Academic Year: 2022-2023

B.COM. SEMESTER-III		
Paper Code UB03DCOM78	Title of the Paper Industrial Relations & Labour Laws	Total Credit 3
Course Objectives	To make student ready for the job by imparting knowledge of Industrial Relations & Labour Laws	

Course Description		
Unit	Description	Weightage
1.	Overview of Industrial Relations Concept of Industrial Relations - Nature of Industrial Relations Objective of Industrial Relations - Parties of Industrial Relations	25%
2.	Trade Unionism Origin and growth – Unions after independence – Concept, objectives and functions of Trade Union – Role of Trade Union in collective bargaining – Problems of Trade Union	25%
3.	Workers Participation in Management Meaning of Workers Participation in Management – Collective Bargaining, meaning, nature and methods – ILO and its role – Tripartite approach in industrial relations	25%
4.	Labour legislations Payment of Wage Act – Workmen's Compensations Act – Importance provisions of Employees' State Insurance Act – Employees provident Fund Act – Maternity Benefit Act	25%

*Units will have the same Weightage in the evaluation as suggested in the course outline.

Teaching-Learning Methodology	<ul style="list-style-type: none"> • Lecture Method • Online Lectures • Group Discussion • Practical Problem Solving
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Evaluation Pattern		
Sr. No.	Details of the Evaluation	Weightage
1.	Internal/Written Examination	15%
2.	Internal Continuous Assessment in the form of Practical, Viva-Voce, Quizzes, Seminars, Assignments, Attendance	15%
3.	University Examination	70%

* Students will have to score a minimum of 40 (Forty) Percent to pass the course.

Course Outcomes: Having Completed this course, the students will be able to	
<ul style="list-style-type: none"> • Understand the concept of Industrial Relations • Learn about Trade Unionism • Get an idea about Workers Participation in Management • Get familiarity with Labour legislations 	

Suggested References: (include Reference Material from where a student is expected to study the said content in APA Style) Reference Websites can also be included)	
Sr. No	References
1.	Industrial Relations - Ramaswmy
2.	Industrial Relations - T. V. Rao
3.	Industrial Relations - Memoria
4.	Industrial Relations – Sharma
On-Line Resources available that can be used as Reference Material	

SARDAR PATEL UNIVERSITY
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Programme: B.COM Semester: III
Syllabus with effect from the Academic Year: 2022-2023

B.COM. SEMESTER-III		
Paper Code UBO3DCOM79	Title of the Paper Advanced Banking -V	Total Credit 3
Course Objectives	To give introductory knowledge of Reserve Bank of India to students.	

Course Description		
Unit	Description	Weightage
1.	<ul style="list-style-type: none"> Reserve Bank of India Introduction –Its Organization – Traditional and Development functions 	25%
2.	<ul style="list-style-type: none"> Monetary policy of Reserve Bank of India Objectives – Bank rate policy – Repo rate and Reserve Repo rate, Case reserve ratio, Statutory Liquidity ratio, Limitations of monetary policy, Instruments and uses of monetary policy. 	25%
3.	<ul style="list-style-type: none"> Money Market of India Meaning ,importance – Characteristics of a developed money market – primary market and secondary market –Main constituents of money market –Differences of money and capital market 	25%
4.	<ul style="list-style-type: none"> Exchange rate policy of Reserve Bank of India Meaning of rate of exchange-Types –Objectives – Central Government policy – Overvaluation and undervaluation exchange rate policy – Economic effects 	25%

*Units will have the same Weightage in the evaluation as suggested in the course outline.

Teaching-Learning Methodology	<ul style="list-style-type: none"> Lecture Method Online Lectures Group Discussion Practical Problem Solving
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Evaluation Pattern		
Sr. No.	Details of the Evaluation	Weightage
1.	Internal/Written Examination	15%
2.	Internal Continuous Assessment in the form of Practical, Viva-Voce, Quizzes, Seminars, Assignments, Attendance	15%
3.	University Examination	70%

* Students will have to score a minimum of 40 (Forty) Percent to pass the course.

Course Outcomes: Having Completed this course, the students will be able to		
<ul style="list-style-type: none"> • Describe the basics of of RBI • Explain the basic terminology, instruments and uses of monetary policy • Gain the comprehensive understanding of the exchange rate policy of RBI. • Evaluate the exchange rate policy of RBI and its effects on economy. 		

Suggested References: (include Reference Material from where a student is expected to study the said content in APA Style) Reference Websites can also be included)	
Sr. No	References
1.	Indian Banking and Monetary Management –New popular Prakashan ,Surat
2.	Reserve Bank of Indian and Monetary Management – G. P.Gupta
3.	History and Problems of Indian Currency–D.K.Malhotra
4.	Currency Banking Finance –K.P.Sundaram
5.	Indian Banking – VasantDesai
On-Line Resources available that can be used as Reference Material	
https://ugcmoocs.inflibnet.ac.in/view_module_pg.php/650	

SARDAR PATEL UNIVERSITY
Vallabh Vidyanagar, Gujarat
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Programme: B.COM Semester: III
Syllabus with effect from the Academic Year: 2022-2023

B.COM. SEMESTER-III		
Paper Code UB03DCOM80	Title of the Paper Advanced Banking - VI	Total Credit 3
Course Objectives	To learn about Indian Banking System To aware about some basic mechanism of banking	

Course Description		
Unit	Description	Weightage
1.	<ul style="list-style-type: none"> Introduction of New Banking Institutions Small finance Banks Mudra Bank Post saving Bank 	25%
2.	State Bank Of India Introduction. Objectives – Functions - Structure and its organization progress.	25%
3.	Nubard and Exim Bank Its working , its performance and limitations.	25%
4.	Financial institutions IFCS, IDBI, SIDBI, NIDC Its objectives scope and procurement	25%

*Units will have the same Weightage in the evaluation as suggested in the course outline.

Teaching-Learning Methodology	<ul style="list-style-type: none"> Lecture Method Online Lectures Group Discussion Practical Problem Solving
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Evaluation Pattern		
Sr. No.	Details of the Evaluation	Weightage
1.	Internal/Written Examination	15%
2.	Internal Continuous Assessment in the form of Practical, Viva-Voce, Quizzes, Seminars, Assignments, Attendance	15%
3.	University Examination	70%

* Students will have to score a minimum of 40 (Forty) Percent to pass the course.

Course Outcomes: Having Completed this course, the students will be able to	
<ul style="list-style-type: none"> • Discuss the importance of new banking instrument such as mudra Bank payment Bank and small finance banks • Explain the functions, structure and progress of SBI • Gain the knowledge of NABARD and EXIM Bank • Describe the basics of IDBI, SIDBI and NIDC 	

Suggested References: (include Reference Material from where a student is expected to study the said content in APA Style) Reference Websites can also be included)	
Sr. No	References
1.	Bank And Institutional Management – Vasant Desai. HimalayaPublication.
2.	Banking and Financial System-VasantDesai.
3.	Fundamentals of Banking- Dr.R.S.S.Sawami.
4.	Elements of Banking –NewPopular-Prakashan.
5.	Elements of Banking and Theory-Practice-B.S.ShahPrakashan.
On-Line Resources available that can be used as Reference Material	
https://ugcmoocs.inflibnet.ac.in/view_module_pg.php/650	

SARDAR PATEL UNIVERSITY
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Programme: B.COM Semester: III

Syllabus with effect from the Academic Year: 2022-2023

B.COM. SEMESTER-III		
Paper Code UB03DCOM81	Title of the Paper Business Management-V (M.M.)	Total Credit 3
Course Objectives	To make student ready for the job in marketing area	

Course Description		
Unit	Description	Weightage
1.	Introduction -Core concepts of marketing- Needs, Wants & Demands ; products; value & satisfaction; exchange, transactions & relationships; Markets, Marketing & Marketing Management -Marketing Management Philosophies: Production concept, product concept, selling concept, marketing concept -Marketing Mix -Importance of Marketing. -Functions of Marketing	25%
2.	Product Decisions -Product- concept, classification, product line & product mix decision -New Product Development Process -Product life cycle-concept, stages & strategies -Branding, Packaging & Labelling concepts	25%
3.	Pricing Decisions -What is Price? -Importance of pricing - Factors affecting Pricing -Pricing policies	25%
4.	Channel of Distribution Decisions & Product Decision -Channels of distribution: Meaning, objectives, levels of channels, Factors affecting choice of channels of distribution -Promotion: Meaning, Importance, Promotion tools	25%

*Units will have the same Weightage in the evaluation as suggested in the course outline.

Teaching-Learning Methodology	<ul style="list-style-type: none"> • Lecture Method • Online Lectures • Group Discussion • Practical Problem Solving
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Evaluation Pattern		
Sr. No.	Details of the Evaluation	Weightage
1.	Internal/Written Examination	15%
2.	Internal Continuous Assessment in the form of Practical, Viva-Voce, Quizzes, Seminars, Assignments, Attendance	15%
3.	University Examination	70%

* Students will have to score a minimum of 40 (Forty) Percent to pass the course.

Course Outcomes: Having Completed this course, the students will be able to	
<ul style="list-style-type: none"> • Get basic knowledge about the concept of Marketing • Get idea about Product and Pricing Decisions • Understand Channel of Distribution Decisions & Product Decision 	

Suggested References: (include Reference Material from where a student is expected to study the said content in APA Style) Reference Websites can also be included)	
Sr. No	References
1.	Salesmanship and Advertising-R.C.Agrawal
2.	Salesmanship and Publicity-J.S.K.Patel.
3.	Marketing Management-R.C.Agrawal
4.	Promotion Management- S.A.Chunawala.
5.	Marketing Management –S.A.Sherlekar
On-Line Resources available that can be used as Reference Material	
https://ugcmoocs.inflibnet.ac.in/view_module_ug.php/232	

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Programme: B.COM Semester: III
Syllabus with effect from the Academic Year: 2022-2023

B.COM. SEMESTER-III		
Paper Code UB03DCOM82	Title of the Paper Business Management - VI (MM)	Total Credit 3
Course Objectives	To impart the knowledge of Marketing Management to the students to make them ready for the job	

Course Description		
Unit	Description	Weightage
1.	Marketing Environment: -Need for Environment Analysis - Importance of Environment Analysis -The company's Microenvironment The company's Macro environment	25%
2.	Buyer Behaviour -Concepts - Determinants - Consumer buying process Stages of buying process	25%
3.	Marketing Segmentation -Concept - Criteria - Selecting the market segmentation - Advantages Bases of market segmentation	25%
4.	Marketing of Services -Marketing concept in service marketing -Classification of services -Features of services -7 P's of services -Determinants of Service Quality	25%

*Units will have the same Weightage in the evaluation as suggested in the course outline.

Teaching-Learning Methodology	<ul style="list-style-type: none"> • Lecture Method • Online Lectures • Group Discussion • Practical Problem Solving
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Evaluation Pattern		
Sr. No.	Details of the Evaluation	Weightage
1.	Internal/Written Examination	15%
2.	Internal Continuous Assessment in the form of Practical, Viva-Voce, Quizzes, Seminars, Assignments, Attendance	15%
3.	University Examination	70%

* Students will have to score a minimum of 40 (Forty) Percent to pass the course.

Course Outcomes: Having Completed this course, the students will be able to		
<ul style="list-style-type: none"> • Get familiarity with Marketing Environment • Understand the concept of Buyer Behaviour and Marketing Segmentation • Learn about Marketing of Services 		

Suggested References: (include Reference Material from where a student is expected to study the said content in APA Style) Reference Websites can also be included)	
Sr. No	References
1.	Salesmanship and Advertising-R.C.Agrawal
2.	Salesmanship and Publicity-J.S.K.Patel.
3.	Marketing Management-R.C.Agrawal
4.	Promotion Management- S.A.Chunawala.
5.	Marketing Management-S.A.Sherlekar
On-Line Resources available that can be used as Reference Material	
https://ugcmoocs.inflibnet.ac.in/view_module_ug.php/232	



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Vallabh Vidyanagar, Gujarat
(Reaccredited with 'A' Grade by NAAC (CGPA 3.25))
Syllabus with effect from the Academic Year 2022-2023

(BCom) (Business Studies)
(BCOM) (Programme Name) Semester (III)

Course Code	UB03DCOM83	Title of the Course	Computer Applications - V
Total Credits of the Course	03	Hours per Week	03 + 02 Practical per Batch

Course Objectives:	To develop skill of basic computerized accounting among the commerce students.
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Course Content		
Unit	Description	Weightage* (%)
1.	<ul style="list-style-type: none">Basic Accounting Terms (terminology): Assets, Liabilities, Income, Expense, Capital, Revenue, Debtor, Creditor, Journal, Ledger, Daybook, Stock, Drawing, Discount, Profit, Loss, Loan, Trial Balance, Balance sheet, Etc.Accounting System (Desi nama, Single Entry, Double Entry), Types Of Account, Rules for Accounting, Basic Steps In Accounts Compilations.What is Accounting Software? Advantage of accounting software v/s Manual.Characteristics and Advantage of TallyHow to start Tally, Tally screen Components.Company Creation, Select Company, Alter Company, Delete Company	25%
2.	<ul style="list-style-type: none">Accounting Master Creation:Groups: Predefined Group, Bank a/c ,Bank occ ,Bank od, Branch/ Division, Capital Acc., Cash in hand, Current Assets, current Liabilities, Deposits, Direct Expenses, Direct Incomes, Duties & Taxes, Expenses (Direct), Expenses (Indirect), Fixed Assets, Income(Direct), Income (Indirect), Indirect Expenses, Indirect Income, Investments, Loan & Advances (Assets), Loan (Liability), Misc. expanses (Assets), Provisions, Purchase A/c, Reserves & Surplus, Retained Earnings, Sale Acc. Secured Loans, Stock in hand, Sundry Creditors, Sundry Debtors, Suspense a/c, Unsecured Loans.Ledger Creation (Single, Multiple, Alter, Delete)Group Creation (Single ,Multiple, Alter, Delete)	25%
3.	<ul style="list-style-type: none">Voucher: Different types of Voucher like: Cash memo, Invoice / Bill, Receipt, Credit note, Debit note, Check , Journal Voucher.Voucher in Tally: Purchase/ Invoice, Sales /Invoice, Receipt, Payment, Contra, Journal, Credit Note, Debit Note.Non Accounting Voucher: Memo, Reversing Journal, Post Dated, Optional Voucher Entry using above Voucher.	25%



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4.	<ul style="list-style-type: none">View and Print Reports : Steps to View Different Report, Option available in each Report.Balance Sheet, Trial Balance, Profit & Loss A/cBook & Registers: Cashbook, Bankbook, Sales Registers, Purchase Register, Journal Register, Group Summary, Group Voucher, Day book, List of Accounts.	25%
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Teaching-Learning Methodology	Multiple teaching approaches: Lectures and discussion, exploration and inquiry, cooperative group work, demonstration and presentation. Traditional classroom teaching as well as online/ICT based teaching practices. Hands on training through required ICT tools.
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Evaluation Pattern		
Sr. No.	Details of the Evaluation	Weightage
1.	Internal Theory (50%) + Practical (50%) Examination (As per CBCS R.6.8.3)	15%
2.	Internal Continuous Assessment in the form of Practical, Viva-voce, Quizzes, Seminars, Assignments, Attendance (As per CBCS R.6.8.3)	15%
3.	University Examination Theory (50%) + Practical (50%)	70%

Course Outcomes: Having completed this course, the learner will be able to understand	
1.	Basics of Accounting. Working with the basic features of Tally ERP 9 How to create a company in Tally.
2.	Creation of a Ledger. Making groups and various under groups.
3.	types of vouchers, its short cuts and voucher entry.
4.	How to see and print various reports available in tally.

Suggested References:	
Sr. No.	References
1.	Learning Tally ERP 9 with GST, Kindle Edition, Sajee Kurian
2.	TALLY ERP 9 TRAINING GUIDE - 4TH REVISED & UPDATED EDITION, PBP Publications, Ashok K Nandhoni



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3.	Tally Erp 9 Advance With Gst Gujarati Medium Book, Shah And Company Gujarat
4.	Tally ERP 9 with GST in Gujarati, Computer World
5.	Tally Erp 9 Advance With Gst Gujarati Medium Book, Paperback, Gujarati, Tanumati Parmar And Sukani

On-line resources to be used if available as reference material
On-line Resources:
https://www.youtube.com/watch?v=xwpJ5QX9WEU
https://www.youtube.com/watch?v=vH9Q-EUJvw8
https://www.youtube.com/channel/UCMIf9GGeRPvyonHiXcsQxbA
https://www.youtube.com/watch?v=zzFE58Ueo5A&list=PLZPPXOnsE2tOXDleoqVN74ck3CTOEOLz



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Syllabus with effect from the Academic Year 2022-2023

(BCom) (Business Studies)
(BCOM) (Programme Name) Semester (III)

Course Code	UB03DCOM84	Title of the Course	Computer Applications - VI
Total Credits of the Course	03	Hours per Week	03 + 02 Practical per Batch

Course Objectives:	<ol style="list-style-type: none">1. To aware of Computer Network, Component of Network, Network Devices, Network Protocols and Network Topology2. To develop skill of Internet Terminologies and Equipment needed for it.3. To Introduce students about E-Mail and its procedures.4. To aware students about Social Networking and Blogging and its usefulness in modern business.
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Course Content		
Unit	Description	Weightage* (%)
1.	<p>Computer Networking: Networks, Need for Networking, Hardware Sharing, Data and Information Sharing, Software Sharing , Facilitated Communications</p> <p>Types of networks: Local Area Network (LAN), Metropolitan Area Networks (MAN), Wide Area Networks (WAN)</p> <p>Network components: Computer, Network Interface Card (NIC), Connector, Cables, Servers, Network Printer, Hubs, Switches, Repeaters, Bridges, Routers, Terminator, Work Station / Node</p> <p>Network Topology: Star, Bus, Ring, Mesh Topology</p> <p>Network Devices: Servers, Network Printer, Network Interface Card, Hubs, Switches, Repeaters, Bridges, Routers</p> <p>Network Communication Technology: Ethernet, Token- ring, TCP / IP (Transmission Control Protocol / Internet Protocol)</p>	25%
2.	<p>Internet: Internet, History Of Internet, How Internet Works ?, Internet Addresses, Top – Level Domain (TLD)</p> <p>Advantages Of The Internet: E-mail (electronic mail), information , Entertainment, Programs, Discussion groups , On-line shopping , Chat, Internet Service Providers, World Wide Web, Web Page, Web Site, Types of websites, Hyperlinks, URL, Home page, Web Browsers, Bookmarks of Favorites, History list, security on the web, Secure Web Pages, Visit Secure Web Pages, Protect yourself on the web</p> <p>Equipments Needed For Internet: Modem, Types Of Modems, Speed Of Modem, Telephone Line , Other Connections, ISDN, Cable Modem, DSL/ADSL</p>	25%



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3.	Electronic Mail (E- Mail): Advantages of E-Mail, E-Mail Address - Parts of Email address, Selecting an E-mail Address, Parts of E-mail Message - From, To, Cc, Bcc, Subject Creating Message: Writing Style, Smileys, Abbreviations, Shouting, Signature Sending a Message: Compose, Use The Address Book, Bounced Message, Attachment E-Mail Features: Receive, Reply, Forward, Print, Organize, Delete, Trace, Move, Bulk, Spam, Some Etiquette of writing a good E-mail, Creating an E-Mail Account	25%
4.	Social Networking Sites: Introduction, Advantages & Disadvantages of Social networking, precautionary measures for social network, Today's Social Network, Twitter, Facebook, Introduction to Skype, Google+, WhatsApp, Linked in, Instagram, YouTube Blogging: Creating a blog, advantages of blog Use of Social networking in Education Use of Social Networking in commerce, Introductions to Open-source blogging tools	25%

Teaching-Learning Methodology	Multiple teaching approaches: Lectures and discussion, exploration and inquiry, cooperative group work, demonstration and presentation. Traditional classroom teaching as well as online/ICT based teaching practices. Hands on training through required ICT tools.
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Evaluation Pattern		
Sr. No.	Details of the Evaluation	Weightage
1.	Internal Theory (50%) + Practical (50%) Examination (As per CBCS R.6.8.3)	15%
2.	Internal Continuous Assessment in the form of Practical, Viva-voce, Quizzes, Seminars, Assignments, Attendance (As per CBCS R.6.8.3)	15%
3.	University Examination Theory (50%) + Practical (50%)	70%

Course Outcomes: Having completed this course, the learner will be able to understand	
1.	About Computer Networks, Its Components and Devices used for that, Topologies of Network and Protocols used.
2.	Internet, its uses and devices needed for Internet.
3.	E-Mail and its different various properties.
4.	Blog, Blog creation and its usages, social networking sites in Business Studies.



Suggested References:	
Sr. No.	References
1.	Computer Network, Global Vision Publishing House, Kaushal Kishore Rastogi
2.	Computer networks, Technical Publications, V. S. Bagad, I. A. Dhotre
3.	Computer Ek Parichay, Uva Upanishad Publications, Sanjay Solanki and Ajay Patel
4.	How to create a blog?, Edusafar.com, Bharat L Chauhan
5.	Internet (Full Version) (Gujarati), Computer World Publications
6.	Social Media and Networking: Concepts, Methodologies, Tools, and Applications, Information Resources Management Association

On-line resources to be used if available as reference material	
On-line Resources:	
https://en.wikipedia.org/wiki/Computer_network	
https://www.youtube.com/watch?v=QKfk7YFILws	
https://www.youtube.com/watch?v=YOXwcbwSEUo	
https://www.youtube.com/watch?v=nzbGB-jqyg8	
https://www.youtube.com/watch?v=vcDdv-EyTwg	

SARDAR PATEL UNIVERSITY
Vallabh Vidyanagar, Gujarat
(Reaccredited with 'A' Grade by NAAC (CGPA 3.25))
Programme: B.COM Semester: III
Syllabus with effect from the Academic Year: 2022-2023

B.COM. SEMESTER-III		
Paper Code UB03DCOM85	Title of the Paper Advanced Statistics – V	Total Credit 3
Course Objectives	The objective of the course is to provide basic knowledge of fundamentals of Statistics for interpreting business data and their commercial application for decision making in business	

Course Description		
Unit	Description	Weightage
1.	Principle of Mathematical Induction and Binomial Theorem Meaning of Principle of Mathematical Induction and Simple illustrative problems based on it. Binomial expansion of $(x \pm a)^n$ where n is a positive integer, Characteristics of Binomial expansion, its application in simple examples.	25%
2.	Multiple and Partial Correlation and Regression Definition and concept of Partial and Multiple Correlation (three variables), Concept Multiple Regression equations, Numerical example.	25%
3.	Sampling Methods - 1 Meaning of population and sample, need for sampling, Definition of population size and sample size, points to be considered for determining sample size, Theoretical description of different sampling methods (i) Non probabilistic sampling methods- convenience, quota, judgmental, purposive (ii) Probabilistic sampling methods- simple random sampling method, stratified random sampling method, systematic sampling method, two stage sampling method, cluster sampling method, sequential sampling method, and their comparisons.	25%
4.	Sampling Methods - 2 Verification of various results- (i) mean of sample mean is an unbiased estimator for sample mean (ii) verification of the formulae for variance of sample mean (iii) sample variance is an unbiased estimator for population variance, (for with replacement and without replacement simple random sampling) Simple numerical examples for stratified random sample- to verify the result that the stratified random sample mean is an unbiased estimator for population variance and calculation of the variance of stratified sample mean, Simple numerical examples for systematic sample- to verify the result that the systematic random sample mean is an unbiased estimator for population variance and calculation of its variance.	25%

*Units will have the same Weightage in the evaluation as suggested in the course outline.

Teaching-Learning Methodology	<ul style="list-style-type: none"> • Lecture Method • Online Lectures • Group Discussion • Practical Problem Solving
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Evaluation Pattern		
Sr. No.	Details of the Evaluation	Weightage
1.	Internal/Written Examination	15%
2.	Internal Continuous Assessment in the form of Practical, Viva-Voce, Quizzes, Seminars, Assignments, Attendance	15%
3.	University Examination	70%

* Students will have to score a minimum of 40 (Forty) Percent to pass the course.

Course Outcomes: Having Completed this course, the students will be able to	
1.	Employee the principles of linear regression and correlation, including least square method, predicting a particular value of Y for a given value of X and significance of the correlation coefficient.
2.	Calculate and interpret the correlation between two variables.
3.	Calculate the simple linear regression equation for a set of data.
4.	Employee the principles of linear regression and correlation, including least square method, predicting a particular value of Y for a given value of X and significance of the correlation coefficient.
5.	Uses of sampling methods and estimations.

Suggested References: (include Reference Material from where a student is expected to study the said content in APA Style) Reference Websites can also be included)	
Sr. No	References
1.	Goon. Gupta, Dasgupta, An outline of Statistical Theory, Vol - 1 and II. World Press, Calcutta.
2.	Sancheti & Kapoor, Business Statistics. Sultan Chand & Sons, New Delhi.
3.	David R. Anderson, Dennis J. Sweeney, Thomas A. Williams, Statistics For Business and Economics, South-Western Cengage Learning India Pvt. Ltd. New Delhi.
4.	Levin and Rubin, Statistics for Management, Prentice Hall of India Pvt. Ltd. New Delhi.
5.	Parimal Mukhopadhyay, Theory and Methods of Survey Sampling, Prentice Hall of India, New Delhi.
6.	Amir D Aczel, Jayavel Sounderpandian, Complete Business Statistics, Tata Mc Graw Hill, New Delhi.
On-Line Resources available that can be used as Reference Material	
https://ugcmoocs.inflibnet.ac.in/view_module_ug.php/227	

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(Reaccredited with 'A' Grade by NAAC (CGPA 3.25))
Programme: B.COM Semester: III
Syllabus with effect from the Academic Year: 2022-2023

B.COM. SEMESTER-III		
Paper Code UB03DCOM86	Title of the Paper Advanced Statistics – VI	Total Credit 3
Course Objectives	To familiarize students with the study of statistical process, tools and methods utilized along with Statistical concept.	

Course Description		
Unit	Description	Weightage
1.	Input - Output Analysis Meaning of Input - output analysis, assumption and limitations, Leontief's static open model - importance and application of the model, Simple examples up to the matrix of order 3×3.	25%
2.	Distribution of Income and Economic Models Concept of Income Distribution models, Study of Paroto's income distribution analysis and interpretations. Lorentz curve of concentration, Fitting of Pareto and Lorentz curves - numerical examples only. Classical models- structural equations and structural parameters of model, Linear homogeneous equation system, study of (i) price determination model and (ii) income determination model.	25%
3.	Time Series Meaning and uses of time series, Various components of time series, determination of trend by using graphical, moving average and least square method, To separate seasonal component by using sale forecasts and seasonal variation by using moving average method, link relative method, with examples.	25%
4.	Association of Attributes Concept of Qualitative data Meaning of Association of attributes, Meaning and interpretation of 2 x 2 contingency table, Types of Association of attributes, method of studying association namely (i) Comparison method of observed and expected frequency(ii) Proportion method (iii) Coefficient of Association by Yule's method. (with its interpretation) examples based on 2 x 2 contingency table only	25%

*Units will have the same Weightage in the evaluation as suggested in the course outline.

Teaching-Learning Methodology	<ul style="list-style-type: none"> • Lecture Method • Online Lectures • Group Discussion • Practical Problem Solving
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Evaluation Pattern		
Sr. No.	Details of the Evaluation	Weightage
1.	Internal/Written Examination	15%
2.	Internal Continuous Assessment in the form of Practical, Viva-Voce, Quizzes, Seminars, Assignments, Attendance	15%
3.	University Examination	70%

* Students will have to score a minimum of 40 (Forty) Percent to pass the course.

Course Outcomes: Having Completed this course, the students will be able to	
1.	To understand Concept, theories and Approaches of Cost Accounting using appropriate supportive technologies in global context.
2.	Having Knowledge about Emerging Concepts in Cost and Management Accounting like Activity Based Costing, Target Costing etc.
3.	Management Skills will be developed
4.	It is very useful in further study like CA and CS.

Suggested References: (include Reference Material from where a student is expected to study the said content in APA Style) Reference Websites can also be included)	
Sr. No	References
1.	J. K. Sharma, Mathematics for Business and Economics, Asian Books Private Ltd
2.	S. C. Gupta, V. K. Kapoor, Fundamentals of Applied Statistics, Sultan Chand & Sons, New Delhi.
3.	David R. Anderson, Dennis J. Sweeney, Thomas A. Williams, Statistics For
4.	Business and Economics, South - Western Cengage Learning India Pvt. Ltd. New Delhi.
5.	S.C. Gupta: "Fundamentals of Mathematical Statistics" S. Chand, New Delhi.
On-Line Resources available that can be used as Reference Material	
https://ugcmoocs.inflibnet.ac.in/view_module_ug.php/227	

SARDAR PATEL UNIVERSITY
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Programme: B.COM Semester: III
Syllabus with effect from the Academic Year: 2022-2023

B.COM. SEMESTER-III		
Paper Code UB03GCOM71	Title of the Paper Economics-III (Public Finance)	Total Credit 3
Course Objectives	To make students familiar with the concepts of Public Finance and aspects of National Economy	

Course Description		
Unit	Description	Weightage
1.	Public finance: meaning and scope of public finance. Budget- main features of budget, concept of balanced budget, Fiscal policy- main instruments of fiscal policy.	25%
2.	Public Revenue: Sources of revenue, taxes, classification of taxation, direct and indirect taxes, specific and ad valorem taxes, canons of taxation, social and economic objectives of taxation, characteristics of a good tax system, role of taxation in developing economies.	25%
3.	Public Expenditure: causes of increase in public expenditure, revenue and capital expenditure, development and non development expenditure, principle of public expenditure, effects of public expenditure on production, distribution, income and employment. Role of public expenditure in developing economy.	25%
4.	Public debt: classification of public debt, growth of public debt, purpose of public debt, methods of debt redemption, burden of public debt, burden of internal and external debt, role of public borrowing in a developing economy, effects of public debt on production, distribution, consumption, level of income and employment.	25%

*Units will have the same Weightage in the evaluation as suggested in the course outline.

Teaching-Learning Methodology	<ul style="list-style-type: none"> • Lecture Method • Online Lectures • Group Discussion • Practical Problem Solving
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Evaluation Pattern		
Sr. No.	Details of the Evaluation	Weightage
1.	Internal/Written Examination	15%
2.	Internal Continuous Assessment in the form of Practical, Viva-Voce, Quizzes, Seminars, Assignments, Attendance	15%
3.	University Examination	70%

* Students will have to score a minimum of 40 (Forty) Percent to pass the course.

Course Outcomes: Having Completed this course, the students will be able to	
<ul style="list-style-type: none"> • To have conceptual clarity of public expenditure and revenue theories; • To apply the principle of optimal taxation in analyzing various governments tax policies; • To know the application of public economics in analyzing various energy policies; • To comprehend various types of public goods and its real world application; • To apply and integrate Equity and Efficiency Economics principles to analyze Energy consumption. 	

Suggested References: (include Reference Material from where a student is expected to study the said content in APA Style) Reference Websites can also be included)	
Sr. No	References
1.	Money, Banking, Trade and Finance. K. P. M.Sundaram.
2.	Advanced Economic Theory. K. K.Dewat.
3.	Public Finance. D. M.Mithani.
On-Line Resources available that can be used as Reference Material	
https://ugcmoocs.inflibnet.ac.in/view_module_pg.php/648	

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(Reaccredited with 'A' Grade by NAAC (CGPA 3.25))
Programme: B.COM Semester: III
Syllabus with effect from the Academic Year: 2022-2023

B.COM. SEMESTER-III		
Paper Code UB03SCOM75	Title of the Paper NSS-II	Total Credit 3
Course Objectives	To develop awareness and knowledge of social services.	

Course Description		
Unit	Description	Weightage
1.	NSS Regular Activities a detail study Adoption of Villages, Contracting Village / Area Leaders, Identification Problems, Adoption of slums, NSS Volunteers for slum work, Some Suggestions for Selection of slums,	25%
2.	SPECIAL CAMPING PROGRAMME Objectives of the special camping Programme, Suggestive list of activities during Regular as well as Special Camping, Environment Enrichment and Conservation Health, Family and Nutrition Programme, Social Service Programme, Production Oriented Programme, Programmes for working during emergencies, Education and Recreations.	25%
3.	NSS & SOFT SKILLS Soft Skills basic concepts, Importance of Soft Skills, Leadership Skills, Communication Skills and Writing Skills as a Soft Skills Development, Report writing on basis of your Institutional Activates	25%
4.	NATIONAL SERVICE SCHEME: GENERAL AWARENESS National Days, Weeks, International Days, Weeks, Other Youth Programme, NSS Regional Centers, Financial Assistance for Activities, National NSS Award, Out-of-Pocket Allowance,	25%

*Units will have the same Weightage in the evaluation as suggested in the course outline.

Teaching-Learning Methodology	<ul style="list-style-type: none"> • Lecture Method • Online Lectures • Group Discussion • Practical Problem Solving
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Evaluation Pattern		
Sr. No.	Details of the Evaluation	Weightage
1.	Internal/Written Examination	15%
2.	Internal Continuous Assessment in the form of Practical, Viva-Voce, Quizzes, Seminars, Assignments, Attendance	15%
3.	University Examination	70%

* Students will have to score a minimum of 40 (Forty) Percent to pass the course.

Course Outcomes: Having Completed this course, the students will be able to
<ul style="list-style-type: none"> • To understand the detail study about regular NSS activities. • To identify the problems of villages, adopt the village and then after solve the problems of villages. • To understand the problems of slum areas in urban areas and solve via various activities like free milk distribution centre, adult and primary education, free legal aid centres, health care and nutrition classes etc. • To understand the importance of special NSS activities and Programmes like environment enrichment, health care & nutrition programme, social service programmes, awareness of disasters& disasters risk management, educational programmes, cleanliness programmes, socio economic survey etc. • To provide information to villagers regarding benefits of various government schemes like (Pradhan Mantri Jan DhanYojana) PMJDY, Atal Pension Yojna, UjjawalaYojana, Pradhan MantriJeevanJyotiBimaYojana(PMJJBY) etc. • To improve various soft skills among the students like Communication Skill, Confidence, Discipline, Team Work/Work in Group, Developing Social Harmony Skill, Ground Reality, Leadership Quality, Reduce Stage Fear, Public Speaking etc. • To understand the general awareness of NSS like NSS day, National day & week, various national & international days etc.

Suggested References: (include Reference Material from where a student is expected to study the said content in APA Style) Reference Websites can also be included)	
Sr. No	References
1.	National Service Scheme Manual.
2.	http://nss.nic.in
On-Line Resources available that can be used as Reference Material	
https://nss.gov.in/	

SARDAR PATEL UNIVERSITY
(Under Choice Based Credit System)
B.COM. Semester: IV (Effect from June, 2022-23)

STRUCTURE AND SYLLABUS BASED ON UGC GUIDELINES B.COM. CBCS PROGRAMME

Course Type	Course Code	Name of Course	T/P	Credit	Exam Duration in Hours	Components of Marks		
						Internal	External	Total
Ability-Enhancement Compulsory Course	UB04ACOM71	English & Business Communication –IV	T	3	3	30	70	100
Core Course (A) Core Compulsory	UB04CCOM71	Fundamentals of Management Accounting	T	3	3	30	70	100
	UB04CCOM72	Marketing Management	T	3	3	30	70	100
(B) Core Allied (Any One)	UB04CCOM73	Business Mathematics & Statistics –IV	T	3	3	30	70	100
	UB04CCOM74	Office Management	T	3	3	30	70	100
	UB04CCOM75	Computer Accounting System-II	T+P	3	3	30 (15T +15P)	70 (35T+35P)	100
	UB04CCOM76	Fundamentals of Insurance Services	T	3	3	30	70	100
	UB04CCOM77	Tax Procedure and Practice – IV	T	3	3	30	70	100
	UB04CCOM78	Advertising, Sales Promotion and Sales Management – IV	T	3	3	30	70	100
	UB04CCOM79	Indian Financial System	T	3	3	30	70	100
Discipline Specific Elective (Any One Group)								
Accounting & Auditing	UB04DCOM71	Advanced Accounting –VII	T	3	3	30	70	100
	UB04DCOM72	Advanced Accounting –VIII	T	3	3	30	70	100
Financial Management	UB04DCOM73	Advanced Financial Management – I	T	3	3	30	70	100
	UB04DCOM74	Marketing of Financial Services	T	3	3	30	70	100
Marketing Management	UB04DCOM75	Sales and Distribution Management	T	3	3	30	70	100
	UB04DCOM76	Logistic Management	T	3	3	30	70	100
Human Resources Management	UB04DCOM77	Human Resources Information System	T	3	3	30	70	100
	UB04DCOM78	Human Resource Development	T	3	3	30	70	100

Course Type	Course Code	Name of Course	T/P	Credit	Exam Duration in Hours	Components of Marks		
						Internal	External	Total
Banking	UB04DCOM79	Advanced Banking – VII	T	3	3	30	70	100
	UB04DCOM80	Advanced Banking – VIII	T	3	3	30	70	100
Business Management	UB04DCOM81	Business Management –VII (Prod. Mgmt.)	T	3	3	30	70	100
	UB04DCOM82	Business Management – VIII (Prod. Mgmt.)	T	3	3	30	70	100
Computer Applications	UB04DCOM83	Computer Applications – VII	T+P	3	3	30 (15T +15P)	70 (35T+35P)	100
	UB04DCOM84	Computer Applications – VIII	T+P	3	3	30 (15T +15P)	70 (35T+35P)	100
Statistics	UB04DCOM85	Advanced Statistics – VII	T	3	3	30	70	100
	UB04DCOM86	Advanced Statistics – VIII	T	3	3	30	70	100
Generic Elective	UB04GCOM71	Economics –IV (International Trade)	T	3	3	30	70	100
Skill - Enhancement Elective Course (Any One)	UB04SCOM71	Disaster Management	T	3	3	30	70	100
	UB04SCOM72	Corporate Social Responsibility	T	3	3	30	70	100
	UB04SCOM73	Reasoning Ability-II	T	3	3	30	70	100
	UB04SCOM74	NCC-III	T	3	3	30	70	100
	UB04SCOM75	NSS-III	T	3	3	30	70	100
	UB04SCOM76	Computer Skills-II	T+P	3	3	30 (15T +15P)	70 (35T+35P)	100
	UB04SCOM57	Distribution and Retailing	T	3	3	30	70	100



Prof. Sandip K Bhatt
Dean – Commerce (Business Studies)



Dr. Kamlesh Dave
Chairman-Board of Commerce



Dr. V M Vanar
Chairman
Board of Accountancy

SARDAR PATEL UNIVERSITY
Vallabh Vidyanagar, Gujarat
(Reaccredited with 'A' Grade by NAAC (CGPA 3.25))
Programme: B.COM Semester: IV
Syllabus with effect from the Academic Year: 2022-2023

B.COM. SEMESTER-IV		
Paper Code UB04ACOM71	Title of the Paper English and Business Communication - IV	Total Credit 3
Course Objectives	<ul style="list-style-type: none"> To expose the learners to creative compositions with a view to enhancing their ability to use English for practical and professional purposes. To train the learners to deal with banking communication independently. To teach the learners basic communication related to agency. To equip the learners with appropriate skills to draft insurance communication and memos. 	

Course Description		
Unit	Description	Weightage
	Text: A collection of short stories GEMS OF WISDOM (Macmillan) An Anthology of Short Stories Part 2 (Stories 6 – 10)	
1.	Essay type questions / Short notes (One essay type question and one short note may be asked)	25%
2.	Banking Correspondence (Letters concerning opening of accounts, stopping payment of a cheque; dishonoring of cheques; overdrawn accounts, loans and overdraft facilities) (Two letters may be asked)	25%
3.	Agency Correspondence (Letters concerning finding an agent, application for agencies; offers of agencies, formal agency agreements, agency commission; working and services of agents, poor sales, termination of agency, friction between the principal and an agent) (Two letters may be asked)	25%
4.	Office Memorandum (Letters asking permission, granting permission, refusing permission, seeking explanation, reprimand and warning) Insurance letters Life: (loans against policies; surrender value of policy; lapsing of policies; claims against policies) Fire: (Proposal of policy; issuing cover note; informing the insurance company of the transfer of goods; losses and claims; settling of claims; contesting claims) (Two letters may be asked)	25%

*Units will have the same Weightage in the evaluation as suggested in the course outline.

Teaching-Learning Methodology	<ul style="list-style-type: none"> Lecture Method Online Lectures Group Discussion Practical Problem Solving
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Evaluation Pattern		
Sr. No.	Details of the Evaluation	Weightage
1.	Internal/Written Examination	15%
2.	Internal Continuous Assessment in the form of Practical, Viva-Voce, Quizzes, Seminars, Assignments, Attendance	15%
3.	University Examination	70%

* Students will have to score a minimum of 40 (Forty) Percent to pass the course.

Course Outcomes: Having Completed this course, the students will be able to		
<ul style="list-style-type: none"> • Use current English for practical and professional purposes. • Deal with banking communication independently. • Manage agency communication effectively for all stages of agency cycle. • Draft insurance communication and memos in the present corporate models. 		

Suggested References: (include Reference Material from where a student is expected to study the said content in APA Style) Reference Websites can also be included)	
Sr. No	References
1.	Essentials of Business Communication – Rajendra Pal and J S Korlahalli (Sultan Chand & Sons)
2.	Principles and Practice of Business Communication – Rhoda A Doctor & Aspi H Doctor (AR Sheth & Company, Mumbai)
3.	Business Communication – US Rai & SM Rai (Himalaya Publishing House, Mumbai)
4.	Developing Communication Skills – Krishna Mohan & Meera Benerji (Macmillan)
5.	Effective Business Communication – Asha Kaul (Prentice Hall – Economy Edition)
6.	Business Communication – Asha Kaul (Prentice Hall of India Pvt Ltd, New Delhi)
7.	Effective Business Communication – MV Rodrigues (Concept Publishing House)
On-Line Resources available that can be used as Reference Material	
https://ugcmoocs.inflibnet.ac.in/view_module_ug.php/196	

SARDAR PATEL UNIVERSITY
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Programme: B.COM Semester: IV
Syllabus with effect from the Academic Year: 2022-2023

B.COM. SEMESTER-IV		
Paper Code UB04CCOM71	Title of the Paper Fundamentals of Management Accounting	Total Credit 3
Course Objectives	The Objective of this paper is to help students to acquire conceptual knowledge of management accounting and to learn use accounting information as Management Information System.	

Course Description		
Unit	Description	Weightage
1.	Management Accounting - Nature & Scope: (Theory Only) <ul style="list-style-type: none"> • Meaning & definition of Management Accounting • Characteristics and Scope of Management Accounting • Advantages and Limitations of Management Accounting • Functions of Management Accounting, Methods of Management Accounting • Difference between Management Accounting, Cost Accounting and Financial Accounting Role and Status of Management Accountant	25%
2.	Budget & Budgetary Control <ul style="list-style-type: none"> • Meaning and Definition of Budget and Budgetary Control • Objectives of Budgetary Control • Advantages & Limitations of Budgetary control Preparation of Cash Budget and Flexible Budget	25%
3.	Cost Volume Profit Analysis <ul style="list-style-type: none"> • Meaning, Objectives and Assumptions of CVP Analysis • Meaning of Break-Even Analysis. • Preparation of Break-Even chart with imaginary figures and its utility, Angle of Incidence • Examples On: <ul style="list-style-type: none"> (a) Break Even Point, Margin of Safety, P/V Ratio (b) Effects of changes in variables Break Even Point, Margin of Safety, P/V Ratio and Profit-Plant Merger 	25%
4.	Standard Costing & Variance Analysis <ul style="list-style-type: none"> • Meaning and definition of Standard Costing, Difference between Standard Costing & Budgetary Control Examples on Material Cost Variances and Labor Cost Variances	25%

*Units will have the same Weightage in the evaluation as suggested in the course outline.

Teaching-Learning Methodology	<ul style="list-style-type: none"> • Lecture Method • Online Lectures • Group Discussion • Practical Problem Solving
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Evaluation Pattern		
Sr. No.	Details of the Evaluation	Weightage
1.	Internal/Written Examination	15%
2.	Internal Continuous Assessment in the form of Practical, Viva-Voce, Quizzes, Seminars, Assignments, Attendance	15%
3.	University Examination	70%

* Students will have to score a minimum of 40 (Forty) Percent to pass the course.

Course Outcomes: Having Completed this course, the students will be able to

- To understand Management Accounting, Nature & Scope, Advantages, Limitations, Functions, Methods of Management Accounting, Difference between Management Accounting, Cost Accounting and Financial Accounting and • Role and Status of Management Accountant.
- To understand Budget & Budgetary Control, Objectives, Advantages, Limitations and Preparation of Cash Budget and Flexible Budget.
- To understand Cost Volume Profit Analysis, Objectives, Assumptions, Preparation of Break-Even chart with imaginary figures and its utility.
- To understand Standard Costing & Variance Analysis, Difference between Standard Costing & Budgetary Control and Examples on Material Cost Variances and Labor Cost Variances.

Suggested References: (include Reference Material from where a student is expected to study the said content in APA Style) Reference Websites can also be included)

Sr. No	References
1.	Cost Accounting - Khan My And JainPk
2.	Cost Accounting And Financial Management - Kishore RaviM
3.	Problems And Solution In Adv Accounting - Maheshwari S N And Maheshwari SK
4.	Advanced Cost Accountancy - Nigam Lalla And SharmaG.L
5.	Cost Accounting - Saxena VK
6.	Advanced Cost Accounting - Jain S P And Narang KL
7.	Textbook of Cost & management Accounting- AroraM.N.
8.	Advanced Management Accounting: Ravi M.Kishore
9.	Accounting for Management: Dr.Jawaharlal

On-Line Resources available that can be used as Reference Material

https://ugcmoocs.inflibnet.ac.in/view_module_ug.php/226

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Programme: B.COM Semester: IV
Syllabus with effect from the Academic Year: 2022-2023

B.COM. SEMESTER-IV		
Paper Code UB04CCOM72	Title of the Paper Marketing Management	Total Credit 3
Course Objectives	To make student familiar with the concepts of Marketing	

Course Description		
Unit	Description	Weightage
1.	Introduction of marketing Management Concept, Nature and Scope of Marketing, Importance of marketing in Business and Indian Economy, Core concepts of marketing, Marketing Philosophies, marketing Mix	25%
2.	Marketing Environment Concept, Factors affecting Marketing Environment, Scope and Significance of Consumer Behavior and Bases of market segmentation	25%
3.	Product and Price Mix Product: Concept, Types, Product Life Cycle, New Product development Process, Functions of Packaging Price: Importance, Factors affecting Price, Policies and Strategies of Price	25%
4.	Promotion Mix Concept, Promotion Tools, Advertising Medias, Features of good Ad Copy, Process of Personal Selling, Qualities of a successful Salesman and Functions of Sales man.	25%

*Units will have the same Weightage in the evaluation as suggested in the course outline.

Teaching-Learning Methodology	<ul style="list-style-type: none"> • Lecture Method • Online Lectures • Group Discussion • Practical Problem Solving
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Evaluation Pattern		
Sr. No.	Details of the Evaluation	Weightage
1.	Internal/Written Examination	15%
2.	Internal Continuous Assessment in the form of Practical, Viva-Voce, Quizzes, Seminars, Assignments, Attendance	15%
3.	University Examination	70%

* Students will have to score a minimum of 40 (Forty) Percent to pass the course.

Course Outcomes: Having Completed this course, the students will be able to		
<ul style="list-style-type: none"> • Get familiar with Introduction of marketing Management • Get understanding of Marketing Environment, Product, Price Mix, Promotion Mix 		

Suggested References: (include Reference Material from where a student is expected to study the said content in APA Style) Reference Websites can also be included)	
Sr. No	References
1.	Marketing Management by Dr. C.B.Gupta and Dr. Rajan
2.	Marketing Management by Shrinivasan and Radhaswami
3.	Marketing Management by Philip Kotler
4.	Marketing Management by S.A. Sherlekar, Himalaya Publishing House
5.	Basics of Marketing Management by Dr. R.B. Rudani, S. Chand Publications
On-Line Resources available that can be used as Reference Material	
https://ugcmoocs.inflibnet.ac.in/view_module_ug.php/232	

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Programme: B.COM Semester: IV
Syllabus with effect from the Academic Year: 2022-2023

B.COM. SEMESTER-IV		
Paper Code UB04CCOM73	Title of the Paper BUSINESS MATHEMATICS & STATISTICS – IV	Total Credit 3
Course Objectives	(1) To enhance analytical ability in students for processing data (2) To familiarize students with applications of Statistical techniques in business decision Making.	

Course Description		
Unit	Description	Weightage
1.	Sampling (The ory Only) (a) Terminology: P opulation, Sample, Parameter,Statistics (b) Characteristics of idealsample (c) Population Survey V/s SampleSurvey (d) Concept of Sampling errors and Non-SamplingErrors (e) Sampling Methods: Procedure, Merits, Demerits :SimpleRandom Sampling, Stratified random Sampling, Systematic Sampling , Cluster Sampling	25%
2.	Probability (a) Terminology: Event, Sample space, Mutually exclusive, equally likely, exhaustive, joint, dependent, independentevents (b) Definitions: Mathematical, Statistical andAxiomatic (c) Additional and multiplication rules of probability for two and three eventsrespectively Mathematical Expectation: Meaning and properties. Examples on E(x) ;V(x)	25%
3.	Probability Distributions (a) Meaning and importance of probabilitydistributions (b) Binomial, Poisson, Normal distribution: Meaning, Conditions, pdf, properties and uses.	25%
4.	Statistical Quality Control (S.Q.C) (a) Meaning , Importance's and Principles ofSQC (b) Charts for variables (Mean and Rangechart) Charts for Attributes (p, np & ccharts)	25%

*Units will have the same Weightage in the evaluation as suggested in the course outline.

Teaching-Learning Methodology	<ul style="list-style-type: none"> • Lecture Method • Online Lectures • Group Discussion • Practical Problem Solving
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Evaluation Pattern		
Sr. No.	Details of the Evaluation	Weightage
1.	Internal/Written Examination	15%
2.	Internal Continuous Assessment in the form of Practical, Viva-Voce, Quizzes, Seminars, Assignments, Attendance	15%
3.	University Examination	70%

* Students will have to score a minimum of 40 (Forty) Percent to pass the course.

Course Outcomes: Having Completed this course, the students will be able to	
<ul style="list-style-type: none"> • It leads to manage quality in productions and service organizations, through the use of adequate statistical techniques. • Can Describe and discuss the key terminology, concepts tools and techniques used in business statistical analysis. • Critically evaluate the underlying assumptions of analysis tools. • Understand and critically discuss the issues surrounding sampling and significance 	

Suggested References: (include Reference Material from where a student is expected to study the said content in APA Style) Reference Websites can also be included)	
Sr. No	References
1.	D. C Sancheti& V K Kapoor: Statistics (Theory, Methods and Applications) Sultan Chand Publication, NewDelhi
2.	S C Gupta: Fundamentals of Statistics, Himalaya PublishingHouse
3.	Prof. H R Vyas and Others, Business Statistics, B S ShahPrakashan
4.	R P Hooda: Statistics for Business and Economics, Mac MillianPublication, NewDelhi
On-Line Resources available that can be used as Reference Material	
https://ugcmoocs.inflibnet.ac.in/view_module_ug.php/157	

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Programme: B.COM Semester: IV
Syllabus with effect from the Academic Year: 2022-2023

B.COM. SEMESTER-IV		
Paper Code UB04CCOM74	Title of the Paper Office Management	Total Credit 3
Course Objectives	The objective of the course is to provide basic knowledge of office management to the learners.	

Course Description		
Unit	Description	Weightage
1.	Introduction Office and Office Management: Meaning of office. Functions of office – primary and administrative management functions, Functions of office management, importance of office, duties of the office manager, his qualities and essential qualifications.	25%
2.	Filing and Indexing Filing and Indexing – Its meaning and importance, essentials of good filing, centralized vs. decentralized filing, system of classification, methods of filing and filing equipment, weeding of old records, meaning and need for indexing, various types of indexing.	25%
3.	Mail and Mailing Procedures Meaning and importance of mail, its advantages, Inward and outward mail – receiving, sorting, opening, recording, making, distributing, folding of letters sent, maintenance of peon book, dispatching, courier services.	25%
4.	Modern Office Equipment Introduction, meaning and Importance of office automation, objectives of office mechanization, advantages, disadvantages, Kind of office machines: personal computers, photocopier, fax, telephone, telephone answering machine, dictating machines, Audio Visual Aids.	25%

*Units will have the same Weightage in the evaluation as suggested in the course outline.

Teaching-Learning Methodology	<ul style="list-style-type: none"> • Lecture Method • Online Lectures • Group Discussion • Practical Problem Solving
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Evaluation Pattern		
Sr. No.	Details of the Evaluation	Weightage
1.	Internal/Written Examination	15%
2.	Internal Continuous Assessment in the form of Practical, Viva-Voce, Quizzes, Seminars, Assignments, Attendance	15%
3.	University Examination	70%

* Students will have to score a minimum of 40 (Forty) Percent to pass the course.

Course Outcomes: Having Completed this course, the students will be able to	
<ul style="list-style-type: none"> • Understand the basic concepts and aspects of Office and Office Management • Have a detailed idea of Filing and Indexing • Understand Mail and Mailing procedures in depth • Have detailed knowledge about Modern Office Equipment and usages of the same. 	

Suggested References: (include Reference Material from where a student is expected to study the said content in APA Style) Reference Websites can also be included)	
Sr. No	References
1.	Dr. H. G. Vohra and Shri. S. G. Vahora, Secreterial Practice, Garg Publication, Amdavad.
2.	Bhatia, R.C. <i>Principles of Office Management</i> , Lotus Press, New Delhi..
3.	Leffingwell and Robinson: <i>Text book of Office Management</i> , Tata McGraw-Hill.
4.	Terry, George R: <i>Office Management and Control</i> .
5.	Ghosh, Evam Aggarwal: <i>Karyalaya Prabandh</i> , Sultan Chand & Sons.
6.	Duggal, B: <i>Office Management and Commercial Correspondence</i> , Kitab Mahal
On-Line Resources available that can be used as Reference Material	
N	



(BCom) (Business Studies)
(BCOM) (Programme Name) Semester (IV)

Course Code	UB04CCOM75	Title of the Course	Computerized Accounting System - II
Total Credits of the Course	03	Hours per Week	03 + 02 Practical per Batch

Course Objectives:	To develop skill of advance features of computerized accounting software among the commerce students.
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Course Content		
Unit	Description	Weightage* (%)
1.	Features (F11) & Configurations (F12) : <ul style="list-style-type: none">• Company Features (F11)• Accounting Features• Inventory Features• Statutory & Taxation Features Company Configuration (F12) <ul style="list-style-type: none">• General• Numeric Symbols• Accts / Inventory info.• Voucher Entry• Invoice / Order Entry• Payroll Configuration	25%
2.	Accounts with Inventory: <ul style="list-style-type: none">• Need & Importance of Inventory Management• Stock item, Stock Group, Categories• Unit Of Measure• Godown and Stock item• Transaction of Inventory of Business• Display and reporting of inventory Statement – Accounting and inventory reports in Tally.• Display, Alter, Delete- Option for above	25%



3.	Advance Tally GST <ul style="list-style-type: none">• GST Fundamentals• GST Entry Using Tally• GST Reports Tax Deducted at Source (TDS) <ul style="list-style-type: none">• TDS Fundamentals• TDS Entry Using Tally• TDS Reports	25%
4.	Advance Tally: PAYROL <ul style="list-style-type: none">• PAYROL Fundamentals• PAYROL Entry Using Tally• PAYROL Reports Important Features of Tally: <ul style="list-style-type: none">• Export to Excel• Split company• Data Backup / Restore• Gujarati Entry in Tally	25%

Teaching-Learning Methodology	Multiple teaching approaches: Lectures and discussion, exploration and inquiry, cooperative group work, demonstration and presentation. Traditional classroom teaching as well as online/ICT based teaching practices. Hands on training through required ICT tools.
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Evaluation Pattern		
Sr. No.	Details of the Evaluation	Weightage
1.	Internal Theory (50%) + Practical (50%) Examination (As per CBCS R.6.8.3)	15%
2.	Internal Continuous Assessment in the form of Practical, Viva-voce, Quizzes, Seminars, Assignments, Attendance (As per CBCS R.6.8.3)	15%
3.	University Examination Theory (50%) + Practical (50%)	70%

Course Outcomes: Having completed this course, the learner will be able to understand

1.	Settings and configuration of Tally
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2.	Accounts with Inventory
3.	Advance Tally like GST and TDS.
4.	Payroll Module of Tally.

Suggested References:	
Sr. No.	References
1.	Learning Tally ERP 9 with GST, Kindle Edition, Sajee Kurian
2.	TALLY ERP 9 TRAINING GUIDE - 4TH REVISED & UPDATED EDITION, PBP Publications, Ashok K Nandhoni
3.	Tally Erp 9 Advance With Gst Gujarati Medium Book, Shah And Company Gujarat
4.	Tally ERP 9 with GST in Gujarati, Computer World
5.	Tally Erp 9 Advance With Gst Gujarati Medium Book, Paperback, Gujarati, Tanumati Parmar And Sukani

On-line resources to be used if available as reference material	
On-line Resources:	
https://www.youtube.com/watch?v=xwpJ5QX9WEU	
https://www.youtube.com/watch?v=vH9Q-EUJvw8	
https://www.youtube.com/channel/UCMIf9GGeRPvyonHiXcsQxbA	
https://www.youtube.com/watch?v=zzFE58Ueo5A&list=PLZPPXOnsE2tOXDleoqVN74ck3CTOEOLz	

SARDAR PATEL UNIVERSITY
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Programme: B.COM Semester: IV
Syllabus with effect from the Academic Year: 2022-2023

B.COM. SEMESTER-IV		
Paper Code UB04CCOM76	Title of the Paper Fundamentals of Insurance Services	Total Credit 3
Course Objectives	To impart to the students the elementary knowledge of concept procedures and principles of insurance	

Course Description		
Unit	Description	Weightage
1.	Introduction: Meaning of insurance contract, Importance of insurance, Concept of IRDA Role of IRDA (Insurances Regulatory Development Authority)	25%
2.	Life insurance: Definition of Life Insurance, Advantage of Life insurance, Essential feature of life insurance procedure of taking life insurance, Brief introduction of whole life policy and endowment policy	25%
3.	Marine Insurance: Definition of marine insurance contract, procedure of taking marine policy, Warranties of marine insurance, Types of warranties, Types of marine policies.	25%
4.	Fire Insurance Definition of fire insurance contract, Procedure of taking fire insurance policies, Types of fire insurance policies, Policy conditions-implied and express condition	25%

*Units will have the same Weightage in the evaluation as suggested in the course outline.

Teaching-Learning Methodology	<ul style="list-style-type: none"> • Lecture Method • Online Lectures • Group Discussion • Practical Problem Solving
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Evaluation Pattern		
Sr. No.	Details of the Evaluation	Weightage
1.	Internal/Written Examination	15%
2.	Internal Continuous Assessment in the form of Practical, Viva-Voce, Quizzes, Seminars, Assignments, Attendance	15%
3.	University Examination	70%

* Students will have to score a minimum of 40 (Forty) Percent to pass the course.

Course Outcomes: Having Completed this course, the students will be able to
Acquire the knowledge about IRDA
Get familiarity with Life Insurance, Marine Insurance and Fire Insurance

Suggested References: (include Reference Material from where a student is expected to study the said content in APA Style) Reference Websites can also be included)	
Sr. No	References
1.	Elements of Banking and Insurance, New popular Prakshan, Surat
2.	Elements of Banking practice and Insurance B.S.Shah
3.	Insurance principle and practice by R.S.Sharma
4.	Insurance principle practice and registration by M.K.Gosh and A.N. Agrawal
On-Line Resources available that can be used as Reference Material	

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Programme: B.COM Semester: IV
Syllabus with effect from the Academic Year: 2022-2023

B.COM. SEMESTER-IV		
Paper Code UB03CCOM78	Title of the Paper Advertising, Sales Promotion and Sales Management – IV	Total Credit 3
Course Objectives	To make student aware about the Advertising and related concepts	

Course Description		
Unit	Description	Weightage
1.	PERSONAL SELLING Nature and Importance of Personal selling Personal Selling Process Types of Personal Selling Advertising V/S Personal Selling	25%
2.	ESSENTIALS OF EFFECTIVE SELLING The Sales Process- Prospecting, Pre-approach, presentation and demonstration, Overcoming Objections, Closing and Follow- up and after sales services.	25%
3.	BUYING MOTIVES Types of Markets: Consumer Market and Industrial Market Decisions making Process in Buying and its types Buying Behaviour Factors influencing Consumer Behaviour Types of buying behavior	25%
4.	SELLING AS A CAREER Qualities of successful sales person. Problems in selling as a career Sales report and documents – Sales manual, order desk, cash memo, and tour diary, daily and periodical report.	25%

*Units will have the same Weightage in the evaluation as suggested in the course outline.

Teaching-Learning Methodology	<ul style="list-style-type: none"> • Lecture Method • Online Lectures • Group Discussion • Practical Problem Solving
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Evaluation Pattern		
Sr. No.	Details of the Evaluation	Weightage
1.	Internal/Written Examination	15%
2.	Internal Continuous Assessment in the form of Practical, Viva-Voce, Quizzes, Seminars, Assignments, Attendance	15%
3.	University Examination	70%

* Students will have to score a minimum of 40 (Forty) Percent to pass the course.

Course Outcomes: Having Completed this course, the students will be able to		
<ul style="list-style-type: none"> • Get familiar with the concept of Personal Selling • Get insights about ESSENTIALS OF Effective Selling, Buying Motives and Selling as a career 		

Suggested References: (include Reference Material from where a student is expected to study the said content in APA Style) Reference Websites can also be included)	
Sr. No	References
1.	Advertising Management: P. K.Agrawal
2.	Sales Promotion and Advertising Management: M.N.Mishra
On-Line Resources available that can be used as Reference Material	
https://ugcmoocs.inflibnet.ac.in/view_module_ug.php/195	

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Programme: B.COM Semester: IV
Syllabus with effect from the Academic Year: 2022-2023

B.COM. SEMESTER-IV		
Paper Code UB04CCOM79	Title of the Paper Indian Financial System	Total Credit 3
Course Objectives	To impart knowledge about the Financial System of India.	

Course Description		
Unit	Description	Weightage
1.	The Financial System in India: Financial System - Concept Functions of Financial System Financial Concepts Financial Assets Financial Intermediaries Financial Markets Financial Rate of Return Financial Instruments Indian Financial System Financial Markets - Capital Market and Money Market	25%
2.	Commercial Banking Evolution Growth of Commercial Banking in India Functions of Commercial Banks Credit Creation in Indian Banking System	25%
3.	Reserve Bank of India -Central Banking Introduction to Central Banking Instrument of MonetaryControl Reserve Bank of India's Functions Public Debt, Secondary Debt Market Reserve Requirements Solutions Credit Controls Advantages to Banking Sector	25%
4.	Development Banks Concept of Development Bank Objectives and Functions of IDBI, ICICI, EXIM Bank, SIDBI, GSFC and NABARD	25%

*Units will have the same Weightage in the evaluation as suggested in the course outline.

Teaching-Learning Methodology	<ul style="list-style-type: none"> • Lecture Method • Online Lectures • Group Discussion • Practical Problem Solving
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Evaluation Pattern		
Sr. No.	Details of the Evaluation	Weightage
1.	Internal/Written Examination	15%
2.	Internal Continuous Assessment in the form of Practical, Viva-Voce, Quizzes, Seminars, Assignments, Attendance	15%
3.	University Examination	70%

* Students will have to score a minimum of 40 (Forty) Percent to pass the course.

Course Outcomes: Having Completed this course, the students will be able to	
<ul style="list-style-type: none"> • Understand Indian Financial System, Structure of Indian Financial System and the role of providers of the financial services. • be able to analyze the alternative measures to money supply in India and functions of commercial and central banks in India. • be able to acquire the necessary skills and knowledge to discuss major development of banks and other financial institutions in India. • The student can get recent knowledge in banking and new technology and innovations of internet banking system. 	

Suggested References: (include Reference Material from where a student is expected to study the said content in APA Style) Reference Websites can also be included)	
Sr. No	References
1.	Indian Financial System, Vikas Publication House Pvt.Ltd.
2.	Dr. S. B. Deodhar& Mrs. Aditi A. Abbyankar, Indian Financial System, Himalaya Publishing House
3.	P.N. Varstney& D. K. Mittal, Indian Financial system, Sultan Chand &Sons
4.	Vasant Desai, The Indian Financial System, Himalaya PublishingHouse
5.	M.Y. Khan, Indian Financial System,TMH
On-Line Resources available that can be used as Reference Material	
https://ugcmoocs.inflibnet.ac.in/view_module_ug.php/235	

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Programme: B.COM Semester: IV
Syllabus with effect from the Academic Year: 2022-2023

B.COM. SEMESTER-IV		
Paper Code UB04DCOM71	Title of the Paper Advanced Accounting VII	Total Credit 3
Course Objectives	<ul style="list-style-type: none"> To help students to understand concepts of advanced costing and cost procedure. To understand Contract Costing, Certified Work and Uncertified Work, Work in Progress, Price Escalation Clause and Practical Examples. To understand Operating Costing and Examples of calculation of cost of Transport Company. To understand Process Costing, Process Account, Normal Loss, Abnormal Loss, Abnormal Gain, By Product and Joint Product and Examples up to Three Processes with Normal Loss, Abnormal Loss and Abnormal Gain. To understand Uniform Costing and Marginal Costing, its Nature, Scope, Application, Causes of Difference in Costs Requirements for Uniform Costing and Determination of Marginal Cost. 	

Course Description		
Unit	Description	Weightage
1.	Contract Costing <ul style="list-style-type: none"> Introduction, Certified Work and Uncertified Work Work in Progress Price escalation clause (Theory Only) Examples up to three years information only.	25%
2.	Operating Costing <ul style="list-style-type: none"> Introduction, Definition Examples of calculation of cost of Transport Company	25%
3.	Process Costing <ul style="list-style-type: none"> Meaning of Process Costing, Process Account and Work in Process Account Normal Loss, Abnormal Loss, Abnormal Gain, By Product and Joint Product (Theory Only) Examples up to Three Processes with Normal Loss, Abnormal Loss and Abnormal Gain only.	25%
4.	Uniform Costing and Marginal Costing (A) Uniform Costing (Theory Only) Meaning, Application of Uniform Costing <ul style="list-style-type: none"> Causes of Difference in Costs Requirements for Uniform Costing Advantages and Disadvantages of Uniform Costing (B) Marginal Costing (Theory Only) <ul style="list-style-type: none"> Nature and Scope of Marginal Costing Marginal Cost Variable Costs vs Fixed Costs Determination of Marginal Cost Advantages and Disadvantages of Marginal Costing	25%

*Units will have the same Weightage in the evaluation as suggested in the course outline.

Teaching-Learning Methodology	<ul style="list-style-type: none"> • Lecture Method • Online Lectures • Group Discussion • Practical Problem Solving
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Evaluation Pattern		
Sr. No.	Details of the Evaluation	Weightage
1.	Internal/Written Examination	15%
2.	Internal Continuous Assessment in the form of Practical, Viva-Voce, Quizzes, Seminars, Assignments, Attendance	15%
3.	University Examination	70%

* Students will have to score a minimum of 40 (Forty) Percent to pass the course.

Course Outcomes: Having Completed this course, the students will be able to	
1.	To understand Concept, theories and Approaches of Cost Accounting using appropriate supportive technologies in global context.
2.	Having Knowledge about Emerging Concepts in Cost and Management Accounting like Activity Based Costing, Target Costing etc.
3.	Management Skills will be developed
4.	It is very useful in further study like CA and CS.

Suggested References: (include Reference Material from where a student is expected to study the said content in APA Style) Reference Websites can also be included)	
Sr. No	References
1.	Cost Accounting - Khan My And JainPk
2.	Cost Accounting And Financial Management - Kishore RaviM
3.	Problems And Solution In Adv Accounting - Maheshwari S N And Maheshwari SK
4.	Advanced Cost Accountancy - Nigam Lalla And SharmaG.L
5.	Cost Accounting - Saxena VK
6.	Advanced Cost Accounting - Jain S P And Narang KL
7.	Textbook of Cost & management Accounting- AroraM.N.
8.	Advanced Management Accounting: Ravi M.Kishore
9.	Accounting for Management: Dr.Jawaharlal
On-Line Resources available that can be used as Reference Material	
https://ugcmoocs.inflibnet.ac.in/view_module_ug.php/198	

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B.COM. SEMESTER-IV		
Paper Code UB04DCOM72	Title of the Paper Advanced Accounting VIII	Total Credit 3
Course Objectives	The Objective of this paper is to help students to understand corporate audit concepts; students will also understand process of company audit	
Course Description		
Unit	Description	Weightage
1.	Company Auditor Qualification, Disqualification, Appointments of company auditor. Removal, Duties, Rights and liabilities of company auditors	25%
2.	The Company Audit - Audit of ShareCapital <ul style="list-style-type: none">• General Program for verification of ShareCapital.• Verification of Shares Issued for Cash and otherthan Cash• Shares issued at Premium andDiscount.• Issue and Redemption of PreferenceShares.• Issue of BonusShares. - Audit ofDividends Verification of Dividend and Interim Dividend	25%
3.	Verification And Valuation of Assets - Capital and RevenueExpenditure <ul style="list-style-type: none">• Capital Expenditure, Deferred RevenueExpenditure - Verification ofAssets <ul style="list-style-type: none">• General Principles, Valuation ofAssets - Verification of SpecificAssets Land and Buildings, Leasehold Property, Goodwill, Plant and Machinery, Inventory, Book Debts, Cash on hand and Cash atBank	25%
4.	Audit Reports and Divisible Profits A) AuditReports: <ul style="list-style-type: none">➤ Basic elements of Auditor’s Report, Format of Audit Report, Companies (Auditor’s Report) Order2003➤ Types of AuditReports<ul style="list-style-type: none">• CleanReport• Qualified AuditReport (B) DivisibleProfits: <ul style="list-style-type: none">➤ Meaning of DivisibleProfit. Short Examples on calculation of DivisibleProfit.	25%

*Units will have the same Weightage in the evaluation as suggested in the course outline.

Teaching-Learning Methodology	<ul style="list-style-type: none"> • Lecture Method • Online Lectures • Group Discussion • Practical Problem Solving
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Evaluation Pattern		
Sr. No.	Details of the Evaluation	Weightage
1.	Internal/Written Examination	15%
2.	Internal Continuous Assessment in the form of Practical, Viva-Voce, Quizzes, Seminars, Assignments, Attendance	15%
3.	University Examination	70%

* Students will have to score a minimum of 40 (Forty) Percent to pass the course.

Course Outcomes: Having Completed this course, the students will be able to	
<ul style="list-style-type: none"> • To understand Company Auditor, their Qualification, Disqualification, Appointments, Removal, Duties, Rights and liabilities of company auditors. • To understand the Company Audit, Audit of Share Capital, General Program for verification of Share Capital, Verification of Shares Issued for Cash, Premium and Discount, Audit of Dividends and Verification of Dividend and Interim Dividend • To understand Verification And Valuation of Assets, Capital and Revenue Expenditure, Capital Expenditure, Deferred Revenue Expenditure and Verification and Valuation of Assets. • To understand Audit Reports and Divisible Profits, Format of Audit Report, Companies (Auditor's Report) Order 2003, Types of Audit Reports, Divisible Profits and Short Examples on calculation of Divisible Profit 	

Suggested References: (include Reference Material from where a student is expected to study the said content in APA Style) Reference Websites can also be included)	
Sr. No	References
1.	Practical Auditing by B NTandon
2.	A Text book of Auditing by ArunaJha
3.	Auditing by D. S.Rawal
4.	Auditing by R.Shranisan
On-Line Resources available that can be used as Reference Material	
https://ugcmoocs.inflibnet.ac.in/view_module_ug.php/332	

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B.COM. SEMESTER-IV		
Paper Code UB04DCOM73	Title of the Paper Advanced Financial Management - I	Total Credit 3
Course Objectives	To make student acquire the skills in the area of financial management	

Course Description		
Unit	Description	Weightage
1.	Capital Budgeting Meaning, Principles, Characteristics of Capital Budgeting Decisions, Process Types of Capital Budgeting decisions, Capital rationing Decisions. (Theory Only), Techniques: Simple Payback Period, Average/Accounting rate of return, Discounted Cash Flow Techniques (Theory & Examples for all techniques)	25%
2.	Cost of Capital Basic concepts, Rational & Assumptions, Significance Specific cost of Equity, retained earnings, preference share & debenture capital, Weighted average cost of capital Marginal cost of capital (Cost of equity based on dividend capitalization approach, Earning price approach, realized yield approach, & CAPMM approach)	25%
3.	Dividend Policy Decision Objectives of Dividend Policy Forms of Dividend payment Significance of Dividend policy in Financial Decision Variables influencing Dividend Decision Practical considerations in dividend policy Stability of dividends Walter's Model, Gordon's Model, Modigliani – Miller's Model	25%
4.	Capital Structure Assumptions & significance, Principles, Factors, Optimum Capital Structure, NI approach, NOI Approach, Traditional Approach and MM approach	25%

*Units will have the same Weightage in the evaluation as suggested in the course outline.

Teaching-Learning Methodology	<ul style="list-style-type: none"> • Lecture Method • Online Lectures • Group Discussion • Practical Problem Solving
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Evaluation Pattern		
Sr. No.	Details of the Evaluation	Weightage
1.	Internal/Written Examination	15%
2.	Internal Continuous Assessment in the form of Practical, Viva-Voce, Quizzes, Seminars, Assignments, Attendance	15%
3.	University Examination	70%

* Students will have to score a minimum of 40 (Forty) Percent to pass the course.

Course Outcomes: Having Completed this course, the students will be able to

- The student can learn and understand Capital Budgeting and can take decisions for the best investment and highest return from the investment.
- The student can learn how to get capital for the business at minimum cost and they can apply their knowledge in their daily practical life.
- By following dividend policy of the company, the student can take proper financial decisions.
- By the study of capital structure, the student can apply best approach for the capital structure.

Suggested References: (include Reference Material from where a student is expected to study the said content in APA Style) Reference Websites can also be included)

Sr. No	References
1.	I M Pandey, Financial Management
2.	Khan & Jain, Financial Management
3.	Prasanna Chandra, Financial Management
4.	Van Horne, Fundamentals of Financial Management
5.	S N Maheshwari, Financial Management
On-Line Resources available that can be used as Reference Material	
https://ugcmoocs.inflibnet.ac.in/view_module_pg.php/392	

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Programme: B.COM Semester: IV
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B.COM. SEMESTER-IV		
Paper Code UB04DCOM74	Title of the Paper Marketing of Financial Services	Total Credit 3
Course Objectives	To make student compatible to work in the area of Marketing of Financial Services	

Course Description		
Unit	Description	Weightage
1.	Financial Services Environment Introduction, Factors Influencing financial services Environment Players in Financial Markets, Macroeconomic Aggregates in India	25%
2.	Strategic Issues in Services Marketing Market Segmentation & Targeting, Individualized Service and Mass Customization, Differentiation and Positioning of Services; Steps in developing a positioning strategy, Developing and maintaining demand & capacity.	25%
3.	Marketing of Financial Services Introduction, New Challenges Special features of service marketing, Basic bricks for Marketing Strategies Need for Meeting Global Competition, Customer Satisfaction	25%
4.	Marketing Applications in Select Financial Services: Banking Services, Mutual Funds, Insurance, Consumer Finance	25%

*Units will have the same Weightage in the evaluation as suggested in the course outline.

Teaching-Learning Methodology	<ul style="list-style-type: none"> • Lecture Method • Online Lectures • Group Discussion • Practical Problem Solving
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Evaluation Pattern		
Sr. No.	Details of the Evaluation	Weightage
1.	Internal/Written Examination	15%
2.	Internal Continuous Assessment in the form of Practical, Viva-Voce, Quizzes, Seminars, Assignments, Attendance	15%
3.	University Examination	70%

* Students will have to score a minimum of 40 (Forty) Percent to pass the course.

Course Outcomes: Having Completed this course, the students will be able to	
<ul style="list-style-type: none"> • To have conceptual clarity of Financial Services Environment and get knowledge about the players of financial markets. • To apply the principle of strategic service marketing and can analyzing various governments service marketing policies. • To know the new challenges in marketing of financial services. • The student can learn various types of marketing Applications in the financial services. 	

Suggested References: (include Reference Material from where a student is expected to study the said content in APA Style) Reference Websites can also be included)	
Sr. No	References
1.	Financial Markets And Institutions – Dr.S.Guruswamy
2.	Marketing of Financial Services - V.A.Avadhani, Himalaya Publishing House
3.	Financial Markets And Services – E.Gordon, Dr.K.Nat rajan, Himalaya Publishing House
On-Line Resources available that can be used as Reference Material	

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B.COM. SEMESTER-IV		
Paper Code UB04DCOM75	Title of the Paper Sales and Distribution Management	Total Credit 3
Course Objectives	To acquaint students with the knowledge in the area of Sales and Distribution Management	
Course Description		
Unit	Description	Weightage
1.	The Sales Management Introduction to sales management and sales organization, Role of Sales organization, Personal selling, nature, Process & objectives- Difference between Personal Selling And Advertising	25%
2.	Planning the Sales Effort Sales planning and Budgeting-Importance of Sales Planning process and Sales forecasting, Setting the sales territory & quotas, Sales and cost Analysis	25%
3.	Organizing and Directing the Sales Force Recruiting and training sales personnel-Designing & compensating sales Personnel, Types of Sales Training, leadership Styles of Sales Manager, Qualities of good sales force, Methods of Sales force, Criteria of sales planning, Importance of sales quota	25%
4.	Distribution Management Managing marketing logistics & channels, Channel Integration, Channel Management, importance of Distribution Management, selection of Distribution of channel [Vertical & Horizontal]	25%

*Units will have the same Weightage in the evaluation as suggested in the course outline.

Teaching-Learning Methodology	<ul style="list-style-type: none"> • Lecture Method • Online Lectures • Group Discussion • Practical Problem Solving
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Evaluation Pattern		
Sr. No.	Details of the Evaluation	Weightage
1.	Internal/Written Examination	15%
2.	Internal Continuous Assessment in the form of Practical, Viva-Voce, Quizzes, Seminars, Assignments, Attendance	15%
3.	University Examination	70%

* Students will have to score a minimum of 40 (Forty) Percent to pass the course.

Course Outcomes: Having Completed this course, the students will be able to		
<ul style="list-style-type: none"> • Understand Sales Management • Can decide and plan the sales effort • Organize and Direct the sales force • Get familiarity with Distribution Management 		

Suggested References: (include Reference Material from where a student is expected to study the said content in APA Style) Reference Websites can also be included)	
Sr. No	References
1.	Building a Winning Sales Team – Gini Graham & Scott
2.	Sales Management handbook – Forsyth Patrick
3.	Professional Sales Management – Anderson, Hair and Bush
4.	Motivation and Job Satisfaction – M.D. Pestonjee
5.	Sales Management – Richard R Still Edward W. Cundiff
6.	Sales Management – Thomas
7.	International Marketing – Robert Reed
8.	Sales and Distribution Management- The ICFAI University Press
On-Line Resources available that can be used as Reference Material	

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B.COM. SEMESTER-IV		
Paper Code UB04DCOM76	Title of the Paper Logistic Management	Total Credit 3
Course Objectives	To make students familiar with Logistics Management	

Course Description		
Unit	Description	Weightage
1.	Introduction of Logistic Management Definition, Objectives, Components, Significance, Role of Logistic Management, use of IT in Logistic	25%
2.	Logistics Management Logistical operation, integration, logistical performance cycle, customer service global logistics, logistical resources (Information & Forecasting)	25%
3.	Warehouse and transport management Concept of strategic storage, warehouse functionality, warehouse operating, material handling and packaging in warehouse, Types of Warehouses. Transportation management, transport functionality and principles, transport infrastructure, transport decision making.	25%
4.	Inventory management Introduction, Basic Concepts of Inventory, Classification of Inventory, Concept of EOQ (Including examples), material planning and Controlling Techniques (ABC Analysis, FSN, VED, HML Analysis)	25%

*Units will have the same Weightage in the evaluation as suggested in the course outline.

Teaching-Learning Methodology	<ul style="list-style-type: none"> • Lecture Method • Online Lectures • Group Discussion • Practical Problem Solving
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Evaluation Pattern		
Sr. No.	Details of the Evaluation	Weightage
1.	Internal/Written Examination	15%
2.	Internal Continuous Assessment in the form of Practical, Viva-Voce, Quizzes, Seminars, Assignments, Attendance	15%
3.	University Examination	70%

* Students will have to score a minimum of 40 (Forty) Percent to pass the course.

Course Outcomes: Having Completed this course, the students will be able to		
<ul style="list-style-type: none"> • Get familiarity with the basics of Logistics Management • Understand and Manage Warehouse, transport management and Inventory management 		

Suggested References: (include Reference Material from where a student is expected to study the said content in APA Style) Reference Websites can also be included)	
Sr. No	References
1.	Donald J. Bowersox & David J. Closs “Logistics Management – The Integrated Supply Chain Process”, TATA mcGREW-HILL EDITION
2.	Chopra, “Supply Chain Management”, Pearson Education Asia, New Delhi
3.	Christopher, “Logistics and Supply Chain Management”, Pearson Education Asia, New Delhi
4.	Taylor and Brunt, “Manufacturing Operations and Supply Chain Management (TheLean Approach)”, Business Press Thomson Learning, NY.
5.	Arjan J. Van Weele, “Purchasing and Supply Chain Management (Analysis Planning and Practice)”, Engineering, Business Press, Thomson Learning NY.
6.	Donald B, “Logistic Management - The Integrated Supply Chain process”, McGraw Hill, NY
On-Line Resources available that can be used as Reference Material	

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B.COM. SEMESTER-IV		
Paper Code UB04DCOM77	Title of the Paper Human Resource Information System	Total Credit 3
Course Objectives	To acquaint students with the core skills of Human Resource Information System.	
Course Description		
Unit	Description	Weightage
1.	Introduction Concept of HRIS, Human Resource System approach, Strategic role of information in HRM, uses and importance of HRIS	25%
2.	IT in HRM Differenced between Traditional Information System and HRIS, HRIS Philosophy, Different types of HRIS, Sources of HRIS	25%
3.	HRIS Implementation Identifying business need, transformation of business need into functional requirements, Uses of HREIS; Administrative, Analytical, Decision Making, Application of HRIS; Strategic Management, Work force Planning Employment, HRD, Employees and labour	25%
4.	HRIS Application Designing an HRIS Department, Compensation and Benefits Management, Training and Development, HR planning and Analysis, HRIS Initiatives in Indian Companies	25%

*Units will have the same Weightage in the evaluation as suggested in the course outline.

Teaching-Learning Methodology	<ul style="list-style-type: none"> • Lecture Method • Online Lectures • Group Discussion • Practical Problem Solving
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Evaluation Pattern		
Sr. No.	Details of the Evaluation	Weightage
1.	Internal/Written Examination	15%
2.	Internal Continuous Assessment in the form of Practical, Viva-Voce, Quizzes, Seminars, Assignments, Attendance	15%
3.	University Examination	70%

* Students will have to score a minimum of 40 (Forty) Percent to pass the course.

Course Outcomes: Having Completed this course, the students will be able to		
<ul style="list-style-type: none"> • Understand the basics of Human Resource Information System • Understand and implement Human Resource Information System 		

Suggested References: (include Reference Material from where a student is expected to study the said content in APA Style) Reference Websites can also be included)	
Sr. No	References
1.	P. K. Gupta & Susheel Chhabra, HRIS, Himalaya Publication.
2.	Michael J Kavanagh, Mohan Thite, HRIS: Basic Applications and Future Directions, Sage Publications.
3.	Mamoria C.B., HRIS, Himalaya Publication.
4.	Haag, s., Cummings, M. Dawkins, J.P (2007) MIS for the Information Ages USA, The McGraw- Hill Companies.
On-Line Resources available that can be used as Reference Material	
https://ugcmoocs.inflibnet.ac.in/view_module_ug.php/237	

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B.COM. SEMESTER-IV		
Paper Code UB04DCOM78	Title of the Paper Human Resource Development	Total Credit 3
Course Objectives	To make students acquaint with the knowledge in the subject of Human Resource Development	

Course Description		
Unit	Description	Weightage
1.	Concept of HRD Importance of Human Factor, Need for HRD especially in the Indian Context, HRD Functions Role of HRD Professional, Outcome of HRD	25%
2.	Different Aspects of HRD Different between traditional Personnel Management functions and HRD, Planning the HRD System: HRD Philosophy, HRD Subsystems, HRD objectives, HRD Policies, HRD Action Plan	25%
3.	Organizing the HRD System HRD Organization, Tasks of HRD Department, Attributes of HRD Manager, Pre-requisites for making HRD effective, HRD Process, HRD Methods or Mechanism, HRD Climate and organization climate, Universities of HRD Practices	25%
4.	Integrating Individual and Organization Formal vs. Informal Organization, Organization Culture, integrating individual with organizational culture, integration of goal and effectiveness	25%

*Units will have the same Weightage in the evaluation as suggested in the course outline.

Teaching-Learning Methodology	<ul style="list-style-type: none"> • Lecture Method • Online Lectures • Group Discussion • Practical Problem Solving
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Evaluation Pattern		
Sr. No.	Details of the Evaluation	Weightage
1.	Internal/Written Examination	15%
2.	Internal Continuous Assessment in the form of Practical, Viva-Voce, Quizzes, Seminars, Assignments, Attendance	15%
3.	University Examination	70%

* Students will have to score a minimum of 40 (Forty) Percent to pass the course.

Course Outcomes: Having Completed this course, the students will be able to		
<ul style="list-style-type: none"> • Understand the concept and Different aspects of HRD • Get familiarity with Organizing the HRD System and Integrating Individual and Organization 		

Suggested References: (include Reference Material from where a student is expected to study the said content in APA Style) Reference Websites can also be included)	
Sr. No	References
1.	Human Resource Development by M.S.Talwar/ Pradeep Kumar Human Resource Development by V. K Jain Human Resource Development by Tirupati
2.	Human Resource Development by Ghosh
3.	Human Resource Development by Deepak Sharma
On-Line Resources available that can be used as Reference Material	
https://ugcmoocs.inflibnet.ac.in/view_module_ug.php/240	

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B.COM. SEMESTER-IV		
Paper Code UB04DCOM79	Title of the Paper Advanced Banking VII	Total Credit 3
Course Objectives	To provide the knowledge about concept International as well as national Banking institutions	

Course Description		
Unit	Description	Weightage
1.	Co-operative Banking in India Primary co-operative credit societies. District co-operative banks, state co-operative banks their management, functions and limitations, peoples co-operative bank its management, functions and limitations.	25%
2.	Scheme of Banking Development Lead bank, Deposit Insurance scheme, modernization of banking industry. Mutual Funds, Type of mutual funds, Merits and demerits of mutual funds, Development of mutual fund scheme in India.	25%
3.	Nationalization of Banks in India Achievements and problems after nationalization, privatization, Private and multinational banks.	25%
4.	International Banking Foreign banks in India Brics Bank World Bank	25%

*Units will have the same Weightage in the evaluation as suggested in the course outline.

Teaching-Learning Methodology	<ul style="list-style-type: none"> • Lecture Method • Online Lectures • Group Discussion • Practical Problem Solving
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Evaluation Pattern		
Sr. No.	Details of the Evaluation	Weightage
1.	Internal/Written Examination	15%
2.	Internal Continuous Assessment in the form of Practical, Viva-Voce, Quizzes, Seminars, Assignments, Attendance	15%
3.	University Examination	70%

* Students will have to score a minimum of 40 (Forty) Percent to pass the course.

Course Outcomes: Having Completed this course, the students will be able to	
<ul style="list-style-type: none"> Analyze cooperative banking sector in India Assess the the modernization of banking industry. Compare nationalization and privatization of banks in India Outline the basics concept of international Banking. 	

Suggested References: (include Reference Material from where a student is expected to study the said content in APA Style) Reference Websites can also be included)	
Sr. No	References
1.	Elements of Banking & Insurance New popular Prakashan, Surat.
2.	Indian Banking & Menetary management by New popular prakashan surat.
3.	Reserve Bank of India and Monetary Management by G.P. Gupta.
4.	Fundamentals of Banking Theory and Praticce by A.K.Basu.
On-Line Resources available that can be used as Reference Material	

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B.COM. SEMESTER-IV		
Paper Code UB04DCOM80	Title of the Paper Advanced Banking VIII	Total Credit 3
Course Objectives	The objective is to give a board idea of law and practice of banking with special reference to India	

Course Description		
Unit	Description	Weightage
1.	Payment Banking Meaning, Introduction, Need, Working of payment banks, Effect of payment banks on existence banks. Objective, Scope, Use of funds of payment banks	25%
2.	Ethics and Corporate Social Responsibility of Banks Corporate governance, Advantages and disadvantages of banking ethics	25%
3.	The banking ombudsman scheme-2006 Appointment, Qualification, Scope, Rights and duties, procedure for settlement of complaints, Consumer protection Act, Appeal before appellate authority.	25%
4.	Bank Advances Recovery of Bank Loans and Legal steps. General principles of sound lending, Liquidity vs profitability, Forms of advances, Loan, Cash credit and Overdraft, Commitment charges, secured and Unsecured Loan.	25%

*Units will have the same Weightage in the evaluation as suggested in the course outline.

Teaching-Learning Methodology	<ul style="list-style-type: none"> • Lecture Method • Online Lectures • Group Discussion • Practical Problem Solving
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Evaluation Pattern		
Sr. No.	Details of the Evaluation	Weightage
1.	Internal/Written Examination	15%
2.	Internal Continuous Assessment in the form of Practical, Viva-Voce, Quizzes, Seminars, Assignments, Attendance	15%
3.	University Examination	70%

* Students will have to score a minimum of 40 (Forty) Percent to pass the course.

Course Outcomes: Having Completed this course, the students will be able to		
<ul style="list-style-type: none"> • Assess the payment banking system • Outline banking ethics and social responsibility • The banking ombudsman scheme for settlement of complaints • Gain deep understanding of general principles of sound lending Liquidity and profitability in banking 		

Suggested References: (include Reference Material from where a student is expected to study the said content in APA Style) Reference Websites can also be included)	
Sr. No	References
1.	Banking Law and practice by new popular prakashan, surat
2.	Practice and law of banking by H.P.Sheldon
3.	Banking Law and practice in India by Dhirubhai Velwan
4.	Banking and Financial System, vasant Desai
5.	Banking Law and practice in India by M.C. Tannan
On-Line Resources available that can be used as Reference Material	

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B.COM. SEMESTER-IV		
Paper Code UB04DCOM81	Title of the Paper Business Management - VII (Production Management)	Total Credit 3
Course Objectives	To make students gain knowledge in the area of Production Management	

Course Description		
Unit	Description	Weightage
1.	Meaning of Production Management, Production System and Productivity Importance of Production Management Objectives of Production Management Functions of Production Management Scope of Production Management	25%
2.	Plant location and Facility Layout: Meaning and Definition of Plant Location Benefits of Idle Plant Location Factors Influencing Plant Location Advantages of Urban, Semi Urban, and Rural location Facility Layout Meaning and Definition of Facility Layout Objectives of Facility Layout Importance of Facility Layout Principles of Good Layout Types of Layout	25%
3.	Types of Production and Process Selection Job, Batch, Mass and Continuous Production Intermittent and Continuous Processes and Combination of both.	25%
4.	Production Planning and Control Meaning and Definition of Production Planning and Control Importance of Production Planning and Control Planning, Routing, Scheduling, Dispatching and Follow up Techniques for Production Control.	25%

*Units will have the same Weightage in the evaluation as suggested in the course outline.

Teaching-Learning Methodology	<ul style="list-style-type: none"> • Lecture Method • Online Lectures • Group Discussion • Practical Problem Solving
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Evaluation Pattern		
Sr. No.	Details of the Evaluation	Weightage
1.	Internal/Written Examination	15%
2.	Internal Continuous Assessment in the form of Practical, Viva-Voce, Quizzes, Seminars, Assignments, Attendance	15%
3.	University Examination	70%

* Students will have to score a minimum of 40 (Forty) Percent to pass the course.

Course Outcomes: Having Completed this course, the students will be able to	
<ul style="list-style-type: none"> • Understand the basics of Production Management • Get familiarity with Plant location and Facility Layout • Get insights about Types of Production and Process Selection • Learn the concepts of Production Planning and Control 	

Suggested References: (include Reference Material from where a student is expected to study the said content in APA Style) Reference Websites can also be included)	
Sr. No	References
1.	Buffa,E.S.andSarin,R.K: ModernProductionandOperationsManagement,JohnWiley.
2.	Upendra Kachru: Operations Management, ExcelBooks
3.	Chase, R.B. and Aquilano, N.J : Production and Operations Management,Irwin
4.	Charl, S.N. : Theory and Problems in Production and OperationsManagement
On-Line Resources available that can be used as Reference Material	
https://ugcmoocs.inflibnet.ac.in/view_module_pg.php/384	

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Programme: B.COM Semester: IV
Syllabus with effect from the Academic Year: 2022-2023

B.COM. SEMESTER-IV		
Paper Code UB04DCOM82	Title of the Paper Business Management - VIII (Production Management)	Total Credit 3
Course Objectives	To acquaint students with the knowledge of Production Management	
Course Description		
Unit	Description	Weightage
1.	Materials Handling Meaning and Definition of Material Handling Significance of Material Handling Principles, of Material Handling Types of Material Handling Equipment.	25%
2.	Purchasing Management Meaning and Definition of Purchasing Management Scope of Purchasing Management Principles and objectives of Purchasing Management Purchasing Procedure Selection of Supplier	25%
3.	Quality Control Meaning and Definition of Quality Control Objectives of Quality Control Importance of Quality Control Application of Statistical Quality Control Total Quality Management (TQM)	25%
4.	Maintenance Management Meaning and Definition of Maintenance Management Objectives of Maintenance Management Significance of Maintenance Management Functions, Policy and Procedures of Maintenance Management Types of Maintenance system.	25%
*Units will have the same Weightage in the evaluation as suggested in the course outline.		
Teaching-Learning Methodology	<ul style="list-style-type: none">• Lecture Method• Online Lectures• Group Discussion• Practical Problem Solving	

Evaluation Pattern		
Sr. No.	Details of the Evaluation	Weightage
1.	Internal/Written Examination	15%
2.	Internal Continuous Assessment in the form of Practical, Viva-Voce, Quizzes, Seminars, Assignments, Attendance	15%
3.	University Examination	70%

* Students will have to score a minimum of 40 (Forty) Percent to pass the course.

Course Outcomes: Having Completed this course, the students will be able to	
<ul style="list-style-type: none"> • Understand the Materials Handling • Get familiarity with Purchasing Management and Quality Control Develop understanding of Maintenance Management 	

Suggested References: (include Reference Material from where a student is expected to study the said content in APA Style) Reference Websites can also be included)	
Sr. No	References
1.	Buffa, A.E.S.: Modern Production Management
On-Line Resources available that can be used as Reference Material	
https://ugcmoocs.inflibnet.ac.in/view_module_ug.php/278	



(BCom) (Business Studies)
(BCOM) (Programme Name) Semester (IV)

Course Code	UB04DCOM83	Title of the Course	Computer Applications – VII
Total Credits of the Course	03	Hours per Week	03 + 02 Practical per Batch

Course Objectives:	To develop skill of advance features of computerized accounting software among the commerce students.
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Course Content		
Unit	Description	Weightage* (%)
1.	Features (F11) & Configurations (F12) : <ul style="list-style-type: none">• Company Features (F11)• Accounting Features• Inventory Features• Statutory & Taxation Features Company Configuration (F12) <ul style="list-style-type: none">• General• Numeric Symbols• Accts / Inventory info.• Voucher Entry• Invoice / Order Entry• Payroll Configuration	25%
2.	Accounts with Inventory: <ul style="list-style-type: none">• Need & Importance of Inventory Management• Stock item ,Stock Group, Categories• Unit Of Measure• Godown and Stock item• Transaction of Inventory of Business• Display and reporting of inventory Statement – Accounting and inventory reports in Tally.• Display ,Alter, Delete- Option for above	25%



3.	Advance Tally GST <ul style="list-style-type: none">• GST Fundamentals• GST Entry Using Tally• GST Reports Tax Deducted at Source (TDS) <ul style="list-style-type: none">• TDS Fundamentals• TDS Entry Using Tally• TDS Reports	25%
4.	Advance Tally: PAYROL <ul style="list-style-type: none">• PAYROL Fundamentals• PAYROL Entry Using Tally• PAYROL Reports Important Features of Tally: <ul style="list-style-type: none">• Export to Excel• Split company• Data Backup / Restore• Gujarati Entry in Tally	25%

Teaching-Learning Methodology	Multiple teaching approaches: Lectures and discussion, exploration and inquiry, cooperative group work, demonstration and presentation. Traditional classroom teaching as well as online/ICT based teaching practices. Hands on training through required ICT tools.
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Evaluation Pattern		
Sr. No.	Details of the Evaluation	Weightage
1.	Internal Theory (50%) + Practical (50%) Examination (As per CBCS R.6.8.3)	15%
2.	Internal Continuous Assessment in the form of Practical, Viva-voce, Quizzes, Seminars, Assignments, Attendance (As per CBCS R.6.8.3)	15%
3.	University Examination Theory (50%) + Practical (50%)	70%



Course Outcomes: Having completed this course, the learner will be able to understand

1.	Settings and configuration of Tally
2.	Accounts with Inventory
3.	Advance Tally like GST and TDS.
4.	Payroll Module of Tally.

Suggested References:

Sr. No.	References
1.	Learning Tally ERP 9 with GST, Kindle Edition, Sajee Kurian
2.	TALLY ERP 9 TRAINING GUIDE - 4TH REVISED & UPDATED EDITION, PBP Publications, Ashok K Nandhoni
3.	Tally Erp 9 Advance With Gst Gujarati Medium Book, Shah And Company Gujarat
4.	Tally ERP 9 with GST in Gujarati, Computer World
5.	Tally Erp 9 Advance With Gst Gujarati Medium Book, Paperback, Gujarati, Tanumati Parmar And Sukani

On-line resources to be used if available as reference material

On-line Resources:

<https://www.youtube.com/watch?v=xwpJ5QX9WEU>

<https://www.youtube.com/watch?v=vH9Q-EUJvw8>

<https://www.youtube.com/channel/UCMIf9GGeRPvYonHiXcsQxbA>

<https://www.youtube.com/watch?v=zzFE58Ueo5A&list=PLZPPXOnsE2tOXDleqVN74ck3CTOEotLz>



SARDAR PATEL UNIVERSITY
Vallabh Vidyanagar, Gujarat
(Reaccredited with 'A' Grade by NAAC (CGPA 3.25))
Syllabus with effect from the Academic Year 2022-2023

(BCom) (Business Studies)
(BCOM) (Programme Name) Semester (IV)

Course Code	UB04DCOM84	Title of the Course	Computer Applications – VIII
Total Credits of the Course	03	Hours per Week	03 + 02 Practical per Batch

Course Objectives:	1. To aware about virus and its types. 2. To aware about open-source software. 3. To impart knowledge of Open Office software – Writer, Calc and Impress
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Course Content		
Unit	Description	Weightage* (%)
1.	Introduction to Virus : Introduction to Virus, The process of Infection, Classification of Virus, Viruses Prevention, Cure from Viruses, Introduction to Worms, Trojan Horses, Malwares, Spyware, Adware, Study of Various Antivirus Softwares.	25%
2.	Open Source: Concept of Open Source, Various types of Open-Source Software, Advantages and disadvantages of Open-Source Software, Concept of GPL-General Public License, Difference between Licensed and GPL software. Software in public domain: Open source, Freeware, Shareware, Adware, Crippleware, Trialware, Nagware.	25%
3.	Open-Source Software – Open Office: What Is OpenOffice.org? What is Writer? What is Calc? What is Impress? What is Draw? Using Writer – Word Processor: Opening a Document, Laying Out the Page, Entering and Editing Text, Navigating Through Your Document, Viewing Your Words, Spelling It Correctly, Printing, formatting your document – Font, Paragraph, Spacing, Inserting - Tables, Pictures, Borders, etc.	25%
4.	Using Calc: Creating Spread Sheet, Inputting your Data, Columns and Rows, Selecting Cells, Copying, Paste and Dragging Data, Formatting Numbers and Text Using Impress: What is Impress? Parts of the main Impress window, Working with views, Creating a new presentation, Formatting a presentation, Slide masters and style, Working with slide masters, Adding and formatting text, Creating tables, Adding graphics, spreadsheets, charts, and other objects, Adding comments to a presentation.	25%

Teaching-Learning Methodology	Multiple teaching approaches: Lectures and discussion, exploration and inquiry, cooperative group work, demonstration and presentation. Traditional classroom teaching as well as online/ICT based teaching practices. Hands on training through required ICT tools.
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Syllabus with effect from the Academic Year 2022-2023

Evaluation Pattern		
Sr. No.	Details of the Evaluation	Weightage
1.	Internal Theory (50%) + Practical (50%) Examination (As per CBCS R.6.8.3)	15%
2.	Internal Continuous Assessment in the form of Practical, Viva-voce, Quizzes, Seminars, Assignments, Attendance (As per CBCS R.6.8.3)	15%
3.	University Examination Theory (50%) + Practical (50%)	70%

Course Outcomes: Having completed this course, the learner will be able to understand

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|----|--|
| 1. | computer virus and prevention from it. |
| 2. | Open-Source Software. |
| 3. | Open Office software application Writer, Calc and Impress. |

Suggested References:

Sr. No.	References
1.	The little black book of Computer viruses, American Eagle Publications, Mark A. Ludwig
2.	Beginning OpenOffice 3, Andy Channel
3.	Open Office for Dummies, Gurdy Leete, Ellen Finkelstein, and Mary Leete

On-line resources to be used if available as reference material

On-line Resources:

https://doc.lagout.org/security/little_black_book_oc_computer_viruses.pdf

<https://doc.lagout.org/Others/OpenOffice.org%20for%20Dummies.pdf>

https://www.openoffice.org/dev_docs/features/3.1/

<https://www.youtube.com/watch?v=8a3Ku4MCHHg>

<https://www.youtube.com/watch?v=6G7FpVCj47k>

<https://www.youtube.com/watch?v=6UHPR2OcRnw>

https://www.youtube.com/watch?v=HdOLxR_NlrQ

SARDAR PATEL UNIVERSITY
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Programme: B.COM Semester: IV
Syllabus with effect from the Academic Year: 2022-2023

B.COM. SEMESTER-IV		
Paper Code UB04DCOM85	Title of the Paper ADVANCED STATISTICS – VII	Total Credit 3
Course Objectives	The objective of the course is to understand the emerging role of business analytics in Organizations and its fundamental concepts and tools in statistics.	

Course Description		
Unit	Description	Weightage
1. Mathematical Expectation	Joint probability distribution of two variables X and Y, their marginal probability distributions, expected values of $X+Y$ and $X \cdot Y$ and their properties, covariance between X and Y, properties of variance for dependent and independent variables, Examples related to these property and its applications.	25%
2. Discrete Probability Distribution - 1	Probability mass function of Binomial distribution, simple applications, deriving mean and variance of Binomial distribution, properties of Binomial distribution, fitting of Binomial distribution and its applied examples. Probability mass function of Poisson distribution as a limiting case of Binomial distribution (without proof), simple applications, deriving mean and variance of Poisson distribution, properties of Poisson distribution, fitting of Poisson distribution	25%
3. Discrete Probability Distribution - 2	Probability mass function of Negative Binomial distribution and Geometric distribution, simple applications, deriving mean and variance of these distributions, and their properties and simple examples, Probability mass function of Hyper-geometric distribution, properties of Hypergeometric distribution and simple applications,	25%
4. Continuous Probability Distribution	Probability Density Function of Normal distribution, deriving mean and variance of Normal distribution, properties of Normal distribution, examples based on it and applied problems of Normal distribution.	25%

*Units will have the same Weightage in the evaluation as suggested in the course outline.

Teaching-Learning Methodology	<ul style="list-style-type: none"> • Lecture Method • Online Lectures • Group Discussion • Practical Problem Solving
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Evaluation Pattern		
Sr. No.	Details of the Evaluation	Weightage
1.	Internal/Written Examination	15%

2.	Internal Continuous Assessment in the form of Practical, Viva-Voce, Quizzes, Seminars, Assignments, Attendance	15%
3.	University Examination	70%

* Students will have to score a minimum of 40 (Forty) Percent to pass the course.

Course Outcomes: Having Completed this course, the students will be able to

- Use the basic probability rules, including additive and multiplicative laws, using the terms, independent and mutually exclusive events.
- Translate real-world problems into probability models.
- Derive the probability density function of transformation of random variables.
- Calculate probabilities, and derive the marginal and conditional distributions of bivariate random variables.

Suggested References: (include Reference Material from where a student is expected to study the said content in APA Style) Reference Websites can also be included)

Sr. No	References
1.	Goon. Gupta, Dasgupta : "An outline of Statistical Theory" Vol-1 and II. World Press, Calcutta
2.	Sancheti& Kapoor : Business Statistics. Sultan Chand & Sons, NewDelhi.
3.	S.C. Gupta: "Fundamentals of Mathematical Statistics" Sultan Chand & Sons, NewDelhi.
4.	Levin and Rubin: "Statistics for Management", Prentice Hall of India Pvt. Ltd. NewDelhi.
5.	Parimal Mukhopadhyay : "Mathematical Statistics" Books & Allied (P)Ltd
On-Line Resources available that can be used as Reference Material	
https://ugcmoocs.inflibnet.ac.in/view_module_ug.php/157	

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Programme: B.COM Semester: IV
Syllabus with effect from the Academic Year: 2022-2023

B.COM. SEMESTER-IV		
Paper Code UB04DCOM86	Title of the Paper ADVANCED STATISTICS – VIII	Total Credit 3
Course Objectives	The objective of the course is to provide essential knowledge of the Basics Statistics for interpreting Business information and their business application for decision making in Statistics.	

Course Description		
Unit	Description	Weightage
1.	Assignment Problem (AP) and Replacement Problem (RP) Meaning of balanced Assignment problem (AP), its mathematical form, Hungarian method for solving A.P. in the cases of minimization and maximization problem Meaning of Replacement Problem, simple examples of Replacement Problem when the units are deteriorating with time and the value of money remains unchange	25%
2.	Simplex Method Definition of slack and surplus variables and other basic terms like basic solution, basic feasible solution, initial basic feasible solution, Standard form of L.P.P., Introduction to Simplex Method, Simplex algorithm for solving LPP, Simple Simplex Algorithm (Problems with constraints " \leq " and " $=$ " types only).	25%
3.	Arithmetic Progression and Geometric Progression Introduction of arithmetic progression and geometric progression, sum of series in arithmetic progression, arithmetic mean, geometric mean, sum of series in geometric progression. Its application based examples.	25%
4.	1. PERT and CPM Techniques Meaning and characteristics of PERT, explanation of basic terms like activity, event, dummy activity, optimistic time, pessimistic time, most likely time, expected time. Fulkerson's rules for numbering the events, meaning of Critical Path Method (CPM), differences between PERT and CPM, earliest start time ,earliest finish time, latest start time, latest finish time, total float time of activity ,uses and limitations of PERT and CPM and simple examples on the basis of all above.	25%

*Units will have the same Weightage in the evaluation as suggested in the course outline.

Teaching-Learning Methodology	<ul style="list-style-type: none"> • Lecture Method • Online Lectures • Group Discussion • Practical Problem Solving
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Evaluation Pattern

Sr. No.	Details of the Evaluation	Weightage
1.	Internal/Written Examination	15%
2.	Internal Continuous Assessment in the form of Practical, Viva-Voce, Quizzes, Seminars, Assignments, Attendance	15%
3.	University Examination	70%

* Students will have to score a minimum of 40 (Forty) Percent to pass the course.

Course Outcomes: Having Completed this course, the students will be able to
<ul style="list-style-type: none"> • Uses of operation research in assignment problem and simplex method. • Identify the transportation and assignment problem and solution. • Use of Pert and CPM in real life situation and project management.

Suggested References: (include Reference Material from where a student is expected to study the said content in APA Style) Reference Websites can also be included)

Sr. No	References
1.	Loomba & N. Paul : Linear Programming Tata Mc Graw Hill, NewDelhi.
2.	Gass S. I.: Linear Programming Methods & Applications, Mc GrawHill.
3.	J.K.Sharma : O.R. Theory and Applications, Macmillan IndiaLtd.
4.	Anderson, Sweeney, Williams, An Introduction to Management ScienceQuantitative Approach to Decision Making, Cengage Learning India Pvt. Ltd. NewDelhi.
5.	Barry Render, Ralph M. Stair , Michael E. Hanna, Quantitative Analysis forManagement, Pearson Education(Singapore) Pte. Ltd

On-Line Resources available that can be used as Reference Material

https://ugcmoocs.inflibnet.ac.in/view_module_ug.php/157

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Programme: B.COM Semester: IV
Syllabus with effect from the Academic Year: 2022-2023

B.COM. SEMESTER-IV		
Paper Code UB04GCOM71	Title of the Paper Economics-IV (International Trade)	Total Credit 3
Course Objectives	To make students gain knowledge in the area of International Trade	

Course Description		
Unit	Description	Weightage
1.	Importance of trade in economic growth, differentiate between internal trade and international trade, Comparative cost theory, Modern theory of international trade (Bertil Ohlin)	25%
2.	Terms of trade, balance of trade and balance of payment: Concepts and Components, Disequilibria in balance of payment, causes, effects and remedies.	25%
3.	Rate of Exchange: Determinants of rate of exchange, demand and supply approach, purchasing power parity theory, devaluation- merits, demerits, limitations, convertibility of currency.	25%
4.	IMF and World bank, MNC- meaning, merits and demerits, Role of MNC in developing countries, Strategies of globalization in India.	25%

*Units will have the same Weightage in the evaluation as suggested in the course outline.

Teaching-Learning Methodology	<ul style="list-style-type: none"> • Lecture Method • Online Lectures • Group Discussion • Practical Problem Solving
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Evaluation Pattern		
Sr. No.	Details of the Evaluation	Weightage
1.	Internal/Written Examination	15%
2.	Internal Continuous Assessment in the form of Practical, Viva-Voce, Quizzes, Seminars, Assignments, Attendance	15%
3.	University Examination	70%

* Students will have to score a minimum of 40 (Forty) Percent to pass the course.

Course Outcomes: Having Completed this course, the students will be able to	
<ul style="list-style-type: none"> • Upon successful completion of the course a student will be able to: • Understand the various reasons why countries engage in international trade, including the direction and volume of trade between nations. • Use models of trade to demonstrate the gains from exchange as well as the effects on income distribution within countries due to trade with foreign nations. • Understand how international factor mobility affects an economy. • Analyze current issues and policies using the concepts of international trade theory. • Understand the role key international institutions play in affecting trade flows across the world. • Understand the role of exchange rates and how they are determined in the short-run and long-run. 	

Suggested References: (include Reference Material from where a student is expected to study the said content in APA Style) Reference Websites can also be included)	
Sr. No	References
1.	Money, Banking and International Trade. T. T.Sethi.
2.	Money, Banking and International Trade. K. P. M.Sundram.
3.	International Economics. FrancisCherunilam.
4.	Money, Banking, Trade and Finance. K. P. M.Sundaram.
5.	Advanced Economic Theory. K. K.Dewett.
6.	Elementary Economics - K. K.Dewett.
On-Line Resources available that can be used as Reference Material	
https://ugcmoocs.inflibnet.ac.in/view_module_pg.php/395	

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Programme: B.COM Semester: IV
Syllabus with effect from the Academic Year: 2022-2023

B.COM. SEMESTER-IV		
Paper Code UB04SCOM71	Title of the Paper Disaster Management	Total Credit 3
Course Objectives	The Objective of this course is to acquaint students with the concepts of Disaster, Management of Disaster and Application of Technology and disaster relief.	

Course Description		
Unit	Description	Weightage
1.	Fundamentals of Disaster Meaning, Nature of Disaster, Types of Disasters (Natural & Non-Natural Disasters and Man made Disasters), Concept of Hazard, Risk and Vulnerability,	25%
2.	Management of Disaster Disaster Management (Concept & significance), Planning, Coordination, leadership and control, Disaster Management Cycle: Mitigation, Preparedness, Response & Recovery. Disaster Risk Reduction	25%
3.	Disaster Management in India Institutional Framework of Disaster Management in India, Stakeholders in Disaster Management, National Management, Disaster Management Policy of India.	25%
4.	Application of Technology and Disaster Relief Emergency Management Systems, Geographic Information Systems, Role of Media. Concept of Disaster Relief , Damage Assessment, Search and Rescue operations, Shelter, Food and Medical Supply, Relief Aid, Maintaining Public Order.	25%

*Units will have the same Weightage in the evaluation as suggested in the course outline.

Teaching-Learning Methodology	<ul style="list-style-type: none"> • Lecture Method • Online Lectures • Group Discussion • Practical Problem Solving
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Evaluation Pattern		
Sr. No.	Details of the Evaluation	Weightage
1.	Internal/Written Examination	15%
2.	Internal Continuous Assessment in the form of Practical, Viva-Voce, Quizzes, Seminars, Assignments, Attendance	15%
3.	University Examination	70%

* Students will have to score a minimum of 40 (Forty) Percent to pass the course.

Course Outcomes: Having Completed this course, the students will be able to		
<ul style="list-style-type: none"> • Get familiarity with Fundamentals and Management of Disaster • Understand about Disaster Management in India • Develop idea about Application of Technology and Disaster Relief 		

Suggested References: (include Reference Material from where a student is expected to study the said content in APA Style) Reference Websites can also be included)	
Sr. No	References
1.	Goel SL and Ram Kumar, Disaster Management, Deep & Deep Publications, NewDelhi
2.	Goel, S.L. Encyclopedia of Disaster Management, Deep and Deep Publications, New Delhi,2006.
3.	Chakraborty, S.C., Natural Hazards and disaster management, PragatishilPrakashak, Kolkata,2007.
4.	Sinha, P.C. (Ed.): Encyclopedia of Disaster Management; Anmol Publications, New Delhi,1998.
5.	Monappa, K.C., Disaster Preparedness Akshay Public Agencies, NewDelhi.
6.	ModhSatishCitizensGuidetoDisasterManagement:HowtoSaveyourownlifeandhelpothers,Mc Millan India2006.
7.	Singh SS, Pratap Sanjay, National Centre for Disaster Management, Legislative Framework for Disaster Management(AstudyofLegislationsinSelectCountries),IndianInstituteofPublicAdministration,2000.
8.	National Disaster Response Plan, NCDM, New Delhi,2001
9.	Parasuram,S.andUnnikrishnan,P.V.(Ed.),IndiaDisastersReport,Towardsapolicyinitiative,Oxford University Press, New Delhi,2000.
10.	Asian Development Bank, Disaster Mitigation in Asia and the Pacific, Manila: ADB,1991.
On-Line Resources available that can be used as Reference Material	
https://ugcmoocs.inflibnet.ac.in/view_module_ug.php/289	

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Programme: B.COM Semester: IV
Syllabus with effect from the Academic Year: 2022-2023

B.COM. SEMESTER-IV		
Paper Code UB04SCOM72	Title of the Paper Corporate Social Responsibility	Total Credit 3
Course Objectives	The object of this course is to impart basic knowledge of Business Ethics, Corporate Social Responsibility, Corporate Governance and Social Responsibility Accounting.	

Course Description		
Unit	Description	Weightage
1.	Business Ethics Meaning of Ethics and Business Ethics Need for Business Ethics Principles of Business Ethics Factors Affecting Business Ethics Benefits of Business Ethics Business Ethics in India	25%
2.	Corporate Social Responsibility Concept of Social Responsibility Guidelines for Social Responsibility Arguments in favor of and against of Social Responsibility Social Responsibility towards various stake holders Social Responsibility of Business in India.	25%
3.	Corporate Governance Concept of Corporate Governance Need and Significance of Corporate Governance Principles of Corporate Governance, SEBI Code on Corporate Governance Corporate Governance in India.	25%
4.	Social Responsibility Accounting Concept of Social Responsibility Accounting Need and Importance of Social Responsibility Accounting Reporting Standards, CSR Provisions under Companies Act 2013 TWO CSR Reports of Public Limited Companies.	25%

*Units will have the same Weightage in the evaluation as suggested in the course outline.

Teaching-Learning Methodology	<ul style="list-style-type: none"> • Lecture Method • Online Lectures • Group Discussion • Practical Problem Solving
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Evaluation Pattern		
Sr. No.	Details of the Evaluation	Weightage
1.	Internal/Written Examination	15%

2.	Internal Continuous Assessment in the form of Practical, Viva-Voce, Quizzes, Seminars, Assignments, Attendance	15%
3.	University Examination	70%

* Students will have to score a minimum of 40 (Forty) Percent to pass the course.

Course Outcomes: Having Completed this course, the students will be able to	
<ul style="list-style-type: none"> • Learn about Business Ethics • Learn fundamentals of Corporate Social Responsibility and Corporate Governance • Get exposure to Social Responsibility Accounting 	

Suggested References: (include Reference Material from where a student is expected to study the said content in APA Style) Reference Websites can also be included)	
Sr. No	References
1.	Business Ethics and Corporate Governance workbook by ICFAI University Press.
2.	Corporate Governance by Devi Singh & Subhash Garg, Excel books.
3.	A handbook of Corporate Governance & Social Responsibility by David Crowther & Guler Ares, Published by Gower Publishing Ltd.
4.	T. Ramasamy, Principles of Management, Himalaya Publishing House.
5.	C.B. Gupta, Management : Theory and Practice by Sultan Chand & Sons, New Delhi
On-Line Resources available that can be used as Reference Material	