

**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>B.COM. SEMESTER-III</b>		
<b>Paper Code</b> UB03ACOM71	<b>Title of the Paper</b> English & Business Communication-III	<b>Total Credit</b> 3
<b>Course Objectives</b>	<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>	

<b>Course Description</b>		
<b>Unit</b>	<b>Description</b>	<b>Weightage</b>
	<p><b>Text:</b> A collection of short stories  <b>GEMS OF WISDOM</b>            An Anthology of Short Stories (Macmillan)            Part One (Stories 1 – 5)</p>	
<b>1.</b>	<b>Two text-based essay type questions</b>	<b>25%</b>
<b>2.</b>	<p><b>Text-based short note</b>  <b>Comprehension</b>            (A passage of commercial interest may be chosen from a reputed daily or a business magazine or a journal)</p>	<b>8%</b> <b>17%</b>
<b>3.</b>	<p><b>Communication</b>            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)</p>	<b>25%</b>
<b>4.</b>	<p><b>Letters of Complaints &amp; Adjustments</b>            (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)  <b>Collection Letters</b>            (Letters concerning sending the statement of account or bill; the reminder stage;            requests for payment; final appeal for cooperation; threats and warnings; legal action)</p>	<b>25%</b>

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

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

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

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

<b>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)</b>	
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)
<b>On-Line Resources available that can be used as Reference Material</b>	
<a href="https://ugcmoocs.inflibnet.ac.in/view_module_ug.php/196">https://ugcmoocs.inflibnet.ac.in/view_module_ug.php/196</a>	

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<b>B.COM. SEMESTER-III</b>		
<b>Paper Code</b> UB03CCOM71	<b>Title of the Paper</b> Fundamentals of Cost Accounting	<b>Total Credit</b> 3
<b>Course Objectives</b>	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.	

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

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

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

<b>Course Outcomes: Having Completed this course, the students will be able to</b>	
<ul style="list-style-type: none"> <li>• To understand the concept of Cost Accounting and Financial Accounting. Characteristics, Advantages, Limitation, Methods and Techniques of Cost Accounting and Cost Classification in detail.</li> <li>• To understand Material Cost &amp; 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 &amp; Rowan Plan.</li> <li>• To understand Overheads, Classification, Allocation, Apportionment and Absorption of Overheads and Examples on Apportionment of Overheads &amp; Machine hour Rate.</li> <li>• To understand Unit Costing and Reconciliation of Cost and Examples based on Cost Sheet and Preparation of Cost Reconciliation Statement</li> </ul>	

<b>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)</b>	
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
<b>On-Line Resources available that can be used as Reference Material</b>	
<a href="https://ugcmoocs.inflibnet.ac.in/view_module_ug.php/198">https://ugcmoocs.inflibnet.ac.in/view_module_ug.php/198</a>	

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

<b>Course Description</b>		
<b>Unit</b>	<b>Description</b>	<b>Weightage</b>
<b>1.</b>	<b>Introduction to Materials Management</b> Meaning and Definition of Materials Management Classification of Materials Objectives of Material Management Importance and Scope of Materials Management	<b>25%</b>
<b>2.</b>	<b>Purchasing</b> Meaning and Definition Objectives of Purchasing Importance of Purchasing Principles of Purchasing Purchasing Procedure Centralized and Decentralized Purchasing Methods of Purchasing	<b>25%</b>
<b>3.</b>	<b>Introduction to Production Management</b> 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)	<b>25%</b>
<b>4.</b>	<b>Plant Location and Plant Layout</b> <b>Plant Location</b> Meaning of Plant Location Factors affecting Plant Location  <b>Plant Layout</b> Meaning and Definition of Plant Layout Objectives of Plant Layout Types of Plant Layout (Product Layout and Process Layout)	<b>25%</b>

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

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

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

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

<b>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)</b>	
<b>Sr. No</b>	<b>References</b>
<b>1.</b>	Materials Management – Varma M M – Sultan Chand AndSons
<b>2.</b>	Materials Management – P Gopalakrishnan – PHI,2002
<b>3.</b>	Materials Management – Chitale& Gupta – PrenticeHall
<b>4.</b>	PurchasingAndMaterialsManagement–LeendersFearon–UniversalBookStall
<b>5.</b>	Purchasing And Inventory Control – K S Menon – WheelerPublishers
<b>6.</b>	Integrated materials management-A. K.Datta-PHI
<b>7.</b>	Purchasing and Supply Management- Dobbler, Burt D.N-TMI,7/e,2004
<b>On-Line Resources available that can be used as Reference Material</b>	
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<b>B.COM. SEMESTER-III</b>		
<b>Paper Code</b> UB03CCOM74	<b>Title of the Paper</b> <b>Small Enterprise Management</b>	<b>Total Credit</b> <b>3</b>
<b>Course Objectives</b>	To provide basic knowledge to commerce students and enhance the ability to understand usefulness of small enterprise management in business operations.	

<b>Course Description</b>		
<b>Unit</b>	<b>Description</b>	<b>Weightage</b>
<b>1.</b>	<b>Introduction to Small Industry:</b> 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	<b>25%</b>
<b>2.</b>	<b>Production Planning &amp; Marketing</b> <b>Production Planning:</b> Size of plant, Production mix, Costs of production, Production facilities and their optimum utilization procurement of raw material. <b>Marketing:</b> Methods for pricing, Distribution, competition, Role of Sales Manager	<b>25%</b>
<b>3.</b>	<b>Finance and Subsidies:</b> 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.	<b>25%</b>
<b>4.</b>	<b>Manpower Planning and Role of Agencies:</b> <b>Manpower Planning:</b> Source of manpower - Requirement and turnover absenteeism - Compensation and welfare measures, Grievances & disputes <b>Role of the following agencies in the Entrepreneurship Development:</b> 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	<b>25%</b>

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

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

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

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

<b>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)</b>	
<b>Sr. No</b>	<b>References</b>
<b>1.</b>	Small-Scale Industries and Entrepreneurship: VasantDesai
<b>2.</b>	Entrepreneurship & Small Business Management: Dr. C B Gupta & Dr. S SKhanka
<b>3.</b>	Entrepreneurship Development in India: C.B. Gupta and N.P.Srinivasan
<b>4.</b>	Management of small scale industries: R.K. Khan, SultanchandSons.
<b>5.</b>	Sickness in small scale industries: Reddy & Reddy,Himalaya.
<b>6.</b>	M. B. Shukla, Entrepreneurship and Small Business Management, Kitab Mahal,Allahabad
<b>7.</b>	A. Sahay and V. Sharma, Entrepreneurship and New Venture Creation, Excel Books,New Delhi.
<b>8.</b>	V. Desai, Dynamics of Entrepreneurial Development and Management, Himalya Publishing House.
<b>On-Line Resources available that can be used as Reference Material</b>	
<a href="https://ugcmoocs.inflibnet.ac.in/view_module_ug.php/233">https://ugcmoocs.inflibnet.ac.in/view_module_ug.php/233</a>	





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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"><li>• Basic Accounting Terms (terminology): Assets, Liabilities, Income, Expense, Capital, Revenue, Debtor, Creditor, Journal, Ledger, Daybook, Stock, Drawing, Discourt, Profit, Loss, Loan, Trial Balance, Balance sheet, Etc.</li><li>• Accounting System (Desi nama, Single Entry, Double Entry), Types Of Account, Rules for Accounting, Basic Steps In Accounts Compilations.</li><li>• What is Accounting Software? Advantage of accounting software v/s Manual.</li><li>• Characteristics and Advantage of Tally</li><li>• How to start Tally, Tally screen Components.</li><li>• Company Creation, Select Company, Alter Company, Delete Company</li></ul>	25%
2.	<ul style="list-style-type: none"><li>• Accounting Master Creation:</li><li>• 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 &amp; Taxes, Expenses (Direct), Expenses (Indirect), Fixed Assets, Income(Direct), Income (Indirect), Indirect Expenses, Indirect Income, Investments, Loan &amp; Advances (Assets), Loan (Liability), Misc. expanses (Assets), Provisions, Purchase A/c, Reserves &amp; Surplus, Retained Earnings, Sale Acc. Secured Loans, Stock in hand, Sundry Creditors, Sundry Debtors, Suspense a/c, Unsecured Loans.</li><li>• Ledger Creation ( Single, Multiple, Alter, Delete)</li><li>• Group Creation (Single ,Multiple, Alter, Delete)</li></ul>	25%
3.	<ul style="list-style-type: none"><li>• Voucher: Different types of Voucher like: Cash memo, Invoice / Bill, Receipt, Credit note, Debit note, Check, Journal Voucher.</li><li>• Voucher in Tally: Purchase/ Invoice, Sales /Invoice, Receipt, Payment, Contra, Journal, Credit Note, Debit Note.</li><li>• Non-Accounting Voucher: Memo, Reversing Journal, Post Dated, Optional Voucher Entry using above Voucher.</li></ul>	25%



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4.	<ul style="list-style-type: none"><li>• View and Print Reports : Steps to View Different Report, Option available in each Report.</li><li>• Balance Sheet, Trial Balance, Profit &amp; Loss A/c</li><li>• Book &amp; Registers: Cashbook, Bankbook, Sales Registers, Purchase Register, Journal Register, Group Summary, Group Voucher, Day book, List of Accounts.</li></ul>	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:
<a href="https://www.youtube.com/watch?v=xwpJ5QX9WEU">https://www.youtube.com/watch?v=xwpJ5QX9WEU</a>
<a href="https://www.youtube.com/watch?v=vH9Q-EUJvw8">https://www.youtube.com/watch?v=vH9Q-EUJvw8</a>
<a href="https://www.youtube.com/channel/UCMIf9GGeRPvyonHiXcsQxbA">https://www.youtube.com/channel/UCMIf9GGeRPvyonHiXcsQxbA</a>
<a href="https://www.youtube.com/watch?v=zzFE58Ueo5A&amp;list=PLZPPXOnsE2tOXDleoqVN74ck3CTOEOtLz">https://www.youtube.com/watch?v=zzFE58Ueo5A&amp;list=PLZPPXOnsE2tOXDleoqVN74ck3CTOEOtLz</a>

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

<b>Course Description</b>		
<b>Unit</b>	<b>Description</b>	<b>Weightage</b>
<b>1.</b>	<b>Introduction of Banking</b> Meaning and definition of bank. History of evolution of banking in India. Types of banks, commercial banks, savings and loan institutions cooperative banks.	<b>25%</b>
<b>2.</b>	<b>Banker and customer</b> Definition of bank customer. Different types of bank account their main features process of opening of accounts of individuals closing of an accounts procedure.	<b>25%</b>
<b>3.</b>	<b>Traditional functions of banks</b> 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.	<b>25%</b>
<b>4.</b>	<b>Electronic banking and information technology</b> Point of sale, electronic clearing system (ECS), internet banking, HIM APP core banking solution , immediate payment services(IMPS)	<b>25%</b>

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

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

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

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

<b>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)</b>	
<b>Sr. No</b>	<b>References</b>
<b>1.</b>	Elements of banking and insurance .New popular prakashan–surat
<b>2.</b>	B.s.shahprakashan –elements of bankingahmedabad
<b>3.</b>	Banking in india- S.G .panandikar
<b>4.</b>	A handbook on banking theory and practice-K.C.shekhar
<b>5.</b>	Fundamentals of banking theory and practice- A.K.basu.
<b>On-Line Resources available that can be used as Reference Material</b>	
<b><a href="https://ugcmoocs.inflibnet.ac.in/view_module_pg.php/650">https://ugcmoocs.inflibnet.ac.in/view_module_pg.php/650</a></b>	

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

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

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

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

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

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

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

**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)**

<b>Sr. No</b>	<b>References</b>
<b>1.</b>	Advertising Management:P.K.Agrawal.
<b>2.</b>	Sales Promotion and Advertising Management:M.N.Mishra
<b>3.</b>	Salesmanship and Publicity:J.S.K.Patel
<b>4.</b>	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](https://ugcmoocs.inflibnet.ac.in/view_module_ug.php/139)

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**Syllabus with effect from the Academic Year: 2022-2023**

<b>B.COM. SEMESTER-III</b>		
<b>Paper Code</b>	<b>Title of the Paper</b>	<b>Total Credit</b>
<b>UB03DCOM71</b>	<b>Advanced Accounting V</b>	<b>3</b>
<b>Course Objectives</b>	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.	

<b>Course Description</b>		
<b>Unit</b>	<b>Description</b>	<b>Weightage</b>
<b>1.</b>	<b>Business Purchase</b> Introduction, Goodwill/Capital Reserve, Purchase Consideration, Examples on Entries in the books of purchasing company, Debtors and Creditors taken over on behalf of vendors	<b>25%</b>
<b>2.</b>	<b>Profit Prior to Incorporation</b> 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	<b>25%</b>
<b>3.</b>	<b>Capital Reduction</b> Method of reducing share capital Accounting entries for reduction of capital and writing off capital loss and preparation of Balance Sheet after capital reduction.	<b>25%</b>
<b>4.</b>	<b>Liquidation of Companies</b> 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.	<b>25%</b>

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

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

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

<b>Course Outcomes: Having Completed this course, the students will be able to</b>
<ul style="list-style-type: none"> <li>• 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.</li> <li>• 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.</li> <li>• To understand Capital Reduction, Accounting entries for reduction of capital, writing off capital loss and preparation of Balance Sheet after capital reduction.</li> <li>• To understand Liquidation of Companies, Adjustment of contributories right, Calculation of liquidators' remuneration and Preparation of Liquidators Final Statement.</li> </ul>

<b>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)</b>	
<b>Sr. No</b>	<b>References</b>
<b>1.</b>	Advanced Accounting 2 - Sehgal Ashok And SehgalDeepak
<b>2.</b>	Advanced Accounts - Shukla M C AndGrawal TS
<b>3.</b>	Problems And Solution In Adv Accounting - Gupta RL
<b>4.</b>	Company Accounts - Gupta R L AndRadhaswamyM
<b>5.</b>	Rathmans Company Accounts Theory Prob. And Solution - Rathman P V And Raju DR
<b>6.</b>	Accounting Standards And Corporate Accounting Practice - Ghosh TP
<b>7.</b>	Advanced Accountancy Vol. I – P.C.Tulsian
<b>On-Line Resources available that can be used as Reference Material</b>	
<a href="https://ugcmoocs.inflibnet.ac.in/view_module_ug.php/197">https://ugcmoocs.inflibnet.ac.in/view_module_ug.php/197</a>	

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

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

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

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

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

<b>Course Outcomes: Having Completed this course, the students will be able to</b>
<ul style="list-style-type: none"> <li>• To understand Auditing, Objective, Characteristics, Scope of Auditing, Difference between Accountancy and Auditing and prevention of frauds and errors.</li> <li>• 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.</li> <li>• To understand Audit Procedure, Types of Audits, Preparation before commencement of new audit, Audit program and Audit working papers</li> <li>• 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.</li> </ul>

<b>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)</b>	
<b>Sr. No</b>	<b>References</b>
<b>1.</b>	Practical Auditing – Tandon BN
<b>2.</b>	A text book of auditing – JhaAruna
<b>3.</b>	Auditing – Rawat DS
<b>4.</b>	Auditing – SrinivasanR
<b>On-Line Resources available that can be used as Reference Material</b>	
<a href="https://ugcmoocs.inflibnet.ac.in/view_module_ug.php/332">https://ugcmoocs.inflibnet.ac.in/view_module_ug.php/332</a>	

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

<b>Course Description</b>		
<b>Unit</b>	<b>Description</b>	<b>Weightage</b>
<b>1.</b>	<b>Nature &amp; Scope of Investment Management</b> Meaning of Investing Investment & Speculation Significance of Investment Factors favorable for Investment Features of an Investment Program Investment Process	<b>25%</b>
<b>2.</b>	<b>Savings &amp; Investments</b> Need for diversified personal investment portfolio, Avenues for investment (basic features): Non marketable financial assets <ul style="list-style-type: none"> <li>• Time deposits, Recurring Deposits, Monthly Income Schemes, National saving Certificates, Kisan Vikas Patra, Public Provident Fund, Postal Life Insurance</li> </ul> Bank Savings: Fixed deposit Recurring Deposit, RBI Bonds, Infrastructure bonds by ICICI & IDBI	<b>25%</b>
<b>3.</b>	<b>Personal finance</b> 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	<b>25%</b>
<b>4.</b>	<b>Insurance</b> 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	<b>25%</b>

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

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

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

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

<b>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)</b>	
<b>Sr. No</b>	<b>References</b>
<b>1.</b>	Securities Analysis & Portfolio Management-Avadhani VA
<b>2.</b>	Investment Management-PrasannaChandra
<b>3.</b>	Investment Analysis & Portfolio Management –Ranganatham M &MadhumatiR
<b>4.</b>	Investment Management: Security analysis & Portfolio Management-BhallaVK
<b>On-Line Resources available that can be used as Reference Material</b>	
<a href="https://ugemoocs.inflibnet.ac.in/view_module_ug.php/238">https://ugemoocs.inflibnet.ac.in/view_module_ug.php/238</a>	

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

<b>Course Description</b>		
<b>Unit</b>	<b>Description</b>	<b>Weightage</b>
<b>1.</b>	<b>Working Capital Management :</b> 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%]	<b>25%</b>
<b>2.</b>	<b>Management of Cash:</b> [Theory 30% and Examples 70%] Facets of cash management Motives for holding cash, Cash Planning, Cash Budgeting Managing the flow, Investment in marketable securities	<b>25%</b>
<b>3.</b>	<b>Management of Receivables :</b> [Theory 40% and Examples 60%] Optimum Credit Policy, Credit Policy variables Credit Evaluation, Credit Granting Decision Monitoring Receivables, Cost-Benefit Analysis	<b>25%</b>
<b>4.</b>	<b>Inventory Management</b> 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	<b>25%</b>

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

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

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

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

<b>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)</b>	
<b>Sr. No</b>	<b>References</b>
<b>1.</b>	Financial Management: P V Kulkarni
<b>2.</b>	Financial Management: S N Maheshwari
<b>3.</b>	Financial Management: I M Pandey
<b>4.</b>	Financial Management: Prasanna Chandra
<b>5.</b>	Financial Management: Khan & Jain
<b>6.</b>	Financial Management: R. S. Kulshreshta
<b>7.</b>	Fundamentals of Financial Management: Van Horne
<b>On-Line Resources available that can be used as Reference Material</b>	
<b><a href="https://ugcmoocs.inflibnet.ac.in/view_module_ug.php/238">https://ugcmoocs.inflibnet.ac.in/view_module_ug.php/238</a></b>	

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

<b>Course Description</b>		
<b>Unit</b>	<b>Description</b>	<b>Weightage</b>
<b>1.</b>	<b>Retailing Introduction</b> 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.	<b>25%</b>
<b>2.</b>	<b>Effective Retail Strategies</b> Store Location - Factors affecting the Store Location - Retail Marketing segmentation - Strategic Planning in Retail - Inventory Management – Retail Pricing Objectives	<b>25%</b>
<b>3.</b>	<b>Managing Retail Business</b> Developing an Effective Integrated Marketing Communication Mix, Customers Service in Retailing, the Retail Environment: A Situation and Competitive Analysis.	<b>25%</b>
<b>4.</b>	<b>Marketing Research in Retailing</b> Introduction of Marketing Research – Overview of Marketing Research in Retailing - The marketing research process - Secondary and Primary Data Sources - the Retail Information System & Model	<b>25%</b>

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

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

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

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

<b>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)</b>	
<b>Sr. No</b>	<b>References</b>
<b>1.</b>	Managing Retailing by Piyush Kumar Sinha and Dwarika Prasad Uniyal, Oxford Higher Education
<b>2.</b>	Retail Management by Barry Berman and Joel Evans. Maxwell MacMillan International Editions.
<b>3.</b>	Retail Management by Dr. Harjit Singh, S.Chand Publishers
<b>4.</b>	Retail management by Chetan Bajaj, Rajesh Tuli.
<b>On-Line Resources available that can be used as Reference Material</b>	
<a href="https://ugcmoocs.inflibnet.ac.in/view_module_ug.php/220">https://ugcmoocs.inflibnet.ac.in/view_module_ug.php/220</a>	

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

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

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

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

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

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

<b>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)</b>	
<b>Sr. No</b>	<b>References</b>
<b>1.</b>	Marketing Management by Dr. C.B.Gupta and Dr. Rajan Nair Publication Sultan Chand & Sons, NewDelhi
<b>2.</b>	Rural Marketing by C S G krishnamacharlyulu and Lalitha RamkrishnanPublication,Pearson EducationAsia
<b>3.</b>	Marketing Management by Shrinivashan andRadhaswami
<b>4.</b>	Publication ,Sultan Chand & Sons, NewDelhi.
<b>5.</b>	Rural Marketing by Sukhpal Singh, Vikas PublishingHouse.
<b>On-Line Resources available that can be used as Reference Material</b>	
<b><a href="https://ugcmoocs.inflibnet.ac.in/view_module_ug.php/232">https://ugcmoocs.inflibnet.ac.in/view_module_ug.php/232</a></b>	

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

<b>Course Description</b>		
<b>Unit</b>	<b>Description</b>	<b>Weightage</b>
<b>1.</b>	<b>Nature and scope of Human Relation</b> 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	<b>25%</b>
<b>2.</b>	<b>Employee Morale and Motivation</b> Definition, concept and characteristics of morale Factor affecting morale Improving morale Meaning, importance and types of motivation	<b>25%</b>
<b>3.</b>	<b>Employees Grievances</b> Meaning ,features and causes of grievances Grievances procedure Grievance handling machinery	<b>25%</b>
<b>4.</b>	<b>Employee Discipline</b> Meaning, features, objectives of employee discipline Meaning and causes of indiscipline Disciplinary action and its types Guidelines and procedure for disciplinary action.	<b>25%</b>

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

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

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

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

**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)**

<b>Sr. No</b>	<b>References</b>
<b>1.</b>	Personnel Management by S. V. Gankar and C.B. Memoria
<b>2.</b>	Human Resource Management by S.S. khnka
<b>3.</b>	Human Resource Management by K. Aswasthppa
<b>4.</b>	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](https://ugcmoocs.inflibnet.ac.in/view_module_ug.php/139)

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

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

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

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

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

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

<b>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)</b>	
<b>Sr. No</b>	<b>References</b>
<b>1.</b>	Industrial Relations - Ramaswmy
<b>2.</b>	Industrial Relations - T. V. Rao
<b>3.</b>	Industrial Relations - Memoria
<b>4.</b>	Industrial Relations – Sharma
<b>On-Line Resources available that can be used as Reference Material</b>	

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

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

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

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

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

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

<b>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)</b>	
<b>Sr. No</b>	<b>References</b>
<b>1.</b>	Indian Banking and Monetary Management –New popular Prakashan ,Surat
<b>2.</b>	Reserve Bank of Indian and Monetary Management – G. P.Gupta
<b>3.</b>	History and Problems of Indian Currency–D.K.Malhotra
<b>4.</b>	Currency Banking Finance –K.P.Sundaram
<b>5.</b>	Indian Banking – VasantDesai
<b>On-Line Resources available that can be used as Reference Material</b>	
<b><a href="https://ugcmoocs.inflibnet.ac.in/view_module_pg.php/650">https://ugcmoocs.inflibnet.ac.in/view_module_pg.php/650</a></b>	

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

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

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

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

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

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

**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)**

<b>Sr. No</b>	<b>References</b>
<b>1.</b>	Bank And Institutional Management – Vasant Desai. HimalayaPublication.
<b>2.</b>	Banking and Financial System-VasantDesai.
<b>3.</b>	Fundamentals of Banking- Dr.R.S.S.Sawami.
<b>4.</b>	Elements of Banking –NewPopular-Prakashan.
<b>5.</b>	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](https://ugcmoocs.inflibnet.ac.in/view_module_pg.php/650)**

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

<b>Course Description</b>		
<b>Unit</b>	<b>Description</b>	<b>Weightage</b>
<b>1.</b>	<b>Introduction</b> -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	<b>25%</b>
<b>2.</b>	<b>Product Decisions</b> -Product- concept, classification, product line & product mix decision -New Product Development Process -Product life cycle-concept, stages & strategies -Branding, Packaging & Labelling concepts	<b>25%</b>
<b>3.</b>	<b>Pricing Decisions</b> -What is Price? -Importance of pricing - Factors affecting Pricing -Pricing policies	<b>25%</b>
<b>4.</b>	<b>Channel of Distribution Decisions &amp; Product Decision</b> -Channels of distribution: Meaning, objectives, levels of channels, Factors affecting choice of channels of distribution -Promotion: Meaning, Importance, Promotion tools	<b>25%</b>

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

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

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

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

**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)**

<b>Sr. No</b>	<b>References</b>
<b>1.</b>	Salesmanship and Advertising-R.C.Agrawal
<b>2.</b>	Salesmanship and Publicity-J.S.K.Patel.
<b>3.</b>	Marketing Management-R.C.Agrawal
<b>4.</b>	Promotion Management- S.A.Chunawala.
<b>5.</b>	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](https://ugcmoocs.inflibnet.ac.in/view_module_ug.php/232)

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

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

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

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

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

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

**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)**

<b>Sr. No</b>	<b>References</b>
<b>1.</b>	Salesmanship and Advertising-R.C.Agrawal
<b>2.</b>	Salesmanship and Publicity-J.S.K.Patel.
<b>3.</b>	Marketing Management-R.C.Agrawal
<b>4.</b>	Promotion Management- S.A.Chunawala.
<b>5.</b>	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](https://ugcmoocs.inflibnet.ac.in/view_module_ug.php/232)



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(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"><li>• Basic Accounting Terms (terminology): Assets, Liabilities, Income, Expense, Capital, Revenue, Debtor, Creditor, Journal, Ledger, Daybook, Stock, Drawing, Discourt, Profit, Loss, Loan, Trial Balance, Balance sheet, Etc.</li><li>• Accounting System (Desi nama, Single Entry, Double Entry), Types Of Account, Rules for Accounting, Basic Steps In Accounts Compilations.</li><li>• What is Accounting Software? Advantage of accounting software v/s Manual.</li><li>• Characteristics and Advantage of Tally</li><li>• How to start Tally, Tally screen Components.</li><li>• Company Creation, Select Company, Alter Company, Delete Company</li></ul>	25%
2.	<ul style="list-style-type: none"><li>• Accounting Master Creation:</li><li>• 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 &amp; Taxes, Expenses (Direct), Expenses (Indirect), Fixed Assets, Income(Direct), Income (Indirect), Indirect Expenses, Indirect Income, Investments, Loan &amp; Advances (Assets), Loan (Liability), Misc. expanses (Assets), Provisions, Purchase A/c, Reserves &amp; Surplus, Retained Earnings, Sale Acc. Secured Loans, Stock in hand, Sundry Creditors, Sundry Debtors, Suspense a/c, Unsecured Loans.</li><li>• Ledger Creation ( Single, Multiple, Alter, Delete)</li><li>• Group Creation (Single ,Multiple, Alter, Delete)</li></ul>	25%
3.	<ul style="list-style-type: none"><li>• Voucher: Different types of Voucher like: Cash memo, Invoice / Bill, Receipt, Credit note, Debit note, Check , Journal Voucher.</li><li>• Voucher in Tally: Purchase/ Invoice, Sales /Invoice, Receipt, Payment, Contra, Journal, Credit Note, Debit Note.</li><li>• Non Accounting Voucher: Memo, Reversing Journal, Post Dated, Optional Voucher Entry using above Voucher.</li></ul>	25%





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4.	<ul style="list-style-type: none"><li>• View and Print Reports : Steps to View Different Report, Option available in each Report.</li><li>• Balance Sheet, Trial Balance, Profit &amp; Loss A/c</li><li>• Book &amp; Registers: Cashbook, Bankbook, Sales Registers, Purchase Register, Journal Register, Group Summary, Group Voucher, Day book, List of Accounts.</li></ul>	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:
<a href="https://www.youtube.com/watch?v=xwpJ5QX9WEU">https://www.youtube.com/watch?v=xwpJ5QX9WEU</a>
<a href="https://www.youtube.com/watch?v=vH9Q-EUJvw8">https://www.youtube.com/watch?v=vH9Q-EUJvw8</a>
<a href="https://www.youtube.com/channel/UCMIf9GGeRPvyonHiXcsQxbA">https://www.youtube.com/channel/UCMIf9GGeRPvyonHiXcsQxbA</a>
<a href="https://www.youtube.com/watch?v=zzFE58Ueo5A&amp;list=PLZPPXOnsE2tOXDleqVN74ck3CTOEotLz">https://www.youtube.com/watch?v=zzFE58Ueo5A&amp;list=PLZPPXOnsE2tOXDleqVN74ck3CTOEotLz</a>

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**SARDAR PATEL UNIVERSITY**  
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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"><li>1. To aware of Computer Network, Component of Network, Network Devices, Network Protocols and Network Topology</li><li>2. To develop skill of Internet Terminologies and Equipment needed for it.</li><li>3. To Introduce students about E-Mail and its procedures.</li><li>4. To aware students about Social Networking and Blogging and its usefulness in modern business.</li></ol>
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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:
<a href="https://en.wikipedia.org/wiki/Computer_network">https://en.wikipedia.org/wiki/Computer_network</a>
<a href="https://www.youtube.com/watch?v=QKfk7YFILws">https://www.youtube.com/watch?v=QKfk7YFILws</a>
<a href="https://www.youtube.com/watch?v=YOXwcbwSEUo">https://www.youtube.com/watch?v=YOXwcbwSEUo</a>
<a href="https://www.youtube.com/watch?v=nzbGB-jqyg8">https://www.youtube.com/watch?v=nzbGB-jqyg8</a>
<a href="https://www.youtube.com/watch?v=vcDdv-EyTgw">https://www.youtube.com/watch?v=vcDdv-EyTgw</a>

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**Syllabus with effect from the Academic Year: 2022-2023**

<b>B.COM. SEMESTER-III</b>		
<b>Paper Code</b>	<b>Title of the Paper</b>	<b>Total Credit</b>
<b>UB03DCOM85</b>	<b>Advanced Statistics – V</b>	<b>3</b>
<b>Course Objectives</b>	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	

<b>Course Description</b>		
<b>Unit</b>	<b>Description</b>	<b>Weightage</b>
<b>1.</b>	<b>Principle of Mathematical Induction and Binomial Theorem</b> 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.	<b>25%</b>
<b>2.</b>	<b>Multiple and Partial Correlation and Regression</b> Definition and concept of Partial and Multiple Correlation (three variables), Concept Multiple Regression equations, Numerical example.	<b>25%</b>
<b>3.</b>	<b>Sampling Methods - 1</b> 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.	<b>25%</b>
<b>4.</b>	<b>Sampling Methods - 2</b> 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.	<b>25%</b>

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

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

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

<b>Course Outcomes: Having Completed this course, the students will be able to</b>
<ol style="list-style-type: none"> <li>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.</li> <li>2. Calculate and interpret the correlation between two variables.</li> <li>3. Calculate the simple linear regression equation for a set of data.</li> <li>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.</li> <li>5. Uses of sampling methods and estimations.</li> </ol>

<b>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)</b>	
<b>Sr. No</b>	<b>References</b>
<b>1.</b>	Goon. Gupta, Dasgupta, An outline of Statistical Theory, Vol - 1 and II. World Press, Calcutta.
<b>2.</b>	Sancheti & Kapoor, Business Statistics. Sultan Chand & Sons, New Delhi.
<b>3.</b>	David R. Anderson, Dennis J. Sweeney, Thomas A. Williams, Statistics For Business and Economics, South-Western Cengage Learning India Pvt. Ltd. New Delhi.
<b>4.</b>	Levin and Rubin, Statistics for Management, Prentice Hall of India Pvt. Ltd. New Delhi.
<b>5.</b>	Parimal Mukhopadhyay, Theory and Methods of Survey Sampling, Perntice Hall of India, New Delhi.
<b>6.</b>	Amir D Aczel, Jayavel Sounderpandian, Complete Business Statistics, Tata Mc Graw Hill, New Delhi.
<b>On-Line Resources available that can be used as Reference Material</b>	
<a href="https://ugcmoocs.inflibnet.ac.in/view_module_ug.php/227">https://ugcmoocs.inflibnet.ac.in/view_module_ug.php/227</a>	

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

<b>Course Description</b>		
<b>Unit</b>	<b>Description</b>	<b>Weightage</b>
<b>1.</b>	<b>Input - Output Analysis</b> 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.	<b>25%</b>
<b>2.</b>	<b>Distribution of Income and Economic Models</b> 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.	<b>25%</b>
<b>3.</b>	<b>Time Series</b> 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.	<b>25%</b>
<b>4.</b>	<b>Association of Attributes</b> 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	<b>25%</b>

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

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

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

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

<b>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)</b>	
<b>Sr. No</b>	<b>References</b>
<b>1.</b>	J. K. Sharma, Mathematics for Business and Economics, Asian Books PrivateLtd
<b>2.</b>	S. C. Gupta, V. K. Kapoor, Fundamentals of Applied Statistics, Sultan Chand & Sons, NewDelhi.
<b>3.</b>	David R. Anderson, Dennis J. Sweeney, Thomas A. Williams, StatisticsFor
<b>4.</b>	Business and Economics, South - Western Cengage Learning India Pvt. Ltd. New Delhi.
<b>5.</b>	S.C. Gupta: "Fundamentals of Mathematical Statistics" S. Chand, NewDelhi.
<b>On-Line Resources available that can be used as Reference Material</b>	
<a href="https://ugcmoocs.inflibnet.ac.in/view_module_ug.php/227">https://ugcmoocs.inflibnet.ac.in/view_module_ug.php/227</a>	

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

<b>Course Description</b>		
<b>Unit</b>	<b>Description</b>	<b>Weightage</b>
<b>1.</b>	<b>Public finance:</b> meaning and scope of public finance. Budget- main features of budget, concept of balanced budget, Fiscal policy- main instruments of fiscal policy.	<b>25%</b>
<b>2.</b>	<b>Public Revenue:</b> 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.	<b>25%</b>
<b>3.</b>	<b>Public Expenditure:</b> 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.	<b>25%</b>
<b>4.</b>	<b>Public debt:</b> 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.	<b>25%</b>

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

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

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

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

<b>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)</b>	
<b>Sr. No</b>	<b>References</b>
<b>1.</b>	Money, Banking, Trade and Finance. K. P. M.Sundaram.
<b>2.</b>	Advanced Economic Theory. K. K.Dewat.
<b>3.</b>	Public Finance. D. M.Mithani.
<b>On-Line Resources available that can be used as Reference Material</b>	
<b><a href="https://ugcmoocs.inflibnet.ac.in/view_module_pg.php/648">https://ugcmoocs.inflibnet.ac.in/view_module_pg.php/648</a></b>	

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

<b>Course Description</b>		
<b>Unit</b>	<b>Description</b>	<b>Weightage</b>
<b>1.</b>	<b>NSS Regular Activities a detail study</b> Adoption of Villages, Contracting Village / Area Leaders, Identification Problems, Adoption of slums, NSS Volunteers for slum work, Some Suggestions for Selection of slums,	<b>25%</b>
<b>2.</b>	<b>SPECIAL CAMPING PROGRAMME</b> 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 Receptions.	<b>25%</b>
<b>3.</b>	<b>NSS &amp; SOFT SKILLS</b> 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 Activities	<b>25%</b>
<b>4.</b>	<b>NATIONAL SERVICE SCHEME: GENERAL AWARENESS</b> National Days, Weeks, International Days, Weeks, Other Youth Programme, NSS Regional Centers, Financial Assistance for Activities, National NSS Award, Out-of-Pocket Allowance,	<b>25%</b>

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

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

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

<b>Course Outcomes: Having Completed this course, the students will be able to</b>
<ul style="list-style-type: none"> <li>• To understand the detail study about regular NSS activities.</li> <li>• To identify the problems of villages, adopt the village and then after solve the problems of villages.</li> <li>• 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.</li> <li>• To understand the importance of special NSS activities and Programmes like environment enrichment, health care &amp; nutrition programme, social service programmes, awareness of disasters&amp; disasters risk management, educational programmes, cleanliness programmes, socio economic survey etc.</li> <li>• To provide information to villagers regarding benefits of various government schemes like (Pradhan Mantri Jan DhanYojana) PMJDY, Atal Pension Yojna, UjjawalaYojana, Pradhan MantriJeevanJyotiBimaYojana(PMJJB) etc.</li> <li>• 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.</li> <li>• To understand the general awareness of NSS like NSS day, National day &amp; week, various national &amp; international days etc.</li> </ul>

<b>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)</b>	
<b>Sr. No</b>	<b>References</b>
<b>1.</b>	National Service Scheme Manual.
<b>2.</b>	<a href="http://nss.nic.in">http://nss.nic.in</a>
<b>On-Line Resources available that can be used as Reference Material</b>	
<a href="https://nss.gov.in/">https://nss.gov.in/</a>	