# Programme: BCOM Semester: VI Syllabus with effect from: DECEMBER 2021

Course Code: UB06ACOM51	Total Credits: 3
Course Title: English and Business Communication – VI	Total Credits. 5

Unit	Description in detail	Weightage (%)
1	Business Reports:	25 %
	Drafting of Individual and Committee Reports on the following topics:	
	Selection of Site (Feasibility Report)	
	Labour and Personnel Problems	
	Decline in Sales	
	Fire and Accidents	
2	Drafting of Speeches:	25 %
	(Speeches on the occasions like inauguration, welcoming, condolence meetings,	
	farewell functions, celebration of important days and national holidays, vote of	
	thanks)	
3	Notice, Agenda and Minutes of Corporate Meetings:	25 %
	(Drafting of Notice, Agenda and Minutes of First Meeting of the Board	
	of Directors; Statutory Meeting; Routine Meeting; Meeting of the Board	
	of Directors held prior to the Annual General Meeting of the Company	
	and Annual General Meeting)	
4	(A) Sales Promotion Letters	13 %
	(Letters to promote the sales of products and services)	
	(B) Job Application Letters and Resumes	12 %
	Writing Application Letters	
	Drafting of Resumes	
	Resume / Bio-data / Curriculum Vitae	

- > Essentials of Business Communication Rajendra Pal and J S Korlahalli (Sultan Chand & Sons)
- Principles and Practice of Business Communication Rhoda A Doctor & Aspi H Doctor ( A R Sheth & Company, Mumbai)
- > Business Communication U S Rai & S M Rai. (Himalaya Publishing House, Mumbai)
- > Developing Communication Skills Krishna Mohan & Meera Benerjee (Macmillan)
- > Effective Business Communication Asha Kaul (Prentice Hall Economy Edition)
- > Business Communication Asha Kaul (Prentice Hall of India Pvt. Ltd, New Delhi)
- > Effective Business Communication M V Rodrigues (Concept Publishing House)
- > Business Communication and Report Writing R P Sharma and Krishna Mohan
- > (Tata McGraw Hill 2002)
- > Contemporary Business Communication Scot Ober (Biztantra)
- > Communication Skills Sanjay Kumar & Pushp Lata (OUP)
- > Communication for Business A Practical Approach Shirley Taylor (Pearson Education)

Programme: BCOM, Semester: VI

Syllabus with effect from: DECEMBER 2021

Course Code: UB06CCOM51 Course Title: Business Taxation – II

**Total Credits: 3** 

Unit	Description in	Weightage
	detail	(%)
1	Assessment, TDS, Advance Tax & Return of Income (Theory only)	
	Meaning of Assessment, Types of Assessment	
	Tax Deducted at Source (TDS)	25.0/
	Advance Payment of Tax	25 %
	Return of Income, Time for filling Return, Types of Income Tax	
	Return	
	Permanent Account Number (PAN)	
2	Profits & Gains from Business & Profession of Individual (Examples	
	only)	<b>25 %</b>
	Examples on Business and Professional Income excluding	
	Depreciation as per Section 32.	
3	Income from Capital Gains (Examples only)	
	Computation of Short term & Long term Capital Gain	<b>25 %</b>
	Exemptions under section 54, 54EC & 54F. (Including Theory)	
4	A.) Income from Other Sources & Goods and Services Tax (GST)	
	Income from other sources: (Examples only)	
	Example on Computation of Income from Other Sources	
	B.) Introduction to Goods and Services Tax Act: (Theory only)	
	Overview of GST	
	Need for GST in India	
	Advantages of GST	<b>25 %</b>
	GST Council	
	<ul> <li>Provisions and Procedure of Registration under GST</li> </ul>	
	<ul> <li>Law relate to GST: CGST, SGST, IGST, UGST, Cess</li> </ul>	
	Input Tax & Input Tax Credit	
	<b>Definition:</b> Goods, Services, Supply, Taxable Person, Business, Place	
	of Business, Reverse Charge, Composition Scheme and Exemption	

#### **Basic Text & Reference Books:**

TAXMANN: Students' Guide to Income Tax - Dr. Vinod K. Singhania & Dr. Monica Singhania

TAXMANN: Direct taxes law & practice - Dr. Vinod K. Singhania & Dr. Kapil Singhania Ahuja Girish and Ravi Gupta, "Systematic Approach to Income Tax", Bharat Law House, Delhi

**Programme: BCOM Semester:** 

VI

Syllabus with effect from: NOV./ DEC. 2021

Course Code: UB06CCOM52	T-4-1-C 1'4 2
Course Title: Financial Management-II	Total Credits: 3

Unit	Description in detail	Weightage (%)
1	Management of Cash, Receivables, Inventory:  Motives for Holding Cash, Cash Budgeting examples, Credit Policy variables, Credit Evaluation, Types of Inventory, Computation of EOQ, Maximum level, Minimum Level, Recorder point and safety stock, ABC Analysis.	25 %
2	Cost of Capital: Concept of cost of Capital, Significance, Classification of cost, Cost of Equity Capital, Cost of Preference Capital, Cost of Debt Capital, Examples of WACC.	25 %
3	Financial Planning Meaning, Characteristics, Factors affecting Financial Planning, Limitations of financial planning Capitalization: Meaning, Theories of Capitalization-Types -Overcapitalization & Undercapitalization: Meaning, Causes, Symptoms, Effects & remedies	25 %
4	Capital Structure and Leverage: Capital Structure: Meaning, Features, Optimum capital structure, factors, Examples on EPS. Leverage: Meaning, Importance of Capital Gearing / Leverage- Types of Leverage (Theory & Examples) – Operating Leverage, Financial Leverage, Composite / Total Leverage (Examples Based on Preparation of Income Statement be taught) Effects / Implications of Leverages, Trading on Equity – Merits and Limitations	25 %

- Financial Management: P.V.Kulkarni.
- Financial Management: S.N.Maheshwari.
- Financial Management: I.M.Pandey.
- Financial Management: Prasanna Chandra.
- Financial Management: Khan & Jain
- Financial Management: R.S.Kulshreshta



# SARDARPATELUNIVERSITY B.COM SEMESTER:VI

# UB06CCOM53 Business Mathematics & Statistics-VI.

Objectives:(1)To enhance analytical ability in students for processing data

(2) To familiarize students with applications of Statistical techniques in business decision Making.

UNIT	DESCRIPTIONINDETAIL	WEIGHTA GE
1	Moments: Meaningofa random variable, Definition of probability distribution	[25%]
	ofrandomvariable,DefinitionofRawand Centralmoments.	
	Relationbetweenfirstfourraw andcentralmoments (without proof), Conceptof	
	coefficientofSkewnessandkurtosisand theirinterpretations,	
	Simpleexamplesforobtainingthemeasureby usingrawdata, grouped	
	dataandprobabilitydistribution.	
2	<b>Decisiontheory:</b> Meaning of decision theory and its basic terminologies, Methods of solving decision problem (i) Decision under uncertainty – Maxi-maxprinciple, Maxi-minprinciple, Hurwitz'sprinciple and Laplace principle. (ii) Decision under certainty when eventsprobabilities are known-E.M.V,E.V.P.I. Simple examples and their interpretations.	[25%]
3	Testingof Hypothesis: Meaningstatisticalhypothesis, Definitionsof	[25%]
	Nullhypothesis, Alternate hypothesis, Simpleand	
	Compositehypothesis, Critical region, Type-1 and Type-	
	Herrors, Levelofsignificance, Power of tests. SMALLSAMPLE	
	TESTS:Definition, Assumptions, and Properties of t-distribution. Test of	
	Significance of the difference between Sample Meanand Population Mean. Test of	
	Significanceofthedifferencebetween Means of Two Small Samples. Pairedttestfordifferenceoftwo Means.	
4	*	[250/]
4	CHI-SQARETEST,FTESTANDANALYSISOFVARIANCE: Definition and limitations of Chi-Squaretest, Goodness of fit, Test	[25%]
	ofIndependenceofTwoAttributeandYate'sCorrection.F-test (onlyintroduction),	
	MeaningandAssumptions of Analysis of	
	Variance. Analysis of Variance for One Way Classification and its application.	

#### References:

- (1)C.R.Kothari: QuantitativeTechniques, VikasPublishingHouse.
- (2)Sancheti & Kapoor :BusinessMathematics.SultanChand&sons,New Delhi.
- (3) S.C.Gupta &V.K.Kapoor:FundamentalofMathematical statistics, SultanChand&sons,NewDelhi.
- (4)Sancheti &Kapoor:BusinessStatistics.SultanChand&sons, NewDelhi

# SARDAR PATEL UNIVERSITY VALLABH VIDHYANAGAR

# **B.COM PROGRAME**

#### **SEMESTER-6**

#### **UB06CCOM54: BUSNESS LAW-II**

Total credit:- 3

UNIT	CONTENT	WEIGHTAGE
1	Sale Of Goods Act-1930	25%
	Difference of sale and agreement of sale	
	Condition and warranty- implied conditions and warranties	
	Rules regarding delivery of goods	
	F.O.B. Contract and C.I.F. Contract	
	Rights and duties of buyer	
	Sale by non owner	
	Rights of unpaid seller	
2	Negotiable Instrument Act-1881	25%
	Definition and Elements of Negotiable Instrument	
	Presumptions of Negotiable Instrument	
	Promissory note	
	Bill of exchange	
	Cheque	
	Difference of Promissory note, Bill of exchange, Cheque	
3	Holder	25%
	Holder in due course	
	Privileges holder in due course	
	Negotiation	
	Presentment of instrument	
	Crossing and types of crossing of cheque	
4	Consumer Protection Act-1986	25%
	Object of the act	
	Rights of consumer	
	Definition and concept of consumer, complaint, complainant, restrictive	
	trade practice, unfair trade practice	
	National and state council	
	Grievance Redressal agencies (District Forum, State Commission,	
	National Commission)	

- 1- The Indian Contract Act-1872- S.N.Maheswari Himalaya Publishing House
- 2- Mercantial law- N.D.Kapoor- Sultan Chand & Sons
- 3- The Indian Contract Act-1872-Dr, R.K. Chopra
- 4- Contract-Avtar Singh Eastern Book Company
- 5- Business law- N.D.Kapoor- Sultan Chand & Sons

# Programme: B.Com. Semester: VI Syllabus with effect from: December-2021

E-Commerce-II

Title of Paper: Fundamental of E-Commerce & HTML-II

Paper Code: UB06CCOM55

Weightage of Marks: Theory (50%) + Practical (50%)

**Total Credit: 3** 

# **Objectives:**

- i. To enable the student to become familiar with the mechanism for conducting business transactions through electronic means.
- ii. To provide computer skills and knowledge for commerce students and to enhance the student understands of usefulness of information technology tools for business operations.
- iii. Understanding of basic business management concepts as well as basic technical concepts relating to E-Commerce.
- iv. Design and Develop a Web Page using HTML.
- v. Link Pages so that they create a Web Site.
- vi. Design and develop a Web Site using Test, image, Links, list and tables for navigation and layout.
- vii. Have Hands –on knowledge in developing simple and Comprehensive Internet Web sites.
- viii. Be able to plan, Design and develop web sites.
- ix. Acquire creative skill in Deign, Layout and interactivity of Web Pages.
- x. Understand Fundamental trends of Technological Evolution of Web Pages.

Unit	Description in Detail	Weightage
Ι	E-Commerce Payment Systems:	25%
	Credit Card, Credit Card Payment Process, Debit Card, Smart Card, RuPay	
	Card, Prepaid Money Card, E-money, E-Wallet, Net banking, Electronic	
	fund Transfer, Cash On Delivery, Benefits and Limitation of each, risk	
	involved in e-payments	
II	E-Commerce and Online Services:	25%
	<ul> <li>Online shopping (amazon, snapdeal, alibaba, flipkart,olx, quicker, etc.)</li> <li>Online Travel (makemytrip,Railway reservation-irctc, Bus reservation, Air reservation)</li> <li>Online career services / Job Portal Learning (ojas, naukari, marugujarat,ncs.gov.in etc)</li> <li>Online payment of utility bills</li> </ul>	

III	HTML – LISTS	25%
	Ordered List	
	Unordered List	
	Definition List	
	Nested List	
	HTML – TABLES	
	<ul> <li>Tables in HTML , Different table tag - ,</li> <li> <li> <li> <li><caption></caption></li> <li>rowspan, Table background ,</li> <li>Table height and width , Nested Tables</li> </li></li></li></ul>	
IV	HTML – FRAMES	25%
	• What is Frames, Advantage of Frame, Disadvantage of Frame,	
	Creating Frames, <frameset> Tag Attributes , <frame/> Tag Attributes, Create a html document using frameset and frame tag</frameset>	
	HTML – FROMS	
	<ul> <li>What is Forms and why it required, <form> tag, <input/> tag</form></li> </ul>	
	<ul> <li>HTML Form Controls – simple text box, Password input controls,</li> </ul>	
	Checkbox Control, Radio Button Controls, Select Box Control (drop down box), Reset Button, Submit Button	

**Practicals:**Practicals are based on above Units. (Weightage 50%) – Two Practical periods per week per batch

#### **Reference Books/Suggested Readings:**

- E-COMMERCE: A Managerial Perspective, P.T. Joseph, PHI, fifth printing
- E-Commerce Concept Model And Strategy, C.S.V. Murthy, Himaliya Publishing
- E-Commerce, Jibitesh Mishra, Macmillan Publishers India
- E-Commerce An Indian perspective 3/e, P. T. Joseph, PHI Publication
- Kenneth C. Laudon and Carlo Guercio Traver, E-Commerce, Pearson Education.
- David Whiteley, E-commerce: Strategy, Technology and Applications, McGraw Hill Education
- Bharat Bhaskar, Electronic Commerce: Framework, Technology and Application, 4th Ed..
- McGraw Hill Education
- KK Bajaj and Debjani Nag, E-commerce, McGraw Hill Education
- TN Chhabra, E-Commerce, Dhanpat Rai & Co.
- Sushila Madan, E-Commerce, Taxmann
- E-Commerce Bussiness technology society-kenneth c. Laudon.carol guercio Traver-Pearson
- Cybercrime- Vishwakarma Publication-Dr. Deepak Shikarpur..
- Internet Technology and web Design, ISRD Group, TMH Publication
- Internet and web Design, Doeacc "O" level, Firewell Media.
- Designing Interactive Website, by james L Mohler & jon M Duff, CENGAGE
- Word Wide Web design with HTML, by C. Xavier, TMH Publication.

**Programme: BCOM Semester:** 

VI

Syllabus with effect from: NOV. / DEC. 2021

Course Code: UB06CCOM56	T-4-1 C 14 2
Course Title: Entrepreneurship-II	Total Credits: 3

#### **Course Objectives**

- Initiate new ventures or significantly growing existing firms through innovation and change.
- Inspire potential students to think like an entrepreneur, by being innovative and creative in their thoughts and action.
- Train them to carry in-depth analysis of disciplinary and interdisciplinary subjects, and enable them to get hands-on experience in the industry
- Provide guidance and knowledge that enables students to tackle the greatest challenges that the initial stages of a new project presents, with the ultimate goal

Unit	Description in detail	Weightage (%)
1	Financing the New Venture: Importance of new venture financing, types of ownership securities, venture capital, types of debt securities, determining ideal debt-equity mix, and financial institutions and banks	25 %
2	Launching the New Venture: Choosing the legal form of new venture, protection of intellectual property, and marketing the new venture	25 %
3	Managing Growth in New Venture: Characteristics of high growth new ventures, strategies for growth, and building the new venture capital	25 %
4	Harvesting Rewards: Exit strategies for entrepreneurs, bankruptcy, and succession and harvesting strategy	25 %

- Entrepreneurship Development by S.S.Khanka
- Entrepreneurship Development and Project Management by Neeta Baporikar. Entrepreneurial Development by Gupta and Shrinivasan.



**Programme: BCOM Semester:** 

#### VI

Syllabus with effect from: DECEMBER 2021

Course Code: UB06CCOM57	Total Chadita 2
Course Title: Tax Procedure and Practices – VI	Total Credits: 3

Unit	Description in detail	Weightage (%)
1	Nature of excise duty, type of excise duty, excisable goods, manufacture,	25 %
	deemed manufacture, manufacturer, overview of central excise tariff act and	
	customs tariff act, assessee, assessable value	
2	Practical problem on mrp based valuation for central excise, practical example based on assessable value, modes of valuation of product, administrative set up central excise and customs, registration of factory/warehouse, payment of excise duty, storage and accounting of final product	25 %
3	Duty free export general procedure for export, removal under bond without payment of duty, inputs free of central excise duty, export to Nepal/Bhutan, warehousing in excise, bond under central excise, bringing good for repairs, remaking	25 %
4	Provision of general SSI exemption, clubbing of turnover of various factories, slabs in SSI excise exemption, claims of refunds, general provision in case of penalties, penalty for non-payment of duty	25 %

# **Basic Text & Reference Books:**

➤ Indirect Taxes Law and Practice by V.S.Datey.

**Programme: BCOM Semester:** 

#### VI

Syllabus with effect from: DECEMBER 2021

Course Code: UB06CCOM58	Total Creditar 2
Course Title: Advertising, Sales Promotion and Sales Management – VI	Total Credits: 3

Unit	Description in detail	Weightage (%)
1	SALES PROMOTION:	25 %
	Meaning of Sales Promotion.	
	Methods of Sales Promotion.	
	Significance of Sales Promotion.	
	Major Tools of Sales Promotion.	
	Aggressive Selling and Limitation.	
2	PUBLIC RELATIONS:	25 %
	Meaning of Public Relation.	
	Communication Functions of Public relation.	
	Difference between Public relation and Advertising.	
	Tools of Public relation and its Growing Importance.	
3	PUBLIC RELATIONS AND MEDIA:	25 %
	House Journal- Meaning, Nature, Classification of Journals, Merits and	
	Demerits.	
	Displays/ Window Displays.	
	Public address system, Photographs, Drawings, Fairs, Festivals and Exhibits,	
	Public affairs, Colours, Conferencing, Brochures, Pamphlets' and other Media.	
4	ENTREPRENEURSHIP:	25 %
	Meaning, Definition and concept of entrepreneur & entrepreneurship.	
	Essential Qualities of successful entrepreneurs.	
	Barriers to entrepreneurship	
	Women Entrepreneurship – Concept & Problems faced by Women	
	Entrepreneurs.	
	Rural entrepreneurship.	
	Entrepreneurial Motivation- concept & factors.	

- ➤ Salesmanship and Advertising- R.C.Agrawal
- Salesmanship and Publicity- J.S.K.Patel.
- Marketing Management- R.C.Agrawal
- > Promotion Management- S.A.Chunawala.
- Entrepreneurship Development in India- C B Gupta & N P Srinivasan

# B.COM (CBCS) (Semester-6) Effect

from: Nov./Dec. -2021

Paper Code: UB06CC0M59	Total
Title Of Paper :Copy Right	Credit ;3

UNIT	DESCRIPTION IN DETAIL	WEIGHTAGE
1	Introduction of Copy Right	25%
	1.1 History and Development of Copyright	
	1.2 Definition and Important Of Copyright	
	1.3 Copy Right Office and Copyright Board	
	1.4 Copy Right –General	
2	Ownership of Copy Rights	25%
	1.1 Rights of the owner	
	1.2 Fist owner of the Copyrights	
	1.2 Term of Copy Rights	
	1.4 Licenses	
	1.5Copyright Society and Right of Broadcasting Authorities	
3	International Copy Right	25%
	1.1Provision of Certain International Organization	
	1.2Registration of Copyright	
	1.3	
4	<b>Enforcement of Copy Right</b>	25%
	1.1 Infringement of Copy Right	
	1.2 Civil Remedies	
	1.3 Criminal Remedies	
	1.4 Appeal and Misalliance	

- 1 Intellectaul Property Law, A.N.Karia, C.Jamanadas Co.Ltd.
- 2 W.R. Cornish, Intellectual Property Law (1999), Sweet and Maxwell
- 3 An Introduction to Intellectual Property Rights, J.P. Misra, Central Law Publication.
- 4 Law Relating to Intellectual Property Rights, M.K. Bhandari, Central Law Publication.
- 5 Intellectual Property, P. Narayanan, R. Cambray & Co. Pvt. Ltd.
- 6 Intellectual Property Rights in India, P. Prankrishna, R. Cambray & Co. Pvt. Ltd.

**Programme: BCOM Semester:** 

#### VI

Syllabus with effect from: December, 2021

Course Code: UB06DCOM51	
Course Title: Advanced Accounting and Auditing – XI	Total Credits: 3
(Advanced Management Accounting)	

**Objective:** The Objective of this paper is to help students to acquire conceptual knowledge of Amalgamation of Companies, Mergers and Purchase, Accounting of Holding Company and Value Analysis.

Unit	Description in detail	Weightage
1	Amalgamation of Companies:	25 %
	Meaning of Amalgamation, Absorption & Reconstruction.	
	Purpose (objectives) of amalgamation.	
	Calculation of purchase consideration (Net Assets and consideration Method).	
	Accounting entries and ledger accounts in vendor company and purchasing	
	company (New Company) as per Accounting Standard 14.	
	Balance Sheet in the books of purchasing company (New Company- Vertical Form)).	
2	Mergers and Purchase (As Per AS - 14):	25 %
	Meaning of Mergers and Purchase	
	Types and Conditions of Merger and Purchase	
	Amalgamation in the nature of Merger.	
	Amalgamation in the nature of Purchase.	
	Methods of Merger	
	Pooling of Interest Method.	
	Purchase Method	
	Difference between Pooling of Interest Method and Purchase Method.	
	Examples of Mergers in the books of new company only.	
3	Accounting of Holding Company:	25 %
	Meaning, Advantages, Disadvantages of Holding Company.	
	Examples of Consolidated Balance Sheet (Two Companies Only) with Adjustments	
	of Capital and Revenue Profit or Loss, Inter Company Transaction and Unrealized	
4	Value Analysis: (Theory Only)	25 %
	Definition and Characteristics.	
	Types of Value.	
	Procedure of Value Analysis.	
	Techniques of Value Analysis.	
	Additional Techniques of Value Analysis.	
	TQM – Just in Time, Product Mix Optimization.	
	Advantages of Value Analysis.	

- Advanced Accounting 2, Sehgal Ashok and Sehgal Deepak.
- Advanced Accounts Shukla M C and Grawl T S.
- Problems and Solution in Adv Accounting Gupta R L.
- Company Accounts Gupta R L and Radhaswamy M.
- Rathmans Company Accounts Theory Prob. And Solution Rathman P V and Raju D R.
- Accounting Standards and Corporate Accounting Practice Ghosh T P.
- Advanced Accountancy Vol. I P.C.Tulsian.

**Programme: BCOM Semester:** 

#### $\mathbf{VI}$

Syllabus with effect from: Dec. 2021

Course Code: UB06DCOM52	
Course Title: Advanced Accounting and Auditing – XII	Total Credits: 3
(Current Trends in Accounting)	

**Objective:** The Objective of this paper is to help students to acquire conceptual knowledge of Hire Purchase System, System & Procedure of Banks, Social Accounting and to learn Standard Costing based on Overheads.

Unit	Description in detail	Weightage (%)
1	Accounting For Hire Purchase System: (Examples Only):	
	Meaning, Essential features of Hire Purchase System	25 %
	Difference between Hire Purchase and Credit Sales.	25 %
	Examples of Hire Purchase Trading Account	
2	Accounting System and Procedure of Banks:	
	Introduction, Functions of a Bank	
	Important Provisions of Banking Regulation Act	
	Short Examples base on:	25.0/
	- Interest on Doubtful Debts	25 %
	- Rebate on Bills Discounted	
	- Transactions of Loan, Cash Credits & Overdrafts	
	New format of Profit & Loss Account of Bank (Schedule - 13,14,15,16)	
3	Standard Costing: (Based on Overheads)	
	Overhead Variances:	
	Fixed and Variable, Expenditure Variance, Efficiency Variance, Capacity	
	Variance and Calendar Variance	25 %
	Note:	
	1. Rate of recovery of Overheads to be based on Labor time only.	
	2. Problems relating to finding out missing data are not expected.	
4	Social Accounting:	
	Introduction	
	Development of idea of Social Responsibility	
	Internal & External Responsibility.	25 %
	Scope of Social Responsibility Accounting	
	Model of presentation of Social Accounting in Indian Companies	
	Benefits of Social Accounting.	

- Advanced Accounting 2, Sehgal Ashok and Sehgal Deepak.
- Advanced Accounts Shukla M C and Grawl T S.
- Problems and Solution in Adv Accounting Gupta R L.
- Company Accounts Gupta R L and Radhaswamy M.
- Rathmans Company Accounts Theory Prob. And Solution Rathman P V and Raju D R.
- Accounting Standards and Corporate Accounting Practice Ghosh T P.
- Advanced Accountancy Vol. I P.C. Tulsian.



**Programme: BCOM Semester:** 

 $\mathbf{VI}$ 

Syllabus with effect from: NOV. / DEC. 2021

Course Code: UB06DCOM53	T. 4.1.C 124 2
Course Title: Computer Applications in Finance	Total Credits: 3

Unit	Description in detail	Weightage (%)
1	<b>E-Finance</b> What is eFinance? What does eFinance change? eFinance: the technology, eFinance Products and Serrvices – e-money, e-trading, e-procurement, eFinance developments in India, Transactions through Internet, requirements of epayment systems, Electronic Spreadsheet: Structure of spreadsheet and its applications to accounting, and finance, Areas of e-financeing, e-banking, traditonal vs/ e-banking, trading v/s e-trading, importance and advantages of etrading, operational aspects of e-trading.	25 %
2	E-Banking What led to e-banking?, Choosing the ASP, Bank websites, Stand-alone e-banking, Planning and development, Products and services, Retail banking, Critical influences accelerating and retarding the growth of ebanking Security, encryption and regulatory issues.	25 %
3	Technology in Banking Need and importance of technology in banking, ATM, Credit card, Debit card, Tele Banking- Net banking, SWIFT (Society for Worldwide Inter-bank Financial Telecommunication), Concept of Core Banking Solution	25 %
4	Investment Decision using spreadsheet Future value of a single cash flow, Future value, Sinkinf fund, Present value, Multi period compounding, Net Present Value, Yield/Internal Rate of Return, Standard deviation and variance, Scenario Analysis, Investment analysis under inflation, Capital rationing using the Excel Solver	25 %

## **Basic Text & Reference Books:**

• E-Finance : ICFAI University

• Fundamentals of banking'- Dr. R.S.S.Swami

• Report on trends and progress of banking in India- R.B.I. Bulletin.



**Programme: BCOM Semester:** 

 $\mathbf{VI}$ 

Syllabus with effect from: NOV. / DEC. 2021

Course Code: UB06DCOM54	T. 4 . 1 . C 124 2
Course Title: Current Trends in Finance	Total Credits: 3

Unit	Description in detail	Weightage (%)
1	Investment Decision Equivalence of NPV and IRR, Modified Internal Rate of Return, Investment Analysis under Inflation, Annual Equivalent Method, Replacement of an existing asset, Investment decision under capital rationing, Programming approach to capital rationing, Scenario Analysis, Simulation Analysis, Utility Theory, Real options, Qualitative factors and judgment in capital budgeting	25 %
2	Financing Decision The Trade-off Theory, Pecking Order Theory, FRICT Analysis, Approaches to establish target capital structure, Practical considerations in determining capital structure, Equity cashflows or flow to equity approach, Capital cashflows and the opportunity cost of capital, Adjusted Present Value, The Adjusted cost of capital, Valuation of a firm	25 %
3	<b>Dividend Decision</b> Informational content of dividends, Practical considerations in dividend policy, Target payout and dividend smoothing – Linter's Model of corporate dividend behaviour, Bonus share vs Share Split, Buyback of shares, Dividend policy analysis	25 %
4	Working Capital Management Issues in working capital management, Collection Experience Matrix, Analysis of investment in inventory, Computerized inventory control systems, Baumol's model, The Miller-orr model	25 %

- I M Pandey, Financial Management.
- Khan & Jain, Financial Management.
- Prasanna Chandra, Financial Management.
- Van Horne, Fundamentals of Financial Management.
- S N Maheshwari, Financial Management.



**Programme: BCOM Semester:** 

#### VI

**Syllabus with effect from: DECEMBER 2021** 

Course Code: UB06DCOM55	
Course Title: Computer Applications in Marketing	Total Credits: 3

Unit	Description in detail	Weightage (%)
1	E-Marketing:	25 %
	Introduction – The Emergence of E- Market, E- Market Environment	
	Strategic Planning (SWOT Analysis & Strategic Objectives), Planning Process –	
	Six Steps in E- Market Plan, Overview of Ethics & legal issues, An Overview	
	of Global E- Market Issues	
2	Management Information System:	25 %
	Introduction of MIS, Functions of MIS, Problems of MIS, Need of MIS, Role	
	of MIS in Organization, Knowledge Requirement of MIS, Information and	
	characteristics of Information, Techniques & Applications of MIS, IT & MIS	
3	E- Customer Relationship Management (e CRM)	25 %
	Introduction – Different Levels of e-CRM, The Conce pt of Mobile CRM –	
	Evolution of e- CRM, Difference between CRM & e- CRM, The need to Adopt	
	e-CRM, Modules of CRM, Tools of e-CRM, Scope of e-CRM	
4	Digital Marketing	25 %
	Introduction – The Dig Market Environment (Changes in Market World, what	
	makes Digital Market different), The Strategic Digital Market Model, Stages in	
	Digital Market Model (6 Steps), An Overview of various types of Digital	
	Tools(brief), Digital Boom in the year 2020	

#### **Basic Text & Reference Books:**

Electronic commerce – A managerial Perspective by E fraim Turban, David king, Jea Lee & et al. E-Marketing by Judy Strauss & et al Management Information System – By T. Lucey Digital marketing by R Prasad Strategic Market in the Digital Age : BILL BISHOP.

CRM (Customer Relationship Management) - Dr. K GovindaBhat (Himalaya Publishing House)



**Programme: BCOM Semester:** 

#### VI

Syllabus with effect from: DECEMBER 2021

Course Code: UB06DCOM56	
Course Title: Current Trends in Marketing	Total Credits: 3

Unit	Description in detail	Weightage (%)
1	Viral Marketing:	25 %
	Viral Marketing: Concept and Basics, Principles, Benefits and Limitations.	
2	Marketing through social media:	25 %
	Social Marketing: Meaning, Social Marketing Beginnings, Social Marketing	
	and Social change Tools, Difference between Commercial and Social	
	Marketiing.	
	Mobile Marketing: Meaning, Usage of Mobile Technology, Code of Conduct,	
	M-Marketing Process.	
3	Agricultural Marketing:	25 %
	Definition, Stages of Growth of Indian Agriculture.	
	Marketing of Agricultural Products, Classification of Agricultural markets,	
	Methods of Sale.	
	New Trends in Indian Agriculture: APEDA, NAFED.	
4	Guerilla Marketing:	25 %
	Meaning, Concept, Traditional marketing V/S Guerilla marketing, Need,	
	Sixteeen Monumental Approach.	

## **Basic Text & Reference Books:**

Principles and Practices of social marketing -

Rob. Mobile Marketing.

Essentials of Healthcare Marketing – Eric N. Berkow it.

Health care marketing – G Krishna Mohan, C N Krishn a Naik, Discovery Publishing

House. Guerilla Marketing – Jay Lourad Levinson.



**Programme: BCOM Semester:** 

#### VI

Syllabus with effect from: NOV./DEC.-2021

Course Code: UB06DCOM57	
Course Title: Computer Applications in HRM	Total Credits: 3

Unit	Description in detail	Weightage (%)
1	Human Resource and Information Technology	25 %
	Introduction – Link between HR and IT – Impact of IT on HR Shift from	
	conventional HR to web based HRM – Ethical approach in use of IT for HR	
	functions	
2	HR Applications	25 %
	Application Software for HR practices- HR Planning activities – Staffing	
	Application – Performance Management application so ftware – Training and	
	Development – Compensation and benefits application – Payroll application	
	software – Job Evaluation software – Impact of IT o n Labour relations	
3	HRIS and E Recruitment	25 %
	Evolution of HRM and HRIS – Need for HRIS – Advanta ges for HRIS –	
	Designing of HRIS – Limitations of HRIS – Concept o f E Recruitment –	
	Advantages and limitations of E Recruitment – E Rec ruitment system in India	
4	Current Trends in eHRM	25 %
	Impact of IT Act 2000 on HR Practices – Telecommuti ng – HRM in Virtual	
	Organizations – E - Learning Strategies	

#### **Basic Text & Reference Books:**

E-Human Resource Management: Managing Knowledge People by Torres Coronas Human Resource Management by S.S.Khanka, S.Chand Publication Management Information System – By T. Lucey Electronic commerce – A managerial Perspective by E fraim Turban, David king, Jea Lee & et al. Strategic Human Resource Management, ICFAI Uni Press (FedUni) July 2002



**Programme: BCOM Semester:** 

#### VI

Syllabus with effect from: NOV./DEC.- 2021

Course Code: UB06DCOM58	
Course Title: Current Trends in HRM	Total Credits: 3

Unit	Description in detail	Weightage (%)
1	HRM in knowledge based organization	25 %
	Concept, characteristics of KBOs: Dimensions of HRM in KBOs: New role	
	and challenges for HRM in the KBO,. Quality of work life, meaning, special	
	issues in QWL	
	Voluntary retirement schemes (VRS)	
2	Management of Unorganized Labour	25 %
	Unorganized Labour: Concept, Nature, Size and Structure, Its Role in the	
	national Economy: Size, Causes and Problems.	
	Human Rights and Unorganized Labour	
	HRD Interventions for Unorganized Labour	
3	Strategic HRM	25 %
	Introduction To Strategic HRM	
	Definition, need and importance; Introduction to business and corporate	
	strategies; Integrating HR strategies with business strategies; Developing HR	
	plans and policies	
4	International HRM	25 %
	Managing People in International Context; Human Resource Issues in	
	Multinational Corporations, HR outsourcing, Diversity management -Cyber law	
	and HRM –HRM in LPG	

#### **Basic Text & Reference Books:**

International Human Resource Management: Managing People in a Multinational Context by Peter J Dowling et al., Third Edition (South Western)..

Punnett B, J, International Perspective on Organisational Behavior and Human resource Management, PHI, N.Delhi.

Government of India, Report of the First National Commission on Labour, New Delhi

Dutt, Rudra Organizing the Unorganized Workers, Vikas Pub. House. Pvt. Ltd., New Delhi.

Managing knowledge workers, "frances horibe" john wiley & sons.

Knowledge management - enabling business Growth "ga nesh natarajan and sandhya shekhar", tata McGRAW - hill publishing company limited

Strategic HRM – Charles Greer, Pearson education As ia, New DelhStrategic HRM – Jeffery Mello, Thompson publication, New Delhi



Programme: B.Com. Semester: VI

Syllabus with Effect From: Nov.,/Dec. 2021

Paper Code: UB06DCOM59	T-4-1 C 124-2
Title of Paper: Advanced Banking - XI	Total Credit:3

**Objective**: The objective of this course is to impart knowledge about the Banking System prevailing in banking sector.

Unit No.	Description in Detail	Weightage (%)
I	COMMERCIAL BANKS IN INDIA	25%
	Meaning and Definition of Commercial Bank  Beat Next and institute and its above to be a second of the second	
	Bank Nationalization and its objectives  Property of the first Communication Property.	
	Recent trends of Indian Commercial Banks  See A. B. J. S. Lingson, B. J.	
	<ul> <li>State Bank of India, Public sector Banks, Private sector Banks and Foreign Banks</li> </ul>	
II	CREDIT MANAGEMENT  • Credit management in banks	25%
	Regulations related to loan and advance	
	Credit Exposure Limit	
	Directed Lending	
	• Risk in banks	
III	NPA & DRT	25%
	NPA(Non-Performing Assets)	20 70
	Classification of NPA For Banking	
	<ul> <li>Causes and Measures of NPA</li> </ul>	
	DRT(Debt Recovery Tribunal)	
	Role of DRT in Banking Sector	
IV	LENDING PRINCIPLES OF A BANK	25%
	<ul> <li>Principles of Sound Lending</li> </ul>	
	<ul> <li>Purpose, Safety, Security, Liquidity, Profitability and Diversification of risks</li> </ul>	
	<ul> <li>Conflict between Liquidity and Profitability</li> </ul>	
	<ul> <li>Credit Creation by Banks – Process and Limitations</li> </ul>	

- > Banking Law and Practice by Mona Tanna & Manish Tanna, Himalaya Publishing House
- > Practice and Law of Banking by B S Khubchandani, MacMillan India Ltd
- > Indian Financial System by Bharthi V Pathak
- > Principles and Practice of Bank Management by P.Subba Rao (Himalaya Pub.House) Principles of Management for Bankers by Dr.C,B.Gupta (Sultan Chand & Sons) Bank Management by V.S.P.Rao
- > Bank Finance for Industry by Bidhani SN, Mitre PK, Vision Book

**B.Com. Semester: VI** 

Syllabus with Effect From: Nov./Dec., 2021

Paper Code: UB06DCOM60	T
Title of Paper: Advanced Banking - XII	Total Credit:3

**Objective**: The objective of this course is to impart knowledge about the Indian Banking System prevailing

in banking sector in India.

Unit No.	Description in Detail	Weightage (%)
I	THE BANKING REGULATION ACT -1949	25%
	Object of the Act	
	Banking business	
	Various terms under the Act-	
	Management, Resource, Capital, Dividend, Reserve	
	Fund, Loan& Advances, Licensing, Winding Up	
	Regulations of Banking Business –Power to issue directions, Acceptance	
	of Deposits, Nominations, Loan & Advance	
II	LIQUIDITY MANAGEMENT	25%
	Meaning, Concept, Need and Significance of Liquidity	
	Theories of Liquidity Management	
	Liquidity Risks – Determinants of Liquidity	
	Asset-Liability Management of Bank	
III	PAYMENT OF CHEQUE	25%
	Introduction	
	Countermanding payment of a cheque	
	Dishonour of a cheque	
	Payment of due course	
	Statutory protection available to a paying bankers	
	Payment made by a banker through mistake	
IV	COLLECTION OF CHEQUE	25%
	Introduction	
	Banker as a holder for value	
	Banker: as a client's agent for collection of money	
	• Conversion	
	Statutory protection to a collecting banker	
	Duties of the banker for collecting money	

- > Banking Law and Practice by Mona Tanna & Manish Tanna, Himalaya Publishing House
- > Practice and Law of Banking by B S Khubchandani, MacMillan India Ltd
- > Indian Financial System by Bharthi V Pathak
- ➤ Principles and Practice of Bank Management by P.Subba Rao (Himalaya Pub.House) Principles of Management for Bankers by Dr.C,B.Gupta (Sultan Chand & Sons) Bank Management by V.S.P.Rao
- > Bank Finance for Industry by Bidhani SN, Mitre PK, Vision Book.

# **Sardar Patel University**

**Programme: B.COM.** 

**Semester: VI** 

# Syllabus with effect from: December, 2021

	Course Code: UB06DCOM61	Total Credit, 2
I	Course Title: Business Management – XI (Retail Marketing – I)	Total Credit: 3

Unit	Description in detail	Weightage (%)
1	Introduction	25%
	Introduction, Definition, Characteristics of retailing, functions & activities, categorizing retailers, International Retailing	
2	Classification of Retailing	25%
	Introduction, Classification of Retail units, Variety of Merchandise Mix, Method of Customer Interaction, Traditional & Modern Retail Format, Retailing in Rural India.	
3	Retail Location Strategy	25%
	Introduction, Importance, Factors determining location, types of retail location, Types of Consumer Goods and Location Decision, site selection analysis.	
4.	Market Segmentation in retail	25%
	Introduction, Definition, Benefits of market segmentation, bases of market segmentation, market targeting – choosing the segment to focus, customer profile.	

- 1. Retail Management by Chetan Bajaj, Rajnish Tuli and Nidhi Varma Srivastava, oxford university press
- 2. Retail management by Sudarshan Seshanna and Raghu Prasad, McGraw Hill Education
- 3. Retail management by Swapna Pradhan, McGraw Hill Education
- 4. Managing retailing by Piyush Kumar Sinha & Dwarka Prasad Uniyar
- 5. Retailing Management by Barry Berman & Joel Evans
- 6. Retail management by Dr. Harit Singh
- 7. Retail Management by S A Chunawalla

# **Sardar Patel University**

**Programme: BCOM** 

**Semester: VI** 

Syllabus with effect from: December, 2021

	Course Code: UM06DCOM62	Total Cuadit, 2
Ī	Course Title: Business Management – XII (Retail Marketing – II)	Total Credit: 3

Unit	Description in detail	Weightage (%)
1	Retail Customer & Decision Making	25%
	Introduction, Consumer behaviour in retail, Factors affecting consumer decision making, Stages of Consumer Decision-Making Process, Consumer Decision Rules and Influence of Situational Variable on Shopping Behaviour.	
2	Retail Pricing	25%
	Definition, External Influences on Retail Pricing Strategy, Retail Pricing Objectives, Retail Pricing – Approaches & Strategies, Pricing Strategies, Pricing Practices, Methods of setting retail prices.	
3	Customer Relationship Management in retailing	25%
	Introduction, Evolution, CRM Strategies, Loyalty programmes - Bases, Requirements for a Loyalty Programme, Classification of Loyalty Programme	
4.	Retail Promotion Strategy	25%
	Introduction, Selection of Promotion Mix, Advertising, Media Selection, Sales Promotion, Personnel Selling, Publicity	

- Retail Management by Chetan Bajaj, Rajnish Tuli and Nidhi Varma Srivastava, oxford university press
- 2. Retail management by Sudarshan Seshanna and Raghu Prasad, McGraw Hill Education
- 3. Retail management by Swapna Pradhan, McGraw Hill Education
- 4. Managing retailing by Piyush Kumar Sinha & Dwarka Prasad Uniyar
- 5. Retailing Management by Barry Berman & Joel Evans
- 6. Retail management by Dr. Harit Singh
- 7. Retail Management by S A Chunawalla

**Programme: B.Com. Semester: VI** 

Syllabus with effect from: December-2021

Computer Application- XI, Paper Code: UB06DCOM63

Title of Paper: Introduction to M-Commerce, Cyber Crimes&IT Act 2000,

E-Marketing, E-governance

Weightage of Marks: Theory (50%) + Practical (50%)

**Total Credit: 3** 

## Objectives:

- i. To enable the student to become familiar with the mechanism for conducting business transactions through electronic means.
- ii. To provide computer skills and knowledge for commerce students and to enhance the student understands of usefulness of information technology tools for business operations.
- iii. Understanding of basic business management concepts as well as basic technical concepts relating to E-Commerce, M-commerce, cybercrime, IT Act, E-Marketing, E-Governance.

Unit	Description in Detail	Weightage
I	M-Commerce: Introduction of WAP, What is M-commerce, Characteristics of M-commerce, Features of M-commerce, Different Between E-Commerce and M-commerce, Advantages of M-Commerce, Limitation(Disadvantages) of M-Commerce, Uses Of M-Commerce, study of Different Mobile APP, Use of Mobile APP like Paytm, AmajonPay, Airtal-Pay, sbi-buddy, Jio-Money, SBI - Yonoetc	
II	Cyber Crimes and IT Act 2000 Introduction, Cyber Crime: Meaning and Definition, Meaning of Crime, Meaning of Cyber Crime, Types of Cyber crime Classifications of Cyber Crimes  1. Cyber Crime Against Person; 2. Cyber Crime Against Property; 3. Cyber Crime Against Government; 4. Cyber Crime Against Society. Causes of Cyber Crime , Impact and Effects of Cyber Crimes Hacking: Introduction, History of Hacking, What is Hacker?, Types of Hacker(White Hat, Black Hat, Gray Hat), Ethical Hacking. Information Technology Act, 2000 Introduction, Objectives of Information Technology Act, 2000, Applicability of Information Technology Act - 2000, Information Technology (Amendment) Act, 2008, Limitation of Information Technology Law	

III	E-Marketing: Meaning, Traditional Marketing, Different between E-Marketing and Traditional Marketing, Uses of Marketing, Advantages of E-Marketing	25%
IV	Introduction to E-governance Study and use of Different E-governance services on Digital Gujarat / Digital India like Citizen Services, PAN Card, Digital Locker, Election ID, Vehicle Registration Details, Aadhar Card, Property Card, study of APP like UMANG	25%

**Practical's:** Practical's are based on above Units. (Weightage 50%) – Two Practical periods per week per batch

#### **Reference Books/Suggested Readings:**

- E-COMMERCE: A Managerial Perspective, P.T. Joseph, PHI, fifth printing
- E-Commerce Concept Model And Strategy, C.S.V. Murthy, Himaliya Publishing
- E-Commerce, Jibitesh Mishra, Macmillan Publishers India
- E-Commerce An Indian perspective 3/e, P. T. Joseph, PHI Publication
- Kenneth C. Laudon and Carlo Guercio Traver, E-Commerce, Pearson Education.
- TN Chhabra, E-Commerce, Dhanpat Rai & Co.
- Sushila Madan, E-Commerce, Taxmann
- E-Commerce Bussiness technology society-kenneth c. Laudon.carol guercio Traver-Pearson
- Cybercrime- Vishwakarma Publication-Dr. Deepak Shikarpur..
- M-Commerce-Fundamental of Mobile Commerce System- Colin Combe
- E-Commerce Bussiness technology society-kenneth c. Laudon.carol guercio Traver-Pearson
- Hacker eye, By- Ashikali.M.Hasan- Computer World Publication.
- PDF-Cyber\_Crime\_Law\_and\_Practice
- PPT-Information-Technology-Act 2000- An overview-sethassociatesppt
- Digitalindia.gov.in.

Programme: B.Com. Semester: VI Syllabuswith effect from: December-2021

Computer Application- XII

Title of Paper:Introduction to E-Business & Website Designing.

Paper Code: UB06DCOM64

Weightage of Marks: Theory (50%) + Practical (50%)

**Total Credit: 3** 

# **Objectives:**

- i. To enable the student to become familiar with the mechanism for conducting business transactions through electronic means.
- ii. To provide computer skills and knowledge for commerce students and to enhance the student understands of usefulness of information technology tools for business operations.
- iii. Understanding of basic business management concepts as well as basic technical concepts relating to E-Commerce
- iv. Create Web Pages using Predesigned Layouts or by creating your own.
- v. Creating Web Pages and Managing your web site with Dreamweaver.
- vi. Have Hands –on knowledge in developing simple and Comprehensive Internet Web sites.
- vii. Be able to plan, Design and develop web sites.
- viii. Acquire creative skill in Deign, Layout and interactivity of Web Pages.
- ix. Understand Fundamental trends of Technological Evolution of Web Pages.

Unit	Descriptionin Detail	Weightage (%)
I	<b>E-Business :</b> Introduction, What is E-Business, Characteristics of E-Business, Benefits and Limitations of E-Business , E-Business v/s E-commerce, E-Shops, E-Procurement, E-Malls, E-auctions	25%
II	<ul> <li>Web Designing tool:</li> <li>Introduction to Web Designing tools , Features of Web Designing tools</li> <li>Interface – Initial screen, The tool bars – Title bar , Menu bar, Standard tool bar, Document tool bar, Status bar , Panels and Inspectors , Functional areas, Design View, Code View , Spilt view</li> <li>Insert text, images, Page properties</li> <li>Working with text , text formats</li> <li>Layouts and alignments, Working with Text – Text and Typefaces</li> <li>Inserting Paragraph and Break Tags, Text Formatting with the Properties</li> <li>alignment of text &amp; change color and size of font</li> </ul>	25%

III	Lists (Ordered , Unordered , Definition)	25%
	Hyperlinks – Creating a Link , Linking to an e-mail,	
	Inserting Image	
	Tables:	
	What are they? Introduction	
	<ul> <li>Properties of Tables.</li> </ul>	
	• Inserting a table	
	Working with cells	
	• Selecting elements in a table	
	Table Formatting	
	Cells and Table sizes	
	Eliminating Rows and Columns	
	Combining and dividing cells	
	Table modes	
	• A table as a layout tool.	
	Nested tables.	
	Layout:	
	• What is it?	
	• Layout for tables.	
IV	Frames - Introduction What	25%
	are they? Creating	
	Frames Selecting	
	Frames Saving	
	Frames Setting up	
	Frames Frame	
	contents	
	Form-Introduction	
	What is it for?	
	Form objects.	

Practicals: Practicals are based on above Units. (Weightage 50%) – Two Practical periods per week per batch

## Reference Books/Suggested Readings:

- E-Commerce, Jibitesh Mishra, Macmillan Publishers India
- E-Commerce An Indian perspective 3/e, P. T. Joseph, PHI Publication
- KK Bajaj and Debjani Nag, E-commerce, McGraw Hill Education
- TN Chhabra, E-Commerce, DhanpatRai& Co.
- SushilaMadan, E-Commerce, Taxmann
- E-Commerce Bussiness technology society-kenneth c. Laudon.carolguercioTraver-Pearson
- dw-cs4-introduction- PDF Dreamweaver MX 2004 A Beginner's Guide, Michael Meadhra.

# SARDAR PATEL UNIVERSITY B.COM SEMESTER: VI

Paper code: UB06DCOM65 Title of Paper: Advanced Statistics –XI TOTAL CREDIT:3 Syllabus will effect from: November 2021

Objectives: (1) To enhance analytical ability in students for processing data.

(2) To familiarize students with applications of Statistical technique in business decision Making.

UNIT	DESCRIPTION IN DETAIL	WEIGHTAGE
1	Demand Analysis & Monopoly & Duopoly Problems:  Demand and supply function, Market equilibrium, effect of taxation and subsidy, marginal and average, revenue & cost function, Discussion of monopoly problems-classical duopoly problems (idea only), Simple examples of monopoly under perfect competition, Difference between monopoly & duopoly problems.	25%
2	Partial Derivatives and its applications:  Definition of partial derivative involving two variables up to second order, Homogeneous functions, Statement of Euler's theorem (without proof) and its application to homogeneous function, Application of partial derivative to the problems related to constrained optimization problems, (Cost function and Utility function).	25%
3	Statistical Software: Simple introduction to SPSS and R Software and their Simple uses. Define Variable and find mean and standard deviation using both software and how to write basic Formula.	25%
4	<b>Curve Fitting:</b> Meaning and definition of least square principle, Fitting of linear, quadratic and exponential curves like (i) $y = ab^x$ (ii) $y = ae^{bx}$ (iii) $y = ax^b$ etc. and simple examples based on it.	25%

- 1. J. K. Sharma, Mathematics for Business and Economics, Asian Books Private Ltd.
- 2. S. C. Gupta, V. K. Kapoor, Fundamentals of Applied Statistics, Sultan Chand & sons, New Delhi.
- **3.** David R. Anderson, Dennis J. Sweeney, Thomas A. Williams, Statistics For Business and Economics, South-Western Cengage Learning India Pvt. Ltd. New Delhi.
- **4.** S.C. Gupta: "Fundamentals of Mathematica Statistics" S. Chand, New Delhi.
- **5.** R. G. D. Allen, Mathematical Analysis for Economists, Macmillan, New, York.
- 6. Statistical Analysis Using R Software Dr. Dhaval Mehta, Sai Publications, India.
- 7. Discovering Statistics Using IBM SPSS by ANDY FIELD,

# SARDAR PATEL UNIVERSITY B.COM SEMESTER: VI Paper

code: UB06DCOM66

Title of Paper: Advanced Statistics –XII

**TOTAL CREDIT:3** Syllabus will effect from: November 2021

Objectives: (1) To enhance analytical ability in students for processing data.

(2) To familiarize students with applications of Statistical technique in business decision Making.

UNIT	DESCRIPTION IN DETAIL	WEIGHTAGE
1	Market Research: Definition of Market Research, scope, problem and formulation, cost value and round off use of EMV and EVPS approach. Research design data collection. Strategies, univariate and bi-variate analytical tools and quantitative methods applied to Marketing problems. Bayesian approach to problems of market research.	25%
2	<b>Design Of Experiment:</b> Principles of randomization replication and local control, Completely randomized Design, Randomized block Design and Latin Square Design and their ANOVA table. Simple Applications.	25%
3	Sampling Techniques: Meaning of Sample and population. Characteristics of an ideal sample. Systematic Sampling, Cluster sampling and two stage sampling methods and estimation of population mean and standard error without proof. Non-sampling error.	25%
4	Demography:  Meaning and Scopes of demography, history and growth of demography, measures of population growth, common measures of growth rate, growth curves, logarithmic, exponential, Gompertz and logistic curves. Life tables scope, Importance and limitations of life tables, Different methods of construction of life tables, abridged life tables, numerical examples to illustrate these methods.	25%

- 1. J. K. Sharma, Mathematics for Business and Economics, Asian Books Private Ltd.
- 2. S. C. Gupta, V. K. Kapoor, Fundamentals of Applied Statistics, Sultan Chand & sons, New Delhi.
- **3.** David R. Anderson, Dennis J. Sweeney, Thomas A. Williams, Statistics For Business and Economics, South-Western Cengage Learning India Pvt. Ltd. New Delhi.
- **4.** S.C. Gupta: "Fundamentals of Mathematica Statistics" S. Chand, New Delhi.
- **5.** R. G. D. Allen, Mathematical Analysis for Economists, Macmillan, New, York.
- 6. World Population Dynamics Barban A. Anderson
- 7. The life Table Wunsch, Guillium.

# **Sardar Patel University**

**Programme: BCOM** 

**Semester: VI** 

Syllabus effective from: December, 2021

Objectives: To acquaint candidates with tools of Managerial Economics;

Paper Co	de: UB06GCOM51	Total
Title of P	aper: Economics – VI (Business Economics-II)	Credit: 3
Unit	Description in detail	Weighting
1	Nature and Scope of Managerial Economics  Meaning and objectives of Managerial Economics Nature and scope of managerial economics Theory of decision making and business decision.	25%
2	Elasticity of Demand Price elasticity – Methods, types and Uses–Income elasticity – concept and uses- Cross elasticity –Concept, Types and Uses, Promotional Elasticity and its Uses.	25%
3	Demand Forecasting Demand Forecasting -Meaning, categories, purpose of forecasting. Steps involved in demand forecasting, determining scope of a forecasting exercise, determinants of demand forecasting, methods of demand forecasting	25%
4	Market Structure and Revenue Relationship Concepts and determinants – plant and firm- industry and firm- Revenue relationship. Breakeven point: Assumptions- arithmetic of breakeven analysis- evaluation.	25%

- Economic theory and operation analysis- S.J. Baumol
- Managerial economics- Samuel Paul
- Introduction to ME- Savage and Small
- Managerial economics- D.C. Haque
- Economic Theory Stonier Haque
- Advance Economic theory- H.L.Ahuja
- Managerial economics- P.L.Mehta
- Managerial Economics- Gopal Krishna
- Managerial Economics- G.S. Gupta
- Principles of Management- I.M.Pandey
- Managerial Economics-Thomas Maurice

**Programme: BCOM Semester:** 

#### VI

Syllabus with effect from: NOV. /DEC. 2021

Course Code: UB06SCOM51	T-4-1 C 14 2
Course Title: Social Entrepreneurship	Total Credits: 3

Unit	Description in detail	Weightage (%)
1	Fundamentals of Social Entrepreneurship: Concept of Social entrepreneur & entrepreneurship – Evolution, Need, Major Functions, Difference between Social and Commercial entrepreneurs, Areas of Social Entrepreneurship.	25 %
2	Women Entrepreneurship: Concept, Functions, Problems, Development of women entrepreneurship in India, Role of women Associations.	25 %
3	Rural Entrepreneurship: Concept, Need, Problems, NGO & Rural entrepreneurship – Development of rural entrepreneurship in India.	25 %
4	Trends in Social Entrepreneurship: Major challenges, Major opportunities, Role of Government for growth of social entrepreneurship in country, Global trends in social entrepreneurship, Contribution of Successful Social entrepreneurs of India and Abroad.	25 %

- Social Entrepreneurship by Dr. Sanjay R. Ajmeri, Pothi.com
- Social Entrepreneurship by David bournstein & Susan Devis, Oxford University Press.
- Social Entrepreneurship Meaning, Challenges and Strategies by HAmza El Fasiki, Lambart Academic Publication.
- Entrepreneurship Development by S.S.Khanka
- Entrepreneurship Development and Project Management by Neeta Baporikar. Entrepreneurial Development by Gupta and Shrinivasan.



# B.Com. (Semester-6)

**UM06SCOM52**: Consumer Protection

# **Duration: 3 hrs.** Marks: 100 Lectures: 65 Objective:

This paper seeks to familiarize the students with of their rights as a consumer, the social framework of consumer rights and legal framework of protecting consumer rights. It also provides an under standing of the procedure of redress of consumer complaints, and the role of different agencies in establishing product and service standards. The student should be able to comprehend the business firms' interface with consumers and the consumer related regulatory and business environment.

Unit	Description in Detail	Credit
1	ConceptualFramework:	
	Consumer and Markets:	
	Concept of Consumer, Nature of markets, Concept of Price in Retail and	
	Wholesale, Maximum Retail Price (MRP) and Local Taxes, Fair Price,	
	Labeling and Packaging.	
	Experiencing and Voicing Dissatisfaction:	
	Consume satisfaction/dissatisfaction-Grievances- Complaint, Consumer	
	Complaining Behaviors: Alternatives available to Dissatisfied Consumers;	
	Internal and External Complaint handling: Corporate Redress Systems and Public Redress Systems	
	The Consumer Protection Act,1986(CPA)	
	Objectives and Basic Concepts:	
	Consumer, Goods, Service, Defect in goods, Deficiency in service,	
	Spurious goods and services, Unfair trade practice, Restrictive trade	
	practice.	
	Organizational set-up under the Consumer Protection Act: Advisory	
	Bodies: Consumer Protection Councils at the Central, State and District	
	Levels, Basic Consumer Rights;	
	Adjudicatory Bodies: District Forums, State Commissions, National	
	Commission: Their Composition, Powers, andJurisdiction (Pecuniary and	
	Territorial), Role of Supreme Court under the CPA.	
2	Grievance Redress Mechanism under the Consumer Protection Act,	
	1986	
	Who can file a complaint? Grounds of filing a complaint; Limitation	
	period; Procedure for filing and hearing of a complaint; Disposal of cases,	
	Relief/Remedy to be provided; Temporary Injunction, Enforcement of	
	order, Appeal, frivolous and vexatious complaints; Offences and	
	penalties.	
	Seven Leading Cases decided under Consumer Protection Act:	
	Medical Negligence; Banking; Insurance; Housing & Real Estate; Electricity, Water, and Telecom Services; Education; Defective Product;	
	Unfair Trade Practice.	
	Ullian Trace Tractice.	

3	Industry Regulatorsand Consumer Complaint Redress Mechanism	
	i. Banking: RBI and BankingOmbudsman	
	ii. Insurance: IRDA and InsuranceOmbudsman	
	iii. Telecommunication:TRAI	
	iv. Food Products: FSSAI (anoverview)	
	v. Electricity Supply: Electricity RegulatoryCommission	
	vi. Advertising:ASCI	
4	ConsumerisminIndia	
	Consumer Movement in India:Evolution of Consumer Movement in	
	India. Formation of consumer organizations and their role in consumer	
	protection, Recent developments in Consumer Protection in India,	
	National Consumer Helpline, Citizens Charter, Product testing.	
	Quality and Standardization: Voluntary and Mandatory standards; Role	
	of BIS, Indian Standards Mark (ISI), Ag-mark, Hallmarking, Licensing	
	and Surveillance; ISO: An overview	

# > Suggested Readings:

- 1. Khanna, Sri Ram, Savita Hanspal, Sheetal Kapoor, and H.K. Awasthi. Consumer Affairs" (2007) Delhi University Publication.
- 2. Aggarwal, V. K. (2003). Consumer Protection: Law and Practice. 5<sup>th</sup>ed. Bharat Law House, Delhi, or latest edition.
- 3. Girimaji, Pushpa (2002). Consumer Right for Everyone Penguin Books.
- 4. Nader, Ralph (1973). The Consumer and Corporate Accountability. USA, Harcourt Brace Jovanovich, Inc.
- 5. Sharma, Deepa (2011).Consumer Protection and Grievance-Redress in India: A Study of Insurance Industry (LAP LAMBERT Academic Publishing GmbH & Co.KG, Saarbrucken, Germany.
- 6. Rajyalaxmi Rao, Consumer is King, Universal Law Publishing Company.
- 7. Empowering Consumers e-book, <u>www.consumeraffairs.nic.in</u>
- 8. E book, www.bis.org
- 9. The Consumer Protection Act, 1986

#### **➤** Websites:

- www.ncdrc.nic.in
- www.fcamin.nic.in
- www.consumeraffairs.nic.in
- www.iso.org.in
- www.bis.org
- www.ascionline.org.in
- www.trai.gov.in
- www.irda.gov.in
- www.derc.gov.in
- www.rbi.org.in
- www.fssai.gov.in
- www.consumer-voice.org
- www.nationalconsumerhelpline.in
- www.cci.gov.in

# (Note: The Latest edition of text books and Acts should be used)

# **Sardar Patel University**

Programme: B.Com.

Semester: VI

Syllabus with effective from: Nov./Dec. - 2021

Course Code: UB06SCOM53	Total Credits : 3
Course Title: Soft Skills – II	Total Credits: 3

Unit	Description in detail	Weightage (%)
1	Developing the reading habit	25%
	The importance of reading	
	How to read faster and better	
	The importance of a good vocabulary and how to gain it	
	Using the dictionary	
	Practicing comprehension	
	How to identify the core ideas of reading material	
	The pleasure of reading	
	Preparing a blueprint to develop the reading habit	
2	Writing speech and presentation skills	25%
	Importance of writing effectively	
	The importance of public communication	
	The power of language	
	Methods of better written and spoken skills:	
	Selecting a topic; Knowing your audience; Writing and outline; Researching;	
	Organizing; Writing and revising drafts; Making quick notes; Using audio-	
	visual aids; Rehearsal and delivery	
	Making a good presentation	
3	The art of note-taking and better memorization	25%
	The importance of making notes	
	Effective note taking	
	The Outline technique of making notes	
	Preparing a blueprint for better note taking	
	How to memorize better and why?	
	What helps your memory	
	What are the barriers for a better memorization	
4	Career Planning	25%
	Understanding the difference between jobs and careers	
	Anticipating and planning for a career	
	Importance of being flexible	
	How to reach a decision	
	Understanding the importance of mentors and networking	
	Conducting a job search; job search tactics and strategies	
	Writing your resume and covering letter	

- > Shalini Verma, Enhancing Employability @ Soft Skills, Pearson, India.
- > Dr. K. Alex, Soft Skills, S. Chand & Sons, India.
- Asha Kaul, Business Communication, Prentice Hall of India Private Limited, New Delhi, 2002.

# **Sardar Patel University**

Programme: B.Com.

Semester: VI

Syllabus with effective from: November 2021

Paper Code: UB06SCOM54	Total Credit: 3
<b>Title Of Paper</b> : National Cadet Corps - V	Total Credit: 3

Objective: The objective of this course is to impart basic knowledge Stress Management Skills, Interview Skills, Group/ Team Work and Body Language.

Unit	Description in detail	Weightage
1	Stress Management Skills	25 %
	Introduction, Understanding Stress, Expected Respounses, Stress Signals, Stress	
	Management Techniques, Undrestanding Emotions and Feelings.	
2	Interview Skills	25 %
	Introduction, Curriculum Vitae, Interview Skills: Before the Interview,	
	Conducting yourself during the Interview, Mock Interview.	
3	Group/ Team Work	25 %
	Introduction, Types of Groups, Importance of a Group, Characteristics of a	
	Group, Team: Definition, Types of Teams, Importance of a Team,	
	Characteristics of a Team.	
4	Body Language	25 %
	Introduction, Body Language Parts, Body Parts involved in Body Language,	
	Personal Space Distances, Important Body Language Sings and their Meaning:	
	Eyes, Mouth, Head, Arms, Hands, Handshakes, Legs/Feet.	

- Cadet's Hand Book Common Subject, All Wings, By DGNCC, New Delhi.
- ➤ Cadet's Hand Book Specialized Subject, Army, By DGNCC, New Delhi.

# **B.Com.** (Semester-6)

# UM06SCOM56: RIGHT TO INFORMATION ACT - 2

Unit	Description	Credit
1	<ul> <li>Removal of chief information commissioner or state</li> </ul>	1
	information commissioner	
	<ul> <li>Powers and functions of the state and central information</li> </ul>	
	commission	
	<ul> <li>Procedure of appeal and penalties</li> </ul>	
2	<ul> <li>Protection of action taken in good faith</li> </ul>	1
	<ul> <li>Act not to apply to certain organizations</li> </ul>	
	<ul> <li>Monitoring and reporting by state and central information</li> </ul>	
	commission	
3	Appropriate government to prepare programmes for	1
	financial and other resources	
	<ul> <li>Power to make rules by appropriate government and</li> </ul>	
	authority	
	<ul> <li>Laying of rules and powers of remove difficulties</li> </ul>	
4	Describe The first schedule and The second schedule	1
	Gujarat right to information rules-2010	
	<ul> <li>Format of application for (Right to) information</li> </ul>	
	Format of appeal	

- The Right To Information Act-Dr.Jyotirattan- Bharat Publication
- The Right To Information Act-Dr.Kirankumar C.Bharatiya- The House Of Law
- The Right To Information Act-U.N.Gupta
- The Right To Information Act-Dr.Niraj Kumar-Bharat Publication
- The Right To Information Act- Universal Publication

# **Programme: BCOM Semester:**

VI

Syllabus with effect from: Nov./Dec.- 2021

Objectives: make students to understand some basic economic concepts and developing economic reasoning which the learners can apply in their day-to-day life as citizens, workers and consumers

Course Code: UB06SCOM55	Total Credits: 3
Course Title: Indian Society and Economy – II	

Unit	Description in detail	Weightage (%)
1	Agriculture:	25%
	Nature and Importance; trends in agricultural production and	
	productivity, Factors determining productivity, Land reforms, Green	
	Revolution, Rural credit, agricultural marketing.	
2	Industry:	25%
	Industrial development during the planning period, Industrial	
	Policies, Industrial licensing policies – MRTP Act, FERA and	
	FEMA. Growth Performance and problems of MSMEs, Role of	
	public sector enterprises.	
3	Service Sector:	25%
	Growth trends of Service Sector in India, Factor Underlying the	
	Services Growth, World Trade in Service Sector, Recent Investments	
	and development concept of Knowledge Economy	
4	External Sector:	25%
	Role of foreign trade, trends in exports and imports, composition and	
	direction of India's foreign trade, BOP crisis and the new economic	
	reforms – export promotion measures and the new trade policies.	
	Foreign capital – FDI and MNCs	

- Agarwal, A.N, Indian Economy, Vikas Publishers, New Delhi.
- Datt, R. and K.P.M.Sundaram, Indian Economy, S.Chand and company ltd, New Delhi
- Misra, S.K and V.K Puri, Indian Economy It's Development and Experience, Himalaya Publishing
- House, Mumbai.
- Gupta, S.B (1983), Monetary Economics, S Chand & Co, New Delhi.
- Dhingra, I.C(2001). Indian Economy: Environment and Policy, Sultan Chand & Sons, New Delhi.
- Economic Surveys (Various Issues), Government of India.