



SARDAR PATEL UNIVERSITY
FACULTY OF BUSINESS STUDIES
B.COM. – EXTERNAL PROGRAMME
FY.BCOM EXTERNAL
(WITH EFFECT FROM: JUNE – 2018)

STRUCTURE AND SYLLABUS BASED ON UGC GUIDELINES B.COM. - EXTERNAL PROGRAMME

Course Type	Course Code	Course Title	Theory	Exam Duration in Hours	Passing/ Total
Ability-Enhancement Compulsory Course	UBE1ACOM01	English & Business Communication –I	Theory	3	40/100
Core Courses (A) Core Compulsory	UBE1CCOM01	Financial Accounting	Theory	3	40/100
	UBE1CCOM02	Business Organisation & Management	Theory	3	40/100
(B) Core Allied (Any One)	UBE1CCOM03	Business Mathematics	Theory	3	40/100
	UBE1CCOM04	Secretarial Practice	Theory	3	40/100
Discipline Specific Elective Accounting & Auditing	UBE1DCOM01	Advanced Accounting –I	Theory	3	40/100
	UBE1DCOM02	Advanced Accounting –II	Theory	3	40/100
Generic Elective	UBE1GCOM01	Economics –I	Theory	3	40/100
Skill -Enhancement Elective Course	UBE1SCOM01	Environmental Studies & Climate Change	Theory	3	40/100
Total					320/800

Note: Each student shall have to offer the same (B) Core Allied (Any One) Paper at FY.B.COM to SY.B.COM & TY B.COM.

Note: U=Under Graduate, B=Business Studies(Faculty), E=External, 1= FY B.Com, A=Ability Enhancement Course, (A)C=Core Course, (B)C=Core Allied, D=Discipline Specific Elective,G=Generic Elective, S=Skill Enhancement Elective Course, COM= Commerce, 01=e.g Course Paper Number.

Ability-Enhancement Compulsory Course	FY.B.COM. EXTERNAL
UBE1ACOM01	English and Business Communication I

Text: [a novel (abridged) or a collection of short stories]

Name of Text: Mill on the Floss – by George Eliot (abridged) **Publisher:** Madhubun

Objective: 1. To familiarize the learner with the basic concepts of English language.
2. To develop the skill of independent reading and writing with comprehension.

Unit	Description of Detail
1	Three text – based short answer questions
2	Three text – based short notes
3	(A) Paragraph Writing (on a topic of a general nature in not more than 150 words) For eg. Topics like Books: Our Best Friends; My Favorite game; Importance of English; Pollution; A picnic by a river side.... (B) Vocabulary (Words often confused – 100 pairs of words in a attached sheet)
4	Grammar Tenses: Present Simple, Present Progressive, Present Perfect, Past Simple, Past Progressive, Past Perfect, Future Tense Simple, Modal Auxiliaries, Conditionals, Concord
5	Introducing Business Communication Concept, Definition and Characteristics (Attributes) of Communication, Process of Communication (Communication Cycle), Objectives of Communication (Information, advice/counseling, order, suggestion, persuasion, education, warning, raising morale and motivation), (Two general question/three short notes may be asked)
6	Business Correspondence Structure, format, layout of a business letter (regular parts/ occasional parts;, Essentials/ qualities of an effective business letter (correctness, conciseness, clarity, courtesy, coordinateon, appropriateness, ‘You’ attitude, etc.) (Three Short notes may be asked)
7	Inquiry letters (Requests) and Replies to Inquiries (Letters concerning catalogues, prices, quotations, samples, demonstration, discount, credit, mode of delivery, package, concession, terms of sale, mode of payment, transportation), (Drafting of two letters may be asked)
8	Placing of Orders (Letters concerning trial order, routine order, postponing the order, reserving the right to reject the goods, requests for changes in orders already placed, order with conditions attached, can collation of orders) Execution of Orders (Delay in execution of order, request for extension of time in delivery of goods, partial execution of order, declining the order, offering substitute goods, cancellation of orders) (Drafting of two letters may be asked)

Note: All Units carry equal weightage of marks.

Reference:-

- Developing Communication Skills by Krishna Mohan and Meera Banerji – Macmillan
- Effective Business Communication by Asha Kaul – Prentice Hall – Economy Edition
- Principles and practice of Business Communication by Rhoda Doctor and Aspi Doctor – Sheth Publishers Ltd.
- Business Communication by Urmila Rai and S M Rai – Himalaya Publishing House
- Essentials of Business Communication by Rajendra Pal and J.S. Korlahalli – Sultan Chand & Sons
- A Practical English Grammar by Thomson and Martinet
- Practical English Usage – Michael Swan - Amazon.co.uk
- Oxford Practice Grammar by John Eastwood – OUP

Core Courses (A) Core Compulsory	FY.B.COM. EXTERNAL
UBE1CCOM01	Financial Accounting

Objective: The objective of this paper is to help students to acquire conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions

Unit	Description of Detail
1	Business Income Measurement of business income – Net income: The Accounting Period, The continuity doctrine and matching concept. Objectives of measurement., Revenue recognition: Recognition of expenses: Revenue Income and Expenses and Capital Income and Expenditure. The nature of depreciation: The Accounting concept of depreciation. Methods of computing depreciation: Straight Line Method and Diminishing Balance Method(Examples Only). Inventories: Meaning, Significance of inventory valuation. Inventory Record Systems: periodic and perpetual(Theory Only). Methods: FIFO, LIFO and Weighted Average(Examples Only). Salient features of Indian Accounting Standard (IND-AS) 2.
2	Final Accounts Capital and revenue expenditures and receipts: Preparation of financial statements of non – corporate business entities. (Sole Proprietary firm and Partnership firm)
3	Accounting for Dissolution of Partnership Firm: Accounting of Dissolution of the Partnership firm including no partner insolvent, one partner, two partners and all partners insolvent.
4	Sale of Partnership firm to a limited company: (In the book of the firm) Introduction, Ascertaining the purchase consideration (Net Assets & Consideration method), Distribution of shares and debentures, Journal entries and ledger accounts.
5	Structure of Balance Sheet Meaning of Balance Sheet, functions, objectives and limitations of Balance Sheet, Arrangement of Assets & Liabilities in the Balance Sheet. Computation of the following items from balance sheet: Owner's fund, Capital Employed, Gross Working Capital and Net working Capital
6	Issue of Shares Types of Shares and Share Capital, Shares issued at Par, Premium and at Discount. Over subscription of shares, calls in arrears, calls in advance, Right shares & Provision regarding issue of right shares. Examples on issue & allotment of shares including pro-rata allotment
7	Financial Statement: An Analysis and interpretation Meaning and Characteristic of Financial Statement. Purposes and Limitations of Financial statement. Methods of analysis of Financial statement. Comparative statements, Trend Analysis and Common size statements
8	Company final Accounts: (Horizontal form as per schedule 6 of Company Act 1956) Simple adjustment. (Excluding calculation of managerial remuneration & Calculation Provision for Tax). Preparation of Profit and Loss Account, Profit and Loss Appropriation Account and Balance Sheet.

Note: All Units carry equal weightage of marks.

Reference:-

- Advanced Accounting I: M. C. Shukla, T. S. Grewal and S. C. Gupta.
- Financial Accounting: S. N. Maheshwari and S. K. Maheshwari.
- Financial Accounting: Deepak Sehgal.
- Financial Accounting: P. C. Tulsian.
- Advanced Accounting 2- Sehgal Ashok And Sehgal Deepak
- Company Accounts: Gupta R L And Radhaswamy M
- Rathmans Company Accounts Theory Problems and Solutions: Rathman P V And Raju D R

Core Courses (A) Core Compulsory	FY.B.COM. EXTERNAL
UBE1CCOM02	Business Organisation and Management

Objective: The course aims to provide basic knowledge to the students about the organisation and management of a business enterprise.

Unit	Description of Detail
1	Management Meaning and Definition, Features, Objectives, Process of management, Managerial Functions (POSDCORB), Significance, Managerial Roles & Skills.
2	Planning & Decision Making Planning : Meaning and Definition, Features, Importance, Limitations, Types/elements of plans, Steps in Planning Process. Decision Making : Meaning & Characteristics, Steps in Decision Making Process, Types of Decisions.
3	Organising Concept, Process, Principles of organization, Delegation of Authorities: meaning, importance & process, Centralization & Decentralization, Types of Organisation : line, functional, line and staff.
4	Controlling Concept, Nature, Importance, Steps in control process, Types of control, Techniques of Control : (A) Budgetary control-meaning, objectives, advantages & limitations (B) Break Even Analysis-concept, uses & limitations.
5	Directing and Leadership (A) Directing: Meaning and Definition, Elements, Importance, Principles of Direction. (B) Leadership: Meaning and Definition, Nature, Importance, Style of leadership : Autocratic, Democratic, Free rein, Quality of a good leader.
6	Motivation and Communication (A) Motivation: Concept, Importance, Theories of Motivation : Maslow Theory, Herzberg Theory, McGregor's Theory. (B) Communication: Concept, Importance, Process, Types of communication, Barriers of communication, Measures for Effective Communication.
7	Introduction to Human Resource Management Concept, Objectives, Functions : Managerial & Operational, HR Planning- Concept & Process, HR Policies- Meaning & Development.
8	Employer & Employee Relations Meaning, Parties, Importance, Trade Union- Functions & Problems, Industrial Disputes- Meaning, Causes & Preventive measures. Collective Bargaining- Meaning & Process.

Note: All Units carry equal weightage of marks.

Reference:-

- Human Resource Management by C B Gupta
- Text and Cases of Human Resource Manament by P SubbaRoa
- Human Resource and Personnel Management by K Aswathappa
- Human Resources Management by S S Khanka
- Kaul, V.K., *Business Organisation and Management*, Pearson Education, New Delhi
- Chhabra, T.N., *Business Organisation and Management*, Sun India Publications, New Delhi,
- Gupta CB, *Modern Business Organisation*, Mayur Paperbacks, New Delhi
- Koontz and Wehrich, *Essentials of Management*, McGraw Hill Education.
- Basu, C. R., *Business Organization and Management*, McGraw Hill Education.
- Burton Gene and Manab Thakur; *Management Today: Principles and Practice*; Tata McGraw Hill, New Delhi.

(Note: Latest Editions of the above books may be used.)

(B) Core Allied (Any One)	FY.B.COM. EXTERNAL
UBE1CCOM03	Business Mathematics

Objective: 1. To enhance analytical ability in students for processing data
2. To Familiarize students with applications of Statistical techniques in business decision making.

Unit	Description of Detail
1	Set Theory, Determinants Set Theory: Sets, Subsets, equality of two sets, null set, universal set, power set, complements of a set, union and intersection of sets, difference of two sets. Venn Diagram (Concept only), Laws of algebra of sets, De’Morgan laws and Cartesian Product of two sets. Determinants: Meaning, Determinants and their basic properties of determinant (without Proof, without examples), Cramer’s Method (For two equations)
2	Matrix Types of matrices: Square, null, identity, transpose of Matrices, Symmetric, skew symmetric, Singular, Non Singular, inverse, adjoin of matrix. Matrices –scalar multiplication, Addition, Subtraction, Multiplication. Solution of a system of two and three linear equations using matrix.
3	Mathematics in Finance Compound interest, nominal and effective rates of interest, continuous compounding, Concept of Present value and amount of a sum, Annuity (only for a fixed period of time), present value of annuity, sinking funds (with equal payments and equal time intervals)
4	Interpolation and Extrapolation Meaning of interpolation and Extrapolation, Assumptions, Importance and uses of interpolation and Extrapolation, Operators Δ , E and D (without proof), methods of interpolation and extrapolation; 1. Newton’s Method 2. Binomial expansion method 2. Lagrange’s method, Simple examples on these methods.
5	Permutations and Combinations Meaning, Fundamental Principles of Counting, Theorem based (without proof) on permutation and combination, Permutations when repetition is allowed, Circular permutations, Examples of Permutation and combination.
6	Co-ordinate Geometry Cartesian Co-ordinate System, Distance between two points, slope of line, slopes of Parallel and perpendicular lines, Equations of a line for: - Two Point Form – Point Slope form – Intercept form – Two Intercept Form,
7	Linear Programming Problem LPP: Meaning, nature, limitations of LP, uses of LP, Definitions: solution, constraints, BFS, FS, objective functions solution of LPP by Graphical Method -Transportation Problem – N-W corner rule, Matrix Minima Method, Vogel’s Approximation Method (Including unbalanced problem)
8	Derivatives and Applications of derivatives Derivatives of explicit, Composite and implicit functions, Derivatives of exponential and arithmetic functions, Rules of differentiation (without proof), Higher order derivatives, maxima and minima of a function in economic theory (demand, supply, consumption, revenue and cost function), Equilibrium price.

Note: All Units carry equal weightage of marks.

Reference:-

- Sancheti & Kapoor: Statistics: Theory, Methods and Applications, Sultan Chand & sons, New Delhi
- Kapoor, V.K.: Business Mathematics, Sultan Chand and Sons, New Delhi
- Soni, R.S.: Business Mathematics, Pitamber Publishing Ho

(B) Core Allied (Any One)	FY.B.COM. EXTERNAL
UBE1CCOM04	Secretarial Practice

Objective: The objective of the course is to impart basic knowledge of the Company's secretary and secretarial practice.

Unit	Description of Detail
1	Company Definition, Features, Types of Company from the point of view Incorporation, Liabilities, Nationality & Public interest, Formation of a Company, Advantages, Limitations, Procedure to convert Private Limited Company into Public Limited Company and Public Limited Company into Private Limited Company.
2	Company Management Promoters of public Limited Company : Meaning-Functions of Promoters -Preliminary Contract-Liabilities of Promoters. Director- position, qualification, disqualification, appointment, duties, powers. Managing Director- qualification and appointment.
3	Secretary Meaning-Types of Secretary- Qualities and legal qualification of Company Secretary, duties of Company Secretary-Powers, Rights & Liabilities of Company Secretary.
4	Company's Meetings Meaning, Needs, Types of meeting, Statutory Meetings, Annual General Meeting, Extra Ordinary General Meeting, Notice, Agenda, Quorum, Proxy, Resolution, Minutes.
5	Alteration in Share & Debenture Alteration in Share: Modes of alteration share capital as per Company Law-procedure and provisions of reduction in share capital-Legal provisions for Right Shares and Bonus Shares and its Guiding Principles. Debenture: Meaning and types of debenture –procedure and legal provisions of Company law Board to issue debenture-Methods of redemption of debenture
6	Allotment & Forfeiture of Shares Allotment of Shares: Meaning-Procedure-regular and irregular allotment –secretary's duties regarding allotment of shares –procedure of allotment when shares are oversubscribed. Calls: Meaning of calls –Provisions of Company Law regarding share calls-procedure of demanding call of share. Forfeiture of Shares: Meaning-legal provisions for forfeiture of shares procedure of forfeiture of share-effects of forfeiture of share-procedure of reissue of forfeited shares-secretary's duties.
7	Winding up/Liquidation of the Company: Meaning and modes of winding up and liquidation of the company-Provisions regarding compulsory liquidation, meaning and procedure of voluntary winding up of a company-Provisions regarding company's voluntary winding up by members and creditors –appointment –Powers and duties of liquidator.
8	Listing of Securities and Mutual Fund Listing Securities: Meaning-legal provisions for listing of securities-Documents required for listing of securities-Advantages of listing of securities. Mutual Fund: Definition-Types-Advantages and Disadvantages.

Note: All Units carry equal weightage of marks.

Reference:-

- Secretarial Practice-M.C.Kuchal-Vikas Publication
- Manual of Secretarial Practice - B.N.Tondon-S.Chand& Co.
- A Textbook of Company Law-P.P.S. Gogna-S.Chand& Co.
- Office Management – R.K.Chopra –Himalaya Publishing House.
- A Textbook of Office Management –William H. LiftingwellabdEdwinRobinson-Tata McGraw Hil

Discipline Specific Elective Accounting & Auditing		FY.B.COM. EXTERNAL
UBE1DCOM01	Advanced Accounting – I	

Objective: To enable the students to acquire the basic knowledge of the Hire Purchase, Consignment Accounts, Joint Venture, Accounts from incomplete records, Branch Accounting, Farm Accounting, Accounting for professionals and Accounts of Non Trading concerns.

Unit	Description of Detail
1	Accounting relating to Hire Purchase (Excluding Hire Purchase Trading Account) Introduction, difference between Hire Purchase System and Installment Purchase system Examples based on calculation of Interest: when interest is not included in installment, when interest is included in installment, when rate of interest is not given, when cash price and rate of interest are not given Accounting records in the books of purchaser and vendor
2	Consignment Accounts Meaning of consignment, difference between consignment and sale, Performa invoice, commission, Del-credre Commission Accounting Treatment in the books of consignor and consignee: when goods are consigned at cost price, when goods are consigned at Invoice price (Including normal & abnormal loss)
3	Joint Venture Meaning Difference between Joint Venture and Partnership Difference between Joint Venture and Consignment Methods of keeping accounts of joint venture When separate books are not kept and only one partner keeps accounts When all partners keep accounts in their own books When separate books for joint venture are kept
4	Accounts from Incomplete Records Definitions, salient features, limitations, calculation of profit of Incomplete records (Conversion Method, calculation of missing figures etc.)
5	Branch Accounting: (Theory & Examples) (Dependent Branch, excluding foreign branch) Accounts in the books of head office: • Branches selling goods for cash only • Branches selling goods both for cash and credit • Branches supplied goods at an invoice price • Remittance in transit and Goods in Transit
6	Farm Accounting Introduction Importance of farm accounting in India Farm account or farm profit & loss accounts Final accounts of farm
7	Accounting for Professionals Introduction, Methods of keeping accounts - Cash System and Mercantile System, Solicitor's accounts, Books of accounts of a solicitors and Chartered Accountants, Examples based on Solicitor and Chartered Accountants' accounts
8	Accounts of Non-trading concerns Distinction between Capital and Revenue Expenses, Distinction between Receipt and Payment Account and Income and Expenditure Account. Revenue Income, Capital Income. Preparation of Income and Expenditure Account, Receipt and Payment Account and Balance Sheet.

Note: All Units carry equal weightage of marks.

Reference:-

- Advanced Accounting I: M. C. Shukla, T. S. Grewal and S. C. Gupta.
- Financial Accounting: S. N. Maheshwari and S. K. Maheshwari.
- Advanced Accounting: S. N. Maheshwari and S. K. Maheshwari.
- Financial Accounting: Deepak Sehgal.
- Financial Accounting: P. C. Tulsian.

Discipline Specific Elective Accounting & Auditing		FY.B.COM. EXTERNAL
UBE1DCOM02	Advanced Accounting – II	

Objective: To enable the students to acquire the basic knowledge of the Issue and Redemption of Preference Shares and Debentures, Accounting Standards, Accounting Ratio, Valuation of Goodwill and Equity Shares, Fire Claim and Accounting for General Insurance Companies.

Unit	Description of Detail
1	Redemption of Preference Shares and Issue Bonus Shares Redemption of Preference shares: Procedure, Provision of Companies Act 1956. Accounting entries, Balance Sheet after redemption of Preference Shares. Issue of Bonus Shares: Guidelines, Sources, Accounting Entries. Combined examples of redemption of Preference shares and Issue of Bonus Shares (Excluding quantum Bonus)
2	Issue and redemption of Debentures Examples based on Accounting entries of issue and redemption of debenture Writing of debenture discount Redemption of Debentures (Including purchase of own debenture and conversion of debenture into shares) Debenture Redemption Fund Method.
3	Accounting Standards Concept of Accounting Standards, Utility of Accounting Standards, Procedure for issue of Indian Accounting Standards. Accounting Standards AS 1 (Disclosure of Accounting Inventories) AS 2 (Valuation of Inventors) AS 6 (Depreciation Accounting)
4	Accounting Ratio Classification of Accounting Ratio, Advantages & Limitations of Accounting Ratio. Computation and interpretation of the following ratios (Based on Balance Sheet of Two Years) (1) Gross Profit Ratio (2) Net Profit Ratio (3) Operating Ratio (4) Stock Turnover Ratio (5) Current Ratio (6) Liquid Ratio (7) Debtors Ratio (8) Debt-Equity Ratio (9) Return on capital employed (10) Return on shareholders fund (11) Earning per share
5	Valuation of Goodwill: Definition, factors affecting goodwill, Need for valuation of goodwill, Methods of Valuation of Goodwill, Examples on valuation of Goodwill, Methods - Average Profit Method and Super Profit Method.
6	Valuation of Equity Share Shares Need for valuation of shares, factors affecting value of shares, Examples of valuation of shares, Methods of valuation of shares - Intrinsic value, Yield value, and Fair Value.
7	Fire Claims Introduction, Claim for loss of stock, Average Clause (Including Normal & Abnormal stock). Claim for consequential loss.
8	Accounting for General Insurance companies Introduction, Types of general Insurance, Explanation of terms related to premium, claim, and commission. Preparation of Revenue Account (Fire & marine Insurance only)

Note: All Units carry equal weightage of marks.

Reference:-

- Advanced Accounting I: M. C. Shukla, T. S. Grewal and S. C. Gupta.
- Financial Accounting: S. N. Maheshwari and S. K. Maheshwari.
- Advanced Accounting: S. N. Maheshwari and S. K. Maheshwari.
- Financial Accounting: Deepak Sehgal.
- Financial Accounting: P. C. Tulsian.
- Advanced Accountancy: Jain S P And Narang KL
- Modern Accountancy: Mikharjee And Hanif
- Advanced Accountancy: Shukla M. C. And Grawal T. S.

Generic Elective		FY.B.COM. EXTERNAL
UBE1GCOM01	Economics – I	

Objective: This course intends to expose the student to the basic principles in Microeconomic Theory and illustrate with applications, This course exposes students to the theory and functioning of the monetary and financial sectors of the economy. It highlights the organization, structure and role of financial markets and institutions. It also discusses interest rates, monetary management and instruments of monetary control.

Unit	Description of Detail
1	Introduction: Robbins Definition and Samuelson Definition, Nature, Scope & Significance of Economics, Basic Problems of Economics, Basic Assumptions, Basic Concepts – Goods, Price & Value, Wealth & Welfare, Utility, Consumer Surplus
2	Product Pricing Demand- Meaning, Factors determining demand, Law of demand, Shift and Change in demand, Supply- Meaning, Factors affecting supply, Law of supply, shift and change in supply, Equilibrium price- determination of equilibrium price, effect of change in demand and supply on equilibrium price
3	Indifference curve analysis Indifference curve- meaning, properties, Marginal rate of substitution, Budget line- meaning, shift in budget line and change in slope of budget line, Concept of budget Space, Consumer's Equilibrium, Income effect, Price effect and Substitution effect.
4	Factor Pricing Concepts: Wage, Rent, Interest, Profit – concept and theories of profit- Innovation theory, Risk theory and Uncertainty theory of Profit, Marginal Productivity Theory of Distribution under Perfect Competition
5	Money: Concept, Definition, Functions and Classification of Money, Value of Money, Quantity Theory of Money-Fisher's Transaction Theory, Milton Friedman's Restatement of QTM
6	Value of Money Measurement of Value of Money: Index number, usefulness and limitations of index number, Inflation: Definition, Types of Inflation according to intensity, Causes of inflation- Cost Push and Demand Pull, Effects and Remedies. A Model Business Cycle
7	Banking: Definition, Functions of Commercial Bank, Credit Creation Process, Central Bank: Functions, Instruments of Monetary Policy
8	Income and Employment J.B.Say's Law of Market, Keynesian Theory of Income and Employment, Concept of Investment Multiplier, Accelerator, Principle of Effective Demand, Liquidity Preference Theory

Note: All Units carry equal weightage of marks.

Reference:-

- Advance Economic Theory – H.L.Ahuja
- Economic Theory – Stonier Hague
- Advance Micro Economics – M.L. Jhingan
- Micro Economic Theory – Mishra and Puri
- Micro Economics – Dr. W. Thomas and Dr. Ashok Gor
- Modern Economic Theory – H.L.Ahuja
- Theory of Money – M.C.Vaish
- Money, Banking, Public Finance and International Trade- D.M. Mithani

Skill -Enhancement Elective Course	FY.B.COM. EXTERNAL
UBE1SCOM01	Environmental Studies & Climate Change

Objective: This course introduces students to concepts, methods and policy options in managing the environment using tools of economic analysis.

Unit	Description of Detail
1	Overview of Environmental Studies: Definition, Scope, Importance, Meaning and Concept of Renewable and Non Renewable Resources, Equitable use of resources for sustainable lifestyles.
2	Natural Resources and Associated Problems Concept and Threats, Forest Resources, Water Resources, Mineral Resources, Energy Resources, Land Resources, Role of individual in conservation of Natural Resources.
3	Ecosystem Concept, Structure, Functions of an Ecosystem, Producers, Consumers and Decomposers in Ecosystem, Food Chain, Food Web and Ecological Pyramid, Types, characteristics and Threats of Ecosystem, Types – Forest, Grassland, Desert and Aquatic Ecosystem, Role of Individual in sustaining Ecosystem.
4	Biodiversity Introduction, Types – Genetic, Species and Ecosystem, Biodiversity at Global, National and Local Levels, India as a Mega Diversity Nation, Threats and Conservation of Biodiversity.
5	Pollution: Causes and Effects of Air Pollution, Water Pollution, Soil Pollution, Marine Pollution and Noise Pollution, Role of an individual in prevention of pollution, Disaster management: Floods, Earthquakes, Cyclones and Landslides.
6	Social Issues: From unsustainable to sustainable development, Urban problems related to energy, Water conservation, Rainwater harvesting and Watershed management, Resettlement and rehabilitation of people: It's Problems and concerns.
7	Climate Change: Climate change, Global warming, Acid rain, Ozone layer depletion, nuclear accidents and nuclear holocaust., Issues involved in enforcement of environmental legislation., Public awareness
8	Human Population: Population growth, Population Explosion., Environment and Human Health., Role of information technology in environment and human health., Visit to a local area to document environmental assets as per guidelines.

Note: All Units carry equal weightage of marks.

Reference:-

- Text book of Environmental Studies for undergraduate Courses :
ErachBharucha, **Publisher:** University Press, University Grants Commission

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SARDAR PATEL UNIVERSITY
SECOND YEAR B.COM. (EXTERNAL)
(With Effect From: June – 2019)

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

Course Type	Course Code	Name of Course	Theory	Exam duration in hours	Passing / Total
Ability-Enhancement Compulsory Course	UBE2ACOM01	English & Business Communication -II	Theory	3	40/100
Core Course (A) Core Compulsory	UBE2CCOM01	Fundamentals of Cost & Management Accounting	Theory	3	40/100
	UBE2CCOM02	Production & Marketing Management	Theory	3	40/100
(B) Core Allied (Any One)	UBE2CCOM03	Business Mathematics & Statistics –II	Theory	3	40/100
	UBE2CCOM04	Small Enterprise and Office Management	Theory	3	40/100
Discipline Specific Elective Accounting & Auditing	UBE2DCOM01	Advanced Accounting –III	Theory	3	40/100
	UBE2DCOM02	Advanced Accounting –IV	Theory	3	40/100
Generic Elective	UBE2GCOM01	Economics –II	Theory	3	40/100
Skill -Enhancement Elective Course (Any One)	UBE2SCOM01	Time Management and Disaster Management	Theory	3	40/100

Note: Each student shall have to offer the same (B) Core Allied (Any One) Paper at FY.COM to SY.BCOM & TY B.COM.

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Ability-Enhancement Compulsory Course	SY.B.COM. EXTERNAL
UBE2ACOM01	English and Business Communication - II

Text: A collection of short stories

GEMS OF WISDOM

An Anthology of Short Stories (**Macmillan**)

Part One (Stories 1 – 5)

Unit	Description in detail
1.	<p>A. Two text-based essay type questions</p> <p>B. One text-based short notes</p>
2.	<p>A. Comprehension (A passage of commercial interest may be chosen from a reputed daily or a business magazine or a journal)</p> <p>B. Communication Types of Communication (Vertical – Upward, Downward / Horizontal / Consensus / Grapevine) Barriers to Communication (Wrong choice of medium / Physical / Semantic / Different Comprehensions of Reality/ Socio-psychological barriers to Communication) (General questions/ short notes may be asked)</p>
3.	<p>A. Letters of Complaints & Adjustments (Letters concerning delivery of goods (e.g. late delivery of goods), wrong goods, damaged goods, defective goods, inferior quality of goods, shortage in goods (nos and weight), bad service, insolent behavior)</p> <p>B. Collection Letters (Letters concerning sending the statement of account or bill; the reminder stage; requests for payment; final appeal for cooperation; threats and warnings; legal action) (Two letters may be asked)</p>
4.	<p>A. Office Memorandum (Letters asking permission, granting permission, refusing permission, seeking explanation, reprimand and warning)</p> <p>B. Banking Correspondence (Letters concerning opening of accounts, stopping payment of a cheque; dishonoring of cheques; overdrawn accounts, loans and overdraft facilities)</p>
5.	<p>A. Agency Correspondence (Letters concerning finding an agent, application for agencies; offers of agencies, formal agency agreements, agency commission; working and services of agents, poor sales, termination of agency, friction between the principal and an agent)</p> <p>B. Insurance letters Life: (loans against policies; surrender value of policy; lapsing of policies; claims against policies) Fire: (Proposal of policy; issuing cover note; informing the insurance company of the transfer of goods; losses and claims; settling of claims; contesting claims) (Two letters may be asked)</p>

Basic Text & Reference Books

- 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 (AR Sheth & Company, Mumbai)
- Business Communication – U S Rai & S M Rai (Himalaya Publishing House, Mumbai)
- Developing Communication Skills – Krishna Mohan & Meera Benerji (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 Rodriques (Concept Publishing House)

Core Courses (A) Core Compulsory	SY.B.COM. EXTERNAL
UBE2CCOM01	Fundamentals of Cost and Management Accounting

Objective: 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.

Unit	Description in detail
1	<p>Essential of Cost Accounting: (Theory Only)</p> <ul style="list-style-type: none"> • Introduction & Definition and Concept of Cost Accounting. • Financial Accounting and Cost Accounting. • Characteristics of Cost Accounting. • Installation of Costing System. • Advantages & Limitation of Cost Accounting. • Methods and Techniques of Cost Accounting. • Cost Classification, Elements of Cost, Cost Unit and Cost Centre
2	<p>Material and Labour Cost:</p> <p>Material Cost:</p> <ul style="list-style-type: none"> • Meaning of Material; Material Control; Techniques of Material Control – ABC Techniques • Examples based Stock Levels: Maximum Level; Minimum Level; Reorder Level; Danger Level; Average Stock Level; Economic Order Quantity. <p>Labour Cost:</p> <ul style="list-style-type: none"> • Meaning; Control of Labour Cost; Labour Turn Over; Causes and Remedies of Labour Turn Over. • Features of good wage system. • Methods of remuneration ; Time Rate; Piece Wage • Examples based on Time Rate as per Helsey Plan and Rowan Plan only
3	<p>Overhead Cost:</p> <ul style="list-style-type: none"> • Meaning of Overheads; Classification of Overhead Cost. • Allocation and Apportionment of Overheads; Absorption of Overheads • Examples based on Apportionment of Service Department Overheads over Production Department under Repeated Distribution Method • Methods of absorption of overheads (Theory Only) • Examples based on Machine Hour Rate
4	<p>Unit Costing and Reconciliation of Cost and Financial Accounts</p> <p>Unit Costing:</p> <ul style="list-style-type: none"> • Examples based on Cost Sheet including tender. <p>Reconciliation of Cost and Financial Accounts:</p> <ul style="list-style-type: none"> • Need for Reconciliation; Methods of Reconciliation (Theory Only) • Problems on Preparation of Cost Reconciliation Statement
5	<p>Management Accounting - Nature & Scope: (Theory Only)</p> <ul style="list-style-type: none"> • Meaning & definition of Management Accounting • Characteristics and Scope of Management Accounting • Advantages and Limitations of Management Accounting • Functions of Management Accounting, Methods of Management Accounting • Difference between Management Accounting, Cost Accounting and Financial Accounting • Role and Status of Management Accountant

6	<p>Budget & Budgetary Control:</p> <ul style="list-style-type: none"> • Meaning and Definition of Budget and Budgetary Control • Objectives of Budgetary Control • Advantages & Limitations of Budgetary control • Preparation of Cash Budget and Flexible Budget
7	<p>Cost Volume Profit Analysis:</p> <ul style="list-style-type: none"> • Meaning, Objectives and Assumptions of CVP Analysis • Meaning of Break Even Analysis. • Preparation of Break Even chart with imaginary figures and its utility, Angle of Incidence • Examples On: <ul style="list-style-type: none"> (a) Break Even Point, Margin of Safety, P/V Ration (b) Effects of changes in variables Break Even Point, Margin of Safety, P/V Ratio and Profit (c) Plant Merger
8	<p>Standard Costing & Variance Analysis</p> <ul style="list-style-type: none"> • Meaning and definition of Standard Costing, Difference between Standard Costing & Budgetary Control • Examples on Material Cost Variances and Labor Cost Variances

Reference Books:

- Cost Accounting - Khan My And Jain Pk
- Cost Accounting And Financial Management - Kishore Ravi M
- Advanced Cost Accountancy - Nigam Lall And Sharma G.L
- Cost Accounting Method And Problems - Bhar B K
- Studies In Cost Accounting - Das Gupta
- Cost Accounting - Saxena V K
- Problems And Solution In Adv Accounting - Maheshwari S N And Maheshwari S K
- Advanced Cost Accountancy - Nigam Lalla And Sharma G.L
- Advanced Cost Accounting - Jain S P And Narang K L
- Textbook of Cost & management Accounting- Arora M.N.
- Advanced Management Accounting: Ravi M. Kishore
- Accounting for Management: Dr. Jawaharlal

Core Courses (A) Core Compulsory		SY.B.COM. EXTERNAL
UBE2CCOM02	Production and Marketing Management	

Unit	Description in detail
1	Introduction to Materials Management <ul style="list-style-type: none"> • Meaning and Definition of Materials Management • Classification of Materials • Objectives of Material Management • Importance and Scope of Materials Management
2	Purchasing <ul style="list-style-type: none"> • Meaning and Definition • Objectives of Purchasing • Importance of Purchasing • Principles of Purchasing • Purchasing Procedure • Centralized and Decentralized Purchasing • Methods of Purchasing
3	Introduction to Production Management <ul style="list-style-type: none"> • 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)
4	Plant Location and Plant Layout Plant Location <ul style="list-style-type: none"> • Meaning of Plant Location • Factors affecting Plant Location Plant Layout <ul style="list-style-type: none"> • Meaning and Definition of Plant Layout • Objectives of Plant Layout • Types of Plant Layout (Product Layout and Process Layout)
5	Introduction of marketing Management <ul style="list-style-type: none"> • Concept • Nature and Scope of Marketing • Importance of marketing in Business and Indian Economy • Core concepts of marketing • Marketing Philosophies • Marketing Mix
6	Marketing Environment <ul style="list-style-type: none"> • Concept • Factors affecting Marketing Environment • Scope and Significance of Consumer Behavior and Bases of market segmentation

7	<p>Product and Price Mix</p> <p>Product:</p> <ul style="list-style-type: none"> • Concept • Types • Product Life Cycle • New Product development Process • Functions of Packaging <p>Price:</p> <ul style="list-style-type: none"> • Importance • Factors affecting Price <p>Policies and Strategies of Price</p>
8	<p>Promotion Mix</p> <ul style="list-style-type: none"> • Concept • Promotion Tools • Advertising Medias • Features of good Ad Copy • Process of Personal Selling • Qualities of a successful Salesman and Functions of Sales man.

Basic Text & Reference Books

- Materials Management – Varma M M – Sultan Chand And Sons
- Materials Management – P Gopalakrishnan – PHI, 2002
- Materials Management – Chitale & Gupta – Prentice Hall
- Purchasing And Materials Management – Leenders Fearon – Universal Book Stall
- Purchasing And Inventory Control – K S Menon – Wheeler Publishers
- Integrated materials management-A. K. Datta-PHI
- Purchasing and Supply Management- Dobbler, Burt D.N-TMI,7/e, 2004
- Marketing Management by Dr. C.B.Gupta and Dr. Rajan Nair , Publication Sultan Chand & Sons, New Delhi
- Marketing Management by Shrinivasan and Radhaswami Publication Sultan Chand & Sons, New Delhi.
- Marketing Management by Philip Kotler
- Marketing Management by S.A.Sherlekar, Himalaya Publishing House Basics of Marketing Management by Dr. R.B. Rudani, S. Chand Publications

(B) Core Allied (Any One)	SY.B.COM. EXTERNAL
UBE2CCOM03	BUSINESS MATHEMATICS & STATISTICS

- 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	Description in detail
1	<p>Measures of Central tendency and dispersion</p> <p>(a) Data Collection: Variables, Constants, Attributes, primary & secondary data and their sources, Data Presentation, formation of frequency distribution</p> <p>(b) Measures of central tendency: Mean, Median, Mode, Quartiles, Deciles, Percentiles, Combined Mean</p> <p>(c) Measures of Dispersion: Meaning of Range, Quartiles Deviation, Standard Deviation, Variance, Coefficient of Variance (CV)</p>
2	<p>Correlation:</p> <p>(a) Introduction and meaning, interpretation and types of correlation,</p> <p>(b) Method to study Correlation: Scatter Diagram, Karl Pearson's Product Moment Methods, Spearman's Rank correlation</p> <p>(c) Properties of Correlation and Example based on Probable Error</p>
3	<p>Regression</p> <p>(a) Introduction and meaning</p> <p>(b) Regression Lines, Regression Coefficients, Regression Equations</p> <p>(c) Properties of Regression</p>
4	<p>Index Numbers</p> <p>(a) Introduction and Meaning and Importance of Index Numbers.</p> <p>(b) Construction of Wholesale Price Index Number</p> <p>(c) Time Reversal Test and Factors Reversal Test</p> <p>(d) Cost of Living Index Number.</p>
5	<p>Sampling (Theory Only)</p> <p>(a) Terminology: Population, Sample, Parameter, Statistics</p> <p>(b) Characteristics of ideal sample</p> <p>(c) Population Survey V/s Sample Survey</p> <p>(d) Concept of Sampling errors and Non-Sampling Errors</p> <p>(e) Sampling Methods: Procedure, Merits, Demerits :Simple Random Sampling, Stratified random Sampling, Systematic Sampling , Cluster Sampling</p>
6	<p>Probability</p> <p>(a) Terminology: Event, Sample space, Mutually exclusive, equally likely, exhaustive, joint, dependent, independent events</p> <p>(b) Definitions: Mathematical, Statistical and Axiomatic</p> <p>(c) Addition and multiplication rules of probability for two and three events respectively</p> <p>(d) Mathematical Expectation: Meaning and properties. Examples on $E(x)$; $V(x)$</p>
7	<p>Probability Distributions</p> <p>(a) Meaning and importance of probability distributions</p> <p>(b) Binomial, Poisson, Normal distribution: Meaning, Conditions, pdf, properties and uses.</p>

8	Statistical Quality Control (S.Q.C) (a) Meaning , Importance's and Principles of SQC (b) Charts for variables (Mean and Range chart) (c) Charts for Attributes (p, np & c charts)
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References:

- D. C Sancheti & V K Kapoor: Statistics (Theory, Methods and Applications) Sultan Chand Publication, New Delhi
- S C Gupta: Fundamentals of Statistics, Himalaya Publishing House
- Prof. H R Vyas and Others, Business Statistics, B S Shah Prakashan
R P Hooda: Statistics for Business and Economics, Mac Millian Publication, New Delhi

(B) Core Allied (Any One)	SY.B.COM. EXTERNAL
UBE2CCOM04	Small Enterprise and Office Management

Objective: To provide basic knowledge to commerce students and enhance the ability to understand usefulness of small enterprise management in business operations.

Unit	Description in detail
1	Introduction to Small Industry: Concept and definition, Nature & Characteristics, role of small scale industry In Indian Economy, Establishing a Small Enterprise: The start-up Process, Project identification, selection of the product, Project Formulation, Legal consideration registration and licensing.
2	Finance and Subsidies: Financial requirements, Structure and management of fixed and working capital, Sources of capital, financial institutions problems in financing a small scale unit: Meaning, need and problems of subsidies, Machinery on hire purchase or on lease, Transport subsidies, Seed capital assistance, Taxation benefits to small scale units.
3	Productions Planning & Marketing Production Planning: Size of plant, Production mix, Costs of production, Production facilities and their optimum utilization procurement of raw material. Marketing: Methods for pricing, Distribution, competition, Role of Sales Manager
4	Manpower Planning and Role of Agencies: Manpower Planning: Source of manpower - Requirement and turnover absenteeism - Compensation and welfare measures, Grievances & disputes. Role of the following agencies in the Entrepreneurship Development: DIC – District Industrial Center, SISI – Small Industries Services Institute, EDII – Entrepreneurship Development Institute of India, NIESBUD – National Institute of Entrepreneurship and Small Business Development, CED- Centre for Entrepreneurship Development
5	Introduction Office and Office Management: Meaning of office. Functions of office – primary and administrative management functions, Functions of office management, importance of office, duties of the office manager, his qualities and essential qualifications.
6	Filing and Indexing Filing and Indexing – Its meaning and importance, essentials of good filing, centralized vs. decentralized filing, system of classification, methods of filing and filing equipment, Weeding of old records, meaning and need for indexing, various types of indexing.
7	Mail and Mailing Procedures Meaning and importance of mail, its advantages, Inward and outward mail – receiving, sorting, opening, recording, making, distributing, folding of letters sent, maintenance of peon book, dispatching, courier services.
8	Modern Office Equipments Introduction, meaning and Importance of office automation, objectives of office mechanization, advantages, disadvantages, Kind of office machines: personal computers, photocopier, fax, telephone, telephone answering machine, dictating machines, Audio Visual Aids.

Basic Text & Reference Books

- Small-Scale Industries and Entrepreneurship: Vasant Desai
- Entrepreneurship & Small Business Management: Dr. C B Gupta & Dr. S S Khanka
- Entrepreneurship Development in India: C.B. Gupta and N.P. Srinivasan
- Management of small scale industries: R.K. Khan, Sultanchand Sons.
- Sickness in small scale industries: Reddy & Reddy, Himalaya.
- M. B. Shukla, Entrepreneurship and Small Business Management, Kitab Mahal, Allahabad
- Sahay and V. Sharma, Entrepreneurship and New Venture Creation, Excel Books, New Delhi.
- V. Desai, Dynamics of Entrepreneurial Development and Management, Himalya Publishing House.
- Dr. H. G. Vohra and Shri. S. G. Vahora, Secreterial Practice, Garg Publication, Amdavad.
- Bhatia, R.C. *Principles of Office Management*, Lotus Press, New Delhi.. Leffingwell and Robbinson: *Text book of Office Management*, Tata McGraw-Hill.
- Terry, George R: *Office Management and Control*. Ghosh, Evam Aggarwal: *Karyalaya Prabandh*, Sultan Chand & Sons.
- Duggal, B: *Office Management and Commercial Correspondence*, Kitab Mahal

Discipline Specific Elective Accounting & Auditing		SY.B.COM. EXTERNAL
UBE2DCOM01	Advanced Accounting- III	

Objective: 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.

Unit	Description in detail
1	Business Purchase <ul style="list-style-type: none"> • Introduction, Goodwill/Capital Reserve, • Purchase Consideration, • Examples on Entries in the books of purchasing company, Debtors and Creditors taken over on behalf of vendors
2	Profit Prior to Incorporation <ul style="list-style-type: none"> • 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
3	Capital Reduction: <ul style="list-style-type: none"> • Method of reducing share capital • Accounting entries for reduction of capital and writing off capital loss and preparation of Balance Sheet after capital reduction.
4	Liquidation of Companies <ul style="list-style-type: none"> • 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.
5	Contract Costing: <ul style="list-style-type: none"> • Introduction, Certified Work and Uncertified Work • Work in Progress • Price escalation clause (Theory Only) • Examples up to three years information only.
6	Operating Costing: <ul style="list-style-type: none"> • Introduction, Definition • Examples of calculation of cost of Transport Company
7	Process Costing: <ul style="list-style-type: none"> • Meaning of Process Costing, Process Account and Work in Process Account • Normal Loss, Abnormal Loss, Abnormal Gain, By Product and Joint Product (Theory Only) • Examples up to Three Processes with Normal Loss, Abnormal Loss and Abnormal Gain only.

8	Uniform Costing And Marginal Costing (A) Uniform Costing (Theory Only) <ul style="list-style-type: none">• Meaning, Application of Uniform Costing• Causes of Difference in Costs• Requirements for Uniform Costing• Advantages and Disadvantages of Uniform Costing (B) Marginal Costing (Theory Only) <ul style="list-style-type: none">• Nature and Scope of Marginal Costing• Marginal Cost• Variable Costs vs Fixed Costs• Determination of Marginal Cost• Advantages and Disadvantages of Marginal Costing
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Reference Books:

- Advanced Accounting 2 - Sehgal Ashok And Sehgal Deepak
- Advanced Accounts - Shukla M C And Grawal 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
- Cost Accounting - Khan My And Jain Pk
- Cost Accounting And Financial Management - Kishore Ravi M
- Problems And Solution In Adv Accounting - Maheshwari S N And Maheshwari S K
- Advanced Cost Accountancy - Nigam Lalla And Sharma G.L
- Cost Accounting - Saxena V K

Discipline Specific Elective Accounting & Auditing	SY.B.COM. EXTERNAL
UBE2DCOM02	Advanced Accounting- IV

Objective: The Objective of this paper is to help students understand basic principles of auditing.

Unit	Description in detail
1	<p>Introduction to Auditing:</p> <ul style="list-style-type: none"> • Definition of Auditing, Characteristics, Scope of Auditing, Difference between Accountancy and Auditing. • Objectives of Auditing. • Detection and prevention of frauds and errors.
2	<p>Vouching:</p> <ul style="list-style-type: none"> • Meaning of Voucher and Vouching. • Importance of Vouching. • Contents of good voucher. • Vouching and auditor's duties. • Vouching of Credit sales and Payment from debtors, Credit Purchase and Payment to Creditors and Purchase of Fixed Assets.
3	<p>Audit Procedure</p> <ul style="list-style-type: none"> • Types of Audits in brief • Continuous Audit & Annual Audit. • Preparation before commencement of new audit. • Audit program (with reference to Standard Auditing), Meaning, Advantages and Disadvantages. • Audit working papers
4	<p>Internal Check, Internal Audit And Internal Control and Investigation</p> <p>(A) Internal Check, Internal Audit And Internal Control</p> <ul style="list-style-type: none"> • Meaning, Characteristics, Objectives of Internal Check and Internal Audit. • Auditor's duties regarding internal check and Internal Audit. • Difference between Internal Check, Internal Control and Internal Audit. <p>(B) Investigation</p> <ul style="list-style-type: none"> • Meaning and definition and Objectives of investigation. • Difference between Auditing and Investigation. • Points to be considered while conducting Investigation. • Investigation on behalf of purchaser of business and on institution for granting a loan
5	<p>Company Auditor:</p> <ul style="list-style-type: none"> • Qualification, Disqualification, Appointments of company auditor. • Removal, Duties, Rights and liabilities of company auditors
6	<p>The Company Audit:</p> <ul style="list-style-type: none"> - Audit of Share Capital <ul style="list-style-type: none"> • General Program for verification of Share Capital. • Verification of Shares Issued for Cash and other than Cash • Shares issued at Premium and Discount. • Issue and Redemption of Preference Shares. • Issue of Bonus Shares. - Audit of Dividends <ul style="list-style-type: none"> • Verification of Dividend and Interim Dividend •
7	<p>Verification And Valuation of Assets:</p> <ul style="list-style-type: none"> - Capital and Revenue Expenditure <ul style="list-style-type: none"> • Capital Expenditure, Deferred Revenue Expenditure - Verification of Assets <ul style="list-style-type: none"> • General Principles, Valuation of Assets

	<ul style="list-style-type: none">- Verification of Specific Assets<ul style="list-style-type: none">• Land and Buildings, Leasehold Property, Goodwill, Plant and Machinery, Inventory, Book Debts, Cash on hand and Cash at Bank.
8	<p>Audit Reports and Divisible Profits:</p> <p>A) Audit Reports:</p> <ul style="list-style-type: none">➤ Basic elements of Auditor's Report, Format of Audit Report, Companies (Auditor's Report) Order 2003➤ Types of Audit Reports<ul style="list-style-type: none">• Clean Report• Qualified Audit Report <p>(B) Divisible Profits:</p> <ul style="list-style-type: none">➤ Meaning of Divisible Profit.<ul style="list-style-type: none">• Short Examples on calculation of Divisible Profit.

Reference Books:

- Practical Auditing – Tandon B N
- A text book of auditing – Jha Aruna
- Auditing – Rawat D S
- Auditing – Srinivasan R

Generic Elective		SY.B.COM. EXTERNAL	
UBE2GCOM01		Economics-II (Public Finance & Trade)	
Unit	Description in detail		
1	Public finance: <ul style="list-style-type: none"> • Meaning and scope of public finance. • Budget- main features of budget. • concept of balanced budget. • Fiscal policy- main instruments of fiscal policy. 		
2	Public Revenue: <ul style="list-style-type: none"> • 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 		
3	Public Expenditure: <ul style="list-style-type: none"> • 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. 		
4	Public debt: <ul style="list-style-type: none"> • 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 • Burden of internal and external 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. 		
5	Importance of trade in economic growth, differentiate between internal trade and international trade, Comparative cost theory, Modern theory of international trade (Bertil Ohlin)		
6	Terms of trade, balance of trade and balance of payment: Concepts and Components, Disequilibria in balance of payment, causes, effects and remedies.		
7	Rate of Exchange: Determinants of rate of exchange, demand and supply approach, purchasing power parity theory, devaluation- merits, demerits, limitations, convertibility of currency.		
8	IMF and World bank, MNC- meaning, merits and demerits, Role of MNC in developing countries, Strategies of globalization in India.		

Basic Text & Reference Books

- Money, Banking, Trade and Finance. K. P. M. Sundaram.
- Advanced Economic Theory. K. K. Dewett.
- Public Finance. D. M. Mithani.
- Money, Banking and International Trade. T. T. Sethi.
- International Economics. Francis Cherunilam.
- Elementary Economics - K. K. Dewett.

Skill -Enhancement Elective Course	SY.B.COM. EXTERNAL
UBE2SCOM01	Time Management & Disaster Management
Unit	Description in detail
1	<p>Introduction to Time Management</p> <ul style="list-style-type: none"> • Meaning, characteristics, objectives of Time Management • Significance of Time Management • Fundamental Truths about Time • Basic principles of Time Management
2	<p>Typical Time Wasters</p> <ul style="list-style-type: none"> • Causes of Time Wastage • Time Wasters: • Office environment • Meetings, Telephone calls • Visitors, Poor delegation • Inability to say “No” • Internet, Televisions, Travel.
3	<p>Time Management Tools</p> <ul style="list-style-type: none"> • Ways to overcome Time Wasters • Planning Components and Time Management – objective, policy, programmers, schedule, strategies • Budget – best tools for Time Management • How to save time?
4	<p>Application of Time Management</p> <ul style="list-style-type: none"> • Learning Time Management • Practical Experience and games on; Goal Setting • Prioritizing • Weekly plan
5	<p>Fundamentals of Disaster</p> <ul style="list-style-type: none"> • Meaning, • Nature of Disaster, • Types of Disasters (Natural & Non-Natural Disasters and Manmade Disasters), • Concept of Hazard, Risk and Vulnerability
6	<p>Management of Disaster</p> <ul style="list-style-type: none"> • Disaster Management (Concept & significance) • Planning, Coordination • leadership and control • Disaster Management Cycle: Mitigation • Preparedness • Response & Recovery • Disaster Risk Reduction

7	<p>Disaster Management in India</p> <ul style="list-style-type: none"> • Institutional Framework of Disaster Management in India • Stakeholders in Disaster Management • National Disaster Management Authority • Nodal Agencies State • District and Local Authorities for Disaster Management • Role of NGO • Police, Educational Institutes and Private Organizations in Disaster Management • Disaster Management Policy of India
8	<p>Application of Technology and Disaster Relief</p> <ul style="list-style-type: none"> • Emergency Management Systems • Geographic Information Systems • Role of Media • Concept of Disaster Relief • Damage Assessment • Search and Rescue operations • Shelter, Food and Medical Supply • Relief Aid • Maintaining Public Order

Basic Text & Reference Books

- The seven habits of effective people by Stephen R. Covey Simon , Schuster Publishers,1990
- Managing Time for a Competitive Edge by Bharti R.L. , S.Chand
- Graham Roberts- Phelps, Handbook of Time Management Working Smarter, New Delhi, Crest Publishing Huuse,2003
- Dr. Jan Yager, Creative Time Management for the New Millennium, Mumbai, Jaico Publishing,2001
- Gary kroehnert, Taming Time, New Delhi, Tata McGraw Hill Publishing Company Ltd,2004
- C.B. Gupta, Management: Theory and Practice by Sultan Chand & Sons, New Delhi
- Goel SL and Ram Kumar, Disaster Management, Deep & Deep Publications, New Delhi
- Goel, S.L. Encyclopedia of Disaster Management, Deep and Deep Publications, New Delhi, 2006.
- Chakraborty, S.C., Natural Hazards and disaster management, Pragatishil Prakashak, Kolkata, 2007.
- Sinha, P.C. (Ed.): Encyclopedia of Disaster Management; Anmol Publications, New Delhi, 1998.
- Monappa, K.C., Disaster Preparedness Akshay Public Agencies, New Delhi.
- Modh Satish Citizens Guide to Disaster Management: How to Save your own life and help others, McMillan India 2006.
- Singh SS, Pratap Sanjay, National Centre for Disaster Management, Legislative Framework for Disaster Management (A study of Legislations in Select Countries), Indian Institute of Public Administration, 2000.
- National Disaster Response Plan, NCDM, New Delhi, 2001
- Parasuram, S. and Unnikrishnan, P.V. (Ed.), India Disasters Report, Towards a policy initiative, Oxford University Press, New Delhi, 2000.
- Asian Development Bank, Disaster Mitigation in Asia and the Pacific, Manila: ADB, 1991.
- Ministry of Agriculture and Cooperation, Government of India: National Disaster Response Plan; New Delhi: 2002.