

SARDAR PATEL UNIVERSITY
B.COM. Semester: V
(Under Choice Based Credit System)
Structure with effect from: June – 2020-21

Course Type	Course Code	Name of Course	T/P	Credit	Exam Duration in Hours	Components of Marks		
						Internal	External	Total
Ability-Enhancement Compulsory Course	UB05ACOM21	English & Business Communication –V	T	3	2	40	60	100
Core Course (A) Core Compulsory	UB05CCOM21	Business Taxation – I	T	3	2	40	60	100
	UB05CCOM22	Financial Management – I	T	3	2	40	60	100
(B) Core Allied (Any One)	UB05CCOM23	Business Mathematics & Statistics –V	T	3	2	40	60	100
	UB05CCOM24	Business Law – I	T	3	2	40	60	100
	UB05CCOM25	E- Commerce – I	T+P	3	2	40 (20T +20P)	60 (30T+30P)	100
	UB05CCOM26	Entrepreneurship –I	T	3	2	40	60	100
	UB05CCOM27	Tax Procedure and Practice – V	T	3	2	40	60	100
	UB05CCOM28	Advertising, Sales Promotion and Sales Management – V	T	3	2	40	60	100
	UB05CCOM29	Intellectual Property Rights	T	3	2	40	60	100
Discipline Specific Elective (Any One Group)								
Accounting & Auditing	UB05DCOM21	Advance Accounting and Auditing- IX (Advanced Management Accounting)	T	3	2	40	60	100
	UB05DCOM22	Advanced Accounting – X	T	3	2	40	60	100
Financial Management	UB05DCOM23	Fundamentals of International Finance	T	3	2	40	60	100
	UB05DCOM24	Advanced Financial Management – II	T	3	2	40	60	100
Marketing Management	UB05DCOM25	Service Marketing	T	3	2	40	60	100
	UB05DCOM26	Brand Management	T	3	2	40	60	100
Human Resources Management	UB05DCOM27	Managing Interpersonal and Group Processes	T	3	2	40	60	100
	UB05DCOM28	Organisational Change and Intervention	T	3	2	40	60	100
Banking	UB05DCOM29	Advanced Banking – IX	T	3	2	40	60	100
	UB05DCOM30	Advanced Banking – X	T	3	2	40	60	100
Business Management	UB05DCOM31	Business Management –IX (O.B.)	T	3	2	40	60	100
	UB05DCOM32	Business Management – X (O.B.)	T	3	2	40	60	100
Computer Applications	UB05DCOM33	Computer Applications – IX	T+P	3	2	40 (20T +20P)	60 (30T+30P)	100
	UB05DCOM34	Computer Applications – X	T+P	3	2	40	60	100

						(20T +20P)	(30T+30P)	
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Course Type	Course Code	Name of Course	T/P	Credit	Exam Duration in Hours	Components of Marks		
						Internal	External	Total
Statistics	UB05DCOM35	Advanced Statistics – IX	T	3	2	40	60	100
	UB05DCOM36	Advanced Statistics – X	T	3	2	40	60	100
Generic Elective	UB05GCOM21	Economics – V (Business Economics-I)	T	3	2	40	60	100
Skill -Enhancement Elective Course (Any One)	UB05SCOM21	Business Ethics	T	3	2	40	60	100
	UB05SCOM22	Human Rights	T	3	2	40	60	100
	UB05SCOM23	Soft Skills-I	T	3	2	40	60	100
	UB05SCOM24	NCC-IV	T	3	2	40	60	100
	UB05SCOM25	NSS-IV	T	3	2	40	60	100
	UB05SCOM26	Indian Society and Economy – I	T	3	2	40	60	100
	UB05SCOM27	Presentation Skills	T	3	2	40	60	100
	UB05SCOM28	Right To Information Act - I	T	3	2	40	60	100

SARDAR PATEL UNIVERSITY
Programme: BCOM
Semester: V
Syllabus with effect from : JUNE 2020

Paper Code: UB05ACOM21	Total Credit: 3
Title Of Paper: English and Business Communication-V	

Unit	Description in detail	Weighting (%)
	Text: A short novel or a play (not more than 200 pages-unabridged) Name of the Text: Justice – by John Galsworthy	
1	Two text-based essay type questions	25 %
2	Text-based short note Communication Modern forms of communicating fax, e-mail, internet, video conferencing) Non-verbal aspects of communication (Body language: Kinesics, Proxemics, Paralanguage) [general questions, short notes may be asked	8 % 17 %
3	Press Reports (Drafting of Press reports on accidents, disasters, natural calamities, celebration of national holidays and important days, current events)	25 %
4	Drafting of Questionnaires to survey the following: Marketability/Launching of a new product Habits/Attitudes of college students Socio-economic conditions of a particular class of people	25 %

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 (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)
- Research Methodology Methods and Techniques C R Kothari (New Age International Publishers)
- Communication for Business A Practical Approach Shirley Taylor (Pearson Education)



SARDAR PATEL UNIVERSITY
Programme: BCOM Semester: V
Syllabus with effect from : JUNE 2020

Paper Code: UB05CCOM21	Total Credit: 3
Title Of Paper: Business Taxation-I	

Unit	Description in detail	Weightage (%)
1	Definitions (Theory only) Assessment Year, Previous Year, Person, Assessee, Company, Dividend, Agricultural Income, Casual Income, Total Gross income & Total Taxable Income	25 %
2	Residential Status , General Deductions & Exempted Incomes <ul style="list-style-type: none"> • Residential Status (Examples of Individual Assessee only) • Incidence of Tax (Theory only) • General Deduction available under section 80 C, 80 D, 80 E, 80 G and 80 U (Theory & Examoles) • Exempted Incomes (Theory Only) 	25 %
3	Income from Salaries (Examples only) Examples Based on Allowances, Perquisites, Bonus, Commission, Provident Fund, Deductions Available from Salary Income (No retirement benefits will be covered in the chapter)	25 %
4	Income from House Property (Examples only) Examples covering Self-occupied, Let-out, Deemed to be Let-out, Partly & Proportionate Let-out Property only and Deduction U/s 24.	25 %

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



SARDAR PATEL UNIVERSITY
Programme: BCOM
Semester: V
Syllabus with effect from: JUNE 2020

Paper Code: UB05CCOM22	Total Credit: 3
Title Of Paper: Financial Management -I	

Unit	Description in detail	Weighting (%)
1	Introduction Meaning, Scope, Importance, Objectives of Financial Management, Finance Functions & its Classification – Managerial and Routine Functions, Role of Finance Manager.	25 %
2	Sources of Finance Long Term, Medium Term and Short term sources of finance Shares, Debentures and Bonds Public Deposits Commercial Banks Internal Financing Foreign Capital	25 %
3	Capital Budgeting Meaning, Characteristics of Capital Budgeting Decisions, Significance, Process, Types of Capital Budgeting decisions ,Capital rationing (Theory Only), Techniques : PBP, ARR, NPV, IRR, PI (including examples)	25 %
4	Working Capital Management: Concepts: <ul style="list-style-type: none"> • Gross Working Capital. • Net Working Capital. • Fixed/ Permanent Working Capital • Fluctuating Working Capital Needs for Working Capital, Sources of Working Capital Finance. Factors determining working capital requirement. Examples of estimation of working capital and operating cycle.	25 %

Basic Text & Reference Books

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

SARDAR PATEL UNIVERSITY

B.COM SEMESTER: V

Paper code: UB05CCOM23

Title of Paper: **Business Mathematics & Statistics – V**

(TOTAL CREDIT:3) Syllabus will effect from : June 2020

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	WEIGHTAGE
1	Discrete Probability Distributions: Probability mass function of Hyper-Geometric distribution, properties and simple applications based on it. Probability mass function of Negative Binomial distribution and Geometric distribution, its properties, uses and simple examples based on it.	[25%]
2	Theory of Games and Sequencing Problem: Introduction, Assumptions of the Game, Two-person Zero-Sum Games, Pure Strategies (Minimax- Maximin Principles): Games with Saddle Point, Rules to Determine Saddle point, Mixed Strategies: Game without Saddle Point, Principles of Dominance. Solution method for Games without Saddle Point (Algebraic Method only). Sequencing: Introduction, Concept of Sequencing Problem, Processing of N jobs through two machines. Applications of Game theory and Sequencing problems.	[25%]
3	Demographic Statistics: Meaning, definition and uses of demographic Statistic, Methods of collecting demographic statistics – Registration Method, Census Method and Analytical Method. Mortality rates pertaining to (i) CDR (ii) SDR (iii) IMR, Crude birth rate C.B.R, Fertility rates pertaining to (i)GFR (ii) SFR (iii) TFR. Simple illustrations.	[25%]
4	Product Control Techniques: Meaning of Product Control Technique and its advantages, Single Sampling Plan, Explanation of the terms: AQL and LTPD, Producer's risk, Consumer's risk, O.C. Curve, ATI, AOQ, AOQL Simple example based on Hyper-Geometric and Poisson distribution.	25%]

References:

- (1) Grant E.L.: Statistical Quality Control, McGraw ill.
- (2) Levin and Rubin: "Statistics for Management", Prentice Hall of India Pvt.Ltd.
- (3) Sancheti & Kapoor: Business Mathematics, Sultan Chand & Sons, New Delhi
- (4) Sancheti & Kapoor: Business Statistics. Sultan Chand & Sons, New Delhi.
- (5) Sharma J.K: "Introduction to Operation Research.
- (6) Srivastava O.S.: A Text Book on Demography, Vikas Publishing.
- (7) Sharma J.K: "Introduction to Operation Research.

SARDAR PATEL UNIVERSITY

B.COM SEMESTER: V

Paper code: UB05DCOM 35

Title of Paper: **Advanced Statistics IX**

(TOTAL CREDIT:3) Syllabus will effect from : June 2020

- 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	WEIGHTAGE
1	Inventory Control: Introduction, Meaning of Inventory Control, Advantages of Carrying Inventory, Terms of Inventory Controls, Various Deterministic Inventory Models: Economic Order Quantity (EOQ) without Shortages (derivation of the model), EOQ with Shortages, EOQ with finite production rate, EOQ with Price Discounts, simple examples based on these models.	25%
2	Queuing Theory: Introduction, Essential features of Queuing Systems (Input source, Queue configuration, Queue discipline, Service pattern), Operating characteristics of Queuing System (Expected waiting time in queue and system, expected number of customers in queue and system, busy period of server), Probability distribution in Queuing Systems, Queuing Models: M/M/1 with unlimited and limited queue length, simple examples based on these models.	25%
3	Sequencing Problems: Introduction, Notations, Terminology and Assumptions of Sequencing Problem, Processing n jobs through two machines, processing n jobs through three jobs, simple examples based on these models, simple examples based on these models.	25%
4	Transportation Problems: Introduction to the T.P., Mathematical formulation of T.P., Loops in T.P. and their properties, Methods for finding Initial Solution: North West Corner, Least Cost, Vogel's Approximation Method., Test for Optimality, MODI Method for obtaining Optimal Solution., Special Cases in T.P. (Unbalanced problem, Degeneracy, Alternative Optimal Solution, Prohibited routes), Maximization T.P.	25%

Reference Books:

1. H.A. Taha, Operations. Research, Macmillan Publishing Co. Inc.
2. Vohra N.D, Quantitative Techniques in Management Tata McGraw Hill, New Delhi.
3. J.K.Sharma : O.R. Theory and Applications, Macmillan India Ltd.
4. Anderson, Sweeney, Williams, An Introduction to Management Science Quantitative Approach to Decision Making, Cengage Learning India Pvt. Ltd. New Delhi.
5. Barry Render, Ralph M. Stair, Michael E. Hanna, Quantitative Analysis for Management, Pearson Education(Singapore) Pte. Ltd.

SARDAR PATEL UNIVERSITY

B.COM SEMESTER: V

UB05DCOM 36 Title of Paper: **Advanced Statistics X**
(TOTAL CREDIT:3) Syllabus will effect from : June 2020

- 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	WEIGHTAGE
1	Student's t Test: Introduction to t-distribution, its probability density function (statement only), assumptions for small sample tests, applications of t-test (both one and two tailed): (1) testing mean of a small sample, (2) comparing means of two samples (independent samples), (3) paired t-test for dependent samples, simple examples based on these tests.	25%
2	Chi-square Test: Introduction to chi-square distribution, its probability density function (statement only), Applications of chi-square test: (1) testing variance of a small sample, (2) testing independence of attributes using m by n contingency table, using the formula for 2×2 contingency table with Yate's correction (without proof), (3) testing goodness of fit (Binomial and Poisson distributions only), simple examples based on these tests.	25%
3	Variance Ratio Test and ANOVA: Introduction to F-distribution, its probability density function (statement only), applications of F test: (1) comparing variances of 2 small samples, (2) testing means of several small samples– ANOVA (one way and two-way analysis). Simple application.	25%
4	Non Parametric Tests: Meaning - Importance of NP test, Sign test, Median test, Run test, Mann-Whitney test, Wilcoxon's test, Kruskal-Wallis test, Kolmogorov - Smirnov test (without derivation). Simple examples (table value given), simple examples based on these tests.	25%

Reference Books:

1. Goon. Gupta, Dasgupta: "An outline of Statistical Theory" Vol-1 and II. World Press, Calcutta
2. Sancheti & Kapoor: Business Statistics. Sultan Chand & Sons, New Delhi.
3. S.C. Gupta: "Fundamentals of Mathematical Statistics" Sultan Chand & Sons, New Delhi.
4. Levin and Rubin: "Statistics for Management", Prentice Hall of India Pvt. Ltd. New Delhi.
5. Parimal Mukhopadhyay: "Mathematical Statistics" Books & Allied (P) Ltd.

**SARDAR PATEL UNIVERSITY
VALLABH VIDHYANAGAR
B.COM PROGRAME-SEMESTER-5
UB05CCOM24 BUSINESS LAW-I**

Total credit	4
Internal	40 marks
external	60 marks
Total	100 marks

UNIT	CONTENT	CREDIT	WAITAGE
1	INDIAN CONTRACT ACT-1872 Essential elements of valid contract Offer and acceptance Competency of parties Free consent Consideration Legality of object Void agreement Contingent contract	1	25%
2	Performance of contract Discharge of contract Quasi contracts breach of contract Remedies for breach of contract	1	25%
3	Special contract Contract of indemnity Contract of guarantee Difference of indemnity and guarantee Rights of surety Discharge of surety Contract of Bailment and pledge	1	25%
4	Contract of agency Meaning and elements of agency Kinds of agent Creation and termination of agency Rights and duties of principal and agent Ratification Delegation of authority	1	25%

Reference books:-

- 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**

SARDAR PATEL UNIVERSITY
Programme: B.Com. Semester: V
Syllabus with effect from: June-2020
 Third Year B.Com.
 Semester- V

E-Commerce-I

Paper Code: UB05CCOM25

Total Credit: 3

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

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

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 (%)
I	<p>E-commerce Overview:</p> <ul style="list-style-type: none"> • Features, What is E-Commerce, Traditional v/s E-Commerce, History of E-Commerce, Benefits and Limitation of E-Commerce, Features of E-commerce Technology, Driving forces of E-Commerce, Impact of E-Commerce, How E-Commerce works? <p>E-Commerce Advantages:</p> <ul style="list-style-type: none"> • Advantages to Organizations • Advantages to Customers • Advantages to Society <p>E-Commerce Disadvantages:</p> <ul style="list-style-type: none"> • Technical Disadvantages • Non-Technical Disadvantages 	25%



I I	E-Commerce Business Models: <ul style="list-style-type: none"> • Business - to - Business • Business - to - Consumer • Consumer - to - Consumer • Consumer - to - Business • Business - to - Government • Government - to - Business • Government - to - Citizen • Business-to-Business-to-Consumer (B2B2C) • Business-to-Employees (B2E) 	25%
II I	HTML – Introduction : <ul style="list-style-type: none"> • History, Uses of HTML, HTML and Tag, Importance point of HTML Tag, Structure of HTML document, HTML Tag rules, Basic HTML Document, The <!DOCTYPE> Declaration HTML – BASIC TAGS <ul style="list-style-type: none"> • Heading Tags, Paragraph Tag ,Line Break Tag, Centering Content, Horizontal Lines, Preserve Formatting <pre> , Nonbreaking Spaces (&nbsp;) HTML – BASIC FORMATTING TAGS <ul style="list-style-type: none"> • Bold Text Italic Text, Underlined Text, Strike Text, Monospaced Font, Superscript Text, Subscript Text Inserted Text , Deleted Text, Larger Text, Smaller Text, • HTML – FONTS , Font Size , Font Face , Font Color 	25%
I V	HTML – TAGS <ul style="list-style-type: none"> • HTML – MARQUEES , The <marquee> Tag Attributes • HTML – COMMENTS , Using Comment Tag • HTML – IMAGES , Insert Image, Set Image Location, Set Image Width/Height, Set Image Border, Set Image Alignment • HTML LINKS - Anchor tag , Text Links , Image Links , E-mail Links (Email Tag) • Adding Multimedia objects in HTML documents – Adding background sound using <BGSOUND> , Linking external sound using Anchor tag 	25%

Practicals: Practical 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
- E-Commerce Bussiness technology society-kenneth c. Laudon.carol guercio Traver-Pearson
- E-Business- Introduction to E-Business Management and starategy..
- 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.
- Html_tutorial-Tutorial point-PDF



SARDAR PATEL UNIVERSITY
Programme: BCOM
Semester: V
Syllabus with effect from: JUNE 2020

Course Code: UB05CCOM26	Total Credits: 3
Course Title: Entrepreneurship-I	

Unit	Description in detail	Weightage (%)
1	Introduction to Entrepreneurship: Meaning and concept of entrepreneurship, the history of entrepreneurship development, role of entrepreneurship in economic development, agencies in entrepreneurship management and future of entrepreneurship.	25 %
2	The Entrepreneur: Meaning of entrepreneur, the skills required to be an entrepreneur, the entrepreneurial decision process, and role models, mentors and support system.	25 %
3	Business Opportunity Identification: Business ideas, methods of generating ideas, and opportunity recognition	25 %
4	Preparing a Business Plan: Meaning and significance of a business plan, components of a business plan, and feasibility study	25 %

Basic Text & Reference Books:

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



SARDAR PATEL UNIVERSITY

B.COM SEMESTER: V

Paper code: UB05DCOM 35

Title of Paper: **Advanced Statistics IX**

(TOTAL CREDIT:3) Syllabus will effect from : June 2020

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	WEIGHTAGE
1	Inventory Control: Introduction, Meaning of Inventory Control, Advantages of Carrying Inventory, Terms of Inventory Controls, Various Deterministic Inventory Models: Economic Order Quantity (EOQ) without Shortages (derivation of the model), EOQ with Shortages, EOQ with finite production rate, EOQ with Price Discounts, simple examples based on these models.	25%
2	Queuing Theory: Introduction, Essential features of Queuing Systems (Input source, Queue configuration, Queue discipline, Service pattern), Operating characteristics of Queuing System (Expected waiting time in queue and system, expected number of customers in queue and system, busy period of server), Probability distribution in Queuing Systems ,Queuing Models: M/M/1 with unlimited and limited queue length, simple examples based on these models.	25%
3	Sequencing Problems: Introduction, Notations, Terminology and Assumptions of Sequencing Problem, Processing n jobs through two machines, processing n jobs through three jobs, simple examples based on these models, simple examples based on these models.	25%
4	Transportation Problems: Introduction to the T.P., Mathematical formulation of T.P., Loops in T.P. and their properties, Methods for finding Initial Solution: North West Corner , Least Cost , Vogel's Approximation Method., Test for Optimality, MODI Method for obtaining Optimal Solution., Special Cases in T.P. (Unbalanced problem, Degeneracy, Alternative Optimal Solution, Prohibited routes) ,Maximization T.P.	25%

Reference Books:

1. H.A. Taha, Operations. Research, Macmillan Publishing Co. Inc.
2. Vohra N.D, Quantitative Techniques in Management Tata McGraw Hill, New Delhi.
3. J.K.Sharma : O.R. Theory and Applications, Macmillan India Ltd.
4. Anderson, Sweeney, Williams, An Introduction to Management Science Quantitative Approach to Decision Making, Cengage Learning India Pvt. Ltd. New Delhi.
5. Barry Render, Ralph M. Stair , Michael E. Hanna, Quantitative Analysis for Management, Pearson Education(Singapore) Pte. Ltd.

SARDAR PATEL UNIVERSITY

B.COM SEMESTER: V

UB05DCOM 36 Title of Paper: **Advanced Statistics X**
(TOTAL CREDIT:3) Syllabus will effect from : June 2020

- 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	WEIGHTAGE
1	Student's t Test: Introduction to t-distribution, its probability density function (statement only), assumptions for small sample tests, applications of t-test (both one and two tailed): (1) testing mean of a small sample, (2) comparing means of two samples (independent samples), (3) paired t-test for dependent samples, simple examples based on these tests.	25%
2	Chi-square Test: Introduction to chi-square distribution, its probability density function (statement only), Applications of chi-square test: (1) testing variance of a small sample, (2) testing independence of attributes using m by n contingency table, using the formula for 2×2 contingency table with Yate's correction (without proof), (3) testing goodness of fit (Binomial and Poisson distributions only), simple examples based on these tests.	25%
3	Variance Ratio Test and ANOVA: Introduction to F-distribution, its probability density function (statement only), applications of F test: (1) comparing variances of 2 small samples, (2) testing means of several small samples– ANOVA (one way and two-way analysis). Simple application.	25%
4	Non Parametric Tests: Meaning - Importance of NP test, Sign test, Median test, Run test, Mann-Whitney test, Wilcoxon's test, Kruskal-Wallis test, Kolmogorov - Smirnov test (without derivation). Simple examples (table value given), simple examples based on these tests.	25%

Reference Books:

1. Goon. Gupta, Dasgupta: "An outline of Statistical Theory" Vol-1 and II. World Press, Calcutta
2. Sancheti & Kapoor: Business Statistics. Sultan Chand & Sons, New Delhi.
3. S.C. Gupta: "Fundamentals of Mathematical Statistics" Sultan Chand & Sons, New Delhi.
4. Levin and Rubin: "Statistics for Management", Prentice Hall of India Pvt. Ltd. New Delhi.
5. Parimal Mukhopadhyay: "Mathematical Statistics" Books & Allied (P) Ltd.

SARDAR PATEL UNIVERSITY
Programme: BCOM
Semester: V
Syllabus with effect from: JUNE 2020

Paper Code: UB05DCOM21	Total Credit: 3
Title Of Paper: Advance Accounting and Auditing- IX (Advanced Management Accounting)	

Objective: The Objective of this paper is to help students to acquire conceptual knowledge of Decision Making, Pricing Decision, Fund Flow and Cash Flow Statement.

Unit	Description in detail	Weighting (%)
1	DECISION MAKING (Only Examples) Examples On: Key Factor, Product Mix, Dropping of Product, Make or Buy & Acceptance of Special offer	25 %
2	PRICING DECISION (Theory & Examples) Meaning, objectives, Major factors influencing Pricing Decision, Various methods of Pricing Examples based On: Variable Cost Pricing Differential Cost Pricing Direct Cost Pricing Transfer Pricing	25 %
3	FUND FLOW STATEMENT (Vertical Form) Meaning of Fund Flow Statement Uses of Fund Flow Statement Importance of Fund Flow Statement Examples: Fund Flow Statement	25 %
4	CASH FLOW STATEMENT Meaning of Cash Flow Statement Importance of Cash Flow Statement Uses of Cash Flow Statement Difference between Cash Flow Statement and Fund Flow Statement Examples: Cash Flow Statement (Based on AS-3)	25 %

Basic Text & Reference Books

- Advanced Cost Accounting - Jain S P And Narang K L
- Textbook of Cost & management Accounting- Arora M.N.
- 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
- Advanced Management Accounting: Ravi M. Kishore
- Accounting for Management: Dr. Jawaharlal



SARDAR PATEL UNIVERSITY
Programme: BCOM
Semester: V
Syllabus with effect from: JUNE 2020

Paper Code: UB05DCOM22	Total Credit: 3
Title Of Paper: Advance Accounting and Auditing-X (Contemporary Issues of Management Accounting)	

Objective: The Objective of this paper is to help students to acquire conceptual knowledge of Return of Capital Employed, Value Added Accounting , Absorption & Marginal Costing and Environmental Accounting.

Unit	Description in detail	Weighting (%)
1	RETURN ON CAPITAL EMPLOYED Introduction and Meaning of Capital Employed Du – Pont Chart Advantages and Limitations of Return on Capital Employed Various variables affecting Return on Capital Employed Examples	25 %
2	VALUE ADDED ACCOUNTING Introduction, Definition of Value Added Accounting Presentation of Value Added Statement Utility of Value Added Statement Constitution of Value Added Statement as indicator of performance measurement Difference between Value Added Statement and Profit And Loss Account Examples based on Value Added Statement	25 %
3	ABSORPTION COSTING & MARGINAL COSTING (THEORY & EXAMPLES) Meaning of Absorption Costing and Marginal Costing Difference between Absorption Costing and Marginal Costing Examples of Income determination under Absorption Costing and Marginal Costing (One year information)	25 %
4	ENVIRONMENTAL ACCOUNTING: (Theory Only) Introduction & Meaning Scope of Environmental Accounting Utility of Environmental Accounting Procedure of Environmental Accounting Development of Environmental Accounting in India	25 %

Basic Text & Reference Books:

- 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.



SARDAR PATEL UNIVERSITY
Programme: B.Com. Semester: V
Syllabus with effect from: June-2020
 Third Year B.Com.
 Semester- V

Computer Application-IX

Paper Code: UB05DCOM33

Total Credit: 3

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

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

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 (%)
I	<p>E-commerce Overview:</p> <ul style="list-style-type: none"> • Features, What is E-Commerce, Traditional v/s E-Commerce, History of E-Commerce, Benefits and Limitation of E-Commerce, Features of E-commerce Technology, Driving forces of E-Commerce, Impact of E-Commerce, How E-Commerce works? <p>E-Commerce Advantages:</p> <ul style="list-style-type: none"> • Advantages to Organizations • Advantages to Customers • Advantages to Society <p>E-Commerce Disadvantages:</p> <ul style="list-style-type: none"> • Technical Disadvantages • Non-Technical Disadvantages 	25%



II	<p>E-Commerce Business Models:</p> <ul style="list-style-type: none"> • Business - to - Business • Business - to - Consumer • Consumer - to - Consumer • Consumer - to - Business • Business - to - Government • Government - to - Business • Government - to - Citizen • Business-to-Business-to-Consumer (B2B2C) • Business-to-Employees (B2E) 	25%
III	<p>HTML – Introduction :</p> <ul style="list-style-type: none"> • History, Uses of HTML, HTML and Tag, Importance point of HTML Tag, Structure of HTML document, HTML Tag rules, Basic HTML Document, The <!DOCTYPE> Declaration <p>HTML – BASIC TAGS</p> <ul style="list-style-type: none"> • Heading Tags, Paragraph Tag ,Line Break Tag, Centering Content, Horizontal Lines, Preserve Formatting <pre> , Nonbreaking Spaces (&nbsp;) <p>HTML – BASIC FORMATTING TAGS</p> <ul style="list-style-type: none"> • Bold Text Italic Text, Underlined Text, Strike Text, Monospaced Font, Superscript Text, Subscript Text Inserted Text , Deleted Text, Larger Text, Smaller Text, • HTML – FONTS , Font Size , Font Face , Font Color 	25%
IV	<p>HTML – TAGS</p> <ul style="list-style-type: none"> • HTML – MARQUEES , The <marquee> Tag Attributes • HTML – COMMENTS , Using Comment Tag • HTML – IMAGES , Insert Image, Set Image Location, Set Image Width/Height, Set Image Border, Set Image Alignment • HTML LINKS - Anchor tag , Text Links , Image Links , E-mail Links (Email Tag) • Adding Multimedia objects in HTML documents – Adding background sound using <BGSOUND> , Linking external sound using Anchor tag 	25%

Practicals: Practical 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 Bussiness technology society-kenneth c. Laudon.carol guercio Traver-Pearson
- E-Business- Introduction to E-Business Management and starategy..
- 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.
- Html_tutorial-Tutorial point-PDF



SARDAR PATEL UNIVERSITY
Programme: B.Com. Semester: V
Syllabus with effect from: June-2020
 Third Year B.Com.
 Semester- V

Computer Application- X

Paper Code: UB05DCOM34

Total Credit: 3

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

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

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 Text, 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 Design, Layout and interactivity of Web Pages.
- x. Understand Fundamental trends of Technological Evolution of Web Pages.

Unit	Description in Detail	Weightage (%)
I	E-Commerce Payment Systems: 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, risks involved in e-payments	25%
II	E-Commerce and Online Services: <ul style="list-style-type: none"> • Online shopping (amazon, snapdeal, alibaba, flipkart, olx, quicker, etc.) • Online Travel (makemytrip, Railway reservation-irctc, Bus reservation, Air reservation) • Online career services / Job Portal Learning (ojas, naukari, marugujarat, ncs.gov.in etc..) • Online payment of utility bills 	25%



III	<p>HTML – LISTS</p> <ul style="list-style-type: none"> • Ordered List • Unordered List • Definition List • Nested List <p>HTML – TABLES</p> <ul style="list-style-type: none"> • Tables in HTML , Different table tag - <table>, <tr>,<th>,<td>,<caption>, colspan, rowspan, Table background , Table height and width , Nested Tables 	25%
IV	<p>HTML – FRAMES</p> <ul style="list-style-type: none"> • 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 <p>HTML – FORMS</p> <ul style="list-style-type: none"> • What is Forms and why it required , <form> tag, <input> tag • HTML Form Controls – simple text box , Password input controls, Checkbox Control , Radio Button Controls, Select Box Control (drop down box) , Reset Button, Submit Button 	25%

Practicals: Practical 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.



SARDAR PATEL UNIVERSITY
Programme: BCOM
Semester: V
Syllabus with effect from: JUNE 2020

Paper Code: UB05DCOM23	Total Credit: 3
Title Of Paper: Fundamentals of International Finance	

Unit	Description in detail	Weighting (%)
1	INTERNATIONAL FINANCIAL MANAGEMENT :AN OVERVIEW Introduction: Why study International Finance?; The Finance function; The Emerging Challenges; Recent Changes in Global Financial Markets, Objectives of the Firm; Risk Management and Wealth Maximization; A Framework for Financial Decisions; Role of the International Financial Manager	25 %
2	Foreign Exchange Markets The Foreign Exchange Market, International Parity Relationships, Foreign Exchange Risk and Hedging, Financing International Operations, Cost and Risk of International Financing, Financing Foreign Operations, Raising Foreign Currency Finance, Management of Foreign Exchange Exposure	25 %
3	Foreign Exchange Dealings and Risk Management The Foreign Exchange Markets, Foreign Exchange Dealings – Exchange Rates, Determinants and Select theories of Exchange Rates, Foreign Exchange Risk Management – External & Internal Techniques	25 %
4	Instruments of International Financing International Bond Financing; International Equity Financing; Brief Introduction to Other sources of financing – Parallel Loans, Credit Swaps, Government Lending, Development Institution Lending; Selected Instruments of the International Money Market-Eurocurrency Time Deposits and Certificate of Deposit, Banker’s Acceptances and Letters of Credit, Euro notes and Euro commercial Paper, Medium-term Notes and Deposit Notes, Floating Rate Notes	25 %

Basic Text & Reference Books

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



SARDAR PATEL UNIVERSITY
Programme: BCOM
Semester: V
Syllabus with effect from: JUNE 2020

Paper Code: UB05DCOM24	Total Credit: 3
Title Of Paper: Advanced Financial Management-II	

Unit	Description in detail	Weighting (%)
1	Investment Decision Concept of Risk & Uncertainty Risk evaluation Approaches Risk – adjusted discount rate approach, Certainty – equivalent approach, CE approach, Standard deviation, coefficient of variation, Sensitivity analysis, Decision – Tree Analysis, Mathematical Analysis - Probability Distribution approach - [i] Correlated cash flows, [ii] Uncorrelated cash flows	25 %
2	Valuation of Securities Concept of Value Basic Valuation Model Bond Valuation : Basic Bond Valuation Model, Bond Value Theorems, Yield to Maturity, Bond values with Semi-annual Interest Present Value of Preference Shares Valuation of Equity : Dividend Capitalisation approach, Single Period Valuation, Multiperiod valuation, Valuation with Supernormal growth	25 %
3	Project Management Preparation of Project Report Appraisal of Project Project Abandonment PERT & CPM (Brief Overview only)	25 %
4	Inflation & Financial Management Inflation & Financial Revaluation Inflation & Firm value Inflation & Financial Market Returns Inflation & Financial Analysis Inflation & Capital Budgeting	25 %

Basic Text & Reference Books

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



Sardar Patel University
Programme: BCOM
Semester: V
Syllabus effective from : June 2020

Objectives: To enable candidates to acquire knowledge (information) and develop an understanding of facts, terms, concepts, conventions, trends, principles, generalizations, assumptions, problems, processes, etc. in Economics.

Paper Code: UB05GCOM21		Total Credit: 3
Title of Paper: Economics – V (Business Economics-I)		
Unit	Description in detail	Weighting
1	National Income of India: National income estimates in India. Trends in national income growth and structure. National income estimates based on new series. Limitations of national income estimates in India.	25%
2	India's Foreign Trade: Importance of foreign trade for a developing economy. Foreign trade after new economic policy. Composition of India's foreign trade. Direction of India's foreign trade.	25%
3	Inequality and Concentration of Economic Power: Growth of monopolies and concentration of economic power in India. Growth and inequality. Growth of Indian middle class. Indian MNCs: Mergers and Acquisitions.	25%
4	Human Resources and Economic Development: Size and Growth of population in India. Urbanization and economic growth in India. The quality of population. Progress of human development in india.	25%

Reference Books:

- Indian Economy. Gaurav Datt and Ashvini Mahajan. S. Chand Publication.
- Indian Economy. V. K Puri and S. K. Mishra, Himalaya Publication.
- Indian Economy. A. N. Agrawal New age international Publication.
- Indian Economy. Datt and Sundaram, S. Chand Publication.
- Indian Economy. KPM Sundaram. S. Chand Publication
- Indian Economy. Uma Kapila. Mac Grew Hill
- Human Development Index. Published for the United Nations Development Programme
- Economic Survey. GOI.

Sardar Patel University
Programme : B.Com.
Semester : V
Syllabus with effective from:

Paper Code : UB05SCOM23	Total Credit : 3
Title Of Paper : Soft Skills -1	

Unit	Description in detail	Weighting (%)
1	Soft Skills : An Introduction What is Soft Skill ? Soft Skills – A man made skill Hard Skills v/s Soft Skills Importance of Soft Skills Types of Soft Skills Career of Soft Skills Identification of your Soft Skills	25 %
2	Driving Our Own Growth : How to motivate oneself : what is motivation and how to get it ? The process of identifying goals Working on self-esteem Value and Attitudes How to overcome doubts and innate fears Importance of persistence Making friends Rediscovering yourself	25 %
3	Learning to Prioritize : The importance of managing time and money wisely How to regulate the way you spend time Developing the attitude to work hard How to counter procrastination Enjoying your work Planning work Organizing your work Team work Preparing blueprint of your priorities	25 %
4	The habit of learning everyday : How to identify and develop your talents How to understand your strengths Multiple intelligences Learning styles Types of personality , Self Etiquette , Rules of Etiquette	25 %

Basic Text & References Books :

- Shalini Verma, Enhancing Employability @ Soft Skills, Person, 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 : V

Syllabus with effective from: June 2020

Paper Code : UB05SCOM24	Total Credit : 3
Title Of Paper : National Cadet Corps - IV	

Objective : The objective of this course is to impart basic knowledge of Natural, Water Conservation, Rainwater Harvesting, Waste Mangement and Pollustion Control.

Unit	Description in detail	Weighting (%)
1	Natural Resources : Conservation and Management Introduction, Types of Natural Resources, Conservation and Management of Natural Resources, Methods of Conservation and Management if Natural Resources.	25 %
2	Water Conservation and Rainwater Harvesting Introduction, Need for Water Conservation, Ways to Conserve Water Indoors, Water Conservation Practices, Harvesting, Need for RainWater Harvesting, Types of Rainwater Harvesting Systems.	25 %
3	Waste Management Introduction, Types of Waste : Solid Waste, Liquid Waste, Radioactive Waste, Municipal Solid Waste, Bio-Medical Waste, E-Waste, Hazardous Waste, Management of Waste.	25 %
4	Pollution Control Introduction, Types of Pollustion, Causes of Pollution, Effects of Pollution, Measures to Control Pollution.	25 %

Basic Text & References Books :

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

SARDAR PATEL UNIVERSITY
Programme: BCOM
Semester: V
Syllabus with effect from: June 2020

Objectives: To enable candidates to acquire knowledge (information) and develop an understanding of facts, conventions, trends, generalizations, assumptions, problems, etc. in Economics;

Course Code: UB05SCOM26	Total Credits: 3
Course Title: Indian Society and Economy- I	

Unit	Description in detail	Weightage (%)
1	Structure of the Indian Economy Basic Features, Natural Resources, Population - size and growth rates, sex composition, rural - urban migration, occupational distribution, population policy:	25%
2	Poverty and Unemployment Trends in Poverty and Unemployment in India, Relative Poverty and Absolute Poverty, Causes of Poverty in India, Poverty Estimates, Poverty Alleviation Programmes, Types and Causes of Unemployment in India, Policies for Employment Generation.	25%
3	National Income Growth performance, measures for growth performance, National Income by industrial origin and occupational structure.	25%
4	Planning in India Role of economic planning in india, objectives, strategy, broad achievements, and failures of the Five Year Plans in India, Current five year plan - objectives, allocation and targets.	25%

Basic Text & Reference Books:

- Agrawal, 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
- Kapila Uma, Indian Economy, Academic Foundation, New Delhi.
- 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.