

## **Semester - I**

### **Core Papers**

#### **CC 101 Fundamentals of Business Economics - I**

**Objectives:** The main objective of this paper is to introduce the students of commerce to the basic concepts and tools of microeconomics.

**Outcome:** The students after studying this paper, will get a clear understanding of various basic concepts used in economics. He will also get an understanding of the demand and supply and factors affecting them and how the price is determined in different types of markets.

##### **Unit :1 Basic Concepts and Definitions**

Utility, Goods and Services, Money and Wealth, Value and Price, Wealth and Welfare, Real Income and Monetary Income, Micro economics and Macro Economics, Positive Economics and Normative Economics, Consumer surplus, Scarcity of Resources and Problems of Choice- Economic Policy, Economic Regulation and Economic Law- Prof. Marshall and Prof. Samuelsons' Definitions of Economics, Demand function-Law of Demand- Determinants of Demand, Derivation of Demand through Indifference curve - Elasticity of Demand and its types – Methods for calculating Elasticity of Demand.

##### **Unit : 2 Demand Analysis and Consumer Behavior**

Types of Demand- Individual Demand and Market Demand, Industry Demand and Firm Demand. Demand for consumers goods and Demand For Producers Goods, Rational Demand, Demand for Durable and Demand for Perishable Goods. Estimation of Demand only on the basis of Price and Income and Basic survey and statistical methods for Demand forecasting- (*Mathematical Approach is Required* ) *Seven Marks for mathematical Approach*

##### **Unit : 3 Production, Cost and Revenue Analysis**

Production and Short run and Long run Production Function- Transformation Curve (Production Possibility Curve) Iso-quants and Iso-cost and equilibrium of firm – Basic Concepts of Economies and Diseconomies of Scale-Cost analysis Total Fixed Cost, Total Variable Cost, Total Cost, Average Fixed Cost, Average Variable Cost, Average Cost and Marginal Cost- Relationship between Average Cost and Marginal Cost,, Real cost, Sunk Cost, Opportunity Cost, Implicit Cost, Accounting cost, Money cost, Explicit cost- Basic concepts of Revenues i.e Total

Revenue, Marginal Revenue and Average Revenue-Relationship between Average Revenue and Marginal Revenue.

#### **Unit:4 Imperfect competition, Product Pricing & Factor Pricing**

Concept of Perfect Competition- Monopoly and Control of Monopoly-Price Discrimination and Dumping - Monopolistic Competitions- Price Determination in Monopolistic Competition-Selling cost and its Impacts -Concepts of Duopoly and Oligopoly- Collusive Oligopoly,-Price Leadership Model and Kinked Demand Curve- Two persons zero sum Game Theory -Theory of Rent (Ricardian and Modern) – Rent and Quasi Rent- Profit Innovations and Risk and Uncertainty theories of Profit.

#### **Recommended Reading :**

- H.LAhuja, “Modern Micro Economics”, S. Chand Pulication
- K.K. Dewett, “Micro economics”, S. Chand Publication
- M. C. Vaish, “Micro economics”,
- Paul Samuelson, “Economics”
- M. L. Sheth, “Micro Economics”
- Mishra and Puri, “Principles of Micro Economics”, Himalaya Publication House, 2009
- D. M. Mithani, “Modern Micro Economics” , Himalaya Publication House,2006
- D. M. Mithani, “Micro Economics” , Himalaya Publication House, 2009
- Jhon Canedy, “Micro Economics” , Himalaya Publication House, 2010
- Jhingan, “Micro Economics”, Vrinda Publishing
- Mari Muthu and D.Bose , “An Introduction to Micro Economics” , , Himalaya Publication House, 2011
- K. K. Dewette, “An Introduction to Economics”, S. Chand Publication
- K.K. Dewette, “An Introduction to Economics” S. Chand Publication
- Robert S. Pindyck, Daniel L. Rubinfeld, “Microeconomics (6th Edition)” Prentice-Hall Series in Economics

## **CC 102 Human Resource Management**

**Objective :** The objective of this syllabus is to provide conceptual and procedural knowledge of functional areas of Human resource management

**Note: All units carry equal weightage of marks**

**Unit:1 (1) Human Resource Management:** meaning-Features-Difference between Personal Management and Human resource Management – Objectives of HRM-Importance of HRM- Operative functions of HRM- Importance of HRM- Qualities of H.R. Manager-Roles of H.R. Manager

**(2) Human Resources Planning in a Corporate Sector :** Meaning, objectives, factors affecting, process of H.R. Planning – Benefits and Limitations of H.R. Planning.

**Unit : 2 Recruitment :** Meaning of Scientific Recruitment – Sources of Recruitment – Modern selection procedure and its advantages.

**Training :** Meaning, needs, objectives – procedure of Training – Advantages and Limitations – Development : Meaning, needs, objectives and its advantages.

**Human Resource Development :** Meaning and Characteristics, need for HRD – functions of HRD – Techniques or methods of HRD.

**Unit : 3 Performance Appraisal :** Meaning, Objectives – Appraisers – Brief idea of Human Resources Accounting – Psychological Appraisal, Management appraisal, Utility and problems of performance appraisal.

**Promotion :** Meaning, basis of Promotion i.e. seniority and efficiency base – its merits and demerits.

**Transfer ;** Meaning, causes and guiding principles.

**Demotion :** Meaning, causes and guiding principles.

**Morale :** Meaning, factors affecting – sign of low morale and its preventive measures – Factors contributing High Morale. Importance of Industrial morale.

**Unit : 4 Job Design :** Meaning, approaches of Job Design, Brief idea of Job Rotation, Job Enlargement, Job enrichment – Factors affecting Job Design – Importance of Job Design.

**Quality of work Life :** Meaning – conditions Q.W.L. specific issues in Q.W.L. H.R. activity and its effects on Q.W.L.

**Quality Circles :** Meaning – Objectives, Organizational Structure of Quality Circle – Advantages and Problems of Quality Circles.

**Note :** 20% weightage is to be given to objective questions (except M. C. Q.) covering entire syllabus.

**Recommended Reading :**

1. Personnel Management – Juciuoc Michel – R.D. Irwin – Homewood.
2. Management Concept and Practice – Manamohad Prasad – Himalaya Publishing House.

3. Personnel and Human Resources Management – P. Subha Rao – Himalaya Publishing House.

### CC 103 Accountancy - I

Unit	Particulars	Marks
Unit - 1	Consignment	25%
Unit - 2	Branch Accounts.(excluding Foreign Branch)	25%
Unit - 3	Insurance Claims: Claims for loss or stock & fixed assets; claim for profit or consequential loss.	25%
Unit - 4	Accounts from Incomplete Records: Conversion Method only (Use of ratios to find out missing data is not expected)	25%

#### Recommended Reading :

1. Grewal's Accounting : M.P. Gupta & B. M. Agrwal. S. Chand & Company Ltd.
2. Corporate Accounting : Dr. B. C. Tulsian. S. Chand & Company Ltd.
3. Non Corporate Accounting : Dr. P. C. Tulsian S. Chand & Company Ltd.
4. Financial Accounting and Analysis : P. Premchand Babu on Madan Mohan, Himalaya Publication.
5. Financial Accounting : Dr. Sharda Gangwar, D. K. Gangwar, Himalaya Publication.
6. Problems & Solutions in Advanced Accounting : Arulanandan Raman & Sunivasan, Himalaya Publication.
7. Financial Accounting : Dr. S. N. Maheshwari, Dr. S. K. Maheshwari, Vikas Publication House Pvt. Ltd.
8. Problems & Solutions in Advanced Accounting Vol. I & II : Dr. S. N. Maheshwari, Dr. S. K. Maheshwari, Vikas Publication House Pvt. Ltd.

### CC 104 Communications In Business

Unit	Topic
01	1. Introduction to Communication. 2. Definition of Communication 3. Forms of Communication.
02	1. Process of Communication 2. Objectives of Communication

	3. Difference between Oral & Written Communication.
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<b>03</b>	1. Uses and Limitations of Verbal and Non verbal Communication 2. Barriers of communication 3. tips for attending Interview and personal meetings
<b>04</b>	Words often confused Précis writing

**Assignments:**

1. Preparation of Chart of process of Communication
2. Creation of individual E Mail id
3. Preparation of List of five Financial/ economic news papers in India (Any language)
4. Preparation of list of five economic/ financial magazines India (Any language)

**CC 105 General English: Text & Composition**

(For Gujarati medium)

**Paper 101: General English: Text & Composition**

Unit	Author / Topic	Text
<b>01</b>	poetry: Chapter No. 3,6,9,12,15	<i>Chinar: An Anthology of Prose and Poems, Foundation Books</i>
<b>02</b>	Western Writings: Chapter No 1,10,11,18	<i>Chinar: An Anthology of Prose and Poems, Foundation Books</i>
<b>03</b>	Indian Writings: Chapter No 5, 8, 13, 14	<i>Chinar: An Anthology of Prose and Poems, Foundation Books</i>
<b>04</b>	Text based vocabulary, Paragraph Writing, Comprehension of unseen passage	

(For English Medium)

**Paper 101: General English: Text & Composition**

Unit	Author / Topic	Text
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<b>01</b>	Stories: Chapter No. 1,5,9,10	<i>Prose and Poetry for Young reader, Macmillan</i>
<b>02</b>	Non Fictional Writings: Chapter No 2,,7,8,11	<i>Prose and Poetry for Young reader, Macmillan</i>
<b>03</b>	Poems: : No : 1,3,5,8,11	<i>Prose and Poetry for Young reader, Macmillan</i>
<b>04</b>	Text based vocabulary, Comprehension of unseen passage	

### **Core Elective Papers**

#### **CE 101 A Financial Accounting - I**

<b>Unit</b>	<b>Particulars</b>	<b>Marks</b>
<b>Unit - 1</b>	(A) Piecemeal Distribution of Cash (B) Profit prior to incorporation	10% 15 %
<b>Unit - 2</b>	(A) Issue and forfeiture of shares (Pro-rata) Concepts of Potential Equity Shares, sweat equity Shares, (B) Book Building Process, Bid and Buy back	20% 5%
<b>Unit - 3</b>	Redemption of Redeemable preference shares under section 80 of Companies Act 1956 and issue of Bonus Shares as per statutory provisions in force on 31 <sup>st</sup> March of the immediate preceding academic year	25%
<b>Unit - 4</b>	Company Final Accounts (Only vertical Presentation, Calculation of Managerial remuneration is expected)	25%

#### **Recommended Reading :**

1. Grewal's Accounting : M.P. Gupta & B. M. Agrwal. S. Chand & Company Ltd.
2. Corporate Accounting : Dr. B. C. Tulsian. S. Chand & Company Ltd.
3. Non Corporate Accounting : Dr. P. C. Tulsian S. Chand & Company Ltd.
4. Financial Accounting and Analysis : P. Premchand Babu on Madan Mohan, Himalaya Publication.
5. Financial Accounting : Dr. Sharda Gangwar, D. K. Gangwar, Himalaya Publication.
6. Problems & Solutions in Advanced Accounting : Arulanandan Raman & Sunivasan, Himalaya Publication.

7. Financial Accounting : Dr. S. N. Maheshwari, Dr. S. K. Maheshwari, Vikas Publication House Pvt. Ltd.

8. Problems & Solutions in Advanced Accounting Vol. I & II : Dr. S. N. Maheshwari, Dr. S. K. Maheshwari, Vikas Publication House Pvt. Ltd.

## **CE 101 B Basic Statistics - I**

**Objective:** - Students should be acquainted with the initial requirements of applied statistical tools.

### **1. Linear Correlation and Association of Attributes : [25%]**

Concept of bivariate data, Definition and types of correlation, Definition of correlation coefficient( $r$ ), its properties, and interpretation of values of  $r$ , Methods of finding correlation coefficient by using Karl Pearson method for bi-variate data and for frequency distribution data, Spearman's method for finding rank correlation coefficient for repeated and non repeated ranks. Concept of qualitative data and the association between them, Meaning and interpretation of  $2 \times 2$  contingency table, Types of association between attributes, Methods of obtaining nature of association by using comparison between observed and expected frequency, Coefficient of association by using Yule's method and its interpretations, Example on  $2 \times 2$  problems only.

### **2. Business Forecasting : [25%]**

Meaning and uses of business forecasting, Different methods of forecasting (i) Theoretical explanation of Regression analysis, Index numbers Economic models, Input output models, Opinion poll method, Extrapolation, Graphical method. (ii) Theoretical explanation with numerical examples of - Least Square Method for linear and quadratic relationship between variables, smoothing linear trend method.

### **3. Demographic Statistics : [25%]**

Meaning, definition and uses of demographic statistic, Methods of collecting demographic statistics – registration method, census method, analytical method. Mortality rates pertaining to (i) CDR (ii) SDR (iii) IMR, Birth rates pertaining to (i) CBR, (ii) SBR (iii) Age specific birth rate, Fertility rates pertaining to (i) GFR, (ii) SFR (iii) TFR

### **4. Matrix Algebra : [25%]**

Definition of Matrix, Different types of matrices, Algebra of matrices (Addition, Subtraction and Multiplication), Determinant of a square matrix, Definition of adjoint of a matrix, inverse of a matrix and its uses to solve simultaneous linear

equations (up to three variables only), Use of matrix in simple business applications.

**Recommended Reading :**

1. Ken Black, Business Statistics, John Wiley & Sons (Asia) Pte Ltd. Singapore
2. J. K. Sharma, Business Statistics, Pearson, New Delhi.
3. Sancheti & Kapoor, Business Statistics, Sultan Chand & Sons, New Delhi.
4. Srivatava O.S.: A Text Book of Demography, Vikas publishing.
5. Trivedi and Trivedi: Business Mathematics, Pearson India Ltd. New Delhi.

**CE 101 C Sales Management**

**UNITS WEIGHTAGE**

1. Sales Management strategies 25%
2. Sales Organization 25%
3. Recruitment and selection 25%
- 4 Sales promotion strategies 25%

Units	Modules / Sub - Modules	Weightage
1	<b>Sales Management Strategies</b> <ul style="list-style-type: none"> <li>• Introduction</li> <li>• Selling &amp; Buying Styles</li> <li>• Selling Situations</li> <li>• Selling Skills</li> </ul>	25%
2	<b>Sales Organisation</b> <ul style="list-style-type: none"> <li>• Sales Organisation</li> <li>• Factors affecting sales organisation design &amp; size</li> <li>• Types of Sales organisation</li> <li>• Methods determining number of salespeople: Affordability Method, Incremental Method &amp; Workload Method</li> </ul>	25%
3	<b>Recruitment &amp; Selection</b> <ul style="list-style-type: none"> <li>• Hiring Process</li> <li>• Challenges in sales force selection</li> <li>• Planning for recruitment</li> <li>• Sales Force Recruitment</li> <li>• Selection of a salesperson.</li> </ul>	25%
4	<b>Sales Promotion Strategies</b> <ul style="list-style-type: none"> <li>• Definition of Sales Promotion</li> </ul>	25%



	<ul style="list-style-type: none"> <li>• Trade Promotion tools</li> <li>• Consumer Promotion tools</li> </ul>	
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**Text Books:**

- 1) Sales & Distribution Management: By Dr. S. L. Gupta Excel Book

**Recommended Reading :**

- 1) Sales & Distribution Management: By Tapan. K. Panda & Sunil Sahadev, Oxford University Press, 2005.
- 2) Channel Management: By Ansaree, PHI (EEE)
- 3) Sales Management by Pradipkumar Mallik, Oxford University Press.

**CE 101 D Internet and Web Page Development Using HTML**

**Objectives:**

The purpose of this course is

- To expose students to basics of Internet & its applications.
- To enable students to gain knowledge of designing and developing web page using HTML.

**Prerequisites:** None

**Contents:**

**1. Introduction to Internet**

History of Internet, Internet services, Intranet, Internet Vs Intranet, Governance on Internet, Internet Technology and Protocol - OSI Reference model, TCP/IP Protocol, Network protocols, Network components – switches, routers, gateways, Types of Internet connectivity & ISP.

**2. Applications of Internet**

Internet Tools and Multimedia, WWW, Evolution of Web, Elements of WWW, Web browsers, Search engine, search criteria, E-mail – concepts, structure, protocols, addresses, security & netiquettes.

**3. Introduction to HTML**

Introduction of HTML & SGML, Skeleton of HTML, Tools required for HTML, HTML tags & attributes – Basics, Formatting, List, Anchor tag & Hyperlinks, Images and Image map, Tables.

#### 4. Web Page Development Using HTML

Frames and Floating Frames, Forms, Style Sheets, URL Anatomy.

#### Recommended Reading :

- 1) **Internet Technology and Web Design**, ISRD Group, TMH Publication
- 2) **Internet and Web Design**, Doeacc “O” Level, Firewall Media.
- 3) **Designing Interactive Websites**, by James L Mohler & Jon M Duff, CENGAGE
- 4) **World Wide Web design with HTML**, by C. Xavier, TMH Publication.
- 5) **Computer Fundamentals and Information Technology**, by Bharat & Co.
- 6) **Internet the Complete Reference**, by Young.
- 7) **Internet for Every One Techworld**, by Leon.
- 8) **Computer Application**, by Vimal Pandya & Dr. G. N. Jani, Akshar Publication.
- 9) **Computer Application – II**, by Vimal Pandya, HK Arts College Publication.

#### Accomplishments of the student after completing the course:

At the end of the work student will be able to

- Use internet for information retrieval & data transfer.
- Design web pages / web sites using HTML

#### List of Practical (Sample Guide line):

Write the HTML code at least with 30 lines which make use of following tags:

Italics tag, center tag, paragraph tag, Break tag, font tag and its attributes.

Create the HTML file name Assignment.htm with the given text and below specification:

#### Welcome to ABC Institution

ABC was founded in 1988 to offer distance learning programs. The privately owned independent college once named, "Gujarat Institute for Computer Sciences," changed its name to reflect accomplishment of students with distance education. A typical student at ABC is 26 to 40 years old and many of them work in a tech-related field. All of them want to better themselves by getting the college degree they need to progress up the career ladder.

- a) Specify the title/Header '**Welcome to ABC Institute**' at the top of file.
- b) Centre the above title and change font size to ARIAL, 14.
- c) Give three lines spacing after the title.
- d) Apply BOLD, UNDERLINE and ITALIC effect to it.
- e) Select appropriate BACKGROUND and BGCOLOR attributes.

- f) Use text formatting command using paragraph break and line breaks.
- g) Emphasize document context using Align, Size and Width tags.

Looking at the screen given below write the HTML code making use of following tags.

Text Content

**Example on Unordered list**

- Sports Car
- Business Car
- Economy Car

**Example on Ordered list**

Sports Car  
Business Car  
Economy Car

**Example on Definition list**

- Sports Car
  - Ferrari
- Business Car
  - Tata Sumo
- Economy Car
  - Maruti

Design a web page using the image files 'XYZ.GIF', 'PQR.GIF' and 'DEF.GIF' according

to the following specifications. (Use an appropriate Text content)

- ◆ Use a Border for 'XYZ.GIF'.
- ◆ Resize the width and Height 'PQR.GIF' and 'DEF.GIF' to 100 pixels each.
- ◆ Align the text with respect to the images so as to obtain the desired output.

Create a web page giving the following Flight details in a tabular format.

- ◆ Flight Name
- ◆ Starting and destination Place
- ◆ Arrival and departure time
- ◆ Class
- ◆ Fare

a) Place a border for the table and use all padding to present the cell data with clarity.

b) Align the table in the center of the screen. Use a caption saying 'Schedule for flights'.

- c) Change font style, color, and size of title 'Schedule for flights' to ARIAL '15 & line spacing 2.5 to the table data.
- d) Use the appropriate background color for data of table.
- e) Save the file with 'FLIGHT.HTM'

Create a document with two links to an external document. The first link should lead to the beginning of the external document. The second link should lead to a particular section in the external document. In the external document specify a link that will lead to a particular section within it.

### **Text content**

#### **Welcome to our Home page**

This page has been linked to the website at our Institute. For further information click on any of the following:

##### **◆ About our University**

Over 9,000 students and alumni in over 120 countries are enjoying the flexibility ABC provides; working on their own timetable and at their own pace. Anywhere is a classroom with ABC. Our students almost all work full-time. Most of them are making house payments, raising families and doing their best to make life better. ABC gives them the opportunity to earn a degree in one of the fastest-growing fields today - computer and information sciences - a degree that will provide them entry into a job with potential and a good paycheck.

##### **◆ Contact Information**

**AMERICAN COLLEGE OF COMPUTER & INFORMATION SCIENCES**  
2101 MAGNOLIA AVENUE, SUITE 200, BIRMINGHAM, AL 35205

An advisor: 1-800-729-2427

**sstephens@accis.edu**

Financial staff: 1-800-829-2427

**accounting@accis.edu**

Faculty member: 1-800-749-2427

**faculty@accis.edu**

Fax number: 1-205-328-2229

Fax number: 1-205-326-3822

Create a specimen of a corporate web page. Divide the browser screen into two frames.

The frame on the left will be a menu consisting of hyper links. Clicking on any one of

these links will lead to a new page, which must open in the target frame, which is on the right hand side.

Create two links the first link that will open a page that displays the company profile, its business and its products. The second link will display the contact address of the company.

## **CE 101 E Fundamentals of Banking - I**

### **Objectives:**

The main objective of this course is to introduce the student to the basic concept of banking as a financial intermediation service and bank as a financial institution.

### **Outcome:**

After this course the students would have the fundamental knowledge of banking as a service and bank as an institution which would form the basis for courses related to more areas of banking and insurance in following semesters.

### **Unit 1**

Financial transactions and need for financial intermediation, definition of a bank as a financial intermediary, banking as a financial service, history of banking, brief history of evolution of banking in India, basic idea of different types of banks: commercial bank, savings and loans institutions, universal banks, merchant and investment banks, cooperative banks, regional rural banks.

### **Unit 2**

Definition of a bank customer, different types of banks accounts, their main features, process of opening of accounts of individuals, partnership firm, joint stock companies, HUFs, institutions, single holder and joint holders, trusts, cooperative societies, government and other public bodies.

### **Unit 3**

Traditional functions of a bank, deposits, forms of deposits in current accounts, savings accounts, fixed deposits, call deposits, recurring deposits-re-investment plans, flexi-deposits, basic of KYC norms, credit creation function of banks, loans and advances, types of credit facilities, overdraft, cash credit, demand loan, term loan, purchase/discount of bills, letters of credit, letters of guarantee, personal loans, housing loans, educational loans and vehicle loans.

### **Unit 4**

Instruments of bank transactions, concept of negotiable instruments, characteristics of negotiable instruments, promissory notes, bills of exchange and cheques and their salient features, main features of cheques as negotiable instruments, , payment through cheques, liabilities of paying and collecting

banks, crossing of cheques, effects of forgery, bouncing of cheques, cancellation of cheques, endorsements on negotiable instruments.

**Recommended Reading :**

1. Basics of Banking and Finance, K.M.Bhattacharya and O.P.Agarwal, Himalaya Publishing House.
2. Banking Theory and Practice, Prem Kumar Srivastava, Himalaya Publishing House
3. Banking Theory Law and Practice, Gordon-Natarajan, Himalaya Publishing House
4. Basics of Banking, Indian Institute of Banking and Finance, Taxman Publications
5. Principles of Banking, Indian Institute of Banking and Finance, Macmillan India Ltd.

**CE 101 F Fundamentals of Banking - I (Banking & Insurance)**

**Objectives:**

The main objective of this course is to introduce the student to the basic concept of banking as a financial intermediation service and bank as a financial institution.

**Outcome:**

After this course the students would have the fundamental knowledge of banking as a service and bank as an institution which would form the basis for courses related to more areas of banking and insurance in following semesters.

**Unit 1**

Financial transactions and need for financial intermediation, definition of a bank as a financial intermediary, banking as a financial service, history of banking, brief history of evolution of banking in India, basic idea of different types of banks: commercial bank, savings and loans institutions, universal banks, merchant and investment banks, cooperative banks, regional rural banks.

**Unit 2**

Definition of a bank customer, different types of banks accounts, their main features, process of opening of accounts of individuals, partnership firm, joint stock companies, HUFs, institutions, single holder and joint holders, trusts, cooperative societies, government and other public bodies.

**Unit 3**

Traditional functions of a bank, deposits, forms of deposits in current accounts, savings accounts, fixed deposits, call deposits, recurring deposits - investment

plans, flexi-deposits, basic of KYC norms, credit creation function of banks, loans and advances, types of credit facilities, overdraft, cash credit, demand loan, term loan, purchase/discount of bills, letters of credit, letters of guarantee, personal loans, housing loans, educational loans and vehicle loans.

#### **Unit 4**

Instruments of bank transactions, concept of negotiable instruments, characteristics of negotiable instruments, promissory notes, bills of exchange and cheques and their salient features, main features of cheques as negotiable instruments, , payment through cheques, liabilities of paying and collecting banks, crossing of cheques, effects of forgery, bouncing of cheques, cancellation of cheques, endorsements on negotiable instruments.

#### **Recommended Reading :**

1. Basics of Banking and Finance, K.M.Bhattacharya and O.P.Agarwal, Himalaya Publishing House.
2. Banking Theory and Practice, Prem Kumar Srivastava, Himalaya Publishing House
3. Banking Theory Law and Practice, Gordon-Natarajan, Himalaya Publishing House
4. Basics of Banking, Indian Institute of Banking and Finance, Taxman Publications
5. Principles of Banking, Indian Institute of Banking and Finance, Macmillan India Ltd.

### **CE 101 G Fundamentals of International Business**

#### **Objectives:**

The main objective of this course is to introduce the students to the area of international business. In the current scenario of increasing globalization, it is essential that a student of commerce understands the various dimensions of international business.

#### **Outcome:**

At the end of the course the student would have enough knowledge to understand the various dimensions of international business, how it is different from domestic business and the basic reasons for its growing importance.

#### **Unit 1**

Identification of international business transactions, differences between domestic and international business, globalization and increase in international business, brief history of evolution and development of international business, factors leading to increases in international business.

**Unit 2**

Modes of international business, trade, contractual entry modes, foreign investment – direct and portfolio, strategic alliances, franchisee model, licensee model.

**Unit 3**

Various dimensions of international business – economic dimension, financial dimension, political and legal dimension, social and cultural dimensions. Activities involved in international business – planning, production, marketing, financial management.

**Unit 4**

Brief history of regulations of international business, need for regulation, methods of regulations role of WTO in regulation of international business.

**Recommended Reading :**

1. International Business Concepts Environment and Strategy, Vyuptakesh Sharan, Pearson.
2. International Business Text and Cases, P.Subba Rao, Himalaya Publishing House,
3. International Business, O.P. Agarwal, Himalaya Publishing House
4. International Business, Roger Bennett, second edition, Pearson Education.

## **CE 101 H Principles of Marketing**

**Objective**

The objective of this course is to help students to understand the concept of marketing and its applications.

**Course Contents**

**Unit 1 : Introduction** : Nature and scope of marketing; Importance of marketing as a business function, and in the economy; Marketing concepts - traditional and modern; Selling vs, marketing; Marketing mix; Marketing environment.

**Consumer Behaviour and Marketing Segmentation** : Nature, scope, and significance of consumer behaviour; Marketing segmentation - concept and importance; Bases of market segmentation.

**Unit 2 : Product** : Concept of product, consumer, and industrial goods; Product planning and development; Packaging - role and functions; Brand name and trade mark; After - sales service; Product life cycle concept.



**Price** : Importance of price in the marketing mix; Factors affecting price of a products / service; Discounts and rebates.

**Unit 3 : Distributions Channels and Physical Distribution** : Distribution channels - concept and role; Types of distribution channels; Factors affecting choice of a distribution channel; Retailer and Wholesaler; Physical distribution of goods; Transportation; Warehousing; Inventory control; Order processing.

**Unit 4 : Promotion** : Methods of promotion; Optimum promotion mix; Advertising media - their relative merits and limitations; Characteristics of an effective advertisement; Personal selling; Selling as a career; Classification of a successful sales person; Functions of salesman.

**Recommended Reading :**

1. Philip Kotler : Marketing Management Englewood Cliffs; Prentice Hall, NJ.
2. William M. Pride and O.C. Ferrell; Marketing : Houghton - Mifflin Boston.
3. Stanton W. J., Etzel Michael J., and Walker Bruce J; Fundamentals of Marketing; McGraw - Hill, New York.
4. Lamb Charles W., Hair Joseph F., and McDaniel Carl: Principles of Marketing; South - Western - Publishing, Cincinnati, Ohio.
5. Cravens David W., Hills Gerald E., Woodruff Robert B; Marketing Management; Richard D. Irwin, Homewood, Illinois.
6. Kotler Philip and Armstrong Gary, Principles of Marketing, Prentice - Hall of India, New Delhi.

## SE 101 A Financial Accounting - I

Unit	Particulars	Marks
<b>Unit - 1</b>	(A) Piecemeal Distribution of Cash	10%
	(B) Profit prior to incorporation	15 %
<b>Unit - 2</b>	(A) Issue and forfeiture of shares (Pro-rata) Concepts of Potential Equity Shares, sweat equity Shares,	20% 5%
	(B) Book Building Process, Bid and Buy back	
<b>Unit - 3</b>	Redemption of Redeemable preference shares under section 80 of Companies Act 1956 and issue of Bonus Shares as per statutory provisions in force on 31 <sup>st</sup> March of the immediate preceding academic year	25%
<b>Unit - 4</b>	Company Final Accounts (Only vertical Presentation, Calculation of Managerial remuneration is expected)	25%

### Recommended Reading :

1. Grewal's Accounting : M.P. Gupta & B. M. Agrwal. S. Chand & Company Ltd.
2. Corporate Accounting : Dr. B. C. Tulsian. S. Chand & Company Ltd.
3. Non Corporate Accounting : Dr. P. C. Tulsian S. Chand & Company Ltd.
4. Financial Accounting and Analysis : P. Premchand Babu on Madan Mohan, Himalaya Publication.
5. Financial Accounting : Dr. Sharda Gangwar, D. K. Gangwar, Himalaya Publication.
6. Problems & Solutions in Advanced Accounting : Arulanandan Raman & Sunivasan, Himalaya Publication.
7. Financial Accounting : Dr. S. N. Maheshwari, Dr. S. K. Maheshwari, Vikas Publication House Pvt. Ltd.
8. Problems & Solutions in Advanced Accounting Vol. I & II : Dr. S. N. Maheshwari, Dr. S. K. Maheshwari, Vikas Publication House Pvt. Ltd.

## SE 101 B Basic Statistics - I

**Objective:** - Students should be acquainted with the initial requirements of applied statistical tools.

### 1. Linear Correlation and Association of Attributes : [25%]

Concept of bivariate data, Definition and types of correlation, Definition of correlation coefficient( $r$ ), its properties, and interpretation of values of  $r$ , Methods of finding correlation coefficient by using Karl Pearson method for bi-variate data and for frequency distribution data, Spearman's method for finding rank correlation coefficient for repeated and non repeated ranks. Concept of qualitative data and the association between them, Meaning and interpretation of  $2 \times 2$  contingency table, Types of association between attributes, Methods of obtaining nature of association by using comparison between observed and expected frequency, Coefficient of association by using Yule's method and its interpretations, Example on  $2 \times 2$  problems only.

## **2. Business Forecasting : [25%]**

Meaning and uses of business forecasting, Different methods of forecasting (i) Theoretical explanation of Regression analysis, Index numbers Economic models, Input output models, Opinion poll method, Extrapolation, Graphical method. (ii) Theoretical explanation with numerical examples of - Least Square Method for linear and quadratic relationship between variables, smoothing linear trend method.

## **3. Demographic Statistics : 25%**

Meaning, definition and uses of demographic statistic, Methods of collecting demographic statistics – registration method, census method, analytical method. Mortality rates pertaining to (i) CDR (ii) SDR (iii) IMR, Birth rates pertaining to (i) CBR, (ii) SBR (iii) Age specific birth rate, Fertility rates pertaining to (i) GFR, (ii) SFR (iii) TFR

## **4. Matrix Algebra : [25%]**

Definition of Matrix, Different types of matrices, Algebra of matrices (Addition, Subtraction and Multiplication), Determinant of a square matrix, Definition of adjoint of a matrix, inverse of a matrix and its uses to solve simultaneous linear equations (up to three variables only), Use of matrix in simple business applications.

## **Recommended Reading :**

1. Ken Black, Business Statistics, John Wiley & Sons (Asia) Pte Ltd. Singapore
2. J. K. Sharma, Business Statistics, Pearson, New Delhi.
3. Sancheti & Kapoor, Business Statistics, Sultan Chand & Sons, New Delhi.
4. Srivatava O.S.: A Text Book of Demography, Vikas publishing.
5. Trivedi and Trivedi: Business Mathematics, Pearson India Ltd. New Delhi.

## **SE 101 C Internet and Web Page Development Using HTML**

### **Objectives:**

The purpose of this course is

- To expose students to basics of Internet & its applications.
- To enable students to gain knowledge of designing and developing web page using HTML.

**Prerequisites:** None

### **Contents:**

#### **1. Introduction to Internet**

History of Internet, Internet services, Intranet, Internet Vs Intranet, Governance on Internet, Internet Technology and Protocol - OSI Reference model, TCP/IP Protocol, Network protocols, Network components – switches, routers, gateways, Types of Internet connectivity & ISP.

#### **2. Applications of Internet**

Internet Tools and Multimedia, WWW, Evolution of Web, Elements of WWW, Web browsers, Search engine, search criteria, E-mail – concepts, structure, protocols, addresses, security & netiquettes.

#### **3. Introduction to HTML**

Introduction of HTML & SGML, Skeleton of HTML, Tools required for HTML, HTML tags & attributes – Basics, Formatting, List, Anchor tag & Hyperlinks, Images and Image map, Tables.

#### **4. Web Page Development Using HTML**

Frames and Floating Frames, Forms, Style Sheets, URL Anatomy.

### **Recommended Reading :**

1. Internet Technology and Web Design, ISRD Group, TMH Publication
2. Internet and Web Design, Doeacc "O" Level, Firewall Media.
3. Designing Interactive Websites, by James L Mohler & Jon M Duff, CENGAGE
4. World Wide Web design with HTML, by C. Xavier, TMH Publication.
5. Computer Fundamentals and Information Technology, by Bharat & Co.
6. Internet the Complete Reference, by Young.
7. Internet for Every One Techworld, by Leon.
8. Computer Application, by Vimal Pandya & Dr. G. N. Jani, Akshar Publication.

9. Computer Application – II, by Vimal Pandya, HK Arts College Publication.

### **Accomplishments of the student after completing the course:**

At the end of the work student will be able to

- Use internet for information retrieval & data transfer.
- Design web pages / web sites using HTML

### **List of Practical (Sample Guide line):**

Write the HTML code at least with 30 lines which make use of following tags: -  
Italics tag, center tag, paragraph tag, Break tag, font tag and its attributes.  
Create the HTML file name Assignment.htm with the given text and below specification:

#### **Welcome to ABC Institution**

ABC was founded in 1988 to offer distance learning programs. The privately owned independent college once named, "Gujarat Institute for Computer Sciences," changed its name to reflect accomplishment of students with distance education. A typical student at ABC is 26 to 40 years old and many of them work in a tech-related field. All of them want to better themselves by getting the college degree they need to progress up the career ladder.

- A. Specify the title/Header '**Welcome to ABC Institute**' at the top of file.
- B. Centre the above title and change font size to ARIAL, 14.
- C. Give three lines spacing after the title.
- D. Apply BOLD, UNDERLINE and ITALIC effect to it.
- E. Select appropriate BACKGROUND and BGCOLOR attributes.
- F. Use text formatting command using paragraph break and line breaks.
- G. Emphasize document context using Align, Size and Width tags.

Looking at the screen given below write the HTML code making use of following tags.

### **Text Content**

#### **Example on Unordered list**

- Sports Car
- Business Car
- Economy Car

#### **Example on Ordered list**

Sports Car  
Business Car  
Economy Car

#### **Example on Definition list**

- Sports Car
  - Ferrari
- Business Car
  - Tata Sumo
- Economy Car
  - Maruti

Design a web page using the image files 'XYZ.GIF', 'PQR.GIF' and 'DEF.GIF' according to the following specifications. (Use an appropriate Text content)

- ◆ Use a Border for 'XYZ.GIF'.
- ◆ Resize the width and Height 'PQR.GIF' and 'DEF.GIF' to 100 pixels each.
- ◆ Align the text with respect to the images so as to obtain the desired output.

Create a web page giving the following Flight details in a tabular format.

- ◆ Flight Name
- ◆ Starting and destination Place
- ◆ Arrival and departure time
- ◆ Class
- ◆ Fare

A. Place a border for the table and use all padding to present the cell data with clarity.

B. Align the table in the center of the screen. Use a caption saying 'Schedule for flights'.

C. Change font style, color, and size of title 'Schedule for flights' to ARIAL '15 & line spacing 2.5 to the table data.

D. Use the appropriate background color for data of table.

E. Save the file with 'FLIGHT.HTM'

Create a document with two links to an external document. The first link should lead to the beginning of the external document. The second link should lead to a particular section in the external document. In the external document specify a link that will lead to a particular section within it.

### **Text content**

#### **Welcome to our Home page**

This page has been linked to the website at our Institute. For further information click on any of the following:

#### ◆ **About our University**

Over 9,000 students and alumni in over 120 countries are enjoying the flexibility ABC provides; working on their own timetable and at their own pace. Anywhere is a classroom with ABC. Our students almost all work full-time. Most of them are making house payments, raising families and

doing their best to make life better. ABC gives them the opportunity to earn a degree in one of the fastest-growing fields today - computer and information sciences - a degree that will provide them entry into a job with potential and a good paycheck.

◆ **Contact Information**

**AMERICAN COLLEGE OF COMPUTER & INFORMATION SCIENCES**  
2101 MAGNOLIA AVENUE, SUITE 200, BIRMINGHAM, AL 35205

An advisor: 1-800-729-2427

**sstephens@accis.edu**

Financial staff: 1-800-829-2427

**accounting@accis.edu**

Faculty member: 1-800-749-2427

**faculty@accis.edu**

Fax number: 1-205-328-2229

Fax number: 1-205-326-3822

Create a specimen of a corporate web page. Divide the browser screen into two frames. The frame on the left will be a menu consisting of hyper links. Clicking on any one of these links will lead to a new page, which must open in the target frame, which is on the right hand side.

Create two links the first link that will open a page that displays the company profile, its business and its products. The second link will display the contact address of the company.

## **SE 101D Secretarial Practice - I**

**Note: All units carry equal weightage of marks.**

**Unit:1. (1) Secretary:** Meaning-Types of Secretary-general and legal qualification of Company Secretary-Pre-incorporation and post incorporation duties of Company Secretary-powers and responsibilities of Company Secretary.

**(2) Company and its Characteristics:** Meaning and characteristics-Types of Company-Foreign Company-Multinational Company-Illegal association-Advantages and Limitations of Public Limited Company-Private Limited Company: Meaning and Characteristics-privileges and restrictions on it-procedure to convert Private Limited Company into Public Limited Company and Public Limited Company into Private Limited Company.

**Unit:2. (1) Promoters of public Limited Company :** Meaning-Functions of Promoters-Preliminary Contract-Liabilities of Promoters.

**(2) Allotment of Shares:** Meaning-Procedure-regular and irregular allotment – secretary’s duties regarding allotment of shares –procedure of allotment when shares are over subscribed-private placement of share/debenture.

**Unit:3. (1) Listing Securities:** Meaning-legal provisions for listing of securities-Documents required for listing of securities-Advantages of listing of securities.

**(2)Calls and Forfeiture of shares:** Meaning of calls –Provisions of Company Law regarding share calls-procedure of demanding call of share.

**(3)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

**Unit :4. Office Management:** meaning and Characteristics-functions procedure of inward and outward letters-Importance of Correspondence-Brief idea of modern office equipments-Importance of Office Management

**Note: 20% Weightage is to be given to objective questions (except M.C.Q.) covering whole syllabus.**

**Recommended Reading :**

1. Secretarial Practice-M.C.Kuchal-Vikas Publication
2. Manual of Secretarial Practice - B.N.Tondon-S.Chand & Co.
3. A Taxbook of Company Law-P.P.S. Gogna-S.Chand & Co.
4. Office Management – R.K.Chopra –Himalaya Publishing House.
5. A Taxbook of Office Management –William H. Leffingwell abd Edwin Robinson-Tata McGraw Hill.

## **SE 101 E Sales Management**

### **UNITS WEIGHTAGE**

1. Sales Management strategies 25%
2. Sales Organization 25%



3. Recruitment and selection 25%  
 4 Sales promotion strategies 25%

<b>Units</b>	<b>Modules / Sub - Modules</b>	<b>Weightage</b>
1	<b>Sales Management Strategies</b> <ul style="list-style-type: none"> <li>• Introduction</li> <li>• Selling &amp; Buying Styles</li> <li>• Selling Situations</li> <li>• Selling Skills</li> </ul>	25%
2	<b>Sales Organisation</b> <ul style="list-style-type: none"> <li>• Sales Organisation</li> <li>• Factors affecting sales organisation design &amp; size               <ul style="list-style-type: none"> <li>• Types of Sales organisation</li> <li>• Methods determining number of salespeople: Affordability Method, Incremental Method &amp; Workload Method</li> </ul> </li> </ul>	25%
3	<b>Recruitment &amp; Selection</b> <ul style="list-style-type: none"> <li>• Hiring Process</li> <li>• Challenges in sales force selection               <ul style="list-style-type: none"> <li>• Planning for recruitment</li> <li>• Sales Force Recruitment</li> <li>• Selection of a salesperson.</li> </ul> </li> </ul>	25%
4	<b>Sales Promotion Strategies</b> <ul style="list-style-type: none"> <li>• <b>Definition of Sales Promotion</b></li> <li>• <b>Trade Promotion tools</b></li> <li>• <b>Consumer Promotion tools</b></li> </ul>	25%

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**Text Books:**

1. Sales & Distribution Management: By Dr. S. L. Gupta Excel Book

**Recommended Reading :**

1. Sales & Distribution Management: By Tapan. K. Panda & Sunil Sahadev, Oxford University Press, 2005.
2. Channel Management: By Ansaree, PHI (EEE)
- 3) Sales Management by Pradipkumar Mallik, Oxford University Press.

## **FC 101 A Time management**

## **FC 101 B Growth of Indian Industries**

## **FC 101 C Human Right**

## **FC 101 D Tally Accounting 9.0 ERP**

### **Objectives:**

Accounting is of critical importance in the current world in providing information to businesses. This course will enable student to know each and every aspect of the computerized account.

**Prerequisites:** None

### **Contents:**

#### **a. Fundamentals of Tally**

Overview of Computerized Accounting System, Benefits of Computerized Accounting, Future of Tally, Features of Tally, Creating Company, Configure Tally.

#### **b. Finalization in Tally**

Processing Transaction in Tally - Ledgers and Groups & Accounting Vouchers, Generating Printing of Accounting Voucher - Financial Reports in Tally.

#### **c. Purchase & Sales Module in Tally**

Cash and credit Purchases, Cash and Credit Sales, Purchase Returns, Sales Returns, Bill of exchange, Revenue Recognition Principles, Master Configuration, Voucher Configuration.

#### **d. VAT, TDS & Inventory in Tally**

Accounting & Inventory Reports in Tally, Accounting Reports, Inventory Reports, Printing Reports.

### **Recommended Reading :**

- 1) Tally. ERP9 (H. K. Computer) (Gujarati Version)
- 2) Learning Tally. ERP9 (Tally Champ Club) (English Version)
- 3) Accounting with Tally Part I and Part II , Tally Solutions Pvt Ltd. Bangalore.
- 4) Account made simple with Tally 9.0 ERP, Akshar Publication
- 5) Tally ERP 9.0, Computer World.
- 6) Tally - Accounting Software
- 7) Complete Tally, BPB Publications

### **Accomplishments of the student after completing the course :**

At the end of the work student will be able to

- Know accounting is essential to planning and decision - making.
- facilitating accounts using technology.
- make their own financial project.

### **List of Practicals (Sample Guide line) :**

Create a company.

Create a Ledgers / Voucher.

Create ledgers for VAT/TDS

Create vouchers for VAT/TDS

Create inventory details

Write one company account [At least 20 transaction]

### **Examples of Transaction :**

- a) Purchase 400 pants from Mr. Amit at the rate of Rs. 375
- b) Sales 500 Unit of pants at the rate of rs. 400 to Mr. Bakul
- c) Cash Purchase to Mr. Cable, 500 pants @ Rs. 475
- d) Cash Sales 550 unit of shirts @ 385
- e) Rajesh started his business with Cash 1,00,000 rs. And 1,50,000-00 Bank balance.
- f) Rs. 1,00,000 purchases with 15% Vat.
- g) Ashish sales Rs. 50,000 and output vat rate is 12.5%
- h) Amount Paid by Mr.Ashish by Cheque.
- i) Salary pay by cheque to munimjee Rs. 12,000
- j) Miscellaneous Expenses Pay Rs. 1,500
- k) Purchase a computer from e-bay stores worth rs. 30,000
- l) Calculate depreciation on computer at the rate is 5% annual
- m) Purchase Goods worth Rs. 40,000 from Mr. Chintan.
- n) Purchase Goods Return Worth Rs. 15000 to Mr. Chintan,
- o) Take a Home Loan from HDFC Bank at the rate of 12% Rs. 1,50,000
- p) Adjustment Pay to Mr. Chintan
- q) Adjustment of Vat Entry By Cheque.
- r) Commission Receive Rs. 1,500 from Raj & Sons.
- s) Received Cheque to E-bay Stores.

### **FC 101 E Yoga & Meditation**

### **FC 101 F Life Insurance Services**

### **SS 101 A Personality Development**

### **SS 101 B Indian constitution I**

**SS 101 C Stress Management**

**SS 101 D National Ethics**

**SS 101 E Indian Culture & Heritage**

## SEMESTER II

### CORE PAPERS

#### CC 106 Fundamentals of Business Economics - II

**Objective:** The main objective of this paper is to introduce the students of commerce to the basic concepts and tools of macro economics.

**Outcome:** The student, after studying this paper, will get a clear understanding of various concepts used in macroeconomic. He will be able to understand the importance and relevance of various macroeconomic aggregates used for measuring economic development.

##### **Unit : 1 National Income Accounts**

Concepts of GDP and NDP- Sectoral Composition of National Income - GDP at Factor Price and Constant Prices- Concept of GNP and NNP, Factor Cost and National Income-Per Capita income, Disposable Income and Personal Disposable Income- Measurement of National Income – Difficulties in measuring National Income- Trends in India's GDP and Per capita GDP since Independence- Concept of GDP Deflator.

##### **Unit :2 Money and Credit**

Meaning and Evolution of Money- Commodity to Fiat Money - Definition of Money- Functions of Money – Demand for Money - Quantity Theory of Money- Fisher's Equation of Exchange- Cambridge Theory and relationship between these two – Supply of Money – Determinants of Money Supply- Components of Money Supply- RBI's Approach;M1, M2, M3, M4- High Powered Money - Concepts of Credit- Types of Credit- Methods of Credit Creation – Instruments of Credit Control Bank rate – Direct operations – Repo rate – CRR and SLR – Credit Rationing.

##### **Unit : 3 Keynesian Economic Theory**

Simple Classical Model for income Determinations- Criticisms of Classical Theory by Keynes- Simple Keynes Model – Consumption Function - Concept and its determinants – Investment Multiplier – Investment Function- Marginal Efficiency of Capital and Factor affecting it.

##### **Unit : 4 Business Cycle and Inflation .**

Concepts of Business cycle – Four phases of Business Cycle – Interest rate – Loan able fund Theory and Liquidity preference theory; motives for liquidity preference: Transaction Motive , Precaution Motive, Speculative Motive– Factors

affecting interest Rate- Inflation: Meaning,Types,Causes, Effects-Inflation and Investment- Anti Inflationary policy

**Recommended Reading:**

- H. L. Ahuja, “ Macro Economics” S. Chand Publication
- H. L. Ahuja, “Macro Economics Theory and Policy”, S. Chand Publication
- D. M. Mithani , “A Course in Macro Economics”, Himalaya Publication House
- Mishra and Puri, “Principles of Macro Economics” Himalaya Publishing House
- S. M. Mithani, “Macro Economics” Himalaya Publishing House
- K. K. Dewett, “Macro Economics” S. Chand Publication.

**CC 107 Fundamentals of Marketing Management**

**Objective :** The objective of this syllabus is to provide basic knowledge of functional areas of Marketing Management and Marketing research

**Note: All units carry equal weightage of marks**

**Unit:1. Marketing:** Meaning- nature-Scope- Different Approaches-Marketing Mix

**Market Demand :** Meaning-Factors affecting-Marketing in different situation of market demand.

**Unit: 2. Main functions of Marketing:**

- (1) Branding:** Meaning-Types-Policy decisions-Importance of Branding
- (2) Pricing:** Meaning-Objectives-factors affecting –Types-Importance
- (3) Advertising:** Meaning-Objectives-Importance-disadvantages-Difference between advertisement and Publicity.

**Unit:3. Consumer Behaviour:** Factors influencing consumes behaviour-Buying behaviour Process

**Market Segmentation:** Meaning-Basis and importance of Markrt Segmentation – Target Market

**Unit:4. Marketing research:** Meaning of Market Research and Marketing Research – Objectives and Scope of Marketing Research - Stages of Marketing research – Importance and limitations of Marketing Research

**Ethical issue in Marketing research:** From the view point of Respondents- Customers and Researchers

**Note :** 20% weightage is to be given to objective questions (except M. C. Q.) covering entire syllabus.

**Recommended Reading:**

1. Marketing Management-Philip Kotler- Prentice Hall of India
2. Fundamentals of Marketing- Stanton-Tata McGraw Hill.
3. Basics of Marketing Management – Dr. R.B.Rudani- S.Chand & Co.
4. Modern Marketing - R.S.N. Pillai & Bagawathi – S.Chand & Co.

**CC 108 Accountancy - II**

Unit	Particulars	Marks
<b>Unit - 1</b>	Investment Accounts: Accounting for interest bearing (Fixed Earning) securities in the Books of Investor only.	25%
<b>Unit - 2</b>	Joint Venture (Excluding Conversion of Consignment into Joint Venture.)	25%
<b>Unit - 3</b>	<b>Computerized Accounting:</b> Introduction; various components of a computer including Hardware and Software, Features of a computer, role of computer in accounting, Accounting information system vs. Management Information system; Selection of the best software for the business; Advantages and disadvantages of a computer system; Tally software (7.2 version)	25%
<b>Unit - 4</b>	<b>Hire Purchase Account</b>	25%

**Recommended Reading :**

1. Grewal's Accounting : M.P. Gupta & B. M. Agrwal. S. Chand & Company Ltd.
2. Corporate Accounting : Dr. B. C. Tulsian. S. Chand & Company Ltd.
3. Non Corporate Accounting : Dr. P. C. Tulsian S. Chand & Company Ltd.
4. Financial Accounting and Analysis : P. Premchand Babu on Madan Mohan, Himalaya Publication.
5. Financial Accounting : Dr. Sharda Gangwar, D. K. Gangwar, Himalaya Publication.
6. Problems & Solutions in Advanced Accounting : Arulanandan Raman & Sunivasan, Himalaya Publication.
7. Financial Accounting : Dr. S. N. Maheshwari, Dr. S. K. Maheshwari, Vikas Publication House Pvt. Ltd.
8. Problems & Solutions in Advanced Accounting Vol. I & II : Dr. S. N. Maheshwari, Dr. S. K. Maheshwari, Vikas Publication House Pvt. Ltd.

## CC 109 Business Correspondence

Unit	Topic
<b>01</b>	Seven C's of Business Letter writing Important components of Business Letters Kinds of Business Letters
<b>02</b>	Routine Business Letters: Sales Letters (Inquiry and reply, complaint and adjustment)
<b>03</b>	Resume and Job Applications Business Memos, Telex Messages, Facsimiles, Electronic Mail, Handling a Mail
<b>04</b>	Business presentation Techniques: forms and methods (Speeches, personal meeting, Power Point)

### Assignments

1. One Power Point Presentation to introduce Self  
One stage speech to introduce a new product

## CC 110 General English : Grammar and Composition

Unit	Author / Topic	Text
<b>01</b>	Tenses Modals and Semi modals	Hewings, Martin. Advanced Grammar in Use .New Delhi: CUP, 2008. ( For classroom teaching and practice)
<b>02</b>	Articles; Prepositions Adjectives ; Adverbs	Ur. Penny. Grammar Practice Activities: A Practical Guide for Teachers. Cambridge: CUP, 2008 .
<b>03</b>	Linking Verbs, sentence tags, Dialogue writing 2008. ( For classroom teaching and practice)	Hewings, Martin. Advanced Grammar in Use New Delhi: CUP,
<b>04</b>	Essay Writing, Framing News Article: (accident, launch, visit)	

### Recommended Reading:



Quirk ,Randolf et al.*Comprehensive Grammar of the English Language*. London: Longman,1983.

Leech, Geoffey, and Jan Svartvick. *A Communicative Grammar of English*. London:Longman 1998

## Core Elective Papers

### CE 102 A Financial Accounting - II

Unit	Particulars	Marks
<b>Unit - 1</b>	(A) Purchase of Business by a Company (Accounting Treatments in the Books of Company) (B) Indian Accounting Standards AS – 2 Valuation of Inventories AS – 6 Depreciation Accounting AS – 10 Accounting for fixed Assets	15% 10%
<b>Unit - 2</b>	(A) Underwriting of Shares and Debentures (Computation for fixing the liabilities of underwriters) (B) Redemption of Debentures ( Own debentures from open market)	15% 10%
<b>Unit - 3</b>	A) Capital Reduction ( Excluding preparation of Scheme of internal resolution) (B) Sub-division / consolidation of shares, conversion of shares into stock and its re-conversion	15% 10%
<b>Unit - 4</b>	Revenue Accounts of General insurance company (In vertical form)	25%

#### Recommended Reading :

1. Grewal's Accounting : M.P. Gupta & B. M. Agrwal. S. Chand & Company Ltd.
2. Corporate Accounting : Dr. B. C. Tulsian. S. Chand & Company Ltd.
3. Non Corporate Accounting : Dr. P. C. Tulsian S. Chand & Company Ltd.
4. Financial Accounting and Analysis : P. Premchand Babu on Madan Mohan, Himalaya Publication.
5. Financial Accounting : Dr. Sharda Gangwar, D. K. Gangwar, Himalaya Publication.

6. Problems & Solutions in Advanced Accounting : Arulanandan Raman & Sunivasan, Himalaya Publication.
7. Financial Accounting : Dr. S. N. Maheshwari, Dr. S. K. Maheshwari, Vikas Publication House Pvt. Ltd.
8. Problems & Solutions in Advanced Accounting Vol. I & II : Dr. S. N. Maheshwari, Dr. S. K. Maheshwari, Vikas Publication House Pvt. Ltd.

## **CE 102 B Operations Research**

**Objective:** - Students must be familiar with basic techniques of Operation Research.

### **Unit 1. Linear Programming Problem: [25%]**

Meaning of linear programming, its uses, assumptions and limitations, Explanation of basic terminologies, Mathematical form of linear programming problem, Solution of linear programming problem by using graphical methods, Simple formulation problems (for two variables).

### **Unit 2. Transportation Problem: [25%]**

Definition of balanced Transportation Problem (T.P.), General Transportation table and its mathematical form, Initial basic feasible solution and initial cost by using North-West Corner rule, Least Cost Method, Vogel's Approximation Method, Examples base on these methods.

### **Unit 3. Assignment and Replacement Problems: [25%]**

Definition of balanced Assignment Problem (A.P.), its mathematical form, Application of Hungarian method for solving A.P. in the cases of maximization and minimization problem, Meaning of Replacement problem (R.P.), Simple examples of replacement problem when the units are deteriorate depending on time and money value remains same.

### **Unit 4. PERT and CPM Techniques: [25%]**

Meaning and characteristics of PERT, Explanation of basic terms – activity, event, dummy activity, Fulkerson's rule for numbering the events, Meaning of Critical Path Method (CPM), Differences between PERT and CPM, Earliest start time, Earliest finish time, Latest start time, Latest finish time, Total float time of activities, Uses and limitations of PERT and CPM and simple examples.

### **Recommended Reading :**

1. H.A.Taha, Operations. Research, Macmillan Publishing Co. Inc.
2. Vohra N.D, Quantitative Techniques in Management Tata Mc Graw 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.

## **CE 102 C Distribution Management**

### **UNITS WEIGHTAGE**

1. Distribution system 25%
2. Distribution costs, control and customer services 25%
3. Selection of channels and selection of suitable channel partners 25%
4. Motivational tools of distribution channels 25%

<b>Units</b>	<b>Modules / Sub - Modules</b>	<b>Weightage</b>
<b>1</b>	<b>Distribution System</b> <ul style="list-style-type: none"> <li>• Distribution Channels why are they required?</li> <li>• Activities that a typical distribution channel perform</li> <li>• Distribution Channel Strategy</li> <li>• Distribution Channel Management</li> </ul>	25%
<b>2</b>	<b>Distribution costs, control &amp; customer service</b> <ul style="list-style-type: none"> <li>• Designing customer oriented marketing channels</li> <li>• Conceiving the Channel Flows</li> <li>• Linking the Service Output objectives to the flows</li> <li>• Conducting Cost Analysis</li> <li>• Designing the Ideal Channel</li> <li>• Comparing the Ideal with the reality</li> </ul>	25%
<b>3</b>	<b>Selection of Channel &amp; Selection of Ideal Channel Partners</b> <ul style="list-style-type: none"> <li>• Channel Relationships</li> <li>• Channel Control</li> <li>• Channel Power</li> <li>• Channel Positioning</li> </ul>	25%
<b>4</b>	<b>Motivational Tools of Distribution Channels</b> <ul style="list-style-type: none"> <li>• Channel Influence Strategies</li> <li>• Managing Channel Conflicts</li> <li>• Promotion and Payment systems as a tool of Motivating Channel Members</li> </ul>	25%

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**Text Books :**

1. Sales & Distribution Management: By Dr. S. L. Gupta Excell Book

**Recommended Reading:**

- 1) Sales & Distribution Management: By Tapan. K. Panda & Sunil Sahadev, Oxford University Press, 2005.
- 2) Channel Management: By Ansaree, PHI (EEE)

**CE 102 D Web page designing Using Flash & Dream Weaver****Objectives:**

The purpose of this course is to enable students to design and develop web pages using Flash & DreamWeaver.

**Prerequisites:** None

**Contents:****1. Flash**

Overview of Flash, Vector graphics, Environment of Flash – workspace, menu bar, tool bar, time line, Drawing Tools, Selection, Text & Gradients.

**2. Animation & Event – orientation using Flash**

Symbols – Creation, animation like alpha, tint & brightness, Animation Techniques – Key frames, motion, layer, skinning, controller & shadow, Twinning – motion twinning, Twin Scaling, Rotate, Easing, Creating Shape & multiple layers, Buttons - button Timeline, up State, over State & down State, Movie Clips, Frame Actions, Tell Targets, Flash Forms and Linking to Web Pages, Sound, Importing External Media, Pre - loaders and Publishing.

**3. DreamWeaver**

Overview, Environment, Interface, Document Tool Bar – options and buttons, Properties Inspector, Functional areas, Design View, Changing View code, Panel Groups, Layouts and alignments, Working with Text – Text and Typefaces, Inserting Paragraph and Break Tags, Text Formatting with the Properties Inspector, Controlling Text Appearance, alignment of text & change color and size of font, Recapping (Ordered list and unordered list setting indents), Creating absolute link, creating an E-mail link, Inserting Page Anchors.

**4. Web Page Development Using DreamWeaver**

Images – Image file format & Understanding image types, Controlling Page Layout, CSS based Layouts, Advance page design with CSS, Automated Design

tools – Creating and using Library, Template, Installing and managing DreamWeaver extensions, Project work in DreamWeaver.

### **Recommended Reading:**

- 1) **Flash**, by Michael Lennox, Techmedia.
- 2) **Web page Designing**, Course Publications.
- 3) **Computer Application – IV**, by Vimal Pandya, HK Arts College Publishers.
- 4) **WebWeaver**, BPB Publication.
- 5) **Flash web design-the art of motion graphics**, BPB Publication.
- 6) **Web Designing**, Computer Jagat Publications.
- 7) **Multimedia**, Computer Jagat Publications.
- 8) Dreamweaver in Gujarat, Computer World.

### **Accomplishments of the student after completing the course:**

At the end of the work student will be able to

- Animate a web page using Flash.
- Design web pages / web sites using Flash & DreamWeaver.

### **List of Practical (Sample Guide line) :**

#### **• Flash**

- 1) Bitmap Masking
- 2) Gradient Color Fill
- 3) Text Shape Hint
- 4) Motion Guide
- 5) Text Animation
- 6) Ripple Masking
- 7) Masking 1
- 8) Masking 2
- 9) Masking 3
- 10) Masking 4
- 11) Movie Clip
- 12) Button Inside Movie clip
- 13) Movie Clip Inside Button
- 14) Spot Light Animation
- 15) Loop Animation
- 16) Motion Create Motion Twin
- 17) Line
- 18) Text Masking With Pencil
- 19) Reverse Frame
- 20) Graphics

#### **• Dream Weaver**

- 1) Web Page Design [With the help of Table Option]
- 2) Picture Place
- 3) Image Swapping Effect
- 4) SWF file Insert [Import]
- 5) Flash Button Input
- 6) Flash Movie Input
- 7) Hyperlink

## **CE 102 E Fundamentals of Banking - II**

**OBJECTIVES:** THE MAIN OBJECTIVES OF THIS COURSE ARE TO FURTHER ACQUAINT THE STUDENTS WITH THE STRUCTURE OF BANKS AS A FINANCIAL INSTITUTIONS, THE PRINCIPLES OF BANKING AND THE FINANCIAL ASPECTS OF BANKING.

**OUTCOME:** AFTER THE COMPLETION OF THIS COURSE THE STUDENTS WOULD HAVE A DEEPER UNDERSTANDING OF THE BANKS AND BANKING SYSTEM.

### **UNIT 1**

Modern functions of a bank: development banking, merchant banking and investment banking, agency functions, advisory functions, leasing, hire purchase. Factoring services.

### **UNIT 2**

Organizational structure of banks: unit banks-advantages and disadvantages, branch banking – advantages and disadvantages, subsidiaries, correspondent banks, joint ventures, amalgamations, mergers of banks.

### **UNIT 3**

Sources of bank funds, principles of lending, classification of assets, basic idea of asset-liability management in banks, need for a-l management.

### **UNIT 4**

Meaning and interpretation of solvency, liquidity, profitability and efficiency of banks. Ratio analysis for solvency, liquidity, profitability and efficiency of banks.

### **Recommended Reading :**

1. Basics of Banking and Finance, K.M.Bhattacharya and O.P.Agarwal, Himalaya Publishing House.
2. Banking Theory and Practice, Prem Kumar Srivastava, Himalaya Publishing House
3. Banking Theory Law and Practice, Gordon-Natarajan, Himalaya Publishing House

4. Basics of Banking, Indian Institute of Banking and Finance, Taxman Publications

5. Principles of Banking, Indian Institute of Banking and Finance, Macmillan India Ltd.

## **CE 102 F Fundamentals of Insurance**

**OBJECTIVES:** THE MAIN OBJECTIVES OF THIS COURSE ARE TO ACQUAINT THE STUDENTS WITH THE FUNDAMENTAL ACTIVITIES AND PRINCIPLES OF INSURANCE SERVICES IN GENERAL.

**OUTCOME:** AFTER THE COMPLETION OF THIS COURSE THE STUDENTS WOULD KNOW HOW INSURANCE SERVICES ARE CATEGORIZED AS SEPARATE ONES FROM OTHER FINANCIAL SERVICES AND THE FUNDAMENTAL FUNCTIONS OF INSURANCE SERVICES.

### **UNIT 1**

Basic idea of risk: concept of risk, risk versus uncertainty, risk and exposure, types of risks, pure risks, financial risks, rationale for risk management.

### **UNIT 2**

Definition of insurance, nature of insurance as a business, risk transfer and risk mitigation role of insurance, costs and benefits of insurance, elements of insurable risk, insurance as a macroeconomic issue, kinds of insurance.

### **UNIT 3**

Basic principles of insurance: principle of utmost good faith, principle of insurable interest, principle of indemnity, principle of subrogation, principle of proximate cause, other related principles and terms, IAIS core principles.

### **UNIT 4**

Brief history of evolution and development of insurance services in the world and in India. Role of insurance in economic development.

### **Recommended Reading:**

1. Fundamentals of insurance, P.K.Gupta, Himalaya Publishing House.
2. General Insurance Principles and Practice, K.C.Misra and G.E.Thomas, Cengage Learning
3. Insurance Principles and Practice, M.N.Mishra and S.B.Mishra, S.Chand
4. Insurance and Risk Management, P.K.Gupta, Himalaya Publishing House

## **CE 102 G Foreign Exchange and Balance of Payments**

**OBJECTIVES:** THE MAIN OBJECTIVE OF THIS COURSE IS TO ACQUAINT THE STUDENTS WITH THE BASICS OF FOREIGN EXCHANGE, THE FOREX RATES AND THE MAINTRENANCE OF BALANCE OF PAYMENT ACCOUNTS.

**OUTCOME:** AT THE END OF THE COURSE THE STUDENT WOULD BE ABLE TO UNDERTSTAND THE MONETARY ASPECTS OF INTERNATIONAL BUSINESS RELATED TO FOREIGN EXCHANGE.

#### **UNIT 1**

Definition of foreign exchange, foreign exchange rate, calculation of exchange rates, direct indirect and cross exchange rates. Currencies of the major countries of the world including Euro. Special features of Euro. Exchange rate quotations by forex dealers: spot rates, buying and selling rates, forward rates, currency rates, bill rates, tt rates.Fixed and flexible exchange rates (concept only)

#### **UNIT 2**

Exchange rate determination theories, mint parity theory and the rules of the gold standard, purchasing power parity theory, balance of payment theory. Modern theory of forex rate determination.

#### **UNIT 3**

The balance payment account of a country, method of maintenance of balance of payment account, sources of information of forex transaction for entering into the balance of payment account, components of the balance of payment account, entries in the balance of payment account.

#### **UNIT 4**

The balances in the trade, current capital and official reserve parts of the balance payment accounts, disequilibrium in the balance of payment account, causes of the disequilibrium in the BOP account and their implications. Study of Indian balance of payment account for the latest year available.

#### **Recommended Reading:**

1. Introductions to International Economics by D.M.Mithani, Vora Publications.
2. International Finance by V.A. Avadhani, Himalaya Publications.
3. Foreign Exchange & Risk Management by C.Jeevanandam, Sultan Publications.
4. International Economics by M.C. Vaish, IBH & Oxford Publishing Co.

### **CE 102 H Personal Selling**

#### **Objective**

The objective of this course is to enable students learn the fundamentals of personal selling and steps involved in the selling process.

#### **Ourse Inputs**



**Unit 1 : Personal Selling** : Nature and importance; Functions of a salesman; Types of selling; Personal selling as a career.

**Unit 2 : Salesmanship and Qualities of Salesman** : Buyer - seller dyads; Product Knowledge; Customer knowledge - buying motives and selling points.

**Unit 3 : Scientific Selling Process** : Basic steps in personal selling – prospecting, pre - approach, and qualifying.

**Approach and Presentation** : Methods of approaching a customer; Presentation process and styles; Presentation planning.

**Unit 4 : Objection Handling** : Types of Objections; Handling customer objections.

**Closing Sales and follow up** : Methods of closing sale; Executing sales order - Follow - up - importance, and process.

**Recommended Reading:**

1. Condiff, Still and Govani et.al : Sales Management, : Prentice Hall India, New Delhi.
2. Smith R. Sales Management : Prentice Hall of India, New Delhi.
3. Vaccaro J.P. : Sales Management - Text : Cases & Readings : Prentice Hall, New Delhi.
4. Harper H.W : Modern Advertising : Practice and Principles; McGraw Hill, New York.
5. Condiff E.W. and Still R.R. Basic Marketing - Concepts, Decisions and Strategy; Prentice Hall of India, New Delhi.
6. Brink Edwar L. and Kelly W. T.: The Management of Promotion; Prentice Hall, New York.
7. Kotler Philip : Marketing Management: Prentice Hall, New Jersey.

## SE 102 A Financial Accounting - II

Unit	Particulars	Marks
<b>Unit - 1</b>	(A) Purchase of Business by a Company (Accounting Treatments in the Books of Company) (B) Indian Accounting Standards AS – 2 Valuation of Inventories AS – 6 Depreciation Accounting AS – 10 Accounting for fixed Assets	15% 10%
<b>Unit - 2</b>	(A) Underwriting of Shares and Debentures (Computation for fixing the liabilities of underwriters) (B) Redemption of Debentures ( Own debentures from open market)	15% 10%
<b>Unit - 3</b>	A) Capital Reduction ( Excluding preparation of Scheme of internal resolution) (B) Sub-division / consolidation of shares, conversion of shares into stock and its re-conversion	15% 10%
<b>Unit - 4</b>	Revenue Accounts of General insurance company (In vertical form)	25%

### Recommended Reading :

1. Grewal's Accounting : M.P. Gupta & B. M. Agrwal. S. Chand & Company Ltd.
2. Corporate Accounting : Dr. B. C. Tulsian. S. Chand & Company Ltd.
3. Non Corporate Accounting : Dr. P. C. Tulsian S. Chand & Company Ltd.
4. Financial Accounting and Analysis : P. Premchand Babu on Madan Mohan, Himalaya Publication.
5. Financial Accounting : Dr. Sharda Gangwar, D. K. Gangwar, Himalaya Publication.
6. Problems & Solutions in Advanced Accounting : Arulanandan Raman & Sunivasan, Himalaya Publication.
7. Financial Accounting : Dr. S. N. Maheshwari, Dr. S. K. Maheshwari, Vikas Publication House Pvt. Ltd.
8. Problems & Solutions in Advanced Accounting Vol. I & II : Dr. S. N. Maheshwari, Dr. S. K. Maheshwari, Vikas Publication House Pvt. Ltd.

## SE 102 B Operations Research

**Objective:** - Students must be familiar with basic techniques of Operation Research.

**Unit 1. Linear Programming Problem: [25%]**

Meaning of linear programming, its uses, assumptions and limitations, Explanation of basic terminologies, Mathematical form of linear programming problem, Solution of linear programming problem by using graphical methods, Simple formulation problems (for two variables).

**Unit 2. Transportation Problem: [25%]**

Definition of balanced Transportation Problem (T.P.), General Transportation table and its mathematical form, Initial basic feasible solution and initial cost by using North-West Corner rule, Least Cost Method, Vogel's Approximation Method, Examples base on these methods.

**Unit 3. Assignment and Replacement Problems: [25%]**

Definition of balanced Assignment Problem (A.P.), its mathematical form, Application of Hungarian method for solving A.P. in the cases of maximization and minimization problem, Meaning of Replacement problem (R.P.), Simple examples of replacement problem when the units are deteriorate depending on time and money value remains same.

**Unit 4. PERT and CPM Techniques: [25%]**

Meaning and characteristics of PERT, Explanation of basic terms – activity, event, dummy activity, Fulkerson's rule for numbering the events, Meaning of Critical Path Method (CPM), Differences between PERT and CPM, Earliest start time, Earliest finish time, Latest start time, Latest finish time, Total float time of activities, Uses and limitations of PERT and CPM and simple examples.

**Recommended Reading :**

1. H.A.Taha, Operations. Research, Macmillan Publishing Co. Inc.
2. Vohra N.D, Quantitative Techniques in Management Tata Mc Graw 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.

**SE 102 C Web page designing Using Flash & Dream Weaver**

**Objectives:**

The purpose of this course is to enable students to design and develop web pages using Flash & Dream Weaver.

**Prerequisites:** None

**Contents:**

**1. Flash**

Overview of Flash, Vector graphics, Environment of Flash – workspace, menu bar, tool bar, time line, Drawing Tools, Selection, Text & Gradients.

**2. Animation & Event – orientation using Flash**

Symbols – Creation, animation like alpha, tint & brightness, Animation Techniques – Key frames, motion, layer, skinning, controller & shadow, Twinning – motion twinning, Twin Scaling, Rotate, Easing, Creating Shape & multiple layers, Buttons - button Timeline, up State, over State & down State, Movie Clips, Frame Actions, Tell Targets, Flash Forms and Linking to Web Pages, Sound, Importing External Media, Pre - loaders and Publishing.

**3. Dream Weaver**

Overview, Environment, Interface, Document Tool Bar – options and buttons, Properties Inspector, Functional areas, Design View, Changing View code, Panel Groups, Layouts and alignments, Working with Text – Text and Typefaces, Inserting Paragraph and Break Tags, Text Formatting with the Properties Inspector, Controlling Text Appearance, alignment of text & change color and size of font, Recapping (Ordered list and unordered list setting indents), Creating absolute link, creating an E-mail link, Inserting Page Anchors.

**4. Web Page Development Using DreamWeaver**

Images – Image file format & Understanding image types, Controlling Page Layout, CSS based Layouts, Advance page design with CSS, Automated Design tools – Creating and using Library, Template, Installing and managing DreamWeaver extensions, Project work in DreamWeaver.

**Recommended Reading:**

1. **Flash**, by Michael Lennox, Techmedia.
2. **Web page Designing**, Course Publications.
3. **Computer Application – IV**, by Vimal Pandya, HK Arts College Publishers.
4. **WebWeaver**, BPB Publication.
5. **Flash web design-the art of motion graphics**, BPB Publication.
6. **Web Designing**, Computer Jagat Publications.
7. **Multimedia**, Computer Jagat Publications.
8. Dreamweaver in Gujarat, Computer World.

**Accomplishments of the student after completing the course:**

At the end of the work student will be able to

- Animate a web page using Flash.
- Design web pages / web sites using Flash & DreamWeaver.

**List of Practical (Sample Guide line):**

**• Flash**

- 1) Bitmap Masking
- 2) Gradient Color Fill
- 3) Text Shape Hint
- 4) Motion Guide
- 5) Text Animation
- 6) Ripple Masking
- 7) Masking 1
- 8) Masking 2
- 9) Masking 3
- 10) Masking 4
- 11) Movie Clip
- 12) Button Inside Movie clip
- 13) Movie Clip Inside Button
- 14) Spot Light Animation
- 15) Loop Animation
- 16) Motion Create Motion Twin
- 17) Line
- 18) Text Masking With Pencil
- 19) Reverse Frame
- 20) Graphics

**• Dream Weaver**

- 1) Web Page Design [With the help of Table Option]
- 2) Picture Place
- 3) Image Swapping Effect
- 4) SWF file Insert [Import]
- 5) Flash Button Input
- 6) Flash Movie Input
- 7) Hyperlink

## SE 102 D Secretarial Practice

**Note: All units carry equal weightage of marks.**

**Unit:1. Alteration in Share Capital:** Modes of alteration in 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-Guiding Principles of SEBI.

**Unit:2. Administration of Company Law:** Department of Company affairs-The Company Law Board- regional directors- The company registrar.

**Investigation of Company's Administration:** Provisions of Company Law regarding investigation of company's administration – Appointment of Inspector by Central Government its provisions , his power and report. **Corporate**

**Governance:** Meaning-its development in India –contents of corporate governance report –Importance of corporate governance.

**Unit:3 Capital Market:** Meaning of Primary and Secondary Capital Market – Share Market-meaning and organization – Types –BSE,NSE,NIFTY,OTCE-Types of trading in share market –Derivatives –Demate Account-Main Provisions of Securities Contract Regulation Act.

**Mutual Fund:** Definition-Types-Advantages and Disadvantages.

**Unit:4. 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.

**Note:20% Weightage is to be given to objective questions (except M.C.Q.) covering whole syllabus**

**Recommended Reading:**

1. Manual of Secretary Practice-B.N.tondon- S.Chand & Co.
2. A Textbook of Company law- P.P.S.Gogna- S.Chand & Co.
3. Secretarial Practice –M.C.Kuchal –Vikas Publication.

## SE 102 E Distribution Management

### UNITS WEIGHTAGE

1. Distribution system 25%
2. Distribution costs, control and customer services 25%
3. Selection of channels and selection of suitable channel partners 25%

## 4. Motivational tools of distribution channels 25%

<b>Units</b>	<b>Modules / Sub - Modules</b>	<b>Weightage</b>
<b>1</b>	<b>Distribution System</b> <ul style="list-style-type: none"> <li>• Distribution Channels why are they required?</li> <li>• Activities that a typical distribution channel perform</li> <li>• Distribution Channel Strategy</li> </ul> <ul style="list-style-type: none"> <li>• Distribution Channel Management</li> </ul>	25%
<b>2</b>	<b>Distribution costs, control &amp; customer service</b> <ul style="list-style-type: none"> <li>• Designing customer oriented marketing channels</li> <li>• Conceiving the Channel Flows</li> <li>• Linking the Service Output objectives to the flows</li> <li>• Conducting Cost Analysis</li> <li>• Designing the Ideal Channel</li> <li>• Comparing the Ideal with the reality</li> </ul>	25%
<b>3</b>	<b>Selection of Channel &amp; Selection of Ideal Channel Partners</b> <ul style="list-style-type: none"> <li>• Channel Relationships</li> <li>• Channel Control</li> <li>• Channel Power</li> <li>• Channel Positioning</li> </ul>	25%
<b>4</b>	<b>Motivational Tools of Distribution Channels</b> <ul style="list-style-type: none"> <li>• Channel Influence Strategies</li> <li>• Managing Channel Conflicts</li> <li>• Promotion and Payment systems as a tool of Motivating Channel Members</li> </ul>	25%

**Text Books :**

1. Sales & Distribution Management: By Dr. S. L. Gupta Excell Book

**Recommended Reading:**

1. Sales & Distribution Management: By Tapan. K. Panda & Sunil Sahadev, Oxford University Press, 2005.

2. Channel Management: By Ansaree, PHI (EEE)

**FC 102 A Environmental Studies**

**SS 102 A Leadership Development**

**SS 102 B Team Building Training**

**SS 102 C Analysis of Accounting Statements**

**SS 102 D Sports & Practice**

**SS 102 E Indian Constitution - II**

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REVISED SYLLABUS OF SEMESTER I TO SEMESTER VI IN THE SUBJECTS OF ACCOUNTANCY AND TAXATION APPROVED BY THE BOARD OF STUDIES OF ACCOUNTANCY OF GUJARAT UNIVERSITY ON 3-5-2019. THE FOLLOWING RESOLUTIONS WERE PASSED TO IMPLEMENT THIS REVISED SYLLABUS.

1. All relevant provisions of companies act, 2013 shall be applicable in all papers where these are applicable.
2. All relevant Ind.AS issued by ICAI shall be applicable where ever respective Ind. AS is applicable.
3. A vertical form of Balance Sheet is mandatory.
4. A specific format of financial statements shall be applicable in case of Banks, Insurance companies etc.
5. During paper setting no ambiguity should exists in question.
6. There should be only one answer and it should be based on Fundamentals and principles of accounting and provisions of Ind.AS, Provisions of regulatory bodies and other guidelines of accounting.
7. Emphasis should be given on practical problems of problems.
8. Question paper will be as follows.  
(A) Question of 14 marks OR (A) (i) Question of 7 Marks (ii) Question of 7 Marks  
(B) MCQ of 4 marks for question no 1 and 2 and 3 marks for question 3 and 4
9. Independent question shall be asked from each unit and option shall be from same unit.
10. Provisions of GST shall be applied where ever these are applicable.



**EFFECTIVE FROM ACADEMIC YEAR 2019-20 WITH COMMENCEMENT OF FIRST SEMESTER  
(FIRST TERM OF ACADEMIC YEAR 2019-20)**

**CC - 103 ACCOUNTANCY – 1 SEMESTER - I**

<b>UNIT</b>	<b>PARTICULARS</b>	<b>MARKS</b>
UNIT - 1	CONSIGNMENT	25%
UNIT - 2	BRANCH ACCOUNTS (EXCLUDING FOREIGN BRANCH)	25%
UNIT - 3	JOINT VENTURE (EXCLUDING CONVERSION OF CONSIGNMENT INTO JOINT VENTURE)	25%
UNIT - 4	COMPUTERIZED ACCOUNTING: INTRODUCTION, VARIOUS COMPONENTS OF A COMPUTER INCLUDING HARDWARE AND SOFTWARE, FEATURES OF A COMPUTER, ROLE OF COMPUTER IN ACCOUNTING, ACCOUNTING INFORMATION SYSTEM VS. MANAGEMENT INFORMATION SYSTEM: SELECTION OF THE BEST SOFTWARE FOR THE BUSINESS: ADVANTAGES AND DISADVANTAGES OF A COMPUTER SYSTEM: TALLY SOFTWARE 9.2 VERSION	25%

Recommended Reading :

1. Grewal's Accounting : M.P. Gupta & B. M. Agrwal. S. Chand & Company Ltd.
2. Corporate Accounting : Dr. B. C. Tulsian. S. Chand & Company Ltd.
3. Non Corporate Accounting : Dr. P. C. Tulsian S. Chand & Company Ltd.
4. Financial Accounting and Analysis : P. Premchand Babu on Madan Mohan, Himalaya Publication.
5. Financial Accounting : Dr. Sharda Gangwar, D. K. Gangwar, Himalaya Publication.
6. Problems & Solutions in Advanced Accounting : Arulanandan Raman & Sunivasan, Himalaya Publication.
7. 7. Financial Accounting : Dr. S. N. Maheshwari, Dr. S. K. Maheshwari, Vikas Publication House Pvt. Ltd.
8. Problems & Solutions in Advanced Accounting Vol. I & II : Dr. S. N. Maheshwari, Dr. S. K. Maheshwari, Vikas Publication House Pvt. Ltd.

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**EFFECTIVE FROM ACADEMIC YEAR 2019-20 WITH COMMENCEMENT OF FIRST SEMESTER****(FIRST TERM OF ACADEMIC YEAR 2019-20)****SE 101 A FINANCIAL ACCOUNTING – 1 SEMESTER - I**

<b>UNIT</b>	<b>PARTICULARS</b>	<b>MARKS</b>
UNIT - 1	PIECEMEAL DISTRIBUTION OF CASH	25%
UNIT - 2	(A) ISSUE AND FORFEITURE OF SHARES (PRO-RATA) (B) PROFIT PRIOR TO INCORPORATION	25%
UNIT - 3	PURCHASE OF BUSINESS BY A COMPANY (ACCOUNTING TREATMENTS IN THE BOOKS OF COMPANY)	25%
UNIT - 4	COMPANY FINAL ACCOUNTS (ONLY VERTICAL PRESENTATION, CALCULATION OF MANAGERIAL REMUNERATION IS NOT EXPECTED) (ONLY 21 ITEMS IN TRIAL BALANCE & ONLY 5 ADJUSTMENTS ARE EXPECTED)	25%

Recommended Reading :

1. Grewal's Accounting : M.P. Gupta & B. M. Agrwal. S. Chand & Company Ltd.
2. Corporate Accounting : Dr. B. C. Tulsian. S. Chand & Company Ltd.
3. Non Corporate Accounting : Dr. P. C. Tulsian S. Chand & Company Ltd.
4. Financial Accounting and Analysis : P. Premchand Babu on Madan Mohan, Himalaya Publication.
5. Financial Accounting : Dr. Sharda Gangwar, D. K. Gangwar, Himalaya Publication.
6. Problems & Solutions in Advanced Accounting : Arulanandan Raman & Sunivasan, Himalaya Publication.

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**EFFECTIVE FROM ACADEMIC YEAR 2019-20 WITH COMMENCEMENT OF SECOND SEMESTER****(SECOND TERM OF ACADEMIC YEAR 2019-20)****CC 108 ACCOUNTANCY – II SEMESTER - II**

<b>UNIT</b>	<b>PARTICULARS</b>	<b>MARKS</b>
UNIT - 1	INVESTMENT ACCOUNTS, ACCOUNTING FOR INTEREST BEARING (FIXED EARNING) SECURITIES IN THE BOOKS OF INVESTOR ONLY	25%
UNIT - 2	INSURANCE CLAIMS: CLAIMS FOR LOSS OR STOCK & FIXED ASSETS; CLAIM FOR PROFIT OR CONSEQUENTIAL LOSS	25%
UNIT - 3	ACCOUNTS FROM INCOMPLETE RECORDS: CONVERSION METHOD ONLY (USE OF RATIOS TO FIND OUT MISSING DATA IS NOT EXPECTED)	25%
UNIT - 4	HIRE PURCHASE ACCOUNT	25%

Recommended Reading :

1. Grewal's Accounting : M.P. Gupta & B. M. Agrwal. S. Chand & Company Ltd.
2. Corporate Accounting : Dr. B. C. Tulsian. S. Chand & Company Ltd.
3. Non Corporate Accounting : Dr. P. C. Tulsian S. Chand & Company Ltd.
4. Financial Accounting and Analysis : P. Premchand Babu on Madan Mohan, Himalaya Publication.
5. Financial Accounting : Dr. Sharda Gangwar, D. K. Gangwar, Himalaya Publication.
6. Problems & Solutions in Advanced Accounting : Arulanandan Raman & Sunivasan, Himalaya Publication.
7. Financial Accounting : Dr. S. N. Maheshwari, Dr. S. K. Maheshwari, Vikas Publication House Pvt. Ltd.
8. Problems & Solutions in Advanced Accounting Vol. I & II : Dr. S. N. Maheshwari, Dr. S. K. Maheshwari, Vikas Publication House Pvt. Ltd.

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**EFFECTIVE FROM ACADEMIC YEAR 2019-20 WITH COMMENCEMENT OF SECOND SEMESTER****(SECOND TERM OF ACADEMIC YEAR 2019-20)****SE 102 A FINANCIAL ACCOUNTING – II SEMESTER - II**

<b>UNIT</b>	<b>PARTICULARS</b>	<b>MARKS</b>
UNIT - 1	SUB-DIVISION/CONSOLIDATION OF SHARES, CONVERSION OF SHARES INTO STOCK AND ITS RE-CONVERSION  REDEMPTION OF REDEEMABLE PREFERENCE SHARES UNDER SECTION 80 OF COMPANIES ACT 2013 AND ISSUE OF BONUS SHARES AS PER STAUTORY PROVISIONS IN FORCE ON 31 <sup>ST</sup> MARCH OF THE IMMEDIATE PRECEDING ACADEMIC YEAR.	25%
UNIT - 2	(A) BOOK BUILDING PROCESS, BID AND BUY BACK  (B) UNDERWRITING OF SHARES AND DEBENTURES  (COMPUTATION FOR FIXING THE LIABILITIES OF UNDERWRITERS)	10%  15%
UNIT - 3	CAPITAL REDUCTION  (EXCLUDING PREPARATION OF SCHEME OF INTERNAL RESOLUTION)	25%
UNIT - 4	REVENUE ACCOUNTS OF GENERAL INSURANCE COMPANY (IN VERTICAL FORM)	25%

Recommended Reading :

1. Grewal's Accounting : M.P. Gupta & B. M. Agrwal. S. Chand & Company Ltd.
2. Corporate Accounting : Dr. B. C. Tulsian. S. Chand & Company Ltd.
3. Non Corporate Accounting : Dr. P. C. Tulsian S. Chand & Company Ltd.
4. Financial Accounting and Analysis : P. Premchand Babu on Madan Mohan, Himalaya Publication.
5. Financial Accounting : Dr. Sharda Gangwar, D. K. Gangwar, Himalaya Publication.
6. Problems & Solutions in Advanced Accounting : Arulanandan Raman & Sunivasan, Himalaya Publication.
7. Financial Accounting : Dr. S. N. Maheshwari, Dr. S. K. Maheshwari, Vikas Publication House Pvt. Ltd.
8. Problems & Solutions in Advanced Accounting Vol. I & II : Dr. S. N. Maheshwari, Dr. S. K. Maheshwari, Vikas Publication House Pvt. Ltd.

**EFFECTIVE FROM ACADEMIC YEAR 2020-21 WITH COMMENCEMENT OF FIRST SEMESTER****(FIRST TERM OF ACADEMIC YEAR 2020-21)****CE – 201 (A) COST ACCOUNTING – 1 SEMESTER - III**

<b>UNIT</b>	<b>PARTICULARS</b>	<b>MARKS</b>
UNIT - 1	INTRODUCTION OF COST ACCOUNTING: Meaning and definition; Need for Cost Accounting; Advantage and limitations; Cost Accounting and Financial Accounting; Cost concepts and cost objects; Elements of cost and classification of costs; methods of costing; Techniques of costing (with emphasis on Uniform costing); Cost centre and Cost unit; Installation of good cost accounting system.	25%
UNIT - 2	MATERIALS: Definition of inventory; Materials and material control; Objectives of material control; its necessity and advantages; Purchase and store routine; Control of inventory through EOQ, determination of various stock levels, JIT and ABC system; Methods of pricings of issue of material – FIFO, LIFO, Base Stock price, Weighted average price, periodic weighted average price, standard price and replacement price; Meaning and treatment of Waste, Scrap, Spoilage and Defectives;	25%
UNIT - 3	LABOUR: Direct and indirect labour cost; Labour cost accounting and Labour records; Remuneration methods – Time wage system and piece wage system, Bonus systems (individual and Group incentive plans) – Halsey Premium Plan, Rowan Plan, Taylor's differential piece rate system, Bedeaux Plan, Mewrick;s multiple piece rate system, Gantt task & bonus system, Profit sharing and co-partnership; Requisites of good wage incentive plan; Labour turnover; Cost of Labour turnover & its treatment. Concept of idle time & its treatment; Over time premium; Casual worker & out worker; Holiday & leave with pay; Cost of Apprentice; Employees welfare cost; Fringe benefits; Bonus and Gratuity.	25%
UNIT - 4	(A) OVERHEADS INCLUDING ACTIVITY BASED COSTING: Definition; Classification of overheads; Techniques for segregation of semi variable overheads; Cost allocation and apportionment; Basis of apportionment of Factory overheads and Re appointment of service centre cost; Overhead absorption on the basis of Direct Material cost, Direct labour cost, Prime cost, Labour Hours and Machine Hours; Concept and Treatment in cost accounts of – Over absorption, Under absorption, Setting up time and idle time; Absorption of Administration overheads and Selling & Distribution overheads (in theory only)	25%

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	(B) CONCEPTUAL UNDERSTANDING OF ACTIVITY BASED COSTING.	
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References:

- (1) Cost Accounting: Principles & Practice M N Arora Vikas Publishing House
- (2) Practical Costing N K sharma Shree Niwas Publication
- (3) Cost Accounting Dr P C Tulsian S. Chand
- (4) Cost Accounting Dr Murthy & S Gurusamy The McGraw Hill Companies

**EFFECTIVE FROM ACADEMIC YEAR 2020-21 WITH COMMENCEMENT OF FIRST SEMESTER  
(FIRST TERM OF ACADEMIC YEAR 2020-21)**

**CE 202 (A) CORPORATE ACCOUNTING SEMESTER – III**

UNIT	PARTICULARS	MARKS
UNIT 1	<ul style="list-style-type: none"> <li>• Valuation of Goodwill</li> <li>• Origin of Goodwill</li> <li>• Factors affecting Goodwill</li> <li>• Meaning of Goodwill</li> <li>• Provision regarding Goodwill in various accounting standards</li> <li>• Need for valuation of goodwill</li> <li>• Methods of valuation of Goodwill               <ul style="list-style-type: none"> <li>• Arbitrary Assessment</li> <li>• Average profit method (simple average, Weighted Average and Annuity Method)</li> <li>• Super Profit Method</li> <li>• Capitalization of profit method (Capitalization of average profit and Super profit)</li> </ul> </li> </ul>	25%
UNIT 2	<ul style="list-style-type: none"> <li>• Circumstances of valuation of shares</li> <li>• Factors affecting valuation of shares</li> <li>• Methods of valuation of shares               <ul style="list-style-type: none"> <li>• Valuation of fully paid-up and partly paid-up equity shares and preference shares by Net Assets Method</li> <li>• Valuation of fully paid-up and partly paid-up equity shares by Yield Method</li> <li>• Fair value of fully paid-up and partly paid-up equity shares</li> <li>• Valuation of Right Shares</li> <li>• Valuation of Bonus Shares</li> </ul> </li> </ul>	25%
UNIT 3	<p style="text-align: center;"><b>BANK ACCOUNTS</b></p> <ul style="list-style-type: none"> <li>• Legal Provisions (Concepts only)               <ul style="list-style-type: none"> <li>• Banking Regulation Act 1949</li> <li>• Business carried on by banks</li> <li>• Non-Banking Assets and its disposal</li> <li>• Management of banks</li> <li>• Share capital</li> <li>• Creation of Floating charge on properties</li> </ul> </li> </ul>	25%

	<ul style="list-style-type: none"> <li>• Statutory Reserves</li> <li>• Cash Reserves and Statutory Liquidity Reserve</li> <li>• Restriction of Acquisition of Shares in other companies</li> <li>• Restriction on Loan and Advances</li> <li>• Non Performing Assets (NPA)</li> <li>• Preparing of Final Accounts*</li> </ul> <p>Notes: (1) Only Simple adjustments to be asked (2) Income Statement Or Balance sheet to be asked with relevant schedules. Combined question of final account is not expected.</p>	
UNIT 4	<p>LIQUIDATION OF COMPANY</p> <ul style="list-style-type: none"> <li>• Meaning of Liquidation or winding up (Concept only)</li> <li>• Methods of Liquidation (Concepts only) <ul style="list-style-type: none"> <li>• Compulsory Winding up by National Law Tribunal</li> <li>• Voluntary Winding up</li> </ul> </li> <li>• Consequences of Winding up (Concepts only)</li> <li>• Preferential Payments</li> <li>• Overriding Preferential Payment as per the companies Act 2013</li> <li>• Powers and Duties of Liquidators (Concepts only)</li> <li>• Order of disbursement to be made by Liquidator as per latest statutory revision</li> </ul> <p>Preparation of Liquidator's Final Statement of Account as per latest statutory revision.</p>	25%

**References:** (1) Corporate Accounting (Theory & Practice)

K.L. Shah (Shree Niwas Publishing)

(2) Corporate Accounting

Dr. S.N. Maheshwari & S.K. Maheshwari



**EFFECTIVE FROM ACADEMIC YEAR 2020-21 WITH COMMENCEMENT OF FIRST SEMESTER****(FIRST TERM OF ACADEMIC YEAR 2020-21)****CC – 203 TAXATION – 1 SEMESTER – III**

<b>UNIT</b>	<b>PARTICULARS</b>	<b>MARKS</b>
UNIT 1	1. Objectives of Income Taxation; The History of Income - tax and Brief introduction of the following Direct and Indirect tax laws: Income Tax, Gujarat Value Added Tax, Custom Duty, Excise Duty and Service Tax; 2. Definitions as per the Income tax Act : Income, Agricultural income, Assessee, Person, Previous Year, Assessment Year and other terms relevant to the syllabus; 3. Income - tax Authorities (sections 116 to 120 and 124 only).	25%
UNIT 2	1. Basis of charge of income - tax : Scope of total income and residential status of an individual assessee (sections 4 to 9); 2. Individual assessee's incomes exempt from income - tax (section 10); 3. Procedure for assessment of income - tax (sections 139, 139A, 140, 140A, 142 to 145, 147 to 149, 154 and 156 only) and collection of tax.	25%
UNIT 3	<b>SALARY INCOME:</b> Computation of taxable salary (sections 14 to 17); Taxability of various provident funds affecting the computation of taxable salary income only shall be included. <b>Note:</b> Practical problems may include the valuation of fully or partly rent-free accommodation and conveyance facility only; Separate small/objective type questions on other perquisites may be asked. Separate questions on determination of qualifying amount under section 80 C shall not be asked.	25%
UNIT 4	<b>INCOME FROM HOUSE PROPERTY:</b> Computation of Taxable Income from House Property (sections 22 to 27).	25%

Note: Problems requiring computation of three or more let-out house properties are not expected.

Notes: (i) While setting a question paper, the topic/aspect shall be indicated rather than the section number.

(ii) Provisions of respective laws applicable (to individual assesses only) as on 31st March immediately preceding the date of commencement of current academic year shall be considered.

(iii) Whenever any section (included in the present syllabus) is deleted or replaced by a new section as per the amendments made/to be made by a Finance Act, it shall automatically amend the syllabus and shall be implemented in the relevant academic year.

(iv) Questions from any Unit / Sub - Unit shall not be set in option of questions from other Units / Sub - Units. Internal option questions may be set from the same Unit / Sub - Unit. Wherever a Unit is divided into Sub - Units, questions from each Sub - Unit shall be asked.

**EFFECTIVE FROM ACADEMIC YEAR 2020-21 WITH COMMENCEMENT OF SECOND SEMESTER  
(SECOND TERM OF ACADEMIC YEAR 2020-21)**

**CE - 203 (A) COST ACCOUNTING - II SEMESTER IV**

<b>UNIT</b>	<b>PARTICULARS</b>	<b>MARKS</b>
UNIT 1	SINGLE OR UNIT COSTING: Components of total cost: Expenses that are not treated as cost in cost sheet, Imputed costs: Treatment of work-in-progress, Defective materials, Sale of scrap: Defective product, Normal & abnormal Loss of materials, Treatment of Finished goods: Preparation of Historical cost sheet. Estimated cost sheet, Estimate for work order (Tender/Quotation).	25%
UNIT 2	RECONCILIATION OF PROFIT AS PER COST ACCOUNTS WITH PROFITS AS PER FINANCIAL ACCOUNTS: Reasons for disagreement in profits; Procedure for reconciliation; Preparation of Reconciliation Statement and Memorandum Reconciliation Account.	25%
UNIT 3	OPERATING COSTING OR SERVICE COSTING: Meaning of Operating Costing or service costing. Features of Operating Costing. Users of Service Costing. Cost Unit, Cost Analysis, transport Costing, Hospital Costing, Staff canteen Costing. Practical Problems to be asked on Transport Costing, and Hospital Costing only	25%
UNIT 4	JOB, BATCH AND CONTRACT COSTING: Definition and Features of Job Costing; Pre-requisites of Job costing; Source documents, procedure for recording under Job costing; Definition of Batch costing and its accounting procedure; Method of determination of economic batch quantity (EBQ); Definition of Contract costing; Difference between Job & Contract costing; Features of Contract costing; Work certified, work uncertified and Retention money; Method of valuation of work in progress; Profit on incomplete contracts; Accounting entries; Preparation of relevant ledger accounts and Final Accounts of a Contractor; Brief introduction of AS-7 (theory only)	25%

References :

- (1) Cost Accounting: Principles & Practice M N Arora Vikas Publishing House
- (2) Practical Costing N K sharma Shree Niwas Publication
- (3) Cost Accounting Dr P C Tulsian S. Chand
- (4) Cost Accounting Dr Murthy & S Gurusamy The McGraw Hill Companies

**EFFECTIVE FROM ACADEMIC YEAR 2020-21 WITH COMMENCEMENT OF SECOND SEMESTER  
(FIRST TERM OF ACADEMIC YEAR 2020-21)  
CE - 204 (A) AUDITING - I SEMESTER - IV**

UNIT	PARTICULARS	MARKS
UNIT 1	(A) INTRODUCTION: * definition, objectives of audit * Advantages and limitations of audit * Types of audit – Stationary audit, internal audit, branch audit, cost audit, management audit, property audit (only concept) * Basic principles governing an audit (B) Internal control meaning and significance * Organizing audit work, Audit program, Audit note book, working papers, routine checking, test checking, surprise checking, and commencement of new audit.	25%
UNIT 2	COMPANY AUDITOR: <ul style="list-style-type: none"> <li>• Qualification and disqualification</li> <li>• Appointment and removal</li> <li>• Remuneration and status</li> <li>• Rights and duties</li> <li>• Lien of an auditor</li> </ul>	25%
UNIT 3	VOUCHING Meaning and significance vouching of cash transaction	25%
UNIT 4	VERIFICATION AND VALUATION OF ASSETS AND LIABILITIES <ul style="list-style-type: none"> <li>• Meaning and auditor's duties</li> <li>• Verification and valuation of followings: Goodwill, Building machinery, investment, inventory, secured loans and contingent liabilities.</li> </ul>	25%

References:

- (1) Auditing University Edition By Arun Jha Taxmann's Publication
- (2) Auditing: Theory & Practice By N K Sharma Shree Niwas Publication

**EFFECTIVE FROM ACADEMIC YEAR 2020-21 WITH COMMENCEMENT OF SECOND SEMESTER  
(SECOND TERM OF ACADEMIC YEAR 2020-21)  
CC – 208 TAXATION – 2 SEMESTER – IV**

UNIT	PARTICULARS	MARKS
UNIT 1	<p>Profits and Gains of Business or Profession:</p> <p>Computation of taxable profit under the head (sections 28, 29, 30, 31, 32, 34, 35, 36, 37 and 40).</p> <p>Note: Comprehensive problems on computation of taxable profit of business or profession involving detailed computation of admissible depreciation shall not be asked.</p>	25%
UNIT 2	<p>(A) Capital Gains:</p> <p>Computation of taxable capital profit under the head (sections 45, 47, 49 to 51, 54, 54B, 54EC, 54F and 55).</p> <p>Note: Relevant cost-inflation index numbers must be provided in the question paper. (B) Income from Other Sources: Computation of taxable income under the head (sections 56 to 59).</p> <p>Note: In case of securities and other investments, the rate of TDS and type of security (listed or un-listed) must be explained in the question paper.</p>	25%
UNIT 3	<p>(A) Income of other persons included in assessee's total income (Sections 60 to 65);</p> <p>(B) Aggregation of Total Income and set-off and carry-forward of losses (sections 66, 68, 69, 69A to 69D, 70, 71, 72, 72A, 73, 74 and 75);</p> <p>(C) Deductions to be made in computing Total Income of an individual assessee (sections 80C, 80CCC, 80CCD, 80CCF, 80D, 80DD, 80DDB, 80E, 80G, 80QQB, 80RRB and 80U).</p> <p>Note: Only theoretical/small practical and objective type questions shall be asked from Unit 3.</p>	25%
UNIT 4	<ol style="list-style-type: none"> <li>1. GST concept</li> <li>2. Salient features of GST</li> <li>3. Benefits of GST</li> <li>4. GST council and its functions</li> <li>5. Overview of GST Acts <ul style="list-style-type: none"> <li>• The Central Goods and Service Tax Act, 2017</li> <li>• The integrated Goods and Service Tax Act, 2017</li> </ul> </li> </ol>	25%

	<ul style="list-style-type: none"> <li>• The Union Territory Goods and Services Tax Act, 2017</li> <li>• The Goods and Services Tax (Compensation to states) Act, 2017</li> <li>• The state Goods and Services Tax Act, 2017 (respective state)</li> </ul> <p>6. Definitions (aggregate turnover, business, central tax, cess, composite supply, exempt supply, goods, integrated tax, input tax, input tax credit, mixed supply, non-taxable supply, non-taxable territory, output tax, reverse charge, services, state tax, taxable person, taxable supply, taxable territory, union territory tax)</p> <p>7. Exemptions</p> <p>8. Broad idea about Rates of Goods and Services tax.</p> <p>9. Simple practical questions shall be asked on computation of GST on Inter and Intra state supply, computation of input tax credit and order of utilization of ITC available in electronic credit ledger as per section 49(5). (Very basic questions are expected).</p>	
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## Notes:

(i) While setting a question paper, the topic/aspect shall be indicated rather than the section number.

(ii) Provisions of respective laws applicable (to individual assesses only) as on 31st March immediately preceding the date of commencement of current academic year shall be considered.

(iii) Whenever any section (included in the present syllabus) is deleted or replaced by a new section as per the amendments made / to be made by a Finance Act, it shall automatically amend the syllabus and shall be implemented in the relevant academic year.

(iv) Questions from any Unit / Sub - Unit shall not be set in option of questions from other Units / Sub - Units. Internal option questions may be set from the same Unit / Sub - Unit. Wherever a Unit is divided into Sub - Units, questions from each Sub - Unit shall be asked.

Note No. (v). Reference:

(1) Students' Guide to Income Tax, By Dr Vinod K Singhania/Dr Monica Singhania- Taxmann's publication.

**EFFECTIVE FROM ACADEMIC YEAR 2021-22 WITH COMMENCEMENT OF FIRST SEMESTER****(FIRST TERM OF ACADEMIC YEAR 2021-22)****CE 301 A COSTS AND FINANCIAL ACCOUNTING SEMESTER V**

<b>UNIT</b>	<b>PARTICULARS</b>	<b>MARKS</b>
UNIT 1	PROCESS COSTING – 1 (A) Meaning, Definition and Features; Job costing vs. Process Costing; Processes losses and gains; Accounting of waste, scrap, defectives and spoilage (B) Meaning of Joint Products and By-Products; Objectives of allocation of joint costs and Methods of Accounting for joint Products; Methods of Accounting for by-Products.	25%
UNIT 2	PROCESS COSTING – II (A) Inter Process Profit and Transfer Price (valuing Process Stocks under FIFO and Average Cost Methods) (B) Valuation of Work-in-Progress (under FIFO Average Cost Methods)	25%
UNIT 3	AMALGAMATION OF COMPANIES: <ul style="list-style-type: none"> <li>• In the nature of merger: Under Pooling of interests Method (AS-14)</li> <li>• In the nature of purchase:</li> </ul> Note: Includes additional points arising on Amalgamation	25%
UNIT 4	ABSORPTION AND RECONSTRUCTION (EXTERNAL): Inter-company transactions (except Inter-company Holdings and exchange of shares based on 'intrinsic values')	25%

## References:

1. Ravi M. Kishore; "Cost & Management Accounting"; Taxmann Allied Services (P.) Ltd..
2. Paresh Shah; "Management Accounting"; Oxford University Press.
3. Jawahar Lal & Seema Srivastava; "Cost Accounting"; Tata McGraw-Hill Publishing Company Ltd.
4. Cost Accounting Author: Charles T. Horngren (Hardback | ISBN10: 0132329018; ISBN13: 9780132329019)
5. Ravi M. Kishore; "Cost and Management Accounting", Taxmann's Publications.
6. Horngren, C.T., Cost Accounting – A Managerial Emphasis,. Prentice – Hall
7. Advanced Accounting By R. L. Gupta Pub. S. Chand & Co.
8. Corporate Accounting: By S. N. Maheshwari [Vikas Publishing House]
9. Cost Accounting By P. C. Tulsian [S. Chand & Co.]
10. Cost Accounting By Dr. Murthy & S. Gurusamy [Tata McGraw Hill Publication]
11. Corporate Accounting (Theory and Practice) By K. L. Shah [Shree Niwas Pub.]

**EFFECTIVE FROM ACADEMIC YEAR 2021-22 WITH COMMENCEMENT OF FIRST SEMESTER****(FIRST TERM OF ACADEMIC YEAR 2021-22)****CE 302 A MANAGEMENT ACCOUNTING – I SEMESTER - V**

UNIT	PARTICULARS	MARKS
UNIT 1	Introduction to Management Accounting and Analysis of Financial Statements: 1. Definition, scope, objectives, functions, tools and techniques, limitations of Management Accounting, Installation of Management Accounting system, difference between Management Accounting and Cost Accounting; 2. Nature and limitations of Financial Statements, Essentials of good financial statements, Analysis and interpretation, Tools of financial analysis (methods, Comparative financial statements, procedure for interpretation, objectives of analysis and interpretation, Common size statements, Trend analysis.)	25%
UNIT 2	Interpretation and Analysis through Financial Ratios: Meaning, Importance and limitations of ratio analysis, Calculation and interpretation of the following ratios only: Gross Profit Ratio, Net Profit Ratio, Stock Turnover Ratio, Operating Ratio, Expense Ratios, Return on Investment (ROI), Earning per share (EPS: including concept of EPS as per AS 20), Current Ratio, Liquid Ratio, Acid Test Ratio, Proprietary Ratio, Debt-equity Ratio, Long-term Funds to Fixed Assets Ratio, Capital Gearing Ratio, Coverage Ratio (interest and total), Debtors Ratio (velocity), Creditors Ratio (velocity), Fixed Assets to Turnover Ratio, Total Assets to Turnover Ratio, Debt- service coverage Ratio, Cash earning per share, Dividend pay-out Ratio, Dividend Yield Ratio, Price Earning Ratio, Market Price to book value Ratio. Note: Preparation of Financial Statements from given ratios is not expected. Emphasis is to be given on interpretation rather than calculation.	25%
UNIT 3	Cash Flow Statement: Concept and significance of Funds Flow Statement; Sources and Application of Cash; Cash from Operation; Income and Expenditure Approach and Net Profit Approach; Difference between Fund Flow Statement and Cash Flow Statement; Preparation of Cash Flow Statement as per AS 3.	25%
UNIT 4	BUDGETING: 1. Budgets and Budgetary Control: Definition, Objectives, Merits and de-merits of Budgetary Control, Fixed and Flexible Budgets (Theory only), Control Ratios, Zero base Budgeting; Preparation of following Functional Budgets only: Sales Budget, Selling and Distribution Cost Budget, production Budget, cost of Production Budget (Materials, Labour and Overheads). 2. Introduction, Advantages and limitations of Cash Budget, Methods of preparing Cash Budget: Cash Receipts and Disbursement Method, Adjusted Earnings Method, Balance Sheet Projection Method and Working Capital Differential Method.	25%

## Reference Books:

1. Management and Cost Accounting Author: Colin Drury Publisher: Pat Bond (U. K.)
- 2 Cost Accounting Author: Charles T. Horngren (Hardback | ISBN10: 0132329018; ISBN13: 9780132329019)
3. Ravi M. Kishore; "Cost and Management Accounting", Taxmann's Publications.
4. Jawahar Lal; "Advanced Management Accounting", S.Chand Publications.
- 5 Paresh Shah; "Management Accounting", Oxford Publication 6. Horngren, C.T., Cost Accounting – A Managerial Emphasis,. Prentice – Hall

**EFFECTIVE FROM ACADEMIC YEAR 2021-22 WITH COMMENCEMENT OF SECOND SEMESTER****(SECOND TERM OF ACADEMIC YEAR 2021-22)****CE 303 A MANAGEMENT ACCOUNTING – II SEMESTER VI**

<b>UNIT</b>	<b>PARTICULARS</b>	<b>MARKS</b>
UNIT 1	STANDARD COSTING I: Definition, Standard Cost vs. Budgetary Cost, Setting the standards; Variance analysis; Total Material cost Variance, Material Price Variance, Material Usage Variance, Material Mix Variance, Total Labour Cost Variance, Labour rate Variance, Labour Mix Variance, labour Yield Variance.	25%
UNIT 2	STANDARD COSTING II: (A) Overhead Variances: Fixed and Variable, Expenditure Variance, Efficiency Variance, Capacity Variance, Calendar Variance. Notes (i) Rate of recovery of overheads to be based on labour time only. (ii) Problems relating to finding out missing data are not expected. (B) Sales Value Variances: Sales Price, Sales Volume, Sales Quantity and Sales Mix Variances. Sales Margin Variances: Total sales margin Variance, Sales Margin Price Variance, Sales Margin Volume Variance, Sales Margin Mix Variance, Sales Margin Quantity (sub-volume) Variance. Notes (i) Problems relating to Reconciliation and Interpretation of Variances are not expected. (ii) Problems relating to finding our missing data are not expected.	25%
UNIT 3	CAPITAL BUDGETING: Meaning, Importance and Process of Capital Budgeting. Methods based on profit and recovery of cash outlays: (1) Accounting Rate of Return (ARR) Method. (2) Pay-Back Method. Methods based on present value of cash flows: (1) Net Present Value (NPV) Method. (2) Profitability index (PI) Method. (3) Internal Rate of return (IRR) Method. Notes. (i) Relevant portion of PV factors and Annuity Factors must be provided in the question paper; (ii) Advance of proposed (like calculation of expected cost and profit of proposed product to be manufactured, deferment of tax liability, capital rationing, sensitivity analysis, decisions relating to early retirement of existing assets etc) are not expected.	25%
UNIT 4	MARGINAL COSTING: (A) Break even and CVP Analysis: Meaning and definition of Marginal Cost, Marginal costing and contribution: Marginal Costing vs. Absorption Costing; Features of Marginal Costing: Situations where Marginal Costing Technique is useful in managerial decision making. (B) Methods of determination of Break even point: Method: Traditional Break even chart and contribution Break-even chart: Algebraic Method: Limitations of C/S Ratio, Margin of safety, Angle of incidence and assumptions of Break even Analysis: Cost Volume Profit Analysis; Key of Limiting Factors Analysis (analysis where more than one limiting factors exist is not expected): Optimizing of Product Mix (basic problems to highlight its application and limitations) (C) Meaning of the following terms relating to "Decision-making process" (only short objective type theoretical questions are expected): Relevant Cost, Incremental Cost, Sunk Cost, Opportunity Cost, Avoidable/unavoidable common Costs, Traceable Costs, joint Costs and Step Costs:	25%



**EFFECTIVE FROM ACADEMIC YEAR 2021-22 WITH COMMENCEMENT OF SECOND SEMESTER****(SECOND TERM OF ACADEMIC YEAR 2021-22)****CE 304 A AUDITING – II SEMESTER VI**

UNIT	PARTICULARS	MARKS
UNIT 1	Company Audit <ul style="list-style-type: none"> <li>• Importance of Memorandum, articles, prospectus, minute book, preliminary contract</li> <li>• Issue of shares at premium and at discount, issue of right shares, issue of bonus shares, issue of shares for the consideration other than cash</li> <li>• Redemption of preference shares and debentures, conversion of debentures in to shares, forfeiture of shares</li> <li>• Audit of share transfer</li> </ul>	25%
UNIT 2	Auditor's Report and Certificate <ul style="list-style-type: none"> <li>• Meaning and importance of auditor's report</li> <li>• Difference between auditor's report and certificate</li> <li>• Kinds of auditor's report</li> <li>• Specimen of qualified report</li> <li>• Use of words "True and Fair" In the report</li> <li>• CARO – 2003</li> </ul>	25%
UNIT 3	Divisible profit and depreciation <ul style="list-style-type: none"> <li>• Divisible profit <ul style="list-style-type: none"> <li>o Meaning and importance of profit</li> <li>o Determination of profit and it's problem</li> <li>o Debatable points regarding divisible profit (Depreciation, capital gain, capital loss, past revenue lost, past profit and transfer to reserve)</li> <li>o Auditor's duty regarding divisible profit</li> </ul> </li> <li>• Depreciation <ul style="list-style-type: none"> <li>o Provisions of the company law</li> <li>o Auditor's duty</li> </ul> </li> </ul>	25%
UNIT 4	(A) Investigation <ul style="list-style-type: none"> <li>• Meaning and need, difference between audit and investigation</li> <li>• Investigation in following cases.. <ul style="list-style-type: none"> <li>o For purchase of business</li> <li>o For granting loan</li> <li>o In case of declining profit</li> </ul> </li> </ul> (B) Audit program of.. <ul style="list-style-type: none"> <li>• Hospitals run by public charitable trust</li> <li>• Educational institutes</li> <li>• Manufacturing company</li> </ul>	25%

## References:

1. Principles of Auditing By Rick Stephan Hayes, Roger Dassen, Arnold Schilder, Philip Wallage
2. Fundamentals of Auditing By S. K. Basu [Pub.:Dorling Kindersley (India ) Pvt. Ltd., New Delhi 110017]
3. Auditing Principles and Techniques By S. K. Basu [Pub.:Dorling Kindersley (India ) Pvt. Ltd., New Delhi 110017]
4. Contemporary Auditing By Kamal Gupta [Pub.: Tata McGraw-Hill Education]
5. Auditing: Principles and Practice By Ravinder Kumar, Virendra Sharma [Pub.: PHL Learning Pvt. Ltd.]

S. Y. B.COM (SEMESTER IV)


CORE COMPULSORY 208

TAXATION II

REVISED SYLLABUS EFFECTIVE FROM 1-7-2017

UNIT	EXISTING	REPLACED BY
IV	Gujarat Value Added Tax Act, 2003: Central Sales Tax Act and Service Tax	<ol style="list-style-type: none"><li>1. GST concept</li><li>2. Salient features of GST</li><li>3. Benefits of GST</li><li>4. GST council and its functions</li><li>5. Overview of GST Acts<ol style="list-style-type: none"><li>a. The Central Goods and Services Tax Act, 2017</li><li>b. The Integrated Goods and Services Tax Act, 2017</li><li>c. The Union Territory Goods and Services Tax Act, 2017</li><li>d. The Goods and Services Tax (compensation to states) Act, 2017</li><li>e. The State Goods and Services Tax Act, 2017 (respective state)</li></ol></li><li>6. Definitions (aggregate turnover, business, central tax, cess, composite supply, exempt supply, goods, integrated tax, input tax, input tax credit, mixed supply, non-taxable supply, non-taxable territory, output tax, reverse charge, services, state tax, taxable person, taxable supply, taxable territory, union territory tax,)</li><li>7. Exemptions</li><li>8. Broad Idea about Rates of Goods and Services Tax</li></ol>

**NOTE: ONLY UNIT NO IV IS REPLACED AND NO CHANGE IS MADE IN UNIT NO I, II AND III.**

  
R.R. Joshi

## Syllabus\_Foundation Courses B.COM. Sem I

### **Time Management**

Unit I	Effective Use of Time
Unit II	Methods of Time Utilization
Unit III	Graphics, Charts and Electronic Media and Time Saving Techniques
Unit IV	Communication Methods and Time Management

Major readings:

Reuben Ray, Time Management: Himalaya Publication, 2008

# **GROWTH OF INDIAN INDUSTRIES**

## **Objective**

The main objective of this paper is to introduce the students of commerce to some important industries of the Indian Economy and their problems.

## **Outcome**

After studying this paper, students will be able understand and appreciate the problems faced by these industries and the role of Government in the industrial development of the country.

### **UNIT-1-DIAMOND INDUSTRIES IN INDIA**

- Growth and development-specially after economic reforms
- Major achievements
- The problems faced by these industries
- Role of government and support provided by it

### **UNIT-2-TEXTILE INDUSTRIES IN INDIA**

- Growth and development-specially after economic reforms
- Major achievements
- The problems faced by these industries
- Role of government and support provided by it

### **UNIT-3-PHARMA INDUSTRIES IN INDIA**

- Growth and development-specially after economic reforms
- Major achievements
- The problems faced by these industries
- Role of government and support provided by it

### **UNIT-4-IT INDUSTRIES IN INDIA**

- Growth and development-specially after economic reforms
- Major achievements
- The problems faced by these industries
- Role of government and support provided by it

References: For the study material for this paper, the students will have to mainly depend on the following web-sites:

- 1) Ministry of Industries
- 2) IGIDR
- 3) CMIE
- 4) CII

## Human Rights

Unit I	Distinction between Fundamental Rights and Human Rights
Unit II	Right to Freedom, Freedom of Speech and Expression/Information
Unit III	Role and Functions of NHRC
Unit IV	Human Rights of Women and Children

Major readings:

Ujjawal K. Singh Human rights and peace: ideas, laws institutions and  
New Delhi: Sage, 2009

# Tally Accounting 9.0 ERP

## Yoga and Meditation

Unit I	Yoga poses / Asana / Yoga positions - About 90 different yoga poses starting with poses for beginners and intermediate level, Breathing Exercise.
Unit II	<i>Pranayama</i> – Anatomy of Respiratory System, Deep Breathing, Fast Breathing, Alternate Nostril Breathing ( <i>Anuloma Viloma</i> ), <i>Surya Bhedan</i> (Right nostril breathing), <i>Bhastrika</i> (Bellow's breath), <i>Bhramari</i> (Humming bee <i>pranayama</i> ), <i>Ujjayi</i> (Psychic breath), <i>Shitali</i> , <i>Sitkari</i> (Cooling <i>pranayama</i> ).
Unit III	Meditation - including Chakra Meditation, <i>Prana</i> Meditation, <i>So Ham</i> Meditation and Revitalizing Meditation.
Unit IV	<i>Surya Namaskar</i> - Sun Salutations. A dynamic series of Yoga poses to revitalize the body and mind.

Major readings:

Light on Yoga BY B. K. S. IYENGAR. PUB: GOVINDRAM HASANAND

## **LIFE INSURANCE SERVICES**

- Definitions and Nature of Insurance
- Evolution of Insurance
- Role and Importance of Insurance
- Nature of Life Insurance Agreement
- Types of Policies
- Risk-Factors Influence Risk
- Computation of Premium
- Concept of Reserve
- Investment of Funds
- Surrender Value
- Growth of LIC

Ref: Insurance Principles and Practice: M. N. Mishra & S. B. Mishra. S Chand & Co.  
Delhi



## Syllabus Soft Skill Courses B. Com. Sem I

### Personality Development

No.	THEORY: Title
Unit I	Introduction to Personality a) Basic of Personality b) Human growth and Behavior c) Theories in Personality d) Motivation
Unit II	Communication skills and Personality Development a) Intra personal communication and Body Language b) Inter personal Communication and Relationships c) Leadership Skills d) Team Building and public speaking
Unit III	Techniques in Personality development I a) Self confidence b) Mnemonics c) Goal setting d) Time Management and effective planning
Unit IV	Techniques in Personality Development II a) Stress Management b) Meditation and concentration techniques c) Self hypnotism d) Self acceptance and self growth

Major readings:

Personality Development by Rajiv K. Mishra. Rupa & Co.

# Indian Constitution

Unit I	<b>CONSTITUTION: WHY AND HOW? 1</b> <ul style="list-style-type: none"><li>• <b>ELECTION AND REPRESENTATION</b></li></ul>
Unit II	<ul style="list-style-type: none"><li>• <b>EXECUTIVE</b></li><li>• <b>LEGISLATURE</b></li></ul>
Unit III	<ul style="list-style-type: none"><li>• <b>JUDICIARY</b></li><li>• <b>FEDERALISM</b></li></ul>
Unit IV	<ul style="list-style-type: none"><li>• <b>RIGHTS and Duties IN THE INDIAN CONSTITUTION</b></li></ul>

Major readings:

1. NCERT Book For Class XI : Indian Constitution at Work
2. <http://www.upscportal.com/civilservices/ncert-books/class-xi-indian-constitution-at-work-political-science>

## Stress Management

No.	THEORY: Title
I	Concept, Nature and Dimensions of Stress
II	Stress : Its Effects, Causes and Ways of Coping
III	Stress Management Tips Relaxation Techniques Stress and Faith Healing
IV	Common Meditation Techniques: 1. Positive Forces of Nature 2. Relaxation BY Music 3. Exercise , yoga and meditation

### Reference books:

- **Title:** Stress Management **Publisher:** Himalaya **Author:** Dr Satish Pai, Dr S Ravishankar, Dr H L Kaila, Shri S V Kamat **Edition:** Students Edition
- [http://www.easternbookcorporation.com/moreinfo.php?txt\\_searchstring=14036](http://www.easternbookcorporation.com/moreinfo.php?txt_searchstring=14036)

## National Ethics

Unit I	Ethics & Morality
Unit II	Morality and Character
Unit III	Nation and Ethics
Unit IV	Money, politicians, power and Ethics

Major readings:

Morality And Ethics In Public Life By Ravindra Kumar. Mittal Publications

## Indian Culture and Heritage

Unit I	Salient Features of Indian Culture – Spirituality, Universality, Unity in Diversity, Scientific Outlook, Theory of Karma, Love for Nature, Reverence for Women, Value Based Society
Unit II	Historical Perspective : Roots of Indian Culture in Sindhu-Saraswati Civilization and Vedic Culture: The Vedas – The Upanishads Ramayan and MahaIndia – The Bhagvat Gita, Puranas Buddhist and Jain Literature in Pali, Prakrit and Sanskrit
Unit III	Rise of the West and its Impact on India Social and Religious Reformers – Raja Ram Mohan Roy, Swami Dayanand, Jyotiba Govindraro Phule, Narayan Guru, Pandita Rama Bai
Unit IV	Press and the growth of Modern Indian Languages and Literature – Since Independence, India Today

Major readings:

3. Indian Culture and Heritage: Bhartiya Vidya Bhavan Publication