

Shri Govind Guru University, Godhra.

B.com. semester-I

Core Course

General Accountancy - I
(Effective From June-2016)

UNIT-1	Marks
Consignment Accounts	25%
UNIT-2	
Branch Accounts (Excluding Foreign Branch)	25%
UNIT-3	
Fire Insurance Claims (Claims for loss or stock & fixed Assets, Claims for profit or Consequential loss)	25%
UNIT-4	
Accounts for Incomplete Records Conversion Method Only(Use of ratios to find out missing date is not expected.)	25%

Shri Govind Guru University, Godhra.

B.com. semester. I

Core Elective Paper

Financial Accounting - I
(Effective From June-2016)

UNIT-1	MARKS
Piecemeal Distribution of Cash	25%
UNIT-2	
Profit Prior to Incorporation	25%
UNIT-3	
Capital Redumption-1,2,3	25%
UNIT-4	
Company Final Accounts (Only vertical presentation, Calculation Of Managerial Remuneration is expected.)	25%

Note: For subject Elective Financial Accounting, I repeat above course and units.

Shri Govind Guru University, Godhra.

B.com. semester. II

Core Course

General Accountancy - II
(Effective From June-2016)

UNIT-1	Marks
Investment Accounts: Accounting For interest bearing (fixed earning)Securities in the Books of Investor only.	25%
UNIT-2	25%
Joint Venture (Excluding Conversion of Consignment into Joint Venture)	
UNIT-3	25%
Computerized Accounting: <ul style="list-style-type: none">- 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,- Selection of the best Software for the Business,- Advantages and disadvantages of a Computer system;- Tally Software(7.2 version)	
UNIT-4	25%
Hire Purchase Account	

Shri Govind Guru University, Godhra.

B.com. semester. II

Core Elective Paper

Financial Accounting - II
(Effective From June-2016)

UNIT-1	MARKS
(A)Purchase of Business by a company (Accounting Treatments in the books of company)	15%
(B)Indian Accounting Standards(Theory Only) AS-2 Valuation of Inventories AS-6 Depreciation Accounting AS-10 Accounting for fixed Assets	10%
UNIT-2	15%
(A)Underwriting of Shares & Debentures (Computation for fixing the liabilities of underwriters)	
(B)Redemption of Debentures (own debentures from open market)	
UNIT-3	25%
Capital Reduction (Excluding preparation of scheme of Internal resolution)	
UNIT-4	25%
Revenue Accounts of General Insurance Company (in vertical form)	

Note: For subject Elective Financial Accounting-2, I repeat above course and units.

SHRI GOVIND GURU UNIVERSITY
SYLLABUS
(IN EFFECT FROM JUNE 2018 TILL FURTHER NOTIFICATION)

B.Com Syllabus

Semester-5

Subject : Advance Accounting & Auditing
Costs And Financial Accounting

- Unit 1: Process Costing - I : 25%
- a. Meaning, Definition and Feature; Job Costing vs. Process Costing; processes losses and gains; Accounting of waste, scrap, defectives and spoilage;
 - b. Meaning of joint Product and By-Product; Objectives of allocation of joint costs and Methods of Accounting for joint Products; Methods of Accounting for By-Products.
- Unit 2: Process Costing - II 25%
- a. Inter Process profit and Transfer Price (valuing Process Stocks under FIFO and Average Cost Methods).
 - b. Valuation of Work-in-Progress (under FIFO and Average Cost Methods);
- Unit 3: Marginal Costing : 25%
- a. **Break-even and CVP Analysis** : Meaning and definition of Marginal Cost, Marginal Costing and Contribution; Marginal Costing vs. Absorption Costing; Feature of Marginal Costing; Situations where Marginal Costing Techniques is useful in managerial decision making.
 - b. **Methods of determination of Break-even point** : Graphical 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 or 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 cost, Imputed or National Cost, Discretionary Costs, Common Costs, Traceable Costs, Joint Costs and step Costs;
- Unit 4: Amalgamation of Companies : 25%
- **In the nature of merger** : Under Pooling of Interests Method (AS 14).
 - **in the nature of purchases** :
Note : Includes additional points arising on Amalgamation/Absorption: Inter-company transactions (except Inter-company Holdings and exchange of shares based on 'intrinsic values')

- Note :
1. Practical problems carrying not less than 80% marks shall be asked. This percentage is inclusive of 20% weightage to be given to a multiple choice question divided into 7 sub-questions (at least one sub-question from each Unit shall be drawn). The students are required to provide justification for selecting the correct option out of four options given for each MCQ.
 2. Question from any sub-unit shall not be asked in option of any other sub-unit.
 3. Similarly, questions from any main unit shall not be set in option of questions from any other main Unit.

Reference Books :

1. Ravi M. Kishore; " Cost and Management Accounting", Taxmann Allied Services, (P). Ltd.
2. Paresh shah; "Management Accounting", 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.]

SHRI GOVIND GURU UNIVERSITY
SYLLABUS
(IN EFFECT FROM JUNE 2018 TILL FURTHER NOTIFICATION)

B.Com Syllabus

Semester-6

Subject : Advance Accounting & Auditing
Auditing - II

Unit	Particulars	25%
Unit 1:	<p>Company Audit</p> <ul style="list-style-type: none">• Importance of Memorandum, articles, prospectus, minute book, preliminary contract• 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.• Redemption of preference shares and debentures into shares, forfeiture of shares• Audit of share transfer	
Unit 2:	<p>Auditor's Report and Certificate</p> <ul style="list-style-type: none">• Meaning and importance of auditor's report• Difference between auditor's report and certificate• Kinds of auditor's report• Specimen of qualified report• Use of word "True and Fair" In the report• CARO - 2003	25%
Unit 3:	<p>Divisible profit and depreciation</p> <ul style="list-style-type: none">• Divisible profit• Meaning and importance of profit• Determination of profit and its problem• Debatable points regarding divisible profit (Depreciation, capital gain, capital loss, past revenue lost, past profit and transfer to reserve)• Auditor's duty regarding divisible profit• Depreciation	25%

- Provisions of the company law
- Auditor's duty

Unit 4:

(A) Investigation

25%

- Meaning and need, difference between audit and investigation
- Investigation in following cases :
- Four purchase of business
- For granting loan
- In case of declining profit
-

(B) Audit program of.

- Hospitals run by public charitable trust
- Educational institute
- Manufacturing company

- Notes :
1. 20% weightage is to be given to a multiple choice question divided into 15 sub-questions (at least three sub-question from each Unit shall be drawn) The students are required to provide justification for selecting the correct option out of four options given for each MCQ.
 2. Question from any any sub-unit shall not be asked in option of any other sub-unit
 3. Similarly, questions from any main Unit shall not be set in option of questions from any other main Unit.

Reference Books :

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.]

SHRI GOVIND GURU UNIVERSITY
SYLLABUS
(IN EFFECT FROM JUNE 2018 TILL FURTHER NOTIFICATION)

B.Com Syllabus

Semester-5

Subject : Advance Accounting & Auditing
Management Accounting- I

Unit 1: Introduction to Management Accounting and Analysis of Financial Statements. 25%

1. Definition, scope, objective, 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, Essential of good financial statements, Analysis and interpretation, Tools of financial analysis (methods, Comparative financial statements, procedure for interpretation, objective of analysis and interpretation, Common size statements, Trend analysis.)

Unit 2: Interpretation and Analysis through Financial Ratios 25%

Meaning, Importance and limitation of ratio analysis, Calculation and interpretation of the following ratio only: Gross Profit Ratio, Net profit Ratio, Stock Turnover Ratio, Operating Ratio, Expense Ratios, Return of 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 Ration, 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.*

Unit 3: Cash Flow Statement 25%

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**.

Unit 4: Budgeting : 25%

(A) Budget and Budgetary Control :
Definition, Objective, Merit and de-merits of Budgetary Control, Fixed and Flexible Budget (Theory only), Control Ratios, Zero base Budgeting; Preparation of following Functional Budget only; Sales Budget, Selling and Distribution Cost Budget, production Budget, cost of Production Budget (Material, Labour and Overheads.)

(B) Cash Budget :

Introduction, Advantage and limitations of Cash Budget, Methods of preparing Cash Budget; Cash Receipt and Disbursement Method, Adjusted Earning Method, Balance Sheet Projection Method and Working Capital Differential Method.

Notes :

(1)

Practical problems carrying not less than 80% marks shall be asked. This percentage is inclusive of 20% weightage to be given to a multiple choice question divided into 7 sub-questions (at least one sub-question from each Unit shall be drawn). The students are required to provide justification for selecting the correct option out of four options given for each MCQ.

(2)

Question from any sub-unit shall not be asked option of any other sub-unit.

(3)

Similarly, questions from any main unit shall not be set in option of questions from any other main Unit.

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

SHRI GOVIND GURU UNIVERSITY
SYLLABUS
(IN EFFECT FROM JUNE 2018 TILL FURTHER NOTIFICATION)

B.Com Syllabus

Semester-6

Subject : Advance Accounting & Auditing
Management Accounting- II

- Unit 1: Standard Costing I : 25%
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 Efficiency Variance, Idle time Variance, Labour Mix Variance, Labour Yield Variance.
- Unit 2: Standard Costing II : 25%
- a. Overhead Variances : Fixed and Variable, Expenditure Variance, Efficiency Variance, Capacity Variance, Calendar Variance;
Note :
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 Variance : 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.
Note :
I. Problems relating to Reconciliation and Interpretation of Variance are not expected.
II. Problems relating to finding out missing data are not expected.
- Unit 3: Capital Budgeting - 1: 25%
- a. 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.
- b. Time Value of Money :
Reasons for Time Value, Simple and Compound Interest, Present Value and Discount Factors, Future Value and Present value of an ordinary annuity, Present value of a differed annuity and perpetuity, Meaning of Amortization of and creation of Sinking Fund, Nominal and Real Interest Rates.

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 level problems (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 etc) are not expected.

Notes :

(1)

Practical problems carrying not less than 80% marks shall be asked. this percentage is inclusive of 20% weightage to be given to a multiple choice question divided into 7 sub-questions (at least one sub-question from each Unit shall be drawn.) The students are required to provide justification for selecting the correct option out of four options given for each MCQ.

(2)

Question from any sub-unit shall not be asked in option of any other sub-unit.

(3)

Similarly, questions from any main Unit shall not be set in option of questions from any other main Unit.

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SHRI GOVIND GURU UNIVERSITY
SYLLABUS
(IN EFFECT FROM JUNE 2018 TILL FURTHER NOTIFICATION)

B.Com Syllabus

Semester-5

Subject: Business Law- I

Unit 1: **Indian Contract Act - 1872**

- (1) Definition and Essential of Contract
- (2) Types of Contract
- (3) Competent Party,
- (4) Offer and Acceptance

Unit 2: **Indian Contract Act - 1872**

- (1) Consideration
- (2) Free Consent
- (3) Performance of Contract
- (4) Discharge of Contract and Rules for Compensation

Unit 3: **Indian Contract Act - 1872**

- (1) Legality and Object of Contract
- (2) Quasi Contract
- (3) Contingent Contract
- (4) Remedies

Unit 4: **Special Contract**

- (1) Indemnity & Guarantee
- (2) Bailment & Pledge
- (3) Law of Agency : Meaning, Modes of creating Agency,
- (4) Types of Agent, Personal liability of Agent and Termination of Agency.

Reference Books :

1. Law of Contract and Specific Relief - By : Avatar Singh
Published by Eastern Book Company
2. Elements of Mercantile Laws - By N.D.Kapoor
Published by Sultan Chand & Sons

SHRI GOVIND GURU UNIVERSITY
SYLLABUS
(IN EFFECT FROM JUNE 2018 TILL FURTHER NOTIFICATION)

B.Com Syllabus

Semester-6

Subject: Business Law - II

Unit 1:

GST

- (1) Basic Feature of GST
- (2) GST in India Concept, Nature and Feature of GST
- (3) Basic Concept, supply, Composite and mix suppliers, changes of tax
- (4) Relevant Definition

Unit 2:

Indian Companies Act - 1956

- (1) Definition and Characteristics of Company
- (2) Kind of Company
- (3) Essential Documents of Company (Memorandum of Association, Articles of Association)
- (4) Directors, qualifications, Disqualifications and legal position.

Unit 3:

Consumer Protection Act - 1956

- (1) Definition
- (2) Consumer & right of Consumer
- (3) Consumer Protection Councils

Unit 4:

Negotiable Instrument Act - 1881

- (1) Meaning, characteristics and presumptions of negotiable instruments
- (2) Promissory Note
- (3) Bill of Exchange and Cheque
- (4) Endorsement and its types.

Reference Books :

1. Law of Contract and Specific Relief, By, Avatar Singh,
Published by : Eastern Book Company
2. Elements of Mercantile Laws, By, N.D.Kapoor,
Published by Sultan Chand & Sons.
3. Introduction of Company Law, By, Avtar Singh
Published by Eastern Book Company
4. Batra Ashok, GST LAW and Practice CCH India - A Wolter Kluwer Business
5. Law of Taxation - Taxman
6. Mohan Rajat illustrative Guide to GST, Bharat Law House.

SHRI GOVIND GURU UNIVERSITY
B.Com Syllabus
COMMERCIAL COMMUNICATION - V
(With Effect from Academic Year 2018-2019)

UNIT - ONE

Text

Gems of Wisdom - (Part One)

Published by: Macmillan India Ltd.

UNIT – TWO

Questionnaires

1. Lifestyle and Socio-economic Conditions of:

- (i) Primary School Teachers
- (ii) Farmers
- (iii) Slum-dwellers
- (iv) Working Women
- (v) Factory Workers

2. College Students' Views or Habits:

- (i) College Students' views on CBCS-Semester System
- (ii) College Students' views on participation in the Extra Curricular Activities
- (iii) College students' Study Habits
- (iv) College students' habits of using Social Media
- (v) Smoking and Tobacco chewing habits and Cancer Awareness among College students

3. Consumer Market Research Survey:

- (i) Prospect of Launching a new Washing Machine in the market
- (ii) Prospect of Launching a new Detergent Powder in the market
- (iii) Consumers' Preference for a Tooth-paste
- (iv) Consumers' Preference for a Mobile Phone
- (v) Consumers' Views on Online

UNIT - Three

Press Reports

(A) Understanding the Press

1. Introduction to Media: Print and Electronic
2. A brief review of the evolution of Indian Press
3. Press as a Fourth Estate: Its role and impact on society
4. Major News Agencies in India
5. Definition of News and News values
6. Structure of a Press Report
7. Features of a Press Report

N.B.: No Theory based questions will be asked from the above mentioned points. They are only for understanding of the Topic. They should be discussed in brief before the actual drafting of Press Reports.

(B) Drafting of Press Reports

1. Accidents:

- (i) A Serious Road Mishap (A Collision of Two Vehicles only)
- (ii) A Train Disaster (A Collision of Two Trains only)
- (iii) A Plane Crash
- (iv) A Boat Tragedy

2. Natural Calamities:

- (i) An Earthquake
- (ii) A Tsunami
- (iii) A Devastating Flood
- (iv) A Cyclonic Storm

3. Current Events:

(An Event that has greater news value and concerns larger sections of society)

UNIT - FOUR

Cloze Test and Vocabulary

(A) Cloze Test

(Intermediate Level with Multiple Choices)

N. B.: The passage should be of about 200 words aiming at testing the students' intermediate level proficiency in language. The students are expected to write the answers only instead of reproducing the whole passage in the examination.

(B) Vocabulary: Foreign Words in Common Use

List of Foreign Words in Common Use

1. ad absurdum (L) 2. Ad nauseam(L) 3. Aficionado(SP) 4. Annus mirabilis(L) 5. Au courant(F)
 6. Beau geste (F) 7. Beau monde(F) 8. Bon mot(F) 9. Bon vivant(F) 10. Caveat 11. Debris (F)
 12. El dorado 13. Emeritus (L) 14. En route (F) 15. Eureka (Gk) 16. Exempli gratia (e.g.) (L)
 17. Front à front (F) 18. Id est (i.e.) – (L) 19. In curia 20. Nota bene (L) 21. Persona non grata 22.
 Saus souci 23. Senor (Sp) 24. Senorita (Sp) 25. Sub peon 26. Via media (L) 27. Vice (L) 28.
 Vice versa (L) 29. Viva voce (L) 30. Vox populi
 (L= Latin, F=French, Gk =Greek, Sp= Spanish)

Note: The format of the questions for this unit is as under:

- (1) Match the following:
- (2) Give meanings of the following:

PAPER STYLE FOR SEM-V

Question-1

Answer any **SEVEN** questions in brief: (out of 10) (UNIT-I) **14**

Question-2

(A) **Text based MCQ** Choose the appropriate options: (only **Eight** MCQs)
 (UNIT-I) **08**

(B) State whether the following statements are TRUE or FALSE: **06** (UNIT-I)

Question-3

Write a simple questionnaire on any **ONE**: (out of three) **14**

- (1) One from Unit – II - 1
- (2) One from Unit – II - 2
- (3) One from Unit – II - 3

Question-4

Write a press report on any **ONE**: (out of three) **14**

- (1) One on accident (As per Unit – III – 1)
- (2) One on natural calamity (As per Unit – III - 2)

(3) One on current event (As per Unit – III - 3)

Question-5.

(A) Read the following passage and select the correct options: **07**

(Cloze Test – UNIT-IV- (A) - Passage with SEVEN blanks each carrying ONE mark - Options must be given below the passage as mentioned in the specimen of Cloze Test)

(B) Do as directed: (From Vocabulary of UNIT-IV – (B) only) **07**

(1) Match the following: (**Four** items)

(2) Give meanings of the following: (**Three** items)

SHRI GOVIND GURU UNIVERSITY
B.Com Syllabus
COMMERCIAL COMMUNICATION - VI
(With Effect from Academic Year 2018-2019)

UNIT - ONE

Text

Gems of Wisdom - (Part Two)

Published by: Macmillan India Ltd.

UNIT - TWO

Business Reports

(A) Individual Reports:

1. Opening a Sales Depot of the company
2. Establishing a Welfare Centre for the employees
3. Performance Appraisal of the Employees
4. A Fire Accident in the factory

(B) Committee Reports:

1. Decline in Sales of a Company's products
2. Demands and Grievances of the Workers
3. Inspection of Branches
4. Taking over an Industrial Unit

UNIT - THREE

Agency correspondence

1. Application for an agency
2. Offering terms and conditions of an agency
3. Negotiation for better terms and conditions at initial stage
4. Appointment of an agent
5. Reprimand for a decline in sales
6. Explanation for a decline in sales
7. Surrendering the agency
8. Termination of an agency

UNIT - FOUR

Market Reports

(A) Comprehension of Stock Market Reports (Daily and Weekly)

N. B.: The passage should be of about 200 words aiming at testing the students' understanding of happenings of Stock Market. **Only FOUR** questions will be asked from the list of technical questions mentioned below. Each question will carry **TWO** marks.

List of Technical Questions

1. Explain the headline in simple English.
2. Which trend is indicated in the headline? Quote the word indicating the trend.
3. To which stock exchange the report is related?
4. Find out any **two factors** responsible for the present trend.
5. What type of a report is this? Quote the word indicating the type of a report.

6. Name the indices mentioned in the report.
7. Find out the **previous closing** of the following: (only TWO items will be given)
8. Mention any **two scrips** that do not follow the general trend.
9. Which scrip did not follow the general trend? Why?
10. Find out from the report any **two verbs** denoting bullish trend.
11. Find out from the report any **two verbs** denoting bearish trend.
12. What, according to the report, was the previous trend in the market?

(B) Vocabulary

Frequently Used Stock Market Terminology

1. Advice
2. Bear covering (Bear buying, Short covering)
3. Benchmark
4. Blue chip
5. Bourse
6. Brisk buying
7. Bull liquidation (Long liquidation, Bull unloading)
8. Corporate news
9. Correction
10. Dalal Street
11. Demat Account
12. Disinvestment selling
13. Equities
14. Ex-dividend
15. Face value
16. Featureless market
17. Fluctuations
18. Gray Market
19. Institutional buying
20. Intra-day
21. Limelight
22. Nifty
23. Nose diving
24. Pivotal
25. Points
26. Premium
27. Primary Market
28. Profit taking (Profit booking)
29. Punters
30. Rally
31. Secondary Market
32. Selling pressure
33. Sensex
34. Sentiment
35. Speculation

Abbreviations in Common Use

36. ASE
37. BSE
38. CRR
39. DIIs
40. EPS
41. FIIs
42. FMCG
43. FPO
44. GDP
45. IIP
46. IPO
47. NBFC
48. NSE
49. PSU
50. SEBI

Note: The format of the questions for this unit is as under:

- (1) Explain the following terms:
- (2) Give full forms of the following:

PAPER STYLE FOR SEM-V

Question-1

Answer any **SEVEN** questions in brief: (out of 10) (UNIT-I) **14**

Question-2

(A) **Text based MCQ** Choose the appropriate options: (only **Eight** MCQs) (UNIT-I) **08**

(B) State whether the following statements are TRUE or FALSE: **06** (UNIT-I)

Question-3

Individual Report (UNIT-III -A) **14**

OR

Committee Report (UNIT-III-B)

Question-4

A letter from Agency Correspondence (one out of two) (UNIT-IV) 14

Question-5.

. (A) Read the following market report carefully and answer the questions that follow it: (UNIT-IV –A) **08**

(N.B.: Only FOUR questions will be asked from the list of Technical Questions each carrying **TWO** marks.)

(B) Do as directed: (From Vocabulary of UNIT-IV-B only) **06**

(1) Explain the following terms: (**Four** items)

(2) Give full forms of the following: (**Two** items)

Recommended Reading: (For Semester V and VI)

01. Business Communication – J P Parikh, Anshu Surve, Swarnabharati & Asma Bahrainwal – Orient BlackSwan, Hyderabad.
02. Business Communication – Homai Pradhan & N. S. Pradhan – Himalaya Publishing House, Mumbai
03. Business Communication – Asha Kaul – Prentice-Hall, New Delhi
04. Essentials of Business Communication – Rajendra Pal & J. S. Korlahalli – Sultan Chand & Sons, New Delhi
05. Effective Business Communication – Dr. S. K. Agrawal & Dr. P. K. Singh – Himanshu Publications, New Delhi
06. Business Correspondence and Report Writing – R. C. Sharma & Krishna Mohan – Tata McGraw Hill, New Delhi
07. Business Communication (Principles, Methods and Techniques) – Nirmal Singh – Deep & Deep Publications, New Delhi
08. Effective Business Communication - Murphy G. A., Hildebrandt W. H., Thomas J. P., Tata McGraw Hill, New Delhi
09. A Handbook of Commercial Correspondence – A. Ashley – OUP, New Delhi
10. Word Power Made Easy – Norman Lewis - Goyal Saab, New Delhi
11. Communicative Competence in Business English – Robinson, Netrakanti & Shintre – Orient Longman, Hyderabad
12. Oxford Dictionary of Phrasal Verbs – A. P. Cowie & R. Mackin, OUP, New Delhi
13. A Guide to Business Correspondence and Communication Skills – A.N. Kapoor – Sultan Chand & Sons, New Delhi
14. Business Communication Today – Bovee & Thill – Prentice-Hall, New Delhi
15. Business Communication – Urmila Rai & S. M. Rai – Himalaya Publishing House, Mumbai.

SHRI GOVIND GURU UNIVERSITY

SYLLABUS

(IN EFFECT FROM JUNE 2017 TILL FURTHER NOTIFICATION)

B.COM SEM III

COMMERCIAL COMMUNICATION

UNIT -I

TEXT (**PRISM** -AN ANTHOLOGY OF SHORT STORIES- CAMBRIDGE UNIVERSITY)

SECTION -1, UNIT 1, 2, 3, & 4

UNIT – II

(A)BARRIERS TO EFFECTIVE COMMUNICATIONS

(B)VOCABULARY OF FOREIGN WORDS AND PHRASES * (LIST ENCLOSED)

* LIST OF FOREIGN WORDS

- 1 ab initio
- 2 a compete
- 3 a dato
- 4 ad hoc
- 5 ad interim
- 6 ad infinitum
- 7 Alibi
- 8 a posterior
- 9 a propos
- 10 ad quantum
- 11 ad referendum
- 12 bona fide
- 13 Consensus
- 14 caveat emptor
- 15 Debris
- 16 de facto
- 17 de jure
- 18 en bloc
- 19 en masse
- 20 Entrepreneur

- 21 ex gratia
- 22 ex officio
- 23 ex parte
- 24 fait accompli
- 25 Gratis
- 26 Impasse
- 27 inter alia
- 28 in camera
- 29 inter se
- 30 in toto

UNIT – III

BANK CORRESPONDENCE

1. Stop payment of a cheque
2. Error in pass-book / Bank Statement
3. Wrongful dishonour of a cheque
4. Complaint about rude behaviour of a bank employee
5. Requesting bank's support for social welfare
6. Intimating the loss of a Debit Card / ATM Card / Credit Card
7. Asking for loan/ cash credit
8. Opening of a savings/current account

UNIT – IV

SECRETARIAL CORRESPONDENCE

1. Non- allotment of shares
2. Reply to non-allotment of shares
3. Non-credit of refund of the application money
4. Reply to the non-credit of refund of the application money
5. Non-credit of dividend
6. Reply to non-credit of dividend
7. Shareholder's concern about declining profit of the company
8. Reply to shareholder's concern about declining profit of the company

REFERENCE BOOKS:

**01. Business Communication – Urmila Rai & S. M. Rai – Himalaya Publishing
House, Mumbai**

**02. Business Communication – Homai Pradhan & N. S. Pradhan – Himalaya
Publishing House, Mumbai**

03. Business Communication – Asha Kaul – Prentice-Hall, New Delhi

**04. Essentials of Business Communication – Rajendra Pal & J. S. Korlahalli –
Sultan Chand & Sons, New Delhi**

**05. Effective Business Communication – Dr. S. K. Agrawal & Dr. P. K. Singh –
Himanshu Publications, New Delhi**

PAPER STYLE FOR UNIVERSITY EXAMINATION

QUESTION :1

SHORT QUESTION ANSWER 7 OUT OF 12 FROM UNIT 1 14 MARKS

QUESTION : 2

- (A) SHORT NOTE FROM UNIT 2 A 7 MARKS
(B) WORD MEANING FROM UNIT 2 B 7 MARKS

QUESTION : 3

LETTER WRITING FROM UNIT III ONE OUT OF TWO 14 MARKS

QUESTION : 4

LETTER WRITING FROM UNIT IV ONE OUT OF TWO 14 MARKS

QUESTION : 5

MCQS form all the four units 14 marks

SHRI GOVIND GURU UNIVERSITY

SYLLABUS

(IN EFFECT FROM JUNE 2017 TILL FURTHER NOTIFICATION)

B.COM SEM IV

COMMERCIAL COMMUNICATION

UNIT : 1

TEXT (**PRISM** -AN ANTHOLOGY OF SHORT STORIES- CAMBRIDGE UNIVERSITY)

SECTION -1 ,UNIT 6,7,8 & 9

UNIT : II

(A) CORPORATE COMMUNICATION

(B) VOCABULARY OF FOREIGN WORDS AND PHRASES (LIST ENCLOSED)

* LIST OF FOREIGN WORDS

- 1 intra vires
- 2 ipso facto
- 3 lacuna
- 4 locus standi
- 5 Mala fide
- 6 mandamus
- 7 modus operandi
- 8 par excellence
- 9 paripassu
- 10 per annum
- 11 per capita
- 12 per centum
- 13 per contra
- 14 per dium
- 15 per procurationem
- 16 per se
- 17 prima facie
- 18 pro forma
- 19 pro rata

20	quod vide
21	rentes
22	resume
23	sine die
24	status quo
25	sub judice
26	ultimo
27	proximo
28	ultra vires
29	versus
30	vide

UNIT : III

INSURANCE CORRESPONDENCE

(Letters written to Insurance Companies only)

1. Soliciting information about a Life Insurance Policy
2. Inquiring about a Medical Insurance Policy
3. Asking for a loan against an existing Life Insurance Policy
4. Claiming full benefits due to death of the policy holder by the nominee
5. Claiming medical re-imburement on the policy
6. Intimating the change of nomination
7. Asking for the surrender value of a life insurance policy

UNIT : IV

- (A) COMPREHENSION OF COMMERCIAL ADVERTISEMENT OF A PRODUCT
- (B) RESUME

REFERENCE BOOKS

Business Correspondence and Report Writing – R. C. Sharma & Krishna

Mohan – Tata McGraw Hill, New Delhi

07. Business Communication (Principles, Methods and Techniques) – Nirmal

Singh – Deep & Deep Publications, New Delhi

08. Effective Business Communication - Murphy G. A., Hildebrandt W. H.,

Thomas J. P., Tata McGraw Hill, New Delhi

09. A Handbook of Commercial Correspondence – A. Ashley – OUP, New Delhi

10. Word Power Made Easy – Norman Lewis - Goyal Saab, New Delhi

PAPER STYLE FOR UNIVERSITY EXAMINATION

QUESTION :1

SHORT QUESTION ANSWER 7 OUT OF 12 FROM UNIT 1 14 MARKS

QUESTION : 2

- | | |
|--------------------------------|---------|
| (A) SHORT NOTE FROM UNIT 2 A | 7 MARKS |
| (B) WORD MEANING FROM UNIT 2 B | 7 MARKS |

QUESTION : 3

LETTER WRITING FROM UNIT III ONE OUT OF TWO 14 MARKS

QUESTION : 4

- | | |
|------------------------------------|---------|
| (A) Comprehension of advertisement | 7 MARKS |
| (B) DRAFTING OF RESUME | 7 MARKS |

QUESTION : 5

MCQS from all the four units 14 marks

SEMESTER-I
COMMERCIAL COMMUNICATION-I

UNIT- ONE

Fundamentals of Communication

- 1. Communication: Introduction and Definitions**
- 2. Process of communication**
- 3. Aims and objectives of communication**

UNIT- TWO

- 1. Understanding the basics of letter writing**
 - a. Physical appearance of business letters**
 - b. Layout of a business letter**
 - c. Principle of effective letter writing**

UNIT- THREE

Business letter writing

- 1. Inquiry (solicited, unsolicited)**
- 2. Reply to Inquiry**
- 3. Offer letter (voluntary and firm)**

UNIT- FOUR

1. Precise Writing & Vocabulary

List of Frequently Confused Pairs of Words

1. Aboard/Abroad
2. Accept/Except
3. Access/Excess
4. Addition/Edition
5. Advice/ Advise
6. Affect/Effect
7. Allusion / Illusion
8. Appraise/Apprise
9. Bail/Bale
10. Beside/Besides
11. Boast/Boost
12. Carton/Cartoon
13. Caste /Cast
14. Check/Cheque
15. Cite/Site
16. Coast/Cost
17. Complement/Compliment
18. Defer/Differ
19. Descent/Dissent

20. Die /Dye
21. Draft/Draught
22. Dual/Duel
23. Elicit/Illicit
24. Eligible/Illegible
25. Facilitate/Felicitate
26. Fare/Fair
27. Foreword/Forward
28. Heal/Heel
29. Hoard/Horde
30. Industrial/Industrious
31. Judicial/Judicious
32. Lessen/Lesson
33. Marry/Merry
34. Minor/Miner
35. Minute/Minutes
36. Official/ Officious
37. Pail/Pale
38. Piece /Peace
39. Principal/Principle
40. Role/Roll
41. Sever/Severe
42. Slay /Sleigh
43. Sole/Soul
44. Stationary/Stationery
45. Suit/Suite
46. Tail/Tale
47. Teem/Team
48. Vacation/Vocation
49. Way/Weigh
50. Weather/Whether

UNIT - FIVE

MCQ AND OBJECTIVE QUESTION FROM UNIT 1 TO UNIT 4

Recommended Reading:

01. Business Communication – Urmila Rai & S. M. Rai – Himalaya Publishing House, Mumbai
02. Business Communication – Homai Pradhan & N. S. Pradhan – Himalaya Publishing House, Mumbai
03. Business Communication – Asha Kaul – Prentice-Hall, New Delhi
04. Essentials of Business Communication – Rajendra Pal & J. S. Korlahalli – Sultan Chand & Sons, New Delhi
05. Effective Business Communication – Dr. S. K. Agrawal & Dr. P. K. Singh – Himanshu Publications, New Delhi

06. Business Correspondence and Report Writing – R. C. Sharma & Krishna Mohan – Tata McGraw Hill, New Delhi
07. Business Communication (Principles, Methods and Techniques) – Nirmal Singh – Deep & Deep Publications, New Delhi
08. Effective Business Communication - Murphy G. A., Hildebrandt W. H., Thomas J. P., Tata McGraw Hill, New Delhi
09. A Handbook of Commercial Correspondence – A. Ashley – OUP, New Delhi
10. Word Power Made Easy – Norman Lewis - Goyal Saab, New Delhi
11. Communicative Competence in Business English – Robinson, Netrakanti & Shintre – Orient Longman, Hyderabad
12. Oxford Dictionary of Phrasal Verbs – A. P. Cowie & R. Mackin, OUP, New Delhi
13. A Guide to Business Correspondence and Communication Skills – A.N. Kapoor – Sultan Chand & Sons, New Delhi
14. Business Communication Today – Bovee & Thill – Prentice-Hall, New Delhi
15. Guide to Report Writing (Guide to Business Communication Series) – Netzley & Snow – Prentice-Hall, New Delhi

**Structure of Question Paper with Allocation of Marks
SEMESTER-I**

COMMERCIAL COMMUNICATION-I

Q-1

(A) General Question from Unit-1 (07)
(OR)

General Question from Unit-1 (07)

(B) General Question from Unit-1 (07)
(OR)

General Question from Unit-1 (07)

Q-2

(A) General Question from Unit-2 (07)
(OR)

General Question from Unit-2 (07)

(B) Objective type questions Unit-2 (07)

Q-3 Letter Writing from Unit-3 (14)

(OR)

Letter Writing from Unit-3 (14)

Q-4

(A) Precis Writing (From Unit-4) (07)

(B) Do as directed: (From Vocabulary of Unit-4) (07)

[1] Match the following words: (Four Items)

[2] Fill in the blanks: (Three Blanks)

Q-5

MCQ/Objective Questions (From Unit-1 to 4) (14)

**SEMESTER-II
COMMERCIAL COMMUNICATION-II**

UNIT- ONE

Forms of Communication

1. **Forms of Communication: Verbal and Non-verbal,**
 - * **Oral Communication: Advantages and Disadvantages (Limitations)**
 - * **Written Communication: Advantages and Disadvantages (Limitations)**
 - * **Difference between Oral and Written Communication**
 - * **Non-verbal Communication: Advantages and Disadvantages (Limitations)**
 - * **Types of Non-verbal Communication:**
 - (i) **Body Language**
 - (ii) **Sign Language**
 - (iii) **Paralanguage**
 - (iv) **Time and Space Language**

UNIT- TWO

Business Letter Writing

Order

Execution of order

Cancellation of order

Asking Extension in time to deliver the goods

Offering substitute goods

UNIT – THREE

**Business Letter Writing
(Complaints and their Adjustment)**

1. **Late delivery of goods**
2. **Damaged goods**
3. **Shortage in quantity of goods**
4. **Rude behaviour of a salesperson**

UNIT- FOUR

(A) E-mail Writing

***Understanding the Basics and Form of an E-mail (No Theory based questions will be asked. Only Objective Type questions and MCQs can be asked in Q-5.)**

(B) Sales and Collection Letters

*** Writing sales and collection letters on the following situations through E-mail:**

(C) Vocabulary

Words Commonly Used in Business Communication: (*List is attached)

❖ *List of Words Commonly Used in Business Communication

1. **Agenda**
2. **At par**
3. **Backlog**
4. **Bankruptcy**
5. **Beneficiary**

6. Bill of Lading
7. Black Market
8. Breach of Contract
9. Budget
10. Bullion
11. Capital
12. Collateral
13. Commission
14. Consignee
15. Creditor
16. Dead stock
17. Default
18. Deficit
19. Disbursement
20. Dock Receipt
21. Entrepreneur
22. Exchange rate
23. Fiscal
24. Franchise
25. Freight
26. Gross
27. Lease
28. Liabilities
29. Lockout
30. Margin
31. Minimum Wage
32. Monopoly
33. Mortgage
34. Negotiable
35. Patent
36. Petty cash
37. Pledge
38. Power of Attorney
39. Promissory Note
40. Rebate
41. Recession
42. Reimburse
43. Revenue
44. Royalty
45. Subsidy
46. Surplus
47. Syndicate
48. Trademark
49. Volume of business
50. Waive

UNIT - FIVE

MCQ AND OBJECTIVE QUESTION FROM UNIT 1 TO UNIT 4

Structure of Question Paper with Allocation of Marks

Q-1.

(A) General Question from Unit-1 (07)

(OR)

General Question from Unit-1 (07)

(B) General Question from Unit-1 (07)

(OR)

General Question from Unit-1 (07)

Q-2.

Business Letter Writing (Unit-II) (14)

(OR)

Business Letter Writing (Unit-II)

Q-3.

Business Letter Writing: (Unit-III) (14)

(OR)

Business Letter Writing: (Unit-III)

Q-4.

(A) E-mail Writing: Sales and Collection Letter (Unit-IV) (07)

(OR)

E-mail Writing: Sales and Collection Letter (Unit-IV)

(B) Do as directed: (From Vocabulary of Unit-IV) (07)

[1] Match the following words: (Four Items)

[2] Explain the following words in simple English: (Three Items)

Q- 5.

Do as directed: (**From Unit-I to IV**) (14)

(A) Choose the correct option: (Four MCQs)

(B) State whether the following statements are TRUE or FALSE: (Five sentences)

(C) Match the following: (Five items)

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બી.કોમ. સેમેસ્ટર-૩

(With Effect From June 2017)

Subject : Corporate Accounting

UNIT-1

Marks -25%

- Valuation Of Goodwill
- Origin Of Goodwill
- Factors Affecting Goodwill
- Meaning Of Goodwill
- Provision Regarding Goodwill In Various Accounting Standards
- Need For Valuation Of Goodwill
- Methods Of Valuation Of Goodwill
 - Arbitrary Assessment
 - Average Profit Method (Simple Average, Weighted Average And Annuity Method)
 - Super Profit Method
 - Capitalization Of Profit Method (Capitalization Of Average Profit And Super Profit)

UNIT-2

Marks -25%

- Circumstances Of Valuation Of Shares
- Factors Affecting Valuation Of Shares
- Method Of Valuation Of Shares
 - Valuation Of Fully Paid-Up And Partly Paid-Up Equity Shares And Preferences Shares By Net Assets Method
 - Valuation Of Fully Paid-Up And Partly Paid-Up Equity Shares By Yield Method
 - Fair Value Of Fully Paid-Up And Partly Paid-Up Equity Shares
 - Valuation Of Rights Shares
 - Valuation Of Bonus Shares

UNIT-3

Banks Accounts

Marks -25%

- Legal Provisions (Concepts Only)
 - Banking Regulation Act, 1949
 - Business Carried On By Banks
 - Non-Banking Assets And Its Disposal
 - Management Of Banks
 - Share Capital
 - Creation Of Floating Charge On Properties
 - Statutory Reserves
 - Cash Reserves And Statutory Liquidity Reserve
 - Restriction On Acquisition Of Shares In Other Companies
 - Restriction On Loan And Advances
 - Non Performing Assets (NPA)
 - Preparation Of Final Accounts
- Note : (1) Only Simple Adjustment To Be Asked
(2) Income Statement Or Balance Sheet To Be Asked With Relevant Schedules. Combined Question Of Final Account Is Not Expected.

UNIT-4	Liquidation Of Company	Marks -25%
	<ul style="list-style-type: none"> - Meaning Of Liquidation Or Winding Up (Concept Only) - Method Of Liquidation (Concept Only) <ul style="list-style-type: none"> • Compulsory Winding Up By National Law Tribunal • Voluntary Winding Up - Consequences Of Winding Up (Concept Only) - Preferential Payments - Overriding Preferential Payments As Per The Companies (Amendment) Act, 1985 Section 529A - Powers And Duties Of Liquidators (Concept Only) - Order Of Disbursement To Be Made By Liquidator As Per Latest Statutory Revision - Preparation Of Liquidator's Final Statement Of Account As Per Latest Statutory Revision 	

REFERENCE BOOKS :

1. Corporate Accounting (Theory & Practice K.L. Shah Shree Niwas Publishing
2. Corporate Accounting Dr. S.N. Maheshwari & S K Maheshwari
Vikas Publishing House

श्री गोविंद गुड़ युनिवर्सिटी

बी.कोम. सेमेस्टर-3

(With Effect From June 2017)

Subject : Cost Accounting - 1

UNIT-1	Introduction of Cost Accounting - Meaning And Definition - Need For Cost Accounting - Advantage And Limitations - Cost Accounting And Financial Accounting - Cost Concept 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 Systems.	Marks -25%
UNIT-2	Materials - Definition Of Inventory - Materials And Material Control - Objective Of Material Control - It's Necessity And Advantage - Purchase And Stores Routine - Control Of Inventory Through EOQ - Determination Of Various Stock Levels, JIT And ABC Systems - Methods Of Pricings Of Issues Of Material_FIFO, LIFO, Base Stock Price, Weighted Average Price, Periodic Weighted Average Price, Standard Price And Replacement Price Meaning And Treatment Waste, Scrap, Spoilage And Defective.	Marks -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 System (Individual Rowan Plan, Taylor's Differential Piece Rate System, Bedeaux Plan, Merrick's Multiple Piece Rate System, Gantt Requisites Of Good Wage Incentive Plan - Labour Turn Over - Cost And Labour Turn Over & It's Treatment - Concept Of Idle Time & It's Treatment - Overtime Premium - Casual Worker & Out Worker - Holiday & Leave With Pay - Cost Of Apprentice Employee Welfare Cost - Fringe Benefits - Bonus And Gratuity.	Marks -25%

UNIT-4	<p>(A) Overheads including Activity Based Costing</p> <ul style="list-style-type: none"> - Definition, Classification Of Overheads - Techniques For Segregation Of Semi Variable Overheads, Cost Allocation And Apportionment - Basis Of Apportionment Of Factory Overheads And Re Apportionment 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 Account Of Over Absorption, Under Absorption, Setting Up Time And Idle Time - Absorption Of Administration Overheads And Selling & Distribution Overheads; (In Theory Only) <p>(B) Conceptual Understanding Of Activity Based Costing</p>	Marks -25%
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REFERENCE BOOKS :

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.

श्री गोविंद गुरु युनिवर्सिटी

बी.कोम. सेमेस्टर-4

(With Effect From June 2017)

Subject : Cost Accounting - II

UNIT-1	Single or Unit Costing	Marks -25%
	<ul style="list-style-type: none">- 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 Orders.(Tender & Notation)	
UNIT-2		Marks -25%
	<ul style="list-style-type: none">- Reconciliation Of Profit As Per Cost Accounts With Profits As Per Financial Accounts- Reasons For Disagreement In Profit- Procedure For Reconciliation; Preparation Of Reconciliation Statement And Memorandum Reconciliation Accounts	
UNIT-3	Operating Costing Or Service Costing	Marks -25%
	<ul style="list-style-type: none">- 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	
UNIT-4	Job, Batch And Contract Costing	Marks -25%
	<ul style="list-style-type: none">- Definition And Features Of Job Costing- Prerequisites 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 (In Theory Only)

REFERENCE BOOKS :

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.

Shri Govind Guru University, Godhra Dist. Panchmahal
(Established vide Gujarat Act No. 24/2015)
Syllabus of Economics Year- 2017-18

B.COM SEMESTER - III
PAPER NO: C 302: PUBLIC FINANCE

Unit -1: INTRODUCTION TO PUBLIC FINANCE

Public and Private Finances: meaning, difference and similarities. Indian Federal Finance: concepts of three layers of government. Market failure and role of government. Characteristics of public and private goods, merits goods. Government budget, its importance. Various concepts of deficit: revenue deficit, budgetary deficit, fiscal deficit, primary deficit, their uses and effects.

Unit - 2 :TAXATION

Direct and indirect taxes: meaning and its characteristics—concepts of progressive, proportional and regressive taxes. Present Indian tax structure: its characteristics and defects. Role of taxation in economic development. Meaning of tax avoidance and tax evasion.

UNIT- 3: PUBLIC REVENUE AND PUBLIC EXPENDITURE

Sources of income of local government, state government and central government. Public expenditure: purpose, importance and causes of increase in public expenditure and effects of public expenditure. Privatization and disinvestment : concept and importance.

UNIT- 4: PUBLIC DEBT

Public debt-meaning and types of public debt. Economic effects of public debt. Difference between taxation and debt. Burden of public debt-Learner's and Buchanan's view point.

References:

- 1) Public finance in Theory & Practice: R.A. Musgrave & P.G. Musgrave
- 2) D.M.Mithani : Money, Banking, International trade and Public finance
- 3) Public Finance: H.L. Bhatia
- 4) Public Finance: B.P.Tyagi

**Shri Govind Guru University, Godhra Dist. Panchmahal
(Established vide Gujarat Act No. 24/2015)
Syllabus of Economics Year- 2016-17**

**B.COM SEMESTER - IV
PAPER NO: C 402: ECONOMICS OF GROWTH AND
DEVELOPMENT**

Unit- 1 : INTRODUCTION

Concepts of economic growth and economic development – difference between growth and development. Various indicators for growth and development-PQLI, HDI, HPI, Gender Index and Standard of Living Index.

UNIT- 2: THEORIES OF ECONOMICS GROWTH

Harrod Domar Model. Balanced Growth Model: Nurkse Model. Unbalanced Growth Model: Hirschman Model

UNIT- 3: OBSTACLES IN GROWTH & DEVELOPMENT

Poverty: meaning, relative and absolute poverty. Causes and its economics effects. Population: birth rate and death rate and its economic effects. Unemployment: types and economic effects.

UNIT- 4: SUSTAINABLE DEVELOPMENT

Sustainable development. Pollution: types and causes. Regional inequality-income inequality- dualism. Development and climate change. Kyoto Protocol: its significance. Carbon credit. Concept of biodiversity.

References:

- 1) Economics of Development: Michel P. Todaro
- 2) Development & Planning-Theory & Practice: Mishra & Puri
- 3) Economic Development & Planning: M.L. Jhingan
- 4) Environmental Economics: U. Shankar

SHRI GOVIND GURU UNIVERSITY, GODHRA
Bachelor of COMMERCS in ECONOMICS

Syllabus

(U.G.C. New C.B.C.S Method.)

Core Paper

B.COM : Semester-I

Fundamentals of Business Economics-I

Objective: The objective of the course is to acquaint the students with the concepts of microeconomics. The course also marks the student understand the demand side of the market through the production and cost behavior of firms.

Unit-I Introduction of Economics and Basic Concepts:

Meaning and definition of Economics by Prof. Marshall and Robbins-Nature and Scope of Economics-Some Basic Concept: Utility, Goods and Services, Value and Prices, Micro and Macro Economics, Real and Monetary Income.

Unit-II Demand Analysis:

Demand Function-Law of Demand- 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 -Elasticity of Demand and its Types-Cross Elasticity and its Types- Concept of Income Elasticity.

Unit-III Production, Cost and Revenue:

Meaning of Production- Short and Long run Production Function- Production Possibility Curve-Iso-quants and Iso-cost and Equilibrium of Firm –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-Basic Concepts of Revenues :Total Revenue, Average Revenue and Marginal Revenue- Relationship between Average Revenue and Marginal Revenue.

Unit-IV Market And Pricing:

Meaning of Market -Function of Market-Concept of Perfect Competition-
Meaning and characteristics of Monopoly-Price Discrimination and Dumping-
Concept of Monopolistic Competitions- Selling Cost and its impacts-Concept of
Duopoly and Oligopoly- Theory of Marginal Productivity.

Suggested Readings:

- H.L.Ahuja “ Modern Micro Economics”
- Paul Samuelson “ Economics”
- M.L.Sheth “Micro Economics”

SHRI GOVIND GURU UNIVERSITY, GODHRA

Bachelor of COMMERCS in ECONOMICS

Syllabus

(U.G.C. New C.B.C.S Method.)

Core Paper

B.COM: Semester-II

Fundamentals of Business Economics-II

Objective: The course aims at providing the student with knowledge of concepts of macro-economics. The main tools of macro economics analysis are discussed and police framework is elaborated.

Unit-I National Income:

Concepts of G.D.P. and N.D.P.-Sect oral Composition of National Income-G.D.P. at Factor Price and Constant Prices-Concept of G.N.P and N.N.P.-Methods of Measurement of National Income- Per Capita Income -Difficulties in measuring.

Unit-II Money and Credit:

Money: Concept, Definition and Functions of Money-Demand for Money-Quantity Theory of Money: Fisher's Equation of Exchange ,Cambridge Theory-Supply of Money-Determination of Money Supply-Components of Money Supply-R.B.I.'s Approach: M1,M2,M3.andM4-High Powered Money-Concepts of Credit- Types of Credit-Instrument of Credit Control :Bank Rate, Repo Rate, Reverse Repo Rate, C.R.R. and S.L.R.

Unit-III Classical and Keynesian Theory:

Say's Law of Market and its criticism by Keynes-Simple Keynes Model of Income Determination-Concepts of Consumption Function, Saving Function, and Investment Function, Investment Multiplier.

Unit-IV Business Cycle, Interest Rate and Inflation:

Concept of Business Cycle- Four phases of Business Cycle-Interest Rate-Loan able fund Theory and Liquidity Preference Theory-Motives for Liquidity Preference-Inflation: its Meaning, Types, Causes, and Its Effects.

Suggested Readings:

- H.L.Ahuja” Micro Economics”
- H.L.Ahuja “ Macro Economics Theory and Policy”
- Mishra and Puri “Principles of Macro Economics”

SHRI GOVIND GURU UNIVERSITY, GODHRA

Bachelor of Commerce

Syllabus of ECONOMICS (2018-2019)

(U.G.C. New C.B.C.S Method.)

B.COM : SEMESTER-V

INTER NATIONAL ECONOMICS

OBJECTIVE:

The main objection of this paper is to introduce the student to basic understanding of the concept, importance and development of International Economics.

OUTCOME:

After studying this paper the students will be able to better appreciate and understand the role of International Economics.

Unit:1 : THEORIES OF INTERNATIONAL TRADE .

Introduction of International trade – internal and external trade - Basic concept of Adam Smith's Absolute cost Advantage Theory –Theory of Ricardo's Comparative cost Advantage Theory – Heckscher - Ohlin Factor Endowment Theory.

Unit:2 TERMS OF TRADE and BALANCE OF PAYMENTS.

Meaning, Types and its importance – Factors affecting terms of trade – Mill's theory of reciprocal demand – Marshall's theory of Offer curves – Concept of balance of trade and balance of payments - Favorable and Unfavorable balance of payments – Measures to correct unfavorable balance of payments.

Unit:3 TRADE POLICIES.

Free Trade vs. Protection policy - Arguments for protection policy - Tariffs : meaning, types and its effects- Basic concept of Dumping and anti-dumping policies.

Unit:4 EXCHANGE RATE.

Meaning and types of exchange rates – partial- pegged ,partial and flexible exchange rate - exchange rate policies and determination of exchange rate – Purchasing power parity theory of exchange rate.

REFERENCES:

- 1) Kindiberg C.P. : International Economics.
- 2) Mithani D. M.: Money, Banking, International Trade & Public Finance.
- 3) Sodersten BO.: International Economics.

SHRI GOVIND GURU UNIVERSITY, GODHRA
Bachelor of Commerce
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B.COM : SEMESTER-VI
INDIAN BUSINESS AND ECONOMIC OF ENVIRONMENT.

OBJETIVE:

The main objection of this paper is to introduce the student to basic understanding of the environmental economics and Indian Business.

OUTCOME:

After studying this paper the students will be able to better appreciate and understand the importance and role of environment in the economic development and Indian Business.

Unit:1 ECONOMICS ENVIRONMENT:

Basic concept of economics environment – Cultural – social and political environment of business.

Unit:2 POLICIES FOR BUSINESS ENVIRONMENT

Capital transfer policy – Technology policy – Investment policy - Policy of brown dots (Non Veg.) and policy green dots (Veg)

Unit:3 INTERNATIONAL ECONOMIC ENVIROMENT

Export- Import policy (Exim policy) – SEZs – Role of international financial institution with special reference to India in post reform era -. WTO,IMF and the world Bank

Unit:4 DOMESTIC ECONOMICS ENVIRONMENT

Environment policy- Industrial policy – Agriculture policy - Exit policy : meaning, objectives and present policies GST policy (All policies to be taught relation to Indian Business and Economics development only)

REFERENCES:

- 1) Economics Environment of Business .: Mishra and Puri
- 2) Indian Economy since Independence : Uma Kapila
- 3) Environmental Economics :U. Shank

Shri Govind Guru University, Godhra

B.Com. Sem -2

Foundation course

પર્યાવરણનો અભ્યાસ

Environmental Studies

Objective : This paper is designed to teach the student about various environmental issues , environmental protection policy of the Government of India and Gujarat

Out come : After successful completion of studies , the students processing adequate of knowledge about environmental issues will pay an important role in the implementation of various environment related programs

એકમ - ૧ : પર્યાવરણના અભ્યાસનું બહુવિદ્યાશાખાકીય સ્વરૂપ

પર્યાવરણની વ્યાખ્યા – પર્યાવરણનું કાર્યક્ષેત્ર અને મહત્વ-પર્યાવરણને અસર કરતા

પરિબળો – પર્યાવરણ વિનાશના કારણો અને તેની અસરો - પર્યાવરણ વિનાશ રોકવાના ઉપાયો

એકમ - ૨ : પ્રાકૃતિક સંશોધનો :

- પુનઃપ્રાપ્ય અને પુનઃ અપ્રાપ્ય સંસાધનો –

- પ્રાકૃતિક સંસાધનો અને સંબંધિત સમસ્યાઓ

- વન્ય સંસાધનો : જંગલ વિનાશના કારણો - જંગલનો ઉપયોગ અને અતિશોષણ – આદિવાસી વિસ્તારમાં તેની પડેલી અસરો

- જળ સંસાધનો : ભૂગર્ભ જળ નો ઉપયોગ - પાણીની ઉપલબ્ધીની સમસ્યાઓ.

- ઊર્જા સંસાધનો : -ઊર્જાની વધતી આવશ્યકતા -વૈકલ્પિક ઊર્જાના સંસાધનો

- પ્રાકૃતિક સાધનોના સંરક્ષણની વ્યક્તિગત ભૂમિકા

- ટકાઉ જીવન શૈલી માટે સંસાધનોનો ઉપયોગ

એકમ - ૩: જૈવ-વૈવિધ્ય :

- પરિચય – વ્યાખ્યા - જનીન વૈવિધ્ય – ભારત અને ગુજરાતનું જૈવ – ભૌગોલિક વર્ગીકરણ જૈવ-વૈવિધ્યનું સંરક્ષણ – સ્વસ્થાને અને બાહ્ય સ્થાને

- પ્રદુષણ ના કારણો – પ્રદુષણના પ્રકાર (સ્વરૂપ) પ્રદુષણને અટકાવવામાં સામાજિક સંસ્થાઓ અને વ્યક્તિગત ભૂમિકા

એકમ - ૪ : માનવ વસ્તી અને પર્યાવરણ :

વસ્તીવધારો અને પર્યાવરણ પર તેની અસરો - માનવ અધિકારો - મુલ્ય શિક્ષણ -
પર્યાવરણ અને માનવ સ્વાસ્થ્ય અંગેની ભૂમિકા - મુલ્ય શિક્ષણ - મહિલા અને બાળકલ્યાણ

Book Recommended :

- (૧) પર્યાવરણ અભ્યાસ ન્યુ પોપ્યુલર પ્રકાશન , સુરત
- (૨) પર્યાવરણ નીરવ પ્રકાશન ,અમદાવાદ
- (૩) પર્યાવરણ અધ્યન શ્રી એરચ ભરૂચા
- (૪) Economics of Social sector and Environment Bhatt B.K
- (૫) Economics of Human Resources – Education Bhatt B.K & other's

પ્રશ્નપત્રનું સ્વરૂપ

Note : Question From each unit must be asked.

Q:-1 વિગતે જવાબ આપો.

ગુણ:-૨૦

અથવા

(અ) અને (બ) (દરેક ૧૦ ગુણના)

(એકમ - ૧ માંથી પૂછવું.)

Q:-2 (અ) અને (બ) (દરેક ૧૦ ગુણના)

ગુણ:-૨૦

અથવા

(અ) અને (બ) (દરેક ૧૦ ગુણના)

(એકમ - ૨ માંથી પૂછવું.)

Q:-3 વિગતે જવાબ આપો .

ગુણ:-૨૦

અથવા

વિગતે જવાબ આપો.

(એકમ - ૩ માંથી પૂછવું.)

Q:-4 વિગતે જવાબ આપો .

ગુણ:-૨૦

અથવા

વિગતે જવાબ આપો.

(એકમ - ૪ માંથી પૂછવું.)

Q:-5 વૈકલ્પિક પ્રશ્નો (MCQ)

ગુણ:-૨૦

જેવા કે એક - બે વાક્યમાં જવાબ આપો

ખાલીજગ્યા, વિકલ્પ પસંદ કરો વગેરે.

(એકમ - ૧ થી ૪ માંથી પૂછવું.)

(પ્રત્યેક વિકલ્પ ૧ ગુણનો પૂછવો.)

SHRI GOVIND GURU UNIVERSITY

B.COM SEM-IV

FC : E-COMMERCE

Objectives:

To make students

- Understand the E-Commerce and E-Commerce Transition in India
- Recognize the benefits and limitations of E-Commerce
- Analyze different E-Commerce business models
- Understand E-Marketing and E-CRM
- Able to use Tally for effective accounting

Contents:

- Unit – I History of E-COMMERCE & Business Models for E-COMMERCE:**
Early Business Information Exchange Efforts, Emergency of the Internet, Emergency of the WWW, Advantages of E-Commerce, Disadvantages of E-Commerce, Transition to E-commerce in India, E-transition challenges for Indian Corporate, The information technology act, E-business Model Based on Relationship of Transaction Parties (B2C, B2B, C2C, C2B), E-business Model Based on the Relationship of Transaction Types.
- Unit –II E-MARKETING and E-CRM:**
Traditional Marketing, Identifying Web Presence Goals, the Browsing Behavior Model, Online Marketing, E-advertising, Internet Marketing Trends, E-branding, Customer Relationship Management
- Unit – III Financial Accounting System and Tally ERP 9.0 :**
Introduction to Tally:
Introduction to Financial Accounting Software, Features of Tally, Components of Tally ERP 9.0 Interface (Window), Creating a Company, Stock Groups, Managing Stock Groups, Creating and Managing Stock Category,: Single, Multiple, Stock Items: Single, Multiple and Units of Measure, Godowns: Introduction of Groups, Ledgers, Accounting features, Inventory features, Statutory and Taxation features, Vouchers, Purchase Order, Sales Order, Ledger Configuration, Working with Ledgers, Introduction to Invoice, its Entries, its Configuration and Printing.
- Unit – IV Reports in Tally:**
Trial Balance Report: Detailed View, Ledger wise Closing Balance, Trial Balance Report: for a Particular Date, Working with Profit and Loss Statement Report: Configuring, Selecting methods of valuation, weekly

Profit and Loss A/C, Balance Sheet: Creating, Setting the format of a Balance Sheet, Configuring Country Settings, Comparing Balance Sheets, Adding new Column and Editing Currency Symbol in Balance Sheet, Half yearly Balance Sheet, Detailed Balance Sheet, Stock Summary Report, Opening Stock Summary, Ratio Analysis, A/C Reconciliation Statement, Day Book Report: Detailed View, For a Particular Period, For Particular Voucher

Main Reference Book(s):

- (i) E-COMMERCE: A Managerial Perspective, P.T. Joseph, PHI, fifth printing
- (ii) Tally – ERP 9.0 in Simple Steps, Kogent Learning Solutions Inc., Dreamtech Press

Suggested Additional Reading Book(s):

- (i) E-Commerce Concept Model And Strategy, C.S.V. Murthy, Himaliya Publishing
- (ii) E-Commerce, Jibitesh Mishra, Macmillan Publishers India
- (iii) E-Commerce - An Indian perspective 3/e, P. T. Joseph, PHI Publication
- (iv) Accounting with Tally Part I and Part II , Tally Solutions Pvt Ltd. Banglore.
- (v) Account made simple with Tally 9.0 ERP, Akshar Publication
- (vi) Tally ERP 9.0, Computer World.
- (vii) Complete Tally, BPB Publications

Accomplishments of the student after completing the Course:

After completion of this course Student would be able to

- Understand the e-commerce and its applications and the tactics for creating and maintaining customer relations.
- Be aware of E-Marketing, E-Advertising, E-branding
- Use the accounting software – Tally and create various reports

Tally Practical List

- (1) Journalize the following transactions and post them in the ledger of Neel Shah
Purchased Goods of ₹ 3000 from Harsh
- (i) Sold Goods of ₹ 2000 to Darshan Zaveri
 - (ii) Deposited ₹ 1900 into the bank through Kushal Shah
 - (iii) Brought additional capital ₹ 10000 In the business
 - (iv) Paid ₹ 1000 to Disha Mehta towards debts.
 - (v) Received ₹ 2000 from Ananya toward receivable.
 - (vi) Paid Life Insurance premium ₹ 780 by cheque
- (2) Journalize the following transactions in the books of Jaimin Vyas and by opening necessary account post them in the ledger.
- (i) he commenced her business with cash ₹ 10000, Stock of Goods ₹ 40000, Furniture ₹ 5000 and Debt creditors ₹ 2000
 - (ii) Sold Goods ₹ 5000 at 10% trade discount to Dollar Chhapiya
 - (iii) Goods of ₹ 3000 were purchased from Vaishakhi Chhapiya at 10% trade discount.
 - (iv) Purchased furniture of ₹ 2500.
 - (v) Paid ₹1900 against the debt of ₹ 2000 to Hasmukh Shah and settled the account.
 - (vi) Sold goods ₹ 6000 at 5% trade discount 5% cash discount of Tathya.
 - (vii) Samaj paid ₹1000 to Saksham on our instruction.
 - (viii) Sold goods ₹ 1200 to Bhavyata. Sold goods of ₹ 1000 to Prakash for cash.
 - (ix) Sold business furniture of ₹ 2500 for ₹ 2200 to Nanduary
 - (x) Brought ₹10000 into the business as more finance is required.
- (3) From the following transactions, prepare purchase book and ledger from it in the books of Vasu.
- (i) Goods of ₹5000 were purchased at 10% trade discount from Animesh.
 - (ii) Purchased a table of ₹ 1200 from Shilp Furniture.
 - (iii) Purchased goods of ₹ 3000 from Pramjal. Paid half amount in cash.
 - (iv) Purchased a typewriter of ₹4200 from Prakruti for ₹ 4000.
 - (v) Goods of ₹ 4000 were purchased at 8% trade discount and 3% cash discount from Pratha. Paid 60% amount by cheque.
 - (vi) Purchased goods of ₹ 1000 from Prathmesh.
- (4) From the following transactions, prepare purchase book and ledger from it in the books of Vasu.
- (i) Goods of ₹ 5000 were purchased at 10% trade discount from Animesh.
 - (ii) Purchased a table of ₹ 1200 from Shilp Furniture.
 - (iii) Purchased goods of ₹ 3000 from Pramjal. Paid half amount in cash.
 - (iv) Purchased a typewriter of ₹ 4200 from Prakruti for ₹ 4000.
 - (v) Goods of ₹ 4000 were purchased at 8% trade discount and 3% cash discount from Pratha. Paid 60% amount by cheque.
 - (vi) Purchased goods of ₹ 1000 from Prathmesh.

- (5) From the following transactions, prepare the subsidiary books and post them in necessary ledger accounts of Jaimin Vyas.
- (i) Sold goods of ₹ 8000 to Priti at 5% trade discount.
 - (ii) Purchased goods of ₹ 5000 from Rani at 10% trade discount.
 - (iii) Sold goods of ₹ 4000 of Juhi at 20% trade discount and at 5% cash discount. She paid half amount in cash.
 - (iv) Placed an order with Karishma for supplying the goods of ₹ 4000 to Karina.
 - (v) Goods of ₹ 1900 which were purchased from Rani, were returned as it is in damaged condition.
 - (vi) Juhi returned 50% goods which were sold to her.
 - (vii) Karishma sent the goods to Karina as per our order.
 - (viii) Purchased an electronic weighing scale from Shri Hari.
 - (ix) Sent a bill of ₹ 5000 Karina for the goods supplied by Karishma.
 - (x) Karina returned 20% goods which were sold to her as it is not according to sample. We immediately returned it to Karishma.
 - (xi) Sold business furniture of ₹ 2000 to Ravina on Credit.
- (6) From the following weekly transactions of Neel Bhandar prepare two columnar purchase book. (Column: Wheat, Rice and Pulse)
- (i) Purchased following goods at 10% trade discount from Panachand.
Wheat 150 Kg. at ₹ 8 per Kg.
Rice 100 Kg. at ₹ 10 per Kg.
Pulses 50 Kg. at ₹. 20 per Kg. Bill No. 302
 - (ii) Following goods were purchased at 10% trade discount from amanadas.
Rice 1000 Kg. at ₹ 12 per Kg.
Pulses 70 Kg. at ₹. 25 per Kg. Bill no. 400
 - (iii) Purchased 200 Kg. wheat at ₹ 10 per Kg. from Ravji & Co. They sent bill no. 101
 - (iv) Purchased 40 Kg. rice at ₹ 18 per Kg. from Hind Provision Store for cash.
 - (v) Purchased 50 Kg. rice at ₹15 per Kg. from Rambhai Patel. Paid half amount in cash.
- (7) From the following transactions of Neel, prepare a purchase book with the expenses column and post them in the ledger. (Columns for expenses: Sales Tax (S.T.), Packing exp. Charges (P.C.) Railway freight (R..F.)
- (i) Purchased goods of ₹ 3000 from Chetnaben. She sent the bill with sales tax 5% and packing expenses ₹ 40.
 - (ii) Purchased goods of ₹ 5000 from Kalpanaben. She sent bill no. 30 with sales tax 4%, packing expenses ₹ 50 and railway freight ₹ 100.
 - (iii) Goods of ₹ 1000 were purchased from Belaben at 5% trade discount. She added incidental expenses, Sales tax ₹ 20 in a Bill. We paid cash, immediately after receiving the bill.
 - (iv) Purchased goods of ₹ 2000 from Alpaben. In the bill ₹ 50 for sales tax and ₹20 for railway freight were added.

(8) From the following transactions, prepare three columnar cash book of Jaimin and post them in the ledger.

- (i) Opening cash balance ₹ 15000 and opening bank balance ₹ 12000.
- (ii) Purchased goods of ₹10000 at 5% cash discount and paid the amount by cheque.
- (iii) Paid salary ₹ 2500 and received commission ₹ 300.
- (iv) Sold goods of ₹ 5000 at 10% trade discount. Received a due amount by crossed cheque.
- (v) Cash ₹ 4000 were deposited into bank as it is required in the bank.
- (vi) Sold goods of ₹12000 at 10% trade discount and at 5% cash discount to Chandresh. Received a full amount of cheque from Chandresh.
- (vii) Withdraw ₹ 10000 from bank for office expenses.
- (viii) Paid college fees of son Prashant ₹ 3000.
- (ix) Cheque received from Chandresh is deposited into bank.
- (x) Received a cheque of ₹ 8000 from Maulin against receivables of ₹ 835. Cheque received deposited into bank.

(9) Prepare a petty cash book from the following transactions for Neel and post them in the ledger.

- (i) Opening cash balance ₹3000. Received cash ₹1000 from chief cashier.
- (ii) Paid carriage charges ₹ 70 and wages ₹20.
- (iii) Paid railway freight ₹ 100.
- (iv) Purchased postal stamps ₹ 80 and paid the telegram expenses ₹10.
- (v) Gave ₹ 500 to Maharshi.
- (vi) Paid wages ₹ 40.
- (vii) Paid carriage charges ₹ 100 for furniture purchased.
- (viii) Received ₹ 500 from chief cashier.
- (ix) Paid railway freight ₹ 50.

Govind Guru University

Syllabus for the students of UG B.COM

(w. e. f. Academic Year 2016-17)

General English

SEMESTER -I

Unit — I (Text 'ENGLISH TODAY' RUSK PUBLISHER) (Gujarati Medium)

1. THE SELFISH GIANT – OSCAR WILD
2. SWEETS FOR ANGLES- R.K.NARAYAN
3. THE EYES ARE NOT HERE – RUSKIN BOND

Unit — II (Text 'ENGLISH TODAY' RUSK PUBLISHER) (Gujarati Medium)

1. THE MISER – GEORGE ORWELL
2. AN EXCELLENT FATHER- JANE AUSTEN
3. THE WRONG HOUSE – JAMES N. YOUNG

Unit — III (Grammar)

1. PARTS OF SPEECH
2. KINDS OF SENTENCES
3. TENSES (SIMPLE, CONTINUOUS, PERFECT)

Unit — IV (Comprehension and Composition)

1. COMPREHENSION OF GIVEN PARAGRAPH (UNSEEN)
2. COMPOSITION (MY COLLEGE, MY AMBITION, MY FAOURITE FILM/GAME/SPORTS MAN) IMPORTANC OF ENGLISH, MOBILE MANIYA, TERRORISM- WATRE –THE ELIXER OF LIFE, IMPORTANCE OF TREES, POLLUTION(AIR ,WATER, SOIL, SOUND)

UNIT-V

MCQ FROM UNIT 1,2,3

Recommended Reading:

- (a) David Green: *Contemporary English Grammar Structure and Usage*
- (b) M L Tickoo and Subramanian: *Intermediate Grammar, Usage and Composition*
- (c) Wren and Martin — *High School English Grammar and Composition*
- (d) Raymond Murphy — *Intermediate English Grammar*
- (e) Martinet and Thomson — *A Practical English Grammar*

Paper Style for Semester-I - General English

Question-1: (From Unit-I)

(A) Write brief answers of any FOUR of the following: (out of SEVEN) (08)

(B) Write a short note on any ONE of the following: (out of three) (04)

Question-2: (From Unit-II)

(A) Write brief answers of any FOUR of the following: (out of SEVEN) (08)

(B) Write a short note on any ONE of the following: (out of three) (04)

Question-3: (From Unit-III – Grammar)

1. IDENTIFY THE PARTS OF SPEECH (4)

2. IDENTIFY THE TYPE OF SENTENCES (4)

3. TENSES FILL IN THE BLANKS (8)

Question-4: (From Unit-IV Composition)

(A) Write a paragraph in about 80-100 words on any one the following topics: (06)

(B) Read the following passage and answer the questions given below: (10)

Question-5: Unit-I to III-MCQs and Objective type questions only (14)

There will be 14 questions covering topics from Units I to III in form of multiple-choice and objective type questions. (EQUAL WEIGHTAGE TO BE GIVEN TO ALL THE THREE UNITS)

General English

SEMESTER - II

Unit — I (Text 'ENGLISH TODAY' RUSK PUBLISHER) (Gujarati Medium)

1. ORPHIES AND EURIDIES – SIR GEORGE WILLIAM COX
2. MY GREATEST OLYMPIC PRIZE – JESSE OWENS
3. THE GIFT OF MAGI – O' HENRY

Unit — II (Text) (ENGLISH TODAY)POEMS

1. BROWN PENNY- W.B.YEATS
2. STOPPING BY WOODS ON A SNOWY EVENING- ROBERT FROST
3. NIGHT OF THE SCORPIAN- NISSIM EZEKIEL

Unit — III (Grammar)

- (A)AUXILIARIES AND Modal Auxiliaries (can, could, shall, should, will, would, may, might, must)
(B) Prepositions (indicating Place, Time, and Direction only)
(C) Articles

Unit — IV (Comprehension and Composition)

- (A) PRICES WRITING
(B) Developing a story from the given points in about 100 to 125 words

Recommended Reading:

- (a) David Green: *Contemporary English Grammar Structure and Usage*
(b) M L Tickoo and Subramanian: *Intermediate Grammar, Usage and Composition*
(c) Wren and Martin — *High School English Grammar and Composition*
(d) Raymond Murphy — *Intermediate English Grammar*
(e) Martinet and Thomson — *A Practical English Grammar*

Paper Style for Semester-II - General English

Question-1: (From Unit-I)

- (A) Write brief answers of any THREE of the following: (out of five) (08)
(B) Write a short note on any ONE of the following: (out of three) (04)

Question-2: (From Unit-II)

- (A) Write brief answers of any THREE of the following: (out of five) (08)
(B) Write a short note on any ONE of the following: (out of three) (04)

Question-3: Unit-III Grammar

- (A) Fill in the blanks with appropriate auxiliary verbs: (05)
(B) Insert appropriate prepositions: (05)
(C) Fill in the blanks with appropriate articles: (04)

Question-4: Unit-IV Composition

- (A) prices writing of given topic (out of three): (07)
(B) Develop a story from the given points in about 100 to 125 words: (07)

Question-5: Unit-I to III-MCQs and Objective type questions only (14)

There will be 14 questions covering topics from Units I to III in form of multiple-choice and objective type questions.

Shri Govind Guru University
(Established vide Gujarat Act. No. 24/2015)
श्री गोविंद गुरु युनिवर्सिटी
(गुजरात अेकट नं. २४/२०१५ द्वारा स्थापित)
Programme : B. Com.
Semester : I
Syllabus with effective from : June – 2016

Paper Code	:	Core compulsory (C C) no.
Title of Paper	:	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 Resource 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 of Appraisal** : Meaning, Objectives – Appraisers – Brief idea of Human Resource 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 Industrial Relation : Meaning, Parties and Importance
Trade Union : Functions and problems
Industrial Dispute : Meaning, Causes and preventive machinery
Collective Bargaining : Meaning, types and process.

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

Recommended Reading :

1. Personnel Management – Juciuoc Michel R. D. Irwin - Homewood .
2. Management Concept and Practice – Manmohan Prasad – Himalaya Publishing House.
3. Personnel & Human Resources Management – P. Subba Rao – Himalaya Publishing House.
4. Human Resource and Personnel Management by K Aswathappa

श्री गोविंद गुड़ युनिवर्सिटी

बी.डोम. सेमेस्टर-3

(With Effect From June 2017)

Subject : Indian Financial System Core Compulsory No. CC - 202

- UNIT-1 Marks -25%
- A) Overview of the Indian Financial System
- Pre and post liberalization overview of Indian Financial System, Organizational structure of Indian Financial System, major components–Financial Markets, Financial Institutions Intermediaries, Financial instruments, Functions and role of financial system.
- B) Regulatory and Promotional Institutions
- Objective and functions of Reserve bank of India, Security Exchange Board of India, Insurance Regulatory Development Authority.
- UNIT-2 Marks -25%
- Financial Markets
- A) Money Markets
- Meaning, constituents of organized money market.
- B) Capital Market
- Meaning, Functions and history.
 - Primary Market : Meaning, Types of primary issues- public, Right and Private Placement, Issue Mechanism.
 - Secondary Market : Functions, Organizations, Management and Membership of Stock Exchanges, Listing and trading of securities, Stock Exchange of India.
- UNIT-3 Marks -25%
- Financial Institutions
- Commercial Banking
- Functions of Commercial Banks, Nationalization of commercial banks. Issue of nonperforming assets and their management.
- Non Banking finance companies
- Meaning, Types, Growth and regulation.
- Insurance
- Introduction to LIC,GIC and Private Insurance Companies.
- Mutual Funds
- Concept, Advantages, History of MFs in India.
- UNIT-4 Marks -25%
- Financial Instruments
- Capital Market Instruments
- Equities, Preference Shares, Debentures and Bonds. New Instruments.
- Money Market Instruments
- Call / Notice Money Market, Treasury Bills, Commercial Papers, Certificate of Deposit, Commercial Bills.

REFERENCE BOOKS :

1. Pathak Bharati (2008):The Indian Financial System, Pearson Education
2. M Y Khan (2007) :Indian Financial System, The McGraw – Hill Companies

Shri Govind Guru University, Godhra

B.COM SEM-2 SOFT SKILL

SUB- LEADERSHIP DEVELOPMENT

યુનિટ-૧ : નેતૃત્વ

- નેતૃત્વનો અર્થ
- નેતૃત્વનો ઉદ્ભવ
- નેતૃત્વના લક્ષણો

યુનિટ-૨ : નેતૃત્વના પ્રકારો

(અ) માર્ટિન કોનવેનું વર્ગીકરણ

- (અ-૧) ટોળાનો પ્રતિનિધિ
- (અ-૨) ટોળાને દોરનાર
- (અ-૩) ટોળાની ઈચ્છાઓને મૂર્તસ્વરૂપ આપનાર

(બ) બાઈલેટનું વર્ગીકરણ

- (બ-૧) સંસ્થાકીય નેતા
- (બ-૨) આપખુદ નેતા
- (બ-૩) સેવાનિષ્ઠ નેતા
- (બ-૪) નિષ્ણાત નેતા

(ક) સાર્જન્ટ અને વિલિયમસનનું વર્ગીકરણ

- (ક-૧) દૈવીનેતા
- (ક-૨) પ્રતિકરૂપ નેતા
- (ક-૩) વહીવટી નેતા
- (ક-૪) સૈદ્ધાંતિક નેતા
- (ક-૫) નિષ્ણાત નેતા
- (ક-૬) સુધારક અને ચળવળિયા નેતા

(ડ) ક્ય અને ક્યફિલ્ડનું વર્ગીકરણ

- (ડ-૧) ઔપચારિક નેતૃત્વ
- (ડ-૨) સત્તાવાદી નેતૃત્વ

(S-3) લોકશાહી નેતૃત્વ

યુનિટ-૩ : નેતાના કાર્યો

૧. નેતાના કાર્યો

- ૧.૧ વ્યવસ્થાપક તરીકે નેતા
- ૧.૨ આયોજક નેતા
- ૧.૩ જૂથ પ્રતિનિધિ તરીકે નેતા
- ૧.૪ ઇંડ આપનાર નેતા
- ૧.૫ આદર્શ તરીકે નેતા
- ૧.૬ નેતા વ્યક્તિગત જવાબદારીના અવેજી તરીકે
- ૧.૭ નેતા 'બલિના બકરા' તરીકે
- ૧.૮ નેતા મધ્યસ્થી તરીકે

૨. નેતૃત્વની સફળતા માટેના આવશ્યક કાર્યો

યુનિટ-૪ : નેતૃત્વ પ્રત્યેના અભિગમો

- ગુણલક્ષી અભિગમ
- પરિસ્થિતિજન્ય અભિગમ
- આંતરક્રિયાલક્ષી અભિગમ

SHRI GOVIND GURU UNIVERSITY
SYLLABUS
(IN EFFECT FROM JUNE 2018 TILL FURTHER NOTIFICATION)

B.Com Syllabus

Semester-5

Subject : CC 302 Marketing Management in Practice

- Unit 1: Services Marketing & Customer Relationship Management
- Services Marketing in Indian Context
 - Meaning, Tasks and Benefits of CRM
 - Loyalty Programmes, Relationship Marketing and CRM
 - Designing and operating a CRM Programme
 - Components of a CRM Programme
 - Significance of Customer Selection and order Selection
 - Measuring customer satisfaction
- Unit 2: Retailing in India
- Nature and Scope of Retailing
 - Main Activities in Retailing
 - Retailing in India - The Contemporary Scene, Growth and formats.
 - Spread of Retail chain in India
 - Spread of Shopping malls in India
- Unit 3: Rural Marketing in India
- Significance of Rural Marketing
 - Rural Marketing Environment : Consumer, Demand and Drivers
 - Challenges and Solutions in delivering values in the rural Market.
 - Segmentation
 - Product and Pricing Strategy
 - Distribution
 - Sales Force Management
 - Marketing Communication
- Unit 4: Case studies in Marketing
- Objectives of the case method
 - Benefits of the case method
 - Developing a case study
 - Cases (1) Gujarat State Tourism Development Corporation Ltd.
(2) RUDI - The Gujarat model of Rural Distribution Network
(3) FMGC in Small packs are driving Sales in rural India

Note for Unit -4 : Question From cased should be asked as an option to
part A of Q-4 (6 Marks)

SHRI GOVIND GURU UNIVERSITY
SYLLABUS
(IN EFFECT FROM JUNE 2018 TILL FURTHER NOTIFICATION)

B.Com Syllabus

Semester-6

Subject : CC 307 Fundamental of Financial Management

- Unit 1: Finance Function and Financial Planning
Meaning, importance and scope of financial management financial goals; profit versus value maximization. Finance function; relationship between finance function and other functional areas of management, role of finance manager, meaning of financial planning and steps in financial planning.
- Unit 2: Capitalization and Capital Structure
Capitalization:
Meaning, effects and remedies of under capitalization, over watered stock.
Capital Structure:
Meaning, importance and determination of capital structures, Trading on equity: meaning, benefits and risks, operating leverage and financial leverage: meaning and degree of combined leverage(no numerical), sources of long term finance: equity debenture and preferences Shares: meaning, advantage and limitations of each.
- Unit 3: Working Capital Management
Concepts and types of working capital factors determining working capital requirement. Principles of working capital management, components of working capital; cash receivables, inventory, creditors, bank over draft and others, disadvantages of inadequate working capital.
-
- Unit 4: Cost of Capital and Capital Budgeting
Cost of Capital:
Meaning and importance, Computation of cost of capital for debentures or bonds, equity and preference capital and retained earnings, weighted cost of capital.
Capital Budgeting : Meaning, characteristics, process, techniques, meaning, utility and limitations of various methods, Average rate of return, pay back period, net present value and PI.
- References
1. Elements of Financial Management, by S.N.Maheshwari
 2. Principles of Financial Management, by N.P.Agrawal, R.K. Tailor, Pioneer publications 2008
 3. Working Capital Management, by N.P.Agrawal, B.K.Mishra RBSA publishers
 4. Financial Management by P.R.Kulkarni, B.G.Satyaprasad, Himalaya publishing house.
 5. Financial Management by S.C. Kuchhal

SHRI GOVIND GURU UNIVERSITY
SYLLABUS
(IN EFFECT FROM JUNE 2018 TILL FURTHER NOTIFICATION)

B.Com Syllabus

Semester-5

Subject : વ્યવહારમાં માર્કેટીંગ સંચાલન

યુનિટ : ૧	સેવાઓનું માર્કેટીંગ અને ગ્રાહક સંબંધોનું સંચાલન – ભારતનાં સંદર્ભમાં સેવાઓનું માર્કેટીંગ – ગ્રાહક સંબંધ સંચાલનનો અર્થ, કાર્યો અને ફાયદા – વફાદારી કાર્યક્રમો, વ્યવહાર માર્કેટીંગ અને ગ્રાહક વ્યવહારનું માર્કેટીંગ – ગ્રાહક વ્યવહાર માર્કેટીંગ કાર્યક્રમની રચના અને તેનો અમલ કરવો – ગ્રાહક વ્યવહાર માર્કેટીંગ કાર્યક્રમનાં અંગો કે ઘટકો – ગ્રાહક પસંદગી અને ઓર્ડર પસંદગીનું મહત્વ – ગ્રાહક સંતોષની માગણી કરવી.	૨૫%
યુનિટ : ૨	ભારતમાં છૂટક વેપાર (Retailing in India) – છૂટક વેપારનું સ્વરૂપ અને કાર્યક્ષેત્ર – છૂટક વેપારમાં મુખ્ય પ્રવૃત્તિઓ – ભારતમાં છૂટક વેપાર—સમકાલીન દ્રશ્ય, વિકાસ, અને કદ – ભારતમાં શોપિંગ મોલનું પ્રસરણ	૨૫%
યુનિટ : ૩	ભારતમાં ગ્રામ્ય માર્કેટીંગ (Rural Marketing in India) – ગ્રામ્ય માર્કેટીંગનું મહત્વ – ગ્રામ્ય માર્કેટીંગ પર્યાવરણ, ગ્રાહક, માંગ અને ચાલક બળ – ગ્રામ્ય બજારમાં મૂલ્યો પહોંચાડવાનાં પડકારો અને ઉકેલ – વિભાજન – પેદાશ અને કિંમત વ્યૂહરચના – વિતરણ – વેચાણ દળનું સંચાલન – માર્કેટીંગ સંદેશા વ્યવહાર	૨૫%
યુનિટ : ૪	માર્કેટીંગમાં કેસ સ્ટડી(Case study in Marketing) અ કેસ પધ્ધતિનાં ઉદ્દેશો – કેસ પધ્ધતિનાં લાભો – કેસ સ્ટડી વિકસાવવી કેઈસીસ : ૧. ગુજરાત સ્ટેટ ટુરીઝમ ડેવલપમેન્ટ કોર્પોરેશન લિમિટેડ (GSTDC) ૨. RUDI - The Gujarat model of Rural Distribution Network ૩. FMGC in Small packs are driving Sales in rural India	૨૫%
સંદર્ભ :	1. Marketing Management Global Perspective Indian Context by V.S. Ramaswami and S.Namakumari Macmillan 2. Case studies in Marketing - The Indian Context by R.Shrinivasan PHI learning Pvt.Ltd. 3. Rural Marketing - Text and cases by S.G.Krishnamachary and Lalitha Ramakrishnan - Person Education.	

SHRI GOVIND GURU UNIVERSITY
SYLLABUS
(IN EFFECT FROM JUNE 2018 TILL FURTHER NOTIFICATION)

B.Com Syllabus

Semester-6

Subject : નાણાકીય સંચાલનનાં મૂળતત્વો

- યુનિટ : ૧ નાણાકાર્ય અને નાણાકીય સંચાલન
- નાણાકીય સંચાલનનો અર્થ, મહત્વ અને કાર્યક્ષેત્ર, નાણાકીય લક્ષ્યાંકો, નફા વિરુદ્ધ મૂલ્ય મહત્તમીકરણ
 - નાણાકાર્ય : નાણાકાર્ય અને સંચાલનનાં અન્ય કાર્યકારી વિસ્તારો વચ્ચેનો સંબંધ, નાણાકીય સંચાલકની ભૂમિકા, નાણાકીય આયોજનનો અર્થ અને નાણાકીય આયોજનનાં તબક્કા.
 - વફાદારી કાર્યક્રમો, વ્યવહાર માર્કેટીંગ અને ગ્રાહક વ્યવહારનું માર્કેટીંગ
- યુનિટ : ૨ મૂડીકરણ અને મૂડીમાળખું
- મૂડીકરણ : અલ્પ મૂડીકરણ, અતિ મૂડીકરણ અને પાણીયુક્ત મૂડીનો અર્થ, અસરો અને ઉપાયો
 - મૂડીમાળખું : મૂડીમાળખાનો અર્થ, મહત્વ અને નક્કી કરતા પરિબળો
 - ઈકિવટી પરનો વેપાર : અર્થ, ફાયદા અને જોખમો, કાર્યકારી અને નાણાકીય
 - લિવરેજ : અર્થ અને સંયુક્ત લિવરેજની કક્ષા (ગણતરી નહીં).
 - લાંબાગાળાનાં મૂડીનાં પ્રાપિતસ્થાનો : ઈકિવટી ડિબેન્યર્સ અને પ્રેફરન્સ શેર, દરેકનો અર્થ, ફાયદા અને મર્યાદાઓ
- યુનિટ : ૩ કાર્યશીલ મૂડીનું સંચાલન
- કાર્યશીલ મૂડીનાં ખ્યાલો અને તેના પ્રકારો : કાર્યશીલ મૂડીની જરૂરીયાત નક્કી કરતા પરિબળો, કાર્યશીલ મૂડી સંચાલનનાં સિદ્ધાંતો
 - કાર્યશીલ મૂડીનાં ઘટકો : રોકડ, લેણાં, માલસામગ્રી, લેણદારો, બેન્ક ઓવર ડ્રાફ્ટ અને અન્ય અપૂરતી કાર્યશીલ મૂડીની મર્યાદાઓ.
- યુનિટ : ૪ મૂડીની પડતર અને મૂડીકજેટ
- મૂડીપડતર : અર્થ અને મહત્વ, ડિબેન્યર્સ કે બોન્ડ્ઝ, ઈકિવટી પ્રેફરન્સ મૂડી અને રાખી મૂકેલ કમાણીની પડતરની ગણતરી, ભારિત મૂડી પડતર
 - મૂડીબજેટ : અર્થ, લક્ષણો, પ્રક્રિયા, ટેકનિકો, વિવિધ પદ્ધતિઓનો અર્થ, ઉપયોગિતા અને મર્યાદાઓ, સરેરાશ વળતરનો દર – પરત આપ સમય, ચોખ્ખું વર્તમાન મૂલ્ય અને નફાકારકતાનો આંક (PI)
- સંદર્ભ :
1. Elements of Financial Management, by S.N.Maheshwari
 2. Principles of Financial Management, by N.P.Agrawal, R.K. Tailor, Pioneer publications 2008
 3. Working Capital Management, by N.P.Agrawal, B.K.Mishra RBSA publishers
 4. Financial Management by P.V.Kulkarni, B.K. Satyaprasad, Himalaya Publishing House.
 5. Financial Management by S.C. Kuchhal

SHRI GOVINDGURU UNIVERSITY

SYLLABUS FOR SOFT SKILL COURSES B.COM SEM-I

PERSONALITY DEVELOPMENT

UNIT 1

- DEFINITION OF PERSONALITY
- HUMAN GROWTH AND BEHAVIOUR
- LEVELS OF PERSONALITY
- THEORIES IN THE STUDY OF PERSONALITY ASSESSMENT

UNIT-2

- IMPORTANCE OF PERSONALITY DEVELOPMENT
- COMMUNICATION AND EFFECTIVE PUBLIC SPEAKING
- BODY LANGUAGE AND INTRA PERSONAL COMMUNICATION
- KEY POINTS FOR PERSONALITY DEVELOPMENT

UNIT-3

- TECHNIQUES IN PERSONALITY DEVELOPMENT
- SELF CONFIDENCE
- MOTIVATION
- TIME MANAGEMENT AND EFFECTIVE PLANNING
- GOAL SETTING

UNIT-4

- STRESS MANAGEMENT
- MEDITATION AND CONCENTRATION TECHNIQUES
- SELF ACCEPTANCE AND SELF GROWTH
- SELF HYPNOTISM
- WORK-LIFE BALANCE
- SOCIAL ETIQUETTE
- PHONE ETIQUETTE
- DINING ETIQUETTE
- BUSINESS ETIQUETTE
- PROFESSIONAL ETIQUETTE TIPS

Reference Material

1. Personality Development e- book by Alok Dubey
2. Self Confidence AT Work e-book by Kasia Lyczkowska
3. Stress Management in Less Than One Minute e-book by Gerry Larsson , Bodil Wilde-Larsson
4. Personality Development "Kevi Rite" by Raju Andhariya Navbharat prakashan
5. Personality Develpoment by rajiv K. Mishra, Rupa & Co.

શ્રી ગોવિંદ ગુરુ યુનિવર્સિટી

બી.કોમ. સેમેસ્ટર-૩

FC: Natural Resources Management

Objectives:

To understand the different types of natural resources and their judicious use

Unit – I :

- **Land Resource** : Land utilization, cropping pattern, land degradation, soil salinity, soil testing.
- **Water Resources** : Water availability and potentiality, irrigation, well surface, tube wells, canal, Methods of water use: sprinkler, drip, policies for development of irrigation

Unit – II :

- **Fishery Resources** : inland fishery, marine fishery, production of fishery, marketing of fishery, policies for fishery development
- **Forestry** : Importance of forestry in economic development, availability of forestry resources, forestry based industries, policies for forestry development, social forestry and its progress.

Unit – III :

- **Farm Management** : meaning, definitions, principles, production, farm records, farm planning, farm budgeting.
- **Production factors** : laws of return, optimal factor combination, demand forecasting, determinants of demand for Agri. products, regional and international dimension of demand, supply management : determinants of supply, cost concepts, Role of CACP

Unit – IV :

- **Mining** : concepts, management
- **Crop Planning** : production, planning, resource planning, Labour Management, livestock management, farm waste management, Profitability analysis, role of IT in management, management techniques

Reference Book :

1. Agricultural Economics, Desai R.G., Himalaya
2. Leading issues in Agricultural Economics, Soni, R.N., S.Chand
3. Agricultural Problem of India, Memoria, C.B., Kitab Mahal, New Delhi.
4. Fundamental of Agricultural Economics, Sadhu & Singh, Himalaya
5. Indian Economy Misra & Puri,
6. Environmental Studies by Erach Bharucha, University Press

શ્રી ગોવિંદ ગુરુ યુનિવર્સિટી

બી.કોમ. સેમેસ્ટર-૩

SS: Consultancy Skills

Objectives:

The objective of this course is to equip you with knowledge and a reference binder on management consulting that could be of future use in your career. The structure of this course will provide insight and practical application of knowledge in the following areas:

- Scope of the management consulting industry that is made up of large organizations operating globally, and other local and regional firms.
- How individual practitioners who operate independently or team with others on specific projects provide services in this area.

Unit I :_Introduction to Consulting:

- Setting the context, Internal consultant, Some standards which guide the consultant, Consulting engagement model, Barriers to success, Putting the 10 step process to work.

Unit II :_Framing and Managing Engagements

- Entry into partnerships relationships, Building case for change, Building a shared vision for concerted action, Vision into action, Blueprinting, Blueprinting your change at a macro level, The Consultant - Skills And Attributes, Ethics And Values

Unit III :_Data Handling and Analysis

- Discussion of Data Gathering Methods - Entry, Contracting and Proposal Writing, Analyzing and Framing Problems, Systemic analyzer, The lessons of systemic analysis, A systemic approach to data collection and diagnosis, Pros and cons of data collection methods, Providing feedback.

Unit IV : Identifying and Deciding on Alternatives for Action and Measurement

- Managing Consulting Firms - The Knowledge Sharing Problem, Consulting as a Profession - Marketing and Selling of Consulting Services - Strategic and Organization Information Technology Consulting, Client-consultant relationship, internal vs. External, service Quality.

Reference:

1. How to Build a Successful Consulting Practice by Jack Phillips, TMH
2. Management Consulting Skills - Susan Adams - Bentley Univ
3. Management Consulting - Dana Hyde - Univ of Ottawa
4. Critical Consulting - New Perspectives on the Management Advice Industry, Timothy Clark & Robin Fincham Blackwell: Oxford

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B.Com Syllabus

Semester - V

Subject : FC Disaster Management

Objectives:

Introductory-level concepts and practical aspects involved in disaster management. Relating personal or community experiences of disasters. To define and describe disaster management, hazard, emergency, disaster, vulnerability, and risk;

Number of credits: 3

Lectures per week: 3 of one hour each

Total sessions: 45

Unit	Weightage
Unit I	25%
Unit II	25%
Unit III	25%
Unit IV	25%
Total	100%

Unit I Understanding disaster

Concept of disaster - Different approaches - Concept of Risk - Levels of disasters
Disaster phenomena and events (*Global, national and regional*)

Unit II Hazards and Vulnerability

Natural and man-made hazards; response time, frequency and forewarning levels of different hazards - Characteristics and damage potential of natural hazards; hazard assessment - Dimensions of vulnerability factors; vulnerability assessment- Vulnerability and disaster risk - Vulnerabilities to flood and earthquake hazards

Unit III Disaster management mechanism

Concepts of risk management and crisis management - Disaster management cycle
Response and Recovery - Development, Prevention, Mitigation and Preparedness
Planning for relief

Unit IV Planning for disaster management

Strategies for disaster management planning - Steps for formulating a disaster risk reduction plan - Disaster management Act and Policy in India - Organizational structure for disaster management in India - Preparation of state and district disaster management plans

Reference:

1. Alexander, D. Natural Disasters, ULC press Ltd, London, 1993.
2. Carter, W. N. Disaster Management: A Disaster Management Handbook, Asian Development Bank, Bangkok, 1991.
3. Chakrabarty, U. K. Industrial Disaster Management and Emergency Response, Asian Books Pvt. Ltd., New Delhi 2007.
4. Disaster Management Act. (2005), Ministry of Home Affairs, Government of India, New Delhi, 2005

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B.Com Syllabus

Semester - V

Subject : SS Presentation Skill

Objectives:

The subject is focused on improving of communication and presentation skills. To develop student ability to present self-confidently and professionally, manage verbal and nonverbal parts of the speech, be able to deal with stage-fright and to work with the audience – how to get attention and how to interest.

Number of credits: 2

Lectures per week: 2 of one hour each

Total sessions: 24

Unit	Weightage
Unit I	25%
Unit II	25%
Unit III	25%
Unit IV	25%
Total	100%

Unit-I

Preparation of presentation – 1st part – what, how, for whom, structure, principles and presentation technique, business presentation specifications, Report Writing, Developing Effective Presentation Skills.

Oral Presentation: Principles of oral presentation, factors affecting presentation, sales presentation, training presentation, conducting surveys, speeches to motivate, effective presentation skills.

Slide Presentation: Craft your message, Make a visuals, Include proper Content of your presentation

Unit-II

Verbal communication – jawbreakers, argumentation, usable and unsuitable phrases
Communication skills – listening, empathic reaction, how to question, stealing the show, opening door question
Conflict situation solving, attack from the audience – communication skills as a work experience, vicious circle of attack and defense

Nonverbal communication during presentation – how to manage stress, what to do with hands, legs, activating the audience with nonverbal communication, body language

Unit-III

Work with audience – ice-breaking, get them in the mood, work with emotions, visualization tools, nonstandard situations Improvisation and unprepared presentations Personal typology, professional typology, social aspect, man-woman view

Unit-IV

Feedback – appreciation and critique, Paradigm of human cooperation – why there could be problems to start the communication and what to do with it – Defense against manipulation, how to say NO, stress management, Image and etiquette

Reference:

1. Effective Presentation Skills – Robert Dilts, Meta Publication
2. Business Communication Today - Bovee and Thill: Tata McGraw Hill,
3. Presentation Skills 201

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B.Com Syllabus

Semester-VI

Subject : FC Financial Service

Objectives:

- To enrich the knowledge on key areas relating to management of financial services
- To enable the students to acquire skills necessary to successfully carve a career in areas of financial services

Number of credits: 2

Lectures per week: 2 of one hour each

Total sessions: 30

Unit	Weightage
Unit I	25%
Unit II	25%
Unit III	25%
Unit IV	25%
Total	100%

Unit – I

Introduction to financial services – meaning and concepts, characteristics, types, objectives/functions, importance, evolution and growth, the regulatory frame work

Merchant banking – meaning, origin and development, functions, regulations

Unit – II

Mutual funds – meaning, origin and growth, constitution and management, types, advantages and disadvantages, performance, regulations

Insurance services – introduction, principles, types, intermediaries, regulations

Unit – III

Leasing – definition, types, advantages and limitations for lessor and lessee

Hire-purchase – meaning and features, rights of hirer, difference between leasing and hire purchase financing

Venture capital - concepts and characteristics of venture capital, stages of investment/financing, venture capital in India, regulatory frame work

Unit – IV

Credit rating – meaning, origin, importance, rating system, regulatory framework

Depository services – depository system, depository participant, SEBI guide lines, dematerialization and rematerialisation of shares, electronic settlement of trade

Plastic money – concept and different forms, credit and debit card, credit card cycle, advantages and limitations, factors affecting the usage of cards, future outlook

Reference:

1. Financial services by S. Gurusamy (TMH)
2. Financial services by Shashi Gupta & Nisha Aggarwal (Kalyani Publishers)
3. Financial Markets & Services by E.Gordon & K. Natarajan – Himalaya
4. Merchant banking & Financial Services by Lalit K.Bansal– Unistar Books
5. Financial Services by M. Y. Khan – TMH