



SAURASHTRA UNIVERSITY, RAJKOT

FACULTY OF COMMERCE

SYLLABUS FOR

B. COM. [CBCS PROGRAMME]

(BASED ON UGC-CBCS-2015 GUIDELINES)

(For Regular and External Students)

SEMESTER -2

With Effective from With Effective from NOV./DEC. - 2019

SAURASHTRA UNIVERSITY

UNIVERSITY CAMPUS

RAJKOT - 360005

website : www.saurashtrauniversity.edu.in

STRUCTURE & SYLLABUS BASED ON UGC GUIDELINES
B.COM. [CBCS PROGRAMME] FOR ALL SEMESTERS

Sr no	Course Type			Subject/Course Structure	Credit	Who can teach
Semester-2						
1	Core	1	Core	English Language - 2	3	English
2	Core	2	Core	Principles of Micro Economics - 2	3	Economics
3	Core	3	Core	Financial Accounting - 2	3	Accountancy, Commerce
4	Core	4	Core	Business Organization & Management-2	3	Management, Commerce, Accountancy
5	Core	5	Core	Company Law - 2	3	Commerce, Accountancy, Law
6	DSE-1*	6	DSE-1*	Personal Selling and Salesmanship - 2	3	Commerce, Management, Accountancy
				Business Mathematic - 2	3	Statistics, Mathematics, Commerce, Accountancy
				Business Law - 2	3	Law, Commerce, Accountancy
7	DSE-2*	7	DSE-2*	Entrepreneurship - 2	3	Commerce, Economics, Accountancy
				E-Commerce & Use of RDBMS (MS-Access)	5	Computer, Commerce, Accountancy
8	Elective	8	Elective	Accounting - 2	3	Accountancy, Commerce
				Business Management - 2	3	Management, Commerce
				Banking & Finance- 2	3	Commerce, Economics
				Computer Science - 2	5	Computer, Commerce
				Advance Statistics - 2	3	Statistics, Mathematics, Commerce
				Co-operation - 2	3	Commerce, Economics

PROGRAMME OUTCOMES (PO):

- PO – 1: After completing three years for Bachelors in Commerce (B.Com) program, students would gain a thorough grounding in the fundamentals of Commerce and Finance.
- PO – 2: The commerce and finance focused curriculum offers a number of specializations and practical exposures which would equip the student to face the modern-day challenges in commerce and business.
- PO -3: The all-inclusive outlook of the course offer a number of value based and job oriented courses ensures that students are trained into up-to-date. In advanced accounting courses beyond the introductory level, affective development will also progress to the valuing and organization levels.

PROGRAM SPECIFIC OUTCOME (PSO)

- PSO – 1: Students will be able to demonstrate progressive learning of various tax issues and tax forms related to individuals. Students will be able to demonstrate knowledge in setting up a computerized set of accounting books
- PSO – 2: Students will demonstrate progressive affective domain development of values, the role of accounting in society and business.
- PSO – 3: Students will learn relevant financial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.
- PSO – 4: Students will learn relevant managerial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.
- PSO – 5: Learners will gain thorough systematic and subject skills within various disciplines of commerce, business, accounting, economics, finance, auditing and marketing.
- PSO – 6: Learners will be able to recognise features and roles of businessmen, entrepreneur, managers, consultant, which will help learners to possess knowledge and other soft skills and to react aptly when confronted with critical decision making.
- PSO-7: Learners will be able to prove proficiency with the ability to engage in competitive exams like CA, CS, ICWA and other courses.
- PSO – 8: Learners will acquire the skills like effective communication, decision making, problem solving in day to day business affaires
- PSO – 9: Learners will involve in various co-curricular activities to demonstrate relevancy of foundational and theoretical knowledge of their academic major and to gain practical exposure.
- PSO – 10: Learners can also acquire practical skills to work as tax consultant, audit assistant and other financial supporting services.
- PSO -11: Learners will be able to do higher education and advance research in the field of commerce and finance.
- PSO -12: Develop the ability to use accounting information to solve a variety of business problems.
- PSO – 13: Develop the ability to use a basic accounting system to create (record, classify, and summarize) the data needed to solve a variety of business problems.
- PSO – 14: Develop the ability to use the fundamental accounting equation to analyse the effect of business transactions on an organization's accounting records and financial statements.

REVISED SYLLABUS OF B. COM. (BACHELOR OF COMMERCE) SEMESTER-2

**FOR PAPERS OF ACCOUNTANCY AND COMMERCE (EFFECTIVE FROM
NOVEMBER/DECEMBER 2019)**

[SYLLABUS FOR PAPER OF ENGLISH-2, PRINCIPLES OF MICRO ECONOMICS-2
AND ENTERPRENURESHIP-2 ARE SEPARATELY GIVEN]

(Faculty of Commerce, Saurashtra University, Rajkot)

The following resolutions are to be passed to implements this revised syllabus.

- 1) All relevant provisions of companies Act, 2013 shall are applicable in all papers where these are applicable.
- 2) All relevant Indian Accosting Standards issued by ICAI shall be applicable where ever respective Indian Accosting Standards is applicable.
- 3) A vertical form of Balance Sheet is mandatory.
- 4) A specific format of financial statements shall be applicable in case of Banks, Insurance and electricity companies etc.
- 5) During paper setting no ambiguity should existing question.
- 6) Internal evaluation scheme and Format of university semester end Question paper will be as follows.

INTERNAL ASSESSMENT [30 Marks] [FOR REGULAR STUDENTS ONLY]		
No.	Particulars	Marks
1	Mid Sem Exam – 1 (1 Hour Exam)	10
	MCQ Test - 1	05
	4 Assignments per paper ,	10
	Overall Attendance	05
	Total Internal evaluation marks	30
EXTERNAL ASSESSMENT (UNIVERSITY SEMESTER END EXAMINATION) [70 Marks] [FOR BOTH REGULAR AND EXTERNAL CANDIDATES]		
Sr. No.	Particulars	Marks
1	QUESTION -1 (From Unit 1) (OR) QUESTION - 1 (From Unit 1)	20
2	QUESTION -2 (From Unit 2) (OR) QUESTION - 2 (From Unit 2)	20
3	QUESTION -3 (From Unit 3) (OR) QUESTION - 3 (From Unit 3)	15
4	QUESTION -4 (From Unit 4) (OR) QUESTION - 4 (From Unit 4)	15
	Total external examination marks	70
	Total Marks	100

Note:

1. Independent question shall be asked from each unit and option shall be from the same unit.
2. Provisions of GST shall be applied where ever these are applicable.

SYLLABUS

For

B.COM.

Semester – 2

(With effective from NOV./DEC. – 2019)



B.COM. SEMESTER – 2

3	Core	Financial Accounting -2
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Name of the Course: **Financial Accounting -2**
Course credit: **03**
Teaching Hours: **45 (Hours)**
Total marks: **100**

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

Unit	Content	No. of Lectures
1	CONVERSION OF PARTNER SHIP FIRM INTO COMPANY [ACCOUNTS IN THE BOOKS OF VENDOR FIRM]: <ul style="list-style-type: none">- Introduction & Meaning- Dissolution of partnership firm and Conversion of Partnership- Firm Into Company - Difference- Purchase Consideration [PC]- Accounting treatments to close the books of Partnership- Firm- Practical Questions	12
2	PURCHASE [ACQUISITION] OF PARTNERSHIP FIRM'S BUSINESS BY COMPANY [Accounts in the Books of Purchasing Company]: <ul style="list-style-type: none">- Introduction-Meaning- Purchase Consideration-Goodwill and Capital reserve- Accounting treatments: Journal-Ledger Entries and Initial- Balance Sheet in the books of Purchasing Company.- Practical Questions	12
3	ACCOUNTS OF PIECEMEAL DISTRIBUTION OF CASH AMONG PARTNERS: <ul style="list-style-type: none">- Introduction-Meaning- Surplus Capital Method (Proportionate Capital Method)- Maximum Loss Method- Practical Questions of both methods.	11
4	PREPARATION FINANCIAL STATEMENTS:	10

	<ul style="list-style-type: none"> - Introduction – - Meaning and -Characteristics of financial statements - Purposes and draw-backs of financial statements - Practical Questions – Preparation of Financial Statement only [Using Comparative and Common Sized statement method] 	
Total Lectures		45

SUGGESTED READINGS AND REFERENCE BOOKS:

1. Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education
2. Charles T. Horngren and Donna Philbrick, Introduction to Financial Accounting, Pearson Education.
3. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, Delhi.
4. M.C.Shukla, T.S. Grewal and S.C.Gupta. Advanced Accounts. Vol.-I. S. Chand & Co., Delhi.
5. S.N. Maheshwari & S. K. Maheshwari. Financial Accounting. Vikas Pub. House, New Delhi.
6. Deepak Sehagal. Financial Accounting. Vikas Publishing H House, New Delhi.
7. Bhushan Kumar Goyal and HN Tiwari, Financial Accounting, International Book House
8. Goldwin, Alderman and Sanyal, Financial Accounting, Cengage Learning.
9. Tulsian, P.C. Financial Accounting, Pearson Education.
10. Compendium of Statements and Standards of Accounting, The Institute of Chartered Accountants of India, New Delhi.

B.COM. SEMESTER – 2

4	Core	Business Organization & Management - 2
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Name of the Course: **Business Organization & Management - 2**

Course credit: **03**

Teaching Hours: **45 (Hours)**

Total marks: **100**

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

Unit	Content	No. of Lectures
1	DIRECTING AND LEADERSHIP Introduction Directing : Meaning -Need and Purpose Methods of directing Leadership: Concept and Importance Traits-Qualities of Leader Types of leader Styles of Leadership Situational Theory of Leadership	11
2	MOTIVATION AND GROUP DYNAMICS: Introduction Motivation: Concept and Importance Types of Motivation Motivational Theories: Maslow Need Hierarchy Theory Herzberg Two Factors Theory Group Dynamics: Concept Types of Groups Impact of Groups and group dynamics Importance of group dynamics Factors influencing group dynamics	12
3	CONTROLLING: Introduction Basic Concept of Control and Controlling Need and Purposes Impact and Importance Types of control Control Process Control Techniques: (Traditional –Budgetary and Non Budgetary Control Devices) Preventive & Direct Control	11

4	<p>MANAGEMENT OF CHANGE:</p> <ul style="list-style-type: none"> - Introduction and Meaning - Nature of Organizational Change - Types of change: Planned and Unplanned - Need for Communicating Change - Factors Involved in Communicating Change - Methods and Techniques for Communicating Change - Change Management Process - Perspectives of Organizational Change - Resistance to change and strategies to manage Change 	11
Total Lectures		45

Suggested Readings and Reference Books:

1. Kaul, V.K., Business Organization and Management, Pearson Education, New Delhi
2. Chhabra, T.N., Business Organization and Management, Sun India Publications, New Delhi,
3. Gupta C B, Modern Business Organization, Mayur Paperbacks, New Delhi
4. Koontz and Weihrich, Essentials of Management, McGraw Hill Education.
5. Basu, C. R., Business Organization and Management, McGraw Hill Education.
6. Jim, Barry, John Chandler, Heather Clark; Organization and Management, Cengage Learning
7. B.P. Singh and A.K.Singh, Essentials of Management, Excel Books
8. Burton Gene and Manab Thakur; Management Today: Principles and Practice; Tata McGraw Hill, New Delhi.
9. Griffin, Management Principles and Application, Cengage Learning
10. L. M. Prasad: Principles of management ,Himalaya publication
11. Fred Luthans: Organizational Behaviour; McGraw Hill, New York
12. Maslow Abraham: Motivation and Personality; Harper and Row
13. Stoner and Freeman: Management; Prentice Hall, New Delhi
14. Drucker Peter F: Management Challenges for 21 st Century; Butterworth Heinmann, Oxford

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

B.COM. SEMESTER – 2

5	Core	Company Law – 2
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Name of the Course: **Company Law – 2**
Course credit: **03**
Teaching Hours: **45 (Hours)**
Total marks: **100**

Course Outcomes:

The objective of the course is to impart basic knowledge about the provisions of the Companies Act 2013

Unit	Content	No. of Lectures
1	MANAGERIAL AUTHORITY OF THE COMPANY: <ul style="list-style-type: none">- Company Secretary: Meaning, Qualification, Quality, Duty, Role, Functions- Board of Directors: Meaning and legal position of the directors in the company- Appointment of the directors- Manager, Managing Directors and other types of directors- Organization Chart of the Company- DIN (Directors Identification Number)	13
2	DECISION MAKING SYSTEM IN THE COMPANY: <ul style="list-style-type: none">- Company Meeting and its procedure- Kinds of company meeting- Different voting system in the company meeting- Quorum, Policy Minutes Book- Meeting through video conferencing	12
3	LIQUIDATION OF THE COMPANY: <ul style="list-style-type: none">- Introduction & Meaning- Types of Liquidation- Procedure of liquidation	08
4	CASE STUDY ON COMPANY LAW: <ul style="list-style-type: none">- Salomon V/S Salomon (Separate legal entity, Lifting or Piercing the corporate veil)- Badri Prasad V/S Nagarmal (Conversion of Pvt. Co. into Public Co. By holding of more than 25% shares of Pvt. Co.)- Re Peel’s Case (Certificate of incorporation is	12

	conclusion evidence of legality) - Ashbury R/y Carriage & Iron V/S Riche (Doctrine of Ultra Vires) - Royal British Bank V/S Turquand (Doctrine of Indoor Management) - Peek V/S Gurney (Mis - statement in the prospectus) - Mohiri Bibi V/S Dharamadas Ghose (Minor cannot become member of the company)	
Total Lectures		45

Suggested Readings and Reference Books:

1. MC Kuchhal, Modern Indian Company Law, Shri Mahaveer Book Depot (Publishers), Delhi.
2. GK Kapoor and Sanjay Dhamija, Company Law, Bharat Law House, Delhi.
3. Anil Kumar, Corporate Laws, Indian Book House, Delhi.
4. Reena Chadha and Sumant Chadha, Corporate Laws, Scholar Tech Press, Delhi.
5. Avtar Singh, Introduction to Company Law, Eastern Book Company.
6. Ramaiya, A Guide to Companies Act, LexisNexis, Wadhwa and Buttersworth.
7. Manual of Companies Act, Corporate Laws and SEBI Guideline, Bharat Law House, Delhi
8. A Compendium of Companies Act 2013, along with Rules, by Taxman Publications
9. Gower and Davies, Principles of Modern Company Law, Sweet & Maxwell
10. Sharma, J.P., An Easy Approach to Corporate Laws, Ane Books Pvt. Ltd., New Delhi

Note: Latest edition of Reference books may be used.

B.COM. SEMESTER – 2

6	DSE - 1	Personal Selling and Salesmanship - 2
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Name of the Course: **Personal Selling and Salesmanship - 2**
 Course credit: **03**
 Teaching Hours: **45 (Hours)**
 Total marks: **100**

Course Outcomes:

The purpose of this course is to familiarize the students with the fundamentals of personal selling and the selling process. They will be able to understand selling as a career and what it takes to be a successful salesman.

Unit	Content	No. of Lectures
1	SALES ORGANIZATION: - Introduction- Sales Organization Concepts: - Meaning-Need and Objects - Significance and Importance - Size-Types and Structure of sales organization - Functions of sales organization - Sales Officer –Sales Manager: [Qualification-Qualities-Importance-Functions-Types-Administrative operating-Administrative cum Operating – Duties & Responsibility] - Sales Routine: [Meaning-Handling Incomes-Mails-Customers and Traveler’s order]	11
2	SALES MANAGEMENT -1: - Introduction - Meeting meaning and its’ related functions: [Objectives-Planning-Organizing-Directing -Staffing- Coordinating-Controlling] - Formulating sales policies: [Structuring the sales force-Determining the size of sales force - Designing sales Territories-Fixing sales quotas and targets - Creating the sales force-Managing the sales force]	11
3	SALES MANAGEMENT -2: - Introduction - Recruitment and Selection of Salesman: [Necessity and Importance-Methods of Selection and Recruitment -Internal & External Steps in recruitment]	11

	<p>Sound selection of Candidates and Appointment order]</p> <p>- Training of Salesman: [Importance - Objectives -Types –Methods Advantages-Limitations and Evaluation]</p> <p>- Motivation through Sales Conferences and Sales Contests: [Meaning and Purposes of Motivational sales conferences and Sales Contests to Salesman-Necessity-Methods-Financial & Non-financial Stimulations]</p>	
4	<p>SALES MANAGEMENT -3:</p> <p>- Introduction</p> <p>- Remuneration to Salesman: [Meaning of Ideal and good Remuneration- Methods-Straight Salary-Straight commission-Mixed method]</p> <p>- Controlling aspects to salesman: [Meaning -Reasons and Intentions of Controlling, Controlling Methods-Controlling Process]</p> <p>- Sales Reports of salesman: [Meaning and purposes of Reports and Documents- Types: Sales manual-Order Book-Cash Memo Tour Diary-Daily and Periodical Reports]</p>	12
Total Lectures		45

Suggested Readings and Reference Books:

1. Spiro, Stanton, and Rich, Management of the Sales force, McGraw Hill.
2. Rusell, F. A. Beach and Richard H. Buskirk, Selling: Principles and Practices, McGraw Hill
3. Futrell, Charles, Sales Management: Behaviour, Practices and Cases, The Dryden Press.
4. Still, Richard R., Edward W. Cundiff and Norman A. P. Govoni, Sales Management: Decision Strategies and Cases, Prentice Hall of India Ltd., New Delhi,
5. Johnson, Kurtz and Schueing, Sales Management, McGraw Hill
6. Pedesson, Charles A. Wright, Milburn d. And Weitz, Barton A., Selling: Principles and Methods, Richard, Irvin
7. Kapoor Neeru, Advertising and personal Selling, Pinnacle, New Delhi.

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

B.COM. SEMESTER – 2

6	DSE – 1	Business Mathematic - 2
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Name of the Course: **Business Mathematic - 2**

Course credit: **03**

Teaching Hours: **45 (Hours)**

Total marks: **100**

Objectives:

The course aims to provide basic knowledge to the students about the fundamental concepts of business mathematics & its application in business.

Unit	Content	No. of Lectures
1	DETERMINANTS - Definition - Order 2×2 , 3×3 - Cramer's Rule (Two, Three variables) - Properties of Determinant - Examples	12
2	MATRICES: - Definition - Types of Matrices - Matrix Operation ➤ Addition, Subtraction ➤ Product and their properties - Transpose of Matrix - Adjoint of Matrix, Inverse of Matrix - Solution of Simultaneous linear equation using inverse matrix - Examples	13

3	<p>LIMITS:</p> <ul style="list-style-type: none"> - Introduction, meaning of $x \rightarrow a, x \rightarrow \infty, x \rightarrow 0$ - Limit of a Function, (Definition) - Rules of limits - Standard limits - $\lim_{x \rightarrow a} x^n - a^n = n.a^{n-1} X - >a x - a$ - $\lim_{n \rightarrow \infty} (1 + 1/n)^n = e$ - $\lim_{h \rightarrow 0} \frac{a^h - 1}{h} = \log a$ - $\lim_{h \rightarrow 0} \frac{e^h - 1}{h} = 1$ - (Without Proof) - Examples 	10
4	<p>MATHEMATICAL INDUCTION:</p> <ul style="list-style-type: none"> - Introductions - Principle of Mathematical Induction - Meaning of Sequence and Series - Sigma Notation $\sum n, \sum n^2, \sum n^3$ (with proof) - Examples 	10
Total Lectures		45

Suggested Readings and Reference Books:

1. Business Mathematics By Sancheti & Kapoor
2. Fundamental of Mathematics and Statistics By V.K. Kapoor and S.C. Gupta
3. Business Mathematics By J. K. Singh

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

B.COM. SEMESTER – 2

6	DSE - 1	Business Law - 2
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Name of the Course: **Business Law - 2**
 Course credit: **03**
 Teaching Hours: **45 (Hours)**
 Total marks: **100**

Course Outcomes:

The objective of the course is to impart basic knowledge of the important Business Legislation and framework of Indian business law

Unit	Content	No. of Lectures
1	THE NEGOTIABLE INSTRUMENTS ACT 1881: - Introduction - Negotiable Instruments: [Meaning-Definition-Characteristic-Types -Promissory Note-Bill of Exchange-Cheque] - Holder and Holder in Due Course-Privileges of Holder in Due Course - Negotiation: Types of Endorsements - Crossing of Cheque and Bouncing of Cheque	11
2	THE SECURITY AND EXCHANGE BOARD OF INDIA [SEBI] ACT-1992: - Introduction - Preamble - Short title-extent commencement - definitions - Establishment of SEBI - Brief knowledge only of the following as per Section-11,12, and 15: - Powers & Functions	11

	<ul style="list-style-type: none"> - Registration certificate : [Registration of stock--Brokers-Sub-brokers Share transfer agents-Collective Investment Scheme] - Direction authority-Investigation - Insider trading control and prohibition - Penalties and Adjudication-Adjudicator [Adjudicating Officer] - Security Appellate Tribunal (section-15-L,M,T,Y only) 	
3	<p>FOREIGN EXCHANGE MANAGEMENT ACT-2000:</p> <ul style="list-style-type: none"> - Introduction – Origin and Development of FEMA - Importance – Objectives – Definitions and Abbreviations - Restrictions -RBI’s functions - Manner of Receipt and Payment of Foreign Exchange - Transfer-Issue of Foreign Security - Other Miscellaneous Provisions 	12
4	<p>COMPETITION ACT – 2002:</p> <ul style="list-style-type: none"> - Introduction-Preamble-Short title-extent-commencement - Definitions: [Agreement - Cartel-Commission (CCI) – Consumer - Director General-Enterprise] - Need- Objectives - Provisions related clauses - Combination and its’ Regulations- Relevant Market - “Competition Kills Competition”- Meaning - Competition Commission of India – its duty, powers & functions - Duties of Director General - Competition Advocacy - Functions of Competition Appellate Tribunal(section-53-A) 	11
Total Lectures		45

Suggested Readings and Reference Books:

1. M.C. Kuchhal, and Vivek Kuchhal, Business Law, Vikas Publishing House, New Delhi.
2. Avtar Singh, Business Law, Eastern Book Company, Lucknow
3. S.N. Maheshwari and S.K. Maheshwari, Business Law, National Publishing House, New Delhi.
4. Aggarwal S K, Business Law, Galgotia Publishers Company, New Delhi
5. Bhushan Kumar Goyal and Jain Kinneri, Business Laws, International Book House
6. Sushma Arora, Business Laws, Taxmann Publications.
7. Akhileshwar Pathak, Legal Aspects of Business, McGraw Hill Education, 6th edition

8. P C Tulsian and Bharat Tulsian, Business Law, McGraw Hill Education
9. Sharma, J.P. and Sunaina Kanojia, Business Laws, Ane Books Pvt. Ltd., New Delhi.
10. SEBI ACT,1992
11. FEMA ACT, 2000
12. Competition Act – 2002

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

B.COM. SEMESTER – 2

7	DSE - 1	E-Commerce and Use of RDBMS (MS-Access)
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Name of the Course: **E-Commerce and Use of RDBMS (MS-Access)**
 Course credit: **05**
 Teaching Hours: **Theory: 45 (Hours) + Practical: 60 (Hours)**
 Total marks: **100**
 Distribution of Marks: **50 Marks semester end theory examination**
30 Marks semester end practical examination
20 Marks Internal assessments of theory (Unit:1 to 4) (CCA)

NOTE: This Course is Only For Regular Students And Not For External Candidates.

Objectives:

The core objective of the course is to familiar to the students about the E-Commerce and Use of RDBMS.

Unit No. 1 to 4 -> Theory of 70 Marks and Unit No. 5 -> Practical of 30 Marks

Unit	Content	No. of Lectures
1	DATABASE AND ITS OBJECTS: - Introduction Access Database and its Objects including Table, Query, Form, Reports, Macros and Modules, Page - Creating Database - Working with data including insert, modify and delete records - Navigating Database including records, find and replace - Access data types - Object naming rules	12

2	TABLES: - Creating tables through wizard and design view, datasheet view - Understanding field properties: field size, input mask, format, indexed, Required, Allow zero length, Validation rule, Validation text, Caption, Default value - Primary keys, foreign key, composite key and candidate key - Defining relationship and setting up the referential integrity (Cascade update and Cascade Delete) - Importing Exporting and Linking objects with another application	11
3	QUERIES AND FORMS: - Query: Understanding and creating different queries including select, Action (append, delete, update, make-table), using wizard (cross-tab query, find duplicate query), Parameter query, Implementation of calculations and functions in queries - Form: Understanding types forms and its properties	11
4	E – COMMERCE: - What is E-Commerce? - Types of E-Commerce: Business to Consumer, Business to Business, Consumer to Business, Government to Business - M-Commerce	11
5	PRACTICAL: - Practical Exercise of Unit 1 to Unit 3	60
Total Lectures		45 + 60

UNIVERSITY SEMESTER END EXAMINATION

[Theory Question Paper Style: TOTAL MARKS = 50, EXAM. Time hours = 2 HOURS]

Sr. No.	Particulars	Marks
1	QUESTION - 1 (From Unit 1) (OR) QUESTION - 1 (From Unit 1)	14
2	QUESTION - 2 (From Unit 2) (OR) QUESTION - 2 (From Unit 2)	12
3	QUESTION - 3 (From Unit 3) (OR) QUESTION - 3 (From Unit 3)	12
4	QUESTION - 4 (From Unit 4) (OR) QUESTION - 4 (From Unit 4)	12
	Total Marks	50

Credit:

- 1 lecture = 1 hour = 1 credit and 2 practical = 2 hours = 1 credit
- Total 45 hours of theory teaching work per semester and additional 60 hours of practical per semester.
- Theory 3 Hours/week = 3 credits and additional practical 4 hours/week = 2 credits. Total credit is

Examination:

- Theory Examination - Total marks 70
- (50 marks of UNIVERSITY SEMESTER END EXAMINATION and 20 marks of internal). UNIVERSITY SEMESTER END EXAMINATION: 2 Hours
- Practical Examination - Total Marks 30 (No Internal Marks).UNIVERSITY SEMESTER END EXAMINATION: 2 Hours

Passing Standard:

- Student must obtain minimum 40% marks in theory and practical both
- Theory: Minimum 40% (minimum 20 marks in UNIVERSITY SEMESTER END EXAMINATION and minimum 8 marks in internal)
- Practical: Minimum 40% (Minimum 12 marks in UNIVERSITY SEMESTER END EXAMINATION)

Suggested Readings and Reference Books:

1. Access 2000 Bible
2. RDBMS Using MS-Access- By Bharat & Co.
3. Mastering Access 2000
4. No Experience Required Access-2000n

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

B.COM. SEMESTER – 2

8	Elective - 1	Accounting -2
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Name of the Course: **Accounting -2**
Course credit: **03**
Teaching Hours: **45 (Hours)**
Total marks: **100**

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

Unit	Content	No. of Lectures
1	ACCOUNTS OF SALES UNDER INSTALLMENTAS SYSTEM: <ul style="list-style-type: none">- Introduction and Meaning- Difference between Installment system and Hire Purchase system- Installment Sale Agreement- Accounting treatments under Installment Purchase system- Practical Questions	12
2	ROYALTY ACCOUNTS : <ul style="list-style-type: none">- Introduction-Meaning and Contract of Royalty- Explanation of special terms- Basis of Royalty calculation- Accounting calculations of Royalty- Accounting treatments: Journal Ledger Entries and	12

	Accounts - Practical Questions [Excluding Sub-contract of Royalty] -	
3	VOYAGE ACCOUNTING: - Introduction-Meaning-Objectives - Incomes –Expenses - Time period of voyage - Special items and Terms - Preparation of Voyage Account - Practical Questions	11
4	OPERATING AND FINANCIAL LEVERAGE: - Introduction - Meaning and concepts - Operating leverage, Financial leverage, Combined leverage - Impact of financial leverage on share holders risk - Practical Questions	10
Total Lectures		45

SUGGESTED READINGS AND REFERENCE BOOKS:

- 1) M.C.Shukla and T.S.Grewal; Advanced Accounts, (Sultan Chand & Sons, Delhi)
- 2) Narayan Swamy; Financial Accounting, (Prentice Hall India, New Delhi)
- 3) Dr.B.M.Agrawal and Dr. M.P.Gupta; Advanced Accounting,
- 4) Amitabha Mukherjee and Mohammed Hanif; Modern Accounting,
- 5) Gupta and Gupta; Principles and Practice of Accounting, (Sultan Chand & Sons, Delhi)
- 6) P.C. Tulsian; Financial Accounting, (Tata McGraw Hill Publishing Co., New Delhi)
- 7) Dr. R.K. Sharma and Dr. R.S. Popli; Accountancy (Self Tutor),
- 8) R.S.N.Pillai, Bhagawathi, S.Uma; Practical Accounting (S. Chand & Co., New Delhi)
- 9) Ashok Sehagal Deepak Sehagal; Advanced Accounting (Taxmann Allied Services, Pvt. Ltd; N. Delhi)
- 10) Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases-McGraw-Hill Education

B.COM. SEMESTER – 2

8	Elective - 2	Business Management – 2 [Production Management]
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Name of the Course:	Business Management – 2 [Production Management]
Course credit:	03
Teaching Hours:	45 (Hours)
Total marks:	100

Course Outcomes:

To aware the students about the Production Business Management principles and practices due to development of industry and business as a complex phenomenon in the world and their impact on organizational efficiency is needed.

Unit	Content	No. of Lectures
1	OPERATION MANAGEMENT & PRODUCTION DESIGN Operation Management: <ul style="list-style-type: none">- Introduction, Concept of operation management- Types of Operation Management Decisions- Operations Management as a function- Manufacturing and Services-Differences & Similarities –- Trends in Operations management- Productivity	12

	Production Design: <ul style="list-style-type: none"> - Introduction and meaning - Importance - Affecting factors 	
2	PRODUCTION PLANNING & CONTROL: Production Planning: <ul style="list-style-type: none"> - Introduction- Concept-Definition - Objectives - Scope - Advantages and Disadvantages Production Control: <ul style="list-style-type: none"> - Introduction- Concept-Definition - Procedure of production control - Advantages and Disadvantages 	11
3	PLANT LOCATION: <ul style="list-style-type: none"> - Introduction - Meaning and Need - Nature of Location Decisions - Procedure - Factors Affecting Location Decisions - Methods of Evaluating Location Alternatives 	11
4	PLANT LAYOUT AND FORECASTING: Plant Layout: <ul style="list-style-type: none"> - Introduction- Concept - Layout Planning - Need – Objectives -Significance - Factors Influencing Layout Choices - Principles & Types - Layout Planning and Design - Layout Tools and Techniques Forecasting: <ul style="list-style-type: none"> - Introduction- Concept - Purpose of sales forecasting - Basic elements - Importance - Objectives - Classification 	11
Total Lectures		45

Suggested Readings and Reference Books:

1. Bhatt K.S., Production and Operation Management, Himalaya Publishing House, Mumbai
2. Chunawala & Patel, Production & Operation Management, Himalaya Pub. House, Mumbai
3. Jain K.C. and Aggrawal L.N., Production Management, Khanna Publishers, New Delhi
4. Sharma S.C., Production Management, Khanna Publishers, New Delhi

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

B.COM. SEMESTER – 2

8	Elective - 3	Banking & Finance - 2
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Name of the Course: **Banking & Finance – 2**
Course credit: **03**
Teaching Hours: **45 (Hours)**
Total marks: **100**

Course Outcomes:

Aware the students with the Banking & Finance environment

Unit	Content	No. of Lectures
1	LENDING PRINCIPLES : <ul style="list-style-type: none">- Safety, Liquidity, Profitability, Diversifications of Risks- Conflict between liquidity and profitability- Secured and unsecured loan	10
2	NEGOTIABLE INSTRUMENTS: <ul style="list-style-type: none">- Definition, Meaning and Characteristics of Promissory Note- Bill of Exchange and Cheque- Types of Cheques: Bearer, Order and Crossed- Types of Crossings : General and Special	15
3	ENDORSEMENT: <ul style="list-style-type: none">- Definition and Meaning of Endorsement- Types of Endorsement: Blank, Full or Special, Restrictive, Partial, Conditional, Facultative- Effects of Endorsements	10
4	TECHNOLOGY IN BANKING: <ul style="list-style-type: none">- Need and importance of technology in banking- ATM ,Credit Card , Debit Card , Tele banking \ Net banking- Concept of Core Banking Solution	10
Total Lectures		45

Suggested Readings and Reference Books:

1. Practice and Law of Banking – G. S. Gill
2. Banking : Law and Practice – P. N. Varshney
3. Banking : Law and Practice in India – Tannan
4. Banking : Law and practice in India – Maheshwari
5. Banking and Financial system – Vasant Desai
6. Fundamentals of Banking – Dr.R. S. S. Swami
7. Bank Management By Vasant Desai –Himalaya Publication
8. Bank and Institutional Management By Vasant Desai – Himalaya Publication
9. Microfinance – Dr. R. J. Yadav , Paradise Publication, Jaipur.
10. Aantarrashtriya Banking ane Nibandho – Dr. R. J. Yadav

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

B.COM. SEMESTER – 2

8	Elective - 4	Computer Science – 2 (Programming in C Language)
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Name of the Course: **Computer Science – 2 (Programming in C Language)**

Course credit: **05**

Teaching Hours: **Theory: 45 (Hours) + Practical: 60 (Hours)**

Total marks: **100**

Distribution of Marks: **50 Marks semester end theory examination**

30 Marks semester end practical examination

20 Marks Internal assessments of theory (Unit:1 to 4) (CCA)

Objectives:

Unit No. 1 to 4 - Theory of 70 Marks Unit No. 5 - Practical of 30 Marks

Unit	Content	No. of Lectures
1	CONTROL STATEMENTS: - Decision Statements: if ... else, Nesting of if ... else, else if ladder, switch - Looping Statements: for, while, do ... while, and Nesting of loops - Other statements: go to & label, break, continue	12
2	ARRAY: - Requirement of an array - Single dimension array - Two dimension array	11
3	LIBRARY FUNCTIONS: - Mathematical Functions: pow(), abs(), sqrt(), ceil(), floor(), mod() - Character testing/conversion Functions: isalpha(), isdigit(), isalnum(), isupper(), islower(), isprint(), isspace(), toupper(), tolower() - String handling Functions: strlen(), strcpy(), strcat(), strcmp(),strupr(), strlwr(), strrev()	11
4	USER DEFINED FUNCTIONS: - No argument and No return value - Argument and No return value - Argument and Return value	11
5	PRACTICAL: Practical Exercise of Unit 1 To 4 In C Language	60
Total Lectures		45 + 60

UNIVERSITY SEMESTER END EXAMINATION		
[Theory Question Paper Style: TOTAL MARKS: 50, Time: 2 hours]		
Sr. No.	Particulars	Marks
1	QUESTION - 1 (From Unit 1) (OR) QUESTION - 1 (From Unit 1)	14
2	QUESTION - 2 (From Unit 2) (OR) QUESTION - 2 (From Unit 2)	12
3	QUESTION - 3 (From Unit 3) (OR) QUESTION - 3 (From Unit 3)	12
4	QUESTION - 4 (From Unit 4) (OR) QUESTION - 4 (From Unit 4)	12
Total Marks for Regular Students		50

Credit:

- 1 lecture = 1 hour = 1 credit and 2 practical = 2 hours = 1 credit
- Total 45 hours of theory teaching work per semester and additional 60 hours of practical per semester.
- Theory 3 Hours/week = 3 credits and additional practical 4 hours/week = 2 credits. Total credit is 5.

Examination:

- Theory Examination - Total marks 70 (50 marks of UNIVERSITY SEMESTER END EXAMINATION and 20 marks of internal).
- UNIVERSITY SEMESTER END EXAMINATION: 2 Hours
- Practical Examination - Total Marks 30 (No Internal Marks).UNIVERSITY SEMESTER END EXAMINATION: 2 Hours

Passing Standard:

- Student must obtain minimum 40% marks in theory and practical both
- Theory: Minimum 40% (minimum 20 marks in UNIVERSITY SEMESTER END EXAMINATION and minimum 8 marks in internal)
- Practical: Minimum 40% (Minimum 12 marks in UNIVERSITY SEMESTER END EXAMINATION)

Suggested Readings and Reference Books:

1. Programming C – Bharat & Company
2. Programming C By Balagurusamy
3. Programming C By Yashwant Kanitkar

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

B.COM. SEMESTER – 2

8	Elective - 5	Advance Statistics - 2
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Name of the Course: **Advance Statistics - 2**

Course credit: **03**

Teaching Hours: **45 (Hours)**

Total marks: **100**

Objectives:

To provide knowledge regarding practical application of statistical tools in business

Unit	Content	No. of Lectures
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1	<p>SET THEORY AND PROBABILITY:</p> <ul style="list-style-type: none"> - Element of a set - Types of Sets - Venn Diagrams - Operations of Sets - Cartesian product of sets - Examples - Concept of probability - Mathematical and statistical definition of probability - Definition of different terms (Random Experiment , sample space, types of events, independent events etc) - Addition Law and Multiplication Law for two event with proof - Examples 	13
2	<p>TIME SERIES ANALYSIS:</p> <ul style="list-style-type: none"> - Analysis of Time Series - Important and Limitations - Component of Time Series 1. Trend 2. Seasonal variations 3. Regular and Irregular variation - Method of Finding Trend - Simple Moving average method - Method of Least Square - Fitting the following equations 1. $y = a + bx$ 2. $y = a + bx + cx^2$ - seasonal variation by Simple moving average method - Seasonal Index Examples 	12
3	<p>MATHEMATICAL EXPECTATION:</p> <ul style="list-style-type: none"> - Definition and meaning - Mean and variance. - Properties of Mean and Variance - Examples 	10

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4	DISCRETE PROBABILITY DISTRIBUTION: Binomial and Poisson Distribution Characteristics Constants Importance of Distribution Fitting Examples	10
Total Lectures		45

Suggested Readings and Reference Books:

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|----|---|-------------------------------|
| 1. | Advance Practical Statistics | : S. P.Gupta. |
| 2. | Fundamental of Statistics | : V. K. Kapoor and S.C. Gupta |
| 3. | Fundamental of Mathematics and Statistics | : V. K. Kapoor and S.C. Gupta |
| 4. | Fundamental of Statistics | : D .N Elhance |

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

8	Elective - 6	Co-operation - 2 (Law and Practice of Co-operation)
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Name of the Course: **Co-operation – 2 (Law and Practice of Co-operation)**
Course credit: **03**
Teaching Hours: **45 (Hours)**
Total marks: **100**

Course Outcomes:

The objective of the course is to provide the basic knowledge of co-operative activities

Unit	Content	No. of Lectures
1	Procedure of Registration of Co-operative societies	11
2	FUNCTION - RIGHTS - DUTIES: - Functions of Annual general meeting of co-operative society - Functions of Executive committee of co-operative society - Rights and Duties of co-operative society members - Powers and Duties of Registrar of co-operative society	12
3	CO-OPERATIVE AUDIT: - Meaning of co-operative Audit and Type of Audit - Importance of Audit in co-operative society - Difference between commercial and co-operative Audit - Type of Auditor and powers and duties of Auditor of co-operative society	11
4	DISPUTE SETTLEMENT IN CO-OPERATIVES (co-operative tribunals): - Liquidation of Co-operative society - Powers and duties of liquidator - Importance of Arbitration	11
Total Lectures		45

Suggested Readings and Reference Books:

1. The Gujarat Co-operative Societies Act. 1961
2. H Calvert : Law and Principles of Co-operation
3. L. S. Shastri : Law and Practice of Co-operative Societies in India
4. R. D. Bedi : Theory History and Practice of Co-operation
5. S. K. Gupte : Co-operative Societies, Act and Rules of Gujarat44
6. Jacaues. Co-operative Book-keeping (3 volumes)
- 29
7. Co-operative Societies Act - 1904 & 1912

8. Co-operative societies Manual - Bombay
- 9.
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Note: Latest Editions of the above books may be used.

