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VEER NARMAD SOUTH GUJARAT UNIVERSITY

University Campus, Udhna-Magdalla Road, SURAT - 395 007, Gujarat, India.

વીર નર્મદ દક્ષિણ ગુજરાત યુનિવર્સિટી

યુનિવર્સિટી કેમ્પસ, ઉદ્દના-મગદલા રોડ, સુરત - ૩૯૫ ૦૦૭, ગુજરાત, ભારત.

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-: પરિપત્ર :-

વાણિજ્ય વિદ્યાશાખા હેઠળની સંલગ્ન તમામ કોલેજોનાં આચાર્યશ્રીઓ જણાવવાનું કે, શૈક્ષણિક વર્ષ ૨૦૨૨-૨૩, થી અમલમાં આવનાર વાણિજ્ય વિદ્યાશાખાના B.Com.(Sem-7 & 8) ઓનર્સનું સ્ટ્રક્ચર અને નીચે મુજબના અભ્યાસક્રમો કોમર્સ ઈન્કલુડીંગ બી.એ. અને એકાઉન્ટ ઈન્કલુડીંગ કોસ્ટીંગ, સ્ટેટેસ્ટીક્સ અને બીબીએ (નિયુક્ત એડહોક બોર્ડ)વિષયની અભ્યાસ સમિતિની સંયુક્ત સભાની તા.૦૪/૦૭/૨૦૨૨ની સભાનાં ઠરાવ ક્રમાંક:૧ અને ૨ અન્વયેની ભલામણને વાણિજ્ય વિદ્યાશાખાનાં અધ્યક્ષશ્રીએ વાણિજ્ય વિદ્યાશાખાની મંજૂરીની અપેક્ષાએ વિદ્યાશાખાવતી મંજૂર કરી એકેડેમિક કાઉન્સિલને કરેલ ભલામણ એકેડેમિક કાઉન્સિલ તા.૦૫/૦૭/૨૦૨૨ ની સભાનાં ઠરાવ ક્રમાંક:૫૧ થી સ્વીકારી મંજૂર કરેલ છે. જેની આથી જાણ કરવામાં આવે છે.

B.Com (Sem-7 & 8)(ઓનર્સ)

1. Research Methodology (Paper-I & II)
2. Financial & Management Accounting
(Paper I to III for Sem- 7 & Paper IV to VI for Sem- 8)
- 3.Tax Management (Paper I to III for Sem- 7 & Paper IV to VI for Sem- 8)
4. Insurance (Paper I to III for Sem- 7 & Paper IV To VI for Sem- 8)
5. Banking (Paper I to III for Sem- 7 & Paper IV to VI for Sem- 8)
- 6.Financial Management (Paper I to III for Sem- 7 & Paper IV to VI for Sem- 8)
- 7.Management (Paper I to III for Sem- 7 & Paper IV to VI for Sem- 8)
- 8.Marketing (Paper I to III for Sem- 7 & Paper IV to VI for Sem- 8)

એકેડેમિક કાઉન્સિલની તા.૦૫/૦૭/૨૦૨૨ની ઠરાવ ક્રમાંક: ૫૧

:: આથી ઠરાવવામાં આવે છે કે, શૈક્ષણિક વર્ષ ૨૦૨૨-૨૩, થી અમલમાં આવનાર વાણિજ્ય વિદ્યાશાખાના (૧)B.Com.(Sem-7 & 8) ઓનર્સનું સ્ટ્રક્ચર (૨) પેટાસમિતિ દ્વારા તૈયાર કરવામાં આવેલ ઉપરોક્ત મુજબના અભ્યાસક્રમો (૩) B.B.A.(Sem-7&8)નું સ્ટ્રક્ચર, કોમર્સ ઈન્કલુડીંગ બી.એ, એકાઉન્ટ ઈન્કલુડીંગ કોસ્ટીંગ,સ્ટેટેસ્ટીક્સ અને બી.બી.એ (નિયુક્ત એડહોક બોર્ડ)વિષયની અભ્યાસ સમિતિની સંયુક્ત સભાની તા.૦૪/૦૭/૨૦૨૨ની સભાનાં ઠરાવ ક્રમાંક:૧,૨ અને ૫ અન્વયેની ભલામણને વાણિજ્ય વિદ્યાશાખાનાં અધ્યક્ષશ્રીએ વાણિજ્ય વિદ્યાશાખાની મંજૂરીની અપેક્ષાએ વિદ્યાશાખાવતી મંજૂર કરી એકેડેમિક કાઉન્સિલને કરેલ ભલામણ સ્વીકારી મંજૂર કરવામાં આવે છે.

(બિડાણ: બી.કોમ. (ઓનર્સ) સેમ.૭ અને ૮ નું સ્ટ્રક્ચર અને અભ્યાસક્રમ)

ક્રમાંક : એસ./સિલેબસ/પરિપત્ર/૧૫૪૯૩/૨૦૨૨
તા.૧૬-૦૭-૨૦૨૨

ઈ.ચા. કુલસચિવ

પ્રતિ,

૧) વાણિજ્ય વિદ્યાશાખા હેઠળની સંલગ્ન તમામ કોલેજોનાં આચાર્યશ્રીઓ.

.....આપશ્રીની કોલેજ/વિભાગના સંબંધિત શિક્ષકોને જાણ કરી અમલ કરવા સારૂ.

૨) અધ્યક્ષશ્રી,વાણિજ્ય વિદ્યાશાખા.

૩) પરીક્ષા નિયામકશ્રી, પરીક્ષા વિભાગ, વીર નર્મદ દ. ગુ. યુનિવર્સિટી, સુરત.

.....તરફ જાણ તેમજ અમલ સારૂ.

2018-19
 2018-19
 2018-19

2018-19
 2018-19
 2018-19

B.com (Honours) (4 Years) Course Structure Semester-7

Sr. No.	Course	Course Type	Course Code	Marks (External evaluation)	Marks (Internal evaluation)	* No of Lectures Per Week (Each Period of About One Hour) 3 (Assignment/interview/Group Discussion/Presentation/Seminar/Pra	Credit Credit Per Semester
1	Research Methodology I	Compulsory		70%	30%	3+1	4
2	Choose Any one paper of the following	DSE					
	Economics of Growth Development and Planning - I			70%	30%	3+1	4
	Public Finance & Social Welfare of Economics - I			70%	30%	3+1	4
	MANAGEMENT PRACTICE AND THEORY -1			70%	30%	3+1	4
	Advertising and sales management - 1			70%	30%	3+1	4
3	Choose any one group from the following						
	Group 1						
	Advanced statistics (HONS) - 1	DSCE					
	Advanced statistics (HONS) - 2			70%	30%	3+1	4
	Advanced statistics (HONS) - 3			70%	30%	3+1	4
	Group 2						
	Financial & Management Account (HONS) - 1	DSCE					
	Financial & Management Account (HONS) - 2			70%	30%	3+1	4
	Financial & Management Account (HONS) - 3			70%	30%	3+1	4
	Group 3						
	Tax Management (HONS) - 1	DSCE					
	Tax Management (HONS) - 2			70%	30%	3+1	4
	Tax Management (HONS) - 3			70%	30%	3+1	4

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B.com (Honours) (4 Years) Course Structure Semester-8

Sr. No.	Course	Course Type	Course Code	Marks (External evaluation)	Marks (Internal evaluation)	* No of Lectures Per Week (Each Period of About One Hour) 3 (Assignment/inter view/Group Discussion/Presentation/Seminar/Pra	Credit Credit Per Semester
1	Research Methodology II	Compulsory		70%	30%	3+1	4
2	Choose Any one paper of the following Economics of Growth Development and Planning - II Public Finance & Social Welfare of Economics - II	DSE		70%	30%	3+1	4
	Management Theory and Practice - II Advertising and sales management - II			70%	30%	3+1	4
3	Choose any one group from the following Group 1 Advanced statistics (HONS) - 4 Advanced statistics (HONS) - 5 Advanced statistics (HONS) - 6	DSCE		70%	30%	3+1	4
	Group 2 Financial & Management Account (HONS) - 4 Financial & Management Account (HONS) - 5 Financial & Management Account (HONS) - 6	DSCE		70%	30%	3+1	4
	Group 3	DSCE		70%	30%	3+1	4

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Tax Management (HONS) - 4				70%	30%	3+1	4
Tax Management (HONS) - 5				70%	30%	3+1	4
Tax Management (HONS) - 6				70%	30%	3+1	4
Group 4			DSCE				
Marketing (HONS) - 4				70%	30%	3+1	4
Marketing (HONS) - 5				70%	30%	3+1	4
Marketing (HONS) - 6				70%	30%	3+1	4
Group 5			DSCE				
Financial Management (HONS) - 4				70%	30%	3+1	4
Financial Management (HONS) - 5				70%	30%	3+1	4
Financial Management (HONS) - 6				70%	30%	3+1	4
Group 6			DSCE				
Banking (HONS) - 4				70%	30%	3+1	4
Banking (HONS) - 5				70%	30%	3+1	4
Banking (HONS) - 6				70%	30%	3+1	4
Group 7			DSCE				
Management (HONS) - 4				70%	30%	3+1	4
Management (HONS) - 5				70%	30%	3+1	4
Management (HONS) - 6				70%	30%	3+1	4
Group 8			DSCE				
Insurance (HONS) - 4				70%	30%	3+1	4
Insurance (HONS) - 5				70%	30%	3+1	4
Insurance (HONS) - 6				70%	30%	3+1	4
Total							20
Project and Viva (Group Related Topic)							4
Grand total							24

Total
Project and Viva (Group Related Topic)
Grand total

Veer Narmad South Gujarat University, Surat

B.Com. Honours

Semester 7

Research Methodology I

Course Objectives:

1. To introduce students with the basics of Research methodology
2. To prepare students to apply research methodology for preparing dissertation for B. Com. Honours program

Course Outcomes:

- CO1. Students will familiar with the complete knowledge of Research
- CO2. Students will understand the ethical issues in research process.
- CO3. Students will undertake research work independently
- CO4. Students will prepare their research project.
- CO5. To draft effective business research proposals

Unit no.	Content	Weightage
1	Research Methodology : An Introduction	25%
	1.1 Meaning of Research 1.2 Objectives of Research 1.3 Types of Research 1.4 Research Approaches 1.5 Significance of Research 1.6 Research methods versus Methodology 1.7 Research and Scientific Method 1.8 Research Process 1.9 Criteria for Good Research	
2.	Defining the Research Problem	25%
	2.1 What is Research Problem ? 2.2 Selecting the Problem 2.3 Necessity of defining the Problem 2.4 Techniques involved in Defining a problem	
3.	Research Design	25%
	3.1 Meaning of Research Design 3.2 Need for Research Design 3.3 Features of good Design 3.4 Important concepts relating to Research Design 3.4.1 Dependant and Independent Variables	

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	3.4.2 Extraneous Variables 3.4.3 Control 3.4.4 Confounded Relationship 3.4.5 Research Hypothesis 3.4.6 Experimental and non- experimental hypothesis- Testing Resaerch 3.4.7 Experimental and Control Groups 3.4.8 Treatments 3.4.9 Experiments 3.4.10 Experimental units 3.5 Different Research Designs 3.5.1 Research Design in case of Exploratory Research studies 3.5.2 Research Design in case of Descriptive and Diagnostic Research studies 3.5.3 Research Design in case of Hypothesis Testing Research studies	
4.	Literature Search	25%
	4.1 Structure 4.2 Objectives 4.3 Introduction 4.4 Meaning and Definition 4.5 Purpose and Scope 4.6 Literature Search Sources 4.7 Tips on Locating Research Reports 4.8 Screening Information or Steps 4.9 Content of a Written Review 4.10 Style of a Research Review 4.11 Types of Research Material	

List of Reference Books :

1. Business Research Methodology – Shrivastav- TMH
2. Research Methodology (Methods & Techniques) – C.R.Kothari - Wiley Eastern Ltd
3. Business Research Methodology – J.K. Sachdeva- Himalaya Publishing House
4. Business Research Method – cooper – TMH
5. Business Research Methods- 7 ed. – William G. Zikmund – Cengage Learning
6. Research Methodology in Commerce & Management -Dr.A.N.Chaudhari Atharva Publications
7. Research Methodology – A.B. Rao - Excel Books
8. Research methodology : Methods and Techniqes by Kotari and Garg New Age International Publishers, New Delhi
9. Research methodology : Dipak kumar Bhattacharyya – Excel books
10. Research methodology : Dr. Avdhesh Jha – APH Publishing corporation
11. Introduction to research methods in social sciences: Dr. K. Ravichandran and Dr. S. Nakkiran – Abhijeet Publications.

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Veer Narmad South Gujarat University, Surat

B.Com. Honours

Semester 8

Research Methodology II

Course Objectives:

1. To introduce students with the basics of Research methodology
2. To prepare students to apply research methodology for preparing dissertation for B. Com. Honours program

Course Outcomes:

- CO1. Students will familiar with the complete knowledge of Research
- CO2. Students will understand the ethical issues in research process.
- CO3. Students will undertake research work independently
- CO4. Students will prepare their research project.
- CO5. To draft effective business research proposals

Unit no.	Content	Weightage
1.	Research Proposal	20%
	1.1 Introduction 1.2 Significance and purpose of research proposal 1.3 Major section of research proposal 1.4 Statement of problem 1.5 Reference of previous studies 1.6 Objective of study 1.7 Definition of concept 1.8 Hypothesis 1.9 Limitations of study 1.10 Methodology and sampling 1.11 Budget 1.12 Chapter scheme	
2.	Design of Sample Surveys	10%
	2.1 Introduction 2.2 Sample Design	

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	2.3 sampling and non- sampling errors 2.3.1 sampling errors 2.3.2 non- sampling errors 2.4 sample surveys versus Census Survey 2.5 Types of Sampling Designs 2.5.1 Non-probability sampling 2.5.2 Probability sampling 2.5.3 Complex Random Sampling Designs	
3.	Measurement and Scaling	20%
	3.1 quantitative and Qualitative data 3.2 Classification of Measurement Scales 3.3 Goodness of measurement Scales 3.4 Sources of Error in Measurement 3.5 Techniques of Developing Measurement Tools 3.6 Scaling 3.7 Scale classification Basis 3.8 Scaling Techniques 3.9 Multidimensional scaling 3.10 Deciding the scale	
4.	Data Collection	20%
	4.1 introduction 4.2 Experiments and Surveys 4.3 Collection of Primary Data 4.4 Collection of Secondary Data 4.5 Selection of appropriate method for data collection ' 4.6 Case study method	
5.	Data Preparation	10%
	7.1 Data preparation process 7.2 Types of analysis 7.3 Statistics in Research	
6.	Report Writing and interpretation	20%
	6.1 meaning of interpretation 6.2 techniques of interpretation 6.3 precautions in interpretation 6.4 significance of Report Writing 6.5 Different steps in writing report 6.6 Layout of Research Report 6.7 Types of Reports 6.8 Mechanics of Writing a Research Report	

12. Business Research Methodology – Shrivastav- TMH
13. Research Methodology (Methods & Techniques) – C.R.Kothari - Wiley Eastern Ltd
14. Business Research Methodology – J.K. Sachdeva- Himalaya Publishing House
15. Business Research Method – cooper – TMH
16. Business Research Methods- 7 ed. – William G. Zikmund – Cengage Learning
17. Research Methodology in Commerce & Management -Dr.A.N.Chaudhari Atharva Publications

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18. Research Methodology – A.B. Rao - Excel Books
19. Research methodology : Methods and Techniques by Kotari and Garg New Age International Publishers, New Delhi
20. Research methodology : Dipak kumar Bhattacharyya – Excel books
21. Research methodology : Dr. Avdhesh Jha – APH Publishing corporation
22. Introduction to research methods in social sciences: Dr. K. Ravichandran and Dr. S. Nakkiran – Abhijeet Publications.

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VEERNARMADSOUTHGUJARATUNIVERSITY
B.Com (Hons)Semester -VII
Financial & Management Accounting Paper-1
(SyllabusforAcademicYear2022-23)

Learning outcomes: after the completion of the course/paper, learners will be able to

- Get the idea about holding Companies Account
- Clear the concept about provisions of companies act 2013 and calculation of managerial remuneration
- Give the idea for accounting pattern for non-government organization
- Clear the conceptual understanding about social Accounting and Public Interest Accounting

Unit	Particular	Weightage
1.	HoldingCompanyAccounts:(Practical) ❖ Introduction of Holding Company &SubsidiaryCompanyasperCompaniesAct,2013 ❖ Preparation of consolidated BalanceSheet with one subsidiary company(ExcludingCrossHoldings)asperCompaniesAct,2013	40%
2.	ManagerialRemuneration:(Practical) ❖ ProvisionsunderthecompaniesAct,2013anditscomputation	30%
3.	Indian Accounting Standard (IND AS), ❖ Introduction of IND AS, ❖ Events after the reporting Periods (IND AS-10)	10%
4.	AccountingforNon-GovernmentOrganization:(Theory) Meaningand definitionof NGO–Formation and classification of NGO–Importance of NGO Accountability –AccountingframeworkforNGO–TypesofbooksandrecordsmaintainedbyNGO	10%
5.	ConceptualUnderstanding(Theory): ❖ SocialAccounting(Meaning,itsNature,Need, Advantages)	10%

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Note:-

1. Practical problems shall not exceed 70% of total weightage
2. The recent development in the paper be considered as implied part of the curriculum

References:

- Advance Accounting Vol. I & II – R.L. Gupta; Sultan Chand & Co., New Delhi
- Advance Accounting – S.N. Maheshwari
- Management Accounting & Financial Control – S.N. Maheshwari Sultan Chand & Co., New Delhi.
- Contemporary Accounting, Issues by Jawalal, Published by Vision Books, New Delhi.
- Principles of Management Accounting by Manmohan and S.N. Goyal, Sahitya Bhavan, Agra
- Human Resource Accounting – Gupta; Sultan Chand & Sons.
- Students Guide to IND AS - Dr. D.S. Rawat; Taxmann Publication
- Practical Guide to IND AS and IFRS – CA Kamal Garg; Bharat Law House Pvt. Ltd., New Delhi

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VEER NARMAD SOUTH GUJARAT UNIVERSITY
B.Com (Hons) Semester -VII
Financial & Management Accounting Paper-2
(Syllabus for Academic Year 2022-23)

Learning outcomes: after the completion of the course/paper, learners will be able to

- Learn the financial accounting system of limited companies in detail
- Learn the calculation about Branches Account in detail
- Clear the theoretical concept about Environment & Human resource Accounting

Unit	Particular	Weightage
1.	Final Accounts of Limited Company (Practical) (as per Companies Act, 2013)	40%
2.	Branch Accounting: (Practical) ❖ Independent Branch – foreign branch as per Accounting Standard – 11 (As per Revised 2018) (Exchange rates should be given)	30%
3.	Environment Accounting: (Theory) Introduction: its origin and development, environmental accounting for developed and developing countries – Indian context, Merits and demerits of environment accounting	15%
4.	Human Resource Accounting: (Theory) ❖ Need & Development, It's Concept of Human Resource Accounting, Valuation of Human Resource, Recording & Disclosure in Financial Statement, Importance of Human Resource Accounting, Human Resource Accounting in India	15%

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Note:-

1. Final Accounts of Company are to be taught only as per Scheduled III of Companies Act, 2013 and it is expected that students prepare balance sheet as per Companies Act, 2013
2. Practical problems shall not exceed 70% of total weightage.
3. The recent development in the paper be considered as implied part of the curriculum
4. Revised

References:

- Advance Accounting Vol. I & II – R.L. Gupta; Sultan Chand & Co., New Delhi
- Advanced Accounting – SN Maheshwari
- Management Accounting & Financial Control – SN Maheshwari Sultan Chand & Co., New Delhi
- Contemporary Accounting, Issues by Jawarlal, Published by Vision Books, New Delhi.
- Principles of Management Accounting by Manmohan and S.N. Goyal, Sahitya Bhavan, Agra
- Human Resource Accounting – Gupta; Sultan Chand & Sons
- Practical Financial Analysis – Foulke RA
- Techniques of Financial Analysis – Erich A. Illefert
- Environment Accounting – D. Das Gupta; D. Wheeler, New Delhi
- Accounting Standards: Taxmann Publications, New Delhi
- Das Gupta: Indian and International Accounting Standards, Sultan Chand & Sons, New Delhi
- Corporate Accounting – Dr. P.C. Tulsian ; S Chand, New Delhi
- Corporate Financial Accounting Dr. S. N. Shukla and Dr. K. N. Gupta Sahitya Bhavan Publication, Agra

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VEER NARMAD SOUTH GUJARAT UNIVERSITY
B.Com (Hons) Semester -VII
Financial & Management Accounting Paper-3
(Syllabus for Academic Year 2022-23)

Learning outcomes: after the completion of the course/paper, learners will be able to

- Acquaint with the recent trends in accountancy
- Get basic working knowledge of some of the provisions of Income Tax Act 1961

Unit	Particular	Weightage
1.	Accounting Standards: (Practical) <i>(Recommended by the Institute of Chartered Accountants of India)</i> <ul style="list-style-type: none"> ❖ Meaning, Objects, Utilities, International Accounting Standard Board (IASB), Accounting Standards Board (ASB) ❖ Following standards required to be studied. <ul style="list-style-type: none"> AS-12 Accounting for Government Grants AS -17 Segment Reporting Accounting AS – 20 Earnings Per Share AS –26 Intangible Assets AS–28 Impairment of Assets 	25%
2.	Income Tax: (Practical) <ol style="list-style-type: none"> I. Provisions relating to: 30% Computation of Income under the head “Profits and gains of business or profession” including audit of accounts of certain person. (Section 28 to 43, 43C, 44AA, 44AB, 44AD, 44ADA, 44AE, 44AF) II. Provisions relating to :15% Set off and carry forward of losses (Section 70, 71, 72, 72A, 73, 74, 74A, 75, 78, 79 & 80) 	45%

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3.	TDS, TCS and PAN(Theory) I. Introduction – E filing of income tax returns and E-payment of income tax, Application of PAN(49A), online registration of PAN II. Online filing of return of income of individuals, E-TDS, TCS (Tax Collect at Source), TCS on sales of Goods, TCS on Purchase, TCS on Special Transaction, Return preparation utility, Viewing of tax credit available in form – 26AS(Annual Information Statements), III. Online filing of TDS statements – overview of TDS. Application for TAN (tax account number) utilities available for preparation of statements/certificates	15%
4.	Goods and Service Tax: ❖ Introduction and Concept Dual GST, Advantages of GST ❖ Present Indirect Tax Structure v/s GST ❖ GST Council ❖ Collection of tax under Integrated Good and Service Act, 2017 (section 5 & 6) ❖ Definitions: Goods, Service, CGST, IGST, Person, Work Contract, Place of Business, Aggregate turnover, Business, Supply, Place of Supply, Composite Supply, Mixed Supply. Composition Scheme	15%

Note:

1. If the Act is amended or replaced, the provisions and/or sections according to the amended/ new Act will be applicable. Each year, updations /amendments in the provisions of the respective Act or Amended Act, as the case may be, will be applicable.
2. Provisions which are effective in the relevant Assessment year must be taught. Relevant Assessment Year means the concerned Academic Year.
3. Practical problems shall not exceed 70% of total weightage.

Practicals
11/11/2022

Reference Books:

- Direct Taxes - V. K. Singhania; Taxmann Publication.
- Students guide to Income - Tax - V. K. Singhania.
- Advanced Accounting - Tulsian; Tata McGraw Hill.
- Management Accounting - Dr. S. P. Gupta; Sahitya Bhavan, Agra.
- Accounting Theory - L. S. Porwal; Tata McGraw.
- Wheldon's Acost Accounting - L. W. J. Oowler & J. L. Brown; Pitman Publishing Ltd., London.
- Cost Accounting - N. K. Agrawal; Global Business Press.
- Financial Accounting - S. KR. Paul; New Central Book Agency (P) Ltd., Kolkata.
- Advance Accounting Vol. I & II - R. L. Gupta; Sultan Chand & Co., New Delhi.
- Management Accounting & Financial Control - S. N. Maheshwari Sultan Chand & Co., New Delhi.
- Advance Management Accounting - Ravi M. Kishore; Taxmann Allide Services (P) Ltd., New Delhi.
- Poddar Avinash S : Glimpses of GST , CCH India – A Wolter Kluwer Business
- Batra Ashok, GST Law and Practice, CCH India– A Wolter Kluwer Business
- Datey V S, GST Ready Reckoner, Taxmann
- Mohan Rajat Illustrative Guide to GST, Bharat Law House

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VEER NARMAD SOUTH GUJARAT UNIVERSITY

B.Com (Hons)Semester -VIII

Financial & Management Accounting Paper-4

(Syllabus for Academic Year2022-23)

☐ Learning outcomes: after the completion of the course/paper, learners will be able to

- Acquaint with recent trends in accountancy.
- Develop the skill to analyze the financial accounting data for managerial decisions.
- Get the idea about Fundamental Analysis of the Company
- Acquaint with financial reporting of Non-Trading Organisation
- Get the idea about Return on Capital Employed

Unit	Particular	Weightage
1	Ratio Analysis (of Company's Financial Statements): (Practical) Classification of ratios, Uses and limitations of ratios, Computation / Interpretation and analysis of different ratios. <i>Exclude : Preparation of financial statements on the basis of ratios and other data.</i> <i>Note : The Weightage shall be on testing conceptual knowledge of Ratio and interpretation based on the same.</i>	35%
2.	Accounts for Non-Trading Organisations : (Practical) Introduction : Meaning of Trading and Non-Trading Organisation - Need of Accounts and Books of Accounts of Non-Trading Organisation - Distinctive Classification of Capital- Revenue and Deferred transaction - Exceptions and Debatable points in Expense and Incomes -Receipts and Payment Account & Income and Expenditure Account -Preparing Income - Expenditure Account from Receipt Payment Account -Preparing Receipt-Payment Account from Income Expenditure Account -Preparing Opening and Closing Balance-sheet form Receipt-Payment Account and Income Expenditure Account	35%
3.	Return on Capital Employed (Theory Only) Introduction -Meaning, Utility- Concepts of Capital Employed (1. Total Capital Employed 2. Net Capital Employed 3. Owners Capital Employed 4. Average Capital Employed)- Concept of Profit and Return- Du-Point Chart Showing interrelation between Functional aspect and Financial Aspects- Advantages of Return on Capital Employed.	15%
4.	Startup Finance : (Theory Only) Introduction of Startup finance. - Pitch Presentation. -Sources of Funding. Government Policy for Make in India Project- Startup financing through Venture Capital Financing	15%

Note:-

Practical problems shall not exceed 70% of total weightage.

The recent development in the paper be considered as implied part of the curriculum

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References:

- Advance Accounting Vol. I & II - R. L. Gupta; Sultan Chand & Co., New Delhi.
- Advanced Accounting - S. N. Maheshwari.
- Management Accounting & Financial Control - S. N. Maheshwari Sultan Chand & Co., New Delhi.
- Contemporary Accounting, Issues By Jawarlal, Published by Vision Books, New Delhi.
- Principles of Management Accounting by Manmohan and S. N. Goyal, Sahitya Bhavan, Agra.
- Prasannachandra
- Financial Accounting, Bhushan Kumar Goyal and HN Tiwari, International Book House
- Introduction to Financial Accounting, Charles T. Horngren and Donna Philbrick, Pearson Education.
- Compendium of Statements and Standards of Accounting, The Institute of Chartered Accounts of India, New Delhi.
- Financial Accounting, Deepak Sehgal, Vikas Publishing House, New Delhi
- Financial Accounting, S.N. Maheshwari and S.K. Maheshwari, Viaks Publishing House, New Delhi.
- Financial Accounting, Tulsian, Pearson Education.

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VEER NARMAD SOUTH GUJARAT UNIVERSITY

B.Com (Hons)Semester -VIII

Financial & Management Accounting Paper-5

(Syllabus for Academic Year2022-23)

Learning outcomes: after the completion of the course/paper, learners will be able to

- Acquaint with financial reporting of Insurance & Electricity Companies.
- Get the idea about meaning of value addition and application of Value added Accounting
- Get the idea about objectives and importance of Reporting to management.

No.	Particular	Weightage
1.	Accounting for Insurance Companies : (Practical) ❖ Commercial & legal background of insurance business - Books maintained by insurance company - Preparation of final accounts of Life Insurance & General Insurance Company <i>(Elementary problems only as per IRDA Regulation authority notification No.2000)</i>	40%
2.	Value Added Accounting : (Theory) ❖ Definition - Generation of Value Added Application statement - Difficulties in preparation of Value Added statement, Uses of Value Added Product Pricing - High- tech Accounting and Value Added - Group Value Added Statement.	15%
3.	Final Accounts of Electricity Company : (Practical) (as per the Electricity Act 2003, and as per company's Act 2013)	30%

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4.	Reporting to Management :(Theory) ❖ Objectives of reporting, needs for Reporting at different Management levels - Types of reports - Guiding principles for preparing reports, Modes of reporting, Preparation of reports and use of reports by management.	15%
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Note:

1. Final Accounts of Company are to be taught only as per Scheduled III of Companies Act, 2013 and it is expected that students prepare balance sheet as per Companies Act, 2013.
2. Practical problems shall not exceed 70% of total weightage.
3. The recent development in the paper be considered as implied part of the curriculum

Practical
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References:

- ❖ Advance Accounting Vol. I & II - R. L. Gupta; Sultan Chand & Co., NewDelhi.
- ❖ Advanced Accounting - S. N. Maheshwari.
- ❖ Management Accounting & Financial Control - S. N. Maheshwari Sultan Chand & Co., NewDelhi.
- ❖ Contemporary Accounting, Issues By Jawarlal, Published by Vision Books, NewDelhi.
- ❖ Principles of Management Accounting by Manmohan and S. N. Goyal, Sahitya Bhavan, Agra.
- ❖ Practical Financial Analysis - Foulke R.A.
- ❖ Advanced Accounting - S.P Jain and K.L. Narang, Corporate Accounting Vol.2 Kalyani Publication
- ❖ Advanced Financial Accounting Dr. S.K.R. Paul, - Publication New central Book Agency (P.) Ltd., Kolkata

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VEER NARMAD SOUTH GUJARAT UNIVERSITY

B.Com (Hons)Semester -VIII

Financial & Management

Accounting Paper-6

(Syllabus for Academic Year2022-23)

☑ Learning outcomes: after the completion of the course/paper, learners will be able to

- Acquaint with the recent trends in accountancy
- Get basic working knowledge of some of the provisions of Income TaxAct1961

Unit.	Course Details	Weightage
1.	Income Tax I. Provisions relating to :(Practical) ❖ Income from Other Sources (Section 56 to59), ❖ Income of Other Person included in Assessee's Total (Section 60 to65)	30%
	II. Provisions relating to :(Theory) ❖ Deduction of Tax at Source (Section 192 to 206 &206A) ❖ Tax Collection at Source (Section 206C &206CA) ❖ Advance Payment of Tax (Section 207 to219) ❖ Interest Chargeable in Certain case (Section 234A, 234B, 234C & 234D)	20%
2.	III. Computation of total income and tax payable by partnership firm : (Theory and Practical) ❖ Meaning of partnership firm ❖ Scheme of taxation of firms ❖ Conditions a firm should fulfill under section184 ❖ Conditions for claiming deductions of remuneration and interest to partners under section40(b) ❖ Computation of income of firm ❖ Computation of tax of firm	35%
3.	Goods and Service Tax : (Theory) ❖ GST on E-CommerceOperators ❖ TCS/TDS underGST ❖ Working of GST Council – Constitution, Member of GST Council , Power , Mandate of GSTCouncil.	15%

Note:

1. If the Act is amended or replaced, the provisions and/or sections according to the amended/ new Act will be applicable. Each year, updations /amendments in the provisions of the respective Act or Amended Act, as the case may be, will be applicable.
2. Provisions which are effective in the relevant Assessment year/Financial Year must be taught. Relevant Assessment Year means

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the concerned Academic Year.

3. Practical problems shall not exceed 70% of total weightage.

References (Upadted)

- Direct Taxes - V. K. Singhania; TaxamannPublication.
- Students guide to Income - Tax - V. K.Singhania.
- DirectTaxes-SukumarBhattacharya;BooksSyndicatePvt.Ltd.,Kolkota.
- PoddarAvinashS : Glimpses of GST , CCH India – A Wolter KluwerBusiness
- Batra Ashok, GST Law and Practice, CCH India– A Wolter Kluwer Business
- Datey V S, GST Ready Reckoner,Taxmann
- Mohan Rajat Illustrative Guide to GST, Bharat LawHouse
- Systematic Approach to Income Tax Act. – Dr. Girish Ahuja and Dr. Ravi Gupta, WalterKluwer
- Practical Approach to Income Tax Act. – Dr. Girish Ahuja and Dr. Ravi Gupta, WalterKluwer
- GST Ready Reckoner-V. S. DateyTaxmann'S,
- GST Referencer& Manual- CA Gaurav Gupta, CA AshuDalmia, CA AvinashPoddar- Legal MatrixPublications
- Direct Taxes Law and Practice- Dr. H C Mehrotra , Dr. S.P. Goyal, Sahityabhavan Publication,Agra
- Ready Reckoner – Mukesh Patel,Ahmedabad

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Veer Narmad South Gujarat University
Fourth Year B.Com. Honours Semester - 7
Tax Management - Paper - 1
(Income Tax Act' 1961)

(Syllabus effective from Academic Year 2022-23 and onwards)

Objective: It develops an understanding of the provisions of income-tax law and to acquire the ability to apply such knowledge to make computations.

Sr. No.	Course Inputs	Weightage
Unit 1	Heads of income	30%
	(A) Profits and Gains of Business or Profession (Section 28 to 32, 35, 36, 37, 40, 40A and 43B) - Maintenance of accounts by certain persons carrying on profession or business (Section 44AA) - Compulsory audit of accounts (Section 44AB) - Presumptive Incomes and Special Provisions (Sections 44AD, 44ADA and 44AE)	
	(B) Other sources (Section 56 to 59) Unexplained cash credits, investments, money (Section 68 to 69D)	20%
Unit 2	Clubbing of Income Transfer income without transfer of asset & Revocable transfer Remuneration of Spouse & income from asset transferred to spouse Income from asset transferred to son's wife Income from asset transferred for benefit of Spouse or son's wife Income of minor child Conversion of self-acquired property into joint family property	15%
Unit 3	Set off and Carry forward of Losses Inter Source Adjustment Inter Head Adjustment Carry forward of Loss	15%
Unit 4	Assessment of Individual Computation of total income and tax liability of an individual	20%
	Total	100%

Note:

- The provisions of the Act to be studied shall be the provisions as they are in force for the Assessment Year as applicable in the beginning of the relevant Academic year.
- Practical Problems shall not exceed 70% of total weightage.

Reference Books:

- Singhania V. K., Students Guide to Income Tax, Delhi
- Institute of Cost Accountants of India, Study Material of Intermediate Course, Kolkata.
- Ahuja Girish & Gupta Ravi, Systematic Approach to income tax: Sahitya Bhavan Publications, New Delhi.
- Manoharan T. N. and Hari G. R., Direct Tax Laws, Snowwhite.
- Datey V.S., GST Ready Reckoner, Taxmman.
- Poddar Avinash S: Glimpses of GST, CCH India – A Wolter Kluwer Business
- Subramanian P.L., Guide to GST, Snowwhite
- Gupta S.S., GST Law & Practice, Taxmann's
- Batra Ashok, GST Law an Practice, CCH India-A wolter Kluwer Business
- Poddar Avinash S., Desai Mehul P., GST Saral Samjhuti, SBD Publication, Ahmedabad.

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Veer Narmad South Gujarat University
Fourth Year B.Com. Honours Semester - 7
Tax Management - Paper - 2
(Income Tax Act' 1961)
(Syllabus effective from Academic Year 2022-23 and onwards)

Objective: It develops an understanding of the provisions of income-tax law and to acquire the ability to apply such knowledge to make computations.

Sr. No.	Course Inputs	Weightage
Unit 1	Assessment of Partnership Firm - Meaning of partnership Firm - Scheme of taxation of firms - Conditions a firm should fulfil (section 184) - Conditions for claiming deduction of remuneration and interest to partners (Section 40(b)) - Computation of income of partnership firm - Computation of tax liability of partnership firm	25%
Unit 2	Assessment of Companies - Meaning of company - Calculation of taxable income - Taxation scheme for a company (Normal Vs MAT) - Minimum Alternate Tax (Section 115JB) - Computation of income/Book Profit of a company - Computation of tax liability of a company	25%
Unit 3	Advance Tax - Who is liable to pay advance tax - Computation of advance tax - Installment and due date of advance tax	20%
Unit 4	TDS & TCS (A) Tax Deducted at Source - Obligation of the person making Payment - who and when the person is liable to deduct tax at Source - Procedure and rate of Tax deducted at source on Various Payments - Certificate to be issued to the recipients (Form 16, 16A) - Deposit of Tax deducted at source - filling and filing of relevant Certificates for lower or no deduction of tax at source (B) Tax Collected at Source (Section 206C)	15%
Unit 5	Interest payable by assessee - For default in furnishing return of income (Section 234A) - For default in payment of advance tax (Section 234B) - For deferment of advance tax (Section 234C) - Interest on excess refund (Section 234D) - For making late payment of income tax (Section 220(2)) - Fees for default in furnishing quarterly returns (Section 234E) - Fees for default in furnishing return of income (Section 234F)	15%
	Total	100%

Note:

- The provisions of the Act to be studied shall be the provisions as they are in force for the Assessment Year as applicable in the beginning of the relevant Academic year.
- Practical Problems shall not exceed 70% of total weightage.

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Reference Books:

1. Singhanian V. K., Students Guide to Income Tax, Delhi
2. Institute of Cost Accountants of India, Study Material of Intermediate Course, Kolkata.
3. Ahuja Girish & Gupta Ravi, Systematic Approach to income tax: Sahitya Bhavan Publications, New Delhi.
4. Manoharan T. N. and Hari G. R., Direct Tax Laws, Snowwhite.
5. Datey V.S., GST Ready Reckoner, Taxmman.
6. Poddar Avinash S: Glimpses of GST, CCH India – A Wolter Kluwer Business
7. Subramanian P.L., Guide to GST, Snowwhite
8. Gupta S.S., GST Law & Practice, Taxmann's
9. Batra Ashok, GST Law an Practice, CCH India-A wolter Kluwer Business
10. Poddar Avinash S., Desai Mehul P., GST Saral Samjhuti, SBD Publication, Ahmedabad.

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Veer Narmad South Gujarat University
Fourth Year B.Com. Honours Semester - 7
Tax Management - Paper – 3
(Goods and Services Tax Act' 2017)
(Syllabus effective from Academic Year 2022-23 and onwards)

Objective: It develops an understanding of the provisions of goods and services tax law and to acquire the ability to apply such knowledge to make computations.

Sr. No.	Course Inputs	Weightage
Unit 1	Concept of GST, Definitions and GST Council (A) Concept of GST Concept, Features, Advantages and Limitations of GST, Constitutional provisions (B) Definitions Goods, Service, Business, Person, Casual taxable person, Non-resident Taxable Person, Turnover, Aggregate Turnover, Commissioner, Consideration, Local Authority, Notification, Recipient, Reverse Charge (C) GST Council Constitution, Structure & functioning	25%
Unit 2	Levy of GST 1. Levy and Collection of Central / State GST 2. Reverse Charge Mechanism 3. TDS and TCS under GST 4. Composition Levy Scheme 5. Power to grant exemption from tax 6. Remission of tax/duty	25%
Unit 3	Concept of Supply 1. Meaning of Supply, inward Supply, Outward Supply 2. Scope of Supply 3. Necessary elements to constitute supply 4. Inter State Supply, Intra State Supply 5. Composite Supply and Mixed Supply 6. Continuous Supply of goods & Continuous Supply of Service 7. Taxable Supply 8. Zero rated Supply 9. Exempt Supply	20%
Unit 4	Place, Time and Value of Taxable Supply (A) Place of Taxable Supply (B) Time of Taxable Supply (C) Value of Taxable Supply	30%
	Total	100%

Note:

- The provisions of the Act to be studied shall be the provisions as they are in force as applicable in the beginning of the relevant Academic year.
- Practical Problems shall not exceed 30% of total weightage.

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Reference Books:

1. Datey V.S., GST Ready Reckoner, Taxmman.
2. Poddar Avinash S: Glimpses of GST, CCH India – A Wolter Kluwer Business
3. Batra Ashok, GST Law and Practice, CCH India – A Wolter Kluwer Business
4. Subramanian P.L., Guide to GST, Snowwhite
5. Gupta S.S., GST Law & Practice, Taxmann's
6. Batra Ashok, GST Law an Practice, CCH India-A wolter Kluwer Business
7. Mohan Rajat, Illustrative Guide to GST, Bharat Law House
8. Poddar Avinash S., Desai Mehul P., GST Saral Samjhuti, SBD Publication, Ahmedabad.
9. GST Manual, Taxmann's, New Delhi

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Veer Narmad South Gujarat University
Fourth Year B.Com. Honours Semester - 8
Tax Management - Paper – 4
(Income Tax Act' 1961)
(Syllabus effective from Academic Year 2022-23 and onwards)

Objective: It develops an understanding of the provisions of income-tax law and to acquire the ability to apply such knowledge to make computations.

Sr. No.	Course Inputs	Weightage
Unit 1	ROI & Assessment (A) ROI - Self Assessment Tax - Return of Income - Return of loss - Belated Return - Revised return - Defective return - Authorised Signatories to the Return of Income (B) Assessment - Summary Assessment [Section 143 (1)] - Scrutiny Assessment [Section 143 (3)] - Best Judgment Assessment [Section 144] - Income escaping Assessment [Section 147] - Issue of notice where income has escaped assessment - Faceless Assessment.[Section 144B] (C) Rectification of mistakes - Orders to be amended, who rectifies, time limit, procedure	20%
Unit 2	Appeals and Revision - When an assessee can file appeal - Appellate authorities - Procedure for filling appeals - filling of Form No. 35-36 - Time limit for filing appeal - Revision by Income Tax Commissioner	15%
Unit 3	Penalties - Nature of default and penalties impossible - Procedure for imposing penalties - Waiver of penalty - Immunity from penalty	15%
Unit 4	Project Work A student is required to prepare a project on any of the above topics such as filing return of income or assessment of income or making an application for appeal or penalties	50%
	Total	100%

Note:

- The provisions of the Act to be studied shall be the provisions as they are in force for the Assessment Year as applicable in the beginning of the relevant Academic year.
- Evaluation of this paper will be divided in two parts. University written examination will be worth 50% marks and the project evaluation will be worth 50% marks.

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Reference Books:

1. Singhanian V. K., Students Guide to Income Tax, Delhi
2. Institute of Cost Accountants of India, Study Material of Intermediate Course, Kolkata.
3. Ahuja Girish & Gupta Ravi, Systematic Approach to income tax: Sahitya Bhavan Publications, New Delhi.
4. Manoharan T. N. and Hari G. R., Direct Tax Laws, Snowwhite.
5. Datey V.S., GST Ready Reckoner, Taxmman.
6. Poddar Avinash S: Glimpses of GST, CCH India – A Wolter Kluwer Business
7. Subramanian P.L., Guide to GST, Snowwhite
8. Gupta S.S., GST Law & Practice, Taxmann's
9. Batra Ashok, GST Law an Practice, CCH India-A wolter Kluwer Business
10. Poddar Avinash S., Desai Mehul P., GST Saral Samjhuti, SBD Publication, Ahmedabad.

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Fourth Year B.Com. Honours Semester - 8

Tax Management - Paper – 5

(Customs Act' 1962)

(Syllabus effective from Academic Year 2022-23 and onwards)

Objective: It develops an understanding of the customs laws and acquire the ability to analyze and interpret the provisions of such laws.

Sr. No.	Course Inputs	Weightage
Unit 1	Concept, Overview and Definitions of Customs Act' 1962 (A) Concept and Overview of Customs Act Nature of Customs Duty – objectives – Laws relating to customs Duty, Customs Rules and Regulation, Notification (B) Important Definitions: India, Customs Water, Territorial Waters, Goods, Duty, Dutiable Goods, Import, Importer, Imported Goods, Export, Exporter, Export Goods, Baggage, Foreign going vessel or Air craft, Prohibited goods, Notified Goods, Stores, Coastal Goods, Custom Station, Custom Area, Customs Port, Customs Airport, Air Freight Station, Land Customs Station, Inland Container Depot, Coastal Port, Transit of goods and Transshipment of goods, Person in charge, Warehousing Station, Custom House Agent, Boat Notes (C) Taxable Event in case of Import and Export Taxable event for Imported goods, Taxable event for warehoused goods, Taxable event for exported goods, Duty liability in some special circumstances, Circumstances under which no duty will be levied	30%
Unit 2	Types of customs Duties Basic Custom Duty, Integrated Tax, GST Compensation Cess, Additional Customs Duties u/s 3(1), 3(3), 3(5), Protective Duties, Safeguard Duty and Anti-Dumping Duty, Export duty, Social Welfare Surcharge, Emergency Power to impose or enhance duty, Exemption from customs duty	20%
Unit 3	Valuation and Valuation Methods Transaction Value (Section 14(1)) and Tariff Value (Section 14(2)), Valuation of imported goods (Rule 1-13), Valuation of export goods (Rule 1-8)	30%
Unit 4	Import & Export Procedure and Duty Drawback (A) Import Procedure Customs station, land customs station, Import General manifest, Documents to be submitted by importer, Entry inward , Bill of Entry, procedure to be followed by the carrier and the Importer. (B) Export Procedure Shipping Bill, Documents to be submitted by the Exporter, Entry outward, Declaration to be submitted by the Exporter- Procedure to be followed by the carrier and the Exporter. (C) Duty Drawback and negative list of duty drawback (D) Import by 100% EOU and SEZ	20%
	Total	100%

Note:

1. The provisions of the Act to be studied shall be the provisions as they are in force as applicable in the beginning of the relevant Academic year.
2. Practical Problems shall not exceed 30% of total weightage.

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Reference Books:

1. Customs Act
2. Indirect Taxes – Law & Practice – V.S.Datey, Taxmann Publication Pvt. Ltd.
3. Direct & Indirect Taxes, Dr. Girish Ahuja & Dr. Ravi Gupta, Commercial Law Publishers (India) Pvt Ltd.
4. Indirect Taxation (Intermediate): Paper 11, Study Material, The institute of Cost Accountants of India.
5. Indirect Tax Laws Paper 8, Final Course Study Material, Board of Studies, The Institute of Chartered Accountants of India.

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Veer Narmad South Gujarat University
Fourth Year B.Com. Honours Semester - 8
Tax Management - Paper – 6
(Goods and Services Tax Act' 2017)
(Syllabus effective from Academic Year 2022-23 and onwards)

Objective: It enables the students to acquire the ability to analyze and interpret the provisions of the goods and services tax law and recommend solutions to practical problems.

Sr. No.	Course Inputs	Weightage
Unit 1	Input Tax Credit 1. Introduction 2. Meaning of input, input service, input tax, input tax credit and inward supply 3. Conditions necessary for obtaining input tax credit 4. Time limit for taking input tax credit 5. Appropriation of credit 6. Blocked credits 7. Taking input tax credit in respect of inputs and capital goods sent for a job work 8. Manner of Recovery of credit distributed in excess	20%
Unit 2	Registration under GST 1. Registration 2. Person Liable to obtain registration (Section 22) 3. Person Liable to obtain registration (Section 23) 4. Compulsory Registration in certain cases (Section 24) 5. Procedure for obtaining Registration (Section 25) 6. Voluntary Registration 7. Deemed Registration (Section 26) 8. Special provision relating to casual taxable person and non-resident taxable person (Section 27) 9. Amendment of information in Registration (Section 28) 10. Cancellation of registration (Section 29) 11. Revocation of Cancellation of registration (Section 30)	25%
Unit 3	Invoice and E-way Bills 1. Tax Invoice 2. Bill of Supply 3. Credit Notes and Debit Notes 4. Receipt Voucher and Refund Voucher 5. Prohibition of unauthorised collection of tax 6. Amount of Tax to be indicated in tax invoice & other documents 7. E-way Bills	15%
Unit 4	Returns and Payment of Tax (A) Returns 1. Introduction of various Returns Furnishing details of outward and inward Supplies, GST Return, First Return, Annual Return, Final Return 2. Matching, Reversal and reclaim of input/output tax credit 3. Default in furnishing return 4. Goods and Service Tax Practitioner (B) Payment of Tax 1. Introduction, Main Features of GST Payment Process 2. Electronic Cash Ledger, Electronic Credit Ledger and Electronic Liability Ledger 3. Payment to be made in GST regime	25%

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	4. Manner of utilisation of ITC 5. Interest on Delayed Payment of Tax (Section 50) 6. Interest to be paid by the department	
Unit 5	Assessment and Audit (A) Assessment Self Assessment, Provisional Assessment, Scrutiny of records, Assessment of non-filers of return, Assessment of unregistered persons, Summary assessment in certain specified cases (B) Audit Audit by tax authorities, Special Audit	15%
	Total	100%
<p>Note:</p> <ol style="list-style-type: none"> 1. The provisions of the Act to be studied shall be the provisions as they are in force as applicable in the beginning of the relevant Academic year. 2. Practical Problems shall not exceed 30% of total weightage. 		
<p>Reference Books:</p> <ol style="list-style-type: none"> 1. Datey V.S., GST Ready Reckoner, Taxmman. 2. Poddar Avinash S: Glimpses of GST, CCH India – A Wolter Kluwer Business 3. Batra Ashok, GST Law and Practice, CCH India – A Wolter Kluwer Business 4. Subramanian P.L., Guide to GST, Snowwhite 5. Gupta S.S., GST Law & Practice, Taxmann's 6. Batra Ashok, GST Law an Practice, CCH India-A wolter Kluwer Business 7. Mohan Rajat, Illustrative Guide to GST, Bharat Law House 8. Poddar Avinash S., Desai Mehul P., GST Saral Samjhuti, SBD Publication, Ahmedabad. 9. GST Manual, Taxmann's, New Delhi 		

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VEER NARMAD SOUTH GUJARAT UNIVERSITY, SURAT

SYLABUSS OF INSURENCE

**B.COM. HONOURS SEMESTER 07 AND SEMESTER 08.
YEAR 2022-23.**

SEMESTER - 07 INSURANCE PAPER

- I. PRINCIPLE OF INSURANCE PAPER-I
- II. LIFE INSURANCE PAPER-II
- III. GENERAL INSURANCE PAPER-III

SEMESTER - 08 INSURANCE PAPER

- IV. PRICIPLES OF INSURANCE PAPER-IV
- V. LIFE INSURANCE PAPER-V
- VI. GENERAL INSURANCE PAPER-VI



B.Com. Honours – Sem. – 07

Insurance

(Life Insurance) - Paper II

Objectives :-

- i) To impart the knowledge of the principles of Life Insurance and their importance.
- ii) To give exposure to the provisions of Insurance and their increasing importance.
- iii) To provide skill and knowledge to become an insurance Agent.
- iv) To understand various rules and regulations required for insurance business
- v) Understanding the life insurance principal, risk and various type of insurance policies.

Programme Outcomes:-

- i) Evaluate the growth and development of insurance business
- ii) Understanding the working and functioning of the Insurance sector
- iii) Obtain the overview of regulatory framework of insurance sector
- iv) Explain the insurance knowledge and skill in different scenarios.
- v) Role of insurance in society and how insurance provides protection against economic losses.

Section - I

- Unit – I :** Introduction : Meaning- Difficulties, Risk and uncertainties-How insurance works- Human Assets-Social and economic significance-Principle of Protection and Investment. **25%**
- Unit – II :** Life Insurance Principles:- Nature of Life Insurance contract –principles of Life Insurance-Caveat emptor, policy provisions-proof of age-Grace days- Lapses, Revival, Surrender Value and paid-up Value with Calculation, Loan, Nomination and Assignment, Suicide Clause. **25%**
- Unit–III :** Life Insurance Risk : Meaning Underwriting, Classification of risk -Physical .Occupational and Moral, Financial underwriting-Data for underwriting Assessing the risk –Non-medical underwriting –Female Lives-underwriting by agent-Recent trends-Premium-Risk-Net-Gross-Level and extra-premium calculation-Life Fund, Actuarial valuation and Bonus. **25%**
- Unit– IV :** Life Insurance Products: Whole life and endowment polices-some popular plans- Term assurance-Level Term, Increasing Term, Decreasing Term, Releasable Term, Convertible Term-Marriage endowment-Money back-single premium-Joint Life-Children plans-Industrial assurance plan-salary saving plan-Annuities-Ulip-Concept fund investment- comparison with traditional-insurance-Rider. **25%**

Reference book :-

1. Theory and Practice of Insurance-Mohd - Arif Khan Education at Book House
2. Insurance : Principles and Practice; M.N.Misra, S. Chand, Delhi
3. Principle and Practice of Insurance: Kothari and Bahl.
4. Insurance Regulatory Development Act 1999
5. Life Insurance Corporation Act.1956
6. Life Insurance Gupta O.S. New Delhi.
7. Insurance: Principle and practices : Vinaykam N. Radha swamy Vasudevan, S.V.S. Chand , New Delhi.
8. Life insurance Corporation of India- M.N. Misra Vol. I,II & III, Raj books Jaipur.
9. Life Insurance : S. Balalhandran- Insurance institute of India Mumbai

B.Com. Honours – Sem. – 07

Insurance (General Insurance) - Paper III

Objectives:-

- I) Provide the understanding of the insurance mechanism
- II) Identify the various type of insurance terminology
- III) To understand various rules and regulations required for insurance business
- IV) To understand procedure and settlement claim of fire and marine insurance
- V) Understanding the legal principles of insurance and different type of insurance act

Programme Outcomes:-

- i) Evaluate the growth and development of insurance business
- ii) Understanding the working and functioning of the Insurance sector
- iii) Obtain the overview of regulatory framework of insurance sector
- iv) Explain the insurance knowledge and skill in different scenarios.
- v) Role of insurance in society and how insurance provides protection against economic losses.

- Unit – I : Fire Insurance :** Origin of fire insurance-Meaning-Nature-Principles of fire insurance-General Conditions-Re-insurance-Methods and treaties. **25%**
- Unit – II: Kinds of Fire Insurance :** Issue and renewal of policies-procedure of taking fire insurance policy-procedure of settlement of claim- Cancellation and forfeiture of policy-Theory of rating-Basis-degree of hazard-Classification of risk-past-loss Experience-Law of probability- Detariffing. **25%**
- Unit-III: Marine Insurance :**Origin-History-meaning-Nature-principles – Warranties-Implied-expressed-types of marine insurance-procedure of taking marine insurance policies-Conditions, Assignment of policy. **25%**
- Unit-IV : Marine Losses-**Total loss, Partial loss Particular average loss, General average loss and Salvage Charges-Preparation of loss statement- Document needed for claim. **25%**

Reference book :-

- I) S.Balachandaran, General Insurance ,Insurance Institute of India
- II) S.Balachandaran, Karve,Palav,Life Insurance. Insurance Institute of India
- III) M.Y.Khan, Indian Financial system, Tata McGrew-Hill.
- IV) Bharti Pathak, Indian Financial System, Pearson Edition.
- V) Gupta P.K., Insurance and Risk Management. Himalya Publishing House

B.Com. Honours – Sem. – 07

Insurance Principle of Insurance- I

Objectives:-

- I) This course intends to provide a basic understanding of the insurance mechanism.
- II) It explains the concept of insurance and how it is used to cover risk.
- III) How insurance is transacted as a business and how the insurance market operates are also explained.
- IV) The relationship between insurers and their customers and the importance of insurance contracts are discussed.
- VI) Some commonly used insurance terms are also listed out. An overview of major life insurance and general insurance products is included as well.

Programme Outcomes:-

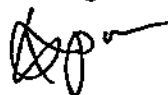
- i) Evaluate the growth and development of insurance business
- ii) Understanding the working and functioning of the Insurance sector
- iii) Obtain the overview of regulatory framework of insurance sector
- iv) Explain the insurance knowledge and skill in different scenarios.
- v) Role of insurance in society and how insurance provides protection against economic losses.

Contents

- Unit I : Risk Management:** Provides an understanding of risk management - different types of risks - actual and consequential losses – management of risks – loss minimization techniques. **20%**
- Unit II: The Concept of Insurance and its Evolution:** The basics and nature of insurance – evolution and nature of insurance - how insurance operates today – different classes of insurance – importance of insurance - how insurance takes care of unexpected eventualities. **20%**
- Unit III: The Business of Insurance:** Management of risk by individuals – management of risk by insurers – fixing of premiums – reinsurance and its importance for insurers - role of insurance in economic development and social security - contribution of insurance to the society. **20%**
- Unit IV: The Insurance Market:** The various constituents of the insurance market – operations of insurance companies - operations of intermediaries – specialist insurance companies – insurance specialists - the role of regulators – other bodies connected with insurance. **20%**
- Unit V: Insurance Customers:** Understanding insurance customers – different customer needs - importance of customers – customer mindsets - customer satisfaction - customer behavior at purchase point - customer behavior when claim occurs - importance of ethical behavior. **20%**

Reference book :-

- I) S.Balachandaran, General Insurance ,Insurance Institute of India
- II) S.Balachandaran, Karve,Palav,Life Insurance, Insurance Institute of India
- III) M.Y.Khan, Indian Financial system. Tata McGrew-Hill.
- IV) Bharti Pathak, Indian Financial System. Pearson Edition.
- V) Gupta P.K., Insurance and Risk Management. Himalya Publishing House



B.Com. Honours – Sem. – 08

Insurance

Principle of Insurance- IV

Objectives:-

- I) This course intends to provide a basic understanding of the insurance mechanism.
- II) It explains the concept of insurance and how it is used to cover risk.
- III) How insurance is transacted as a business and how the insurance market operates are also explained.
- IV) The relationship between insurers and their customers and the importance of insurance contracts are discussed.
- VII) Some commonly used insurance terms are also listed out. An overview of major life insurance and general insurance products is included as well.

Programme Outcomes:-

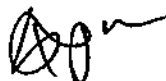
- i) Evaluate the growth and development of insurance business
- ii) Understanding the working and functioning of the Insurance sector
- iii) Obtain the overview of regulatory framework of insurance sector
- iv) Explain the insurance knowledge and skill in different scenarios.
- v) Role of insurance in society and how insurance provides protection against economic losses.

Content:-

- Unit I: The Insurance Contract:** Terms of an insurance contract - principles which form the foundation of insurance - significance of the principle of insurable interest - the principle of indemnity - the principle of subrogation - the principle of contribution - disclosure of all relevant information - principle of utmost good faith - the relevance of proximate cause - the insurance contract. 25%
- Unit II : Insurance Terminology:** Common terms used in insurance - terms common to both life and non-life insurance - terms are specific to life and non-life insurance - how insurance terms are used. 25%
- Unit III: Life Insurance products:** The risk of dying early - the risk of living too long - different products offered by life insurers - term plans - pure endowment plans - combinations of plans - traditional products - linked policies - features of annuities and group policies. 25%
- Unit IV: General Insurance Products:** Risks faced by the owner of assets - exposure to perils - features of products covering fire and allied perils - products covering marine and transit risks - products covering financial losses due to accidents - products covering financial losses due hospitalization - products covering miscellaneous risks. 25%

Reference book :-

- I) S.Balachandaran, General Insurance ,Insurance Institute of India
- II) S.Balachandaran, Karve,Palav,Life Insurance, Insurance Institute of India
- III) M.Y.Khan, Indian Financial system, Tata McGrew-Hill.
- IV) Bharti Pathak, Indian Financial System, Pearson Edition.
- V) Gupta P.K., Insurance and Risk Management, Himalya Publishing House



B.Com. Honours – Sem. – 08
Insurance
(Life Insurance) - Paper V

Objectives:-

- i) To impart the knowledge of the principles of Life Insurance and their importance.
- ii) To give exposure to the provisions of Insurance and their increasing importance.
- iii) To provide skill and knowledge to become an insurance Agent.
- iv) To understand settlement of claims and procedure of life insurance.
- v) To understand various rules and regulations required for insurance business

Programme Outcomes:-

- i) Evaluate the growth and development of insurance business
 - ii) Understanding the working and functioning of the Insurance sector
 - iii) Obtain the overview of regulatory framework of insurance sector
 - iv) Explain the insurance knowledge and skill in different scenarios.
- Role of insurance in society and how insurance provides protection against economic losses

Unit – I : Insurance Documentation and Administration: Life Insurance documents- proposal form-personal Statements-First Premium receipt-Life insurance policy-Renewal premium receipt-renewal notices, Agents report- Medical report-Present administrative set up of Life Insurance Corporation of India and other Private Companies.	25%
Unit – II: Life Insurance Agency as a Career: Definition-Authority of an agent- Procedure for becoming an agent Agency as a Profession- Functions of agent-Remuneration of agent-Code of conduct for agent-Information technology Intranet, Internet benefits to agents and policy holders.	25%
Unit –III: Settlement of Claims: Procedure of settlement of claim-Calculation of Claim, Early claims- Time bar claims-claim Concessions-presumption of death, accident and disability-benefits.	25%
Unit-IV: Insurance Legislation in India : A brief study of Insurance Act1938,L.I.C.Act1956, Role of Insurance Development and Regulatory Authority (IRDA) of India1999-Amendments-2000 -2002 and Consumer Protection Act-Ombudsman.	25%

Reference book :-

1. Theory and Practice of Insurance-Mohd - Arif Khan Education at Book House
2. Insurance : Principles and Practice; M.N. Misra. S. Chand. Delhi
3. Principle and Practice of Insurance: Kothari and Bahl.
4. Insurance Regulatory Development Act 1999
5. Life Insurance Corporation Act.1956
6. Life Insurance Gupta O.S. New Delhi.
7. Insurance: Principle and practices : Vinaykam N. Radhaswamy Vasudevan, S.V.S. Chand , New Delhi.
8. Life insurance Corporation of India- M.N. Misra Vol.I,II &III, Raj books Jaipur.
9. Life Insurance : S. Balalhandran- Insurance institute of India Mumbai



B.Com. Honours – Sem. – 08
Insurance
(General Insurance) - Paper VI

Objectives:-

- V) Provide the understanding of the insurance mechanism
- VI) Identify the various type of insurance terminology
- VII) To understand various rules and regulations required for insurance business
- VIII) Understanding the legal principles of insurance and different type of insurance act.

Programme Outcomes:-

- i) Evaluate the growth and development of insurance business
- ii) Understanding the working and functioning of the Insurance sector
- iii) Obtain the overview of regulatory framework of insurance sector
- iv) Explain the insurance knowledge and skill in different scenarios.
- v) Role of insurance in society and how insurance provides protection against economic losses.

Unit – I : Motor Insurance- Motor vehicle Act 1988-Basic principles- Classification of Vehicles, Contingent liability, Types of policies, Settlement of claim, Motor accident claim tribunals. **25%**

Unit – II A Liability Insurance : Meaning and need, employers liability and public liability- Types of public liability, Engineering Insurance- Nature and types. **25%**

Personal Accident and Sickness Insurance- Physical and moral hazards- Types of disablement, policy conditions.

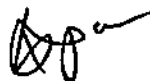
Unit – III: Miscellaneous Insurance: (Only nature and cover)-Crop Insurance- Cattle Insurance- Health Insurance – Burglary Insurance –Fidelity Guarantees Insurance- Bankers Blanket policies- Jeweller’s Block policies- Sports Insurance (Bancassurance) **25%**

Unit- IV : Documentation and Legislation :A)Documents-Proposal form, policy form cover notes. Endorsement, Renewal notice, Claim form ,Survey Report **25%**

B) Legislation- General insurance Business-Amendment Act-2002, Insurance Act-1938 its important provisions- IRDA Act.1999 (with reference to General Insurance and its amendenents)

Reference book :-

- I) S.Balachandaran, General Insurance ,Insurance Institute of India
- II) S.Balachandaran, Karve,Palav,Life Insurance, Insurance Institute of India
- III) M.Y.Khan, Indian Financial system, Tata McGrew-Hill.
- IV) Bharti Pathak, Indian Financial System, Pearson Edition.
- V) Gupta P.K., Insurance and Risk Management, Himalya Publishing House



Veer Narmad South Gujarat University

Fourth Year B.Com. (B.com. Honors)

Semester - 7

Banking Paper - ~~8~~ (Investment Banking) (1) *Invaidly*

Syllabus (Syllabus in force from 2022-23)

Course Objective	Course Outcome
To equip the learners with various fundamental aspects of Investment Banking and make them aware about various terminologies used in practice with special reference to Investment Banking and Indian Financial Securities Market.	CO1- Learners shall be equipped about fundamentals of Indian Financial System and Investment Banking Business along with Introduction to various aspects of Cash-Equities Market CO2- Students shall be able to identify and apprehend the complexities and concepts of the Fixed Income Securities CO3- Learners will be introduced to the various fundamentals about the Forex market CO4- Students shall understand the basic concepts and terminologies of Derivatives market in detail

Unit	Syllabus	Weightage
Unit 1:	(A) Introduction to Investment Bank and Financial System <ul style="list-style-type: none"> ➤ Introduction to different business lines of Bank ➤ Indian Financial System- Participants and Regulatory Agencies ➤ Introduction to Investment Banks- Buy side and Sell side of Business (B) Introduction to Cash Equities <ul style="list-style-type: none"> ➤ Equity & Preference shares- Features, Advantages and Disadvantages ➤ Depository Receipts- Types of ADR, Advantages of ADR and GDR , Difference between ADR and GDR ➤ Primary and Secondary Markets ➤ IPO process – Indian Markets ➤ Stock Exchanges and Financial Centers of the world ➤ Trade economics of equity markets 	30%
Unit 2	Introduction to fixed Income Securities <ul style="list-style-type: none"> ➤ Fixed Income and Advantages of Fixed Income Products ➤ Bonds- Types and its Characteristics ➤ Relation between Interest rate and Bond Price, Relation Between Yield and Bond Price ➤ Current Yield, YTM, Clean Price, Dirty Price, Accrued Interest ➤ Process of Securitization- MBS and ABS 	20%
Unit 3	Introduction to Foreign Exchange Market <ul style="list-style-type: none"> ➤ What is FX, Features of FX? ➤ Difference between FX and Futures ➤ Market Participants ➤ Types of Quotations ➤ Types of FX trade- Cash, Spot, Tomm, NDF, Forward 	20%
Unit 4	Introduction to Derivatives <ul style="list-style-type: none"> ➤ Introduction and Definitions ➤ Difference between Over The Counter and Exchange Traded derivatives ➤ Value of Derivatives ➤ Understanding basics of Forward Contracts, Futures Contracts ➤ Understanding Basics of Options ➤ Types of Options ➤ Option Premiums ➤ Introduction to SWAPS ➤ Interest Rate SWAP, Currency SWAP and Equity SWAP- Terminologies ➤ Hedging 	30%

References

- Pratap Giri, S., 'Investment Banking- Concepts Analyses and Cases', McGraw Hill Publication, 4th Edition, 2021
- Saunders, A., Cornett, M., and Jain, A., 'Financial Markets and Institutions' McGraw Hill Publication, 7th Edition, 2020
- Joshua Rosenbaum, Joshua Pearl, 'Investment Banking: Valuation, LBOs, M&A, and IPOs (Book + Valuation Models), John Wiley & Sons, 2022
- CA. Tapan Jindal, 'INVESTMENT BANKING', Bharat Law House Pvt. Ltd., 5th Edition, 2017
- Fleuriet, M., 'Investment Banking Explained: An Insiders Guide to the Industry' Mcgraw Hill Publication, 2nd Edition, 2019
- Krantz, M. & Johnson, R., 'Investment Banking for Dummies' , Wiley Publication, 2014
- Suresh, P. 'Management of Banking and Financial Services', Pearson Publication, 4th Edition, 2017



Veer Narmad South Gujarat University

Fourth Year B.Com. (B.com. Honors)

Semester – 7

Banking Paper – ~~Q~~ (2) C - -

Syllabus (Syllabus in force from 2022-23)

Course Objective	Course Outcome
To equip the learners with marketing skills of banking products and services via thorough discussion on theories of Financial Services Marketing	CO1- Learners will understand the fundamentals about Marketing of Banking Services including modern approach like marketing through Social Media tools. CO2- Students shall be able to gauge the psychology of Consumer Behavior regarding Banking Products and Services CO3- The learners will be equipped with the important P's of Banking Services Marketing Mix CO4- Learners will be equipped with practical fundamentals of Market Research in context of Banking and Financial Services along with latest innovations in Financial Services Marketing

Unit	Syllabus	Weightage
Unit 1:	Support Services – Marketing of Banking services and products <ul style="list-style-type: none"> ➤ Marketing Concept (with special reference to Banking) ➤ Importance of Marketing for Indian Banks ➤ Marketing Mix of Services ➤ Marketing of Financial Services (An Introduction) ➤ Marketing of Banking Services (An Introduction) ➤ Brand Image building of Indian Banking Industry ➤ Social Media Marketing (- Scenario of Banks in India and its Social Media Marketing) 	30%
Unit 2	Consumer Behavior and Banking Product <ul style="list-style-type: none"> ➤ Family Life Cycle (Financial Situation versus Banking Needs) ➤ Customer Relationship Management <ul style="list-style-type: none"> ○ Gap analysis ○ Changing Loyalties ➤ Use of 'Big Data' by Banks and Financial Institutions ➤ Indian Bank examples for use of 'Big Data' ➤ The Banking Product <ul style="list-style-type: none"> ○ Product Planning ○ Retail Banking Product Mix ○ Banking Product Life Cycle 	30%
Unit 3	Other P's (Pricing, Physical Distribution and Promotion) of Banking Services Marketing Mix <ul style="list-style-type: none"> ➤ Bank Pricing (Introduction and Case Studies) ➤ Physical Distribution Channels of Banking Services ➤ Promotion 	20%
Unit 4	Other <i>contemporary issues developments in banking. Jwidy...</i> <ul style="list-style-type: none"> ➤ Role of Direct Selling Agent & Direct Marketing Agent in a Bank ➤ Financial Services Market Research ➤ Marketing Information Systems ➤ The MKIS (Marketing Intelligence System) model ➤ Innovation in Financial Services Marketing 	20%

References-

- Khandelwal, P. S. & Babu, B., Principles and Practices of Banking (2021), Indian Institute of Banking and Finance, Macmillan education, Fifth Edition
- Srinivasan, R. Services Marketing -The India Context, Prentice -Hall of India Pvt Limited, 2004
- Ghosh Roy D., Bank Marketing- A handbook for Branch Managers, B.D.P. Publishers
- Directorate of Distance and Continuing Education, 'Banking and Insurance Marketing'
- Gera, p. et. Al. 'Redefining Financial Services Marketing: The rise of the Hyper relevant CMO', Accenture Consulting, 2019.
- Suresh, P. 'Management of Banking and Financial Services', Pearson Publication, 4th Edition, 2017



Veer Narmad South Gujarat University

Fourth Year B.Com. (B.com. Honors)

Semester – 7

Banking Paper – #1 (3) *Twicely*

Syllabus (Syllabus in force from 2022-23)

Course Objective	Course Outcome
To equip the learners with skills of Risk Management in context of International Banking along with basic knowledge of Financial Accounting and Investment aspects of Banking Companies	CO1- Learners will learn the fundamentals of International Banking across borders along with basic idea of important Laws and Regulations for the same CO2- Learners will be equipped with fundamentals of Risk Management in Banking CO3- Learners will understand the basics of Investment Banking along with knowledge of relevant and important accounting ratios used for analysis in practical Investment Banking CO4- Learners will be equipped with accounting skills for Banking Companies through knowledge of various theoretical concepts

Unit	Syllabus	Weightage
Unit 1:	International Banking: <ul style="list-style-type: none"> ➤ Introduction ➤ International Lending and its various forms ➤ Structure and Supervision (Foreign Banking Organization, Parallel owned Banking Organization etc.) ➤ Laws and Regulations 	20%
Unit 2	Risk Management Systems in Banks <ul style="list-style-type: none"> ➤ Introduction ➤ Risk Management Structure ➤ Credit Risk and its management <ul style="list-style-type: none"> ○ Credit Approving Authority ○ Prudential Limits ○ Risk Rating ○ Risk Pricing ○ Portfolio Management ○ Loan Review Mechanism ○ Credit Risk and Investment Banking ○ Credit risk in off-balance sheet exposure ○ Inter Bank Exposure and Country Risk ➤ Market Risk Management <ul style="list-style-type: none"> ○ Liquidity Risk ➤ Interest Rate Risk and its types ➤ Measuring Interest Rate Risk ➤ Funds Transfer Pricing ➤ Forex risk and its Management 	40%
Unit 3	Investment Banking <ul style="list-style-type: none"> ➤ Introduction ➤ Investment Banking v/s Traditional Banking ➤ Services provided by Investment Banks ➤ Types of Investment Banking Operations ➤ The process of Investment Banking ➤ Importance of Financial Statements and Ratios for Investment Banking 	20%
Unit 4	Accounting of Banking Companies (Concepts only) <ul style="list-style-type: none"> ➤ Formats of Financial accounts of Banking Companies ➤ Understanding of Banking Reserves <ul style="list-style-type: none"> ○ Statutory Reserve ○ Capital Reserve ○ Investment Fluctuation Reserve ➤ Categories of NPA and its regulatory requirements ➤ Rebate on Bills Discounted ➤ Important Accounting Provisions of Banking Regulation Act 1949 	20%

References-

- rbidocs.rbi.org.in
- <https://www.slideshare.net/debchat123/accounts-of-banking-companies>
- Khandelwal, P. S. & Babu, B., Principles and Practices of Banking (2021), Indian Institute of Banking and Finance, Macmillan education, Fifth Edition
- Indian Institute of Banking & Finance, 'Treasury Investment and Risk Management', Taxmann Publication, 2nd Edition, 2017
- Indian Institute of Banking and Finance, 'International Banking', Macmillan Education, 2018
- Bessis, J., 'Risk Management in Banking', Wiley, 4th Edition, 2015
- Hull, J., 'Risk Management and Financial Institutions', Wiley, 5th Edition, 2018
- Pratap Giri, S., 'Investment Banking- Concepts Analyses and Cases', McGraw Hill Publication, 4th Edition, 2021
- Saunders, A., Cornett, M., and Jain, A., 'Financial Markets and Institutions' McGraw Hill Publication, 7th Edition, 2020
- Joshua Rosenbaum, Joshua Pearl, 'Investment Banking: Valuation, LBOs, M&A, and IPOs (Book + Valuation Models), John Wiley & Sons, 2022
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- Fleuriet, M., 'Investment Banking Explained: An Insiders Guide to the Industry' McGraw Hill Publication, 2nd Edition, 2019
- Krantz, M. & Johnson, R., 'Investment Banking for Dummies', Wiley Publication, 2014
- Suresh, P. 'Management of Banking and Financial Services', Pearson Publication, 4th Edition, 2017



Veer Narmad South Gujarat University

Fourth Year B.Com. (B.com. Honors)

Semester – 8

Banking Paper – B (4) *Inwardly...*

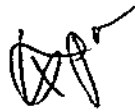
Syllabus (Syllabus in force from 2022-23)

Course Objective	Course Outcome
To equip the students with detailed aspects of Investment Banking like Asset Management, Stock Borrowing and Lending and Collateral Management, Need for Reconciliation in Banking as well as knowledge of ISDA. Through this paper the objective is also make students aware with concept of Money Laundering and the need for KYC norms in Indian Banking Scenario.	CO1- Students shall learn the concepts like Corporate Action and fundamentals of Asset Management CO2- Learners will be equipped with Concepts of Stock Borrowing and Lending as well as Collateral Management CO3- Learners will be equipped with knowledge of concepts like Money Laundering and Significance of Know Your Customer norms in Indian Banking Scenario CO4- Students shall gain the knowledge of practical concept like reconciliation in Banking. The learners will also be made aware about agency like International Swaps and Derivatives Association which fosters safe and efficient derivative markets

Unit	Syllabus	Weightage
Unit 1:	<p>(A) Corporate Action</p> <ul style="list-style-type: none"> ○ Definition ○ Types of Corporate Action ○ Important Dates in Corporate Actions <p>(B) Asset Management</p> <ul style="list-style-type: none"> ○ Definition ○ Structure of Mutual Funds ○ Open ended v/s Close Ended schemes ○ Hedge Funds ○ Structure of Hedge Funds ○ Hedge Fund Operations ○ Fund Administration ○ Fund Accounting- Basics ○ Management Fees and Performance fees ○ Formula to Calculate NAV 	30%
Unit 2	<p>(A) Stock Borrowing and Lending</p> <ul style="list-style-type: none"> ○ Securities Lending and Borrowing ○ Market Participants of SBL ○ Sorts of securities traded in SBL ○ Benefits and Disadvantages of Trading in SBL <p>(B) Collateral Management</p> <ul style="list-style-type: none"> ○ Meaning, types and Participants, Process ○ Advantages and Disadvantages of Collateral Management 	20%
Unit 3	<p>(A) Anti-Money Laundering</p> <ul style="list-style-type: none"> - Background of Money Laundering - Three Stages of Money Laundering - Methods adopted for Money Laundering <p>(B) KYC (<i>Know Your Customer</i>) <i>Inwardly...</i></p> <ul style="list-style-type: none"> - Need for Know Your Customer (KYC) - Customer Acceptance Policy - Customer Identification Procedure - Due Diligence - Monitoring accounts and Transactions of Customers 	30%
Unit 4	<p>(A) Reconciliation</p> <ul style="list-style-type: none"> - Definitions - Types of Reconciliations – Nostro, Depot, Trade, Exchange, Static Data, Intra Reconciliation and Inter Reconciliation <p>(B) ISDA (<i>International Swaps & Derivatives Association</i>) <i>Inwardly...</i></p> <ul style="list-style-type: none"> - History of ISDA - Role of ISDA - Various ISDA documents 	20%

References-

- Pratap Giri, S., 'Investment Banking- Concepts Analyses and Cases', McGraw Hill Publication, 4th Edition, 2021
- Saunders, A., Cornett, M., and Jain, A., 'Financial Markets and Institutions' McGraw Hill Publication, 7th Edition, 2020
- Joshua Rosenbaum, Joshua Pearl, 'Investment Banking: Valuation, LBOs, M&A, and IPOs (Book + Valuation Models), John Wiley & Sons, 2022
- CA. Tapan Jindal, 'INVESTMENT BANKING', Bharat Law House Pvt. Ltd., 5th Edition, 2017
- Fleuriot, M., 'Investment Banking Explained: An Insider's Guide to the Industry' McGraw Hill Publication, 2nd Edition, 2019
- Krantz, M. & Johnson, R., 'Investment Banking for Dummies', Wiley Publication, 2014



Veer Narmad South Gujarat University

Fourth Year B.Com. (B.com. Honors)

Semester – 8

Banking Paper – ~~1~~ (Digital Banking) (5) *Inwaidy...*

Syllabus (Syllabus in force from 2022-23)

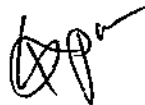
Course Objective	Course Outcome
To keep the students updated with the latest concepts in Indian Banking Scenario with special Reference to Digital Banking	CO1- Learners will get the basic overview of Digital Banking and various terminologies used in the same context CO2- Learners will be able equip themselves with the marketing skills of Digital Banking Products CO3- Learners will be made aware regarding the latest developments in Payment systems in India alongwith detailed discussions on topics like AEPS, NFS, NETC, BBPS etc. CO4- Learners will get acquainted with modern banking approaches through latest knowledge of developments in the digital technologies and its impact on Traditional Banking Business

Unit	Syllabus	Weightage
Unit 1:	Unit 1 : Overview of Digital Banking <ul style="list-style-type: none"> - Introduction to Digital Banking - Need for Digital Channels and Consumer Preferences for Digital Banking - Information Security - Ombudsman Scheme for Digital Transactions, 2019 - Various types of Cards - Data Security Standard- Payment Card Industry - Magnetic Strip and EMV technology - NFC based Tap and Go cards - Profitability of the Card business for Banks - White Label and Brown Label ATMs - Cash Deposit Machines - Risk Management and ATM related Frauds - Dispute Management System (DMS) - Mobile Wallets - Risk Management and Frauds in case of Mobile Banking - Risk Management and Frauds in case of Internet/Online Banking 	30%
Unit 2	Unit 2: Marketing of Digital Banking Products <ul style="list-style-type: none"> - Introduction and Objectives - Product Planning - Structure for marketing digital banking products - Sales delivery to Customers - Concept of e-galleries - After Sales Service - Marketing for Financial Inclusion - Dangers of mis selling - Use of Analytics in Marketing Digital Banking Products 	30%
Unit 3	Latest developments in Payment systems in India <ul style="list-style-type: none"> - Overview of Global Payment Systems - Overview of Domestic Payment Systems - New Domestic Payment Vehicles and Platforms - Aadhar Enabled Payment Systems (AEPS) - National Financial Switch (NFS) - National Electronic Toll Collection (NETC) - Bharat QR - Bharat Bill Payment Systems (BBPS) - Innovative banking and payment systems 	20%
Unit 4	Latest Developments in Digital Technologies and Business <ul style="list-style-type: none"> - Background - FinTech (financial technology) - Business ecosystems - Block Chain - Crypto Currencies - Peer Financing 	20%

- | | |
|--|--|
| <ul style="list-style-type: none">- Cloud- Virtualization- Analytics- Artificial Intelligence and Machine Learning in Banking Industry- Internet of Things (IoT)- Societal Adaptation of technologies | |
|--|--|

References-

- 'Digital Banking' (2019), Indian Institute of Banking Finance, Mumbai, Taxmann publication
- Skinner, C. 'Digital Bank: strategies to launch or become a digital bank', Embassy Books, 2017
- Rao, K, S., 'Changing Dynamics of Banking in India', Notion Press, 1st Edition, 2022
- Lohana, S., R., 'Digital Banking and Cyber security', New Century Publications, November 2020



Veer Narmad South Gujarat University

Fourth Year B.Com. (B.com. Honors)

Semester – 8


Banking Paper – ~~II~~ (Merchant Banking) (6). *Jwaidy, ...*
Syllabus (Syllabus in force from 2022-23)

Course Objective	Course Outcome
To make the learners equipped with various concepts involving Merchant Banking and make them compatible with the knowledge of Advanced Banking practices	CO1- Students will be introduced with the concept of Merchant Banking in Indian backdrop CO2- Learners will be equipped with knowledge of legalities of Merchant Banking through thorough discussion on various concepts involving the legal framework in India CO3- Learners will be super-equipped with detailed practicalities of Issue Management in India CO4- Learners will be enriched with the practical knowledge of various merchant banking activities including Buyback of Shares, Delisting of Shares, Listing of Debt securities etc.

Unit	Syllabus	Weightage
Unit 1:	Introduction to Merchant Banking <ul style="list-style-type: none"> - Introduction to Capital Market - Concept and Evolution of Merchant Banking - Merchant Banking in India - Regulatory Framework for Merchant Bankers in India 	30%
Unit 2	Obligations of Merchant Bankers in India <ul style="list-style-type: none"> - Introduction - Registration of Merchant Bankers - Code of Conduct for Merchant Bankers - General Obligations and Responsibilities - Redressal of Investor grievances and SCORES 	20%
Unit 3	Issue Management <ul style="list-style-type: none"> - Various Important Terminologies - Issue Management - Obligations relating to issues - Pricing of Issue - Underwriting - Issuance Conditions and Procedure - Minimum Subscription - Allotment, Refund and Payment of Interest - Post Issue Functions, Reporting and Compliance - General Obligations of Merchant bankers with reference to Issue Management - Preferential Issue - Qualified Institutional Placements (QIPs) - Rights Issue - Indian Depository Receipts 	30%
Unit 4	Other Merchant Banking Activities <ul style="list-style-type: none"> - Mergers, Acquisitions and Takeovers - Disinvestment - Role of Merchant Bankers in Buyback of Equity Shares - Role of Merchant Bankers in Delisting of Shares - Role of Merchant Bankers in Issue and listing of Debt Securities - Role of Merchant Bankers in Share based employee benefits - Role of Merchant Bankers in Issue of Securities by Small and Medium Enterprises (SMEs) 	20%

References-

- National Institute of Securities Markets , 'Merchant Banking' , Taxmann Publication, 2022
- Dhawan, S. and Vij, M., 'Merchant Banking and Financial Services', Mcgraw Hill, 2nd Edition, 2017
- Machiraju, H. R., 'Merchant Banking' , New Age Publishers, 4th Edition, 2019
- Gurusamy, S., 'Merchant Banking and Financial Services', Mcgraw Hill Education, 4th Edition, 2013



BCOM (HONOURS) Semester VII and Semester VIII

Course	BCOM (HONOURS) Semester VII
Course Title	Financial Management – PAPER 1
Credit	4
Teaching per Week	4 Hours
Review / Revision	June, 2022
Minimum weeks / Semester	15 (Lectures, Guest Lectures, Case Study, Presentations, Group Assignments)
Purpose of Course	to equip the students with adequate knowledge, skills, and abilities so that they can troubleshoot financial problems and look after the financial position of businesses
Course Objective	To acquaint students with the concepts, tools, techniques of financial management and their applications for business decision making
Course Outcome	The students will be able to <ul style="list-style-type: none"> • Explain fundamentals of financial management and Indian financial System with implications of GST • Understand various sources for long term and short term fund with their advantages and limitation while raising fund for business • Understand whether dividend policy will affect market price or not

Course Content:

Unit 1 Financial Management and Indian Financial System : (25%)

- Meaning of Financial Management (FM), Traditional Approach Vs. Modern approach
- Goals of FM: Profit Maximization, Wealth Maximization . Profit V/s Wealth Maximisation
- organization of financial Function (status and duties of financial manager: Treasurer and Controller)
- Indian Financial System and its functions, some Aspects of Financial Management Environment, Regulatory Framework and direct taxes
- Basic concept of GST, CGST, IGST
- IMF, WORLD BANK, ADB, BRICS Bank

Unit 2: Sources Of Finance (25%)

- Long-Term Finance
- Features, Advantages and Disadvantages of the following forms of finance:

- 1) Equity Share
- 2) Preference share
- 3) Debenture
- 4) Right shares (only Brief Idea)
 - Short-Term/ Sources of Working Capital Finance(brief Idea of following forms of finance)
- 1) Trade Credit
- 2) Public Deposits
- 3) Commercial Paper
- 4) Inter-corporate Deposit
- 5) Certificate of Deposit

Unit Unit 3 : Dividend Policies : **(30%)**

Meaning and kinds of Dividends, factors affecting in dividend policies, walter's model, Gordon's model, M.M. Hypothesis, SEBI guidelines in Dividend policy

Unit 4 : Capital structure **(25%)**

Meaning, determinants of capital Structure, Net income approach, net Operating Income Approach, Traditional approach and Modigliani and Millar approach theory

NOTE : Practical sums/ case study not more than 20% should be asked (practical question from units : Unit 3 and Unit 4 only)

Suggested Readings:

- M.Y. Khan & P.K. Jain, Financial Management - Text Problem and Cases, Tata McGraw Hill Publishing Co.Ltd.
- I. M. Pandey: Financial Management - Theory and Practices, Vikas Publishing House.
- R. P. Rustogi, Financial Management - Theory Concepts and Practices, Taxmann Publication.
- P.V.Kulkarni and B.G. satyaprasad – Financial Management, Himalaya Publishing House
- Prasanna Chandra- Financial Management: Theory and Practice, McGraw Hill Higher Education
- G. Sudarsana Reddy -Financial management , Himalaya Publishing House
- Sheeba Kapil - Financial Management, Pearson
- R.A. Brealey, S.C. Myers, F. Allen& P. Mohanty, Principles of Corporate Finance, McGraw Hill Higher Education
- J.V. Horne & J.M. Wachowicz, Fundamentals of Financial Management, Prentice Hall

Course	BCOM (HONOURS) SEMESTER VII
Course Title	Financial Management PAPER II
Credit	4
Teaching per Week	4 Hours
Review / Revision	June, 2022
Minimum weeks / Semester	15 (Lectures, Guest Lectures, Case Study, Presentations, Group Assignments)
Purpose of Course	to equip the students with adequate knowledge about various financial Institutes in India as well as their functioning , and they can troubleshoot short term financial problems and look after the financial position of businesses also
Course Objective	To acquaint students with various financial Institutes in India and also give understanding of the concepts, tools, techniques of working capital Management and their applications for business decision making
Course Outcome	The students will be able to <ul style="list-style-type: none"> • understand the meaning and scope of financial markets as well as institutions in India. • Explain Commercial Banking and its Current developments. • explain concept of Non-Banking Financial Companies (NBFC's) • understand working capital management including cash management, debtors management and inventory management which helps to take day to day financial decision

Unit-I: Financial Institutions I

(20%)

- Financial Institutions: Commercial banking – introduction, classification, its role in financing - commercial and consumer, NPA-(meaning, classification of assets, problem of NPAs), Bankruptcy and insolvency Act, Financial Inclusion.

Unit-2: Financial Institutions II

(20%)

Life and non-life insurance companies in India: public and private. Mutual Funds – Introduction and their role in capital market development. Concept, types and benefits of mutual funds, NAV, Entry and Exit load, risk in mutual funds, Flow chart of mutual fund, AMC's, Basics of Exchange Traded Funds (ETFs) and overview on Systematic Investment Plan(SIP). Non-banking financial companies (NBFCs).

Unit 3: Working Capital Management -1

(30%)

- Introduction of Working Capital Management:
- Meaning of working capital, Types - Gross, Net, factors affecting working capital, brief idea of Operating cycle,
- Management of Cash – objective of cash management, motives to hold cash, Cash management technique- managing cash inflow and managing cash outflow techniques

Unit 4: Working Capital Management - 2

(30%)

- Receivables Management – Objectives, credit policy variables – credit standard, credit period , cash discount , collection policy evaluation Methods (Traditional, Numerical credit scoring, Risk Classification)
- Inventory management – types of inventory, the need for maintaining Inventory, object of Inventory management, Techniques of Inventory control : Economic Ordering Quantity, re order point, Lead time, Safety Stock, ABC Analysis, VED Analysis, FSN Analysis,

Suggested Readings:

- M.Y. Khan & P.K. Jain, Financial Management - Text Problem and Cases, Tata McGraw Hill Publishing Co.Ltd.
- I. M. Pandey: Financial Management - Theory and Practices, Vikas Publishing House.
- R. P. Rustogi, Financial Management - Theory Concepts and Practices, Taxmann Publication.
- P.V.Kulkarni and B.G. satyaprasad – Financial Management, Himalaya Publishing House
- Prasanna Chandra- Financial Management: Theory and Practice, McGraw Hill Higher Education
- G. Sudarsana Reddy -Financial management , Himalaya Publishing House
- Sheeba Kapil - Financial Management, Pearson
- R.A. Brealey, S.C. Myers, F. Allen& P. Mohanty, Principles of Corporate Finance, McGraw Hill Higher Education
- J.V. Horne & J.M. Wachowicz, Fundamentals of Financial Management, Prentice Hall
- Bhole, L.M., *Financial Markets and Institutions*. Tata McGraw Hill Publishing Company.
- Kumar, V., Gupta, K., Kaur, M., *Financial Markets, Institutions and Financial Services*, Taxmann's Publications.

Course	BCOM (HONOURS) SEMESTER VII
Course Title	Financial Management -PAPER III
Credit	4
Teaching per Week	4 Hours
Review / Revision	June, 2022
Minimum weeks / Semester	15 (Lectures, Guest Lectures, Case Study, Presentations, Group Assignments)
Purpose of Course	to equip the students with adequate knowledge about various forms of Corporate Restructuring in India with their Implication in Business , and they can understand assets financing tools to facilitate financing requirement
Course Objective	To acquaint students with various forms of corporate Restructuring in India and also give understanding of the concepts leverages and their applications for taking internal business decision making
Course Outcome	<p>The students will be able to</p> <ul style="list-style-type: none"> • understand various forms of Corporate Restructuring with its advantages, limitation and implications in organisation • understand assets financing tools with advantages and Limitation. • Explain venture capital scenario in India • Calculate bond, equity and debt valuation and thereby able to take financial decision • Analyse various leverages

Course Content

Unit 1 Corporate restructuring

(30%)

Forms of corporate restructuring, merger : concept , types of merger, reason , advantages and disadvantages of merger, process Take over : type, regulation of takeover, defensive measures for hostile takeover, forms of sell off : divestiture, spin off , split up, change in ownership and control : doing public , privatisation, Disinvestment, LBO, MBO, joint venture , buy back of shares

Unit 2 Assets Financing and Venture Capital

(30%)

Lease Financing: Concept, Classification, Essential Elements, Significance and Limitations, Hire -- Purchase Finance: Conceptual Framework, Parties to a Hire Purchase Contract and Lease Financing vs. Hire Purchase Financing, Venture Capital: Theoretical Framework, Features, Selection of Investment, Stages of Financing and Indian Venture Capital Scenario

Unit 3 : Valuation of Securities(Numeric)

(20%)

Concept of value, Importance of Valuation, Bond Valuation :- Basic bond valuation, semi-annual interest payment, effect of relation between required rate of return & coupon rate on bond values, effect of years to maturity on bond values, yield to maturity, perpetual bonds. Equity valuation: Divided capitalization (Single period/ Multi period)

Unit 4 : Leverage Analysis:

(20%)

Operating and Financial Leverage, Combined leverage : meaning , definition , advantages and limitation , utilities , numerical of operating, financial , combine leverage

NOTE : Practical sums/ case study not more than 20% should be asked (practical question from units : Unit 3 and Unit 4 only)

Suggested Readings:

- M.Y. Khan & P.K. Jain, Financial Management - Text Problem and Cases, Tata McGraw Hill Publishing Co.Ltd.
- I. M. Pandey: Financial Management - Theory and Practices, Vikas Publishing House.
- R. P. Rustogi, Financial Management - Theory Concepts and Practices, Taxmann Publication.
- P.V.Kulkarni and B.G. satyaprasad – Financial Management, Himalaya Publishing House
- Prasanna Chandra- Financial Management: Theory and Practice, McGraw Hill Higher Education
- G. Sudarsana Reddy -Financial management , Himalaya Publishing House
- Sheeba Kapil - Financial Management, Pearson
- R.A. Brealey, S.C. Myers, F. Allen& P. Mohanty, Principles of Corporate Finance, McGraw Hill Higher Education
- J.V. Horne & J.M. Wachowicz, Fundamentals of Financial Management, Prentice Hall

Course	BCOM (HONOURS) Semester VIII
Course Title	Financial Management – PAPER IV
Credit	4
Teaching per Week	4 Hours
Review / Revision	June, 2022
Minimum weeks / Semester	15 (Lectures, Guest Lectures, Case Study, Presentations, Group Assignments)
Purpose of Course	to equip the students with adequate knowledge about various Investment Avenues and their analysis and valuation
Course Objective	To familiarize the students with different investment alternatives, introduce them to the framework of their analysis, valuation and investor protection
Course Outcome	<p>The students will be able to</p> <ul style="list-style-type: none"> • explain investment environment and concept of return & risk • examine equity approaches. • Explain venture capital scenario in India • analyze two securities portfolio using Harry Markowitz model, Calculating portfolio risk and return, explaining CAPM and evaluating Mutual Funds and Financial derivatives. • evaluate investors protection framework

Course Contents

Unit-I: The Investment Environment (25%)

The investment decision process. Types of Investment-Commodities, Real Estate and Financial Assets. The Indian securities market, the market participants, security market indices, Return and Risk: Concept, Trade off between return and risk,. Basic Concept, objectives and characteristics of investment, Investment vs. speculation and Gambling, Investment decision making Process, Different investment alternatives and their risk & return profile

Unit-II: security Analysis (25%)

Fundamental Analysis (economic analysis, industry analysis and company analysis) ,

Technical Analysis (RSI , MSCD)

Unit-IV: Portfolio Analysis and Financial Derivatives (25%)

Definition : risk, return, portfolio, portfolio management • Risk- calculation of risk, Alpha(unsystematic risk) , Beta(systematic risk) • concept of diversification, portfolio management process, • Portfolio Evaluation – Markowitz model(theory & Example), Sharp model(theory & Example), CAPM Model(theory & Example) overview of Financial Derivatives-Forwards, Future & Options.- meaning and its terminologies

Unit-V: Investor Protection (25%)

Role of SEBI and stock exchanges in investor protection; Investor grievances and their redressal system, insider trading, investors' education and awareness.

NOTE : Practical sums/ case study not more than 20% should be asked (practical question from units : Unit 3 only)

References

- Jones, C.P., *Investment Analysis and Management*. Wiley.
- Mayo., *An Introduction to Investment*. Cengage Learning.
- Rustagi, R.P., *Investment Management*. Sultan Chand, New Delhi.
- Sharma, S.K. and Kaur, Gurmeet, *Fundamentals of Investments*, Sultan Chand & Sons.
- Singh, Y.P. "*Fundamentals of Investment Management*". Galgotia Publications
- Tripathi, Vanita (2019), *Fundamentals of Investments*. Taxmann. Publications.
- P. Pandian, *Security Analysis & Portfolio Management* Vikas Publishing Latest Edition
- Kevin S. (2011), *Security Analysis and Portfolio Management*, PHI Learning Private Limited.
- Fischer Donald E. and Jordan Ronald J., *Security Analysis and Portfolio Management*, PHI, New Delhi, 6th edition, 1995.

Course	BCOM (HONOURS) Semester VIII
Course Title	Financial Management -PAPER V
Credit	4
Teaching per Week	4 Hours
Review / Revision	June, 2022
Minimum weeks / Semester	15 (Lectures, Guest Lectures, Case Study, Presentations, Group Assignments)
Purpose of Course	To make aware about various fundamental concepts of strategic financial management and International Financial management
Course Objective	<ul style="list-style-type: none"> • To develop a perspective of students towards combining finance functions with strategies and To ensure that students can exercise judgment and technique to make business value added decisions in strategic financial management
Course Outcome	<p>The students will be able to</p> <ul style="list-style-type: none"> • explain importance of strategic Financial management and strategic planning process • understand enterprise value and equity value • examine business value added decision in business. • Familiarize with international financial transactions and Operational aspects of foreign exchange markets

Course Contents

Unit 1 Strategy and Financial Management

(20%)

Basic Concepts and Significance of Strategic Financial Management, Strategic planning process, Financial, planning process and Financial Forecasting, Benefits and Techniques of Financial Forecasting

Unit 2 Valuation of Business

(30%)

Meaning of equity value and enterprise value, Reasons for valuation of an enterprise and Valuation

Approaches, Methods of valuation (Numeric): Discounted Cash Flow Method, Free Cash Flow to Firm Model

Unit 3 : International Financial Environment

(30%)

An overview, reasons to pursue international business, how firm engage in international business, Balance of Payments, International Capital flows and facilitating agencies, Foreign exchange market: History, Transactions, Quotations and their interpretation. Foreign Direct Investment (FDI): Growth of FDI, Advantages and Disadvantages of FDI to Host Country and Home Country.

Unit 4: International Trade Financing

(20%)

Payment terms in international trade, Documents in international trade, financing techniques in international trade, government sources of export financing, Concept of parallel loans

NOTE : Practical sums/ case study not more than 15% should be asked (practical question from units : Unit 2)

Suggested Reading :

- Ravi M. Kishore (2011), Strategic Financial Management, Second Edition, Taxmann Publications Pvt. Ltd., NewDelhi.
- Rajesh Kumar P. (2011), Mergers & Acquisitions, First Edition, Tata McGraw Hill, New Delhi
- Khan and Jain (2011), Financial Management, Second Edition, Tata McGraw Hill, New Delhi.
- Pandey I. M. (2012), Financial Management, tenth Edition, Vikas Publishing House Pvt. Ltd., NewDelhi
- Madura J. International Financial Management, Asian Books Pvt Ltd, NewDelhi.
- Shapiro, Alan C. Multinational Financial Management, Prentice hall of India, New Delhi,1995.
- Bhalla, V.K. International Financial Management, Anmol publication, NewDelhi.
- Buckley Adrian, Multinational Finance, Prentice hall of India, New Delhi,1996.

Course	BCOM (HONOURS) Semester VIII
Course Title	Financial Management – PAPER VI
Credit	4
Teaching per Week	4 Hours
Review / Revision	June, 2022
Minimum weeks / Semester	15 (Lectures, Guest Lectures, Case Study, Presentations, Group Assignments)
Purpose of Course	To make aware about various concept, Tools and techniques in derivative markets for hedging Risk in stock market
Course Objective	<ul style="list-style-type: none"> • to help students gain the intuition and to provide the necessary skills for pricing and hedging of derivative securities, and for using them for investment, risk management, and prediction purposes.
Course Outcome	<p>The students will be able to</p> <ul style="list-style-type: none"> • provide an in-depth understanding of financial derivatives in terms of concepts, structure, instruments and trading strategies for profit and risk management understand • understand future and option contract mechanism • examine pricing of future and option contract • understand derivative regulatory framework in India • understand basic concept of SWAP and various types of SWAP contract

Unit I: Derivatives:

(25%)

Meaning and Types, Development of Derivatives Trading in Indian Financial Market, Role of Derivatives in Hedging Risks. In the money, At the Money, Out the money, intrinsic value (Example for understanding concept) , **Derivatives Trading Regulations:** Recommendations of L.C Gupta Committee in Derivative Trading in India, SEBI Guidelines in Derivatives Trading, Growth and Development of Derivative Trading in India.

Unit II: Futures:

(25%)

meaning, contract specification for index future , stock future, pay off, settlement procedure. Pricing of Futures.

Unit III: Options: (30%)

Meaning and its Salient Features, Types of Options- Call Option and Put Options, Stock Options, Index Options. European & American option contract, open interest in relation to price & volume (concept), contract specification for index option, stock option, pay off, settlement procedure, factors determining option price, The Black Scholes Merton Model for Option Pricing (BSO).

Unit IV: Swaps: (20%)

Meaning and Salient Features, Types of Swaps- Currency Swaps, Interest rates Swaps, Equity Swaps and Swaps Pricing.

Suggested Readings :

1. S. Kevin, Security Analysis and Portfolio Management, PHI EEE
2. V. A. Avadhani, Investment Management – V.A. AVADHANI
3. V. K. Bhalla, Security Analysis And Portfolio Management, S. Chand
4. Vohra & Bagri, Futures and Options, Tata McGraw hill Latest Editio

Syllabus for Fourth Year B. Com Honors 2022-23

Management paper-1 (SEM-7)

Objective: The objective of the course is to develop an understanding of the concept, process and development and importance of Project management and its relevance in business life.

Unit-1

Project & Project Management: Concept, Classification, Identification, Project Design, Project Appraisal, Project Planning, Formulation of Project Report - Cost Benefit Analysis, Technical Feasibility, Financial Feasibility, Managerial Feasibility, and Market Survey.; Financing of the Project – Sources of Finance. 25%

Unit-2

Project Management: Project Management Life Cycle: Project Initiation, Planning, Execution, Closure; Project Monitoring and Control – Parameters, Process; Monitoring and Control of group of Projects; 27 Techniques of Project Monitoring and Control; Computer based Project Management; Integrated Project Management – Management of Project Finances, Materials – Production – Marketing – Personnel Management.; Project Audit. 25%

Unit-3

Communications Management

Definition, Function of communication management, communication management skills, The Role of Communication in Management, Importance of Communications Management, Relationship between communication and management. 20%

Unit-4

Resource management:

Definition, Importance, Resource Management Concepts & its Components, Resource management skills needed by manager, Consequences of Poor Resource Management Strategy, Resource Management trends to look forward to. Resource Management Process, Resource Management Techniques, Resource Management Tools. 30%

Suggested Reading:

1. Baporikar, N. (2011). Entrepreneurship Development and Project Management. New Delhi: Himalaya publishers.
2. Larson, D. (2006). Project Management. New Delhi: Tata McGraw- Hill.
3. Desai, V. (2013). Project Management. New Delhi: Himalaya Publishing House.
4. Gopalakrishnan, P. (2014). Textbook of Project Management. New Delhi: Macmillan.
5. Maylor, H. (2010). Project Management. New Delhi: Pearson.

6. https://en.wikipedia.org/wiki/Communications_management
7. Communication and Management | Principles of Management".
8. Sinha, K. (n.d.) Importance of Communication in Management: 13 Importance's. Retrieved from: <https://www.yourarticlelibrary.com/management/communication/importance-of-communication-in-management-13-importances/64033>
9. <https://www.projectmanager.com/blog/quick-guide-resource-management>
10. <https://www.saviom.com/blog/what-is-resource-management/>



Syllabus for Fourth Year B. Com Honors 2022-23

Management paper-2 (SEM-7)

Human Resource Management

Objective: This course aims to provide students a clear understanding about the concepts, methods, techniques and issues involved in managing human resources so as to facilitate employing, maintaining and promoting a motivated force in an organization.

Unit I:

Introduction Concept, Nature, Scope, Objectives and Functions of Human Resource Management, HRM: The challenges – Environmental, Organizational and Individual, Emerging trends of HRM in globalized economy and cross-cultural environment. 20%

Unit II:

Human Resource Planning

Human resource planning, Job analysis, Job evaluation, Job design, Recruitment – Sources, objectives, Selection: Concept, Procedure and Cost benefit analysis of selection, Induction, Career planning, Bases of Promotion, Transfer, Separations, Outplacement and Outsourcing HR. 30%

Unit III:

Training & Development and Performance Appraisal Training & Development – Concept, Training needs assessment, Types of training programs: Other-job and off-the- job, Rol of training, metrics for evaluation of training programs, Performance Appraisal- Objectives, Uses and Methods – Traditional and Modern methods, Problems of performance appraisal, Legal issues in Performance Appraisal, Compensation – Concepts, Types, Factors determining compensation. 30%

Unit IV:

Industrial Relations Industrial Relations: Concept and Approaches to Industrial Relations, Unitary, Pleuritic and Radical Approach, Industrial Relations System. 20%

Suggested Readings:


1. Dessler, G. (2015). Human Resource Management. New Delhi: Pearson Education.
2. Rao, V.S.P. (2014). Human Resource Management. New Delhi: Excel Books.
3. Durai, P. (2016). Human Resource Management. New Delhi: Pearson Education.
4. Rao, S. P. (2011). Personnel & Human Resource Management. New Delhi: Himalaya Publishing House.
5. Aswathappa, K. (2010). Human Resource Management- Text & Cases. New Delhi: Tata McGraw-Hill.

6. Snell, S. & Bohlander, G. (2013). Human Resource Management. Nashville, TN: South Western Publishing Group.

7. Gomez, M. Balkin, L.R. & Cardy, D.B. (2011). Managing Human Resources. New Delhi: Prentice-Hall.

8. Jyoti, V. (2013). Human Resource Management. New Delhi: Oxford.

9. Muller, C. (2008). HRM- A Case Study Approach. Mumbai: Jaico Publishing House



Syllabus for Fourth year B. Com Honors 2022-23

Management paper-3 (SEM-7)

Compensation Management

Objective: The objective of this course is to promote understanding of issues relating to the compensation for human resources in organizations and to impart skills in designing, analyzing and restructuring compensation management systems, policies and strategies.

Unit I:

Introduction: Compensation, Types of compensation, Conceptual framework of compensation management, Theories of wages: Economic Theories and Behavioral Theories; Criteria of wage fixation. 20%

Unit II:

Strategic Compensation Planning & Variable Pay: Strategic perspectives towards compensation – Developing a total compensation strategy, Source of competitive advantage - Three tests, Job Analysis and Job Evaluation, designing pay levels, Mix and pay structures. Variable Pay: Strategic reasons for incentive plans, administering incentive plans, Individual incentive plans-Piecework, Standard hour plan, Bonuses, Merit pay, Group incentive plans-Team compensation, Gain sharing incentive plans, Enterprise incentive plans Profit sharing plans, Stock options, ESOPs. 30%

Unit III:

Managing Employee Benefits: Nature and types of benefits, Employee benefits programs: Security benefits, Retirement security benefits, Health care benefits, Time-off benefits, Benefits administration, Employee benefits required by law, Discretionary employee benefits, Employee Services-Designing a benefits package. 30%

Unit IV:

Wage Determination and Compensation Practices: Principles of wage and salary administration, Methods of wage determination in India. Internal and external equity in compensation systems, Wage administration in India: Wage policy in India, Wage boards: Structure, Scope and functions, Executive compensation, Compensation practices in different industries, international compensation, Compensation practices of multinational and global organizations. 20%

Suggested Readings:

1. Anderson, R.I. (2011). Compensation Management in Knowledge based world. New Delhi: Pearson Education.
2. Milkovich & Newman. (2011). Compensation. New Delhi: Tata McGraw-Hill
3. Singh, B. D. (2008). Compensation & Reward Management. New Delhi: Excel Books.
4. Martocchio, J. J. (2011). Strategic Compensation. New Delhi: Pearson Education.
- 5 Rao, N.S. (2017). Compensation System and Performance Management. New Delhi:Himalaya Publishing House.

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Management paper-4 (SEM-8)

Performance Management

Objective: The objective of the course is to make the students understand critical dimensions of performance that constitute the basis for continuously planning, reviewing and developing employee performance.

Unit I:

Introduction to Performance Management: Dimensions of Performance, Performance Appraisal & Potential Appraisal. Performance Management: Planning Performance for Role Clarity, Accountability and Effectiveness, Process of Performance Management, Developing and Implementing a Performance Management System 25%

Unit II:

Performance Management Analysis & Application Reward System: Types of Rewards, Designing Reward System, Total Reward Strategies, Characteristics of an Effective Performance Reward Plan. Performance Analysis, Performance Review Discussion, Using Performance Management Systems Data for HR Decisions and Performance Improvements, Performance Management Skills, Performance Management Systems and Appraisal Practices 25%

Unit III:

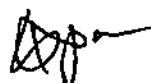
Performance Management Techniques: Competency Mapping as a Performance Management Tool, Balanced Scorecard and its Applications, Mentoring System, 360 Degree Feedback, Assessment Centers, Performance Management Practices of Different Companies. 25%

Unit IV:

Performance Consulting: Concept, The Need for Performance Consulting, Role of the Performance Consulting, Designing and Using Performance Relationship Maps, Contracting for Performance Consulting Services, Operationalizing Performance Management. 25%

Suggested Readings:

1. Rao, T.V. (2017). Performance Management: Toward Organizational Excellence. New Delhi: Sage Publishers.
2. Rao, T.V. (2005). Performance Management and Appraisal Systems. New Delhi: Sage Publishers.
3. Chadha, P. (2008). Performance Management. New Delhi: Macmillan India Ltd.
4. Michael, A. (2006). A Handbook of Human Resources Management Practice, London: Kogan Page. 5. Suri, G.K. (2008). Performance Measurement and Management. New Delhi: Excel Publications.
6. Robert, L. C. (2011). Performance Management Concepts Skills and Exercises, New York: M.E.Sharpe Publications.
7. Rao, N.S., (2017). Compensation System and Performance Management. New Delhi: Himalaya Publishing House



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Management paper-5 (SEM-8)

Supply Chain Management

Objective: This course aims to cover the critical facets of SCM and focus on their interrelationships.

Unit I:

Introduction: Introduction to Supply Chain Management, Evolution of Supply Chain Management, Importance of Supply Chain Management, Process view of Supply Chain Management, Essential features and Key Issues in SCM, Components of Supply Chain Management, Factors influencing Supply Chain Management 25%

Unit II:

Designing Supply Chain Network: Factors Influencing Distribution Network Design, Design Options for a Distribution Network, Selecting Distribution Network Design, Demand Forecasting in a Supply Chain, Aggregate Planning in Supply Chain, Inventory Management in Supply Chains: Concept, Various Costs Associated with Inventory, Various EOQ Models, Buffer Stock, Lead Time Reduction, Re-Order Point, ABC Analysis, VED Analysis 30%

Unit III:

Logistics Management: Logistics Costs, Different Models, Logistics Sub-System, Inbound and Outbound Logistics, Bullwhip Effect in Logistics, Distribution and Warehousing Management, Storage Equipment. Purchasing and Vendor management: Centralized and Decentralized Purchasing, Functions of Purchase Department, Procurement Strategies, Techniques of Vendor Rating. Management of Stores, Types of Stores, Custom Clearance.

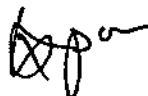
25%

Unit IV:

Recent Issues in Supply Chain Management Role of IT in Supply Chain, CRM, Goals of Supply Chain in IT, Benchmarking: Concept, Features and Implementation, Outsourcing: Basic Concept, Value Addition in SCM- Concept of Demand Chain Management, Local issues in Supply Chain Management. 30%

Suggested Readings:

1. Shah, J. (2016). Supply Chain Management-Text and Cases. New Delhi: Pearson Education.
2. Chopra, S. Meindl, D.V. & Kalra, K.D. (2016). Supply Chain Management: Strategy, Planning and Operation. New Delhi: Pearson Education.
3. Raghuram, G. and Rangaraj, N. (2015). Logistics and Supply Chain Management: Cases and Concepts. New Delhi: Laxmi Publications.
4. Simchi, L, Shankar, K. (2007). Designing and Managing the Supply Chain: Concepts, Strategies and Case Studies. New Delhi: McGraw-Hill Education.
5. Shapiro, J. (2006). Modelling the Supply Chain. US: Brooks publishing co



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Management paper-6 (SEM-8)

Cross Cultural and Global Management

Objective: The objective of this course is to understand the implications of the globalization of business for effective management. The course focuses on the impact of cultural background on individuals, organizations and management; on the dimensions which discriminate national cultures, and on cross cultural interactions.

Unit I: Introduction: Determinants of Culture, Facets of culture, Levels of Culture, National Cultural dimensions in the business context, The influence of National Culture on business culture, Business Cultures: East and West, Emerging Business Culture in India. 25%

Unit II:

Cultural Dimensions and Dilemmas: Value orientations and Dimensions, Cultural Shock, Reconciling cultural dilemmas, Culture and Styles of Management: Management tasks and cultural values. 25%

Unit III: Culture, Organizations Culture and corporate structures: Culture and Leadership, Culture and Strategy, Cultural change in Organizations, Culture and marketing, Cultural Diversity. 25%

Unit IV: Culture and Communication: Business communication across cultures, Barriers to intercultural communication, Negotiating Internationally. Working with International teams, Groups processes during international encounters, Conflicts and cultural differences, Understanding and dealing with conflicts, Developing Intercultural relationships. 25%

Suggested Readings:

1. Browaeys, M. J. & Roger, P. (2015). Understanding Cross-Cultural Management. New Delhi: Pearson Education.
2. Thomas, D. C. (2014). Cross Cultural Management. New Delhi: Sage Publications.
3. Holdon, Nigel. (2012). Cross Cultural Management: Knowledge Management Perspective. New Delhi: Prentice Hall.
4. Haghirian, P. (2012). Multinational and Cross-Cultural Management. Howick place, UK: Routledge. 5. Mead, R. (2015). International Management-Cross cultural Dimension. UK: Blackwell.
6. Dumetz, J. (2012). Cross-cultural management: Lessons from the world leading experts in cross-cultural management. Oakland,USA: Create Space Independent Publishing Platform,
7. Browaeys, M. & Price, R. (2008). Understanding cross-cultural management. Harlow, UK: Prentice Hall.
8. Henry. L. Maznevski, J. and Dietz. (2009). International Management Behavior: Leading with a Global Mindset. Chichester, UK: Wiley