

SEMESTER - VI

PAPER NO: 313: INDIAN BUSINESS AND ECONOMIC ENVIRONMENT

Unit- 1: ECONOMIC ENVIRONMENT

Basic concept of economic environment. Cultural, social and political environment of business.

Unit- 2: POLICIES FOR BUSINESS ENVIRONMENT

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

Unit- 3: INTERNATIONAL ECONOMIC ENVIRONMENT

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

Unit- 4: DOMESTIC ECONOMIC ENVIRONMENT

MRTP, competition commission. Environment policy. Industrial policy. Labour policy. Agriculture policy. HR policy. Exit policy : meaning, objectives and present policies (all policies to be taught in relation to Indian Business and Economic Development only).

References:

- 1) Economic Environment of Business: Mishra & Puri
- 2) Business Environment-Text & Cases: Francis Cherunilam
- 3) Jalan B.: The Indian Economy-Problems & Prospects
- 4) Second Generation Economic Reforms in India: Datt R.
- 5) Indian Economy Since Independence: Uma kapila
- 6) The Indian Economy-Environment & Policy: Dhingra I. C.
- 7) Indian Economy-Its development Experience: Misra & Puri
- 8) Government of India: Economic Survey(annual), Ministry of Finance

T. Y. B. COM.

SEMESTER VI ADVANCED ACCOUNTING & AUDITING CE 303 A MANAGEMENT ACCOUNTING II

Unit 1: Standard Costing I: [25%]

Definition, Standard Cost vs. Budgetary Cost, Setting the standards: Variance analysis: Total Material Cost Variance, Material Price Variance, Material Usage Variance, Material Mix Variance, Total Labour Cost Variance, Labour Rate Variance, Labour Efficiency Variance, Idle Time Variance, Labour Mix Variance, Labour Yield Variance.

Unit 2: Standard Costing II: [25%]

- a. Overhead Variances: Fixed and Variable, Expenditure Variance, Efficiency Variance, Capacity Variance, Calendar Variance;

Notes: (i) Rate of recovery of overheads to be based on labour time only.

(ii) Problems relating to finding out missing data are not expected.

- b. Sales Value Variances: Sales Price, Sales Volume, Sales Quantity and Sales Mix Variances.

Sales Margin Variances: Total sales Margin Variance, Sales Margin Price Variance, Sales Margin Volume Variance, Sales margin Mix Variance, Sales Margin Quantity (sub-volume) Variance.

Notes: (i) Problems relating to Reconciliation and Interpretation of Variances are not expected.

(ii) Problems relating to finding out missing data are not expected.

Unit 3: Capital Budgeting - 1:

[25%]

(A) Meaning, Importance and Process of Capital Budgeting.

Methods based on profit and recovery of cash outlays:

- (1) Accounting Rate of Return (ARR) Method;
- (2) Pay-Back Method.

(B) Time Value of Money:

Reasons for Time Value, Simple and Compound Interest, Present Value and Discount Factors, Future Value and Present value of an ordinary annuity, Present value of a differed annuity and Perpetuity, Meaning of Amortization of and creation of Sinking Fund, Nominal and Real Interest Rates.

Unit 4: Capital Budgeting -2:

[25%]

Methods based on present value of cash flows:

- (1) Net Present Value (NPV) Method;
- (2) Profitability Index (PI) Method;
- (3) Internal Rate of Return (IRR) Method.

- Notes:** (i) *Relevant portion of PV Factors and Annuity Factors must be provided in the question paper;*
- (ii) *Advance level problems (like calculation of expected cost and profit of proposed product to be manufactured, deferment of tax liability, capital rationing, sensitivity analysis, decisions relating to early retirement of existing assets etc) are not expected.*

Notes: (1) Practical problems carrying not less than 80% marks shall be asked. This percentage is inclusive of 20% weightage to be given to a multiple choice question divided into 7 sub-questions (at least one

sub-question from each Unit shall be drawn). The students are required to provide justification for selecting the correct option out of four options given for each MCQ.

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

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

Reference Books:

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

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SEMESTER VI
ADVANCED ACCOUNTING & AUDITING
CE 304 A AUDITING II

Unit	Particulars	Marks
Unit – I	<p>Company Audit</p> <ul style="list-style-type: none"> • Importance of Memorandum, articles, prospectus, minute book, preliminary contract • Issue of shares at premium and at discount, issue of right shares, issue of bonus shares, issue of shares for the consideration other than cash • Redemption of preference shares and debentures, conversion of debentures in to shares, forfeiture of shares • Audit of share transfer 	25%
Unit – II	<p>Auditor’s Report and Certificate</p> <ul style="list-style-type: none"> • Meaning and importance of auditor’s report • Difference between auditor’s report and certificate • Kinds of auditor’s report • Specimen of qualified report • Use of words “True and Fair” In the report • CARO – 2003 	25%

Unit	Particulars	Marks
Unit – III	<p>Divisible profit and depreciation</p> <ul style="list-style-type: none"> • Divisible profit <ul style="list-style-type: none"> ○ Meaning and importance of profit ○ Determination of profit and it's problem ○ Debatable points regarding divisible profit (Depreciation, capital gain, capital loss, past revenue lost, past profit and transfer to reserve) ○ Auditor's duty regarding divisible profit • Depreciation <ul style="list-style-type: none"> ○ Provisions of the company law ○ Auditor's duty 	25%
Unit – IV	<p>(A) Investigation</p> <ul style="list-style-type: none"> • Meaning and need, difference between audit and investigation • Investigation in following cases.. <ul style="list-style-type: none"> ○ For purchase of business ○ For granting loan ○ In case of declining profit 	25%
	<p>(B) Audit program of..</p> <ul style="list-style-type: none"> • Hospitals run by public charitable trust • Educational institutes • Manufacturing company 	

Notes: (1) 20% weightage is to be given to a multiple choice question divided into **15** sub-questions (at least three sub-question from each Unit shall be drawn). The students are required to provide justification for selecting the correct option out of four options given for each MCQ.

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

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

References:

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

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B. Com. Programme
SEMESTER -VI

COMMERCIAL COMMUNICATION - VI
(With Effect from Academic Year 2013-2014)

UNIT - ONE

Text

Gems of Wisdom - (Part Two)
Published by: Macmillan India Ltd.

UNIT - TWO

Press Reports

(A) Understanding the Press

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

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

(B) Drafting of Press Reports

1. Accidents:

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

2. Natural Calamities:

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

3. Current Events:

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

UNIT - THREE
Business Reports

(A) Individual Reports:

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

(B) Committee Reports:

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

UNIT - FOUR
Market Reports

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

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

List of Technical Questions

1. Explain the headline in simple English.
2. Which trend is indicated in the headline? Quote the word indicating the trend.
3. To which stock exchange the report is related?
4. Find out any **two factors** responsible for the present trend.
5. What type of a report is this? Quote the word indicating the type of a report.
6. Name the indices mentioned in the report.
7. Find out the **previous closing** of the following: (only TWO items will be given)
8. Mention any **two scrips** that do not follow the general trend.
9. Which scrip did not follow the general trend? Why?
10. Find out from the report any **two verbs** denoting bullish trend.
11. Find out from the report any **two verbs** denoting bearish trend.
12. What, according to the report, was the previous trend in the market?

(B) Vocabulary

Frequently Used Stock Market Terminology

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

Abbreviations in Common Use

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

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

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

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Structure of Question Paper with Allocation of Marks

SEMESTER - VI

COMMERCIAL COMMUNICATION - VI

(With Effect from Academic Year 2013-2014)

- Q-1. (A) Answer any **FOUR** questions in brief: (out of six) (UNIT-I) **12**
- (B) State whether the following statements are TRUE or FALSE: **02**
(Only **TWO** statements) (UNIT-I)
- Q-2. (A) Write a short note on any **ONE**: (out of three) (UNIT-I) **08**
- (B) Choose the appropriate options: (only **Six** MCQs) (UNIT-I) **06**
- Q-3. Write a press report on any **ONE**: (out of three) **14**
- (1) One on accident (As per Unit – II (B) - 1)
- (2) One on natural calamity (As per Unit – II (B) - 2)
- (3) One on current event (As per Unit – II (B) - 3)
- Q-4. Individual Report (UNIT-III -A) **14**
OR
Committee Report (UNIT-III-B)
- Q-5. (A) Read the following market report carefully and answer the questions that follow it: (UNIT-IV –A) **08**
(**N.B.:** Only **FOUR** questions will be asked from the list of Technical Questions each carrying **TWO** marks.)
- (B) Do as directed: (From Vocabulary of UNIT-IV-B only) **06**
- (1) Explain the following terms: (**Four** items)
- (2) Give full forms of the following: (**Two** items)

Recommended Reading: (For Semester V and VI)

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

Gujarat University
Choice Based Credit System (CBCS)
Syllabus for B.Com Semester VI (Statistics)
Effective from June 2013
CC 310

Fundamental Statistics - IV

HOURS: 3/WEEK

CREDIT: 3

EXAM HRS: 3

Objective: - Students should be competent to apply the statistical techniques in various fields.

1. Decision Theory: [25%]

Meaning of decision theory and its basic terminologies, Methods of solving decision problem (i) Decision under uncertainty- Maxi-max, Maxi-min, Hurwicz, Laplace. (ii) Decision under certainty when events probabilities are known – EMV, EVPI simple examples and their interpretations.

2. Time Series: [25%]

Meaning and uses of time series, Various components of time series, determination of trend by using graphical, moving average and least square method, To separate seasonal component by using moving average method, with examples.

3. Index Numbers: [25%]

Definition, limitations, characteristics, and uses of index numbers, Construction of whole sale price index number and cost of living index number, Construction of index number by using aggregate expenditure method and family budget method using Laspeyre's, Paasche's, Fisher's, Time Reversal Test (TRT) and Factor Reversal Test (FRT) and to test various formulas for TRT & FRT, Simple examples.

4. Testing of Hypothesis : [25%]

Meaning of statistical hypothesis, Definitions of Null hypothesis, Alternate hypothesis, Simple and Composite hypothesis, Critical region, Type-I and Type-II errors, Level of significance, Power of tests, One tailed and Two tailed tests, Examples of finding α , β and power of tests by using Binomial and Poisson distributions.

Reference Books:

- (1) Goon. Gupta, Dasgupta : "An outline of Statistical Theory" Vol-1 and II. World Press.
- (2) Sancheti & Kapoor: Business Statistics, Sultan Chand & Sons, New Delhi.
- (3) Sancheti & Kapoor: Business Mathematics, Sultan Chand &-SOns, New Delhi.
- (4) Mukhopadhyay, P. Mathematical Statistics, New Central Book, Agency, Calcutta.
- (5) Kapoor V. K. : Business Mathematics; Sultan Chand & Sons, New Delhi.

Gujarat University
Choice Based Credit System (CBCS)
Syllabus for B.Com Semester VI (Statistics)
Effective from June 2013

CE 303 B
Statistics IX

HOURS: 3/WEEK

CREDIT: 3

EXAM HRS: 3

Objective: Students are intended learn basic techniques of econometrics.

1. Demand Analysis & Monopoly & Duopoly Problems: [25%]

Demand and supply function, Market equilibrium, effect of taxation and subsidy, marginal and average, revenue & cost function, Discussion of monopoly problems-classical duopoly problems (idea only), Simple examples of monopoly under perfect competition, Difference between monopoly & duopoly problems

2. Partial Derivatives and its applications: [25%]

Definition of partial derivative involving two variables up to second order, Homogeneous functions, Statement of Euler's theorem (without proof) and its application to homogeneous function, Application of partial derivative to the problems related to constrained optimization problems, (Cost function and Utility function).

3. Mathematics for Finance: [25%]

Types of Interest, Nominal and Effective rates of Interest, Simple, Compound and continuous discounting, Depreciation, simple examples only Various types of Annuities, Sinking fund and simple examples related to these topics.

4. Curve Fitting: [25%]

Meaning and definition of least square principle, Fitting of linear, quadratic and exponential curves like (i) $y = ab^x$ (ii) $y = ae^{bx}$ (iii) $y = ax^b$ etc. and simple examples based on it.

Reference Books:

1. J. K. Sharma, Mathematics for Business and Economics, Asian Books Private Ltd.
2. S. C. Gupta, V. K. Kapoor, Fundamentals of Applied Statistics, Sultan Chand & sons, New Delhi.
3. David R. Anderson, Dennis J. Sweeney, Thomas A. Williams, Statistics For Business and Economics, South-Western Cengage Learning India Pvt. Ltd. New Delhi.
4. S.C. Gupta: "Fundamentals of Mathematica Statistics" S. Chand, New Delhi.
5. R. G. D. Allen, Mathematical Analysis for Ecomomists, Macmillan, New, York.

Gujarat University
Choice Based Credit System (CBCS)
Syllabus for B.Com Semester VI (Statistics)
Effective from June 2013

CE 304 B
Statistics X

HOURS: 3/WEEK

CREDIT: 3

EXAM HRS: 3

Objective: Student supposed to apply their theoretical knowledge to identify, analyze and solve any real life problem.

- A live project work using either primary data or secondary data should be undertaken. (Survey based project is preferred). The topics for the project are decided by the internal faculty by keeping the view that student should get an exposure to the techniques of data collection methods, statistical analysis, presenting the data and to derive proper conclusions related to the topic assignee to them in the project.
- Students can work in team of two or more. At the end, student should make a presentation and the submission of their findings of the project undertaken in dissertation form.
- For the internal marks are assigned by the internal faculty to the students on their regular follow ups, progress report and interest in the topic. The faculty is responsible to justify the marks.
- The external marks are given on the basis of presentation of the project by the students against internal and external faculties (an average of the marks assigned by both the faculties should be considered). The project dissertation carries 60% of marks and presentation carries remaining 40% of marks.

B.COM.

VITH SEMESTER

CC 307 - FUNDAMENTALS OF FINANCIAL MANAGEMENT

UNIT 1 FINANCE FUNCTION AND FINANCIAL PLANNING

Meaning, importance and scope of financial management, financial goals: profit versus value maximization. Finance function: relationship between finance function and other functional areas of management, role of finance manager, meaning of financial planning, and steps in financial planning.

UNIT 2 CAPITALIZATION AND CAPITAL STRUCTURE

Capitalization: meaning, effects and remedies of under capitalization, over capitalization and watered stock.

Capital structure: Meaning, importance and determination of capital structure. Trading on equity: meaning, benefits and risks, operating leverage and financial leverage: meaning and degree of combined leverage (no numerical). Sources of long term finance: equity, debentures and preference shares: meaning, advantages and limitations of each.

UNIT 3 WORKING CAPITAL MANGEMENT

Concepts and types of working capital – factors determining working capital requirement. Principles of working capital management, components of working capital: cash, receivables, inventory, creditors, bank overdraft and others, disadvantages of inadequate working capital.

UNIT 4 COST OF CAPITAL AND CAPITAL BUDGETING

Cost of Capital: Meaning and importance, computation of cost of capital for debentures or bonds, equity and preference capital and retained earnings. Weighted cost of capital.

Capital Budgeting: meaning, characteristics, process, techniques, meaning, utility and limitations of various methods – Average rate of return, pay back period, net present value and PI.

REFERENCES:

1. Elements of Financial Management, by S.N.Maheshwari
2. Principles of Financial Management, by N.P.Agrawal, R.K.Tailor, Pioneer Publications 2008
3. Working Capital Management, by N.P.Agrawal, B.K.Mishra, RBSA Publishers
4. Financial Management by P.V.Kulkarni, B.G.Satyaprasad, Himalaya Publishing house
5. Financial Management by S.C.Kuchhal

T.Y.B.COM - SEMSETER – 6

Advanced Business Management (Core Elective Paper)

Subject Title: - Management Information System.

Subject Code: - CE 303 C

Unit One (25%)

Introduction to Management Information System.

MIS Definition, Evolution of Modern day concept of MIS, MIS & other Disciplines, Need for MIS, Purpose & objective of MIS, Role & place of MIS in Business organisation, MIS as a organizational change Agent.

Unit Two (25%)

Information Technology & Information Concepts.

Definition of Information Technology, Meaning of computer, concepts of Data storage & processing, quick response systems, classification of Information systems in Business.

Information - A Fundamental Element, Information Revolution, Data & information, Types of Information. Humans as information processors.

Unit Three (25%)

Information System for Functional Areas.

Accounting Information system, Marketing information system, Inventory Information system, Manufacturing Information system, Human Resource Information system, MIS application in service sector.

Unit Four (25%)

MIS Development & Implementation & New Concepts Related to MIS.

Introduction, Effectives & Efficiency, Factors influencing Development & implementation of MIS, Approach towards Development & implementation of MIS.

New Concepts Related to MIS - Data Warehousing, Data Mining, knowledge Management, Business Intelligence, Information cycle Management.

Reference Books

1. Management Information System.
By Dr. Milind. Oka
Everest Publishing House 13th Edition.
Pune – 411030
2. Managemet Information System.
By W.S.Jawadekar 2nd Edition
Tata MC-graw-Hill Publishing Company
New Delhi.

B. Com. –VI

Course Code: CE 303(D)

Course Name: Computer Applications

Paper Title: Information Security

Objectives:

After completion of this course student will be able to know

- basics of Information Security & Cryptography
- various Security Technologies

Contents:

Unit – I Introduction to Information Security:

Introduction - what is Security? , Components of an Information System, Characteristics of Information, Balancing Information Security and Access, Security Professionals and the Organization.

Unit –II The Need for Security and Risk Management:

Business Needs, Threats, Attacks, Risk Management- Overview, Risk assessment, Risk Control Strategies

Unit – III Security Technologies: Firewalls and VPN:

Introduction, Access Control, Firewalls (Firewall Processing modes, Firewalls Categorized by generation, Firewall Categorized by Structure), Protecting Remote Connections – VPN

Unit – IV Cryptography:

Introduction, Foundations of Cryptography, Cipher Methods, Cryptographic Algorithms, Cryptographic Tools

Main Reference Book(s):

- (i) Principles of Information Security by Micheal E. Whitman & Herbert J Mattord, 4th Edition-Course Technology

Suggested Additional Reading Book(s):

- (i) The basics of Information Security by Jason Andress, Syngress Press
- (ii) Information Security Management Hand Book by Richard O’Hanley & James S. Tiller, 6th edition, CRC Press

Accomplishments of the student after completing the Course:

After Completion of this course Student would be able to

- Understand the basics of information Security
- Understand the use of Firewall
- Understand the basics of Cryptography

Gujarat University
B.COM – VI

Course Code: CE 303(D)

Course Name: Computer Application

Paper Title: Information Security

Practicals

Do following Practical application using any one of the Antivirus like Quick Heal, K7 Antivirus etc.

- 1 How to Block & Unblock USB & DVD Drive?
- 2 How to Block Particular website?
- 3 How to Protect E-Mail?
- 4 How to Full Scan Windows and other Mobile?
- 5 How to Scan System(Full, Folders,File,Custom)?
- 6 How to Restrict Particular File To Scanning?
- 7 How to Make Password Protection for Scanning any External Drive?
- 8 Tools available in Antivirus Application.
- 9 Use of Internet & Network Protection
- 10 Reports available in Antivirus Application.
- 11 How to create Backup & Restore in Windows
- 12 How to update MS Windows
- 13 Understanding Windows Security Policies
- 14 Installing and using Microsoft Security Essentials / Windows Defender
- 15 Creation of Users and granting privileges in MS Windows
- 16 Password protecting a file with Winzip/Winar/7zip utility
- 17 How to Secure the Browser (Firefox, Chrome and Internet Explorer)
- 18 How to protect MS Office documents
- 19 How to create a digital certificate in MS Windows
- 20 How to add digital signature to MS Office documents

Proposed Syllabus
T.Y.B.com Semester Six
Adv. Business Management
Core Elective - CE 304 C (Optional Paper In Lieu of Project Work & Viva Voce)
Marketing Management

Unit One. (25%)

Marketing as a field of study. Definition of Market and Marketing. Marketing Concept.
Marketing Decision Making.

Buyers' Behaviour

Consumer goods buyers' behaviour psychological, economic and socio – cultural aspects, industrial products buyers' behaviour, institutional buyers' behaviour, Government buyers' behaviour. Concept of market segmentation market segmentation and marketing strategy.

Unit Two. (25%)

Product Policy and Decision Making.

Products and their marketing characteristics, classification of products into consumer products and industrial products, product life cycle, product planning decisions, new product decisions and product research, product positioning, product profitability.

Pricing Decisions and Policies

Pricing strategy and procedures, different types of price policies, discount structures, etc.

Unit Three. (25%)

Formulating Physical Distribution Policy

Direct sale and indirect sale, retail and wholesale distribution, different marketing channels, physical distribution problems, working with channel members.

Promotion Policy

Formulation of Promotional strategy, Primary Vs. Selected demand formulation, promotional mix, promotional budget or appropriation.

Unit Four. (25%)

Advertising Decision. Advertising campaigns, budget, media mix decisions and sales promotion decisions.

Sales Management

Recruiting, training, supervising and controlling salesmen, sales territory design, salesmen's compensation methods.

Marketing Planning and Strategy

With product change, without product change, marketing strategy for new products Vs. Penetration strategies for old products, marketing strategies for rural markets, international markets, marketing planning and programming, annual marketing plans.

The End

B. Com. –VI

Course Code: CE 304(D)

Course Name: Computer Applications

Paper Title: MS Project

Objectives:

After completion of this course student will be able to know

- Fundamentals of various phases and role of Ms Project
- Ways to plan and schedule, also manage various projects

Contents:

Unit – I Introduction :

Introduction to MS Project, MS Project and Views, Understanding Ribbon Interface, Managing MS Project Files, Method of working, Introduction to Task : *Task name, duration, type*, Inserting, Editing, copying and Deleting Tasks, Zooming in and out

Unit –II Understanding of Logical Relationship and Scheduling :

Introduction to Logic Relationship, Predecessor and Successor, Types of Relationships, Relationships with Lag and Lead, Inputting Relationships, Introduction to Scheduling, Schedule Passes, Total Slack and Free Slack, Project Summary task, Comparison between Automatic Scheduled and Manually Scheduled, Introduction to Views, Tables and Filters, Related Reports

Unit – III Calendars, Constraints, Resources and Cost, Views and Tables in Gantt Chart View:

Calendar: Introduction to Calendars, Defining new Calendar, Assigning Calendars to Projects and tasks, Calendar View, **Constraints:** Introduction to Constraints, Constraint types, Applying Constraints to tasks and Deadline on task, **Resources:** Introduction to Resources, Creating Resource sheet, Creating Resource Calendar, Assigning Resource to Tasks, Resources to Fixed Unit Task and Fixed Duration Task, Resource and Cost Views and Tables, Resource Leveling, **Views and Tables:** Creating a new View, Customizing Bars, Gantt Chart Style, Customizing Layout, Formatting Timescale, Gridlines, Fonts and Text Styles, Customizing Tables and Timeline View

Unit – IV Tracking of Projects, Network Diagram, Filters, Fields, Grouping and Printing of Views:

Tracking of Project: Splitting Task, Gantt Chart View after Tracking, Project Statistics, Tracking Gantt View, Variance Table and Reports, **Network Diagram and Filters:** Introduction to Network Diagram, Box Styles, Format Box and Layout, Introduction to Filters, Premade Filters, AutoFilters, Creating customized Filter, **Fields:** Introduction to Field, Creating new Field, **Grouping:** Introduction to Grouping, Pre made Groups, Creating customized Group, **Printing:** Preparation for Print of the Views, Printing Views

Main Reference Book(s):

- (i) MS Project 2010 Fundamentals by Munir Hamad,, Shroff Publishers and Distributors Pvt Ltd.

Suggested Additional Reading Book(s):

- (i) MS Project 2010 Bible by Elaine Marmel, Wiley Publishing, Inc.
- (ii) Project 2010 Inside Out by Teresa S. Stover, Bonnie Biafore, Andreea Marinescu, O'Relly Media, Inc.

Practical Exercises : As per Text Book

Accomplishments of the student after completing the Course:

- Student would be able to identify project phases and able to create project, insert tasks, task calendars, apply task constraints, create resources and assigning them to tasks, customization of views and tables in Gantt Chart view, track projects, customize Network Diagram, use Filters, Fields and Groups and take prints of views created using MS Project 2010

GUJARAT UNIVERSITY
SYLLABUS FOR --- TY B.COM.
SEMESTER VI
Subject Code: FC 302 A
NAME OF THE COURSE: Cyber Laws

Objectives:

The subject and the course content will help the student to understand, explore and acquire a critical understanding of Cyber Laws.

Number of credits: 2

Lectures per week: 2 of one hour each

Total sessions: 30

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

Unit – I

Introduction to Cyber Laws – In Indian Context: - Information Technology Act 2000, Amendments made in the Indian ITA 2000, Positive Aspects of the ITA 2000, The Weak Areas of the ITA 2000, Challenges to Indian Law and Cybercrime Scenario in India, Consequences of Not Addressing the Weakness in Information Technology Act Amendments to the Indian ITA 2008, Impact of IT Act Amendments Impact Information Technology Organizations, Cybercrime and Punishment

Unit – II

Internet and the Protection of Software Copyright: - Open Source, Reverse Engineering

Trademark Issues in Cyber Space: - Domain Name, the ICANN Uniform Domain Name Dispute Resolution Policy

Unit – III

IPR in Cyber Space: - Patents in Digital Technology, Copy Rights in Digital Space, WIPO Internet Treaties, Trademark Online

IP Related Cyber Crimes: - Introduction, Essential Ingredients of Crime, Types of Internet Crimes, Cyber Crime and IPR

Unit – IV

Indian Contract Act 1872:- Essential elements of a valid Contract, Types of Contract, Performance of Contract, Discharge of Contract

Licensing Agreement: - Benefit of Licensing, Licensing of the Basic Intellectual Property

Reference:

1. Law Relating to Computers Internet & E-Commerce By Nandan Kamath , 2nd Edition, Universal Law Publishing Co.Pvt.Ltd
2. International Domain Name Law ICANN at the UDRP, By David Lindsay, (2007) Hart Publishing, Oxford and Portland, Oregon
3. Business Laws By S. S. Gulshan and G. K

GUJARAT UNIVERSITY
SYLLABUS FOR --- TY B.COM.
SEMESTER VI
Subject Code: FC 302 B
NAME OF THE COURSE: Personal Financial Planning

Objectives:

At the end of this course, students should be able to:

- Set financial goals and develop a financial plan
- Apply time value of money principles to personal financial decisions
- Prepare a personal budget
- Choose a financial institution and types of accounts for personal needs
- Calculate personal taxes and review strategies to minimize them
- Manage cash and savings

Number of credits: 2

Lectures per week: 2 of one hour each

Total sessions: 30

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

Unit – I

Personal financial planning – meaning, objectives, process

The concept of Time Value of Money and its application in financial planning

Unit – II

Personal tax planning – basics of tax assessment for an individual, deductions and reliefs available to an individual, avenues for tax savings for an individual

Unit – III

Life insurance – tools for financial planning, different schemes and their implications, benefits and limitations

The Housing Decision – factors to be considered, modes of finance, benefits and limitations, procedural and legal aspects

Unit – IV

Other investment avenues such as stocks, bonds, mutual funds, real estate, etc., and financial planning

Various financial institutions and modes of personal financing

Reference:

1. Personal Finance with Connect Plus, 10th Edition, Jack R. Kapoor , Les R. Dlabay , Robert J. Hughes, TMH
2. 16 Personal Finance Principles Every Investor Should Know by Manish Chauhan, Network 18
3. Simplified Financial Management by Vinay Bhagwat, The Times Group

**GUJARAT UNIVERSITY
SYLLABUS FOR --- TY B.COM.**

**SEMESTER VI
Subject Code: FC 302 C
NAME OF THE COURSE: Security Market**

Objectives:

- To give an understanding about investment concepts and avenues
- To give knowledge about Indian capital market
- To give an idea about the regulatory frame work relating to security market

Number of credits: 2

Lectures per week: 2 of one hour each

Total sessions: 30

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

Unit – I

Investment – concepts, features, investment and speculation, investment and gambling, various investment avenues and their features, investment process

Unit – II

Indian Securities Market – meaning, functions, intermediaries, role of primary market – methods of floatation of capital – problems of new issues market, recent trends

Unit – III

Secondary market – meaning, nature, functions, organization, regulatory frame work, stock exchanges of India, stock market indices, recent trends

Unit – IV

Listing of securities – meaning, merits and demerits, listing requirements, procedure, fees, listing conditions of BSE and NSE, Delisting

Risk management system in BSE & NSE, margins, exposure limits, surveillance system in BSE & NSE, circuit breakers

Reference:

1. Securities analysis and portfolio management by Sasidharan & Mathews (TMH)
2. Financial markets and Financial services by Vasant Desai (HPH)
3. Security Analysis and Portfolio Management By V.A. Avadhani, , Himalaya
4. Securities Markets and Products (Taxmann)
5. A Guide to Indian Capital Market, Sanjeev Agarwal, Bharat Publishers

**GUJARAT UNIVERSITY
SYLLABUS FOR --- TY B.COM.**

**SEMESTER VI
Subject Code: FC 302 D
NAME OF THE COURSE: Financial Services**

Objectives:

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

Number of credits: 2

Lectures per week: 2 of one hour each

Total sessions: 30

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

Unit – I

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

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

Unit – II

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

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

Unit – III

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

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

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

Factoring – meaning, mechanism, types, advantages and disadvantages, factoring Vs bill discounting, Indian scenario

Unit – IV

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

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

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

Reference:

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

**GUJARAT UNIVERSITY
SYLLABUS FOR --- TY B.COM.**

**SEMESTER VI
Subject Code: FC 302 E
NAME OF THE COURSE: International Business**

Objectives:

- To know the procedure of operating business internationally
- To evaluate the opportunities in respect of different countries
- To explore the avenues of entering the International Market

Number of credits: 2

Lectures per week: 2 of one hour each

Total sessions: 30

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

Unit – I

Frame work for International Business

- Globalization: Concept and factors affecting globalization and Restructuring
- International Business: Reasons for expansion
- Concepts: International Trade, International Marketing, International Investment, International Management and Global Business
- New Trade Theory: Internal and External Economics of Scale
- International Political System and Ideologies:
 - o Types of Governments, Economies System, Political System
 - o Concept of Embargo and Sanction
- Principles of International Law
- Cultural Orientation in International Business

Unit – II

Tools for International Business:

- Tools for country Selection
 - o Market Potential Index
 - o Global Competitive Index
 - o FDI Confidence Index
 - o Global Political Risk Index (Only Concepts)
- International Product Life Cycle

- International Monetary System
 - o Fixed and Floating Exchange Rates
- Modes of Payment in International Trade
 - o Advance Payment
 - o Recoverable and Non Recoverable Letter of credit
 - o Consignment Sales
 - o Open Account

Unit – III

Strategy and Structure of International Business

- Market Entry Strategies:
 - o Exporting
 - o Contractual Agreement
 - o International SA
 - o Joint Venture
 - o Other Entry Mode
- Business Expansion Modes:
 - o Trade Related Modes
 - o Contractual Modes
 - o Investment Modes

(Sub-modes are not to be asked separately)

Unit – IV

Export & Import Procedure

- o Entire Export and Import Procedure

Reference:

1. International Business: Rakesh Mohan Joshi, Oxford University Press
2. International Business by: Justin Paul, Tata McGraw Hill
3. Global Business : Mike Peng and Deepak Srivastava , Cengage Publications

**GUJARAT UNIVERSITY
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**SEMESTER VI
Subject Code: SS 302 A
NAME OF THE COURSE: Business History**

Objectives:

This course aims at acquainting the students with the emerging issues in business at the national and international level in the light of the policies of liberalization and globalization, in the light of business history.

Number of credits: 2

Lectures per week: 2 of one hour each

Total sessions: 30

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

Unit – I

Introduction to Indian Business History: Concept, components, and its importance

Unit – II

Economic Trends (overview): Savings and investment; industry; Trade and balance of payments, Money; Finance; Prices.

Unit – III

Problems of Growth: Unemployment; Poverty; Regional imbalances; Social injustice; Inflation; Parallel economy; Industrial sickness.

Role of Government: Monetary and fiscal policy; Industrial policy; Industrial licensing, Privatization; Devaluation; Export-import policy;

Unit – IV

Historical Forces changing the Business Environment – Key environments of Business – Power dimensions of Business – Theoretical perspective – Sociological perspective

Reference:

1. Indian Business History by S. Ramchander – Oxford
2. A Business and Society, Khan Farooq - S. Chand, Delhi

3. Indian Economy: by Agarwal A. N.- Vikas Publishing House, New Delhi
4. Reimagining Business History by Philip Scranton - Johns Hopkins University Press

**GUJARAT UNIVERSITY
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SEMESTER VI

Subject Code: SS302B

NAME OF THE COURSE: Writing Skill

Objectives:

The objective of the course is to provide the students with an opportunity to improve their writing skills which will be useful to them in their communications.

Number of credits: 2

Lectures per week: 2 of one hour each

Total sessions: 30

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

Unit – I

- What is writing?
- The Sentence
- The Phrase
- Kinds of Sentences
- Parts of Sentence
- Parts of Speech

Unit – II

- Articles
- Types of Sentences
- What is a Paragraph?
- Construction of a Paragraph
- Linkage and Cohesion
- Example
- Exercise

Unit – III

- Academic Essay Writing
- Precis Writing
- Letter Writing
- Memo
- Covering Letter
- Resume writing

Unit – IV

- Writing e-mails
- Attachments
- Sending e-mails
- Replying to e-mails

Reference:

1. Improve Your Writing Skills by Graham King – HarperCollins
2. College Writing Skills With Readings by John Langan – TMH
3. The Oxford Essential Guide to Writing Thomas S. Kane – Berkley
4. English Skills Real Writing 3 With Answers By Gower – Cambridge
5. A Practical Course for Developing Writing Skills in English by Gangal J. K. - PHI

**GUJARAT UNIVERSITY
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SEMESTER VI

Subject Code: SS 302 C

NAME OF THE COURSE: Business Information Analysis

Objectives:

- Students should be able to demonstrate knowledge and understanding of business analysis principles and techniques.
- To improve efficiency by increasing the quality of requirements, identification and analysis and thereby reducing the need for rework and fixes in the later stages of the project/scheme.

Number of credits: 2

Lectures per week: 2 of one hour each

Total sessions: 30

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

Unit – I

What is Business Analysis
Core Concepts of Business
The origins of business analysis
The development of business analysis
Taking an holistic approach
The role and responsibilities of a business analyst
Business Analyst Role

Unit – II

The Competencies of a Business Analyst
Behavioral skills and personal qualities
Business knowledge
Techniques
The development of competencies

Unit – III

- Strategy Analysis
- The context for strategy
- The definition of strategy
- Strategy development
- External environment analysis
 - PESTLE analysis
 - Porter's five forces model
- Internal environment analysis
 - MOST analysis
 - Resource Audit
 - Boston Box

Unit – IV

- The Business Analysis Process Model
- An approach to problem-solving
- Stages of the business analysis process model
 - Investigating the situation
 - Considering the perspectives
 - Analysing the needs
 - Evaluating the options
 - Defining the requirements
- Objectives of the process model stages
- Procedure for each process model stage
- Techniques used within each process model stage

Reference:

1. Business Analysis by Debbie Paul, Don Yeates and James Cadle, - BCS
2. Business Analysis: Best Practices for Success by Steven Bleis – Wiley
3. Business Analyst's Mentor Book by EMRAH YAYICI

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SEMESTER VI

Subject Code: SS 302 D

NAME OF THE COURSE: Basics of Performing Arts

Objectives:

- To understand the dynamic nature of the three forms of performing arts - dance, music and theatre
- To provide a deeper understanding of the subject and to enable the participants to choose their area of specialization

Number of credits: 2

Lectures per week: 2 of one hour each

Total sessions: 30

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

Unit – I

- Introduction to Musical Theatre and Performing Arts
 - Musical Theatre
 - Learning outcomes and assessment criteria for Musical Theatre (Solo – Pair – Group)
 - Attainment descriptors for Musical Theatre
 - Guidance on selecting material for performance
- Performing Arts
 - Guidance for Performing Arts (Solo – Pair – Group)
 - Learning outcomes and assessment criteria for Performing Arts
 - Attainment descriptors for Performing Arts

Unit – II

- **Understanding the dynamics of Music**
 - Tradition of Indian Music
 - The scheme of 72 Melakartha,
 - Raga classification in Indian Music,
 - Notations used in Indian Music,
 - Raga Lakshana of Mohanam & Shankarabaranam,

- Trinity of Music,

Unit – III

- **Understanding the dynamics of Dance/Movement**
 - Bharatnatyams
 - Viniyogas
 - Paadha Bedhas
 - Shiro Bedhas
 - Greeva Bedhas
 - Dhrishti Bedhas
 - Devatha Hasthas
 - Jaathi Hasthas
 - BhandhavyaHasthas
 - Navagraha Hasthas
 - Dhasavathara Hasthas
 - Ashtadhikpaalakaas

Unit – IV

- **Introduction to Acting (Abhinayas)**
- **Definition – 4 Kinds of Abhinayas**
 - Angikam
 - Vachikam
 - Sathvikam
 - Aharyam
- **Two kinds of Dharmis**
 - NatyaDharmi
 - LokaDharmi

Reference:

1. Understanding of Bharathnatyam– Mrinalini Sarabhai
2. AbhinayaDarpana– Nandi Keshwaran
3. The story of Music – Ullmann
4. A History of Musical Style - Richard L Crocker
5. Minding the Body and Mending the Mind- JoanBorysenko, Ph.d, publishers- The bantam books
6. All about Theatre - Off Stage– by Chris Hogget
7. The Elements of Playwriting-by Louis Catron
8. An Actor Prepares – Stanislavsky