

S. Y. B. COM. SEMESTER - III

CC - 201 ECONOMICS OF GOVERNMENT FINANCE

Unit : 1: INTRODUCTION TO PUBLIC FINANCE

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

Unit : 2 :TAXATION

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

UNIT: 3: INCOME AND PUBLIC EXPENDITURE

Sources of income of local government, state government and central government. Public expenditure: purpose, importance and causes of increase in public expenditure. Meaning of Fiscal Responsibility and Budget Management Act (FRBM Act). Privatization and disinvestment : concept and importance.

UNIT: 4: PUBLIC DEBT

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

References :

- 1) Public finance in Theory & Practice : R.A. Musgrave & P.G. Musgrave
- 2) Introduction to Public Finance : Carl C. Plehn
- 3) The Theory & Working of Union Finance in India: Bhargava R. N.

- 4) D.M.Mithani : Money, Banking, International trade and Public finance
- 5) Public Finance : H.L. Bhatia
- 6) Public Finance : B.P.Tyagi
- 7) Public Finance : R.C. Agrawal
- 8) Modern Public Finance : Jha R.
- 9) Intermediate Public Economics : Jean Hindriks & Gareth D. Myles
- 10) Public Finance : S.K. Singh
- 11) Public Finance : M. Maria John Kennedy

CC - 202 INDIAN FINANCIAL SYSTEM

- 1) [25%]
- (a) Overview of the Indian Financial System :** Pre and post liberalization overview of Indian Financial system, Organizational structure of Indian financial system, Major components - Financial Markets, Financial Institutions / Intermediaries, Financial Instruments, Functions and role of financial system.
- (b) Regulatory and Promotional Institutions :** Objectives and functions of Reserve bank of India, Security Exchange Board of India, Insurance Regulatory Development Authority.
- 2) **Financial Markets :** [25%]
- (a) Money Market :** Meaning, constituents of organized money market.
- (b) Capital market :** meaning, Functions and history.
- (i) Primary Market : Meaning, Types of primary issues-public, Right and Private placement, Issue Mechanism.
- (ii) Secondary market : Functions, Organizations, Management and Membership of Stock exchanges, Listing and trading of securities, Stock exchanges in India.
- 3) **Financial Institutions :** [25%]
- Commercial Banking :** Functions of Commercial banks, Nationalization of commercial banks. Issue of nonperforming assets and their management, Non banking finance companies : Meaning, Types, Growth and regulation. Insurance : Introduction to LIC, GIC and Private insurance companies. Mutual funds: Concept, Advantages, History of MFs in India.
- 4) **Financial Instruments :** [25%]
- (a) Capital Market instruments :** Equities, Preference shares, Debentures and Bonds. New Instruments.
- (b) Money market instruments :** Call / Notice Money Market, Treasury Bills, commercial Papers, Certificate of Deposit, Commercial bills

References:

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

CC - 203 TAXATION - I

Unit : 1: **[25%]**

- (1) Objectives of Income Taxation; The History of Income - tax and Brief introduction of the following Direct and Indirect tax laws: Income Tax, Gujarat Value Added Tax, Custom Duty, Excise Duty and Service Tax;
- (2) Definitions as per the Income tax Act : Income, Agricultural income, Assessee, Person, Previous Year, Assessment Year and other terms relevant to the syllabus;
- (3) Income - tax Authorities (sections 116 to 120 and 124 only).

Unit : 2 : **[25%]**

- (1) Basis of charge of income - tax : Scope of total income and residential status of an individual assessee (sections 4 to 9);
- (2) Individual assessee's incomes exempt from income - tax (section 10);
- (3) Procedure for assessment of income - tax (sections 139, 139A, 140, 140A, 142 to 145, 147 to 149, 154 and 156 only) and collection of tax.

Unit : 3 : **[25%]**

Salary Income: Computation of taxable salary (sections 14 to 17); Taxability of various provident funds affecting the computation of taxable salary income only shall be included.

***Note :** Practical problems may include the valuation of fully or partly rent-free accommodation and conveyance facility only; Separate small/objective type questions on other perquisites may be asked. Separate questions on determination of qualifying amount under section 80 C shall not be asked.*

Unit : 4 : **[25%]**
Income from House Property : Computation of Taxable Income from House Property (sections 22 to 27).

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

- Notes:**
- (i) While setting a question paper, the topic/aspect shall be indicated rather than the section number.
 - (ii) Provisions of respective laws applicable (to individual assesses only) as on 31st March immediately preceding the date of commencement of current academic year shall be considered.
 - (iii) Whenever any section (included in the present syllabus) is deleted or replaced by a new section as per the amendments made/to be made by a Finance Act, it shall automatically amend the syllabus and shall be implemented in the relevant academic year.
 - (iv) Questions from any **Unit / Sub - Unit** shall not be set in option of questions from other **Units / Sub - Units**. Internal option questions may be set from the same **Unit / Sub - Unit**. Wherever a **Unit** is divided into **Sub - Units**, questions from each **Sub - Unit** shall be asked.
 - (v) Question paper shall contain a compulsory 'Multiple choice question' carrying **14 marks** out of **70** marks (which shall be divided into **seven** sub - questions of **2 marks** each and shall be drawn from each Unit / Sub - Unit of Units **1** to **4**, i.e. **1** sub - question from **Unit 1** and **2** sub-questions each from **other 3 Units**) - **without providing any internal option**, requiring the students to select correct option supported by necessary workings / explanations.
 - (vi) Question paper shall contain total **5 questions** - one question (or sub - questions) carrying **14 marks** out of **70** marks shall be asked from each of units **1** to **4** and the **5th question** must relate to **MCQs** as stated in the preceding **Note No. (v)**.

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

**Gujarat University
Ahmedabad**

B. Com. Programme

SEMESTER-III

COMMERCIAL COMMUNICATION-III

(With Effect from Academic Year 2012-2013)

UNIT- ONE

Text: *Vignettes of Life: An Anthology of Selected Short Stories*

Edited and Annotated by: T. PADMA

Published by: Macmillan India Ltd.

(Chapters -1 to 6)

UNIT- TWO

Bank Correspondence

1. Stop payment of a cheque
2. Error in pass-book / Bank Statement
3. Wrongful dishonour of a cheque
4. Complaint about rude behaviour of a bank employee
5. Asking for an annual statement of housing loan
6. Requesting bank's support for social welfare
7. Non-credit of shares in the demat statement
8. Error in the demat statement
9. Transfer of demat shares
10. Intimating the loss of a Debit Card / ATM Card / Credit Card

UNIT- THREE

Secretarial Correspondence

1. Non-allotment of shares
2. Reply to non-allotment of shares
3. Non-credit of refund of the application money
4. Reply to non-credit of refund of the application money
5. Non-credit of dividend
6. Reply to Non-credit of dividend
7. Non-receipt of annual report of the company
8. Reply to Non-receipt of annual report of the company
9. Shareholder's concern about declining profits of the company
10. Reply to Shareholder's concern about declining profits of the company

UNIT- FOUR

* Comprehension based on a commercial topic from a newspaper

* Vocabulary: One-word substitutes (List is attached)

List of One-word Substitutes

- | | | |
|------------------|-----------------|-------------------|
| 1. Amicable | 18. Glutton | 35. Meteorologist |
| 2. Anonymous | 19. Gullible | 36. Netiquette |
| 3. Autobiography | 20. Honorarium | 37. Notorious |
| 4. Bakery | 21. Hydrography | 38. Obsolete |
| 5. Biography | 22. Illegal | 39. Octogenarian |
| 6. Contagious | 23. Illegible | 40. Optimist |
| 7. Contemporary | 24. Illiterate | 41. Ornithology |
| 8. Dialysis | 25. Immigrant | 42. Pessimist |
| 9. Ecology | 26. Impossible | 43. Pseudonym |
| 10. Edible | 27. Inaudible | 44. Smuggling |
| 11. Emigrant | 28. Incredible | 45. Teenager |
| 12. Equanimous | 29. Inevitable | 46. Teetotaller |
| 13. Eternal | 30. Invincible | 47. Timid |
| 14. Extempore | 31. Irritable | 48. Unanimous |
| 15. Fable | 32. Maiden | 49. Vegetarian |
| 16. Fatalist | 33. Manuscript | 50. Volunteer |
| 17. Flexible | 34. Martyr | |

Note: The format of questions for one-word substitutes may be as under:

1. Give one-word substitutes for the following:

e.g. A story of a person's life written by himself/herself

Ans: Autobiography

2. Explain the following one-word substitutes in your own words:

e.g. Glutton

Ans: A person who eats too much

3. Select an appropriate option for the given word:

(MCQ Type question)

e.g. Biography: (a) A story of a person's life written by himself/herself

(b) A story of animal life

(c) A story of a person's life written by someone

(d) A story with birds and animals as characters

Ans : A story of a person's life written by someone

4. Match the following:

Recommended Reading:

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

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

COMMERCIAL COMMUNICATION-III

(With Effect from Academic Year 2012-2013)

- Q-1 Write brief answers (Any seven out of nine) UNIT-1 (14)
- Q-2 Write short notes (Any two out of three) UNIT-1 (14)
- Q-3 Bank Letter from Unit – 2 (14)
(OR)
Bank Letter from Unit – 2 (14)
- Q-4 Shareholder’s Letter to the Company Secretary (Unit-3) (14)
(OR)
Company Secretary’s Reply to the shareholder (Unit-3) (14)
- Q-5 (A) Comprehension from Unit-4 (08)
- (B) Do as directed :(From Vocabulary of Unit-4) (06)
- (1) Give one-word substitutes for the following: (Two items)
 - (2) Explain the following one-word substitutes in your own words: (Two items)
 - (3) Select an appropriate option for the given word: (Two items)
(MCQ Type Question)

CC - 205 FUNDAMENTAL STATISTICS - I

Objective : Students should be aware with the basics of preliminary mathematical statistics.

1. **Function Limit and Continuity** : [25%]

Concept of a function of single variable (linear, quadratic and exponential function only) Domain, co-domain and range of a function, Concept of real function, Application of function to cost, demand, revenue, profit function, break - even point, Concept of limit of a function, Rules of limit, Simple examples where $f(x)$ is in a polynomial or rational function of two polynomials. Continuity of $f(x)$, where $f(x)$ is a polynomial of x , rational function of, two polynomials of x .

2. **Differentiation** : [25%]

Definition of a differentiation, Derivative of functions $\frac{1}{x}$, \sqrt{x} , $ax+b$, ax^2+bx+c by using definition, Rules of derivatives (without proof) and their examples by using the standard functions in the form x^n , a^x , $\log x$, e^{ax} .

3. **Probability** : [25%]

Definition of random experiment, sample space, different types of events, Mathematical definition of probability, classical, relative frequency and subjective approach to probability, Addition and multiplication rules of probability and other corollaries of it (without proof), Simple numerical examples only, Bayes' theorem (without proof) and its application up to three events.

4. **Mathematical Expectation and Moments** : [25%]

Meaning of a random variable, Definition of probability distribution of random variable, Definition of mathematical expectation of discrete random variable and its properties (without proof), definition of variance, co variance, simple applied examples on it. Definition of Raw and Central moment and its uses Relation between first four raw and central moments (without proof), Concept of coefficient of Skewness and Kurtosis and their interpretations, Simple examples for obtaining the measures by using raw data, grouped data and probability distribution.

Reference Books :

1. Goon. Gupta, Dasgupta, An outline of Statistical Theory, Vol -1 and II World Press, Calcutta.
2. Sancheti & Kapoor, Business 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. Levin and Rubin, Statistics for Management, Prentice Hall of India Pvt. Ltd. New Delhi.
5. Parimal Mukhopadhyay : Theory and Methods of Survey Sampling, Perntice Hall of India, New Dlehi.
6. Trivedi and Trivedi: Business Mathematics, Pearson India Ltd. New Delhi.

CORE ELLECTIVE ADVANCED ACCOUNTING AND AUDITING

CE - 201(A) COST ACCOUNTING - I

Learning Objectives : To make students acquainted with cost accounting and equip them to prepare cost statement.

Degree of difficulty : Working knowledge.

Unit	Particulars	Marks
Unit - I	Introduction to Cost Accounting : Meaning and definition; Need for Cost Accounting; Advantage and limitations; Cost Accounting and Financial Accounting; Cost concepts and cost objects; Elements of cost and classification of costs; methods of costing; Techniques of costing (<i>with emphasis on Uniform costing</i>) ; Cost centre and Cost unit; Installation of good cost accounting system.	25%
Unit - II	Materials : Definition of inventory; Materials and material control; Objectives of material control; Its necessity and advantages; Purchase and stores routine; Control of inventory through EOQ, determination of various stock levels, JIT and ABC system; Methods of pricings of issues of material - FIFO, LIFO, Base Stock price, Weighted average price, periodic weighted average price, standard price and replacement price; Meaning and treatment of Waste, Scrap, Spoilage and Defectives;	25%
Unit - III	Labour : Direct and Indirect Labour cost; Labour cost accounting and Labour records; Remuneration methods - Time wage system and piece wage system; Bonus systems (Individual and Group incentive plans) - Halsey Premium plan, Rowan Plan, Taylor's differential piece rate system, Bedeaux Plan,	25%

	Merrick's multiple piece rate system, Gantt task & bonus system, Profit sharing and Co-partnership; Requisites of good wage incentive plan; Labour turnover; Cost of Labour turnover & its treatment; Concept of Idle time & its treatment; Over time premium; Casual worker & out worker; Holiday & Leave with pay; Cost of Apprentice; Employee welfare cost; Fringe benefits; Bonus and Gratuity.	
Unit - IV	<p>(A)Overheads including Activity Based Costing : Definition; Classification of overheads; Techniques for segregation of Semi variable overheads; Cost allocation and apportionment; Basis of apportionment of Factory overheads and Re apportionment of service centre cost; Overhead absorption on the basis of Direct Material cost, Direct labour cost, Prime cost, Labour Hours and Machine Hours; Concept and Treatment in cost accounts of - Over absorption, Under absorption, Setting up time and Idle time; Absorption of Administration overheads and Selling & Distribution overheads (<i>In theory only</i>)</p> <p>(B) Conceptual Understanding of Activity Based Costing</p>	25%

References: (1) Cost Accounting: Principles & Practice
M N Arora
Vikas Publishing House

(2) Practical Costing
N K sharma
Shree Niwas Publication

(3) Cost Accounting
Dr P C Tulsian
S. Chand

(4) Cost Accounting
Dr Murthy & S Gurusamy
The McGraw Hill Companies

CE - 202 (A) Corporate Accounting

Unit	Particulars	Marks
Unit - I	<ul style="list-style-type: none">➤ Valuation of Goodwill➤ Origin of Goodwill➤ Factors affecting Goodwill➤ Meaning of Goodwill➤ Provision regarding Goodwill in various accounting standards➤ Need for valuation of goodwill➤ Methods of valuation of Goodwill<ul style="list-style-type: none">• Arbitrary Assessment• Average profit method(Simple average, Weighted Average and Annuity method)• Super Profit method• Capitalization of profit method (Capitalization of average profit and Super profit)	25%
Unit - II	<ul style="list-style-type: none">➤ Circumstances of valuation of shares➤ Factors affecting valuation of shares➤ Methods of valuation of shares<ul style="list-style-type: none">• Valuation of fully paid-up and partly paid-up equity shares and preference shares by Net Assets method• Valuation of fully paid-up and partly paid-up equity shares by Yield method• Fair value of fully paid-up and partly paid-up equity shares• Valuation of Right Shares• Valuation of Bonus Shares	25%

Unit - III	Banks Accounts <ul style="list-style-type: none"> ➤ Legal Provisions (Concepts only) <ul style="list-style-type: none"> • Banking Regulation Act,1949 • Business carried on by banks • Non-Banking Assets and its disposal • Management of banks • Share capital • Creation of Floating charge on properties • Statutory Reserves • Cash Reserves and Statutory Liquidity Reserve • Restriction on Acquisition of Shares in other companies • Restriction on Loan and Advances • Non Performing Assets (NPA) • Preparation of Final Accounts* <p>* Note: (1) Only Simple adjustments to be asked.</p> <p>(2) Income Statement OR Balance sheet to be asked with relevant schedules. Combined question of final account is not expected.</p>	25%
Unit-IV	Liquidation of Company <ul style="list-style-type: none"> ➤ Meaning of Liquidation or winding up (Concepts only) ➤ Methods of Liquidation (Concepts only) <ul style="list-style-type: none"> • Compulsory Winding up by National Law Tribunal • Voluntary Winding up ➤ Consequences of Winding up (Concepts only) ➤ Preferential Payments ➤ Overriding Preferential Payment as per the companies (Amendment) Act , 1985 section 529A ➤ Powers and Duties of Liquidators (Concepts only) ➤ Order of disbursement to be made by Liquidator as 	25%

	per latest statutory revision	
	Preparation of Liquidator's Final Statement of Account as per latest statutory revision	

References : (1) Corporate Accounting (Theory & Practice)
K L Shah
Shree Niwas Publishing

(2) Corporate Accounting
Dr S N Maheshwari & S K Maheshwari
Vikas Publishing House.

CORE ELLECTIVE ADVANCED STATISTICS

CE 201 (B) Statistics - III

Objective: - Students should be familiar with the basic estimating statistical techniques and the sampling techniques.

1. Regression (For two variables) : [25%]

Concept regression, derivation of two lines of regression, Properties of regression coefficients (with proof), Forecasting on the basis of regression equation regression equation pertaining to linear model in the form $y = \alpha + \beta x + U$ and its relevant properties.

2. Multiple and Partial Correlation and Regression : [25%]

Definition and concept of Partial and Multiple Correlation (three variables), Concept Multiple Regression equations, Numerical example.

3. Sampling Methods - 1 : [25%]

Meaning of population and sample, need for sampling, Definition of population size and sample size, points to be considered for determining sample size, Theoretical description of different sampling methods (i) Non probabilistic sampling methods- convenience, quota, judgmental, purposive (ii) Probabilistic sampling methods- simple random sampling method, stratified random sampling method, systematic sampling method, two stage sampling method, cluster sampling method, sequential sampling method, and their comparisons.

4. Sampling Methods - 2 : [25%]

Verification of various results- (i) mean of sample mean is an unbiased estimator for sample mean (ii) verification of the formulae for variance of sample mean (iii) sample variance is an unbiased estimator for population variance, (for with replacement and without replacement simple random sampling) Simple numerical examples for stratified random sample- to verify the result that the stratified random sample mean is an unbiased estimator for population variance and calculation of the variance of stratified sample mean, Simple numerical examples for systematic sample- to verify

the result that the systematic random sample mean is an unbiased estimator for population variance and calculation of its variance.

Reference Books :

1. Goon. Gupta, Dasgupta, An outline of Statistical Theory, Vol - 1 and II. World Press, Calcutta.
2. Sancheti & Kapoor, Business 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. Levin and Rubin, Statistics for Management, Prentice Hall of India Pvt. Ltd. New Delhi.
5. Parimal Mukhopadhyay, Theory and Methods of Survey Sampling, Perntice Hall of India, New Dlehi.
6. Amir D Aczel, Jayavel Sounderpandian, Complete Business Statistics, Tata Mc Graw Hill, New Delhi.

CE 202 (B) Statistics - IV

Objective: Student should be able to understand the application of statistical methods in the field of economics.

1. Input - Output Analysis : [25%]

Meaning of Input - output analysis, assumption and limitations, Leontief's static open model - importance and application of the model, Simple examples up to the matrix of order 3×3 .

2. Distribution of Income and Economic Models : [25%]

Concept of Income Distribution models, Study of Paroto's income distribution- analysis and interpretations. Lorentz curve of concentration, Fitting of Pareto and Lorentz curves - numerical examples only. Classical models- structural equations and structural parameters of model, Linear homogeneous equation system, study of (i) price determination model and (ii) income determination model.

3. 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 sale forecasts and seasonal variation by using moving average method, link relative method, with examples.

4. 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, Marshall Edgeworth's and Dorbish Bowley's formulae, Weighted mean formulae, Deflating, Splicing, Time Reversal Test (TRT) and Factor Reversal Test (FRT). Simple examples.

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 Mathematical Statistics" S. Chand, New Delhi.
5. Levin and Rubin: "Statistics for Management", Prentice Hall of India Pvt. Ltd. New Delhi.

GUJARAT UNIVERSITY
SYLLABUS FOR S.Y B.Com
SEMESTER III

Core Elective: Advanced Business Management.

Course Title: Advanced Marketing Management.

Course Code : CE 202 C

Objective:

To help students to understand the concept of marketing and its applications. Also to expose the students to the latest trends in marketing

Unit	Weight-age
Unit I	25%
Unit II	25%
Unit III	25%
Unit IV	25%
Total	100%

Unit I

Introduction to Marketing

- Development of Marketing as a Concept or Idea.
- Marketing Concepts.
- Functions of Marketing.
- Importance of Marketing.
- Difference between Marketing & Selling.

Marketing Management Process.

- Process of Marketing Management.
- Nature and Contents of a Marketing Plan.

Unit II

Market Segmentation

- The concept of Market Segmentation.
- Importance of Segmentation.
- Bases for segmentation.

Marketing Research.

- Definition and Purpose of Marketing Research.
- Scope of Marketing Research.
- Marketing Research Procedure.
- Ethical Issues in Marketing Research.

Unit III

Marketing of Services

- The concept of service.
- Reasons for the growth of the service sector.
- Characteristics of services.
- Difference between Marketing of Services and Marketing of Products.

Consumer Behavior

- Importance of consumer behavior for markets.
- Types of consumer.
- Factor influencing consumer behavior.

Product and Product Policies

- Meaning of a Product.
- Product life cycle.
- Overview of Branding.
- Packaging and Labeling.

Unit IV

Pricing Policies

- Pricing methods.
- Objective of pricing policy.

Advertising Management

- Advertising Management.
- Objectives, Advantages, Disadvantages of Advertising.
- Medias of Advertising.
- Publicity.
- Public Relations.

Sales Promotion.

- Sales promotions objectives.
- Sales promotions methods.

Text Books:

- 1) Marketing Management: By Varshney & Gupta.
- 2) Marketing Management: By Philip Kotler.

Reference Book:

- 1) Marketing Management: By Rajan Saxena
- 2) Marketing in India: By S. Neelamegham.

Central Banking

Objectives: To give introductory knowledge of RBI.
To give perfect understanding of other developed and underdeveloped nation's central banking system.

Ch.1

CENTRAL BANKING IN DIFFERENT COUNTRIES

Techniques and functions Central Banks in developed and under developed countries Structure and organisation of central banks in USA., UK.

Ch.2

RESERVE BANK OF INDIA

RBI - Origin, growth, objectives,. Techniques and functions Central Banks of India, it's traditional and development functions.

Ch.3

MONETARY POLICY OF R.B.I

Objectives of monetary policy, instruments of credit control, effects of monetary policy on price stability and development, limitations of monetary policy.

Ch.4

INDIAN CURRENCY SYSTEM

Recent rules related to note issue, rate of exchange policy of RBI, floating rate of exchange policy, objectives of floating rate exchange policy.

RECOMMENDED BOOKS:

R.B.I.History of R.B.I., in India

R.B.I .R.B.I. 50 Years 1935-85

M.H. De Kock : Central Banking

Pandikar S.G. : Banking in India, Bombay 1975

S.K. Basu : Central Banking in Emerging Countries

C.R. Basu : Central Banking in a planned economy.

L.V. Chandler : Central Banking and the India experiment Tata Mc. Graw Hill Publishing Company

Prof.R.C.Joshi :Indian banking and currency –New popular prakashan (Gujarati)

Indian banking system

Objectives: To give fundamental and deep knowledge of Indian banking system.
To give deep rooted understanding commercial banks and their modern functions.

Ch.1

INDIAN BANKING SYSTEM

Structure and components of Indian banking - system, role of Indian banking in economic development.

Ch.2 STATE BANK OF INDIA

Imperial bank of India and its nationalization - Structure and working of state bank of India,

Ch.3 COMMERCIAL AND PRIVATE BANKING

Nationalization of public sector banks - achievements and limitations of nationalization of banks - banking scenario after 1991, - working and evaluation of leading private banks in India- ICICI bank ltd. – HDF bank – Yes bank - modern functions of commercial banks-insurance, selling gold, foreign exchange etc towards universal banking.

Ch.4 FOREIGN PRIVATE BANKS

Foreign private banks - Establishment and functions of foreign banks in India - capital structures and its working - working of leading Citi bank and American express bank in India

RECOMMENDED BOOKS:

Shekhar and shekhar – Banking theory and practice (20th edition)

Gorden – Indian banking system

Prof.R.C.Joshi :Indian banking and currency –New popular prakashan (Gujarati)

B.COM – III

Course Code: CE 202 (D)

Subject: Computer Application

Paper Title: E – Commerce - I

Objectives:

To make students

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

Contents:

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

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

Main Reference Book(s):

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

Suggested Additional Reading Book(s):

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

Accomplishments of the student after completing the Course:

After completion of this course Student would be able to

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

Tally Practical List

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

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

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

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

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

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

B. Com. – III

Course Code: CE 201 (D)

Subject: Computer Application

Paper Title: Financial Analysis Using Spread Sheet

Objectives:

To make students learn

- The fundamentals of MS-Excel Worksheet, its functions and its application.
- The implementation of formats, calculations and formulas using criteria, sorting, filtering data on user defined criteria, organizing and summarizing data
- to work with business data analysis through worksheet

Contents:

Unit – I Introduction to Basic concepts of workbook and worksheet :

Getting started with SPREADSHEET, Basic concepts, creating / Opening, Finding a Workbook, Inserting, Deleting, Moving, Saving and Protecting Workbook, Introduction to Worksheet: Rows, Columns, Cells, and Screen of Worksheet, Work Book, Advantages of Work sheet and how it is usefulness in Business. Creating, Saving, Importing, Exporting new worksheet, Deleting, and Protecting, Worksheet, Entering Text, Numbers and Formulas, Relative and Absolute Referencing, Editing, Deleting, Copying, Moving a data and Formula, Create a custom list, Range names, Search and replace data, Re-arrange cell contents, Inserting, deleting row(s) and column(s), Inserting page break.

Unit –II formatting and printing worksheet data :

Fonts, Alignments, editing column and rows, its height and width and splitting of cells, rapping of cell contents, conditional formatting of data range, Autosum, sorting, auto correction of data, Getting Worksheet Printed, Print Preview, Page setup, Page, Margin, Header /footer

Unit – III Calculation and manipulation of data:

Basic Properties of a Formula, Order of Precedence of Operators. Entering, Editing a Formula, and types of functions:

Statistical Functions: AVG(), MIN(), MAX(), COUNT(), COUNTIF(), COVAR(), FREQUENCY(),MEDIAN(),STDEV(), VAR(), and other useful Statistical Function for data analysis.

Mathematical Functions: ROUND(), ABS(), FACT(), INT(), MOD(), SQRT()

Lookup and Reference Functions: VLOOKUP(),HLOOKUP()

Financial Functions: PMT(), IPMT(), IRR(), PV(), NPV(), NPER() and other useful Financial Function.

Logical Function: IF() & Nested IF()

Date Function: DATE(), DAY(), DATEVALUE(), MONTH(), NOW(), YEAR(), WEEKDAY(), Today()

String Functions: LEFT(), CONCATENATE(), RIGHT(), LOWER(), UPPER(), EXACT(), FIND(), SUBSTITUTE().

Information function: ISBLANK(), ISNUMBER(), ISTEXT()

Unit – IV Advanced Features and Data (What – If) Analysis :

Types & Components of Charts (Line, Pie and Stacked Bar, Column), Creating, Deleting, Editing Chart, Changing and Displaying, Formatting a Chart, Data sorting, Data filtering – auto filter and advance filter, Filtering Rows through Data Form, Importing & Exporting Data, Validation of data, sub total, data chart, pivot table and pivot chart, goal seek, scenario.

Main Reference Book(s):

- (i) Working with personal computer software, R.P.Soni, Harshal Arolkar, Sonal Jain, Books India Publication.

Suggested Additional Reading Book(s):

- (i) Microsoft Office 2003 The Complete Reference by Curt Simmons, Guy Hart-Davis, Jennifer Kettell, Jennifer Kettell, Tata McGraw Hill Publication
- (ii) MS Excel Tutor, BPB Publications
- (iii) MS Office specialist; Excel 2003 study guide by Linda F. Johnson, Wiley Publishing, Inc.
- (iv) Microsoft Office Excel 2010 QuickSteps, John Cronan, Tata McGraw hill Publication
- (v) Successful Project in Excel, BPB Publications
- (vi) Microsoft Excel functions & formula, BPB Publications
- (vii) Office 2010 in Simple Steps, Kogent Learning Solution Inc., Dreamtech Press
- (viii) Computer Application I, Vimal Pandya, HK Arts College Publications, Ahmedabad.
- (ix) Hand Book – Computer fundamental, Windows, Ms-word, Ms-excel and Ms-power point, Dr. G.N. Jani, Vimal N. Pandya Akshar Publications, Ahmedabad

Accomplishments of the student after completing the Course:

- Student would be able to format the data and organize it in worksheets, manipulate data using formulas and functions, perform data calculations and convert it into useful information also summarize it and resolve financial problems using advance features of MS-Excel.

PRACTICAL – Spreadsheet

- Describe starting & saving of workbook. How to format the worksheet. Working with formulas, sorting the entered data & previewing & Printing.

The data is as under:

State	January	February	March
PA	\$ 465.00	\$ 644.00	\$ 457.00
MJ	\$ 345.00	\$ 365.00	\$ 543.00
NY	\$ 345.00	\$ 347.00	\$ 345.00
CT	\$ 543.00	\$ 344.00	\$ 633.00
DE	\$ 456.00	\$ 653.00	\$ 934.00

- How to select cells & Create worksheet also try to find out how Data Entry is possible. Then edit the cell. Also rearrange worksheet. Perform spell check.

Create following data entries with automatic data fill facility.

1	January	February	March	April	May	June	July	August
2	1/7/97							
3								
4								
5								
6								
7								
8	1/14/97							

- Create following worksheet. Also try to show how AutoText can be entered into the worksheet.

1	January	February	March	April	May	June	July	August
2								
3								
4								
5								
6								
7								
8								

Use Autoformat to format the type of table you require. Enter the values in cell as indicated:

2000 in cell A2, 3000 in cell A3 2750 in cell A4, 3800 in cell A5, 1900 in cell A6.

In A7 find the total of A2 to A6 .Use conditional formatting, alter when our total sales goes below 12000 to red.

- Create following worksheet.

MARKSHEET

ROL_NO	NAME	SUB1	SUB2	SUB3	TOTAL	PERC
101	SONIA	67	77	88		
103	ARTI	56	64	45		
105	PUJA	-	-	-		
107	-	-	-	-		
111	-	-	-	-		
110	-	-	-	-		

- (i) Type the entries and apply formatting as shown.
Title in Arial, 14, bold, italic.
Remaining text in Times New Roman, 12.
Heading in bold, italic and fill with Gray color.
All numbers with 2 decimal places.
Roll no should be center aligned.
Apply border to all entries
- (ii) Calculate total and percentage using appropriate formula.
- (iii) Calculate minimum, maximum and average marks of each subject
- (iv) Save worksheet by MARKS.XLS.
- (v) Using data- fill give rank to each student.

5. Create following worksheet:

	A	B	C	D
1	Sales Rep.	Territory	29900	% of Total
2	McMohan, Susan	Southern	30200	Calculated value of Total
3	Lipari, Angle	Western	40000	#DIV/0!
4	Miserino, Carl	Eastern	34700	#DIV/0!
5	Powers, Jessica	Northern	34000	#DIV/0!
6	Total	Mid-West	23000	#DIV/0!

In cell D3 to D6, it shows an error. Why it shows an error. Find it & Display corrected formula.

Note: - Use absolute copy instead of relative copy.

6. Create following worksheet:

EMP NAME	HRA	TA	DA	GROSS SALARY	PF	TAX	DED.	NET SALARY	% SALARY
TAMMY	\$3500	\$40	\$10	?	\$20	?	?	?	?
”	”	”	”	”	”	”	”	”	”
TOTAL	?	?	?	?	?	?	?	?	?

Give the commands for the following (Indicate cell address for commands)

E.g. cell E4: @SUM (B4..D4)

- 6.1 Centre align the Labels HRA, TA, DA, SALARY
- 6.2 Specify command(s) to draw a line in Row 3 as shown.
- 6.3 Increase the column width of the first column to 18
- 6.4 Display all the amount figures with a two place decimal point (X.XX)
- 6.5 Insert a blank column DEDU. And NET.
- 6.6 Using calculation commands and copy commands, find out.
 - 6.6.1 GROSS SALARY as the sum of BASIC, TA, DA
 - 6.6.2 DEDU. As the sum if PF and TAX.
 - 6.6.3 NET SALARY as the difference between GROSS SALARY and DEDU.
 - 6.6.4 TOTAL is the total of all respective columns.
 - 6.6.5 % SALARY is achieved by dividing individual NET SALARY with TOTAL NET SALARY.
 - 6.6.6 TAX is calculated using following criteria. (Use Hlookup and Vlookup)

Salary Range	Tax Amt.(%)
< 1000	NIL
>=1000 and <2000	10
>=2000 and <3000	20
>=3000 and <4000	30
Otherwise	40

- You are saving Rs. 200 every month in a deposit scheme for a period of 6 years. Fixed rate of interest is 12% what amount will you receive after 6 years? Find this using your own formula & also using available function. Compare both the values.
- A customer is given a loan of Rs. 80,00,000 for a period of ten years with a fixed interest rate of 12.5%. What will be his monthly installment payment? (Hint: Use Goal Seek and Financial Function PMT())
- Create a data table to calculate and display monthly installment values for the following rates of interest and loan amounts for 10 years.

ROI

- ◆ 0.175
- ◆ 0.185
- ◆ 0.195

Loan Amount

- ◆ 225000
- ◆ 200000
- ◆ 185000

Change the years from 10 to 5 and see the effect.

Find this using your own formula (Absolute and Mixed)

- Create following worksheet.

EMPLOYEE INFORMATION

EMPNO	NAME	DEPT	BASIC	HRA	PF	NET
101	BINA	ACTS	7700			
103	AYESHA	EDP	6400			
105	PUNIT	ACTS	-			
107	-	-	-			
111	-	-	-			

- (i) Apply formatting of your choice.
- (ii) Calculate HRA = 30% of basic.
- (iii) Calculate PF=10% of basic.
- (iv) Calculate NET = BASIC + HRA –PF.
- (v) Calculate TOTAL for each column.
- (vi) Sort the list in alphabetic order by name.
- (vii) Apply filter to show only records where BASIC>5000.
- (viii) Apply filter for showing records of only EDP department.
- (ix) Sort the list department wise.
- (x) Calculate dept wise subtotals.
- (xi) Remove subtotals.
- (xii) Save the sheet by EMP.XLS.

11. Perform the following task

- (i) Open the sheet MARKS.XLS.
- (ii) Generate bar chart of name v/s. Percentage.
- (iii) Specify Titles, Axes, Legend, Gridlines, Data labels.
- (iv) Save the chart in other sheet.
- (v) Change the chart type to pie chart.
- (vi) Fill it with different patterns and colors.
- (vii) Save the chart.
- (viii) Generate another 3D-column chart of Rollno v/s. Total marks.
- (ix) Using the data of exercise no. 4 Plot Line, Bar, Stack-bar charts to compare marks in all the subjects. Save all this charts with different name and take printout all charts.
- (x) Specify titles, Axes, Legend and Gridlines.
- (xi) Apply data labels with value.
- (xii) Save it as object in current sheet.
- (xiii) Rotate chart and observe the change.
- (xiv) Apply different color and patterns in 3D-column.

12. Perform the following task

- (i) Open the sheet EMP.XLS
- (ii) Protect it using password
- (iii) Insert one column grade
- (iv) Fill it using following criteria

Basic	grade.
>=10000	m1
>=6000 and <10000	m2
>=3000 and <6000	m3
- (v) Save the sheet.
- (vi) Open the MARKS.XLS.
- (vii) Insert one column grade in the sheet MARK.XLS and use following criteria.

Perc.	grade
>=70	dist.
>=60 and >70	first
>=50 and >60	second
>=40 and <50	third
Otherwise	fail

13. Create a following workbook contains a list of stationary products:

Month	Item	Quantity	Rate/Qty	Amount
Jan	Pen	100	10	
Mar	Pencil	210	5	
Feb	Eraser	50	2	
Jan	Sharpener	30	3	
Jan	Scale	20	5	
Feb	Notebook	40	20	
Mar	Calc	5	50	
Jan	Pen	200	10	
Mar	Pencil	40	5	
Jan	Eraser	20	2	
Jan	Scale	20	5	
Feb	Pen	50	10	
Feb	Pencil	60	5	

Perform the following:

- Create a pivot table of above data.
- Find out the Subtotal of all items.

14. Create a following workbook contains production statistics of Tyres:

Year	Depot	Production (in lacs)	Return	Demand
2001	Ranchi	20.05	3 %	80 %
2003	Patana	26.04	5 %	70 %
2004	Nagpur	24.18	4 %	74 %
2005	Jamnagar	36.90	8 %	82 %
2007	Pune	38.23	10 %	85 %
2008	Cochin	21.36	2 %	60 %
2010	Ranchi	56.24	15 %	90 %
2011	Nagpur	78.31	12 %	88 %

Perform the following:

- Calculate Actual Return cost & Demand in new columns.
- Find out the average production using Database function.
- Generate what- if analysis report for 6% and 11% return.

15. Create following table & perform following task:

Month	Area	Chocolate	Cake	Pastry
Jan	Satellite	45	18	37
Feb	Naranpura	51	30	18
Jan	Paldi	44	21	33
Jan	Navrangpura	56	18	24
Feb	Ranip	17	11	82
Mar	Vastrapur	65	10	25
Mar	Vasna	56	9	20

Perform the following on the above worksheet :

- i) Give appropriate format of sheet respect to data.
 - ii) Sort the data area wise in ascending order and descending order.
 - iii) Compute the Best case and Worst case using following data.
 - a. Chocolate: 50, 20
 - b. Cake: 15,5
 - c. Pastry: 35,19
 - iv) Find out the total production of chocolate shop percentage for each month.
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FOUNDATION COURSES

SEMESTER III

FC 201 A: TOURISM MANAGEMENT

Objectives:

To know all about the concepts, definitions and understanding of tourism & its effects in the modern era.

Unit I

- (a) Introduction to Tourism**
 - Relationship of Travel, Tourism
 - Tourism Industry
 - Tourism Policy & Planning
 - Impacts of Tourism
 - Tourism Destination & Geography

- (b) International Tourism**
 - Trends in International Tourism
 - International Tourism Market in the Industrialized Countries
 - Forecasting of Tourism Statistics & Dynamics
 - Trends in Tourist Arrivals in India

Unit II

- (a) Tourism Products of India**
 - Tourism Products; Definition, Concept & Classification
 - World Religions; Tribes & Castes, Fairs & Festivals, Heritage Sites & Monuments, Museums, Libraries & Art Galleries
 - Conferences, Conventions, Games, Competitions, Cuisines & Health, Rural Tourism
 - Wealth

- (b) Marketing of Tourism**
 - Segmentation, Targeting and Positioning (STP Marketing)
 - Scope and Process of Market Research
 - Planning a Campaign Budget
 - Services in Global Perspective

Unit III

- (a) Travel Agency**
 - Definition & Meaning & Functions of Travel Agency
 - Travel Documents and other Provisions; Passport, Visa, Health, Insurance, Baggage, Foreign Exchange
 - World Travel Bodies; IATA, PATA, WTO, ITDC, TAAI, IRTC, IATO
 - Tour Operators Handling Agents; Ticketing, Booking & Reservation, Airport Mgmt
 - Public Private Sectors Participation in Tourism; Case Studies, Role of Guides, Interpreters, Escorts etc.

(b) Accounting & Finance for Tourism

Nature of Accounting

Double entry/Transaction Analysis/Cash Book- Trial Balance

Meaning, Role, Scope & Importance of Financial Management

Capitalizations & Structure; Working Capital Mgmt, Financial Statement & Analysis,

Ratios, Fund Flow, Cash Flow, Case Study Tourism Fin. Corp of India

Unit IV

(a) Cultural Heritage of India

The Indus Valley Civilization

Religions of Indian Origin

Religions of Non Indian Origin

Folk Dance, Music, Art and Handicrafts & Fairs & Festivals of India

Art and Architecture

(b) Geography of Tourism

Fundamentals of geography;

Peninsular India

World geography

Flora & Fauna of the Various Regions Aquatic Tourism Vegetation

Global warming

Reference:

1. Zulfikar Mohammed, Introduction to Tourism & Hotel Industry, UBSPD, 2007.
2. Velas & Hornell Becherel, International Tourism, VNR, 2006
3. Gupta Kasbekar, Tourism Products of India ,PHI, 2005
4. Chawla Ramila, Cultural Tourism, Roli Books, 2007
5. Ravindran Gowsami , A Text Book of Tourism, Roli Books 2006
6. Raman B.S., Financial Accounting, United Publishers, 1999
7. Bhattacharya S.K. & Dearden John, Accounting for Management, Vikas Publications,2007
8. Kotler Philip, Marketing Management: Analysis, Planning, Implementations and Control", Pearson Education, 2003.
9. Stanton William J., Fundamentals of Marketing, McGraw Hill, 1994.
10. Majumdar R.C, The Vedic Age, Sultan Chand,2004
11. Panikkar K. M., Essential features of Indian Culture, Orient Longman,2004
12. Sinha P.C., Tourism Geography,2006
13. Periodical, Travel Info Manual, Quarterly

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SEMESTER III

FC 201 B: NATURAL RESOURCES MANAGEMENT

Objectives:

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

Unit I

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

Unit II

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

Unit III

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

Unit IV

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

Reference:

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

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SEMESTER III

FC 201 D: GENERAL INSURANCE

Objectives:

To understand the concept of General Insurance and its utility.

UNIT-I Introduction to Risk and Insurance

1. Understanding Risk Management
2. Introduction to Insurance
3. Principles of Insurance Contract
4. History and Development of Insurance

UNIT-II General Insurance

1. Introduction to Fire Insurance
2. Principles of Fire Insurance
3. Fire Insurance Policies
4. Settlement of Claim in Fire Insurance
5. Introduction to Marine Insurance
6. Marine Insurance Policies
7. Clauses in Marine Policies
8. Premium Fixation
9. Marine Losses and Claim Settlement
10. Health Insurance
11. Agriculture Insurance
12. Accident and Auto Insurance
13. Micro Insurance
14. Terrorism, Kidnap and Ransom Insurance
15. Property Insurance

(From Unit II any four type's General insurance should be covered)

Reference:

1. Insurance Management (Text & Cases): S C Sahoo & S C Das: Himalaya Publication.
2. Principle & Practice of Non life insurance: P K Gupta: Himalaya Publication.

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SEMESTER III

FC 201 E: SERVICE MANAGEMENT

Objectives:

To make students acquainted with concept of service management.

UNIT-I

Introduction to service marketing, Meaning, Definition, Features and Importance of service management.

UNIT-II

Classification of services, Service Marketing management, Strategic Planning, managing demand & Supply.

UNIT-III

Consumers in services industry, Service marketing mix.

UNIT-IV

Service Product, Pricing in services, Service promotion, Place in services, People in services.

Reference:

1. Services Mnagement: Vasanti Venugipal & Raggu V. N.: Himalaya Publication.

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SOFT SKILL COURSES

SEMESTER III

SS 201 A: E-Communication

Course Introduction:

With the advances in ICT, the new methods of mass communication have been developed. More and more, radio, TV channels as well as news papers are been made available to the society. Since, the student having good knowledge of ICT will have openings in mass media field. It is essential that the student should know different aspects of mass media and communication. This subject makes an attempt to expose the students to the role of electronic and print media, in corporate as well as societal communication.

Objectives:

- 1.) To gain understanding of mass communication and its processes.
- 2.) To become aware of the effects of mass media upon society.
- 3.) To understand the theoretical underpinnings and ethical standards within mass media fields.
- 4.) To enhance media literacy.
- 5.) To learn about the norms and practices within mass media fields.

UNIT	TOPICS / SUBTOPICS
1	<p>Mass Communication: An Overview</p> <ul style="list-style-type: none"> • Mass Communication & Society • Uses & Effects • Content of Media • Impact of Mass Media on children, women & others • Target Audience & Objectives • Cultural Context & Psychology • Technology in Communication • Various Media • Convergence & New Media: E-Commerce, E-learning • Effective Presentation Skills
2	<p>Print Media & Corporate Communication</p> <ul style="list-style-type: none"> • Newspapers • Magazines • What is news? • News Values, Types & Sources • Role of Editors & Reporters • Technology used in print media • Content analysis of newspaper • What is Corporate Communication? • In-house Communication • Corporate Identity: Definition & Types

3	Radio
	<ul style="list-style-type: none"> • Importance of Spoken words • Strength & Weaknesses of Radio as a Medium • Functioning of Radio Stations • Public & Private Radio Stations • Different Production Formats & Genres • Technology in Radio • Ethics in Broadcasting
4	Television
	<ul style="list-style-type: none"> • Basics of Photography • Early Experiments of Television (SITE, KCP, Jhabua project, etc) • Developing Ideas & Script Writing • TV Production Formats • Planning & Budgeting • Camera Compositions, Framing, Movements • Editing • Television Crew & Functioning of Studio • E-Content

Reference Book:

1. Mass Communication in India Publication: JAICO Publications, By Keval J. Kumar

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SEMESTER III

SS 201 C: COMPANY SECRETATRY – DUTIES & FUNCTIONS

Objectives: To provide knowledge about company secretary related duties and functions to the students.

UNIT-1

Concept of Company secretary, Appointment of company secretary, functions of company secretary, Rights and duties of company secretary, Qualification of Company secretary, Removal of company secretary, Company secretary in employment, Writing of minutes of company meeting.

UNIT-2

Secretarial correspondence: With directors
With Registrar of companies
With Banks
With Insurance companies.

References:

1. Company law & Secretarial Practice: Dr Ashok Sharma: V K (INDIA) Enterprise.
2. Company law & Secretarial Practice: Dr P N Reddy & H R Reddy : Himalaya Publication.
3. Secretarial Practice: Dr D N Kshirsagar & Others: Himalaya Publication.

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SEMESTER III

SS 201 D: CONSULTANCY SKILLS

Objectives:

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

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

Unit I

Introduction to Consulting:

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

Unit II

Framing and Managing Engagements:

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

Unit III

Data Handling and Analysis:

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

Unit IV

Identifying and Deciding on Alternatives for Action and Measurement:

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

Identifying and deciding on alternatives for action and measurement, Evaluating alternative solutions, Ensuring effective action, Building a coalition – stakeholder analysis, Stakeholder commitment chart, Implications wheel, Defining measures of success, The Future of Consulting

Reference:

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

GUJARAT UNIVERSITY
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SEMESTER III

Core Elective: Advanced Business Management.

Course Title: Advanced Human Resource Management.

Course Code : CE 201 C.

Objective:

To acquaint the students with the Human Resource Management its different functions in an organization and the Human Resource Processes that are concerned with planning, motivating and developing suitable employees for the benefit of the organization

Unit	Weight-age
Unit I	25%
Unit II	25%
Unit III	25%
Unit IV	25%
Total	100%

Unit I

A) Human Resource Management.

- Concept and Scope.
- Human Resource Functions.

B) Employee Recruitment.

- Sources of Manpower supply.
- Methods and Techniques of Recruitment.

C) Employee selection.

- Selection Process.
- Interview Techniques.

Unit II

A) Employee Competency Development.

- Classification of Competencies.
- Assessment of Competencies.

B) Employee Compensation.

- Compensation Function, Objectives and Policy.

C) Employee Promotion, Demotion and Transfer.

- Promotion, Demotion and Transfer policies.
- Types of Transfer.

Unit III

A) Job Analysis.

- Objective, Benefits and Methods.

B) Employee Performance Appraisal.

- Objectives, Uses and Planning the Appraisal.
- Approaches to Performance Appraisal.

- Steps and Methods of Performance Appraisal.

C) Employee Participation.

- Concept of Participation.
- Forms of Participation – Committees, Suggestion Schemes, Quality Circles.

Unit IV

A) Industrial Relations.

- Nature and Importance of Industrial Relations.
- Approaches to Industrial Relations.
- Parties to Industrial Relations.

B) Industrial Disputes.

- Nature of Industrial Disputes.
- Causes of Industrial Disputes.
- Settlement of Industrial Disputes.

Text Books:

- 1) Personnel and Human Resource Management: By A.M.Sarma, Himalaya Publishing House.
- 2) Human Resource and Personnel Management – By Aswathappa. Tata McGraw Hill.

Reference Books:

- 1) Personnel management & HRM: C. S. Venkata, Ratnam, Tata McGraw-Hill.
- 2) Designing and Managing HRM: By Parikh U. and Rao T. V., Wiley.
- 3) Personnel Management: By Monoppa and Sayadain, Tata McGraw-Hill

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SEMESTER –III

CORE ELECTIVE MARKETING

CE – 201 - H: ADVERTISING AND SALES PROMOTION

Objectives:

To acquaint the students with concepts and techniques in the application for developing and designing an effective Advertising and Sales Promotional Program

Unit-I

Introduction to Advertising Management, Integrated Marketing Communications, Setting Goals and Objectives, How advertising works: Segmentation and Positioning.

Unit-II

Message Strategy: Attention and comprehension, Associating Feelings with the Brand, Brand Equity, Image and Personality and Group Influence and word of mouth advertising.

Unit-III

Message Tactics: Creative Approaches, The Art of copy testing and Diagnoses, Production and Implementation, Media Strategy and Tactics, Legal, Ethical and Social concerns of Advertising.

Unit-IV

Consumer Promotions and Trade Promotions – Their purpose and types How to plan and evaluate a successful promotion, The relationship between advertising and promotions, Introduction to Global Marketing, Advertising and sales promotion.

Reference:

1. Advertising Management – Concepts and Cases, Manendra Mohan (Tata McGraw Hill)
2. Sales Promotion and Advertising Management (6thEd.)Himalaya Publishing House
3. Advertising Excellence by Bovee, Thill, Dovel and Wood (McGraw Hill)
4. Advertising Management – Shelekar, Victor & Nirmala Prasad (Himalaya Publishing House)
5. Foundations of Advertising – Theory & Practice – S.A. Chunawala
6. Brand Positioning – Subroto Sengupta, Tata McGraw Hill
7. Cases in Marketing Management – M.L. Bhasin, Excell Books
8. Sales & Distribution Management (Units 12-16 for Sales Promotion) F.L. Lobo, Global Business Press
9. Successful Sales Promotion – Choudhry, Elliot & Toop, Orient Longman
10. Advertising Management by Batra, Myers and Aakar(5th Ed.) PHI
11. Promotion Management by S.A. Chunawalla (2nd Ed.) Himalaya

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SEMESTER -III

CE – 202 - H: AGRICULTURAL MARKETING

Objectives:

To provide a theoretical foundation for use in the analysis of Agricultural Economic problems, esp. in the marketing. Emphasis has to be placed upon recognition of agricultural problems and solving them through relevant agricultural policies

Unit-I

Introduction to Agriculture Marketing – Definition, Scope, Concept and Objectives, Differences in Agricultural and Consumer Marketing, Constraints in Agricultural marketing. Role of Agriculture in Economic Development of India –Role of Government in Agricultural Development.

Unit-II

Marketing of agricultural produce - marketing structure - regulated and organized markets - cooperative marketing bodies, Emerging Branches- Non Conventional forms of Agribusiness – Export potential for farm products -Supporting Services, Cooperative Marketing –concept, History, Functions – Advantages & Limitations of Organized retailing in Agri Inputs and Outputs.

Unit-III

SCM In Agri Business i.e. Cold Chains, Organized procurement & warehousing, Innovative Distribution Channels like ITC E-choupal, Godrej Adhar, HUL Shakti Legal and Regulatory framework of Agricultural Marketing, Key. Agricultural Marketing Organizations, Market Information, Marketing Extension

Unit-IV

Exim of Agricultural Commodities - Export potential for agri-products, Major of Government and Non-Govt. Agencies in the development of Rural and Agricultural, Sector Marketing Strategies for Seed; Fertilizers; Pesticides; Farm equipment.

Reference:

1. Agricultural Marketing in India – S. S.Acharya and N.L.Agarwal - Oxford & IBH Publishing Co Pvt Ltd., Calcutta
2. Agribusiness Management in India –Text & Cases - Dr. Subhash Bhawe
3. Agriculture problems in India – Mamoria, C.B. & Badri Vishal, Kitab Mahal
4. Organizing Rural Business – Rajgopal, SAGE Publishing

B. Com. – III

Course Code: SS - 201 (B)

Course Name: Computer Skills

Objectives:

To make students learn

- Fundamentals of Computer System, Basic information about Operating System and its mechanism
- To use Word Processing, Basics of Spread Sheet and Power point presentation

Contents:

Unit – I Introduction to Computers :

Definition, components of a computer, Applications of computers, Advantage of computers, History of computers, types of computers H/W and S/W.

Unit –II Operating System :

Types of S/W, Definition and functionality of OS, types of OS, Introduction to OS – Windows XP, Components of windows, Definition of Desktop, Start button, Icons, Shortcuts, Taskbar, Overview of folders and files, Windows explorer, Windows Accessories, Notepad, WordPad, Calculator, Paint, Windows media Player, Address book.

Unit – III Word Processing and Spread Sheet :

- Introduction to MS Word 2003:
Basic features of MS Word like – Create, View, Edit, Save, Copy, Cut, various kind of text documents, Auto features of MS Word , Formatting of word document with font Attributes, Paragraph, Borders and Shading, Bullets and Numbering, Tables, Macros and Mail Merge, Page Setup, Page layout options, Printing document.
- Introduction to MS Excel 2003:
Basic features of MS Excel, Creating, Viewing, Editing worksheet by change in columns width, Row height, Hiding, Deleting, Inserting rows and columns, Saving, Copying, Inserting data in worksheet, Editing, Copying, Deleting data in Worksheet, Merging Cells, Wrapping text, Cell references, Address book, Range name, Adding formula and functions in formula bar as well in cell, Charts, Sorting and Filtering.

Unit – IV Presentation :

Introduction to MS PowerPoint, Creating, Editing, Viewing, Saving presentation, Creating new slides, using design template, Slide layouts, Inserting new slide between two slides, Inserting textbox, Deleting textbox, Deleting slide, Hiding slide, Reordering slides, Use of color scheme, Background images, Formatting text, Applying bullets and numbering, Slide transition, Animation scheme, Working with slide master.

Main Reference Book(s):

- (i) Working With Personal Computer Software by R.P.Soni, Harshal Arolkar, Sonal Jain, Wiley India.

Suggested Additional Reading Book(s):

- (i) Computer Fundamentals, Anita Goel, Pearson Education
- (ii) Microsoft Office 2003 The Complete Reference, Curt Simmons, Guy Hart-Davis, Jennifer Kettel, Tata McGraw hill Publication
- (iii) Office 2010 in Simple Steps, Kogent Learning Solution Inc., Dreamtech Press
- (iv) MS Office specialist; Excel 2003 study guide by Linda F. Johnson, Wiley Publishing, Inc.
- (v) Microsoft Office Excel 2010 QuickSteps, John Cronan, Tata McGraw hill Publication
- (vi) Microsoft Excel functions & formula, BPB Publications
- (vii) Hand book of Computer Fundamental, Dr. G.N. Jani, S.M. Solanki, Vimal Pandya, Akshar Publication
- (viii) Computer Application – I, Vimal Pandya, HK Arts College Publication

Accomplishments of the student after completing the Course:

- Student would be able to use the computer system with understanding of Operating System, also would be able to create and manage Word Documents, Spread Sheets and create dynamic presentations to communicate the contents

B.COM – III

Course Code: SS – 201 (A)

Course Name: E - Communication

Objectives:

The objective of this course is that the students should know

- Fundamentals of various forms of communication
- Ways to communicate using internet

Contents:

Unit – I Electronic Communication :

Introduction and Definition of Electronic communication, Electronic communication technologies and their adoption, Emerging E – Communication technologies and their usage.

Unit –II E-mail Basics & Chatting (Messenger):

E-mail System, E-mail Protocols, E-mail addresses, Structure of an E-mail Message, E-mail clients & Servers Mailing list, E-mail Security, E-mail etiquette, Introduction to Voice mail, Internet Telephony, Social Networking, Tele conference, Video conference, Internet News, Messenger (Yahoo, Skype, Gtalk).

Unit – III WWW and Web Browser:

Current Trends of Internet, Definition – Internet, Intranet, Extranet, Evolution of Web, Basic elements of WWW, Search Engines & Search Criteria.

Unit – IV Using MS – OUTLOOK:

Opening MS–Outlook, Managing E-mail account configuration, Organizing E–mails using folders, Composing, Sending, Reading, Deleting, Printing E–mail Messages, Use of Address Book, Creating distribution list (To–Do list), Managing Appointments, Meetings, Events, Working with Calendar, Schedule, Recurring appointments, Assigning Tasks, Sorting and Finding e – mails, How to forward and Recall messages, Sending and Receiving attachments, E–mail views, Signatures, Out of office assistant.

Main Reference Book(s):

- (i) Internet for Everyone, Alexis Leon, Mathews Leon, Leon Press
- (ii) MS Outlook 2010 Training Guide, S. Jain, KK Publications

Suggested Additional Reading Book(s):

- (i) Internet Technology and Web Designing, ISRD Group
- (ii) Internet in Easy Steps, Mary Lojkinie, Wiley India
- (iii) Internet to go, Alan Simpson, Sybex Inc.
- (iv) Internet Training Guide, Satish Jain, BPB Publication
- (v) Communication in IT age, Dhiraj Sharma, Himalaya Publishing House

Accomplishments of the student after completing the Course:

After completion of this course Student would be able to

- Explore the MS–OUTLOOK e–mail client software for sending/receiving instant messages and e–mail basics as effective communication tool.
- Use calendar, appointment, schedules using this software.

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SEMESTER III
CE 201 C – CORE ELECTIVE ADVANCED BUSINESS MANAGEMENT
ADVANCED HUMAN RESOURCE MANAGEMENT

Objective:

To acquaint the students with the Human Resource Management its different functions in an organization and the Human Resource Processes that are concerned with planning, motivating and developing suitable employees for the benefit of the organization

Number of credits: 3

Lectures per week: 3 of one hour each

Hours: 40

Unit	Weight-age
Unit I	25%
Unit II	25%
Unit III	25%
Unit IV	25%
Total	100%

Unit I

- Concepts and Perspectives on Human Resource Management
- Human Resource Management in Changing Environment
- Human Resource Management System

Unit II

- Corporate Objective & Human Resource Planning
- Job analysis and role description
- Method of Manpower search
- Attracting, Selecting and Recruiting Human Resource
- Induction and Socialization
- Manpower Training and development
- Performance Appraisal and Potential Evaluation
- Career planning

Unit III

- Internal Mobility
- Job Evaluation and Wage Determination
- Salary Structure
- Wage Policies and Regulations
- Human Resource maintenance
- Personnel Audit

Unit IV

- Industrial Relations and Trade Unions
- Collective Bargaining – Concept, Pre-Requisites and Principles
- Dispute Resolution and Grievance Management
- Employee Empowerment
- Workers Participation in Management

Text Books:

- 1) Human Resource Management: By Aswathappa, Himalaya

Reference Book:

- 1) Personnel management & HRM: C. S. Venkata, Ratnam, Tata McGraw-Hill.
- 2) Designing and Managing HRM: By Parikh U. and Rao T. V., Wiley.
- 3) Human Resource Management: By
- 4) Personnel Management: By Monoppa and Sayadain, Tata McGraw-Hill

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GUJARAT UNIVERSITY
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SEMESTER III
CE 202 C CORE ELECTIVE ADVANCED BUSINESS MANAGEMENT
ADVANCED MARKETING MANAGEMENT

Objective:

To help students to understand the concept of marketing and its applications. Also to expose the students to the latest trends in marketing

Number of credits: 3

Lectures per week: 3 of one hour each

Hours: 40

Unit	Weight-age
Unit I	25%
Unit II	25%
Unit III	25%
Unit IV	25%
Total	100%

Unit I

Introduction to Marketing

- Marketing Concepts,
- Functions of Marketing
- Importance of Marketing
- Difference between Marketing & Selling
- Marketing Environment

Planning And Marketing MIX

- The Element of marketing mix
- The place of marketing mix in marketing planning
- The relationship between marketing mix and marketing strategy
- The Concept of optimum marketing mix

Unit II

Market Segmentations & Targeting

- The concept of market
- The concept of segment
- Bases for segmentation
- Positioning

Marketing Research and its Application

- Definition and Purpose of Marketing Research
- Scope of Marketing Research
- Marketing Research Procedure
- Application of Marketing Research
- Limitations of Marketing Research

Unit III

Marketing of Services

- The concept of service
- Reasons for the growth of the service sector
- Characteristics of services
- Elements of Marketing mix in Service Marketing

Consumer Behavior

- Importance of consumer behavior for markets
- Types of consumer
- Models of consumer behavior
- Factor influencing consumer behavior

Product and Product Policies

- Product life cycle
- Product Planning and Development
- Product decisions and strategies
- Overview of Branding
- Packaging and Labeling

Unit IV

Pricing Policies

- Determinations of Pricing
- Pricing methods
- Objective of pricing policy

Advertising Management

- Advertising Management
- Objectives and function of Advertising
- Media of Advertising
- Publicity
- Public Relations

Sales Promotion & Distribution

- Sales promotions objectives
- Sales promotions methods
- Personal selling and its role
- Distribution channels – Role, factors affecting channel choice, Exclusive channel choice Role of Retailing in Channelising.

Text Books:

- 1) Marketing Management: By Varshney & Gupta

Reference Book:

- 1) Marketing Management: By Rajan Saxena
 - 2) Marketing in India: By S. Neelamegham
 - 3) Marketing Management: By Philip Kotler
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SYBCOM-ECONOMICS

SEMESTER - III

PAPER NO : 203:ECONOMICS OF GOVERNMENT FINANCES

Unit -1: INTRODUCTION TO PUBLIC FINANCE

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

Unit - 2 :TAXATION

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

UNIT- 3: INCOME AND PUBLIC EXPENDITURE

Sources of income of local government, state government and central government. Public expenditure: purpose, importance and causes of increase in public expenditure. Meaning of Fiscal Responsibility and Budget Management Act (FRBM Act). Privatization and disinvestment : concept and importance.

UNIT- 4: PUBLIC DEBT

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

References:

- 1) Public finance in Theory & Practice: R.A. Musgrave & P.G. Musgrave
- 2) Introduction to Public Finance: Carl C. Plehn
- 3) The Theory & Working of Union Finance in India: Bhargava R. N.
- 4) D.M.Mithani : Money, Banking, International trade and Public finance
- 5) Public Finance: H.L. Bhatia
- 6) Public Finance: B.P.Tyagi
- 7) Public Finance: R.C. Agrawal
- 8) Modern Public Finance: Jha R.
- 9) Intermediate Public Economics: Jean Hindriks & Gareth D. Myles
- 10) Public Finance: S.K. Singh
- 11) Public Finance : M. Maria John Kennedy