

GANPAT UNIVERSITY
Faculty of Social Sciences & Humanities
B.COM. (General) Program
Semester-1, Syllabus (Effective from June 2013) CBCS

Course Code: IA01AC1	Course Type: Complementary	%	S	C
ACCOUNTANCY-1		100	60	04

The course aims at providing fundamental understanding of the intricacies of solving practical problems relating to Accounting.

Unit 1	Consignment Account	25	15	1.0
	Meaning-Sale & consignment-Important Terms-Accounting Records-Valuation of unsold stock-Loss of stock-Practical Problems.			
Unit 2	Branch Account	25	15	1.0
	Type of Branches-Dependent Branches-Independent Branches(Excluded Foreign Branches)-Practical Problems.			
Unit 3	Fire Insurance Claim 1	10	06	0.4
	Meaning of fire- Loss of stock-self insurance and co-insurance.			
Unit 4	Fire Insurance Claim 2	15	09	0.6
	Consequential loss- computation of claim-amount of policy-Practical Problems.			
Unit 5	Single Entry System 1	10	06	0.4
	Definition- Double entry system v/s Single entry system-Ascertainment of Profit-Conversion of single entry into double entry.			
Unit 6	Single Entry System 2	15	09	0.6
	Debtors, Creditors, Bills Receivables, Bills Payable, Account-Missing Method and Balance Sheet.			

Reference Books:

Grewal's Accounting : M.P. Gupta & B. M. Agrwal. S. Chand & Company Ltd.
 Corporate Accounting : Dr. B. C. Tulsian. S. Chand & Company Ltd.
 Non Corporate Accounting : Dr. P. C. Tulsian S. Chand & Company Ltd.
 Financial Accounting and Analysis : P. Premchand Babu on Madan Mohan, Himalaya Publication.
 Financial Accounting : Dr. Sharda Gangwar, D. K. Gangwar, Himalaya Publication.
 Problems & Solutions in Advanced Accounting : Arulanandan Raman & Sunivasan, Himalaya Publication.
 Financial Accounting : Dr. S. N. Maheshwari, Dr. S. K. Maheshwari, Vikas Publication House Pvt. Ltd.
 Problems & Solutions in Advanced Accounting Vol. I & II : Dr. S. N. Maheshwari, Dr. S. K. Maheshwari, Vikas Publication House Pvt. Ltd.
 Accountancy: Sudhir Prakashan(B.S.Shah)

Note: %=Percentage Weightage, S=No. of Sessions, C=Credit.

GANPAT UNIVERSITY
Faculty of Social Sciences & Humanities
B.COM. (General) Program
Semester-1, Syllabus (Effective from June 2013) CBCS

Course Code: IA02BUO	Course Type: Complementary	%	S	C
BUSINESS ORGANISATION		100	60	04

The course aims to provide basic concepts and knowledge with regard to a Business Organisation and its various functional areas.

Unit 1	Nature and Scope of Business	10	06	0.4
	Meaning, Understanding and objectives of Business, Industry and Commerce, Branches of Business, Importance of Business, Industry, Commerce and Profession.			
Unit 2	Forms of Business Organisation	15	09	0.6
	Meaning, Features, Formation, Merits and Demerits of Sole Proprietorship, Partnership, Joint Stock Company, Co-operative Society. Meaning and characteristics of Public Sector, Private sector and Multinational Corporations.			
Unit 3	Company Formation	20	12	0.8
	Meaning and structure of Memorandum of Association, Article of Association and Prospectus, Conversion of Private Ltd. Co. into Public Ltd.			
Unit 4	Share Capital	20	12	0.8
	Meaning of Shares, Stock and Debentures, Classification of Share Capital, Calls on Share, Forfeiture of Shares, Transfer and Transmission of shares. Stock Exchange: Importance and Functions and Role of SEBI.			
Unit 5	Company Management and Operations	20	12	0.8
	Director, Managing Director, Company Secretary: - Position, Appointment, Powers, Duties and Responsibilities.			
Unit 6	Company Meeting: Types and Procedure	15	09	0.6
	Equity Shareholders' Meetings: Statutory General Meeting, Annual General Meeting, Extra Ordinary General Meeting. Meeting of Board of Directors.			

Reference Books:

Business Organization and Management - Jallo, Tata McGraw Hill
 Business Organization and Management - Dr. C. B. Gupta, Publisher Sultan Chand & Co.
 Modern Business Organization - Gupta, C.B., Mayoor Paper Works, 2001.
 Business Organisation - T.N.Chabra, Dhanpat Rai & Sons.
 Modern Business Administration - Robert, McMillan India, 1999.
 Business Organization and Management - Basu, C. R., Tata McGraw Hill, New Delhi, 1998.
 Business Organisation and Management - Y. K. Bhushan, Sultan Chand & Sons, New Delhi.
 Business Organisation and Management- D. P. Jain, Vrinda Publications.

Note: %=Percentage Weightage, S=No. of Sessions, C=Credit.

GANPAT UNIVERSITY
Faculty of Social Sciences & Humanities
B.COM. (General) Program
Semester-1, Syllabus (Effective from June 2013) CBCS

Course Code: IA03FA1	Course Type: Complementary	%	S	C
FINANCIAL ACCOUNTING-1		100	60	04

The course aims to provide sound understanding of the intricacies of solving practical problems relating to Financial Accounting.

Unit 1 Dissolution of Firm 1	15	09	0.6
General- Settlement of Accounts, Capital Deficiency Method, When 1 or all partners are insolvent (Simple Practical Problems)			
Unit 2 Dissolution of Firm 2	15	09	0.6
Garner v/s Murray-when all partners are insolvent (Simple Practical Problems)			
Unit 3 Piecemeal Distribution Cash	20	12	0.8
Gradual realization of assets and piecemeal distribution (Practical Problems)			
Unit 4 Share Capital Transactions	20	12	0.8
Meaning-Types of shares- Issue of share at premium- Issue of share at discount-Pro-rata allotment-forfeiture & reissue of shares (Practical Problems)			
Unit 5 Conversion of Partnership Firm in to Company	15	09	0.6
Net Assets Method, Consideration Method, only Books of Vendor Firms			
Unit 6 Book Building Process, Bid & Buy back and Alteration-1	15	09	0.6
Book Building Process, Bid and Buy back Alteration -1 Sub-division/consolidation of shares, conversion of shares into stock and its re-conversion.			

Reference Books:

Grewal's Accounting : M.P. Gupta & B. M. Agrwal. S. Chand & Company Ltd.
 Corporate Accounting : Dr. B. C. Tulsian. S. Chand & Company Ltd.
 Non Corporate Accounting : Dr. P. C. Tulsian S. Chand & Company Ltd.
 Financial Accounting and Analysis : P. Premchand Babu on Madan Mohan, Himalaya Publication.
 Financial Accounting : Dr. Sharda Gangwar, D. K. Gangwar, Himalaya Publication.
 Problems & Solutions in Advanced Accounting : Arulanandan Raman & Sunivasan, Himalaya Publication.
 Financial Accounting : Dr. S. N. Maheshwari, Dr. S. K. Maheshwari, Vikas Publication House Pvt. Ltd.
 Problems & Solutions in Advanced Accounting Vol. I & II : Dr. S. N. Maheshwari, Dr. S. K. Maheshwari, Vikas Publication House Pvt. Ltd.
 Accountancy: Sudhir Prakashan(B.S.Shah)

Note: %=Percentage Weightage, S=No. of Sessions, C=Credit.

GANPAT UNIVERSITY
Faculty of Social Sciences & Humanities
B.COM. (General) Program
Semester-1, Syllabus (Effective from June 2013) CBCS

Course Code: IA04BAS	Course Type: Complementary	%	S	C
BASIC STATISTICS		100	60	04

The objective of the course is to familiarize students with the basic concept and tools in statistics to help the decision making.

Unit 1 Introduction	10	06	0.4
----------------------------	----	----	-----

Statistics: Definition, Importance & Limitation. Collection of data, Classification of data, Class interval, Types of Classes, Class frequency, Class mark, Class Boundaries, Width of a class, Frequency density, Relative frequency, Percentage frequency, Cumulative frequency, and formation of frequency distribution.

Unit 2 Measures of Central Tendency	15	09	0.6
--	----	----	-----

Introduction, Arithmetic Mean, Median and Mode, Quartiles - Properties, Merits & Demerits.

Unit 3 Measures of Dispersion	20	12	0.8
--------------------------------------	----	----	-----

Introduction, Range, Coefficient of range, , Quartile deviation, Coefficient of quartile deviation, Mean deviation and coefficient of mean deviation, Variance and Standard Deviation for all types of frequency distribution, Coefficient of Dispersion, Coefficient of variation.

Unit 4 Correlation Analysis	20	12	0.8
------------------------------------	----	----	-----

Introduction, Definition of Correlation, Types of Correlation, Scatter Diagram Method, Karl Person's Correlation Coefficients, Correlation Coefficients for Bivariate frequency distribution, Probable error for Correlation Coefficients, Properties of Correlation Coefficient.

Unit 5 Regression Analysis	20	12	0.8
-----------------------------------	----	----	-----

Introduction, Definition of Regression, Regression lines, Regression Coefficients, Properties of regression Coefficients, and Fitting of regression lines and estimation for Bivariate Regression.

Unit 6 Time Series Analysis	15	09	0.6
------------------------------------	----	----	-----

Meaning of time series, Utility of study of time series, Analysis of time series, components of time series: Trend, Seasonal variations, Cyclical variations, Irregular variations, Methods of determining Trend: Graphical method, Method of moving averages, Least squares method

Reference Books:

- Statistics – D C Sancheti, V K Kapoor (SultanChand and Sons)
- Statistics for Management - Levin Rubin (Prentice Hall India)
- Business Statistics-G V Shenoy, U K Shrivastava & S C Sharma (New Age International P. Ltd)
- Mathematical Statistics - Saxena and Kapoor.
- Statistics for management - Rubin & Levin (Prentice-Hall-India Pvt Ltd)
- Gupta, S.P., "Statistical Methods," Sultan Chand & Sons, 2004.
- Business Mathematics - Sancheti and Kapoor, SultanChand & Sons.

Note: %=Percentage Weightage, S=No. of Sessions, C=Credit.

GANPAT UNIVERSITY
Faculty of Social Sciences & Humanities
B.COM. (General) Program
Semester-1, Syllabus (Effective from June 2013) CBCS

Course Code: IB05BCS	Course Type: Common	%	S	C
BASIC COMMUNICATION SKILLS		100	60	04

This course aims at developing the Basic Communication skills to enhance the ability of proper self-expression, spoken English and correct pronunciation in routine communication.

Unit 1	Basic Language Components	10	06	0.4
	Fundamentals of Grammar: Noun, Verb, Adjective, Adverb, Prepositions and Conjunctions. Vocabulary building. Derivations of words using 'Prefixes' and 'Suffixes', Synonyms Antonyms and Phrases.			
Unit 2	Basic Communication	20	12	0.8
	Basic Forms of Communication, Process of Communication, Principles of Effective Business Communication, 7 Cs. of Effective Business Communication, Media of Communication, Barriers of Communication. (Developing Reading Skills: Intermediate Level-1)			
Unit 3	Basic Written Communication	20	12	0.8
	Need, Functions and Kinds of letter. Essentials of business letter. Importance of clarity, conciseness, courtesy and correctness in business letter, importance of You -attitude, Layout of letter writing, Basic and optional parts of letter. (Developing Writing Skills: Intermediate Level-1)			
Unit 4	Official Correspondence	10	06	0.4
	Meaning, Need and Types: Interview letters, Promotion Letters, Resignation Letters, Office Circulars, Leave application.			
Unit 5	Presentation	20	12	0.8
	How to Make Presentation, Presentation Tools along with Guidelines of Effective Presentation, Boredom Factors in Presentation and How to Overcome them. (Developing Speaking Skills: Intermediate Level-1)			
Unit 6	Business Etiquettes and Manners	20	12	0.8
	Business manners, Self Introduction, Business introduction, Etiquette of Telephonic Talk, Expressing thanks and appreciation, personal behaviour, greetings, conversation. (Developing Listening Skills: Intermediate Level-1)			

Reference Books:

- Wren & Martin; English grammar and composition, 2003.
- Sinha, K. K.; Business Communication, Galgotia Publishers, 2003.
- Robinson, David; Business Etiquette, Kogan Page.
- Hand Book of Practical Communication Skills-Chrissie Wrought, Jaico Publishing House.
- Kaul, Asha; Business Communication, 1998, Prentice-Hall of India Ltd, New Delhi
- Essentials of Business Communication - Rajendra Paul, Sultan Chand & Sons Publisher.
- Business Communication - D.D.Sehgal, V.K.Mittal and N.C.Garg, Ramesh Book Depot.
- Communication Today: Understanding Creating Skills - Reuben Ray, Himalaya Pub.House.
- Basic Managerial Skills for All - E H McGraw, S J, Fourth Edition, P H I Pvt. Ltd.
- The seven habits of highly effective people - Stephen R. Covey.
- Improve Your Communication Skills - Barker, Alan, 2007, Kagan Page (I) Pvt. Ltd.
- The Handbook of interviewing - Taylor, Poul J & O'Driscoll Michael P.,2001, Infinity Books.
- Technical Communication - Raman, Meenakshi & Sharma Sangeeta, 2006, OUP, New Delhi
- How to Write First Class Letters - Baugh, Sue, 1998, Viva Books Pvt. Ltd, New Delhi
- Business Communication - Lesikar, Raymond V & Pettit John D, 1999, AIBS Publishers, New Delhi.
- Rai Urmila, English Language Communication Skills, Himalaya Publishing House.
- Business Communication, Varinder Bhatia, Khanna Books Publishing Co. Pvt. Ltd, New Delhi, 2000.
- Business Communication, R C Bhatia, Ane Book India, New Delhi, 2006.
- Successful Presentation Skills, Andrew Bradbury, Kogan Page India Pvt Ltd, New Delhi, 2006.

Note: %=Percentage Weightage, S=No. of Sessions, C=Credit.

GANPAT UNIVERSITY
Faculty of Social Sciences & Humanities
B.COM. (General) Program
Semester–2, Syllabus (Effective from December 2013) CBCS

Course Code: IIA01AC2	Course Type: Complementary	%	S	C
ACCOUNTANCY-2		100	60	04

The course aims to provide sound understanding of the intricacies of solving practical problems relating to Advanced Accounting.

Unit 1	Investment Accounts	15	09	0.6
	Accounting for interest bearing (Fixed Earning) securities in the Books of Investor only.			
Unit 2	Joint Venture	15	09	0.6
	Meaning pro forma Deference between joint venture and consignment – excluding Conversion of consignment into joint venture (Practical Problems)			
Unit 3	Hire Purchase Account	20	12	0.8
	Cash price, Rate of Inters Books of Purchase and books of Vendor Street line Method and Reducing balance Method (only practical problems)			
Unit 4	Voluntary Liquidation	15	09	0.6
	Proportion on Liquidators statement and with and without Capital Diffidence			
Unit 5	Debenture	15	09	0.6
	Meaning, Types of debenture journal Entry for Issued debenture and Redemption of debenture, Debenture redemption fund Account and Debenture redemption Investment Account.			
Unit 6	Accounting in Computerized Environment	20	12	0.8
	Meaning and features of computerized accounting, Difference between computerized and manual accounting, Computerization – Scope and experiences. Introduction to Tally Software, Features, Advantages and Disadvantages, Mechanism. (Theory Only)			

Reference Books:

Grewal's Accounting : M.P. Gupta & B. M. Agrwal. S. Chand & Company Ltd.
 Corporate Accounting : Dr. B. C. Tulsian. S. Chand & Company Ltd.
 Non Corporate Accounting : Dr. P. C. Tulsian S. Chand & Company Ltd.
 Financial Accounting and Analysis : P. Premchand Babu on Madan Mohan, Himalaya Publication.
 Financial Accounting : Dr. Sharda Gangwar, D. K. Gangwar, Himalaya Publication.
 Problems & Solutions in Advanced Accounting : Arulanandan Raman & Sunivasan, Himalaya Publication.
 Financial Accounting : Dr. S. N. Maheshwari, Dr. S. K. Maheshwari, Vikas Publication House Pvt. Ltd.
 Problems & Solutions in Advanced Accounting Vol. I & II : Dr. S. N. Maheshwari, Dr. S. K. Maheshwari, Vikas Publication House Pvt. Ltd.
 Accountancy: Sudhir Prakashan(B.S.Shah)

Note: %=Percentage Weightage, S=No. of Sessions, C=Credit.

GANPAT UNIVERSITY
Faculty of Social Sciences & Humanities
B.COM. (General) Program
Semester-2, Syllabus (Effective from December 2013) CBCS

Course Code: IIA02POE	Course Type: Complementary	%	S	C
PRINCIPLES OF ECONOMICS		100	60	04

The course aims to familiarize the students with the basic concepts of Economics and their application in business.

Unit 1 Introduction	15	09	0.6
----------------------------	----	----	-----

Definitions of Economics, Nature of Economics and Subject matter of Economics, Basic Concepts: Micro Economics, Macro Economics, Goods, Utility, Value, Price, Wealth, Consumption, Production, Types of Economies, Unemployment, Poverty, Inflation, Deflation, Business Cycle.

Unit 2 Theory of Demand	15	09	0.6
--------------------------------	----	----	-----

Meaning of Demand, Factors affecting Demand, Law of Demand, Exceptions to the law of Demand, Extension and Contraction of Demand, Increase and Decrease in Demand.

Unit 3 Theory of Supply	15	09	0.6
--------------------------------	----	----	-----

Meaning of Supply, Factors affecting Supply, Law of Supply, Extension and Contraction of Supply, Increase and Decrease in Supply. Determination of Equilibrium Price, Price Determination with the help of Demand & Supply

Unit 4 National Income	15	09	0.6
-------------------------------	----	----	-----

Definition of National Income, National Income Concepts, Methods of measuring National Income, Problems in measurement of national income and precautions in estimation of national income. Circular flow of National Income.

Unit 5 Money and Macro Market Analysis	20	12	0.8
---	----	----	-----

Functions of Money, The Quantity Theories of Money (Fisher's Approach and Cambridge's Approach), Consumption Function, Investment Multiplier, and Accelerator Principle.

Unit 6 Theories of Interest Rate and International Trade	20	12	0.8
---	----	----	-----

Theories of Interest Rate: Classical theory of Interest Rate, Loanable Fund Theory of Interest rate, Liquidity Preference Theory of Interest Rate.
Theories of International Trade: Theory of Absolute Cost Advantage, Theory of Comparative Cost Advantage.

Reference Books:

- Elementary Economic Theory - K.K. Dewett and J.D.Varma
- Modern Economic Theory - H.L.Ahuja, S. Chand & Co. Ltd
- Advanced Economic Theory - H.L.Ahuja, S. Chand & Co. Ltd
- Principles of Economics - H.K.Trivedi and R.C.Joshi:
- Business Economics - Chaturvedi, D.D. and Gupta,S.L., Brijwasi Publishers.
- Modern Modern Micro Economics - Koutsoyiannis, A., Macmillan Press Ltd.
- Macro Economics - Dwivedi D. N., Tata McGraw Hill, 2005.
- Modern Macro Economics Theory - Mishra S. K. & Puri V.K., Himalaya Publishing House, 2003.
- Macro Economics Analysis - Edward Shapiro, Tata McGraw Hill, 2003.
- Introduction to Macro Economics - H. L. Ahuja, S. Chand Publication, 2008
- Macro Economics: Theory & Policy - H. L. Ahuja, S. Chand Publication, 2004
- Monetary Economics - Gupta S. B., S. Chand and Company, 1994

Note: %=Percentage Weightage, S=No. of Sessions, C=Credit.

GANPAT UNIVERSITY
Faculty of Social Sciences & Humanities
B.COM. (General) Program
Semester–2, Syllabus (Effective from December 2013) CBCS

Course Code: IIA03FA2	Course Type: Complementary	%	S	C
FINANCIAL ACCOUNTING-2		100	60	04

The course aims to provide sound understanding of the intricacies of solving practical problems relating to Financial Accounting.

Unit 1 Purchase of Business by a Company	15	09	0.6
Accounting Treatments in the Books of Company			
Unit 2 Underwriting of Shares and Debentures	15	09	0.6
Computation for fixing the liabilities of underwriters with Firm underwriting and Journalized			
Unit 3 Capital Reduction	20	12	0.8
Excluding preparation of Scheme of internal resolution			
Unit 4 Revenue Accounts of General insurance company	15	09	0.6
(In vertical form)			
Unit 5 Indian Accounting Standards	20	12	0.8
Accounting Standard – 2 (Valuation of Inventories)			
Accounting Standard – 3 (Cash flow Statement)			
Accounting Standard – 6 (Depreciation Accounting)			
Accounting Standard – 10 (Accounting for fixed Asset)			
Accounting Standard – 14 (Accounting For Amalgamation)			
Unit 6 Profit prior to Incorporation	15	09	0.6
Meaning of Prior Profit, key terms , practical problem			

Reference Books:

Grewal's Accounting : M.P. Gupta & B. M. Agrwal. S. Chand & Company Ltd.
 Corporate Accounting : Dr. B. C. Tulsian. S. Chand & Company Ltd.
 Non Corporate Accounting : Dr. P. C. Tulsian S. Chand & Company Ltd.
 Financial Accounting and Analysis : P. Premchand Babu on Madan Mohan, Himalaya Publication.
 Financial Accounting : Dr. Sharda Gangwar, D. K. Gangwar, Himalaya Publication.
 Problems & Solutions in Advanced Accounting : Arulanandan Raman & Sunivasan, Himalaya Publication.
 Financial Accounting : Dr. S. N. Maheshwari, Dr. S. K. Maheshwari, Vikas Publication House Pvt. Ltd.
 Problems & Solutions in Advanced Accounting Vol. I & II : Dr. S. N. Maheshwari, Dr. S. K. Maheshwari, Vikas Publication House Pvt. Ltd.
 Accountancy: Sudhir Prakashan(B.S.Shah)

Note: %=Percentage Weightage, S=No. of Sessions, C=Credit.

GANPAT UNIVERSITY
Faculty of Social Sciences & Humanities
B.COM. (General) Program
Semester–2, Syllabus (Effective from December 2013) CBCS

Course Code: IIA04BUS	Course Type: Complementary	%	S	C
BUSINESS STATISTICS		100	60	04

The objective of the course is to familiarize students with the basic concept and tools in statistics to help the business decision making.

Unit 1 Probability Theory	20	12	0.8
----------------------------------	----	----	-----

Introduction, Random Experiment, Sample Space, Events, Complementary Events, Union and Intersection of Two Events, Difference Events, Exhaustive Events, Mutually Exclusive Events, Equally Likely Events, Independent Events, Mathematical & Statistical definition of Probability, Axiomatic definition of probability, Addition Theorem, Multiplication Theorem, Theorems of Probability, Conditional Probability

Unit 2 Mathematical Expectation	10	06	0.4
--	----	----	-----

Variable, Discrete and Continuous random variable, Probability distribution of a random variables, Mathematical Expectation of random variables, Variance of a random variables

Unit 3 Probability Distributions	20	12	0.8
---	----	----	-----

Binomial Distribution: Introduction, Probability mass function of Binomial distribution, Mean and Variance of Binomial distribution, Properties of Binomial Distribution, Uses of Binomial Distribution.

Poisson Distribution: Introduction, Probability mass function of Poisson distribution, Mean and Variance of Poisson distribution, Properties of Poisson Distribution, Applications of Poisson Distribution.

Normal Distribution: Introduction, Probability density function of Normal distribution, Properties of Normal distribution, Importance of Normal Distribution.

Unit 4 Sampling Methods	15	09	0.6
--------------------------------	----	----	-----

Population survey and sample survey, Characteristics of good sample, Advantages of sampling, Size of a sample, Difference between population study and sample study, Sampling methods: Simple random sampling, Stratified random sampling.

Unit 5 Statistical Quality Control	20	12	0.8
---	----	----	-----

Quality and quality control, Variations in quality, Theory of control charts, Theory of runs, Specification Limits, Process Limits and Revised Limits, Uses of SQC, Charts for variable and attributes: \bar{x} bar chart, R chart, p and np chart, C chart, Constructions of all these charts, conclusions from all these charts, Uses of all these charts.

Unit 6 Test of Hypothesis (Large Sample Test)	15	09	0.6
--	----	----	-----

Hypothesis, Test of significance of mean, Test of significance of difference between two means, Test of significance of difference between two standard deviations, Test of significance of proportion of successes, Test of significance of a sample proportion, Test of significance of difference between two proportions

Reference Books:

- Statistics – D C Sancheti, V K Kapoor (SultanChand and Sons)
- Statistics for Management - Levin Rubin (Prentice Hall India)
- Business Statistics-G V Shenoy, U K Shrivastava & S C Sharma (New Age International P. Ltd)
- Mathematical Statistics - Saxena and Kapoor.
- Statistics for management - Rubin & Levin (Prentice-Hall-India Pvt Ltd)
- Gupta, S.P., "Statistical Methods," Sultan Chand & Sons, 2004.

Note: %=Percentage Weightage, S=No. of Sessions, C=Credit.

GANPAT UNIVERSITY
Faculty of Social Sciences & Humanities
B.COM. (General) Program
Semester–2, Syllabus (Effective from December 2013) CBCS

Course Code: IIB05BUC	Course Type: Common	%	S	C
BUSINESS COMMUNICATION		100	60	04

This course aims at developing the written and oral Business Communication skills to enhance the ability to act with confidence, develop the overall personality of the student and its application in real business situation.

Unit 1	Usage of Grammar	10	06	0.4
	Types of Sentences: Sentence structure, negative and interrogative sentences formation, Tense, Sentence error.			
Unit 2	Business Letter writing	20	12	0.8
	Need, Functions and Kinds. Types of Business Letters - Inquiry Letters, Reply to Inquiry, Complaint & Adjustment. Invitation of Quotation, Cancellation and Acknowledgement of an order, Sales Promotion. (Developing Writing Skills: Intermediate Level-2)			
Unit 3	Business Report Writing	20	12	0.8
	How to Write an Effective Report, Basics of Project Report Writing, Characteristics of good report, Committee report and Business report. (Developing Reading Skills: Intermediate Level-2)			
Unit 4	Meetings	20	12	0.8
	Types of Meetings, Purpose of Meeting, Planning and conducting meeting. Checklist for meeting arrangement. Writing Notice, Agenda and Minutes of meeting. (Developing Listening Skills: Intermediate Level-2)			
Unit 5	Resume Writing and Interview	10	06	0.4
	Drafting of Job Application. Guidelines for Writing an Impressive Resume, How to face an Interview Board, Proper Body Posture, Importance of Gestures and Steps to Succeed in Interviews, Self introduction – highlighting positive and negative traits and Face to Face Communication.			
Unit 6	Interpersonal Skills	20	12	0.8
	Quality of a Leader, Knowing Your Skills and Abilities. Introduction to Group Discussion on Current Topics related to Economy, Education System, Environment, Politics etc. Delivery of Public Speech. Debate and Elocution techniques to increase self confidence and professionalism. (Developing Speaking Skills: Intermediate Level-2)			

Reference Books:

- Barker, Alan, Improve Your Communication Skills, 2007, Kagan Page (I) Pvt. Ltd. New Delhi
 Baugh, Sue, How to Write First Class Letters, 1998, Viva Books Pvt. Ltd, New Delhi
 D.D.Sehgal, V.K.Mittal and N.C.Garg, 'Business Communication' Ramesh Book Depot.
 E. H. McGraw, S. J.; Basic Managerial Skills for All. Fourth Edition, Prentice Hall of India Pvt. Ltd. Lesikar,
 Raymond V & Pettit John D, Business Communication, 1999, AIBS Publishers & Distributers, New Delhi
 Raman, Meenakshi & Sharma Sangeeta, Technical Communication, 2006, OUP, New Delhi
 Rajendra Paul, 'Essentials of Business Communication', Sultan Chand & Sons Publisher.
 Reuben, Ray; 'Communication today – understanding creating skills', Himalaya Publishing House.
 Rogets Thesaurus
 Stephen R. Covey; The seven habits of highly effective people.
 Taylor, Poul J & O'Driscoll Michael P., The Handbook of interviewing, 2001, Infinity Books.
 Wren & Martin; English grammar and composition, 2003.
 Business Communication, Varinder Bhatia, Khanna Books Publishing Co. Pvt. Ltd, New Delhi, 2000.
 R C Sharma, Krishnamohan, Bussiness Correspondance and report writing, Tata Mcgraw Hill Pub. Co. Ltd.
 Subhash Jagota, Succeeding in Interviews, Excel Books, 2001, New Delhi.
 Rai Urmila, English Language Communication Skills, Himalaya Publishing House.

Note: %=Percentage Weightage, S=No. of Sessions, C=Credit.

GANPAT UNIVERSITY
Faculty of Social Sciences & Humanities
B.COM. (General) Program
Semester-3, Syllabus (Effective from June 2014) CBCS

Course Code: IIIA01MAM	Course Type: Complementary	%	S	C
MARKETING MANAGEMENT		100	60	04

The course aims at providing fundamental knowledge and exposure to the concepts, theories, essential elements and practices in the field of Marketing Management.

Unit 1 Conceptual Foundation	20	12	0.8
-------------------------------------	----	----	-----

What is marketing? - Core concepts of marketing – markets, marketing management – production concept, product concept, selling concept, marketing concept – difference between selling and marketing – consumerism – causes of consumerism – consumer movements.

Unit 2 Buying Behavior	20	12	0.8
-------------------------------	----	----	-----

7 O's model of consumer behavior, major factors influencing buying behavior, buying process, business markets Vs consumer markets, systems buying and selling, major factors influencing business buying – purchase process.

Unit 3 Target Marketing	15	09	0.6
--------------------------------	----	----	-----

Levels of market segmentation – bases for segmenting consumer markets – base for segmenting business markets – requirements for effective segmentation.

Unit 4 Marketing Mix I	15	09	0.6
-------------------------------	----	----	-----

Product: Concept of product, Product item, Product line and Product mix, Concept of Product Life Cycle, stages of PLC and Marketing strategy, Meaning of Brand & Brand equity.

Pricing: Objectives, Factors affecting pricing decision, Orientation (methods)-cost, demand and competition, Discriminatory pricing.

Unit 5 Marketing Mix II	15	09	0.6
--------------------------------	----	----	-----

Place: Functions of Channels of Distribution, Levels of Channels of Distribution, Factors affecting choice of Channels of distribution, Retailing & Whole selling.

Promotion: Definition, consumer promotions, trade promotions, business promotions – purpose of sales promotion – major decisions in sales promotion – pitfalls of sales promotion.

Unit 6 Personal Selling	15	09	0.6
--------------------------------	----	----	-----

Approaches in sales training – major steps in personal selling – factors contributing to the growth of direct marketing in India – products more suitable for direct marketing – strategies for direct marketing – determining sales targets.

Reference Books:

- Marketing Management, By : Philip Kotler (Prentice Hall)
- Modern Marketing Management, By: K.C.Nair, Paul and others (Himalaya)
- Modern Marketing Management , By : R.S.N.Bhagavati and Pillai (S.Chand)
- Marketing Management, By : Varshney & Gupta, (Sultan Chand & Sons)

Note: %=Percentage Weightage, S=No. of Sessions, C=Credit.

GANPAT UNIVERSITY
Faculty of Social Sciences & Humanities
B.COM. (General) Program
Semester-3, Syllabus (Effective from June 2014) CBCS

Course Code: IIIA02MAE	Course Type: Complementary	%	S	C
MANAGERIAL ECONOMICS		100	60	04

The course aims to familiarize the students with the basic concepts of Managerial Economics and their application in business.

Unit 1 Introduction	15	09	0.6
----------------------------	----	----	-----

Meaning, Nature and Scope of Managerial Economics, Relationship between Managerial Economics Forward Planning and Decision-making.

Unit 2 Demand Forecasting	20	12	0.8
----------------------------------	----	----	-----

Meaning of Demand Forecasting. Objectives of Short Run and Long Run Forecasting. Criteria of good forecasting technique. Demand Forecasting Methods: Survey Methods, Experts' Opinion (Simple and Delphi), Consumer Interaction (Complete Enumeration, Sample Survey Method), Statistical Methods (Trend Analysis, Regression).

Unit 3 Production Analysis	15	09	0.6
-----------------------------------	----	----	-----

Production Function, Long Run and Short Run Production Functions. Concepts and properties of Isoquants and Iso cost lines. Law of variable proportion. Return to scale with Iso-quanta and Iso cost lines. Maximization of output, given cost constraints. Minimization of cost, given the output. Expansion path (long run and short run).

Unit 4 Cost Concepts and Relationships	20	12	0.8
---	----	----	-----

Cost Concepts: Accounting cost, Economics cost, Opportunity cost, Incremental cost, Sunk cost, Implicit cost, Explicit cost, Fixed Cost, Variable cost, Total cost, Average fixed cost, Average variable cost Average cost, Marginal cost. Relationship between Average fixed cost, Average variable cost, Average cost, Marginal cost curves. Shapes of various cost curves in short run and long run.

Unit 5 Market Structure 1	15	09	0.6
----------------------------------	----	----	-----

Concepts: Total Revenue, Average Revenue, Marginal Revenue and their relationship. Perfect Competition: Determination of equilibrium price and output in short run and long run. Monopoly: Determination of equilibrium price and output in short run and long run.

Unit 6 Market Structure 2	15	09	0.6
----------------------------------	----	----	-----

Monopolistic Competition: Duopoly and Oligopoly Models for Determination of equilibrium price and output. Baumal's Sales Revenue Maximization Model.

Reference Books:

- Managerial Economics, By Dwivedi, D N (Vikas Publishing House)
- Advanced Economic Theory, By H L Ahuja (S. Chand & Co. Ltd)
- Business Economics, By Chaturvedi D D and Gupta, S L (Brijwasi Publishers)
- Managerial Economics, By Mehta P L (Sultan Chand & Sons)
- Modern Micro Economics, By Koutsoyiannis A (Macmillan Press Ltd)
- Managerial Economics, By Salvator Dominick (McGraw-Hill Book Company)

Note: %=Percentage Weightage, S=No. of Sessions, C=Credit.

GANPAT UNIVERSITY
Faculty of Social Sciences & Humanities
B.COM. (General) Program
Semester-3, Syllabus (Effective from June 2014) CBCS

Course Code: IIIA03COA	Course Type: Core	%	S	C
COMPANY ACCOUNTS		100	60	04

The objective of this paper is to develop student's familiarity with the basic concept and tools in Company Accounts for resolving complex problems in Business.

Unit 1 Issue of Bonus Shares	10	06	0.4
Issue of bonus share, SEBI guidelines on issue of bonus shares, sources of bonus share, accounting entries for bonus share. Example of bonus shares with balance sheet.			
Unit 2 Redemption of Preference Shares	15	09	0.6
Redemption of Preference Share: procedure, accounting entries and Balance sheet after redemption of Preference Share, Combine example of redemption of Preference Share and bonus share.			
Unit 3 Company Final Accounts	20	12	0.8
Company final accounts with latest development, Vertical presentation of Financial Statements, Limitations of Financial Statements.			
Unit 4 Valuation of Goodwill and Shares	20	12	0.8
Goodwill: definition, factors affecting value of goodwill, precautions in valuing goodwill, need for valuation, methods of valuing goodwill, example of valuation of goodwill and valuation of shares.			
Unit 5 Amalgamation of Company	15	09	0.6
Meaning of Amalgamation, Purpose, Accounting entries in the books of Vendor Company, Accounting entries in the books of Purchasing Company, Problems- Net Assets Method- Consideration Method.			
Unit 6 Recent Developments in Accounting (Theory Only)	20	12	0.8
Human Resource Accounting, Inflation Accounting, Social Responsibility Accounting, Definition, Objectives, Importance, Limitations, Valuation.			

Reference Books:

Advanced Accountancy-2, By S.N. Maheshwari (Vikas)
 Financial Accounting, By P.C. Tulsian (Tata McGraw Hill)
 Modern Accountancy, By A. Mukharjee & Hanif (Tata McGraw Hill)

Note: %=Percentage Weightage, S=No. of Sessions, C=Credit.

GANPAT UNIVERSITY
Faculty of Social Sciences & Humanities
B.COM. (General) Program
Semester-3, Syllabus (Effective from June 2014) CBCS

Course Code: IIIA04CA1	Course Type: Core	%	S	C
COST ACCOUNTING-1		100	60	04

The objective of this course is to equip the students with conceptual understanding of Cost accounting and its practical application. It is expected that the students possess a sound base in accounting principles and practices including cost analysis.

Unit 1 Introduction to Cost Accounting	10	06	0.4
---	----	----	-----

Meaning and definition; Need for cost accounting, Advantage and limitation, cost accounting and financial accounting, cost concept and cost object Element of cost and classification of cost.

Unit 2 Materials	20	12	0.8
-------------------------	----	----	-----

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. Meaning and treatment of Waste, Scrap, Spoilage and Defectives.

Unit 3 Labor	20	12	0.8
---------------------	----	----	-----

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, 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 4 Account from Overhead	20	12	0.8
-------------------------------------	----	----	-----

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.

Unit 5 Contract	15	09	0.6
------------------------	----	----	-----

Definition of Contract costing, Features of Contract costing; Work certified, work uncertified and Retention money; Method of valuation of work in progress; Profit on incomplete contracts; Accounting entries; Preparation of relevant ledger accounts and Final Accounts of a Contractor; Brief introduction of AS-7.

Unit 6 Job & Batch Costing	15	09	0.6
---------------------------------------	----	----	-----

Definition and Features of Job costing; Pre requisites of Job costing; Source documents, procedure for recording under Job costing; Definition of Batch costing and its accounting procedure; Method of determination of economic batch quantity (EBQ)

Reference Books:

- Cost Accounting By Rana, Dalal and others : M/s B. S. Shah Prakashan
- Cost Accounting: Principles & Practice, By M N Arora, Vikas Publishing House
- Practical Costing, By N K sharma, Shree Niwas Publication
- Cost Accounting, By Dr P C Tulsian, S. Chand
- Cost Accounting, By Dr Murthy & S Gurusamy, The McGraw Hill Companies
- Practical Costing, By B.S. Khanna, L.M. Pandey G.K. Ahuja And S.C.L.Batr

Note: %=Percentage Weightage, S=No. of Sessions, C=Credit.

GANPAT UNIVERSITY
Faculty of Social Sciences & Humanities
B.COM. (General) Program
Semester-3, Syllabus (Effective from June 2014) CBCS

Course Code: IIIIB05CAM	Course Type: Common	%	S	C
COMPUTER APPLICATIONS IN MANAGEMENT		100	60	04

The course aims to familiarize the students with the basics of computer and it's applications in the relevant fields.

Unit 1 Introduction to Computers	20	12	0.8
---	----	----	-----

Introduction, Characteristics, History, Generations, Classification, Application, Computer Architecture and Organisation, Personal Computers and Other devices, Hardware and Software, Operating Systems, Networking Concepts, Computer virus, Prevention from virus.

Unit 2 Windows	10	06	0.4
-----------------------	----	----	-----

Windows Basics: Start Menu, Control Menu commands with mouse and keyboard, Control Panel, Managing Multiple Windows, Scroll Bar, Creating New Folder, Logging Off and Shutting down Windows. My computer, Windows Explorer, Recycle Bin, Managing Fonts, Finding Files and Folders, Notepad, Calculator, Using Paint, Taskbar Properties, Creating shortcuts, Display Properties.

Unit 3 Microsoft Word	20	12	0.8
------------------------------	----	----	-----

Introduction to Word, Editing Document, Move and Copy text and Help system, Formatting Text and Paragraph, Finding and Replacing text and Check Spelling, Using Tabs, Enhancing a Document, Columns, Tables and other features, Using Graphics, Templates and Wizards, Mail Merge.

Unit 4 Microsoft Excel	15	09	0.6
-------------------------------	----	----	-----

Introduction to worksheet and Excel, Getting started with Excel, Editing cells and using commands and functions, Moving and Copying, Inserting and Deleting Rows and Columns, Getting Help and Formatting Worksheet, Creating Charts, Using Date and Time and Addressing Modes, Naming Ranges, Using Statistical/Mathematical, Database in Worksheet, Additional Formatting commands and Drawing toolbar, Multiple Workbooks, Pivot Table.

Unit 5 Microsoft PowerPoint	15	09	0.6
------------------------------------	----	----	-----

Introduction to PowerPoint, Using Auto content Wizard, Creating a presentation, Adding objects, Applying Transitions, Animation Effects, PowerPoint views, Running Slide Show, Setting Slide Timings, Miscellaneous Features of PowerPoint.

Unit 6 Tally	20	12	0.8
---------------------	----	----	-----

Basics of tally, Creation of Company, creation of ledger, Accounts information, Transaction Entry, Voucher, Receipts, Payment, Drawings, Capital, Cash Transaction, Credit Transaction, Contra Transactions, Profit and loss account, Balance Sheet, Ratio Analysis.

Reference Books:

- Computer Application In Management By Riternder Goel
- PC Software for windows Made Simple By R.K.Taxali
- Computer Fundamentals By Arora Ashok and Bansal Shefali (Excel Books)
- Computers for Beginners By Jain V K (Pustak Mahal Publishers)

Note: %=Percentage Weightage, S=No. of Sessions, C=Credit.

GANPAT UNIVERSITY
Faculty of Social Sciences & Humanities
B.COM. (General) Program
Semester–4, Syllabus (Effective from December 2014) CBCS

Course Code: IVA01HRM	Course Type: Complementary	%	S	C
HUMAN RESOURCE MANAGEMENT		100	60	04

The course aims at providing fundamental knowledge and exposure to the concepts, theories and practices in the field of Human Resource Management.

Unit 1 Introduction to HRM	15	09	0.6
-----------------------------------	----	----	-----

Definition and concept of HRM, Importance and scope, Function of HRM, Qualities of personnel manager, Role of HR Executives, Challenges to HR Professionals. Concepts, objectives and steps for HR policy.

Unit 2 Human Resource Planning, Hiring and Training	25	15	1.0
--	----	----	-----

Human Resource Planning: Definition, Objectives, Concept, Process of HRP. Job analysis, Job Description, Job Specification.
Hiring: Concept of Recruitment, Sources of Recruitment, Concept of Selection, Selection Process.
Training: Definition, Purpose and Methods of training.

Unit 3 Performance Appraisal	20	12	0.8
-------------------------------------	----	----	-----

Meaning and Terminology. Objectives, Pitfalls in performance appraisal, Essential of good appraisal system. Limitation of appraisal methods.
Performance appraisal methods – Grading Method, Check – List method, Critical Incident method, man-to-man comparison method, Human asset accounting method and 360 degree method.

Unit 4 Promotion and Transfer	10	06	0.4
--------------------------------------	----	----	-----

Purpose of promotion, promotion policy, Criteria for promotion, Merits vs. Seniority, Demotion.

Unit 5 Wages and Salary Administration	15	09	0.6
---	----	----	-----

Meaning, nature, purpose, factors influencing wage and salary structure, Minimum, fair and living wage, Type of wages, Job evaluation: Meaning, Definition, importance, step in Job evaluation, Limitations.

Unit 6 Employee Relation and Trade Union	15	09	0.6
---	----	----	-----

Employee Relation: Importance, Objectives, participation in ER,
Trade Union: Concepts, function, Problem of Trade Unions.

Reference Books:

Personal Management – C.B.Mamoria, Himalya Publishing House.
Human Resource Management- Chhabra, T. N., Dhanpati Rai and Co. Pvt. Ltd, New Delhi.
Human Resource Management - Gupta, C. B., Sultan Chand and Sons, New Delhi,
Human Resource Management:Text and Cases - Rao,V S P, Excel Books,2004.
Human Resource and Personnel Management (Text and Cases), Aswathappa, K., Tata McGraw Hill Publishing Company, New Delhi, 2003.

Note: %=Percentage Weightage, S=No. of Sessions, C=Credit.

GANPAT UNIVERSITY
Faculty of Social Sciences & Humanities
B.COM. (General) Program
Semester-4, Syllabus (Effective from December 2014) CBCS

Course Code: IVA02FIM	Course Type: Core	%	S	C
FINANCIAL MANAGEMENT		100	60	04

The course aims to familiarize the students with the basic concepts of Financial Management and their application in business.

Unit 1	Introduction	15	09	0.6
	Financial Management: Meaning, Scope / Approaches of financial management – Traditional Vs Modern, Objectives / Goals of financial management – Profit Maximisation V/s Wealth Maximization, Organization of finance function, Financial management and other areas of management, Capitalization: Meaning of Over-capitalization & Under-capitalization.			
Unit 2	Capital Budgeting (Theory)	15	09	0.6
	Concept of capital budgeting, Significance / Importance of capital budgeting in financial management, Steps involved in the evaluation of capital budgeting decisions.			
Unit 3	Capital Budgeting (Examples)	20	12	0.8
	Appraisals methods: Discounted cash flows techniques (NPV, IRR & BCR) and Non-discounted cash flows techniques (PBP & ARR),			
Unit 4	Working Capital Management	20	12	0.8
	Working Capital Management: Concept of operating cycle, Types of working capital, Factors affecting working capital, Sources of funds for working capital, Estimation of working capital based on operating cycle approach.			
Unit 5	Cash Management	15	09	0.6
	Cash Management: Motives for holding cash, Factors affecting cash needs, Meaning and features of cash budget, Preparation of cash budget			
Unit 6	Management of Receivables	15	09	0.6
	Definition and Features of Receivable Management, Cost and Benefits of receivables, Credit Policy Variables, Credit Evaluation, Credit Granting Decisions, Control of Receivables			

Reference Books:

- Financial Management, By Prasanna Chandra
- Financial Management, By R.P. Rastogi (Galgotia Pub.)
- Financial Management, By Ravi M. Kishore (Taxmann)
- Financial Management, By Inamdar
- Financial Management: Principles and Practice, By Maheshwari S N (Sultan Chand & Sons)
- Financial Management, Khan, M.Y, Jain, P.K., "", Tata McGraw Hill, 3rd Edition, 2001.
- Pandey I. M., "Financial Management", Vikas Publishing House, Revised Ed., 2003
- Hampton, Joh. J, "Financial Decision Making", Prentice Hall of India, 4th Edition, 1998.
- Van Horne, C. & Wachowich, M., "Fundamentals of Financial Management", PHI, 11th Edition, 2002.

Note: %=Percentage Weightage, S=No. of Sessions, C=Credit.

GANPAT UNIVERSITY
Faculty of Social Sciences & Humanities
B.COM. (General) Program
Semester-4, Syllabus (Effective from December 2014) CBCS

Course Code: IVA03CA2	Course Type: Core	%	S	C
COST ACCOUNTING-2		100	60	04

The objective of this course is to equip the students with conceptual understanding of Cost accounting and its practical application. It is expected that the students possess a sound base in accounting principles and practices including cost analysis.

Unit 1	Single or Unit Costing	15	09	0.6
	Components of total cost; Expenses that are not treated as cost in cost sheet; Imputed costs; Treatment of work-in progress; Defective materials; Sale of scrap; Defective product; Normal & abnormal Loss of materials; Treatment of Finished goods; Preparation of Historical cost sheet, Estimated cost sheet, Estimate for work order (Tender/Quotation).			
Unit 2	Reconciliation of profit as per cost accounts with profits as per financial accounts	20	12	0.8
	Reasons for disagreement in profits; Procedure for reconciliation; Preparation of Reconciliation Statement and Memorandum Reconciliation Account;			
Unit 3	Operating Costing	15	09	0.6
	Meaning of Operating Costing, Features of Operating Costing, Cost Unit, Cost Analysis, Transport Costing. Practical Problems to be asked on Transport Costing only.			
Unit 4	Process Costing	15	09	0.6
	Introduction Process of ascertaining Process Cost. Difference between process costing and Job costing. Features of Process costing. Elements of cost of each process. Process loss and wastage, Normal Loss, Abnormal Loss, Abnormal Gain Inter process profit.			
Unit 5	Interpretation and Analysis through Financial Ratios	20	12	0.8
	Meaning , importance of ratio analysis, calculation and interpretation of the following Ratio: Gross profit Ratio, Net profit Ratio, Operating Ratio, Stock turnover Ratio, Current Ratio, Liquid Ratio, Proprietary Ratio, Debt-Equity Ratio, Capital Gearing Ratio, Debtor Ratio, Creditor Ratio, Return on Capital Employed Ratio, Earning Per share Ratio, Total Assets Turnover Ratio.			
Unit 6	Cash Flow Statement	15	09	0.6
	Concept and signification of fund flow Statement, Sources and Application of cash; cash from operation, Income and Expenditure Approach, Net profit Approach, Difference between Fund flow statement and Cash flow Statement Preparation of Cash flow statement.			

Reference Books:

Cost Accounting: Principles & Practice, By M N Arora, Vikas Publishing House
 Practical Costing, By N K sharma, Shree Niwas Publication
 Cost Accounting, By Dr P C Tulsian, S. Chand
 Cost Accounting, By Dr Murthy & S Gurusamy, The McGraw Hill Companies
 Advance Cost Accounting By B.M. Lall Nigam & G.L. Sharma

Note: %=Percentage Weightage, S=No. of Sessions, C=Credit.

GANPAT UNIVERSITY
Faculty of Social Sciences & Humanities
B.COM. (General) Program
Semester-4, Syllabus (Effective from December 2014) CBCS

Course Code: IVA04EOE	Course Type: Complementary	%	S	C
ELEMENTS OF ENTREPRENEURSHIP		100	60	04

The course aims to provide basic concepts and knowledge with regard to the entrepreneurship and its utility in Business.

Unit 1 The Nature and Importance of Entrepreneurs 15 09 0.6

Definition of Entrepreneur Today, The Entrepreneurial process, The Entrepreneurial decision process, Managerial versus Entrepreneurial decision making, Types of Start-ups, types of skills required in entrepreneurship.

Unit 2 The Individual Entrepreneur 15 09 0.6

Entrepreneurial feelings: Locus of control, feelings about independence and need for achievement, Risk taking, Entrepreneur background and characteristics: childhood Family environment, Education, personal Values, age, Work history. Role Models and support system, Male versus Female Entrepreneurs.

Unit 3 Creativity and Business Idea 20 12 0.8

Source of New Ideas, Methods of Generating New Ideas, Creative Problem Solving: Brain Storming, Reverse Brain Storming, Brain Writing, Check list, Free Association. Opportunity Recognition, Product planning and development process.

Unit 4 The Business plan: Creating and Starting the Venture 20 12 0.8

Definition of Business Plan, Presenting Business Plan: information Needs- Market Information, Operation Information Needs, Financial Information Needs, Writing The Business Plan: Introductory page, Executive Summary, Industry Analysis, Description of Venture, Production Plan, Operational Plan, Marketing Plan, Organizational Plan, Financial Plan, and Assessment of Risk.

Unit 5 The Marketing Plan and The Financial Plan 15 09 0.6

Marketing Plan: Market Research for New Venture, Characteristics of Marketing plan, Steps in Preparing Marketing Plan.
 Financial Plan: Pro Forma for Operating and capital Budgets, Pro Forma Cash Flow, Pro Forma Income statement, Pro Forma Balance Sheets, Break Even Analysis.

Unit 6 Entrepreneurial Strategy 15 09 0.6

Generation of New Entry Opportunity, First mover Advantages and Disadvantages, Growth Strategies: Penetration Strategies, Market Development Strategies, Diversification Strategies, and Product Development Strategies.

Reference Books:

Entrepreneurship by Robert D Hisrich, Michael P Peters, Dean A Shepherd, Tata McGraw Hill
 Caticts A Dalley: Entrepreneurial Management Going All out for Results (McGraw Hill, 1971).
 Clelland, D.C. and D.G. Winer: Motivating Economic Achievement (New York 1969).
 Srucker, Peter. Innovation and Entrepreneurship. East – West Press (P) Ltd., 1992.
 F.M. Harbison: Entrepreneurial Organizations a factor in Economic Development, Quarterly journal in Economics August, 1952.
 Gupta, C B and Srinivasan. Entrepreneurial Development in India. New Delhi, Sultan Chand, 1997.
 Hisrich, Robert D and Petors, Micheal P. Entrepreneurship: Starting, Developing and Managing a New Enterprise. 3rd ed. Chicago, Irwin, 1995.
 Holt, David H. Entrepreneurship – New Venture Creation. Englewood Cliffs, New Jersey, Prentice Hall Inc., 1992

Note: %=Percentage Weightage, S=No. of Sessions, C=Credit.

GANPAT UNIVERSITY
Faculty of Social Sciences & Humanities
B.COM. (General) Program
Semester-4, Syllabus (Effective from December 2014) CBCS

Course Code: IVA05LA1	Course Type: Core	%	S	C
LAW-1		100	30	02

The course aims to acquaint the student with a basic and elementary knowledge of law and its practice and implications in commerce.

Unit 1 Indian Contract Act (1872) Part 1	15	4.5	0.3
Meaning and Nature of contract, offer and acceptance, competent parties, free consent.			
Unit 2 Indian Contract Act (1872) Part 2	20	06	0.4
Performance of contract, Discharge of contract, Quasi contract.			
Unit 3 Indirect Taxes	15	4.5	0.3
Central Excise Act, Custom Act, Definition and Types.			
Unit 4 Sale of Goods Act (1930)	20	06	0.4
Definition: Sale and Agreement to sell; definition & type of goods, Terms Conditions and Warranties.			
Unit 5 Industrial Dispute Act (1947)	15	4.5	0.3
Introduction, Definitions (Industry, Workers, Industrial Dispute), Features of Industrial Dispute.			
Unit 6 Consumer Protection Act (1986)	15	4.5	0.3
Introduction, Consumer and Rights of Consumer, Consumer Protection Councils.			

Reference Books:

A Manual of Business Law, By Maheshwari S N & Maheshwari S K (Himalaya Publishing House)
 Modern Indian Company Law, By Kuchhal M C (Shree Mahavir Book Depot)
 Business Law, By Kuchhal M C (Vikas Publishing House)
 Elements of Mercantile Law, By Kapoor N D (Sultan Chand & Sons)
 Business Law, By Aggarwal S K (Galgotia Publishing Company)
 Company Law, By Bagriyal Ashok (Vikas Publishing House)
 Elements of Company Law, By Kapoor N D (Sultan Chand & Sons)
 Company Law By Singh Avtar (Eastern Book Co)

Note: %=Percentage Weightage, S=No. of Sessions, C=Credit.

GANPAT UNIVERSITY
Faculty of Social Sciences & Humanities
B.COM. (General) Program
Semester-4, Syllabus (Effective from December 2014) CBCS

Course Code: IVB06DIM	Course Type: Open	%	S	C
DISASTER MANAGEMENT		100	30	02

The course aims to provide basic concepts and knowledge with regard to a Disaster Management and its applications in need based circumstances.

Unit 1 Natural Disaster	20	06	0.4
Introduction, floods, Earthquakes, landslides, cyclones, Tsunami, drought, thunderstorms, cold wave and Extreme cold			
Unit 2 Man Made Disaster	20	06	0.4
War and terrorism, stampede, Riots and Demonstrations, residential and industrial fires, transportation accidents			
Unit 3 Help Others	15	4.5	0.3
Saving victims- First twenty hours, conducting Medical Relief operations, Managing Relief operations, and psychological issues.			
Unit 4 Prepare Yourself for Disaster	15	4.5	0.3
Plan for disaster, local disaster management cell, prepare business recovery plan, Government response in disaster.			
Unit 5 Survival Skills	15	4.5	0.3
Introduction, search and research skills, defining search and rescue, precautions, first-aid.			
Unit 6 Alternative Communication Skills	15	4.5	0.3
Introduction, network, Radio communications and other wireless communication, satellite based communications systems, Ministry of Communications and Transportation.			

Reference Books:

Citizen's Guide to Disaster Management: by SATISH MODH
 Disaster management and Preparedness: by Thomas .D.Schneid

Note: %=Percentage Weightage, S=No. of Sessions, C=Credit.

GANPAT UNIVERSITY
Faculty of Social Sciences & Humanities
B.COM. (General) Program
Semester-5, Syllabus (Effective from June 2015) CBCS

Course Code: VA01BRM	Course Type: Complementary	%	S	C
BUSINESS RESEARCH METHODS		100	60	04

The course aims at providing fundamental knowledge and exposure to the concepts, theories and practices in the field of Business Research Methods.

Unit 1 Introduction to Research Methodology	10	06	0.4
--	----	----	-----

Meaning of research, objectives, significance, application of marketing research, limitations of marketing research, types of research, research process, criteria for good research.

Unit 2 Research Design and Hypothesis	15	09	0.6
--	----	----	-----

Meaning, types of research design: exploratory, descriptive, causal research design, null hypothesis, alternative hypothesis, construction of hypothesis.

Unit 3 Sampling Design	20	12	0.8
-------------------------------	----	----	-----

Sampling process, sampling methods: simple random sampling method, systematic sampling, stratified sampling, cluster sampling, area sampling, quota sampling, judgement sampling, convenience sampling, snow ball sampling.

Unit 4 Data Collection Methods	20	12	0.8
---------------------------------------	----	----	-----

Primary data: advantages & disadvantages, primary data collection method: observation, interview, survey, designing of questionnaire, secondary data, sources of secondary data.

Unit 5 Measurement and Scaling	20	12	0.8
---------------------------------------	----	----	-----

Measurement and research, Measurement scale: nominal scale, ordinal scale, interval scale, ratio scale, source of error in Measurement, Likert type scale, semantic differential scale.

Unit 6 Report Writing	15	09	0.6
------------------------------	----	----	-----

Significance of report writing, layout of the research report, APA style of references, precaution for writing report.

Reference Books:

Marketing research : by Dr. C. R. Kothari
 Marketing research :by G. C.Beri, Tata McGraw hill
 Business research methods ;by Cooper & Schindler

Note: %=Percentage Weightage, S=No. of Sessions, C=Credit.

GANPAT UNIVERSITY
Faculty of Social Sciences & Humanities
B.COM. (General) Program
Semester–5, Syllabus (Effective from June 2015) CBCS

Course Code: VA02CMA	Course Type: Complementary	%	S	C
COST AND MANAGEMENT ACCOUNTANCY		100	60	04

The course aims at providing fundamental knowledge and exposure to the concepts, theories and practices in the field of Cost and Management Accountancy.

Unit 1 Introduction	20	12	0.8
----------------------------	----	----	-----

Meaning scope & Limitation of Cost Accountancy and management Accountancy – Distinction V/S Financial Accountancy and Management Accountancy and Cost Accountancy.
 Essential of Cost Accountancy: element of cost -Fixed & variable expenses- Classification of Overheads.

Unit 2 Standard Costing	20	12	0.8
--------------------------------	----	----	-----

Theory: Meaning & Significance - Types of variances -Setting up standards.
 Examples: Materials cost variance, Sales variances only.

Unit 3 Reporting to Management	10	06	0.4
---------------------------------------	----	----	-----

Meaning objects- significance of good report types of Report Special & Routine Report- Report to the different level of management, Managing Director, Factory and Sales Manager.

Unit 4 Budgetary Control	20	12	0.8
---------------------------------	----	----	-----

Meaning & Significance of Budgetary control - Function of Budgetary control, key factors- Responsibility Centers Zero base Budgeting.
 Examples :
 1. Production Raw Material Consumption & Raw Material purchase Budget.
 2. Cash Budget (receipt and payment method only)
 2. Flexible Budget.

Unit 5 Cost - Volume Profit Analysis	20	12	0.8
---	----	----	-----

Meaning, significance and Limitation
 Break- even analysis: Contribution- Break-even Point-Margin of Safety, Profit volume ratio- Break even chart.
 Example :
 Find out Breakeven point, P/V ratio, margin of safety, Application of marginal costing in profitability planning- special offer (export order) Levels of activity Pricing Policies..

Unit 6 Decision making	10	06	0.4
-------------------------------	----	----	-----

Differential cost, Relevant cost-Application of Differential cost analysis
 Decisions: Make or Buy decision - Determination of Product mix, Dropping a Product Line.

Note: Theory (30%): Unit 1, 3. Theory and Examples (70%): Unit 2, 4, 5, 6.

Reference Books:

Cost and Management Accountancy- B S Shah
 Advance Cost Accounting – S N Maheshwari
 Cost and Management Accountancy – R L Gupta

Note: %=Percentage Weightage, S=No. of Sessions, C=Credit.

GANPAT UNIVERSITY
Faculty of Social Sciences & Humanities
B.COM. (General) Program
Semester-5, Syllabus (Effective from June 2015) CBCS

Course Code: VA03IFS	Course Type: Complementary	%	S	C
INDIAN FINANCIAL SYSTEM			60	04

The basic objective of this subject is to make the students familiar with the Indian Financial System. It will also build up an understanding among the students regarding primary market, secondary market as well as mutual funds.

Unit 1	Financial Systems: Functions & Structure / Organization	20	12	0.8
	Introduction, Component of Financial Formal System, Functions of a Financial System, Nature & Role of Financial Institutions (Intermediaries) and Financial Markets, Securities Exchange Board of India (SEBI)			
Unit 2	Financial Markets: Functions & Organization	15	09	0.6
	Relationship Between New Issue Market and Stock Exchange, Functions of New Issues / Primary Market, Functions of Stock Exchanges / Secondary Markets, Issue Mechanism			
Unit 3	Primary Market Organization: Intermediaries	15	09	0.6
	Merchant Bankers, Underwriters, Bankers to An Issue, Portfolio Managers			
Unit 4	Money Market	15	09	0.6
	Concept and Functions of Money Market, Benefits of an Efficient Money Market, Money Market Instruments, Tools for managing liquidity in money market			
Unit 5	Depositories & Custodians	20	12	0.8
	Concept of Depository System, Concept of Custodian, Difference Between Demat Share & Physical Share, Benefits of Depository System, Depository Process, National Securities Depository Limited (NSDL), Central Depository Services (India) Limited (CDSL)			
Unit 6	Mutual Funds	15	09	0.6
	Concept of Mutual Fund, Advantages & Disadvantages of Mutual Funds, Types of Mutual Funds Schemes, Organization of Mutual Fund in India			

Reference Books:

- "Indian Financial System" M Y Khan – TATA McGRAW HILL, Sixth Edition
- "The Indian Financial System – Markets, Institutions and Services" Bharti V. Pathak, Pearson Education
- "Financial Institutions and Markets – Structure, Growth and Innovations" L. M. Bhole, Jitendra Mahakud, TATA McGRAW HILL, Fifth Edition
- "Indian Financial System" H R Machiraju, Vikas Publishing House Pvt. Ltd.

Note: %=Percentage Weightage, S=No. of Sessions, C=Credit.

GANPAT UNIVERSITY
Faculty of Social Sciences & Humanities
B.COM. (General) Program
Semester-5, Syllabus (Effective from June 2015) CBCS

Course Code: VA04AU1	Course Type: Core	%	S	C
AUDITING-1		100	60	04

The course aims at providing fundamental knowledge and exposure to the concepts, theories and practices in the field of Auditing.

Unit 1 Introduction	20	12	0.8
Definition, objective, Advantages and Limitations, Types of Audit-Internal audit, stationary audit, branch audit, cost audit, management audit, property audit (only concept) Basic principles governing an audit.			
Unit 2 Internal Control	20	12	0.8
Meaning and significance, Organizing audit work: Audit program Audit note book, working papers, routine checking, test checking, surprise checking, commencement of new audit.			
Unit 3 Vouching	15	09	0.6
Meaning and significance vouching of cash transaction.			
Unit 4 Investigation	15	09	0.6
Meaning and need, difference between audit and investigation.			
Unit 5 Verification and Valuation of Assets and Liabilities	15	09	0.6
Meaning and auditor duties, Verification and Valuation of followings-Goodwill, Building, machinery, investment, inventory, secured loan and contingent liabilities.			
Unit 6 Company Auditor	15	09	0.6
Qualification and disqualification, Appointment and removal, Remuneration and status, Rights and duties, Lien of auditor.			

Reference Books:

Advanced Accountancy : Rana, Dalal and others : Sudhir Prakashan, Ahmedabad
 Auditing – University Edition : Arun Jha : Taxmann Publication
 Auditing – Theory and Practice : N. K. Sharma : Shree Niwas Publication
 Auditing – B.S. Shah Publication

Note: %=Percentage Weightage, S=No. of Sessions, C=Credit.

GANPAT UNIVERSITY
Faculty of Social Sciences & Humanities
B.COM. (General) Program
Semester-5, Syllabus (Effective from December 2015) CBCS

Course Code: VA05LA2	Course Type: Complementary	%	S	C
LAW-2		100	30	02

The course aims to acquaint the student with a basic and elementary knowledge of law and its practice and implications in commerce.

Unit 1 Special Contract	20	06	0.4
Indemnity and Guarantee – Bailment and Pledge, Types of agents, personal liability of agent and termination of agency.			
Unit 2 Negotiable Instrument Act (1881)	15	4.5	0.3
Meaning, Characteristics & Presumptions of Negotiable Instruments, Promissory note, Bills of exchange and cheque, holder and holder-in-due-course, endorsement & its types.			
Unit 3 Indian Companies Act (1956) Part 1	20	06	0.4
Introduction, Definition and Characteristics of Company, Memorandum and Association, Alteration of clauses of MoA, Doctrine of Ultra vires, Doctrine of Indoor Management.			
Unit 4 Indian Companies Act (1956) Part 2	15	4.5	0.3
Articles of Association, Prospectus & Contents in Prospectus, Qualifications, Disqualifications and legal positions of Directors.			
Unit 5 Factories Act (1948) Part 1	15	4.5	0.3
Introduction and Definitions: Manufacturing process, Factory, Worker, Occupier of a Factory.			
Unit 6 Factories Act (1948) Part 2	15	4.5	0.3
Provisions relating to Women Health, Safety, Welfare; Working Hours of Adults, Women worker, Child worker.			

Reference Books:

A Manual of Business Law, By Maheshwari S N & Maheshwari S K (Himalaya Publishing House)
 Modern Indian Company Law, By Kuchhal M C (Shree Mahavir Book Depot)
 Business Law, By Kuchhal M C (Vikas Publishing House)
 Elements of Mercantile Law, By Kapoor N D (Sultan Chand & Sons)
 Business Law, By Aggarwal S K (Galgotia Publishing Company)
 Company Law, By Bagriyal Ashok (Vikas Publishing House)
 Elements of Company Law, By Kapoor N D (Sultan Chand & Sons)
 Company Law By Singh Avtar (Eastern Book Co)
 Singh Harpal, "Indian Company Law", Galgotia Publishing Company,
 Singh Avtar : Indian Company Law,
 Shah S. M : Lectures on Company Law,
 Palmer - Company Law,
 Ramiaya: Guide to Companies Act,
 Gower: Principles of Modern Company

Note: %=Percentage Weightage, S=No. of Sessions, C=Credit.

GANPAT UNIVERSITY
Faculty of Social Sciences & Humanities
B.COM. (General) Program
Semester-5, Syllabus (Effective from June 2015) CBCS

Course Code: VB06INE	Course Type: Open	%	S	C
INDIAN ECONOMY		100	30	02

The course aims at providing fundamental knowledge and exposure to the concepts, theories and issues in the Indian Economy.

Unit 1	Nature of Indian Economy	10	03	0.2
	India- An Underdeveloped Economy, India- A Developing Economy, India- A Mixed Economy			
Unit 2	Agriculture in India	20	06	0.4
	Role of agriculture in Indian Economy, Cropping patten in India, Agricultural production and productivity, National Agriculture Policy, National Policy for Farmers.			
Unit 3	Poverty in India	20	06	0.4
	The concept of poverty line, Incidence of poverty in India, Human poverty, Rural Poverty, Poverty elevation programs, strategies for poverty elevation.			
Unit 4	Industrial development in India	10	03	0.2
	Trends in Industrial Production and Productivity, changes in industrial pattern during plans, issues in industrial development in India.			
Unit 5	Price Trends and Inflation in India	20	06	0.4
	Price movement during planning period, Money supply and Inflation in India, Demand side factors affecting prices, supply side factors affecting prices, consequences of inflation, anti-inflationary measures.			
Unit 6	Foreign Trade and India's Balance of Payment	20	06	0.4
	Exports and Imports in India since 1991, Composition of foreign trade, direction of foreign trade, Balance of Payment-Meaning and situation since 1991, management of Balance of payment.			

Reference Books:

Indian Economy (2006), Ruddra Dutt & K P M Sundaram, S. Chand.
 Indian economy (2009), Mishra and Puri, Himalaya Publishing House.
 Indian Economy (2003), I C Dhingra, Sultan Chand
 Indian Economy (2003), Aggarwal, A.N. Vishwa Prakashan.

Note: %=Percentage Weightage, S=No. of Sessions, C=Credit.

GANPAT UNIVERSITY
Faculty of Social Sciences & Humanities
B.COM. (General) Program
Semester–6, Syllabus (Effective from December 2015) CBCS

Course Code: VIA01AU2	Course Type: Core	%	S	C
AUDITING-2		100	60	04

The course aims at providing detailed knowledge pertaining to the practices in the area of auditing.

Unit 1	Company Audit	20	12	0.8
	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.			
Unit 2	Audit Evidence	10	06	0.4
	What is audit evidence, auditors' objective and audit evidence, for what auditor needs evidence, classification of audit evidence.			
Unit 3	Auditor's Report and Certificate	20	12	0.8
	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.			
Unit 4	Divisible Profit	20	12	0.8
	Divisible profit: Meaning and importance of profit, Determination of profit and its problem, Debatable points regarding divisible profit (Depreciation, capital gain, capital loss, past revenue lost, past profit and transfer to reserve). Auditor's duty regarding divisible profit			
Unit 5	Depreciation	15	09	0.6
	Provisions of the company law, Auditor's duty.			
Unit 6	Audit program	15	09	0.6
	Hospitals run by public charitable trust, Educational institutes, Commercial bank, Manufacturing company.			

Reference Books:

Advanced Accountancy : Rana, Dalal and others : Sudhir Prakashan, Ahmedabad
Auditing – University Edition : Arun Jha : TAxman Publication
Auditing – Theory and Practice : N. K. Sharma : Shree Niwas Publication
Auditing – B.S. Shah Publication

Note: %=Percentage Weightage, S=No. of Sessions, C=Credit.

GANPAT UNIVERSITY
Faculty of Social Sciences & Humanities
B.COM. (General) Program
Semester-6, Syllabus (Effective from December 2015) CBCS

Course Code: VIA02TAX	Course Type: Core	%	S	C
TAXATION		100	60	04

The objective of course is to familiarize student with the basic Taxation concepts and tools to help the decision making.

Unit 1 Basics of Taxation	10	06	0.4
Basics of Taxation: Definition Assessment Year, Previous year, Accesses, Residential Status of person			
Unit 2 Salaries	20	12	0.8
Salary income, Allowance, Perquisites, Deduction from salary income, simple example of salary with Increment.			
Unit 3 House Property	20	12	0.8
Meaning, Annual value, Own property, Deduction allowed, simple Example of Let-out house property with Standard Rent.			
Unit 4 Profit and Gain of Business and Profession	20	12	0.8
Chargeability general principal governing assessment of business income, Scheme of deduction and statement of taxable income.			
Unit 5 Capital Gain	20	12	0.8
Meaning of capital assets , under Section 54, statement of taxable income			
Unit 6 Income from Other Sources	10	06	0.4
Basic of income from Other Sources and statement of taxable income			

Reference Books:

Systematic Approach To Income Tax Bharat Prakashan Dr.Ravi Gupta-Dr.Girish Ahuja
 Student Guide of income tax- Taxman publication
 Government base Acts(Income tax Rules 1961
 Taxation,B.S.shah Prakasan
 ICAI Guidelines

Note: %=Percentage Weightage, S=No. of Sessions, C=Credit.

GANPAT UNIVERSITY
Faculty of Social Sciences & Humanities
B.COM. (General) Program
Semester-6, Syllabus (Effective from December 2015) CBCS

Course Code: VIA03BUE	Course Type: Complementary	%	S	C
BUSINESS ENVIRONMENT		100	60	04

The objective of course is to familiarize student with the basic concepts of Business Environment and its utility in Business decision making.

Unit 1 Introduction to Business Environment 15 09 0.6

Business Environment: Meaning, significance and components of Business Environment (Demographic Environment, Economic Environment, Political and legal Environment, Socio- Culture Environment, Technological Environment and International Environment). Environment Analysis: Uses, Limitations.

Unit 2 Demographic Environment 15 09 0.6

Compositional characteristics of Indian population, Population and Economic Development, Recent Population policy of India, Population projections of India.

Unit 3 Economic Environment 20 12 0.8

Economic Forces: National Income, Per Capita Income, Business Cycles, Money Market, Capital Market. Economic Planning (with special reference to the current Five year plan). Analysis of Industrial Sector, Phases of Industrialization in India, Recent Industrial Policy. Privatization in India. Industrial sickness in India.

Unit 4 Political and Socio-Cultural Environment 20 12 0.8

Political Environment: Overview of Indian constitution, fundamental rights, directive principles, Extent of State Regulations.
 Socio-Cultural Environment: Socio-Culture Forces affecting Business, Social Stratification, Socio-Cultural Fabric, Consumerism and Consumer protection.

Unit 5 Technological Environment 15 09 0.6

Significance of Technology, Choice of Techniques: Capital Intensive and Labour Intensive. Technology Transfer and impact of technological change on business.

Unit 6 International Environment 15 09 0.6

Role of Foreign Investment, Multi National Corporations, Export-Import Policy. Overview of International institutions: WTO, IMF, World Bank, UNCTAD, ESCAP, SAARC.

Reference Books:

- Essentials of Business Environment (2007), K. Aswathappa, Himalaya Publishing House.
- Indian Economy (2006), Ruddra Dutt & K P M Sundaram, S. Chand.
- Indian economy (2009), Mishra and Puri, Himalaya Publishing House.
- Business Environment (1999) K Chidambaram & V Alagappan, Vikas Publishing House.

Note: %=Percentage Weightage, S=No. of Sessions, C=Credit.

GANPAT UNIVERSITY
Faculty of Social Sciences & Humanities
B.COM. (General) Program
Semester-6, Syllabus (Effective from December 2015) CBCS

Course Code: VIA04AFM	Course Type: Core	%	S	C
ADVANCED FINANCIAL MANAGEMENT		100	60	04

The objective of course is to familiarize student with the basic concepts and tools in Advanced Financial Management to help the business decision making.

Unit 1 Valuation of Securities	10	06	0.4
Concept of value (time value for money), Bond Valuation, Valuation of Equity and Preference Share			
Unit 2 Capital Structure	20	12	0.8
Meaning and significance, NI, NOI, Traditional and M. M. Theories, Concepts of optimum capital structure.			
Unit 3 Leverage & Dividend Decision	20	12	0.8
Leverage: Leverage and risk, types (Operating Leverage, Financial Leverage, Combined Leverage). Dividend Decision: Traditional position, Walter model Gordon model, M, & M position for designing dividend policy.			
Unit 4 Investment Decision	25	15	1.0
Analysis of Risk and uncertainty, Risk adjusted discounted rate method, Probability based Risk Analytical Techniques (Single Project Analysis), Expected NPV, Standard Deviation, co-efficient of variation, Decision tree analysis.			
Unit 5 Leasing and Venture capital	10	06	0.4
Concept significance, types of leasing, techniques of lease evaluation. Venture Capital concept and its practice in India			
Unit 6 Stock Market in India	15	09	0.6
Capital Market in India: history, Dematerialisation, issue procedure, Developments. Mutual Funds, Credit rating – Concepts, Development in India. Derivatives –Concept of Future, Forward, Options and swaps.			

Note: Unit 1 to 4 – Theory and Examples. Unit 5, 6 – Theory Only

Reference Books:

Financial Management : I M Pandy
 Financial Management : Prasanna Chandra
 Financial Management : M Y Khan & P K Jain
 Financial Management : R P Rastogi.

Note: %=Percentage Weightage, S=No. of Sessions, C=Credit.

GANPAT UNIVERSITY
Faculty of Social Sciences & Humanities
B.COM. (General) Program
Semester-6, Syllabus (Effective from December 2015) CBCS

Course Code: VIA05LA3	Course Type: Complementary	%	S	C
LAW-3		100	30	02

The course aims to acquaint the student with a basic and elementary knowledge of law and its practice and implications in commerce.

Unit 1 Evolution and Administration of Company Law in India 15 4.5 0.3

Company Act, 1956, Companies (Amendment) Act, 1996, Machinery for Administration of Companies Act, 1956, Company Law Board, Registrars of Companies.

Unit 2 Formation of Company 15 4.5 0.3

Introduction, Advantages and Disadvantages of Incorporation, Lifting the Corporate Veil, Promotion, Legal Position of a Promoter, Duties and Liabilities of Promoters.

Unit 3 Contracts, Deeds and Investments 15 4.5 0.3

Contracts, Forms of Contracts, Contracts by Agents, Execution of Deeds, Service of Documents, Investments & Curbs on Aggregate Amount of Investments.

Unit 4 Company Meetings, Proceedings and Directors 15 4.5 0.3

Importance of Meetings, Statutory Meeting, Annual General Meeting, Extra-ordinary General Meeting, The Requisites of Valid Meeting.

Unit 5 Winding Up 20 06 0.4

Winding up, Modes of Winding Up, Parties Entitled to Present Winding Up Petition, Consequences of Winding Up Order, Appointment of Official Liquidators in Winding Up by Court, Duties of Liquidators, Powers of Liquidators.

Unit 6 Foreign Exchange Management Act (1999) 20 06 0.4

Introduction to FEMA, Authorized person, Capital Account Transaction, Currency, Import, Export, Foreign Exchange, Current Account Transaction, Regulation and management of FEMA.

Reference Books:

- A Manual of Business Law, By Maheshwari S N & Maheshwari S K (Himalaya Publishing House)
- Modern Indian Company Law, By Kuchhal M C (Shree Mahavir Book Depot)
- Business Law, By Kuchhal M C (Vikas Publishing House)
- Elements of Mercantile Law, By Kapoor N D (Sultan Chand & Sons)
- Business Law, By Aggarwal S K (Galgotia Publishing Company)
- Company Law, By Bagri Ashok (Vikas Publishing House)
- Elements of Company Law, By Kapoor N D (Sultan Chand & Sons)
- Company Law By Singh Avtar (Eastern Book Co)
- Singh Harpal, "Indian Company Law", Galgotia Publishing Company,
- Singh Avtar : Indian Company Law,
- Shah S. M : Lectures on Company Law,
- Palmer - Company Law,
- Ramiya: Guide to Companies Act,
- Gower: Principles of Modern Company

Note: %=Percentage Weightage, S=No. of Sessions, C=Credit.

GANPAT UNIVERSITY
Faculty of Social Sciences & Humanities
B.COM. (General) Program
Semester-6, Syllabus (Effective from December 2015) CBCS

Course Code: VIB06DES	Course Type: Open	%	S	C
DEMOGRAPHY AND ENVIRONMENTAL STUDIES		100	30	02

The objective of course is to familiarize student with the basic concepts, theories and issues related to demography and environment.

Unit 1 Introduction to Demography	10	03	0.2
Meaning and definition of Demography, Need of demographic Studies for Business. Theory of Demographic Transition, Theory of optimum population.			
Unit 2 Nature of Indian Population	20	06	0.4
Size and growth of Indian Population, Gender composition and age composition of Indian Population, Density of population, Quality of Indian population.			
Unit 3 Demographic Issues	20	06	0.4
Causes of rapid growth of Indian population, Population growth and Economic development, Remedies for population explosion, Rural-Urban Migration in India, Population Projection, Population Policy of India.			
Unit 4 Introduction to Environment	10	03	0.2
Meaning and definition of Environment, Need of environmental studies for Business. Natural resources and economic development. Global warming.			
Unit 5 Land and Forest Resources	20	06	0.4
Characteristics of Land resource in India, Issues/Problems pertaining to land resources in India. Characteristics of Forest resource in India, Issues/Problems pertaining to forest resources in India.			
Unit 6 Water and Mineral Resources	20	06	0.4
Water resource in India, Issues/Problems pertaining to water resource in India. Mineral resource in India, Issues/Problems pertaining to mineral resource in India.			

Reference Books:

Indian Economy (2006), Ruddra Dutt & K P M Sundaram, S. Chand.
Indian Economy (2009), Mishra and Puri, Himalaya Publishing House.
Indian Economy (2003), I C Dhingra, Sultan Chand
Indian Economy (2003), Aggarwal, A.N. Vishwa Prakashan.

Note: %=Percentage Weightage, S=No. of Sessions, C=Credit.