

**BIRSA MUNDA TRIBAL UNIVERSITY-
RAJPIPLA**

**SYLLABUS FOR
S.Y.B.COM.**

(FOR REGULAR STUDENTS)

With Effective from Year: 2019-2020

BIRSA MUNDA TRIBAL UNIVERSITY

VOCATIONAL TRAINING CENTRE (V.T.C.)

NEAR R.T.O. OFFICE

**VAVDI ROAD, RAJPIPLA
DIST. NARMADA (GUJARAT)**

COMMERCE FACULTY

S.Y.B.Com. (With effective from 2019-2020)

SR. NO .	Course/ Paper Code	Course Type	Subject/Course Structure	Internal Marks	External Marks	Teaching Hours:
1	BC201	Compulsory	Business Communication-II	30	70	90
2	BC202	Compulsory	Income Tax Law and Practice	30	70	90
3	BC203	Compulsory	Human Resource Management	30	70	90
4	BC204	Compulsory	Auditing & Corporate Governance	30	70	90
5	BC205	Compulsory	Marketing Management	30	70	90
6	BC206	Compulsory	Corporate Accounting	30	70	90
7	BC207	Compulsory	Macro Economics (समग्रलक्षी अर्थशास्त्र)	30	70	90

Business Communication-II

Subject Code: BC201

Total Marks: 70

Objectives: To provide basics of communication to the students and to make them get acquainted with Oral and Written Communication along with different types of letters.

Unit	Detailed Syllabus	Marks
Unit-1	<p>Communication Theory:</p> <p>Methods of Communication (Verbal-Non-Verbal): Attributes of Oral and Written-Channels of Oral Communication-Channels of Written Communication- Use of Non-Verbal Communication-Methods-Non-verbal Aspects of Written Communication-Body Language-Paralanguage.</p> <p>Barriers to Communication: Physical Barriers-Semantic and Language Barriers-Socio-psychological Barrier-Organizational Barriers-Cross-Cultural Barriers- Overcoming Barriers.</p>	14
Unit-2	<p>Oral Communication:</p> <p>Listening: Importance of Listening-Blocks to Effective Listening-Importance of Listening to Non-verbal Messages-Profile of an Effective Listener-Guideline for Effective Listening-Importance of Silence in Communication.</p> <p>Speeches and Presentation: Finding out about the surrounding for speeches-Preparing the text for speeches-speaker's Appearance and Personality-Practising Delivery of Speech. Finding out about the Environment for Presentation- Preparing the text for presentation- using Visual Aids-Your Appearance and Posture-Practising Delivery of Presentation.</p>	14
Unit-3	<p>Written Communication:</p> <p>Essentials of Effective Writing: C's of Effective Writing-Language of Business Writing-Taking the Reader's Point of View.</p> <p>Complaints and Adjustment Letters: Letter of Complaint-Adjustment Letters-Types of Adjustment Letters.</p>	14

Unit-4	Written Communication: Collection Letters: Collection Series-Writing of Collection Letters-Reminder Stage-Enquiry (Appeal) Stage- Warning Threat Stage. Goodwill Letters: Principles of Effective Goodwill Letters-Congratulatory Letters-Letters of Sympathy and Condolence-Invitations-“Thank You” Letters-Letter of Appreciations.	14
Unit-5	Modern Tools of Communication: Media and Modes: Conventional Modes-Emergence of Modern Communication Technology-Communication Technology and Business Productivity-Choice of Medium-Media of Mass Communication.	14

Reference Books:

1. Business Communication-Urmila Rai and S.M.Rai-Himalaya Publishing House-Mumbai)
2. Business Communication - K. K. Sinha - Galgotia Publishing Company, New Delhi.
3. Media and Communication Management - C. S. Rayudu - Himalaya Publishing House, Bombay.
4. Essentials of Business Communication - Rajendra Pal and J. S. Korhalli - Sultan Chand & Sons, New Delhi.

Income Tax Law and Practice

Subject Code: BC202

Total Marks 70

Objectives: To provide basic knowledge and equip students with application of principles and provisions of Income-tax Act, 1961 and the relevant Rules.

Unit	Detailed Syllabus	Marks
<p>Unit-1</p>	<p>(A) INTRODUCTION TO INCOME TAX ACT 1961 AND BASIC CONCEPTS:</p> <ul style="list-style-type: none"> ❖ Introduction to Act ❖ Basic concepts ❖ Person ❖ Assesses ❖ Company ❖ Income ❖ Dividend ❖ Agricultural Income ❖ Gross Total Income ❖ Total income ❖ Previous year ❖ Assessment year ❖ Maximum Marginal Rate of Tax <p>(B) RESIDENTIAL STATUS AND INCOMES EXEMPTED FROM TAX:</p> <ul style="list-style-type: none"> ❖ Introduction ❖ Residential status ❖ Total income and Taxability ❖ Deduction from Total Income ❖ Exempted Income under section 10 ❖ Assessment Proceeding: <ul style="list-style-type: none"> ➤ Return of Income ➤ Permanent Account Number ➤ Self-Assessment ❖ Simple Practical Problems 	<p style="text-align: center;">14</p>
<p>Unit-2</p>	<p>(A) INCOME TAX COMPUTATION UNDER THE HEADS SALARY:</p> <ul style="list-style-type: none"> ❖ Introduction ❖ Income under the head “Salary” ❖ Computation of income tax under the head of salary <p>(B) INCOME TAX COMPUTATION UNDER THE HEADS HOUSE PROPERTY:</p>	<p style="text-align: center;">14</p>

	<ul style="list-style-type: none"> ❖ Introduction ❖ Income under the head “House Property” ❖ Computation of income tax under the head of House Property 	
Unit-3	<p>(A) INCOME TAX COMPUTATION UNDER THE HEAD BUSINESS OR PROFESSION:</p> <ul style="list-style-type: none"> ❖ Introduction ❖ Income under the head “Business or Profession” ❖ Computation of income tax under the head of Business or Profession. <p>(B) INCOME UNDER THE HEAD-CAPITAL GAINS:</p> <ul style="list-style-type: none"> ❖ Introduction ❖ Income under the head “Capital Gains” ❖ Computation of income tax under the head of Capital Gains 	14
Unit-4	<p>INCOME UNDER THE HEAD- OTHER SOURCES:</p> <ul style="list-style-type: none"> ❖ Introduction ❖ Income under the head “Other Sources” ❖ Computation of income tax under the head of Others Sources 	14
Unit-5	<p>TDS-ADVANCE TAX- INTEREST AND INCOME TAX AUTHORITIES AND ORGANIZATION OF INCOME TAX DEPARTMENT [Excluding Income Tax Applet Authority]:</p> <ul style="list-style-type: none"> ❖ Introduction ❖ Tax Deducted At Source [TDS] ❖ Advance Tax and Interest On Income Tax ❖ Income Tax Authorities in India ❖ Organization of Indian Income Tax Department ❖ Powers-Duties and Functions of Income Tax Authorities 	14

Reference book:

1. Singhania, Vinod K. and Monica Singhania: Students’ Guide to Income Tax University Edition, Taxmann Publications Pvt. Ltd., New Delhi.
2. Ahuja, Girish and Ravi Gupta : Systematic Approach to Income Tax Bharat, Law House, Delhi
3. V.K.Singhaniya & Monica Singhaniya - Publication-Taxmann
4. Journals- ‘Income Tax Reports’ Company Law Institute of India Pvt. Ltd. Chennai
5. Journals- ‘Taxman’ Taxman Allied Services Pvt. Ltd., New Delhi
6. Journals- ‘Current Tax Reporter’ Jodhpur

Human Resource Management

Subject Code: BC203

Total Marks 70

Objectives: The objective of the course is to acquaint students with the techniques and principles to manage human resource of an organization and to create an understanding of the various policies and practices of human resource management.

Unit	Detailed Syllabus	Marks
Unit-1	<p>Human Resource Management : Meaning, Characteristics, Objectives, Functions, Significance, Difference between H.R.& P.R.</p> <p>Manpower Planning: Definition, Elements, Needs, Procedure, Factors, Merits and Demerits</p>	14
Unit-2	<p>Career Planning and Training & Development : Meaning, Stages of Career Planning, Advantages, Limitations, Suggestions to overcome</p> <p>Career Problems Training: Meaning, Types, Methods, Benefits, Suggestions for Effective Training, Training & Development</p>	14
Unit-3	<p>Stress Management: Meaning, Causes, Effects of Stress, methods for Stress reduction</p> <p>Crisis Management</p>	14
Unit-4	<p>Marketing Management: Meaning, Definition, Functions, Concepts, Difference between M & S, Four P's, Products and its types, Product Life Cycle.</p> <p>Consumer Behavior: Meaning, Types, Factors, Marketing Research, Scope, Procedure, Merits – Demerits</p>	14
Unit-5	<p>Strategic Management : Meaning and Classification of Strategy and Characteristics of Strategic Management, Functional areas of Strategic Management, Importance and Limitations of Strategic Management</p>	14

Reference Books:

1. Brech, E.F.L., The Principles and Practice of Management, Longmans Group Ltd., London. Chndan, J.S., Management: Theory & Practice, Vikas Pub., New Delhi.
2. Druker P.F., Practice of Management, Heinemann, London.
3. Henderson, R., Practical Guide to Performance Appraisal, Reston Publishing Co.
4. Kanter, Jerma, Management Information System, PHI, New Delhi.

Auditing & Corporate Governance

Subject Code: BC204

Total Marks 70

Objectives:

To provide knowledge of Auditing principles, procedures and techniques in accordance with current legal requirements and professional standards and to give an overview of the principles and practices of Corporate Governance.

Unit	Detailed Syllabus	Marks
Unit-1	<p>INTRODUCTION TO AUDITING:</p> <ul style="list-style-type: none"> ❖ Introduction-Meaning-Objectives-Importance-Scope sand Function ❖ Basic Principles and Techniques ❖ Types [Classification] of Audit ❖ Limitations of auditing ❖ Audit Planning-Preparation-Audit programme and Audit Note ❖ EDP Audit Environment and Control ❖ Audit Trail- and Computer Aided Audit Programmes <p>Internal Audit & Control:</p> <ul style="list-style-type: none"> ❖ Introduction-Internal Audit And Internal Check- Internal Control ❖ Internal Check and Internal Control-Distinction ❖ Auditor's Role [companies Act-2013] 	14
Unit-2	<p>VOUCHING:</p> <ul style="list-style-type: none"> ❖ Introduction-Meaning of voucher and vouching ❖ Objectives-Importance of vouching ❖ Vouching procedure of different accounting data ❖ Auditor's duties and Responsibilities <p>COMPANY AUDIT: [As per relative guideline of Companies Act-2013]</p> <ul style="list-style-type: none"> ❖ Introduction- Meaning of Company Audit and Company Auditor ❖ Auditor's Qualification and Disqualification ❖ Auditor's Appointment and Rotation-Removal ❖ Remuneration of Auditor ❖ Auditor's Rights and Duties 	14
Unit-3	<p>INTRODUCTION TO CORPORATE GOVERNANCE:</p> <ul style="list-style-type: none"> ❖ Introduction-Conceptual Framework ❖ Theories & Models-Broad Committees ❖ Corporate Governance Reforms. ❖ Major Corporate Scandals in India and Abroad: ❖ Common Governance problems noticed in various 	14

	<p align="center">corporate failures</p> <p>VERIFICATION AND VALUATION-TESTING:</p> <ul style="list-style-type: none"> ❖ Introduction-Meaning-of verification and valuation testing ❖ Objectives-Importance of verification and valuation testing ❖ Verification and valuation-testing of Assets and Liabilities ❖ Auditor’s duties and Responsibilities 	
Unit-4	<p>DIVISIBLE PROFITS AND DIVIDEND:</p> <ul style="list-style-type: none"> ❖ Introduction-Meaning ❖ Determinants of divisible profit [affecting points/factors] ❖ Guiding principles for divisible profit ❖ Dividend- meaning-types-guideline of companies Act-2013 ❖ Auditor’s duties <p>AUDITOR’S REPORTS AND AUDITOR’S LIABILITY:</p> <ul style="list-style-type: none"> ❖ Introduction-Meaning of Audit report and Audit Certificate ❖ Importance of Audit report and ‘True’ ‘Correct’ and ‘Fair’ terms ❖ Characteristic of a good Audit report[Content] ❖ Types of Audit report: [Clean Report and Qualified Report] ❖ Specimen of Clean Report and Qualified Report ❖ Auditor’s liability [Civil – Criminal –To the Third party] 	14
Unit-5	<p>ETHICS AND CORPORATE GOVERNANCE:</p> <ul style="list-style-type: none"> ❖ Introduction ❖ Morality and Ethics- Business value-Business Ethics ❖ Corporate Ethics : Codes of Ethics and Ethics Committee 	14

Reference Books:

1. Ravinder Kumar and Virender Sharma, Auditing Principles And Practice, Phi Learning
2. Aruna Jha, Auditing. Taxmann Publication
3. K. Singh & Gupta Lovleen. Auditing Theory & Practice, Galgotia Pub. Co.
4. Anil Kumar, Corporate Governance: Theory And Practice, Indian Book House, Delhi
5. Relevant Publications of ICAI on Auditing (Caro).
6. Mc Kuchhal, Modern Indian Company Law, Shri Mahavir Book Depot. (Publishers).
7. N Balasubramanian, A Casebook on Corporate Governance & Stewardship, McGraw Hill
8. B.N. Ghosh, Business Ethics and Corporate Governance, McGraw Hill Education
9. S K Mandal, Ethics in Business and Corporate Governance, McGraw Hill Education

10. Bob Tricker, Corporate Governance: Principles, Policies, and Practice (Indian Edi), Oxford Uni. Press
11. Christine Mallin, Corporate Governance (Indian Edition), Oxford University Press
12. Sharma, J.P. Corporate Governance, Business Ethics, and CSR, Ane Books Pvt. Ltd,
13. R.G. Sexsena: Principles and Practices of Auditing– Himalaya Publication

Marketing Management

Subject Code: BC205

Total Marks 70

Objectives:

To aware the students about the principles and practices of Marketing concepts and its' managerial applications.

Unit	Detailed Syllabus	Marks
Unit-1	INTRODUCTION TO MARKETING MANAGEMENT: <ul style="list-style-type: none">❖ Introduction❖ Concept and evolution❖ Nature❖ Scope and functions❖ Importance❖ Marketing mi❖ Strategic Market Planning an overview PRICING DESCISION <ul style="list-style-type: none">❖ Introduction❖ Meaning❖ Factors❖ Affecting price	14
Unit-2	PHYSICAL DISTRIBUTION DECISION <ul style="list-style-type: none">❖ Introduction❖ Meaning❖ Types of Distribution Channels❖ Nature❖ Scope and Functions❖ Intermediaries❖ Channel selection and Management decisions❖ Retailing and wholesaling PROMOTION DECISION: <ul style="list-style-type: none">❖ Introduction-Meaning❖ Communication process❖ Promotion mix❖ Advertising and its' effectiveness❖ Personal selling❖ Publicity and Public relations❖ Sales Promotion –Meaning-Tools-Techniques	14

Unit-3	<p>PRODUCT DECISION:</p> <ul style="list-style-type: none"> ❖ Concept of product ❖ Classification of product ❖ Product Line and Product Mix ❖ Branding ❖ Packaging and labeling ❖ New Product development ❖ Consumer ❖ Adoption process <p>MARKET SEGMENTATION:</p> <ul style="list-style-type: none"> ❖ Introduction-Meaning and concept ❖ Importance and bases ❖ Target market selection ❖ Product differentiation v/s Market Segmentation <p>DEMAND FORECASTING:</p> <ul style="list-style-type: none"> ❖ Introduction ❖ Meaning and concept ❖ Types and Stages ❖ Methods ❖ Importance 	14
Unit-4	<p>SERVICE MARKETING:</p> <ul style="list-style-type: none"> ❖ Introduction ❖ Meaning and Characteristics of Service ❖ Classification of service ❖ Product Marketing V/S Service Marketing ❖ Paradigms in Service Marketing ❖ Service Marketing system ❖ Service quality and Role of service in Economy 	14
Unit-5	<p>RECENT NEW CONCEPT OF MARKETING:</p> <ul style="list-style-type: none"> ❖ Introduction ❖ New concepts covering Meaning-Elements Importance[Only Brief understanding of]: ✓ Cyber Marketing ✓ Online Marketing ✓ Direct Marketing ✓ Social Marketing ✓ Green Marketing ✓ Rural Marketing 	14

Reference Books:

1. Kotler, Philip and Gary Armstrong: Principles of Marketing, Prentice Hall, New Delhi.
2. Kotler, Philip: Marketing Management-Analysis, Planning, Implementation and Control, Prentice Hall, New Delhi.
3. Stanton, William J., and Charles Futrell: Fundamentals of Marketing; McGraw Hill Publishing Co., New York.
4. Still, Richard R, Edward W, Cundiff and Norman A.P. Govoni: Sales Management: Decisions, Strategies and Cases, Prentice Hall, New Delhi
5. Ramaswamy.V.S and Namakumari.S: Marketing Management, MacMillan India, New Delhi.
6. Srinivasan, R: Case Studies in Marketing: The Indian Context, Prentice Hall, New Delhi.
7. Majumdar, Ramanuj: Product Management in India, Prentice Hall, New Delhi.
8. Me Carthy, E. Jenome and William D. Perreault JR: Basic Marketing: Managerial Approach, Richard D. Irwin, Homewood, Illinois

Corporate Accounting

Subject Code: BC206

Total Marks 70

Objectives: Main aim of the course to aware students about concept and practices of corporate accounting, shares, debentures, valuation, final account of corporate houses.

Unit	Detailed Syllabus	Marks
Unit-1	Issue, Forfeiture & Reissue of Shares, Type of share and share capital-share issued at par, at premium, at a discount-over subscription - calls in arrears - calls in advance - pro-rata allotment -Forfeiture of shares, reissue of shares, accounting entries & various ledger accounts & effect in Balance sheet (excluding pro-rata calculation in forfeiture & reissue of share)	14
Unit-2	Issue & Redemption of Debentures, Types of debentures - Accounting entries of issue of debenture and repayment of debenture - writing off loss on issue of debenture & debenture discount-convertible debenture, Redemption of debenture, Purchase of own debenture for redemption purpose, Sinking Fund Method only.	14
Unit-3	Redemption of Preference shares and issue of Bonus Shares: Redemption of Preference Share: Procedure - Accounting entries and Balance Sheet after redemption of Preference Shares Issue of Bonus share: Cash bonus - Bonus share. Guidelines on issue of bonus shares - sources of bonus share, accounting entries for bonus share and also combine Example of redemption of Preference Share & issue of bonus share (excluding quantum of bonus).	14
Unit-4	Company Final Accounts: Example on vertical presentation of accounting statements (excluding calculation of Managerial remuneration)	14
Unit-5	Valuation of Goodwill & Shares: Goodwill: Definition - Factors affecting value - Precautions in valuing Goodwill - Need for Valuation - Methods of valuing Goodwill- Examples of Goodwill on Average Profit Method & super profit Method only. Shares: Need for valuation of shares - Factors affecting the valuation of shares, Methods of valuation, Example of valuation of shares on intrinsic value market value (yield value) and Fair-value.	14

Reference Books:

1. A.Mukherjee, M Hanif, “Corporate Accounting”, Tata McGraw Hill
2. P.C.Tulsain, “ Corporate Accounting”, Tata McGraw Hil
3. Advanced Accountancy Volume –II 10/e S.N. Maheshwari, S.K.Maheshwari, Vikas Publishing House
4. Fundamentals of Corporate Accounting (As per CBCS)
Dr S N Maheshwari, CA Sharad K Maheshwari, Dr Suneel K Maheshwari, Vikas Publishing, 2019

Macro Economics (સમગ્રલક્ષી અર્થશાસ્ત્ર)

Subject Code: BC207

કુલ ગુણ: ૭૦

કુલ કલાક: ૯૦

ઉદ્દેશ: વાણિજ્ય વિદ્યાશાખાના વિદ્યાર્થીઓ ધંધાકીય સંચાલનમાં અર્થશાસ્ત્રના જ્ઞાનનો ઉપયોગ કરી શકે.

યુનિટ	અભ્યાસક્રમની વિગત	કુલ ગુણ
યુનિટ-૧	નાણું - નાણાનો અર્થ, નાણાની ઉત્ક્રાંતિ, - નાણાના પ્રકારો, કાર્યો અને મહત્વ. - ઉચ્ચશક્તિકૃત નાણું - ફિશર અને કેમ્બ્રિજના નાણા પરિમાણ અંગેના સમીકરણની સમજૂતી	૧૪
યુનિટ-૨	કેઈન્સનું અર્થશાસ્ત્ર -કેઈન્સના સમગ્રલક્ષી ખ્યાલની સમજૂતી -અસરકારક માંગનો ખ્યાલ -મૂડીની સીમાંત-કાર્યક્ષમતા અંગેનો ખ્યાલ -ગુણક અને ગતિવર્ધનના ખ્યાલો	૧૪
યુનિટ-૩	કુગાવો -કુગાવાનો અર્થ, કુગાવાના પ્રકાર -કુગાવાની અસરો -કુગાવા નિવારણ માટે સરકારની ભાવ અંગેની નીતિઓ	૧૪
યુનિટ-૪	નાણાકીય નીતિ અને રાજકોષીય નીતિ -નાણાકીય નીતિનો ખ્યાલ -નાણાકીય નીતિના હેતુઓ, મહત્વ અને સાધનો -ભારત સરકારની નાણાકીય નીતિમાં થયેલા ફેરફારો -રાજકોષીય નીતિનો ખ્યાલ -રાજકોષીય નીતિના હેતુઓ, મહત્વ અને સાધનો - ભારત સરકારની રાજકોષીય નીતિમાં થયેલા ફેરફારો	૧૪

યુનિટ-૫	આંતરરાષ્ટ્રીય સંસ્થાઓની સમજૂતી -IMF : હેતુઓ, મહત્વ, કામગીરી અને મુલ્યાંકન -વિશ્વ બેંક : હેતુઓ, મહત્વ, કામગીરી અને મુલ્યાંકન -GATT અને WTO : હેતુઓ, મહત્વ, કામગીરી અને મુલ્યાંકન - ભારતમાં WTO ની અસરો.	૧૪
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સંદર્ભપુસ્તકો :-

- 1 Prof. Hasmukh Trivedi : Principles of Economics, Gujarat Granth Nirman Board Ahmedabad.
- 2 Gupta S.B.S. Monetary Economics, S.Chand Co.Delhi.
- 3 Lewis M.K. & P.D.Mizan, Monetary Economics, Oxford University Press.
- 4 Shapiro E.Galgotia, Macro Economic Analysis, Publications New Delhi.
- 5 Deweet K.K, Modern Economics Theory, S.Chand Company New Delhi.