



# C. U. SHAH UNIVERSITY

FACULTY OF : Commerce

Bachelor of Commerce

SEMESTER : Sem - IV

CODE : 4CO04MEF1

NAME : Money Economics and Financial System- II

## Teaching & Evaluation Scheme

Teaching Scheme(Hours)				Evaluation Scheme(Marks)		
Th	Tu	P	Total	Internal	External	Total
4	0	0	4	30	70	100

**Objective:** This syllabus aims at making students aware of functioning of monetary theories and prevailing financial system in India.

**Prerequisite:** Basic knowledge of Economics and financial System

## Course outline

Sr. No.	Course Contents	Number of Hours
1	<b>Indian Financial System</b> : Introduction to Indian Financial System, Capital market, Money market, Primary Market, Secondary Market, Government Security, Foreign Exchange Market Overview	10
2	<b>Inflation</b> : Meaning, Reasons, Remedies	5
3	<b>Reserve Bank of India</b> 3.1 Functions 3.2 Money and instruments of credit control. (Control by RBI)	10
4	<b>Interest Rates</b> : Different interest rates in India. (A) Bond rate (B) Bill rate (C) Deposit Rate (D) Repo rate (E) Reverse Repo Rate Administrated and market rates of interest Source of differentiations in interest rates.	10
5	<b>Exchange rate</b> : Meaning and its determination	10
<b>Total Hours</b>		<b>45</b>

**Learning Outcomes:** students aware of functioning of monetary theories and prevailing financial system in India.

**Theoretical outcome:** Students can Prevail Financial System in India



**Practical Outcome:** Students can learn about banking policy and RBI.

**Teaching & Learning Methodology:** The following pedagogical tools will be used to teach this course:

- (A) Lectures
- (B) Case Discussions
- (C) Quiz/Class Participation/Assignment

**Books Recommended:**

1. 'An Outline of Money', G. Crowther
2. 'Money', D. H. Robertson
3. 'Economics of Money and Banking', G. N. Halm
4. 'Economics', F. Benham
5. 'Modern Banking', R. S. Sayers
6. 'Central Banking', De Cocke
7. 'The Economics of Money and Banking', Chandler
8. 'Monetary Theory', M. C. Vaish
9. 'Money Market Operations in India', Sengupta & Agarwal
10. 'Monetary Planning in India', S. B. Gupta
11. 'Reserve Bank of India', Functions and Working
12. 'Indian Financial System', H. R. Machhirajo
13. 'Indian Financial Policy', S. S. Tarapor
14. 'Financial Markets', Robinson & Rightsma

**E-Resources :**

1. [http://en.wikipedia.org/wiki/International\\_Monetary\\_Fund](http://en.wikipedia.org/wiki/International_Monetary_Fund)
2. [http://library.columbia.edu/locations/business/elect\\_serv.html](http://library.columbia.edu/locations/business/elect_serv.html)



# C. U. SHAH UNIVERSITY

FACULTY OF : Commerce

Bachelor of Commerce

SEMESTER : Sem – IV

CODE : 4CO04TAX1

NAME : Taxation - II

## Teaching & Evaluation Scheme

Teaching Scheme(Hours)				Evaluation Scheme(Marks)		
Th	Tu	P	Total	Internal	External	Total
4	0	0	4	30	70	100

**Objective:** Students can start a tax practice advising others on best ways to minimize their taxes. they may also offer to prepare tax returns for clients.

**Prerequisite :** An understanding of accounting information is important

## Course outline

Sr. No.	Course Contents	Number of Hours
1	Income under the head" Business or Profession	10
2	Income under the head" Capital Gains"	10
3	Income under the head" Other Sources"	10
4	Tax Deducted at Source(TDS) Advance Tax& Interest Income Tax Authorities and Organization Of Income Tax	10
5	An Overview of Service Tax	5
<b>Total Hours</b>		<b>45</b>

## Learning Outcomes:

**Theoretical Outcome:** Students can start a tax practice advising others on best ways to minimize their taxes

**Practical Outcome:** they may also offer to prepare tax returns for clients.

(A)Lectures

(B)Case discussions

(C)Quiz/Class Participation/Assignment, etc.

## Books Recommended:

1. 'V.K.SINGHANIYA & MONICA SINGHANIYA', PUBLICATION-TAXMANN

## E-Resources :

1. <http://www.law.temple.edu/Documents/pdfs/Library/Guides/Tax2d.pdf>
2. <http://www.law.temple.edu/Documents/pdfs/Library/Guides/TaxRegs.pdf>
3. <http://drexel.edu/law/lrc/resources/>



FACULTY OF : Commerce

Bachelor of Commerce

SEMESTER : Sem - IV

CODE : 4CO04CAC1

NAME : Corporate Accounting - II

### Teaching & Evaluation Scheme

Teaching Scheme(Hours)				Evaluation Scheme(Marks)		
Th	Tu	P	Total	Internal	External	Total
4	0	0	4	30	70	100

**Objective:** To Impart Basic Accounting Knowledge

**Prerequisite :** Only Basic Knowledge is Required

### Course outline

Sr. No.	Course Contents	Number of Hours
1	Amalgamation Of Companies (As Per Traditional System) <ul style="list-style-type: none"><li>• Introduction And Meaning Of Amalgamation</li><li>• Purpose Of Amalgamation</li><li>• Calculation Of Purchase Consideration</li><li>• Net Assets Method</li><li>• Consideration Method</li><li>• Accounting Entries</li><li>• In The Books Of Vender Company</li><li>• In The Books Of Purchasing Company</li><li>• Practical Problems</li></ul>	10
2	Absorption of Companies (As Per Traditional System) <ul style="list-style-type: none"><li>• Introduction &amp; Meaning of Absorption</li><li>• Purpose of Absorption</li><li>• Practical Problems (Including points regarding market value and intrinsic value of shares and also including inter company transactions but excluding intercompany shareholding)</li></ul>	10
3	External Reconstruction of Companies (As Per Traditional System) <ul style="list-style-type: none"><li>• Introduction &amp; Meaning of Reconstruction</li><li>• Purpose of Reconstruction</li><li>• Practical Problems</li></ul>	10
4	Capital Reductions (Internal Reconstruction) <ul style="list-style-type: none"><li>• Introduction and Meaning of Capital Reduction</li><li>• Methods of Capital Reduction</li><li>• Difference between internal and external Reconstruction</li></ul>	10



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	<ul style="list-style-type: none"> <li>• Accounting Entries</li> <li>• Capital Reduction Account</li> <li>• Surrender of Shares</li> <li>• Practical Problems</li> </ul>	
5	<b>INDIAN ACCOUNTNG STANDARDS 16 to 20</b> Only Brief knowledge regarding, introduction, objectives, definitions, scope explanation and disclosure items of each Indian Accounting Standards. Full TEXT of standards is not required.	5
<b>Total Hours</b>		<b>45</b>

### Learning Outcomes:

**Theoretical Outcome:** The students after studying this paper will get a clear Understanding of various basic Concepts used in Accounting.

**Practical Outcome :** Students can be able to Solve Problems of Business as well as can have the Knowledge of the Company Purchase

**Teaching & Learning Methodology:** The following pedagogical tools will be used to teach this course:

- (A) Lectures
- (B) Case discussions
- (C) Quiz/Class Participation/Assignment, etc.

### Books Recommended:

1. 'Company Accounts' ,R.L.Gupta &M. Radhaswamy, Sultan Chand &sons ,New Delhi
1. ' Company Accounts ' , S.P. Jain &K.L.Narang , Kalyani Publishers,New Delhi
2. 'Corporate Accounting' , S.N.Maheshwari, Vikas Pulishing house pvt ltd; NewDelhi
3. 'Financial Accounting' , Negis,R.F, Tata McGraw Hill,New Delhi
4. 'Advanced Accountancy' , Shukla,M.C. & T.S.Gawal , Sultan Chand &sons ,New Delhi
5. 'Practical Accounting' , R.S.N.Pillai,Bhagawathi,S.Uma, S.Chand & co.,New Delhi
6. 'Advanced Accounting' , Ashok Sehagal Deepai Sehagal , Taxmann Allied Services,(P) Ltd; NewDelhi
7. 'Accountng Standards' , D.S.Daver , Taxmann Allied Services,(P) Ltd; New Delhi
8. 'Accountng Standards' , Sanjeevj Singhal , Bharat Law House Pvt. Ltd;New Delhi
9. ' Financial Acconting ' , P. C. Tulsian, Tata McGraw Hill,New Delhi

### E-Resources :

1. <http://www.mbaprograms.org/accounting/>
2. <http://businessmajors.about.com/b/2011/11/08/free-mba-accounting-course.htm>



FACULTY OF : Commerce

Bachelor of Commerce

SEMESTER : Sem - IV

NAME : Statistics - II

CODE : 4CO04STA1

### Teaching & Evaluation Scheme

Teaching Scheme(Hours)				Evaluation Scheme(Marks)		
Th	Tu	P	Total	Internal	External	Total
4	0	0	4	30	70	100

**Objective:** To familiarize the students with various statistics tools and their application in the decision making in business

**Prerequisite :** Only Basic Knowledge is Required

### Course outline

Sr. No.	Course Contents	Number of Hours
1	<b>Business Forecasting:</b> <ul style="list-style-type: none"><li>• Meaning and importance of business forecasting</li><li>• Step in forecasting</li><li>• Methods of forecasting<ol style="list-style-type: none"><li>1. Exponential smoothing method</li><li>2. Input output analysis</li><li>3. Method of Least square</li></ol></li><li>• Fitting of <math>y = a + bx</math> &amp; <math>y = a + bx + cx^2</math></li><li>• Examples</li></ul>	10
2	<b>Normal distribution:</b> <ul style="list-style-type: none"><li>• Probability function of normal distribution<ol style="list-style-type: none"><li>1. Uses of normal distribution</li><li>2. Properties (without proof)</li><li>3. Examples based on Normal Distribution</li></ol></li><li>• Coefficient of partial correlation <math>r_{12.3}</math>, <math>r_{13.2}</math> and <math>r_{23.1}</math> ( without proof)</li><li>• Examples</li></ul>	5
3	<b>Linear Programming:</b> <ul style="list-style-type: none"><li>• Meaning and uses of L.P.</li><li>• Limitation and assumptions of L.P</li><li>• Various Terms : ( Objective functions, Constraints, solution, feasible solution, optimum solution , basic solution , slack and surplus variables etc.)</li><li>• Mathematical form of L.P.P</li></ul>	10



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	<ul style="list-style-type: none"> <li>• Method solving L.P.P.               <ol style="list-style-type: none"> <li>1. Graphic method</li> <li>2. Simplex Method ( Simplex method only for maximization case and L.P.P involving two variable and</li> </ol> </li> <li>• Dual problem               <ul style="list-style-type: none"> <li>• Examples.</li> </ul> </li> </ul>	
<b>4</b>	<b>Theory of Estimation:</b> <ul style="list-style-type: none"> <li>• Population and population size</li> <li>• Sample and sample size</li> <li>• Sampling and sampling method</li> </ul>	10
<b>5</b>	Theory of Estimation:1 <ul style="list-style-type: none"> <li>• Parameters and statistics</li> <li>• Sampling distribution, central limit theorem</li> <li>• Z test</li> <li>• T test</li> </ul> Examples	10
<b>Total Hours</b>		<b>45</b>

### Learning Outcomes:

**Theoretical Outcome:** The students after studying this paper, will get a clear Understanding of various basic Concepts used in statistics.

**Practical Outcome:** Students can be able to Solve Problems of Business as well as can have the Knowledge of Statistics.

**Teaching & Learning Methodology:** The following pedagogical tools will be used to teach this course:

- (A) Lectures
- (B) Case discussions
- (C) Quiz/Class Participation/Assignment, etc.

### Books Recommended:

1. 'Business Statistics for Contemporary Decision Making' –Ken Black, Wiley india Pvt. Ltd (2004)
2. 'Statistics for Business and Economics' Anderson, Sweeney, Williams, Cengage Learn iPublication(2001)
3. 'Business Statistics' S.C.Gupta, Indra Gupta, HPH Publication(2010)

### E-Resources :

1. <http://as.wiley.com/WileyCDA/WileyTitle/productCd-HEP000275.html>
2. <http://www.gobookee.net/business-statistics-ken-black-solution>
3. <http://as.wiley.com/WileyCDA/WileyTitle/productCd-EHEP002055.html>