



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	Indian Financial System : Introduction to Indian Financial System, Capital market, Money market, Primary Market, Secondary Market, Government Security, Foreign Exchange Market Overview	10
2	Inflation : Meaning, Reasons, Remedies	5
3	Reserve Bank of India 3.1 Functions 3.2 Money and instruments of credit control. (Control by RBI)	10
4	Interest Rates : 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	Exchange rate : Meaning and its determination	10
Total Hours		45

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
2. http://library.columbia.edu/locations/business/elect_serv.html



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
Total Hours		45

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">• Introduction And Meaning Of Amalgamation• Purpose Of Amalgamation• Calculation Of Purchase Consideration• Net Assets Method• Consideration Method• Accounting Entries• In The Books Of Vender Company• In The Books Of Purchasing Company• Practical Problems	10
2	Absorption of Companies (As Per Traditional System) <ul style="list-style-type: none">• Introduction & Meaning of Absorption• Purpose of Absorption• Practical Problems (Including points regarding market value and intrinsic value of shares and also including inter company transactions but excluding intercompany shareholding)	10
3	External Reconstruction of Companies (As Per Traditional System) <ul style="list-style-type: none">• Introduction & Meaning of Reconstruction• Purpose of Reconstruction• Practical Problems	10
4	Capital Reductions (Internal Reconstruction) <ul style="list-style-type: none">• Introduction and Meaning of Capital Reduction• Methods of Capital Reduction• Difference between internal and external Reconstruction	10



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	<ul style="list-style-type: none">• Accounting Entries• Capital Reduction Account• Surrender of Shares• Practical Problems	
5	INDIAN ACCOUNTNG STANDARDS 16 to 20 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
Total Hours		45

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 Publishing house pvt ltd; New Delhi
3. 'Financial Accounting', Negis, R.F, Tata McGraw Hill, New Delhi
4. 'Advanced Accountancy', Shukla, M.C. & T.S.Grawal, 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; New Delhi
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 Accountng', 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 similar the students with various statistics tool 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	Business Forecasting: <ul style="list-style-type: none"> • Meaning and importance of business forecasting • Step in forecasting • Methods of forecasting <ol style="list-style-type: none"> 1. Exponential smoothing method 2. Input out analysis 3. Method of Least square • Fitting of $y = a + bx$ & $y = a + bx + cx^2$ • Examples 	10
2	Normal distribution: <ul style="list-style-type: none"> • Probability function of normal distribution <ol style="list-style-type: none"> 1. Uses of normal distribution 2. Properties (without proof) 3. Examples based on Normal Distribution • Coefficient of partial correlation $r_{12.3}$, $r_{13.2}$ and $r_{23.1}$ (without proof) Examples 	5
3	Linear Programming: <ul style="list-style-type: none"> • Meaning and uses of L.P. • Limitation and assumptions of L.P • Various Terms : (Objective functions, Constraints, solution, feasible solution, optimum solution , basic solution , slake and surplus variables etc.) • Mathematical form of L.P.P 	10



	<ul style="list-style-type: none">• Method solving L.P.P.<ol style="list-style-type: none">1. Graphic method2. Simplex Method (Simplex method only for maximization case and L.P.P involving two variable and• Dual problem<ul style="list-style-type: none">• Examples.	
4	Theory of Estimation: <ul style="list-style-type: none">• Population and population size• Sample and sample size• Sampling and sampling method	10
5	Theory of Estimation:1 <ul style="list-style-type: none">• Parameters and statistics• Sampling distribution, central limit theorem• Z test• T test Examples	10
Total Hours		45

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 LearnIPublication(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>



FACULTY OF : Commerce

Bachelor of Commerce

SEMESTER : Sem - IV

CODE : 4CO04BIN2

NAME : Banking & Insurance - 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 learn various banking and Insurance concepts.

Prerequisite : Only Basic Knowledge is Required

Course outline

Sr. No.	Course Contents	Number of Hours
1	Different means of Remittances: - Demand Draft, Letter of Credit, Credit Card, ATM(Automated Teller Machine) , Tele Banking, Home Banking, Interlink Branch Banking, Online Banking, Computerization in Banking Field.	10
2	Different Types of accounts- Current Savings And Fixed Deposited Accounts, Recurring Accounts, and Non-Resident’s Accounts. Types of Customers I. General II. Special 1. Minors 2. Married Women 3. Partnership firms 4. Joint Stock holders 5. Joint Stock Companies 6. Non Commercial Institutions	10
3	Marine Insurance – Definition of Marine Insurance contract , procedure of taking marine policy , fundamental principles of marine insurance, Warranties in marine insurance , types of Marine policies , Marine policy conditions.	10
4	Fire Insurance—Definition of fire insurance contract, procedure of taking fire policy , fundamental principles of Insurance, Types of fire insurance policies , policy conditions – implied and express conditions.	10
5	Privatization in Insurance – Concept, Merits & Demerits of Privatization.	5
Total Hours		45

Learning Outcomes:

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

Practical Outcome: Students have the Knowledge of Banking & Insurance.



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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. 'Banking Operation', *O. P. Bhatt*

E-Resources :

1. <http://www.state.nj.us/dobi/aboutdobi.htm>
2. <http://www2.fdic.gov/idasp/main.asp>



FACULTY OF : Commerce

Bachelor of Commerce

SEMESTER : Sem - IV

CODE :4CO04EMA1

NAME : Business Communication

Teaching & Evaluation Scheme

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

Objective: The Objective of this Paper is to Familiarize the Student with Communication Skill.

Prerequisite : Understanding of Basic English Language and Different Basic of English Grammar

Course outline

Sr. No.	Course Contents	Number of Hours
1	Nature & scope of business communication Introduction – Defining Communication – Nature of communication – Classification of communication – Process of communication – Scope of Communication – Functions of communication – Relevance of communication	10
2	Channels, Networks, Forms & Dimensions of communication Channel of communication on the basis of organizational structure (Formal & Informal Channels) – Advantages & Disadvantages of formal and informal channel – communication on the basis of direction/dimension (downward, upward, horizontal, diagonal, inward and outward)	5
3	Verbal and Non-verbal communication Verbal communication: Oral/Verbal communication: Written/Characteristics – advantages – disadvantages – non-verbal communication – characteristics- classification of non-verbal communication – kinesics (facial expression, eye-contact, gestures, postures) – proxemics (space language, surroundings, colours, layout, time language, para-language, voice and word stress)	10
4	Business letters – practical letters writing only Introduction: Different types of letters (information letters – a. routine letters – inquiries, quotations, orders and payment, b. special purpose: sales letters, complaint letters, goodwill letters) – layout of a business letter (parts of the business letters)	10



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5	Enquiries & replies Orders (first order, subsequent orders, cancellation of order) and replies (execution of order, offering substitutes, request for extension of the dead line, rejecting the order)	10
Total Hours		45

Learning Outcomes:

Theoretical Outcome : The Students after Studying this Paper, will get a Clear Idea about Communication.

Practical Outcome : Usage of Grammar and Formation of Effective English Statement for Making Communication Effective

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.

Recommended Books:

1. 'Business Communication' *Urmila Rai & S. M. Rai*, Himalaya Publishing House
2. 'Business Communication' *Asha Kaul*, Prentice-Hall
3. 'Essentials of Business Communication' *Rajendra Pal & J. S. Korlahalli*, Sultan Chand & Sons

E-Resources :

1. <http://managementhelp.org/>
2. <http://ebookbrowse.com/en/english-business-correspondence>



FACULTY OF : Commerce

Bachelor of Commerce

SEMESTER : Sem - IV

CODE : 4CO04AF11

NAME :Accounting & Finance – IV

Teaching & Evaluation Scheme

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

Objective: The Main Objective of this Paper is to Introduce the Basic Fundamental Concept of Distribution of Cash and Issue of Shares as Well as Company Final Accounting

Prerequisite: Required Basic Knowledge of Financial and Accounting Fundamental Concepts

Course outline

Sr. No.	Course Contents	Number of Hours
1	<p>Accounts of General Insurance Company</p> <p>Introduction and meaning of Insurance</p> <ul style="list-style-type: none"> • Types of Insurance • IRDA and Insurance management-(including main accounting provisions of Insurance Act-1938,1956,1972,1993 amendments on wards) • Practical questions covering (Revenue statement as per vertical format) • Vertical P. & .L Accounts and Appropriation Account and Vertical General Balance sheet (Only Brief introduction of vertical format excluding practical problems) 	10
2	<p>Hire Purchase Accounts</p> <ul style="list-style-type: none"> • Introduction and meaning Hire Purchase Accounting system • Difference between Installment system and Hire Purchase system • Particulars (items) of Hire Purchase Agreement • Points of calculations and Accounting entries under Hire Purchase system • Cash price, Interest and Depreciation on assets • Necessary Journal Accounting entries and required ledgers , accounts in the books of Hirer and Vender • Practical questions covering various sorts of calculating points in respect of cash price, interest, installments, use of Annuity table, Assets repairing reserve, compound interest, when assets returned and when required to work out any missing amount such as, cash price, interest, installment, 	5
3	<p>Valuation of Goodwill and Shares</p> <ul style="list-style-type: none"> • Introduction and meaning –characteristics-need and factors leading to Goodwill and Shares • Accounting treatment of goodwill • Difficulties and alertness regards to valuation of Goodwill and Shares 	10



	<ul style="list-style-type: none"> • Practical questions covering different methods for valuation of goodwill • Practical questions covering different methods for valuation of shares • Practical questions covering valuation of Right shares and Bonus shares 	
4	Working Capital Management-1 (Mgt. of Cash & Receivables) <ul style="list-style-type: none"> • Mgt. of cash -: Meaning –objectives-importance-scope and functions effective factors- advantages- limitations and planning-forecasting • Mgt. of receivables-: Meaning - objectives-importance-scope and functions determining factors-planning, advantages-limitations forecasting- cost matters- and credit policies • Cash budget- meaning-objectives-benefits-limitations (Excluding Practical Problems) 	10
5	Working Capital Management-1 (Mgt. of Inventories) <ul style="list-style-type: none"> • Inventory- Meaning –types-needs-objectives-benefits and limitations- cost factor- Mgt. and control –motive factors-methods(techniques) • Determination of different levels of Inventory-EOQ-ABC-perpetual Inventory (Excluding Practical Problems) 	10
Total Hours		45

Learning Outcomes:

Theoretical Outcome : It helps students to have a theoretical clarity of Company Final Accounting , Provision of Preference Share as well as Piecemeal Distribution of Cash

Practical outcome : Students can be able to Prepare Company Final Accounts

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. 'Advanced Accounts' by M.C.Shukla and T.S.Grewal, Sultan Chand & Sons, Delhi
2. 'Financial Accounting' By Narayan Swamy , Prentice Hall India, New Delhi
3. 'Advanced Accounting ' by Dr.B.M.Agrawal and Dr. M.P.Gupta
4. 'Modern Accounting' by Amitabha Mukherjee and Mohammed Hanif
5. 'Principles and Practice of Accounting' by Gupta and Gupta, Sultan Chand & Sons, Delhi
6. 'Financial Accounting' by P.C. Tulsian ,Tata McGraw Hill Publishing Co., New Delhi
7. 'Accountancy (Self Tutor)' by Dr.R.K. Sharma and Dr. R.S.Popli
8. 'Financial Management' by I.M. Pandey (Vikas Publishing House, New Delhi)
9. 'Working Capital Management', by Bhattacharya, Hrishikesh , Prentice Hall India, New Delhi)
10. 'Financial Management', by M.Y.Khanand P.K.Jain, Tata McGraw Hill Publishing Co., New Delhi)

E-Resources :

1. <http://hbsp.harvard.edu/discipline/accounting>
2. <http://businessmajors.about.com/b/2011/05/31/free-financial-accounting-course.htm>
3. <http://www.saylor.org/courses/bus103/>



FACULTY OF : Commerce

Bachelor of Commerce

SEMESTER : Sem - IV

CODE : 4C004CSC1

NAME : Computer Science - IV

Teaching & Evaluation Scheme

Teaching Scheme(Hours)				Evaluation Scheme(Marks)		
Th	Tu	P	Total	Internal	External	Total
2	0	4	4	30	70	100

Objective: To Impart Information Technology Related skills to the Students

Prerequisite: Required fundamental knowledge of Computer Application

Course outline

Sr. No.	Course contents	Number of Hours
1	Database Management: Concept of DBMS, types of files (command, database, report, label, index), creating, modifying, executing of command file using commands (create, modify, do), different data types (numeric, character, logical, date, memo, float, general), different operators (arithmetic, relational, logical), different Scope options (all, next, rest, record).	10
2	DBF creation /closing commands, DBF editing commands, Data Display Commands	5
3	Record Movement commands , Record deletion commands, Record Searching Commands	10
4	Indexing, Sorting and multiple file handling commands , Set commands, Looping command	10
5	Programming Exercise (Practical)	10
Total Hours		45

Learning Outcomes:

Theoretical Outcome: Use Internet for Information Retrieval & Data Transfer.

Practical Outcome :Students can Prepare Spreadsheets and Apply Various Tools of Excel and Internet Communication



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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. 'Foxpro 2.5 Made Simple', by *R. K. Taxali*, BPB Publication
2. 'Programming in Foxpro 2.6', by *Gagan Sahoo*, Khanna Publication

E-Resources :

1. <http://ocw.usu.edu/instructional-technology-learning-sciences/computer-applications-for-instruction-and-training/>