



**BACHELOR OF COMMERCE (HONORS)**  
[CBCS: 156 Credits – Higher Payment Programme]

*Prospectus 2017*



**B. COM (HONORS)**  
FIRST FLOOR, DEEP ASHWINBHAI PATEL CENTRE FOR POST-GRADUATE STUDIES  
SHRI. PRATAPSIKHRAO GAEKWAD PARISAR  
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**FROM THE DESK OF THE PROGRAMME DIRECTOR**



On behalf of Faculty of Commerce, I take an immense pride to welcome you!

It is an honour and privilege to be the Dean, Faculty of Commerce at The Maharaja Sayajirao University of Baroda, an Institution that is known to strive for excellence by continuously setting highest academic standards. Catering to over 12000 students, the Faculty of Commerce is considered amongst the best and most sought after Commerce Institutes in the state of Gujarat.

I am very pleased that you are considering taking up your future studies with us. Faculty of Commerce has successfully launched B. Com (HONORS) Programme, with effect from the academic year 2014-15. This course has been designed to provide a diverse, challenging and empowering sequence of knowledge through which students can develop confidence and acquire attributes that will enable them to make valued contributions in the workforce as professionals. Under this programme, the students learn about the core areas of business and commerce education, along-with specialization in eight groups, inter-disciplinary and vocational courses with mandatory internship and project work.

However, if you take time to explore what these entail, you may be surprised to discover just how much more diverse and exciting the curricula are. Finding out as much as you can about what's on our 'Menu' will open up new possibilities you may not have even considered before. Don't be afraid to explore and research all the options.

We are committed towards providing quality education by equipping our students with updated knowledge, skills, confidence and a positive approach, thus leading to the students' holistic development.

We want to reassure you that choosing to study B. Com (HONORS), and particularly in the Faculty of Commerce, The Maharaja Sayajirao University of Baroda, will give you an excellent start in embarking on a successful and fulfilling career.

We wish you the very best in all your academic pursuits and look forward to welcoming you to the Faculty of Commerce.

**PROF. Dinkar N. Naik**

**PROGRAMME DIRECTOR AND DEAN  
FACULTY OF COMMERCE**



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**FROM THE DESK OF ASSISTANT DIRECTOR**

A heartiest Welcome to The Gateway of Higher Education, The Maharaja Sayajirao University of Baroda!

Life after school will expose you to so much that will challenge and change you, and often presents options you were not aware of at school. Once you recognise that choosing a course of study is not the same as choosing a career, it frees up your choices.

We, at Faculty of Commerce take immense pride on the successful launch of B. Com (Honors) Programme in 2014. Three years down the line, B. Com (Honors) has become a flagship programme of Faculty of Commerce. This programme is exclusively designed to give a different educational experience to students who intend to gear up with the changes taking place in the field of Commerce and Management.

As we move forward, we are committed to continuing to transforming our students' educational experience through multi-disciplinary and experiential learning; to be an incubator for powerful intellectual ideas that have real world applications; and to modernize and expand our campus.

Best Wishes!

**DR. VILAS Z. CHAUHAN**  
**ASSISTANT DIRECTOR**



**FROM THE DESK OF ASSISTANT DIRECTOR**

It is my pleasure to welcome you to B. Com (Honors), Faculty of Commerce, The Maharaja Sayajirao University of Baroda, Vadodara, Gujarat. I am sure that your decision to seek admission to this programme will be rich and rewarding. The programme provides you with the knowledge, practical skills and personal insights that will give a concrete foundation for a successful future. The programme offers specialisation in the field of Accounting and Finance, Marketing, Human Resource Management, etc. Apart from these specialisations, the programme offers various inter-disciplinary courses along with vocational courses. B. Com (Honors) focuses on creating a learning environment in which intellectual, practical and social skills are developed in a holistic way. The best of traditional practices are used along with practical and challenging experiences so that the students can meet the challenges of today. The diverse and rich experiences of our highly qualified faculty members contribute phenomenally in shaping up the students to meet challenges – responsibilities in practical world and expose students to innovative thinking processes. The quality education you receive in your chosen field will focus on employability. I am sure that the B. Com (Honors) programme will provide you with an outstanding learning experience.

**DR. JAYESH K. PANDYA**

**ASSISTANT DIRECTOR**

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**FROM THE DESK OF ASSISTANT DIRECTOR**

A warm welcome to B. Com. (Honors), Faculty of Commerce, The Maharaja Sayajirao University of Baroda!

Today's competitive environment poses both challenges and opportunities. 'Opportunity favours a prepared mind!' We, at B. Com. (Honors) are committed to preparing young minds to face and successfully overcome challenges by equipping them with knowledge and skills, be it analytical, verbal communication or writing, through rich course content, internships, project reports and extra curriculum activities. Apart from eight areas of specialization the programme also affords a host of interdisciplinary and vocational courses, for a more rounded knowledge-base. This document will provide you an insight into just that!

We wish you the very best in your academic journey and look forward to welcoming you to the Faculty of Commerce.

**DR. ARCHANA A. FULWARI**

**ASSISTANT DIRECTOR**

**ABOUT THE MAHARAJA SAYAJIRAO UNIVERSITY OF BARODA:**

India's internationally renowned The Maharaja Sayajirao University of Baroda (1949) has blossomed from the Baroda College (1881) which is one of the oldest centres of learning in western India. Smt. Hansa Mehta then First Vice-Chancellor played a pioneering role in laying a firm foundation for an Education Institution with a glorious tradition. MSU is the only state University with a residential, unitary character having English as sole medium of instruction with more than 1200 well-qualified faculty members and 1500



administrative staff to facilitate the learning of more than 35000 students having cosmopolitan life on campus. The rich legacy of the University is crowned by the names of stalwarts like Nobel Laureate Dr. Venkatraman Ramakrishnan, Shri Aurobindo, Bharat Ratna Acharya Vinoba Bhave, Gyanpith awardee Shri Rajendra Shah, Dr. I. G. Patel, Lord Bhikhu Parekh, Shri Sam Pitroda, Prof. K. G. Subramanyan and many more.

Having 275 acres of land, It comprises of 13 Faculties (Arts, Commerce, Science, Education & Psychology, Family & Community Sciences, Fine Arts, Journalism & Communication, Law, Management Studies, Medicine, Performing Arts, Fine Arts, Social Work, Technology & Engineering) having 90 Departments, 3 constituent colleges (Polytechnic, M. K. Amin Arts and Science College & College of Commerce, Padra and Baroda Sanskrit Mahavidyalaya) and several specialized centres and institutes offering wide spectrum of courses from kindergarten to Ph.D. also with an excellent exposure to the co curricular and extra-curricular experiences. There

are 16 hostels (12 Boys and 4 Girls) which accommodate about 4103 students. There are 475 residential quarters too for teaching and non-teaching staff. The University has 03 Units of NCC.

With its multifaceted academic character and infrastructural strength in the form of equipments, laboratories, libraries and other facilities, the University is forging ahead towards creating spaces for interactive structures of knowledge, through mutual collaborations across the divisions of natural sciences and technology, social sciences and humanities, commerce and business studies etc. across national and international boundaries through collaborations and linkages. Smt. Hansa Mehta Library is the Central Library. In addition to 14 constituent libraries and over 25 departmental libraries with over 8 lakh books/periodicals and above 1300 dissertation/thesis, 25 computers and 75 nodes are exclusively marked for surfing. It has a single largest reading room within its 80,025 sq. ft. built up areas, which can accommodate about 1100 readers at a time and the library is open to readers 14 hours a day.

The University supports Excellence and Innovation in Academic Programmes. It promotes Excellence in Research, Scholarship and Teaching and is committed to attracting and supporting the best students and recruiting Faculty who excel at Teaching and Research. The university teachers publish a large number of research papers (over 500 per year) and many of the publications have high citation index. UGC, AICTE, DST, ICSSR, Central and State Governments have awarded various Research Schemes and Projects like DRS, SAP, WSRC, CASE, Canadian Study Center, IAS Study Center etc., to a number of University Departments.

The University is sincerely striving to strengthen its' image of "Student Centric Institution". By working closely with its' students' Community, we are proud to play a leadership role in stimulating innovative spirits, fostering inquisitiveness and enhancing independent thinking.

#### **ABOUT THE FACULTY OF COMMERCE:**

Faculty of Commerce has been a premiere institute of education in Business Studies since 1949 and it was the first of its kind in India. When it was established in 1942, it was known as The Maharaja Pratapsinh College of Commerce and Economics. The varied academic staffs have the experience and qualifications to take up the challenges of education and research in Business Studies. The Faculty offers Under-graduate, Post-graduate, and Doctoral Programmes leading to B. Com, M. Com, and Ph. D Degrees. The Faculty also offers BBA and three Post-Graduate Diplomas in Business Management, Banking and Cooperative Management to cater to specialized needs of students. Recently, the Faculty of Commerce successfully launched Higher Payment Programme of B. Com (HONORS) with 156 Credits, from the academic year 2014-15.

Over the years, the Faculty has expanded, qualitatively as well as quantitatively, to meet with the ever-increasing educational needs of the cosmopolitan city of Vadodara. At present, the Faculty has five departments viz. Department of Accounting and Financial Management, Department of Banking and Business Finance, Department of Business Economics, Department of Commerce and Business Management, and Department of Cooperative Management and Rural Studies.

The Classes for B. Com are held at [i] Main Building [ii] General Education Unit, and [iii] Smt. Surajben Patel Gordhanbhai Patel Commerce & Arts College for Girls whereas BBA Program is being offered at 'Smt. Kamalaben Ramanlal Shah Building'. Our PG Classes [M Com & PG Diplomas] and B. Com (HONORS) classes are held at 'Deep Ashwinbhai Patel Centre for Post Graduate Studies' located in the Pratapsinhrao Gaekwad Parisar. It was set up with an initial strength of 362. Ours is the biggest Faculty in the entire Maharaja Sayajirao University of Baroda and in the year 2012-2013, the total number of students (Under-graduate and Post-graduate) had reached figure of 15,466 as well as 2,354 students were also admitted at Shri M. K. Amin Arts & Science College of Commerce[constituent College] at Padra.

We have implemented the Choice Based Credit System: CBCS Semester System for B Com (Regular) & BBA w. e. f. Academic Year 2012-2013 whereas Semester system has been in force for PG Programs w. e. f. Academic Year 2011-2012. We have also launched diverse PG Diplomas for job seekers, aspiring professionals and fresher in the areas of Business Management, Financial Management, Marketing Management, Banking & Insurance, Strategic Human Resource Management and Services Management. The curriculum design and updating is periodically undertaken considering input from the students, academia and industry professionals. Our students regularly participate in various academic, extension and co-curricular activities. We also benefit from an excellent network of alumni in the corporate sector and in research and academic institutes. It has a vibrant and active Commerce Students' Associations at each of the academic unit and also for UG & PG students that regularly conducts different kind of students' activities and community outreach programmes. The distinguished speakers are invited to deliver talk from time to time. Our task is to help students grow deep root of our tradition and catch the sunshine of modernity.

**B. COM (HONORS) PROGRAMME  
(UNDER HIGHER PAYMENT SCHEME)**

***DISTINCTIVE FEATURES***

<b>Award of Degree</b>	Bachelor of Commerce (HONORS)
<b>Total Credits</b>	156 Credits
<b>Intake Capacity (At F.Y.B. Com - HONORS)</b>	180 Seats
<b>Specializations Offered</b>	<p>Eight Groups</p> <ul style="list-style-type: none"> <li>➤ Accounting &amp; Finance</li> <li>➤ Banking &amp; Insurance</li> <li>➤ Economic Planning &amp; Policies</li> <li>➤ Entrepreneurship &amp; Small Business Management</li> <li>➤ Global Economy and International Business</li> <li>➤ Human Resource Management</li> <li>➤ Marketing Management</li> <li>➤ Rural Entrepreneurship and Management</li> </ul>
<b>Other Courses Offered</b>	<p>Vocational and Inter-disciplinary Courses</p> <p>Language Courses (German, French, and Chinese) offered as Inter-disciplinary Courses</p>
<b>Other Salient Features</b>	<ul style="list-style-type: none"> <li>➤ Internship of One Month</li> <li>➤ Project Work to be carried by Students</li> </ul>

<b>OFFICERS OF THE MAHARAJA SAYAJIRAO UNIVERISTY OF BARODA</b>
<b><i>RAJMATA SHUBHANGINI RAJE GAEKWAD</i></b> CHANCELLOR
<b><i>PROFESSOR PARIMAL H. VYAS</i></b> VICE CHANCELLOR
<b>VACANT</b> PRO VICE CHANCELLOR
<b><i>DR. NEERJA JAISWAL</i></b> REGISTRAR (OFFICER ON SPECIAL DUTY)

<b>OFFICE BEARERS – B. COM (HONORS) PROGRAMME</b>
<b><i>PROFESSOR DINKAR N. NAIK</i></b> PROGRAMME DIRECTOR & DEAN, FACULTY OF COMMERCE
<b><i>DR. VILAS Z. CHAUHAN</i></b> ASSOCIATE DIRECTOR & HEAD (OFFG.), DEPARTMENT OF COMMERCE & BUSINESS MANAGEMENT
<b><i>DR. JAYESH K. PANDYA</i></b> ASSISTANT DIRECTOR
<b><i>DR. ARCHANA A. FULWARI</i></b> ASSISTANT DIRECTOR
<b>OFFICE STAFF</b>
ACCOUNTS CLERK (TEMP.): VACANT
ACCOUNTS CLERK (TEMP.): <b>MS. BHUMIKA DATE</b>
COMPUTER OPERATOR (TEMP.): <b>MS. KOMAL PAREKH</b>
PEON (TEMP.): <b>MR. CHANDRAKANT M. SOLANKI</b>
SWEEPER (TEMP.): <b>MR. HITESH SOLANKI</b>
SWEEPER (TEMP.): <b>MS. TORAL B. SOLANKI</b>

आत्मानं भावयेन्नित्यं ज्ञानेन विनयेन च ।  
न पुनर्भ्रियमाणस्य पश्चातापो भविष्यति ॥

*Purify your soul continuously through right knowledge  
and good conduct ! If so, when you die, you will not  
need to repent. Mahasubhasita-samgraha, pp.1125-1126*



**Shrimant Maharaja Sayajirao Gaekwad III**

“.....Education is one part of the temple of knowledge and it should be available for all without restriction of caste and creed. When this has been done intelligently, we may then be able to ascertain the extent of human progress.” (p.773).

**F.Y.B.COM (HONORS) - ADMISSION GUIDELINES - 2017**

**1. ELIGIBILITY CRITERIA:**

***The Minimum Eligibility for admission in First Year B.Com (HONORS) will be as follows:***

- i) A Candidate must have passed / appeared in the Higher Secondary School Certificate (H.S.S.C.) Examination (12<sup>th</sup> Standard) in GENERAL Stream of Gujarat Secondary Education Board (GSEB) Gandhinagar, or Central Board of Secondary Education (CBSE) or its equivalent examinations of any other Examining Body recognized equivalent thereto with minimum 50% aggregate marks, and with ENGLISH as Compulsory subject.

***Candidate who has cleared H.S.S.C. or equivalent examination as Private Candidate shall also be eligible for admission to F.Y.B.Com (HONORS).***

- ii) A maximum 5% of approved intake capacity of F.Y.B.Com (HONORS) shall be given admission to those students who have passed / appeared in the Higher Secondary School Certificate (H.S.S.C.) Examination (12<sup>th</sup> Standard) of Gujarat Secondary Education Board, Gandhinagar or its equivalent examinations of any other Examining Body recognized equivalent thereto in OTHER THAN IN GENERAL STREAM, thereto with minimum 50% aggregate marks of Theory subjects, and with ENGLISH as a Compulsory subject.

***iii) The Candidate should have completed 16 years of Age (i.e., Born On or Before 1-9-2001)***

***iv) Details of 'AADHAR' are mandatory for Online Application for Admission.***

***v) Provision for Gap and Trial Students :***

Those candidates who have passed the Higher Secondary School Certificate (H.S.S.C.) Examination or equivalent examination in current year or in supplementary examinations of immediate last year of the current year (Maximum Three Attempts) will be eligible for the admission.

***vi) Provision for Reserved Category Candidates:***

The admission of the candidates belonging to Reserve categories shall be in accordance with the rules of the Government of Gujarat and also the Syndicate Resolutions in force from time to time. But, in such cases, the concerned students will be compulsorily required to obtain and submit necessary certificates from the competent authorities as the case may be, along-with an application form for admission.

Candidates applying for a particular reserved category would be considered under the respective reserve categories only.

For Physically handicapped candidates (PH), having 40% to 60% extent of disability, there is 3% reservation within their respective category. Such candidates are required to submit the relevant certificate duly signed by **Civil Surgeon** or in the absence of civil surgeon, the residential **Medical Officer**.

**Notes:**

- i) Interpretation and criteria of reservation for physically handicapped candidates are subject to University guidelines.
- ii) Allocation of seats to reserved category candidates is based on the Government Resolution dated 28.5.2002 and letter dated 28.11.2005; as notified by The Maharaja Sayajirao University of Baroda.
- iii) All the admissions, till the issuance of the Final Eligibility / Enrolment Certificate, shall be regarded as provisional and subject to the confirmation and approval by the appropriate authorities of The Maharaja Sayajirao University of Baroda.

**2. NUMBER OF SEATS:**

Categories	Quota	Total Seats Available for an Intake of 180 Seats
<b>A. Reserved Category</b>		
i) SC	7%	12 Seats
ii) ST	15%	27 Seats
iii) SEBC	27%	48 Seats
<b>Total Reserved Seats</b>	<b>49%</b>	<b>Total = 87 Seats</b>
<b>B. General Category</b>	<b>51%</b>	<b>Total = 93 Seats</b>
<b>TOTAL</b>	<b>100%</b>	<b>TOTAL = 180 Seats</b>
<b>C. PH</b>	<b>3% (In Respective Category)</b>	

The Programme would induct 60 students per division with a provision to increase additional 10 % students per division, if required. Initially, the total number of divisions would be three and may be increased in subsequent years to more number of divisions, with prior approval from the Vice-Chancellor, on the recommendation of the Faculty Higher Payment Advisory Board (FHPAB) of B. Com (HONORS) Programme.

Any seats falling vacant under Reserve Category, the equal number of Additional General Seats will be created and offered to General Category students.

**An additional 10% of the total intake seats shall be offered to foreign students as per University Rules.** Foreign student means any candidate who possesses Passport of any country other than India (Foreign country).

**3. FEES STRUCTURE:**

Any Fee prescribed/charged by the University under the Higher Payment Schemes will be applicable to the B.Com (HONORS) also, from time to time.

**Existing Fee Structure:**

*Rs. 20,700/- Per Student, Per Year (Includes Two Semesters) + Rs. 1120 /- Examination Fees (As per University Rules, Change in fees will be applicable from time to time)*

#### **4. ADMISSION CRITERIA AND PROCESS:**

Admission to the B.Com (HONORS) will be finalized on the basis of the merit of the students securing aggregate marks in 12<sup>th</sup> (H.S.S.C.) Examination, as per the procedure followed for admission at F.Y.B.Com (Regular), at The Faculty of Commerce.

#### **Details of 'AADHAR' are mandatory for Online Application for Admission.**

Candidates desirous to apply for pursuing B. Com (HONORS) Programme shall apply online by visiting the website of The Maharaja Sayajirao University of Baroda ([www.msubaroda.ac.in](http://www.msubaroda.ac.in)). The dates for the opening and closing of online registration for the B. Com (HONORS) Programme will be notified in the local and nationwide newspapers, Radio, Handbills etc.

#### **B. Com (HONORS) Admission Committee 2017-18:**

The entire admission process will be carried out by B. Com (HONORS) Admission Committee 2017-18 appointed by the Director, B.Com (HONORS) Programme, and this Committee will work under the supervision of the Faculty Higher Payment Advisory Board (FHPAB) of B. Com (HONORS) Programme.

The F.Y.B. Com (HONORS) Admission Committee will be appointed by the Programme Director, B. Com (HONORS) Programme, in consultation with the Associate Director, B.Com (HONORS) Programme.

#### **Verification Team:**

The Programme Director, in consultation with the Associate Director, shall appoint a Verification Team. The major responsibility of the Verification team shall be to verify the eligibility and original documents of each candidate before he/she is allowed to process for the final admission. The Verification Team In-charge would coordinate the entire verification process.

#### **Merit List:**

- i) After the closing of online registration, the data of online applications will be obtained from the appropriate authorities of The Maharaja Sayajirao University of Baroda and a Provisional merit list shall be prepared category wise. This Provisional merit list will be displayed on The Maharaja Sayajirao University website ([www.msubaroda.ac.in](http://www.msubaroda.ac.in)) and also on the Notice Board of 'Deep Ashwinbhai Patel Centre of Post-Graduate Studies', Opposite The Maharaja Sayajirao University of Baroda Main Office, Fatehgunj, Vadodara, Gujarat. The candidates shall be informed individually about their selection. However, the Faculty or Programme Director will not be responsible for the Non-receipt or late receipt of such communication.
- ii) A detailed programme of On-the Spot Admission will be declared along with the Provisional merit list. Students shall report at the venue specified, as per the scheduled date and time, along with their original documents, Print Copy of Online Registration Admission Form, a set of self-attested copies of original documents, passport-size photograph, relevant certificates and, fees (as per the preferred mode of payment).

#### **iii) Vacant Seats:**

Any Seat falling vacant due to self withdrawal by the candidate and/or continuous absence for more than ten days after the commencement of the F.Y.B. Com (HONORS) classes without submitting the legitimate and acceptable reason in advance, shall be offered to the candidates under the same category from the waiting list, as per the waiting list.

In such cases also, to avoid the delay, The Programme Director may decide to inform candidates by e-mail, SMS, and telephone.

**5. PAYMENT OF TUITION FEES:**

After the declaration of the Provisional merit list, the candidate must secure his/her admission by submitting all relevant original documents, self-attested copies of documents, an undertaking for attendance as well as behaviour and prescribed fees within Five Bank Working Days, from the date of declaration of notice about the payment of fees. The verification team will issue a fee slip on the finalization of admission. The fees shall be payable from among the specified mode of payments.

In case of the cancellation of the admission, the process will be followed as per the prevailing University rules.

**6. DOCUMENTS TO BE SUBMITTED AT THE TIME OF FINAL ADMISSION:**

Candidates provisionally admitted and eligible to pay fees for the final admission at F.Y.B. Com (HONORS) must bring Original and Self-attested copies of all certificates shown below at the time of payment of fees and finalizing the admission:

- 1) Print Copy of Online Registration Admission Form (Two Copies)
- 2) H.S.S.C. Mark-sheet
- 3) School Leaving Certificate
- 4) Attempt Certificate
- 5) Private Student Slip
- 6) Migration certificate / Transfer Certificate
- 7) Caste Certificate, if applicable from the Competent Authority of Government of Gujarat
- 8) Non-Creamy Layer Certificate for SEBC Candidates from the Competent Authority of the Government of Gujarat, for the current financial year 2017, for the Final Admission.
- 9) Provisional Eligibility Certificate (PEC) for other Board Students. (If applicable, it needs to be obtained from University Academic Section Head Office, Opp.: Drugs Laboratory, Near Fatehgunj Post office, Vadodara.
- 10) Any other documents/certificates, as per The Maharaja Sayajirao University of Baroda rules and regulations, from time to time.

**7. AUTHORIZATION OF THE PROGRAMME DIRECTOR**

- a. The B. Com (HONORS) Programme Director is authorized to make any changes/addition/deletion/modification in the Admission guidelines 2017, to be applicable to the First Year B.Com (HONORS) Admission 2017-18, in consultation with the Associate Director and Assistant Directors.
- b. The B. Com (HONORS) Programme Director is authorized to take appropriate decisions on any issue pertaining to the First Year B.Com (HONORS) Admissions, not discussed and/or mentioned above.
- c. The Programme Director is authorized to incur appropriate expenses for hospitality, stationery, and other arrangements required in the completion of the Admission process.

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**F.Y.B. COM (HONORS) - (ACADEMIC YEAR 2017-18)**

**SEMESTER-WISE COURSE STRUCTURE**

<b>FIRST YEAR B. COM (HONORS)</b>					
<b>SEMESTER I</b>		<b>CREDITS</b>	<b>SEMESTER II</b>		<b>CREDITS</b>
1.	Fundamentals of Accounting (ACF 1102)	03	1.	Financial Accounting (ACF 1203)	03
2.	Foundations of Management (CBM 1102)	03	2.	Organizational Behaviour (CBM 1204)	03
3.	Organizational Structure & Dynamics (CBM1103)	03	3.	Production & Materials Management (CBM 1205)	03
4.	Fundamental of Economics (BEC 1104)	03	4.	Business Economics (BEC 1203)	03
5.	Indian Banking System (BNK 1101)	03	5.	Legal Aspects of Banking (BNK 1201)	03
6.	Elements of Cooperation (CPR 1101)	03	6.	Quantitative Techniques for Commerce (CBM 1206)	03
7.	Business Statistics & Maths (STA 1105)	03	7.	Business Communication – II (ENG 1213)	02
8.	Business Communication – I (ENG 1116)	03	8.	<b>Interdisciplinary Course – I</b> Environmental Studies (Compulsory) (IDS 1202)	02
			9.	<b>Interdisciplinary Course – II</b> (Any One) German Language (IDS 1203) French Language (IDS 1204) Indian Constitution (IDS 1206) Health & Yoga (IDS 1207) Chinese Language (IDS 1205)	02
<b>Total Credits</b>		<b>24</b>	<b>Total Credits</b>		<b>24</b>

SECOND YEAR B. COM (HONORS)					
SEMESTER III		CREDITS	SEMESTER IV		CREDITS
1. Cost Accounting (ACF 1308)		03	1. Management Accounting (ACF 1407)		03
2. Elements of Direct Taxes (ACF 1309)		03	2. Elements of Indirect Taxes (ACF 1408)		03
3. Entrepreneurship (CBM 1308)		03	3. Marketing Management (CBM 1412)		03
4. Management Information System (CBM 1309)		03	4. Human Resource Management (CBM 1413)		03
5. Macro Economic Analysis – I (BEC 1310)		03	5. Macro Economic Analysis – II (BEC 1408)		03
6. Insurance Theory & Practices (BNK 1303)		03	6. Insurance Products (BNK 1403)		03
7. VOCATIONAL COURSE – I		03	7. VOCATIONAL COURSE - II		03
8. SPECIALIZATION SUBJECT – I		03	8. SPECIALIZATION SUBJECT - II		03
			9. INTERNSHIP (IDS 1419) After the 4 <sup>th</sup> Semester, during the Summer Vacation, each student shall be required to undergo an Internship for One Month (i.e., 20 Working Days)		03
<b>Total Credits</b>		<b>24</b>	<b>Total Credits</b>		<b>27</b>

THIRD YEAR B. COM (HONORS)					
SEMESTER V		CREDITS	SEMESTER VI		CREDITS
1. Financial Management (ACF 1510)		03	1. Personal Finance & Investment (ACF 1609)		03
2. Indian Economic Structure (BEC 1506)		03	2. Indian Economic Issues & Policies (BEC 1606)		03
3. International Trade & Finance (BEC 1507)		03	3. International Business (BEC 1607)		03
4. Rural Institutions (CPR 1504)		03	4. International Cooperative Movement (CPR 1604)		03
5. Legal Studies – I (LAW 1508)		02	5. Legal Studies – II (LAW 1609)		03
6. Interdisciplinary Course - III		02	6. Interdisciplinary Course - IV		02
7. VOCATIONAL COURSE – III		03	7. VOCATIONAL COURSE - IV		03
8. SPECIALIZATION SUBJECT - III		03	8. SPECIALIZATION SUBJECT - V		03
9. SPECIALIZATION SUBJECT - IV		03	9. SPECIALIZATION SUBJECT - VI		03
10. Project Proposal (CBM 1517)		02	10. Project Report (CBM 1619)		04
<b>Total Credits</b>		<b>27</b>	<b>Total Credits</b>		<b>30</b>
<b>Assigning Projects in the beginning of Semester V</b>			<b>Project Submission at the end of Semester VI</b>		

**TOTAL: 156 CREDITS**

### **INTER-DISCIPLINARY COURSES**

- In First Year (Semester - II) and Third Year (Semester – V & VI), students are offered a pool of Inter-disciplinary courses, each of 2 Credits.
- In Semester – II, Inter-disciplinary Course – I (Environmental Studies) will be compulsory. A student is required to select an additional Inter-disciplinary Course – II, from among the pool of Inter-disciplinary Courses offered.
- In Third Year (Semester V & VI), a student is required to choose an Inter-disciplinary Course in each respective semester, from among the pool of courses offered.
- A particular Inter-disciplinary Course will be operational only if a minimum 15 students opt for that particular Inter-disciplinary Course. Once the group for Inter-disciplinary Courses are formed, no change of Group will be permitted then after.

<b>INTER-DISCIPLINARY COURSES</b>	<b>CREDITS</b>
<b>Semester – II</b>	
<b>Inter-disciplinary Course – I</b>	02
1. Environment Studies ( <b>Compulsory</b> ) (IDS 1202)	
<b>Inter-disciplinary Course – II (Select Any One Course )</b>	
2. German Language (IDS 1203)	02
3. French Language (IDS 1204)	02
4. Chinese Language (IDS 1205)	02
5. Indian Constitution (IDS 1206)	02
6. Health & Yoga (IDS 1207)	02
<b>Semester – V</b>	
<b>Inter-disciplinary Course – III (Select Any One Course)</b>	
7. International Relations (CBM 1516)	02
8. Consumer Protection – RTI and Right to Education (LAW 1509)	02
9. Mass Communication (CBM 1518)	02
10. Fashion Design (FAD 1508)	02
<b>Semester – VI (Select Any One Course)</b>	
11. Intellectual Property Rights (LAW 1610)	02
12. Integrated Marketing Communication (CBM1617)	02
13. Green Environment (CBM 1618)	02

## **VOCATIONAL COURSES**

- In Second Year (Semester – III and IV) and Third Year (Semester – V & VI), students are offered a pool of Vocational Courses, each of 3 Credits.
- A student is required to select one Vocational Course from among the pool of Vocational Courses offered within a particular semester.
- A student is required to choose from the vocational courses for all semesters before the end of Semester II.
- A particular Vocational Course will be operational only if a minimum 15 students opt for that particular Vocational Course. Once the group for Vocational Courses are formed, no change of Group will be permitted then after.

<b>VOCATIONAL COURSES</b>	<b>CREDITS</b>
<b>Semester – III (Select Any One Course)</b>	
1. Business Documentary, Publications and Ad-Making (BEC 1311)	03
2. E-Accounting (ACF 1310)	03
3. Accounting & Finance for Services (ACF 1311)	03
4. Corporate Economic Studies and Forecasting (BEC 1312)	03
5. Creative Writing (ENG 1301)	03
<b>Semester – IV (Select Any One Course)</b>	
6. Social Media Marketing (CBM 1414)	03
7. Retailing Operation and Salesmanship (CBM 1415)	03
8. Income Tax Return Preparations and E-Filing (ACF 1409)	03
9. Applied Economic Laws (BEC 1409)	03
10. Personal Banking (BNK 1404)	03
<b>Semester – V (Select Any One Course)</b>	
11. Employability Competence Enhancement ( )CBM 1514	03
12. Corporate Social Responsibility (CBM 1515)	03
13. Personal Tax Planning (ACF 1513)	03
14. Indirect Tax Practices (ACF 1514)	03
15. Budget Preparation and Analysis (ACF 1515)	03
<b>Semester – VI (Select Any One Course)</b>	
16. BPO (Global Business Platform) (CBM 1614)	03
17. Supply Chain Management (CBM 1615)	03
18. Financial Markets : Operations and Management (ACF 1614)	03
19. Econometric Modelling (BEC 1612)	03
20. Event Management (CBM 1616)	03

## **SPECIALIZATION GROUPS**

- A Student is required to choose Any One of the following Specialization Groups (For Second and Third Year), before the end of Semester II.
- A particular Specialization Group will be operational only if a minimum 15 students opt for that particular Specialized Group. Once the group for Specialization Group are formed, no change of Group will be permitted then after.
- Each Specialization Group consists of 06 Courses of 03 Credits each. Of these, under each specialized Group, 02 courses will be offered at Second Year and 04 Courses will be offered at Third Year.

### **Following are the Specialization Groups:**


1. Accounting and Finance
2. Banking and Insurance
3. Economic Planning and Policies
4. Entrepreneurship and Small Business Management
5. Global Economy and International Business
6. Human Resource Management
7. Marketing Management
8. Rural Entrepreneurship and Management

<b>1. ACCOUNTING AND FINANCE</b>			
<b>SEMESTER III</b>	<b>CREDITS</b>	<b>SEMESTER IV</b>	<b>CREDITS</b>
Higher Financial Accounting (ACF 1312)	03	Corporate Accounting (ACF 1410)	03
<b>SEMESTER V</b>		<b>SEMESTER VI</b>	
Advanced Accounting (ACF 1511)	03	a. Financial Reporting (ACF 1610) <b>OR</b> b. Financial Markets (ACF 1611)	03
Audit and Assurances (ACF 1512)	03	a. Company Audit (ACF 1612) <b>OR</b> b. Investment Analysis and Portfolio Management (ACF 1613)	03
<b>2. BANKING AND INSURANCE</b>			
<b>SEMESTER III</b>	<b>CREDITS</b>	<b>SEMESTER IV</b>	<b>CREDITS</b>
Theory of Banking and Insurance (BNK 1304)	03	International Banking (BNK 1405)	03
<b>SEMESTER V</b>		<b>SEMESTER VI</b>	
Bank Credit (BNK 1504)	03	Bank Management	03
Insurance Services (BNK 1505)	03	Risk Management and Insurance	03

<b>3. ECONOMIC PLANNING AND POLICIES</b>			
<b>SEMESTER III</b>	<b>CREDITS</b>	<b>SEMESTER IV</b>	<b>CREDITS</b>
Essentials of Planning (BEC 1313)	03	Theories of Growth and Development (BEC 1410)	03
<b>SEMESTER V</b>		<b>SEMESTER VI</b>	
Public Finance (BEC 1508)	03	Economics of Service Sector (BEC 1608)	03
Industrial Economics (BEC 1510)	03	Environmental Policies and Sustainable Development (BEC 1611)	03
<b>4. ENTREPRENEURSHIP &amp; SMALL BUSINESS MANAGEMENT</b>			
<b>SEMESTER III</b>	<b>CREDITS</b>	<b>SEMESTER IV</b>	<b>CREDITS</b>
Foundations of Venture Creation (CBM 1310)	03	Entrepreneurship and Family Business (CBM 1416)	03
<b>SEMESTER V</b>		<b>SEMESTER VI</b>	
Rural and Social Entrepreneurship (CBM 1507)	03	Research in Entrepreneurship (CBM 1606)	03
Entrepreneurial Creativity and Innovation (CBM 1510)	03	Contemporary Issues in Entrepreneurship (CBM 1609)	03
<b>5. GLOBAL ECONOMY AND INTERNATIONAL BUSINESS</b>			
<b>SEMESTER III</b>	<b>CREDITS</b>	<b>SEMESTER IV</b>	<b>CREDITS</b>
Structure of Global Trade (BEC 1314)	03	Global Business Environment (BEC 1411)	03
<b>SEMESTER V</b>		<b>SEMESTER VI</b>	
Foreign Trade Policies and Procedures (BEC 1509)	03	Economic Integration (BEC 1609)	03
International Monetary and Trade Arrangements (BEC 1511)	03	India in the Global Scenario (BEC )	03
<b>6. HUMAN RESOURCE MANAGEMENT</b>			
<b>SEMESTER III</b>	<b>CREDITS</b>	<b>SEMESTER IV</b>	<b>CREDITS</b>
HR Policies and Practices (CBM 1311)	03	Strategic HRM (CBM 1417)	03
<b>SEMESTER V</b>		<b>SEMESTER VI</b>	
Change Management and Organisation Development (CBM 1508)	03	Research in HRM (CBM 1607)	03
Industrial Relations and Labour Laws (CBM 1511)	03	HRM – Case Studies (CBM 1611)	03

<b>7. MARKETING MANAGEMENT</b>			
<b>SEMESTER III</b>	<b>CREDITS</b>	<b>SEMESTER IV</b>	<b>CREDITS</b>
Rural Marketing (CPR 1303)	03	Sales and Distribution Management (CBM 1418)	03
<b>SEMESTER V</b>		<b>SEMESTER VI</b>	
Service Marketing (CBM 1509)	03	Marketing Research (CBM 1608)	03
International Marketing (CBM 1512)	03	Marketing – Case Studies (CBM 1612)	03
<b>8. RURAL ENTREPRENEURSHIP AND MANAGEMENT</b>			
<b>SEMESTER III</b>	<b>CREDITS</b>	<b>SEMESTER IV</b>	<b>CREDITS</b>
Rural Economic Environment (CPR 1304)	03	Rural Development Interventions (CPR 1403)	03
<b>SEMESTER V</b>		<b>SEMESTER VI</b>	
Rural Financial Institutions (CPR 1505)	03	Micro Finance (CPR )	03
Rural Entrepreneurship and Management (CPR )	03	Rural Marketing (CPR )	03

**SYLLABUS**  
**F.Y.B. COM (HONORS)**  
**(Semester I and Semester II)**

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	<b>B.COM. (HONORS) PROGRAMME (Higher Payment Programme)</b>		

<b>YEAR</b>	<b>I</b>	<b>CORE COURSE</b>	<b>CREDITS</b>	3
<b>Semester</b>	<b>I</b>	<b>[ACF 1102] FUNDAMENTALS OF ACCOUNTING</b>	<b>HOURS</b>	45


<b>OBJECTIVES</b>	<i>To impart basic accounting knowledge as applicable to business and developing general proficiency in the area of Accounting.</i>
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**COURSE CONTENT / SYLLABUS**

<b>UNIT-I</b>	A) <b>Accounting: An Overview:</b> Evolution, Definition, Scope, Basic terminology, Rules of Debit and Credit, Accounting equation Vs Traditional approach, Accounting and Book keeping, Branches of Accounting, System of Accounting, Users of Accounting information. B) <b>Accounting Framework:</b> Concepts, Conventions, Standards, Policies C) <b>Accounting Cycle:</b> Journal, Ledger, Trial Balance, Adjustments, Final Accounts D) <b>Reading of Ledger Accounts</b>	12 hrs.
<b>UNIT-II</b>	A) <b>Introduction to Accounting Standards:</b> Meaning, Formation, Preface, Indian and International Scenario. B) <b>Capital and Revenue Items</b> C) <b>Financial Statements of Sole Proprietorship &amp; Partnership Firms (Manufacturing and Trading Concerns)</b>	11 hrs.
<b>UNIT-III</b>	A) <b>Average Due Date and Account Current</b> B) <b>Voyage Account</b> C) <b>Accounting in Computerized Environment:</b> Manual Vs Computerized Accounting D) <b>Accounting from Incomplete Records:</b> Introduction, Ascertainment of Profit by Capital Comparison, Statement of Affairs and Determination of Profit, Preparation of Final Accounts from Incomplete records	11 hrs.
<b>UNIT-IV</b>	A) <b>Insurance Claims for Loss of Stock and Loss of Profit Policy</b> B) <b>Self Balancing Ledgers:</b> Meaning, Advantages and Types of Ledgers, Preparation of Control Accounts, and Ledger Adjustment Accounts	11 hrs.

**REFERENCES**

1	Advanced Accounting Vol. I & II by R. L. Gupta and M. Radhaswamy (S Chand Publication)
2	Financial Accounting by P. C. Tulsian, (Pearson)
3	Advanced Accounting by S. Kr. Paul (New Central Book Agency Private Limited)
4	Advanced Accountancy Vol I by S. N. Maheshwari (Vikas Publishing House).
5	Modern Accounting Vol. I & II, by Hanif and Mukherjee (TMH)

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	<b>B.COM. (HONORS) PROGRAMME (Higher Payment Programme)</b>			
<b>YEAR</b>	<b>I</b>	<b>CORE COURSE</b>	<b>CREDITS</b>	3
<b>Semester</b>	<b>I</b>	<b>[CBM 1102] FOUNDATIONS OF MANAGEMENT</b>	<b>HOURS</b>	45
<b>OBJECTIVES</b>	<i>To develop basic understanding about management and various functional areas within the organization, and also to develop insight about challenges in the field of management in 21<sup>st</sup> century.</i>			
<b>COURSE CONTENT / SYLLABUS</b>				
<b>UNIT-I</b>	<b>AN INTRODUCTION TO MANAGEMENT</b>			12 hrs.
	Definition-Nature and Scope –Management as an Art/Science-Management as a Profession-Management Levels-Roles and Skills of Managers.			
<b>UNIT-II</b>	<b>AN OVERVIEW OF FUNTIONAL AREAS OF MANAGEMENT</b>			11 hrs.
	Human Resource Management-Marketing Management-Production Management-Materials Management-Inventory Management.			
<b>UNIT-III</b>	<b>MANAGERIAL FUNCTIONS</b>			11 hrs.
	Planning-Organising-Directing-Controlling- Management By Objectives (MBO) - Delegation and Decentralisation of Authority.			
<b>UNIT-IV</b>	<b>CONTEMPORARY ISSUES IN MANAGEMENT</b>			11 hrs.
	Total Quality Management (TQM)-Conflict Management-Corporate Social responsibility - Ethics in Management-Management Challenges in the 21 <sup>st</sup> Century.			
<b>REFERENCES</b>				
1	Koontz and Weihrich, (2003)5 <sup>th</sup> edition, Essentials of Management, Tata McGraw Hill.			
2	L.M. Prasad (2002) 6 <sup>th</sup> edition, Principles of Management, Himalaya Publishing House.			
3	Philip Kotler, Principles of Marketing, Pearson Education.			
4	Monnappa and Saiyadinn, Personnel Management, Himalaya Publications.			
5	Bhat, S.K. (2010) Total Quality Management, Himalaya Publishing House Pvt. Ltd.			
6	Y.K.Bhushan (2008) 18 <sup>th</sup> Revised Edition, Business Organisation & Management, Sultan Chand & Sons.			

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**B.COM. (HONORS) PROGRAMME (Higher Payment Programme)**

<b>YEAR</b>	<b>I</b>	<b>CORE COURSE</b> <b>[CBM 1103] ORGANIZATIONAL STRUCTURE AND DYNAMICS</b>	<b>CREDITS</b>	3
<b>Semester</b>	<b>I</b>		<b>HOURS</b>	45

<b>OBJECTIVES</b>	<i>To develop basic awareness about the Organisational Structure, it's Process and its dynamics, the knowledge of which is highly essential among students of commerce discipline.</i>
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**COURSE CONTENT / SYLLABUS**

<b>UNIT-I</b>	<b>AN INTRODUCTION TO ORGANISATION</b>	12 hrs.
	Organisation: Meaning, Importance - Relationship: Organisation Theory, Organisation Design/Structure, Organisation Culture, Organisation Change – Organisation Theory: Stages (Approaches) of Development of Organisation Theory.	
<b>UNIT-II</b>	<b>PRINCIPLES OF ORGANISING</b>	11 hrs.
	Span of Management: Meaning, Determinants of Span of Management – Delegation & Decentralisation: Meaning and factors affecting Authority Delegation and Decentralisation.	
<b>UNIT-III</b>	<b>ORGANIZATION DESIGN/ STRUCTURE</b>	11 hrs.
	Organization Structure: Functional, Divisional, Hybrid and Matrix Structures, its Meaning, Advantages, Disadvantages and Suitability.	
<b>UNIT-IV</b>	<b>ORGANISATION CONTROL AND ORGANISATION CHANGE</b>	11 hrs.
	Organisation Control: Concept, Process and design of control system – Organisation Change: Resistance to change, Process of change and dealing with and managing change.	

**REFERENCES**

1	James A. F. Stoner, R. Edward Freeman and Daniel R. Gilbert (2008) 6 <sup>TH</sup> Edition; Management; PHI [PEARSON].
2	P G Aquinal (2008); Organisation Structure and Design; Excel Books.
3	Koontz and Weihrich et al. (2003) 5 <sup>th</sup> Edition; Essentials of Management; Tata McGraw Hill.
4	L. M. Prasad (2002) 6th Edition; Principles of Management; Himalaya Publishing House.
5	P C Tripathi and P N Reddy (2008); Principles of Management; Tata McGraw Hill.
6	Y. K. Bhushan (2008) 18 <sup>th</sup> Revised Edition; Business Organization and Management; Sultan Chand & Sons.
7	V S P Rao and V Hari Krishna (2009); Management Text and Cases; Excel Books.
8	Stephen P. Robins, Mary Coulter and Neharika Vohra (2010); Management; Pearson.



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**ACADEMIC  
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**B.COM. (HONORS) PROGRAMME (Higher Payment Programme)**

<b>YEAR</b>	<b>I</b>	<b>CORE COURSE</b> <b>[BEC 1104] FUNDAMENTAL OF ECONOMICS</b>	<b>CREDITS</b>	3
<b>Semester</b>	<b>I</b>		<b>HOURS</b>	45

**OBJECTIVES** *The expected outcome of this paper is, to provide students with conceptual understanding of Economics and create a knowledge base that will facilitate higher learning and analysis in the field.*

**COURSE CONTENT / SYLLABUS**

<b>UNIT-I</b>	<b>FOUNDATION OF ECONOMICS</b>	12 hrs.
	Definitions of Economics - Concepts : Value, Price, Competition, Equilibrium - Growth & Development Economic systems	
<b>UNIT-II</b>	<b>THEORY OF DEMAND AND SUPPLY</b>	11 hrs.
	Law of Demand - Utility analysis - Law of Supply - Cost & Revenue Concepts - Markets	
<b>UNIT-III</b>	<b>THEORY OF DISTRIBUTION</b>	11 hrs.
	<b>NATIONAL INCOME</b> Factors of Production - Theory of Marginal productivity - Circular flow - National Income : Concept & Measurement	
<b>UNIT-IV</b>	<b>BASICS OF ECONOMIC ENVIRONMENT</b>	11 hrs.
	Money & Banking - Public Finance - International Trade	

**REFERENCES**

1	H.L. Ahuja - Advanced Economic Theory
2	K.K. Dewitt & Verma - Elements of Economic Theory
3	Paul Samuelson & William D. Nordhaus – Economics
4	D.M. Mithani - Managerial Economics



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**ACADEMIC  
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YEAR	I	CORE COURSE	CREDITS	3
Semester	I	[BNK 1101] INDIAN BANKING SYSTEM	HOURS	45


<b>OBJECTIVES</b>	<i>The objective of this paper is to give the basic understanding of the Indian Banking System and its operations.</i>
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**COURSE CONTENT / SYLLABUS**

<b>UNIT-I</b>	<b>RESERVE BANK OF INDIA</b>	12 hrs.
	Reserve Bank of India (RBI); its constitution, General working, Conventional and Promotional functions, Objectives and instruments of monetary policy. 'H' theory of money supply. Types of money and measures of money supply.	
<b>UNIT-II</b>	<b>BUSINESS OF BANKING:</b>	11 hrs.
	Regulation of banking business in India. Various provisions under Banking Regulation Act, 1949, Permitted and Prohibited activities of banks in India.	
<b>UNIT-III</b>	<b>FORMS OF BANKING SYSTEMS IN INDIA</b>	11 hrs.
	Branch banking and unit banking; General features, Merits and limitations. Present banking and institutional structure; Role, Functions and Working of Scheduled Commercial banks, Cooperative credit system, All-India Financial Institutions and State level financial institutions.	
<b>UNIT-IV</b>	<b>BANKING OPERATIONS:</b>	11 hrs.
	Deposits: Opening, operations and closure of different types of bank deposit accounts, KYC norms, Mandate and Power of Attorney, Facility of nomination, Deposit Insurance. Advances: Principles of sound bank lending, Types of securities. Methods of charging various securities. Features, merits and de-merits of various types of bank advances; viz Loans, Overdraft, Cash credit and Bill discounting. Concept of Foreign Exchange, Types of transactions and various rates of exchange, Methods of Quotations and Calculation Mechanisms.  <b>Current issues and challenges in Banking.</b>	

**REFERENCES**

1	P N Varshney & D K Mittal Indian Financial System Published by Sultan Chand & sons
2	H R Machiraju Indian Financial System Published by Vikas Publishing House Pvt. Ltd.
3	V A Avdhani Marketing of Financial Services Published by Himalaya.
4	Bharati V Pathak. Indian Financial System Published by Pearson Education (Singapore) Pvt. Ltd.
5	M Y Khan. Indian Financial System by Tata McGraw-Hill Publishing Company Limited.

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			<b>B.COM. (HONORS) PROGRAMME (Higher Payment Programme)</b>	
<b>YEAR</b> <b>Semester</b>	<b>I</b> <b>I</b>	<b>CORE COURSE</b> <b>[CPR 1101] ELEMENTS OF COOPERATION</b>	<b>CREDITS</b> <b>HOURS</b>	<b>3</b> <b>45</b>
<b>OBJECTIVES</b>	<i>To create awareness among the students regarding the basic concepts, theories and principles of Cooperatives.</i>			
<b>COURSE CONTENT / SYLLABUS</b>				
<b>UNIT-I</b>	<b>INTRODUCTION TO COOPERATIVES</b>			<b>12 hrs.</b>
	Concept, Definition and Characteristics of Cooperative Form of Organization, Cooperatives and Other Forms of Business Organizations, Significance of Cooperation			
<b>UNIT-II</b>	<b>PRINCIPLES OF COOPERATION</b>			<b>11 hrs.</b>
	Rochdale's Principles, Schulze-Delitzsch and Raiffeisen Principles, Principles of Cooperation by ICA			
<b>UNIT-III</b>	<b>GENESIS OF COOPERATIVE MOVEMENT</b>			<b>11 hrs.</b>
	Cooperative Movement in Pre and Post Independence Period, Recent Developments in Cooperatives			
<b>UNIT-IV</b>	<b>REGISTRATION, ORGANISATION, AND MANAGEMENT OF COOPERATIVES</b>			<b>11 hrs.</b>
	Registration of Cooperative Societies, Power and Functions of Registrar of Cooperative Societies, Powers and Functions of Board of Directors			
<b>REFERENCES</b>				
1	K Ravichandran - Theory of Cooperation			
2	G R Madan - Cooperative Movement in India			
3	T.N. Hajella - Principles, Problems & Practice in Cooperation			



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**B.COM. (HONORS) PROGRAMME**

DEEP ASHWINBHAI PATEL CENTRE OF POST GRADUATE STUDIES

SHRI. PRATAPSHINRAO GAEKWAD PARISAR, OPP: MAHARAJA SAYAJIRAO UNIVERSITY MAIN

OFFICE, FATEHGUNJ, VADODARA.

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**ACADEMIC  
YEAR  
2017-18**

**B.COM. (HONORS) PROGRAMME (Higher Payment Programme)**

YEAR	I	CORE COURSE	CREDITS	3
Semester	I	[STA 1105] BUSINESS STATISTICS & MATHS	HOURS	45


**OBJECTIVES** *To provide a basic understanding of statistics and mathematics related to commerce.*

**COURSE CONTENT / SYLLABUS**

<b>UNIT-I</b>	<b>BASIC CALCULUS</b>	12 hrs.
	A) Concept of Limit and Continuity: Evaluation of Limit, Working rules of Limit B) Concept of Derivatives: Examples, Concept of Slope, and Rate of Change C) Applications of Derivative in Business D) Concept of Integration	
<b>UNIT-II</b>	<b>REVIEW OF DATA ANALYSIS</b>	11 hrs.
	A) Introduction to Statistics (Collection, Classification, Tabulation, Graphical Presentation) B) Measures of Central Tendency C) Measures of Dispersion D) Measures of Skewness, Moments, and Kurtosis	
<b>UNIT-III</b>	<b>BIVARIATE DISTRIBUTION</b>	11 hrs.
	A) Correlation: Scatter diagram, Karl Pearson's Correlation Coefficient and Rank Correlation B) Regression Analysis: Simple Linear Regression C) Applications of Correlation and Regression in Business	
<b>UNIT-IV</b>	<b>PROBABILITY THEORY</b>	11 hrs.
	A) Basic Concepts of Probability B) Baye's Theorem C) Random variable: Its Expectation D) Discrete Probability Distributions: Binomial and Poisson Distribution E) Continuous Probability Distribution: Probability distribution, Normal and Exponential distribution	

**REFERENCES**

1	Fundamentals of Statistics by D.N. Elhance
2	Statistical Methods by S.C. Gupta
3	Business Statistics by J.K. Sharma
4	Business Mathematics by M.C. Chakraborti R Machiraju Indian Financial System Published by Vikas Publishing House Pvt. Ltd.

 <p><b>The Maharaja Sayajirao University of Baroda</b>  <b>Faculty of Commerce</b>  <b>B.COM. (HONORS) PROGRAMME</b>  DEEP ASHWINBHAI PATEL CENTRE OF POST GRADUATE STUDIES  SHRI. PRATAPSHINRAO GAEKWAD PARISAR, OPP: MAHARAJA SAYAJIRAO UNIVERSITY MAIN OFFICE, FATEHGUNJ, VADODARA.  Telephone: (O): 0265-2792244, 2797744; E-mail: bcomhonoursfocmsu@gmail.com</p>	<b>ACADEMIC YEAR 2017-18</b>											
			<b>B.COM. (HONORS) PROGRAMME (Higher Payment Programme)</b>									
<table border="1"> <tr> <td><b>YEAR</b></td> <td><b>I</b></td> <td rowspan="2"> <b>CORE COURSE</b>  <b>[ENG 1116] BUSINESS COMMUNICATION – I</b> </td> <td><b>CREDITS</b></td> <td>3</td> </tr> <tr> <td><b>Semester</b></td> <td><b>I</b></td> <td><b>HOURS</b></td> <td>45</td> </tr> </table>	<b>YEAR</b>	<b>I</b>	<b>CORE COURSE</b> <b>[ENG 1116] BUSINESS COMMUNICATION – I</b>	<b>CREDITS</b>	3	<b>Semester</b>	<b>I</b>	<b>HOURS</b>	45			
<b>YEAR</b>	<b>I</b>	<b>CORE COURSE</b> <b>[ENG 1116] BUSINESS COMMUNICATION – I</b>		<b>CREDITS</b>	3							
<b>Semester</b>	<b>I</b>		<b>HOURS</b>	45								
<b>OBJECTIVES</b>	Understand the basic concepts and practices of communication skills; Develop linguistic competence; To Listen, Read and speaking in various business situations and contexts.											
<b>COURSE CONTENT / SYLLABUS</b>												
<b>UNIT-I</b>	<b>FUNDAMENTALS OF COMMUNICATION</b>			12 hrs.								
	Definition / Objectives, Characteristics of Business Communication / Components, Process of communication, Barriers / Overcoming Barriers, Types of Communication – i) Verbal and Non verbal communication ii) Oral and Written communication, Formal and Informal Networks of Communication											
<b>UNIT-II</b>	<b>LISTENING AND READING SKILLS</b>			11 hrs.								
	Listening: i) Definition and process of listening ii) Types of listening. Comprehension of unseen passages. Reading: Types of Reading: Skimming and scanning. (Text for Reading : <i>Stay Hungry Stay Foolish</i> by Rashmi Bansal) <b>The Believers:</b> i) The Book of Job. ii) Rock with it, Roll with it. <b>The Opportunists:</b> i) Tripping Along ii) Bloom and Grow. <b>The Alternate Vision:</b> i) The Art Of Giving ii) Small Is Beautiful											
<b>UNIT-III</b>	<b>BUSINESS CORRESPONDENCE: TRADITIONAL AND CONTEMPORARY</b>			11 hrs.								
	Letter Writing: Format and layouts of business letters. Business Letters: Trade Inquiries, , Quotations, Purchase Orders, Complaint and Adjustment, Memorandum, E-mails, Effective Short Business Messages.(SMS), Etiquettes and Netiquettes Report Writing: Manuscript report, Brief manuscript report.											
<b>UNIT-IV</b>	<b>REFERENCE SKILLS AND LANGUAGE DEVELOPMENT</b>			11 hrs.								
	Note taking/Note Making, Bibliography skills (MLA style), Dictionary Skills, Phrasal Verbs and Idioms											
<b>PRESCRIBED TEXTS</b>												
1	Mujumdar, Aarti and O. P. Juneja. <i>Business Communication: Techniques and Methods</i> . Orient Blackswan: Hyderabad. 2010.											
2	Parikh, J. P., Anshu Surve, Swarnabharati and Asma Bahrainwala. <i>Business Communication: Basic Concepts and Practices</i> . Orient Blackswan: Hyderabad. 2011											
3	Bansal Rashmi, <i>Stay Hungry Stay Foolish</i> . West land, CIIE, IIM Ahmedabad.2008.											
<b>RECOMMENDED READINGS</b>												
1	P N Varshney & D K Mittal Indian Financial System Published by Sultan Chand & sons											
2	Achar Deeptha, et al. Basics of Academic English I. Orient Blackswan: Hyderabad. 2012.											

3	Achar, Deeptha, et al. English for Academic purposes Book-1. University Granthnirman Board, Ahmedabad. 2011.
4	Achar Deeptha et al. English for Academic purposes Book-2. University Granthnirman Board: Ahmedabad: Ahmedabad. 2011.
5	Courtland I. Bovee, John V. Thill and Barbara E. Schatzman. Business Communication Today. Pearson Education. 2008.
6	Jha Madhulika and Shekhar Shashi, A Course in Business Communication. Orient Blackswan: Hyderabad. 2010.
7	Kaul, Asha. Business Communication. Prentice-Hall of India Pvt. Ltd.: New Delhi. 2004.



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**ACADEMIC  
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**B.COM. (HONORS) PROGRAMME (Higher Payment Programme)**

YEAR	I	CORE COURSE [ACF 1203] FINANCIAL ACCOUNTING	CREDITS	3
Semester	II		HOURS	45

**OBJECTIVES** *To impart basic accounting knowledge as applicable to business and developing general proficiency in the area of Accounting.*


**COURSE CONTENT / SYLLABUS**

<b>UNIT-I</b>	<p><b>A. Advanced Accounts of Partnership Firm - I</b> Admission of a Partner, Retirement and/or Death of a Partner, (Including Simultaneous admission and retirement)</p> <p><b>B. Advanced Accounts of Partnership Firm - II</b> Dissolution of Partnership firm, Gradual Realization of Assets and Piece meal, Distribution of Cash, Surplus Capital Method, Maximum Loss Method (Garner Vs Murray Rule)</p> <p><b>C. Sale and Conversion of Partnership Firm</b> Purchase Consideration, Journal, Ledger and Balance Sheet</p>	12 hrs.
	<p><b>A. Hire Purchase and Installment Purchase System</b> Meaning of Hire Purchase Contract, Legal Provisions, Accounting Treatment in the books of Hire Purchaser and Hire Vendor, Meaning of Installment system, Difference between Hire Purchase and Installment Purchase system, Re-possession of Goods, Accounting Entries, Books of Buyer and Seller</p> <p><b>B. Branch Accounts</b> Meaning, Objectives, Types of branches, Preparation of Branch Accounts, Debtors system and Stock and Debtors System</p>	
<b>UNIT-III</b>	<p><b>A. Consignment Accounts</b> Meaning, Features, Concepts, Distinction between Consignment and Sale, Types of Commission, Valuation of Unsold Stock, Goods-in-Transit, Abnormal Loss, Normal Loss, Accounting Methods (Cost and Invoice Price), Journal Entries, Ledger Accounts in the Books of Consignor and Consignee</p> <p><b>B. Joint Venture</b> Meaning, Features, Difference between Joint Venture and Partnership, Methods of Accounting, Separate set of Books, Record in Co-Venture's books and Memorandum Method, Journal and Ledger</p>	11 hrs.
	<p><b>A. Accounting for Not for Profit Entities</b> Meaning, Features, Special Terms, Preparation of Receipts and Payment Account, Income and Expenditure Account and Balance Sheet</p> <p><b>B. Final Accounts of Professionals</b></p>	

**REFERENCES**

1	Advanced Accounting Vol. I by R. L. Gupta and M. Radhaswamy (S Chand Publication)
2	Financial Accounting by P. C. Tulsian, (Pearson)
3	Advanced Accounting by S. Kr. Paul (New Central Book Agency Private Limited)

4	Advanced Accountancy Vol I by S. N. Maheshwari (Vikas Publishing House).
5	Modern Accounting Vol. I by Hanif and Mukherjee (TMH)

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				<b>B.COM. (HONORS) PROGRAMME (Higher Payment Programme)</b>
YEAR	I	CORE COURSE	CREDITS	3
Semester	II	[CBM 1204] ORGANIZATIONAL BEHAVIOUR	HOURS	45
<b>OBJECTIVES</b>	<i>To develop insight about challenges in the field of management in 21<sup>st</sup> century, and acquaint the students about workplace dynamics; To provide an understanding of the basic concepts, theories and techniques in the field of human behaviour at the individual, group and organizational level given the changing global scenario.</i>			
<b>COURSE CONTENT / SYLLABUS</b>				
<b>UNIT-I</b>	<b>INTRODUCTION TO ORGANISATIONAL BEHAVIOUR (OB)</b>			12 hrs.
	Foundations of OB: The Human Relations movement, Concept and Nature of OB, goals of OB, Contributing disciplines to OB, the SOBC Model to understanding OB, Challenges and opportunities in OB.			
<b>UNIT-II</b>	<b>FOUNDATIONS OF INDIVIDUAL BEHAVIOUR ANALYSIS</b>			11 hrs.
	a) Perception: Perceptual process, social perception, Impression management; b) Motivation: Application of Motivation concepts at work place. c) Learning and Reinforcement, Behaviour Modification; d) Personality, Attitudes, Values and emotions.			
<b>UNIT-III</b>	<b>FOUNDATIONS OF GROUP BEHAVIOUR</b>			11 hrs.
	Concept of Group and Group Dynamics, Group Norms, Cohesiveness, Group Decision making, Group Development Stages. Intergroup Behavior: Conflict and Conflict management, Leadership, Communication, Power and politics, Characteristics of Effective teams.			
<b>UNIT-IV</b>	<b>ORGANISATIONAL SYSTEM &amp; CONTEMPORARY ISSUES IN OB</b>			11 hrs.
	Organisational Culture. Work Stress, Organizational change, Organizational development, Learning Organizations, Other issues.			
<b>REFERENCES</b>				
1	H.L. Ahuja - Advanced Economic Theory			
2	Stephen P. Robins, "Organisational" Behaviour", PHI Learning / Pearson Education, 11 <sup>th</sup> edition, 2008.			
3	Fred Luthans, "Organisational Behaviour", McGraw Hill, 11 <sup>th</sup> Edition, 2001.			
4	K Ashwathappa. Organisational Behaviour,			
5	P. Subbarao. "Organisational behaviour Text Cases and games", Himalaya Publications, 2 <sup>nd</sup> revised edition, 2013			
6	Udai Pareek, Understanding Organisational Behaviour, 2 <sup>nd</sup> Edition, Oxford Higher education, 2004.			



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**ACADEMIC  
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YEAR	I	CORE COURSE [CBM 1205] PRODUCTION & MATERIALS MANAGEMENT	CREDITS	3
Semester	II		HOURS	45


<b>OBJECTIVES</b>	To develop fundamental awareness about the materials and production/ operations management, its Processes and its significance, knowledge of which is highly essential among students of commerce discipline
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**COURSE CONTENT / SYLLABUS**

<b>UNIT-I</b>	<b>AN INTRODUCTION TO MATERIALS MANAGEMENT</b>	12 hrs.
	Materials Management: Meaning and Definition, Areas/Scope, Objectives and Importance of Materials Management – Problems: Problems of Materials Management – Planning: Materials Planning and Budgeting.	
<b>UNIT-II</b>	<b>PURCHASING FUNCTION</b>	11 hrs.
	Purchasing: Meaning, Principles of Right purchasing, Purchase Procedure - Purchasing and Corporate Planning.	
<b>UNIT-III</b>	<b>AN INTRODUCTION TO PRODUCTION/OPERATIONS MANAGEMENT</b>	11 hrs.
	Production Management: Meaning, Objectives and Scope of Production/Operations Management – Functions and Objectives of Production System – Production Management Problems.	
<b>UNIT-IV</b>	<b>PRODUCTION/OPERATIONS PLANNING AND CONTROL</b>	11 hrs.
	Production Planning: Meaning, Planning Procedure – Production Control: Meaning, Objectives, Factors determining production control procedure – Functions of Production Planning and Control	

**REFERENCES**

1	M M Varma; Materials Management; Sultan Chand & Sons.
2	Dr. V. L. Sharma (2001) Production Management; A B D Publishers, Jaipur.
3	S. A. Chunawala and D. R. Patel (2010); Production and Operations Management; Himalaya Publishing House..
4	Y. K. Bhushan (2008) 18 <sup>th</sup> Revised Edition; Business Organization and Management; Sultan Chand & Sons.

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				<b>B.COM. (HONORS) PROGRAMME (Higher Payment Programme)</b>
YEAR	I	CORE COURSE	CREDITS	3
Semester	II	[BEC 1203] BUSINESS ECONOMICS	HOURS	45
<b>OBJECTIVES</b>	<i>The expected outcome of the course is to prepare students for practical application of economics in real life business situations.</i>			
<b>COURSE CONTENT / SYLLABUS</b>				
<b>UNIT-I</b>	<b>INTRODUCTION</b>			12 hrs.
	Nature & Scope of Business Economics Planning - Application of economic theory to business practice - Decision making & forward planning			
<b>UNIT-II</b>	<b>DEMAND AND REVENUE ANALYSIS</b>			11 hrs.
	Demand Function, Demand Estimation - Demand Elasticities - Demand & Revenue relationships			
<b>UNIT-III</b>	<b>PRODUCTION AND COST ANALYSIS</b>			11 hrs.
	Production Function - Concept of maximization & optimization, Production Analysis - Supply Elasticities - Cost Function & Cost output relationships - Break even analysis			
<b>UNIT-IV</b>	<b>INVESTMENT ANALYSIS</b>			11 hrs.
	Time value of money - Types of Investment - Risk – return relationship - Methods of Investment evaluation			
<b>REFERENCES</b>				
1	R L Varshney & Maheshwari – Managerial Economics			
2	G S Gupta – Managerial Economics			
3	Paul Keat & Phillip Young – Managerial Economics			
4	Ravindra Dholakia & Ajay Oza – Microeconomics for Management Students			

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<b>YEAR</b>	<b>I</b>	<b>CORE COURSE</b>	<b>CREDITS</b>	<b>3</b>
<b>Semester</b>	<b>II</b>	<b>[BNK 1201] LEGAL ASPECTS OF BANKING</b>	<b>HOURS</b>	<b>45</b>
<b>OBJECTIVES</b>	<i>To impart the basic understanding related to various legal provisions of banking sector and practical issues faced thereof.</i>			
<b>COURSE CONTENT / SYLLABUS</b>				
<b>UNIT-I</b>	<b>RELATIONSHIP BETWEEN BANKER AND CUSTOMER</b>			12 hrs.
	Definition & meaning of banker and customer, General and special features of banker-customer relationships; their rights and duties, Bank procedures and practices in opening, operations and closure of various types of domestic & NRI deposit accounts. Nomination facilities, Insurance of bank deposits, Legal aspects of entries in the passbook/account statement			
<b>UNIT-II</b>	<b>DIFFERENT TYPES OF BANK CUSTOMERS</b>			11 hrs.
	Minor, illiterate person, blind person, married women, lunatic person, joint account holders, partnership firm, Joint Hindu Family, firms, clubs, societies, joint stock company, unincorporated associations, trusts, Steps to be taken by a bank on customer's death, lunacy, bankruptcy, winding up or in case of garnishee orders.			
<b>UNIT-III</b>	<b>NEGOTIABLE INSTRUMENT ACT</b>			11 hrs.
	Main provisions and definitions, features, types, parties: their rights and duties. Crossing, Endorsements, Payments and Collection of Cheques. Statutory protections, precautions and duties of banker, negligence and cases where banker must refuse payment, forged instruments. Bouncing of Cheques and its Implications.			
<b>UNIT-IV</b>	<b>PRACTICAL ISSUES IN BANKING</b>			11 hrs.
	Current Developments and Case studies relating to Banker-customer relationship, Different types of Bank customers, Negotiable instruments and remittance services. <b>Current Issues and Practical Problems in Banking Laws and Practices.</b>			
<b>REFERENCES</b>				
1	R L Varshney & Maheshwari – Managerial Economics			
2	P N Varshney Banking Law & Practice. Published by Sultanchand & Sons			
3	Gordan & Natarajan, Banking Theory, Law & Practice. Published by Himalaya Publishing House.			
4	P K Srivastava. Banking Theory & Practices. Published by Himalaya Publishing House			
5	Indian Institute of Banking. Legal Aspects of Banking Operations & Finance Published by Macmillan India Ltd; New Delhi.			
6	H L Bedi and V K Hardikar. Practical Banking Advances. Published by UBS Publishers; Distributors Pvt. Ltd.			
7	M L Tannan. Banking Law and Practice in India Published by India Law House, New Delhi.			
8	The Indian Institute of Bankers. Laws and Practice Relating to Banking Published by Macmillan India Ltd; New Delhi.			



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YEAR	I	CORE COURSE	CREDITS	3
Semester	II		HOURS	45
		<b>[CBM 1206] QUANTITATIVE TECHNIQUES FOR COMMERCE</b>		


**OBJECTIVES** *To provide the basic knowledge related to the various quantitative techniques for commerce.*

**COURSE CONTENT / SYLLABUS**


<b>UNIT-I</b>	Operation Research approach to decision making. Linear Programming: Application and Model formulation. Graphical method for solving Linear Programming (Two variables) Simplex method for solving Linear Programming, Big M Method	12 hrs.
	Transportation Problem: Introduction, Methods for finding Initial solution:-North West Corner rule, LCM and -Vogel's Approximation. (Only balanced T.P.) Optimal Solution to Transportation Problem, Assignment Problem: Introduction, Hungarian method	
<b>UNIT-III</b>	Job Sequencing: Processing n jobs through 2 machines, processing n jobs through 2 machines Game theory: Two player zero sum game, payoff matrix, pure and mixed strategy. Method of Saddle point for pure strategy. Algebraic method for mixed strategy with 2 x 2 Pay-off; Dominance method Networking : Events, Activities, Rules for drawing network diagrams and Errors while drawing network diagrams.	11 hrs.
	<b>Statistical Inference</b> Estimation : Point and Interval estimation. (Only one population) Testing of Hypothesis: Z-test, t-test. (Only one population) 2 -test (for independence of two attributes).	

**REFERENCES**


1	Business Statistics by J.K.Sharma
2	Statistical Methods by S.C.Gupta
3	Operation Research by J.K.Sharma
4	Operation Research by Kantiswarup


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YEAR	I	CORE COURSE	CREDITS	3
Semester	II	[ENG 1213] BUSINESS COMMUNICATION – II	HOURS	45
<b>OBJECTIVES</b>	Develop and refine linguistic competence; Hone effective communication skills; Develop confidence in facing interviews			
<b>COURSE CONTENT / SYLLABUS</b>				
<b>UNIT-I</b>	<b>PRESENTATION SKILLS</b>			12 hrs.
	Oral Presentation: Planning and Preparation; Using visual aids; Making effective oral presentations. Group Discussion: What is Discussion?; Purpose of discussion; Types of Discussion; Turn taking skills; The discussion question; The four phases of interaction in G.D.; Why some Discussions fail?			
<b>UNIT-II</b>	<b>DEVELOPING EMPLOYABILITY SKILLS</b>			11 hrs.
	Drafting a job application letter; SWOT; Interviews; Interviewer; Interviewee; Types of interview questions Types of Interviews: i) Employment interview ii) Appraisal/promotional interview iii) Telephonic interview.			
<b>UNIT-III</b>	<b>DATA COLLECTION AND INTERPRETATION SKILLS</b>			11 hrs.
<b>UNIT-IV</b>	<b>BUSINESS ENGLISH</b>			11 hrs.
	Error Analysis; Word Formation; Frequently confused word/Misused word; Registers <b>Media:</b> Journalist; Advertorials; Editorials; Bulletin. <b>Business/ Law:</b> Agenda; Amalgamation; Statutory; Cross-Examine. <b>Internet and E-Business /Cyber Law:</b> Cyber net; Protocol; sneaker net; hacker. <b>Environment :</b> Poaching ; Habitat ; Flora-Fauna ; Conservation.			
<b>PRESCRIBED TEXTS</b>				
1	Mujumdar, Aarati and O. P. Juneja. <i>Business Communication: Techniques and Methods</i> . Orient Blackswan: Hyderabad. 2010.			
2	Parikh, J. P., Anshu Surve, Swarnabharati and Asma Bahrainwala. <i>Business Communication: Basic Concepts and Practices</i> . Orient Blackswan: Hyderabad. 2011.			
3	P.D. Chaturvedi, Mukesh Chaturvedi: <i>Business, Communication Concept, Cases and application</i> : Pearson education. 1 <sup>st</sup> impression 2011, 2nd impression 2013.			
4	Bansal Rashmi, <i>Stay Hungry Stay Foolish</i> . West land, CIIE, IIM Ahmedabad.2008.			
<b>RECOMMENDED READINGS</b>				
1	Courtland L. Bovee, John V. Thill and Barbara E. Schatzman. <i>Business Communication Today</i> . Pearson Education. 2008.			

2	Jha Madhulika, Shekhar Shashi. <i>A Course in Business Communication</i> . Orient Blackswan: Hyderabad. 2010.
3	Kaul, Asha. <i>Business Communication</i> . Prentice-Hall of India Pvt. Ltd.: New Delhi. 2004
4	Murphy G. A., Hildebrandt W. H., Thomas J. P., <i>Effective Business Communication</i> , Tata McGraw Hill Education: New Delhi, 2008.
5	Rai, Urmila and S. M. Rai. <i>Business Communication</i> . Himalaya Publishing House: Mumbai. 2009.
6	Rao, Nageshwar and P. Rajendra Das. <i>Communication Skills</i> . Himalaya Publishing House: Mumbai. 2006.
7	Fisher, Dalamer. <i>Communication in Organisations</i> . Mumbai: Jaico Publishing House. 2006
8	Taylor, Ken. <i>Fifty ways to improve our Telephoning and Teleconferencing Skills</i> . Orient BackSwan: Hyderabad. 2011.
9	Dignen, Bob. <i>Fifty ways to Improve your Presentation Skills in English</i> . Orient BackSwan: Hyderabad. 2011.
10	Grussendorf, Marion. <i>English for Presentations</i> . Oxford University Press New: Delhi. 2007.

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<b>YEAR</b>	<b>I</b>	<b>INTER-DISCIPLINARY COURSE - I (Compulsory)</b> <b>[IDS 1202] ENVIRONMENT STUDIES</b>	<b>CREDITS</b>	<b>2</b>	
<b>Semester</b>	<b>II</b>		<b>HOURS</b>	<b>30</b>	
<b>OBJECTIVES</b>	<i>To sensitize the students to the environment, natural resources, energy resources, and environmental legislations.</i>				
<b>COURSE CONTENT / SYLLABUS</b>					
<b>UNIT-I</b>	<b>INTRODUCTION TO ENVIRONMENT AND ENVIRONMENTAL STUDIES</b> Definition and components of Environment, Relationship between the different components of Environment, Man and Environment relationship, Impact of Technology on Environment, Environmental Degradation, Multidisciplinary nature of the Environmental studies, Its scope and importance in the present day Education system. <b>NATURAL RESOURCES:</b> A) Renewable and non-renewable resources, exploitation and conservation, Role of an Individual in conservation of natural resources. B) Water resources: Surface and Ground water sources, Indian and Global scenario C) Land as a resource, social issues D) Forest resources: Definition and classification of forests Ecological and Economic importance and benefits of forest, Indian scenario. Deforestation: Causes and effects, remedial measures. E) Food resources: Sources of food, Global and Indian food demand scenario, Limits of the food production, Environmental effects of Agriculture.			08 hrs.	
	<b>HUMAN POPULATION AND ENVIRONMENT</b> <b>Population Theories-</b> Malthus, Optimum and theory of Demographic transition, Population growth- world and Indian scenario, population and Environmental degradation, Population Explosion- Causes, effects and control. <b>Urbanisation-</b> Urban population growth and Environmental problems. <b>Environmental pollution: Water pollution- and Air pollution</b> <b>Role of an Individual in the prevention of pollution.</b>				
<b>UNIT-II</b>	<b>ENERGY AND GLOBAL ENVIRONMENTAL ISSUES</b> Energy resources- Global and Indian energy demand scenario, Future Projections, Conventional and non conventional sources of energy, Advantages and Limitations, Utilization, Exploitation and related environmental problems, Environmental implications of Non conventional energy sources.			07 hrs.	

<b>UNIT-IV</b>	<b>ENVIRONMENTAL LEGISLATION AND GUJARAT'S INITIATIVES FOR ENVIRONMENTAL PROTECTION</b>	07 hrs.
	<p>Environmental Protection Laws in India, The Water (Prevention and Control of Pollution) Act 1974, Air (Prevention and Control of Pollution) Act 1981, Environmental Protection Act 1986.</p> <p><b>Role of Different Organisations in Gujarat Related to Protection of Environment:</b> Gujarat Pollution Control Board(GPCB), Gujarat Environmental Management Institute(GEMI), Gujarat Ecological Commission(GEC), Gujarat institute of Desert Ecology(GUIDE), Department of Environment And Forest Gujarat, Department of climate change, Gujarat state disaster management Authority(GSDMA).</p>	
<b>REFERENCES</b>		
1	Environmental Studies by B.R.SHAH & Snehal Popli (Mahajan Publishing House)	

 <p><b>The Maharaja Sayajirao University of Baroda</b>  <b>Faculty of Commerce</b>  <b>B.COM. (HONORS) PROGRAMME</b>  DEEP ASHWINBHAI PATEL CENTRE OF POST GRADUATE STUDIES  SHRI. PRATAPSINHRAO GAEKWAD PARISAR, OPP: MAHARAJA SAYAJIRAO UNIVERSITY MAIN OFFICE, FATEHGUNJ, VADODARA.  Telephone: (O): 0265-2792244, 2797744; E-mail: bcomhonoursfocmsu@gmail.com</p>	<b>ACADEMIC YEAR 2017-18</b>			
				<b>B.COM. (HONORS) PROGRAMME (Higher Payment Programme)</b>
<b>YEAR</b>	<b>I</b>	<b>INTER-DISCIPLINARY COURSE - II (Any One)</b> <b>[IDS 1203] GERMAN LANGUAGE</b>	<b>CREDITS</b>	<b>2</b>
<b>Semester</b>	<b>II</b>		<b>HOURS</b>	<b>30</b>
<b>OBJECTIVES</b>	<i>To provide the basics of learning German language.</i>			
<b>COURSE CONTENT / SYLLABUS</b>				
<b>UNIT-I</b>	A)	Alphabets, Numbers (1 - 10000)		08 hrs.
	B)	Months, Days of Week		
	C)	Time (Official Clock), Currency		
	D)	Colors		
<b>UNIT-II</b>	A)	Greetings and Introduction (Personal Information in Q-A Form)		08 hrs.
	B)	Yes / No Questions		
	C)	Personal Pronouns (Nominative Case)		
	D)	Verb Conjugation (1 <sup>st</sup> , 2 <sup>nd</sup> , 3 <sup>rd</sup> , and 4 <sup>th</sup> Category)		
	E)	Vocabulary related to Classroom		
	F)	Articles (Definite: der / die / das; Indefinite: ein / eine)		
<b>UNIT-III</b>	A)	My Family (Vocabulary and Sentences)		07 hrs.
	B)	Possessive Pronouns (Nominative Case)		
	C)	Adjectives with their Oppositives		
	D)	Singular – Plural		
	E)	Vocabulary : a) Fruits b) Vegetables c) Drinks d) Animals		
<b>UNIT-IV</b>	A)	Information about Germany (14 – 15 Sentences)		07 hrs.
	B)	Countries and Languages (Q – A Form)		
	C)	Vocabulary related to Profession		
	D)	W – Question		
<b>REFERENCES</b>				
1				

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YEAR	I	<p><b>INTER-DISCIPLINARY COURSE - II (Any One)</b>  <b>[IDS 1204] FRENCH LANGUAGE</b></p>	CREDITS	2
Semester	II		HOURS	30
OBJECTIVES	<p><i>To provide the basics of learning French language.</i></p>			
<p><b>COURSE CONTENT / SYLLABUS</b></p>				
UNIT-I	<p>Greetings, Farewell, Q &amp; As, Self Introduction and Numbers</p>			08 hrs.
UNIT-II	<p>Definite-Indefinite Articles, Days of the week, Months of the year, General Vocabulary</p>			08 hrs.
UNIT-III	<p>All verbs...regular and irregular, Time</p>			07 hrs.
UNIT-IV	<p>Prepositions, contracted and Partitive article, possessive and demonstrative adjective</p>			07 hrs.
<p><b>REFERENCES</b></p>				
1				



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<b>YEAR</b>	<b>I</b>	<b>INTER-DISCIPLINARY COURSE - II (Any One)</b>	<b>CREDITS</b>	<b>2</b>
<b>Semester</b>	<b>II</b>		<b>INDIAN CONSTITUTION</b>	<b>HOURS</b>


**OBJECTIVES** *To provide a basic understanding o the students about Indian Constitution*

**COURSE CONTENT / SYLLABUS**

<b>UNIT-I</b>	Introduction, Nature of Indian Constitution, Salient Features Preamble Citizenship Fundamental Rights, Articles 12-35	08 hrs.
	Directive Principles of State Policy, Articles 36-51 Fundamental Duties The State Executive The Union Executive	
<b>UNIT-III</b>	Judiciary - High Court - Supreme Court Writs The Parliament	07 hrs.
	Freedom of Trade, Commerce and Inter-State Emergency Provisions Amendment of the Constitution	

**REFERENCES**

1	Constitutional Law of India by J.N. Pandey
2	Constitution of India by M.P. Jain
3	Constitutional Law of India by Kailash Rai

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<b>YEAR</b>	<b>I</b>	<b>INTER-DISCIPLINARY COURSE - II (Any One)</b>		<b>CREDITS</b>	<b>2</b>
<b>Semester</b>	<b>II</b>	<b>HEALTH &amp; YOGA</b>		<b>HOURS</b>	<b>30</b>
<b>OBJECTIVES</b>					
<b>COURSE CONTENT / SYLLABUS</b>					
<b>UNIT-I</b>	Introduction and origin of Yoga; Anatomy & characteristic of Beings Yogasanas for beginners-Principle and Practice; Scientific Breathing Techniques Quick relaxation technique(QRT)				08 hrs.
<b>UNIT-II</b>	Introduction and origin of Religion & Spirituality; Law of Karma Physiology of Human being; Satkarmas(cleansing processes) Yogasanas for intermediate; Pranayamas-Basic; Savasan & Yoganindra				08 hrs.
<b>UNIT-III</b>	Philosophy of Hathayoga&Astangayoga; Yogasanas (modified); Pranayamas-Advance; Guided Meditation; Different philosophies of Yoga Yogasanas –Advanced; Pranayamas-Advanced meditation				07 hrs.
<b>UNIT-IV</b>	Introduction to Holistic Inner Science, Happiness, Golden Keys for Happy, Harmonious and Meaningful Living, Home – a Heaven on Earth, Interconnected Living, Self Interest, Self, Positive Vision, Discover the worth within.				07 hrs.
<b>Assessment Scheme</b>					
Internal Assessment: Theory – 30 Marks					
University Assessment: Practical – 70 Marks					

**SYLLABUS**  
**S.Y.B. COM (HONORS)**  
**(Semester I and Semester II)**



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YEAR	II	CORE COURSE COST ACCOUNTING	CREDITS	3
Semester	I		HOURS	45

**OBJECTIVES** *To ensure working knowledge among the students for the subject.*

**COURSE CONTENT / SYLLABUS**

<b>UNIT-I</b>	A) Introduction: Cost Concepts, Cost Classification, Cost Departments and its relationships with other departments.	12 hrs.
	B) Material Cost: Procurement procedure, Stores procedure and documentation in respect of Receipts and Issues of Stock, Inventory Control Techniques	
<b>UNIT-II</b>	A) Employee Costs: Remuneration Methods, Monetary and Non-monetary Incentive Schemes, Analysis of Non-productive Time, Overtime - Cost & its Treatment, labour Turnover	11 hrs.
	B) Overhead (With reference to all Cost Accounting Standards related to Overhead): Classification of overheads, Computation of pre-determined overhead recovery rates, Treatment of over and under absorption of Overhead costs, Reports of control of overhead costs, Treatment of Miscellaneous items in Cost Accounting.	
<b>UNIT-III</b>	A) Preparation of Cost Sheet (Historical Cost sheet and Estimated Cost Sheet)	11 hrs.
	B) Cost Accounting Records: Cost Accounting Systems, Integrated and Non-Integrated, Reconciliation of Cost and Financial Accounts	
<b>UNIT-IV</b>	A) Specific Order Costing: Determination of Cost in Job and Batch Costing, Valuation of Work-In-Progress in Job Costing	11 hrs.
	B) Process Costing: Treatment of Normal and Abnormal Losses and Gains, Valuation of Opening and Closing Stock of Raw materials, Finished goods, Valuation of Work-in-Progress using First-in-First-Out and Average Methods (Equivalent Production), Concept and Accounting for Joint Products and Bi-products.	

**\*NOTE: APPLICABLE COST ACCOUNTING STANDARDS CONSTITUTE PART OF THE SYLLABUS**

**REFERENCES**

1	A Text book of Cost Accounting by M.N. Arora (Vikas Publishing House Ltd.)
2	Cost Accounting – Principles and Practice by M.N. Arora (Vikas Publishing House Ltd.)
3	Cost and Management Accounting by Ravi M. Kishore (Taxmann Publications)
4	Cost Accounting by Jawahar Lal & Seema Srivastava (Tata Mc Graw Hill Publishing Co. Ltd.)
5	Cost Accounting by P C Tulsian (Tata Mc Graw Hill Publishing Co. Ltd.)
6	Cost Accounting by Jain S.P & Narang K L (Kalyani Publishers).



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**B.COM. (HONORS) PROGRAMME (Higher Payment Programme)**

YEAR	II	CORE COURSE ELEMENTS OF DIRECT TAXES	CREDITS	3
Semester	I		HOURS	45

**OBJECTIVES** To impart working knowledge in Income Tax.


**COURSE CONTENT / SYLLABUS**

<b>UNIT-I</b>	A) Introduction & history with five important definitions, i.e. Person, Assessee, Income, Assessment Year (A.Y.) & Previous Year (P.Y.) with all exceptions to the P.Y.	12 hrs.
	B) Residential status and incidence of tax. C) Income exempt from tax.	
<b>UNIT-II</b>	Income under the head " Salaries" including Taxability of Allowances, Perquisites and Retirement Benefits.	11 hrs.
<b>UNIT-III</b>	A) Income under the head " House Property".	11 hrs.
	B) Income under the head " Income from other sources". C) Income of other persons included in assessee's total income (provisions of Clubbing of income).	
<b>UNIT-IV</b>	A) Income under the head "Profits & Gains from Business or Profession". ( Chargeability-General Principles governing assessment of business income-Scheme of deductions and Allowances-Deductions expressly allowed-Rent, rates, taxes, repairs and Insurance- Depreciation-insurance premium-Bonus and commission-interest on borrowed capital-Bad debts- Advertisement-General Deduction-provisions of section 43B )	11 hrs.
	B) Income under the head "Capital Gains". Introduction, Basis of charge. Computation, Capital Asset, Transfer, Long term & Short term Capital Assets, etc. C) Computation of Gross Total Income, Deductions available to individuals from Gross Total Income and Computation of Total Income and Tax Liability of an Individual.	

**\*NOTE: Changes / Amendments taking place in the Income Tax Act will replace / supplement / modify or add provisions stated herein above in the syllabus.**

**REFERENCES**

1	A Text book of Cost Accounting by M.N. Arora (Vikas Publishing House Ltd.)
2	Students Guide to Income Tax ( including Service Tax/VAT ) by Dr. Vinod K. Singhanian and Ms. MonicSinghanian —TAXMANN Publication
3	Systematic Approach to Income Tax, Service Tax and VAT by Dr. Girish Ahuja - Dr. Ravi Gupta BHARAT Publication
4	Study Material issued by ICAI on Direct Taxes

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YEAR	II	<b>CORE COURSE</b> <b>ENTREPRENEURSHIP</b>	CREDITS	3
Semester	I		HOURS	45
<b>OBJECTIVES</b>	<i>To generate both, spirit and enthusiasm in order to make the students take initiative and become self-reliant as well as empower oneself to become entrepreneurs.</i>			
<b>COURSE CONTENT / SYLLABUS</b>				
<b>UNIT-I</b>	<b>INTRODUCTION TO ENTREPRENEURSHIP</b>			12 hrs.
	The Concept of Entrepreneurship, The Entrepreneur: Definitions and Concept, Entrepreneurial characteristics and skills, Classification of Entrepreneurs, Entrepreneurs Vs Professional Managers, The Entrepreneurial Culture, Institutions in aid of Entrepreneurship Development.			
<b>UNIT-II</b>	<b>PROJECT MANAGEMENT</b>			11 hrs.
	Project: Concept and Classification, Search for Business Idea, Project Identification, Project Formulation, Project Report, Project Appraisal.			
<b>UNIT-III</b>	<b>FINANCIAL ASPECTS OF ENTREPRENEURSHIP</b>			11 hrs.
	Types and sources of Industrial Finance, Venture capital, Financial Institutions, Financial Analysis – An input in Financial Appraisal, Ratio Analysis, Break-even Analysis, Profitability Analysis, Social Cost-Benefit Analysis.			
<b>UNIT-IV</b>	<b>MARKETING ASPECTS AND SETTING UP A SMALL ENTERPRISE</b>			11 hrs.
	Methods of Marketing, Marketing Channels, Marketing Institutions and Assistance, Exports from SSI Sector  Location of an enterprise, Steps for starting a small enterprise, Selection of types of ownership, Incentives and Subsidies			
<b>REFERENCES</b>				
1	Vasant Desai (Edition 2014); The Dynamics of Entrepreneurial Development and Management; Himalaya Publishing House Pvt. Ltd.			
2	Thomas W. Zimmerer and Norman M. Scarborough; Essentials of Entrepreneurship and Small Business Management; (PHI), 4 <sup>th</sup> Edition.			
3	Robert Hisrich, Michael Peters and, Dean Shepherd; Entrepreneurship; TATA McGraw Hill.			
4	Donald Kuratto and Richard Hodgetts; Entrepreneurship; 6 <sup>TH</sup> Edition.			
5	David Holt; Entrepreneurial Development; (PHI).			



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YEAR	II	CORE COURSE	CREDITS	3
Semester	I	<b>MANAGEMENT INFORMATION SYSTEM</b>	HOURS	45

**OBJECTIVES**

*To create awareness in upcoming managers, of different types of information systems in an organisation so as to enable the use of computer resources efficiently, for effective decision making.*

*To understand various MIS operating in functional areas of an organisation and explain its relationship with the various activities of the organisation.*

*To understand how MIS is developed and implemented for various levels in an organisation*

**COURSE CONTENT / SYLLABUS**

<b>UNIT-I</b>	Foundations of information systems: frame work for business users – Roles of information systems – Organization as a system – components of information systems – Information System activities – Types of Information System.	12 hrs.
	Business Information systems – Marketing Information Systems – Manufacturing – Information Systems – Human Resource Information Systems , Financial Information Systems – Transaction Processing System.	11 hrs.
<b>UNIT-III</b>	Management and Information & Decision Support Systems – Management Information Systems, Executive Information Systems, Artificial Intelligence Technologies.	11 hrs.
<b>UNIT-IV</b>	Strategic roles of IS – Breaking Business Barriers –Business Processes Reengineering – Improving Business Quality – Creating Virtual Company – Using Internet Strategically – Building knowledge Creating Company, E- Business Applications.	11 hrs.

**REFERENCES**

1	O'Brien, James A Management Information Systems, Tata McGraw Hill, New Delhi
2	Marvin Gore, Elements of Systems Analysis & Design, , Galgota Publications
3	Murdick, Ross & Clagget : Information Systems for Modern Management, Prentice Hall, New Delhi.
4	Sadagopan, S : Management Information Systems, Prentice Hall, New Delhi.
5	Rajaraman, V : Analysis and Design of Information Systems, Prentice Hall, New Delhi.



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YEAR	II	CORE COURSE	CREDITS	3
Semester	I	MACRO ECONOMIC ANALYSIS – I	HOURS	45


**OBJECTIVES** *To provide basic understanding of theoretical aspects of Macro Economic Analysis*


**COURSE CONTENT / SYLLABUS**

<b>UNIT-I</b>	<b>INTRODUCTION TO MACRO ECONOMICS AND NATIONAL INCOME ACCOUNTING</b>	12 hrs.
	Definitions, Objectives and Instruments of Macro Economics, Basic Concepts, National Income Accounting	
<b>UNIT-II</b>	<b>THE THEORY OF EMPLOYMENT AND OUTPUT</b>	11 hrs.
	Assumptions of Classical Theory, Say's Law of Market Classical Theory of Employment, Keynes' Theory of Employment	
<b>UNIT-III</b>	<b>THEORIES OF CONSUMPTION AND INTEREST</b>	11 hrs.
	Consumption and Saving Functions, Theories of Consumption, Theories of Investment, Theories of Interest	
<b>UNIT-IV</b>	<b>THE THEORY OF INCOME DETERMINATION</b>	11 hrs.
	Concepts and Functions, Two, Three and Four Sector Models, Aggregate Demand and Multipliers, Post Keynesian Model	

**REFERENCES**

1	D N Dwivedi: Macro Economics- Theory and policy
2	H L Ahuja: Modern Economics
3	Shapiro Edward: Macro Economics Analysis
4	Mankiw Gregory: Macro Economics
5	Taxmann's: Macro Economics

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				<b>B.COM. (HONORS) PROGRAMME (Higher Payment Programme)</b>
YEAR	II	<b>CORE COURSE</b> <b>INSURANCE THEORY AND PRACTICES</b>	CREDITS	3
Semester	I		HOURS	45
<b>OBJECTIVES</b>	<i>To provide basic understanding of theoretical aspects of Insurance and its practices</i>			
<b>COURSE CONTENT / SYLLABUS</b>				
<b>UNIT-I</b>	<b>INTRODUCTION TO INSURANCE</b>			12 hrs.
	Definition, Importance and Principles of Insurance, Role of Insurance in development of Industry and Commerce, Difference between life and General insurance, Insurance products Concept of reinsurance, Coinsurance and Double Insurance, Limitations of Insurance			
<b>UNIT-II</b>	<b>INSURANCE IN INDIA</b>			11 hrs.
	Historical evolution of life & general insurance business in India, Nationalization of Life insurance business (1956) and General Insurance business (1972). Post nationalization scenario of insurance business in India.			
<b>UNIT-III</b>	<b>INSURANCE IN INDIA – POST REFORM PERIOD</b>			11 hrs.
	Malhotra Committee Recommendations, establishment of IRDA; its major functions & powers, duties & obligations. Present Insurance Scenario including growth of insurance industry in India.			
<b>UNIT-IV</b>	<b>INSURANCE AND RISK MANAGEMENT</b>			11 hrs.
	Risk management & business administration; Objectives, Scope & Relationship of risk management to Insurance. Types of risks; Financial and Non financial, its Definition, Role methods & Benefits, Theories of Risk Management viz. Classical, Collective risk & Modern Theory, Impact of liberalization and globalization of insurance sector in India; issues & concerns.			
<b>REFERENCES</b>				
1	Insurance; Fundamentals, Environment & Procedures by Bodla, MC Gaeg, K.P. Singh. Published by Deep & Deep Publications Pvt. Ltd. New Delhi.			
2	Insurance products & Services Published by Indian Institute of Bankers. Published by Taxmann's			
3	Publications of Insurance Institute of India & ICAI University, Hyderabad.			
4	Leading journals in Insurance. Viz. Insurance Chronicle by ICAI, Hyderabad; Insurance Times, Kolkata, IRDA Journal, Hyderabad; Insurance Watch.			

 <p><b>The Maharaja Sayajirao University of Baroda</b>  <b>Faculty of Commerce</b>  <b>B.COM. (HONORS) PROGRAMME</b>  DEEP ASHWINBHAI PATEL CENTRE OF POST GRADUATE STUDIES  SHRI. PRATAPSINHRAO GAEKWAD PARISAR, OPP: MAHARAJA SAYAJIRAO UNIVERSITY MAIN OFFICE, FATEHGUNJ, VADODARA.  Telephone: (O): 0265-2792244, 2797744; E-mail: bcomhonoursfocmsu@gmail.com</p>	<b>ACADEMIC YEAR</b> <b>2017-18</b>		
			<b>B.COM. (HONORS) PROGRAMME (Higher Payment Programme)</b>
<b>YEAR</b> <b>II</b>	<b>VOCATIONAL COURSE – I (ANY ONE)</b>		<b>CREDITS</b> <b>3</b>
<b>Semester</b> <b>I</b>	<b>BUSINESS DOCUMENTARY, PUBLICATIONS, AND AD-MAKING</b>		<b>HOURS</b> <b>45</b>
<b>OBJECTIVES</b>	<p><i>To help students understand the growing importance of communication in various functions of corporations, Application of research and content development in corporate communication.</i></p> <p><i>To introduce Basic Concepts and their Development in Corporate Communication, along with the concept of Documentary, Film-making and the skills of making one by themselves, Skills of making Advertisement Copy etc.</i></p>		
<b>COURSE CONTENT / SYLLABUS</b>			
<b>UNIT-I</b>	Documentary film making: History of documentary film making, types of documentaries (social documentaries, Educational documentaries, corporate documentaries etc.)		12 hrs.
<b>UNIT-II</b>	Study of Documentaries (Workshop, Presentations and Performances)		11 hrs.
<b>UNIT-III</b>	Changing nature of Business, Writing Corporate Communication, Skills for corporate communication professional, workshop on corporate communication		11 hrs.
<b>UNIT-IV</b>	Steps in Creative Copy Writing, Advertisement Making (Role Play and Workshop)		11 hrs.
<b>REFERENCES</b>			
1	Directing the documentary – Michael Rabiger ( Focal press, New Delhi)		
2	Documentary Films and Indian Awakening – Jag Mohan( Publication Division)		
3	Business and Professional Communication- Disanza (Pearson Education)		
4	Communication for business – Taylor (Pearson Education)		
5	Advertising and Promotion-George Belch and Michael belch (McGraw Hill)		



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**Faculty of Commerce**

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**ACADEMIC  
YEAR  
2017-18**

**B.COM. (HONORS) PROGRAMME (Higher Payment Programme)**

<b>YEAR</b>	<b>II</b>	<b>VOCATIONAL COURSE – I (ANY ONE)</b>	<b>CREDITS</b>	<b>3</b>
<b>Semester</b>	<b>I</b>		<b>E – ACCOUNTING</b>	<b>HOURS</b>


**OBJECTIVES**

**COURSE CONTENT / SYLLABUS**

<b>UNIT-I</b>	<b>Introduction to computers and Information Technology: (Theory)</b>	12 hrs.
	Information processing tools - Operating System- Basic concepts of operating system and its functions - Introduction to MS Office tools — Communication Technology- Content Technology	
<b>UNIT-II</b>	<b>An overview of Computerized Accounting System: (Theory &amp; Practical)</b>	11 hrs.
	<b>Masters:</b> Concepts of Grouping of Accounts (Creation of Accounts Master-Creation of Ledger-Cost-Group-Budgets-Voucher and Inventory - Creation of Inventory Master-Stock Item-Unit Measurement) <b>Transactions:</b> Accounts Voucher Entry - Contra-Receipt-Payment -Journal-Debit and Credit notes - Sales, Purchases etc. Inventory Voucher Entry- Types-Delivery Challan-Goods Receipt Note- Invoice- Stock Transfer etc.	
<b>UNIT-III</b>	<b>Theory &amp; Practical</b>	11 hrs.
	Accounting Reports - Bank Reconciliation Statement - Adjusting Entries-Rectification entries-Trial Balance-Statement of Profit and Loss-Balance sheet-Stock Statement-Account Books-Cash and Bank Books-Ledger Summaries-Bills Receivable and Payable Statements-Statutory Reports. Inventory Reports - Stock Summaries-Group Summaries - Order Books and Summary-Order Status-Sales Order Summary-Purchase Order Summary-Printing-Reports on Printer-Reports to File.	
<b>UNIT-IV</b>	<b>Theory &amp; Practical</b>	11 hrs.
	Computer softwares in Accounting, E-Filing	
	Activities Planned: Classroom interaction including solving of practical I problems supplemented by power point presentation and practical training on computer, Discussion of Real CASE studies, Expert Talks. <b>Note:</b> The semester-end paper will be of 70 marks consisting equally of Theory and Practical. <b>The Practical examination will be conducted by an internal examiner and external examiner jointly. The theory paper will be of 2 hrs and 35 marks. The practical paper will be of 1.5 hrs and 35 marks. The candidate has to secure at least 40% in the practical and theory paper to secure a pass.</b>	


**REFERENCES**


1	Computers Fundamentals (Papcrback) By O.P. Nagpal (S.Chand and Co.)
2	Computers Fundamentals (Information Technology) By Pradeep .K.Sinh
3	Computers Fundamentals By Anita Goel (Pearson Education India)
4	Implementing Tally By K.K. Nidhani
5	Financial Accounting using Tally By Namrata Agrawal (Dream Tech Publishers)

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<b>YEAR</b> II	<b>VOCATIONAL COURSE – I (ANY ONE)</b>		<b>CREDITS</b> 3
<b>Semester</b> I	<b>ACCOUNTING AND FINANCE FOR SERVICES</b>		<b>HOURS</b> 45
<b>OBJECTIVES</b>	<i>To impart working knowledge with reference to Accounting and Finance aspects of specified services</i>		
<b>COURSE CONTENT / SYLLABUS</b>			
<b>UNIT-I</b>	<b>Introduction:</b> Concept of Service- Importance of Service sector in Indian Economy- Service vs. Manufacturing-various types of Services- Revenue Recognition related to Services as per relevant Accounting Standard)		12 hrs.
	<b>Accounting for Tourism and Hospitality Services:</b> Peculiar terms and transactions - Visitors' Guest Ledger-Occupancy Rate-Accounting System- Preparation of Financial Statements and their analysis-Relevant Cost concepts and cost management-Financial Management aspects		
<b>UNIT-II</b>	<b>Accounting for Healthcare Services:</b> Peculiar terms and transactions- Accounting System-Preparation of Financial Statements and their analysis- Relevant cost concepts and Finance related issues		11 hrs.
	<b>Accounting for Real Estate Developers:</b> Peculiar terms and transactions -Accounting System-Preparation of Financial Statements and their analysis - Relevant cost concepts and Finance related issues		
<b>UNIT-III</b>	<b>Accounting for Mutual Fund:</b> Meaning and organization of Mutual Fund- Types of Mutual Funds -SEBI Regulations- Statutory books and records - Annual Report. Preparation of Revenue Account and Balance sheet		11 hrs.
	<b>Accounting for Event Management Services:</b> Meaning, types of events, Basic Event Accounting. Accounting for event income and expenses, Preparation of Financial Statements, Event Budgeting and Costing		
<b>UNIT-IV</b>	<b>Accounting for Non Government Organization:</b> Meaning and definition of NGO - Formation and classification of NGO-Importance of Accounting- Objectives of NGO accounting-Types of books and records maintained by NGO		11 hrs.
	<b>Accounting for Stock Brokers:</b> Meaning and Definition - SEBI (Stock broker and Sub - broker.) Regulations, 1992-Registration -Maintenance of proper books of accounts, records and documents.		
<b>Activities Planned:</b> Visit to Stock Exchange and exposure to mock trading session. Visit to NGOs and exposure to their activities, Exposure to Published Financial Statements of Mutual Fund Companies, Tourism and Hospitality Companies, Health Care Cos.			

### REFERENCES

1	Financial Management for Hospital Administration by G.R.Kulkarni, Satyashankar, Jaypee Publication
2	Financial Accounting for Hotels by Prasanna kumar J.P., Me Graw Hill Publications
3	A Text Book of Hotel Accounting by Shyam Lal Arora, Vedmas Publications
4	Accounting for Hospitality Industries by Anoop Pant
5	Advance Accounting by Shukla & Grewal, S. Chand Publication

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				<b>B.COM. (HONORS) PROGRAMME (Higher Payment Programme)</b>
YEAR	II	<b>VOCATIONAL COURSE – I (ANY ONE)</b> <b>CORPORATE ECONOMIC STUDIES AND FORECASTING</b>	CREDITS	3
Semester	I		HOURS	45
<b>OBJECTIVES</b>				
<b>COURSE CONTENT / SYLLABUS</b>				
<b>UNIT-I</b>	<b>Corporate Case Studies</b>			12 hrs.
	Nature of Firm, Nature of Industry, Availability of Information on Demand, Sales, Cost etc., Compilation of data			
<b>UNIT-II</b>	<b>Estimation Practices in Corporate Sector</b>			11 hrs.
	Nature of data and their uses, The estimation and analysis, Quantitative Estimations, Qualitative Estimation			
<b>UNIT-III</b>	<b>Business and Corporate Forecasting</b>			11 hrs.
	Essentials of forecasting, Methodologies, Evaluation Measures for Forecasting, Preparation of forecasts			
<b>UNIT-IV</b>	<b>Problems in Estimation and Forecasting and Data Handling</b>			11 hrs.
	Problems in estimation and Forecasting , Methodological Problems, Problems in Time Series Data, Problems in Cross Section Data			
<b>REFERENCES</b>				
1	Dale Gray and Samuel Malone, Macro financial Risk Analysis. John Wiley and Son <sup>l</sup> . Ltd.			
2	Paul Newbold. William Carlson and Bern Thome. Statistics for Business and Economics. Pearson Education.			
3	Maridakis. Wheelwright and Hyndman, Forecasting: Methods and Applications. John Wiley & Sons.			
4	Anderson, Sweeney and Williams, Statistics for Business and Economics. Cengage Learning			
5	Craig S. Fleisher and Babette E. Bensoussan. Business and Competitive Analysis: Effective Application of New Classic Methods, Prentice Hall.			
6	Robert A. Yaffee and Monnie McGee. Introduction to Time Series Analysis and Forecasting: with Application of SAS and SPSS. Academic Press, INC.			
7	Soren Bisgaard and Murat Kulahci, Time Series Analysis and Forecasting by Example, John Wiley & Sons, INC.			
8	Jae K. Shim, Techniques for Financial Analysis, Modeling and Forecasting. Delta Publishing Company.			
9	A. Koutsoyianiss, Modern Microeconomics, Palgrave Macmillan U.K.			
10	Don Waldman, Elizabeth Jensen, Industrial Organisation; Theory and Practices, Pearson Education.			

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			<b>B.COM. (HONORS) PROGRAMME (Higher Payment Programme)</b>								
<table border="1"> <tr> <td>YEAR</td> <td>II</td> <td rowspan="2"> <b>VOCATIONAL COURSE – I (ANY ONE)</b>  <b>CREATIVE WRITING</b> </td> <td>CREDITS</td> <td>3</td> </tr> <tr> <td>Semester</td> <td>I</td> <td>HOURS</td> <td>45</td> </tr> </table>	YEAR	II	<b>VOCATIONAL COURSE – I (ANY ONE)</b> <b>CREATIVE WRITING</b>	CREDITS	3	Semester	I	HOURS	45		
YEAR	II	<b>VOCATIONAL COURSE – I (ANY ONE)</b> <b>CREATIVE WRITING</b>		CREDITS	3						
Semester	I		HOURS	45							
<b>OBJECTIVES</b>	The course will enable students to appreciate the creative aspects of business writing; acquaint themselves with creative writing in internal and external business communication; and focus upon the linguistic skills required for original and innovative business writing										
<b>COURSE CONTENT / SYLLABUS</b>											
<b>UNIT-I</b>	<b>Types of Writing</b>		10 hrs.								
	Narrative; Descriptive; Expository; Argumentative										
<b>UNIT-II</b>	<b>Advertisements</b>		13 hrs.								
	The Language of Advertising; Copy Writing (Product, Service and Recruitment Ads) Copy Writing (Posters, Brochures, Slogans and Jingles)										
	Non-detailed study: Balachandran, Indu. 'Don't Go Away, We'll Be Right Back': The Oops and Downs of Advertising, Tranquebar Press: New Delhi, 2011										
<b>UNIT-III</b>	<b>Web Content</b>		11 hrs.								
	Organizational Websites; E-Commerce Portals; Personal Websites										
<b>UNIT-IV</b>	<b>Internal Corporate Communication</b>		11 hrs.								
	Speeches; Vision Statements										
<b>REFERENCES</b>											
1	<b>Prescribed Text:</b> Balachandran, Indu. 'Don't Go Away, We'll Be Right Back': The Oops and Downs of Advertising, Tranquebar Press: New Delhi, 2011										
2	Achhar, Deeptha, et al. English for Academic Purposes Book 1, University Granthnirman Board: Ahmedabad, 2011										
3	Achhar, Deeptha, et al. English for Academic Purposes Book 2, University Granthnirman Board: Ahmedabad, 2011										
4	Atre, Jyotsana, Skim, Scan, Scroll – A Quick Guide to Web Writing, Unicorn Books: 2008										
5	Bell, A. and P. Garrett, Approaches to Media Discourse, Wiley Blackwell:1998										
6	Bovee, Courtland L., John V, Thill and Barbara E, Schatzman, Business Communication Today, Pearson Education: 2008										
7	Goddard Angela, The Language of Advertising: Written Text, Routledge: 1998										
8	Redish, Janice (Jinny), Letting Go of the Words: Writing Web Content That Works, Morgan Kaufmann Publishers: 2007										
9	Tarver Jerry, The Corporate Speech Writer's Handbook: A Guide for Professionals in Business Agencies and the Public Sector, Quorum Books: Michigan, 1987										



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**ACADEMIC  
YEAR  
2017-18**

**B.COM. (HONORS) PROGRAMME (Higher Payment Programme)**

<b>YEAR</b>	<b>II</b>	<b>SPECIALIZATION SUBJECT – I (ACCOUNTING &amp; FINANCE)</b>	<b>CREDITS</b>	<b>3</b>
<b>Semester</b>	<b>I</b>		<b>HIGHER FINANCAL ACCOUNTING</b>	<b>HOURS</b>


**OBJECTIVES** *To impart working knowledge as applicable to business and developing general proficiency in the area of accounting*


**COURSE CONTENT / SYLLABUS**


<b>UNIT-I</b>	<b>Departmental Accounts:</b> Introduction-Basis of allocation of Common Expenditure-Inter-Departmental Transfers-Preparation of Departmental Accounts	12 hrs.
	<b>Investments Accounts:</b> Classification - Cost determination - Valuation- Disposal- Re-classification - Disclosures as per relevant Accounting Standard.	
<b>UNIT-II</b>	<b>Accounting for Leases:</b> Meaning- Types- Minimum Lease Payments - Implicit Interest Rate-Accounting for various types - Disclosure as per relevant Accounting Standard	11 hrs.
	<b>Accounting for Depreciation and Fixed Assets:</b> Provisions of the Companies Act - Disclosures as per relevant Accounting Standards	
<b>UNIT-III</b>	<b>Introduction to Company Accounts:</b> Books of Accounts, Statutory Records, Statistical Records as per the Companies Act	11 hrs.
	<b>Shares and Share Capital:</b> Underwriting, Issue (including Rights and Bonus), Forfeiture and Reissue of Forfeited Share	
	<b>Acquisition of Business:</b> Profit/Loss-Prior to Incorporation	
<b>UNIT-IV</b>	<b>Buy back of Shares and Redemption of Preference Shares:</b> Legal provisions-Accounting Treatment in the Books of Company	11 hrs.
	<b>Accounting for Debentures:</b> Meaning-Types-Issue of .Debentures Redemption (Various Methods)-Bonus Debentures	
<b>Activities Planned: Classroom Interaction including solving of Practical Problems supplemented by Power Point Presentations and Case Studies.</b>		


**REFERENCES**


1	Advanced Accounting by Dr. S.N. Maheshwari, Vikas Publishing House
2	Advanced Accounting by Ashok Sehgal, Taxman Publication
3	Advanced Accounting by M.C. Shukia and T.S. Grewal, Sultan Chan Publication
4	Modern Accounting by Hanif and Mukherjee, Tata Mc Graw Hill Publication
5	Advanced Accounting by R.L. Gupta and M. Radhaswamy, Chand Publication
6	Relevant study material issued by ICAI, ICWAI and ICSI


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				<b>B.COM. (HONORS) PROGRAMME (Higher Payment Programme)</b>
<b>YEAR</b>	<b>II</b>	<b>SPECIALIZATION SUBJECT – I (BANKING &amp; INSURANCE)</b> <b>THEORY OF BANKING AND INSURANCE</b>	<b>CREDITS</b>	<b>3</b>
<b>Semester</b>	<b>I</b>		<b>HOURS</b>	<b>45</b>
<b>OBJECTIVES</b>				
<b>COURSE CONTENT / SYLLABUS</b>				
<b>UNIT-I</b>	<b>INTRODUCTION TO BANKING BUSINESS</b>			12 hrs.
	History and progress of Banking in India, Presidency banks, SBI and its subsidiaries, Social control over banks and nationalization of banks, Business of banking under Banking Regulation Act, 1949. Forms of banking Systems: Branch, Unit, Chain, Mixed and Group. Re-habilitation of Weak Banks, Changing scenario of Indian Banking, Vision for the next decade.			
<b>UNIT-II</b>	<b>BANKING OPERATIONS</b>			11 hrs.
	Traditional banking Vs. E- Banking, Facets of E-Banking and constraints, deposits-Advances–Miscellaneous services, Financial inclusion, recent developments in banking industry.			
<b>UNIT-III</b>	<b>INTRODUCTION TO INSURANCE</b>			11 hrs.
	Introduction of Insurance: Purpose and need of Insurance. Essentials of Valid contract, and Nature of insurance contracts. Financial needs of persons. Classification of Insurance, Principles of Insurance in life and non-life segment, Underwriting and claims			
<b>UNIT-IV</b>	<b>OTHER INSURANCE</b>			11 hrs.
	Life insurance: Concept, types and features of life Insurance plans. Fire and Marine Insurance, Reinsurance, double Insurance and coinsurance, Motor Vehicle Insurance, Health and home Insurance			
<b>REFERENCES</b>				
1	Elements of Banking and Insurance, Jyokna Sethi and Niswan Bhatia, Eastern Economy Edition, PHI			
2	Banking and Insurance, Deendayal Sharma, Rajat Publications.			
3	Life insurance; principles and practice by Mishra K.C. and Kumar C.S. Published by, National insurance Academy, Pune.			
4	Banking products and services, Indian institute of banking and finance, published by Taxmann.			
5	Managing Life Insurance by Kutty S.K. Published by PHI.			


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				<b>B.COM. (HONORS) PROGRAMME (Higher Payment Programme)</b>
YEAR	II	<b>SPECIALIZATION SUBJECT – I (ECONOMIC PLANNING &amp; POLICIES)</b> <b>ESSENTIALS OF PLANNING</b>	CREDITS	3
Semester	I		HOURS	45
<b>OBJECTIVES</b>				
<b>COURSE CONTENT / SYLLABUS</b>				
<b>UNIT-I</b>	Definition of Economic Planning: Objectives of planning, Essentials of Planning and limitations of Planning.			12 hrs.
<b>UNIT-II</b>	Types of Planning, Planning by direction, Planning by Inducement, and Planning in mixed economy, financial and physical Planning, perspective and annual Planning.			11 hrs.
<b>UNIT-III</b>	Planning models, Planning Experiences during Five year plans in India, Performances of Tenth and Eleventh plans, and Draft of Twelfth five year plan.			11 hrs.
<b>UNIT-IV</b>	Changing role of government and planning, Role of Planning commission, Privatization and Liberalization, preparation of perspective Planning looking into the competitiveness economic growth of world economy.			11 hrs.
<b>REFERENCES</b>				
1	Brahmananda P. R. and Panchmukhi V. R. [eds] : The Development Process of the Indian Economy, Himalaya Publishing House, Bombay, 1987.			
2	Chakravarty S.: Development Planning: The Indian Experience, Clarendon Press, Oxford, latest edition			
3	Dhingra i. C.: The Indian Economy, Sultan Chand and Co. New Delhi, latest edition			
4	Jhingan M. L. The Economics of Development and Planning, Vikas, Latest edition.			
5	Misra, S. K. and Puri V. K.: Indian Economy, Himalaya Publishing Co. Bombay, latest edition			
6	Ruddar Dutt and K.P.M. Sundaram: Indian Economy - latest edition			

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				<b>B.COM. (HONORS) PROGRAMME (Higher Payment Programme)</b>
YEAR	II	<b>SPECIALIZATION SUBJECT – I (ENTREPRENEURSHIP AND SMALL BUSINESS MANAGEMENT)</b> <b>FOUNDATION OF VENTURE CREATION</b>	CREDITS	3
Semester	I		HOURS	45
<b>OBJECTIVES</b>	<p><i>To address the mindset required to tackle this tremendously challenging and rewarding pursuit; to understand the process by which real opportunities – not just ideas can be discovered and selected.</i></p> <p><i>To develop a concern for entrepreneurial leadership, team creation and personal ethics; to learn marshalling various resources, entrepreneurial finance.</i></p>			
<b>COURSE CONTENT / SYLLABUS</b>				
<b>UNIT-I</b>	<b>THE ENTREPRENEURIAL MIND FOR AN ENTREPRENEURIAL SOCIETY</b>			12 hrs.
	Three principles for achieving entrepreneurial greatness – Converging on the entrepreneurial mind – Benefits of entrepreneurship - Myths and realities about entrepreneurs – Building an entrepreneurial society – Entrepreneurial fire			
<b>UNIT-II</b>	<b>THE OPPORTUNITY</b>			11 hrs.
	The Entrepreneurial Process - The Opportunity: Creating, Shaping, Recognizing, Seizing - Screening Venture Opportunities - The Business Plan			
<b>UNIT-III</b>	<b>THE FOUNDER AND TEAM</b>			11 hrs.
	The Entrepreneurial Manager - The New Venture Team – Personal ethics and Entrepreneur			
<b>UNIT-IV</b>	<b>FINANCING ENTREPRENEURIAL VENTURES</b>			11 hrs.
	Resource Requirements – Franchising - Entrepreneurial Finance - Obtaining Venture Growth Capital			
<b>REFERENCES</b>				
1	Jeffry A. Timmons; New Venture Creation (Entrepreneurship for the 21 <sup>st</sup> century); Tata Mc Graw Hill Publication, 7 <sup>th</sup> Edition			
2	Vasant Desai (Edition 2014); The Dynamics of Entrepreneurial Development and Management; Himalaya Publishing House Pvt. Ltd.			
3	Thomas W. Zimmerer and Norman M. Scarborough with Doug Wilson; Essentials of Entrepreneurship and Small Business Management; Eastern Economy Edition, 5 <sup>th</sup> Edition.			
4	Robert Hisrich, Michael Peters and, Dean Shepherd; Entrepreneurship; TATA McGraw Hill, 6 <sup>th</sup> Edition			
5	Donald Kuratto and Richard Hodgetts; Entrepreneurship: Theory, Process, and Practice; 6 <sup>TH</sup> Edition, Thomson South Western.			

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				<b>B.COM. (HONORS) PROGRAMME (Higher Payment Programme)</b>
YEAR	II	<b>SPECIALIZATION SUBJECT – I ( GLOBAL ECONOMY &amp; INTERNATIONAL BUSINESS)</b>  <b>STRUCTURE OF GLOBAL TRADE</b>	CREDITS	3
Semester	I		HOURS	45
<b>OBJECTIVES</b>				
<i>The objective of the course is to develop a theoretical understanding among students about the structure of global trade. The course will also make them aware of understanding the globalisation in detail.</i>				
<b>COURSE CONTENT / SYLLABUS</b>				
<b>UNIT-I</b>	<b>GLOBALIZATION</b>			12 hrs.
	Meaning and dimensions; Features of current globalization; Stages of Globalization; Essential conditions for globalization.			
<b>UNIT-II</b>	<b>STRUCTURE OF GLOBAL TRADE</b>			11 hrs.
	Global trade in merchandise; Countertrade; trade in services; Global sourcing; global trade and developing countries.			
<b>UNIT-III</b>	<b>MULTINATIONAL COMPANY (MNC)</b>			11 hrs.
	Meaning and definition, Organizational Models; Importance and Dominance of MNCs; Code of conduct, MNC in India; Transfer of technology.			
<b>UNIT-IV</b>	<b>TRADE BARRIERS</b>			11 hrs.
	Government influence on trade; protectionism; tariff barriers; non-tariff barriers; state trading; Foreign trade policy.			
<b>REFERENCES</b>				
1	Bo Soderstn and Geoffrey Reed, International Economics.			
2	Francis Cherunilam: International Business Environment.			
3	P.T.Elisworth and J.Clark Leith, The International Economy, New York, Macmillan publishing Co.			
4	Franklin R. Root, International Trade and Investment, Cincinnati, Ohio, South Western Pub.			
5	Dominick Salvatore, International Economics, New York Macmillan Publishing Co.			
6	Charles Mitchell, International Business Culture, California, World Trade Press			
7	John Naisbitt, The Global Paradox, London, Nicholas Brealey Publishing.			

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				<b>B.COM. (HONORS) PROGRAMME (Higher Payment Programme)</b>
YEAR	II	<b>SPECIALIZATION SUBJECT – I ( HUMAN RESOURCE MANAGEMENT)</b>  <b>HR POLICIES AND PRACTICES</b>	CREDITS	3
Semester	I		HOURS	45
<b>OBJECTIVES</b>	<i>To understand the importance of framing policies in HRM and its impact on organizational success; to familiarize with various HR practices followed by different organizations and experiences.</i>			
<b>COURSE CONTENT / SYLLABUS</b>				
<b>UNIT-I</b>	<b>INTRODUCTION</b>			12 hrs.
	Meaning of policies, practices and procedures, Need for policies in HRM, Common HR practices Elements of a good policy, Drafting a good policy.  HR practices and policies in selected organizations-Case studies			
<b>UNIT-II</b>	<b>POLICIES AND PRACTICES IN ACQUISITION FUNCTION</b>			11 hrs.
	HR Planning, Job analysis, Recruitment, selection and Induction policies, Case studies on effective Acquisition Policies.			
<b>UNIT-III</b>	<b>POLICIES AND PRACTICES IN DEVELOPMENT FUNCTION</b>			11 hrs.
	HRD Policies in India-HDI and corporate implications, Training & Development Policies, Career & Succession Planning, Case studies.			
<b>UNIT-IV</b>	<b>POLICIES AND PRACTICES IN MOTIVATION &amp; MAINTENANCE</b>			11 hrs.
	Motivational practices in selected organizations-deciding a motivation policy.  Industrial Relations, Equal Employment Opportunity, Grievance and Anti-Discrimination Policies, Case studies.			
<b>REFERENCES</b>				
1	Handbook of human resource management practice by Michael Armstrong.			
2	Human Resource Management by V.S.P. Rao; Human Resource Management by L.M. Prasad			
3	Personnel Management & HR by P. Subba rao			

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				<b>B.COM. (HONORS) PROGRAMME (Higher Payment Programme)</b>
YEAR	II	<b>SPECIALIZATION SUBJECT – I (MARKETING MANAGEMENT)</b>  <b>RURAL MARKETING</b>	CREDITS	3
Semester	I		HOURS	45
<b>OBJECTIVES</b>	<i>Understand the importance of Rural Markets; Sensitize to the needs and Behaviour of consumers and channels; Utilize the understanding on peculiarities of rural markets, channels and competition in marketing decision making.</i>			
<b>COURSE CONTENT / SYLLABUS</b>				
<b>UNIT-I</b>	<b>RURAL MARKETING</b>			12 hrs.
	Concept, Importance, Rural vs. Urban Marketing			
<b>UNIT-II</b>	<b>UNDERSTANDING RURAL MARKETING ENVIRONMENT</b>			11 hrs.
	Geographic, Economic, Socio-Cultural and Infrastructural factors and their influence on Rural Marketing Operations			
<b>UNIT-III</b>	<b>RURAL CONSUMER</b>			11 hrs.
	Characteristics, Attitudes and Behaviour, Buying Patterns and Influences			
<b>UNIT-IV</b>	<b>RURAL MARKETING STRATEGIES</b>			11 hrs.
	Segmenting Rural Markets, Product Planning and Branding Decisions, Pricing Decisions, Promotion in Rural Markets, Distribution Channels and Logistics in Rural Markets.			
<b>REFERENCES</b>				
1	Rajagopal, Management of Rural Business			
2	Neelamegham, Marketing in India: Cases and Readings, Vikas Publishing			
3	Mathur, U. C., Rural Marketing, Excel Books			
4	Gopalswamy, Rural Marketing, Wheeler			

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<b>YEAR</b>	<b>II</b>	<b>SPECIALIZATION SUBJECT – I (RURAL ENTREPRENEURSHIP AND MANAGEMENT)</b>  <b>RURAL ECONOMIC ENVIRONMENT</b>	<b>CREDITS</b>	<b>3</b>
<b>Semester</b>	<b>I</b>		<b>HOURS</b>	<b>45</b>
<b>OBJECTIVES</b>	<i>To create awareness among the students regarding the Rural Economic Environment &amp; Socio Economic Problems of Rural India.</i>			
<b>COURSE CONTENT / SYLLABUS</b>				
<b>UNIT-I</b>	<b>RURAL ENVIRONMENT</b>			12 hrs.
	Environment-definition, meaning of rural environment, Overview of economic, political, social & cultural environment and its impact on rural development, Size and structure of Indian rural economy, Agriculture sector - production trends in agriculture, causes of low productivity			
<b>UNIT-II</b>	<b>RURAL INDUSTRIES</b>			11 hrs.
	Meaning and definition - its role in Indian economy, different forms of rural industries cottage and village industries, their problem and prospects, government policy for rural industries; Urban-rural linkage and interdependence. Rural industries under five year plan			
<b>UNIT-III</b>	<b>RURAL POVERTY AND UNEMPLOYMENT</b>			11 hrs.
	Basic problems of rural economy: Population; Unemployment & poverty; Rural Migration ; and Other problems			
<b>UNIT-IV</b>	<b>PUBLIC UTILITIES IN RURAL ECONOMY</b>			11 hrs.
	Infrastructure & Economic Development; Irrigation Facilities; Transport and communication ; and Rural Electrification			
<b>REFERENCES</b>				
1	B.S. Mathur-Cooperation in India			
2	Ruddar Datt and KPM Sundharam: Indian Economy			
3	T.N. Hajella - Principles, Problems & Practice in Cooperation			



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YEAR	II	CORE COURSE	CREDITS	3
Semester	II	MANAGEMENT ACCOUNTING	HOURS	45

**OBJECTIVES** *To ensure working knowledge amongst the students for the subject.*

**COURSE CONTENT / SYLLABUS**

<b>UNIT-I</b>	<b>Introduction to Management Accounting:</b> Meaning, Definition, Importance in Business Decisions, Comparison of Management Accounting with Financial Accounting and Cost Accounting, Classification of Costs in relation to business decisions.	12 hrs.
	<b>Marginal Costing and Break-Even Analysis:</b> Basic Concepts, Marginal Costing and Absorption Costing, Cost-Volume-Profit Analysis, Break-Even Analysis, Limitations of Break-Even Analysis, Application for Management Decision Making	
<b>UNIT-II</b>	<b>Activity Based -Costing:</b> Definition, Meaning, Objectives, Steps in Activity Based Costing, Cost Pools and Cost Drivers, Activity Based Information and Decision making.	11 hrs.
	<b>Service Costing:</b> Meaning, Definition, Application, Identification of Cost Unit, Cost Determination and Cost Control	
<b>UNIT-III</b>	<b>Uniform Costing and Inter Firm Comparison</b>	11 hrs.
	<b>Budgeting &amp; Budgetary Control:</b> Basic Concepts- Functional Budgets and Master Budgets, Preparation of Flexible Budget, Zero Based Budgeting	
<b>UNIT-IV</b>	<b>Standard Costing</b>	11 hrs.
	<b>Concept, Uses and Advantages, Establishing a Standard Costing system, Variance analysis.:</b> Cost Control and Cost Reduction	

**REFERENCES**

1	A Text book of Cost Accounting by M.N Arora (Vikas Publishing House Ltd.)
2	Cost Accounting - Principles and Practice by M.N Arora (Vikas Publishing House Ltd.)
3	Cost & Management Accounting by Ravi M. Kishore (Taxmann Publications)
4	Cost Accounting by Jawahar Lai & Seema Srivastava ( Tata Me Graw-Hill Publishing Co. Ltd)
5	Management and Cost Accounting by Colin Drury (Taxmann Publications)
6	Management Accounting by Khan & Jain (Tata Me Graw-Hill Publishing Co. Ltd.)
7	Cost Accounting by Jain S.P & Narang K L (Kalyani Publishers)



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YEAR	II	CORE COURSE	CREDITS	3
Semester	II	ELEMENTS OF INDIRECT TAXES	HOURS	45

**OBJECTIVES**


*Brief introductory summary of various Indirect Taxes.*


**COURSE CONTENT / SYLLABUS**

UNIT	CONTENT	HOURS
UNIT-I	<b>INTRODUCTION</b> Direct Taxes and Indirect Taxes compared, Advantages and Limitation of Indirect Taxes.	12 hrs.
	<b>CUSTOMS DUTY</b> Introduction to Customs duty. Types of Customs Duties, Valuation for Customs duty, Customs procedures.	
UNIT-II	<b>GUJARAT VALUE ADDED TAX</b> Historical background, Important Definitions, Incidence of tax, Procedure for registration, Payment of tax, Filing of Returns etc. Levy of penalties for various defaults, Input Tax Credit, Records & Documents.	11 hrs.
	<b>CENTRAL EXCISE</b> Nature of Excise Duty including incidence of tax, Types of Excise Duties, Excisable Goods, Manufacture and Production, Valuation of goods, Introduction to CENVAT Credit.	
UNIT-III	<b>SERVICE TAX</b> Background of Service tax, Taxable service, General Exemptions from Service tax, Registration, Payment of Service tax, Filing of Returns, Penalties under Service tax, etc.	11 hrs.

**REFERENCES**

1	Students' Guide To Indirect Taxes By Banger Yogendra, Banger Vandana & Sodhani Vineet (Taxmann)
2	Indirect taxes-Law & Practice By V.S. Datey-Taxman Publications-New Delhi
3	Central Excise Law Manual By R.K. Jain-Centax Publications P Ltd
4	The Gujarat Value Added Tax Act, 2003 By R.P. Shah-The Tax Publication
5	Service Tax Ready Reckoner By P.L. Subramanian-Snow White Publication

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<b>YEAR</b>	<b>II</b>	<b>CORE COURSE</b>	<b>CREDITS</b>	<b>3</b>
<b>Semester</b>	<b>II</b>	<b>MARKETING MANAGEMENT</b>	<b>HOURS</b>	<b>45</b>
<b>OBJECTIVES</b>	<i>To familiarize the students with the marketing concepts and practices to develop their analytical skills and conceptual abilities in the marketing field; To understand the theoretical foundation of marketing, its processes, tools and implementation within corporations</i>			
<b>COURSE CONTENT / SYLLABUS</b>				
<b>UNIT-I</b>	<b>FUNDAMENTALS OF MARKETING</b>			12 hrs.
	Meaning, Definitions, Core Concept, Philosophies of Marketing, Marketing Management, Marketing Management Process, Marketing Mix [An Overview], STP Model [An Overview], Role of Marketing in developing country			
<b>UNIT-II</b>	<b>PRODUCT AND PRICING STRATEGIES</b>			11 hrs.
	Meaning, Definitions, Product [Product Mix-Product Life Cycle-New Product Development]- Pricing-[Price Setting Procedure-Pricing Policies & Strategies]			
<b>UNIT-III</b>	<b>PLACE AND PROMOTION STRATEGIES</b>			11 hrs.
	Place Strategies [Meaning-Channel Design Decisions]-Promotion Strategies [Five M's of Advertising (Mission, Money, Message, Media, & Measurement) - An Overview of Sales Promotion, Personal Selling, Publicity & Public Relations, Direct Marketing]			
<b>UNIT-IV</b>				11 hrs.
	Meaning, Definition and An Overview on [Marketing of Services, Rural Marketing, E-Marketing, Retailing, Customer Value in Marketing, Consumer Satisfaction, Consumerism and Consumer Protection Act, 1986]			
<b>REFERENCES</b>				
1	Kotler, Keller, Koshy and Jha (2009) 13th Edition; Marketing Management A South Asian Perspective; Pearson Education.			
2	Philip Kotler, Kevin Lane Keller (2006) 12th Edition; Marketing Management, Prentice-Hall of India Limited, New Delhi.			
3	Philip Kotler; Gray Armstrong (2008) 12th Edition; Principles of Marketing; Pearson Education.			
4	William F. Stanton & others (1994); Fundamentals of Marketing: Tata McGraw Hill, Xth Edition.			

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<b>YEAR</b>	<b>II</b>	<b>CORE COURSE</b>	<b>CREDITS</b>	<b>3</b>
<b>Semester</b>	<b>II</b>	<b>HUMAN RESOURCE MANAGEMENT</b>	<b>HOURS</b>	<b>45</b>
<b>OBJECTIVES</b>	<i>To appreciate the understanding of human resources and to acquaint with the intricacies involved in managing human resources in the dynamic environment.</i>			
<b>COURSE CONTENT / SYLLABUS</b>				
<b>UNIT-I</b>	<b>INTRODUCTION</b>			12 hrs.
	Concept and Scope of HRM, HRM functions, Changing Nature of HRM, HRM V/s PM V/s SHRM, External environment and HRM, Roles of HR Managers, Job Analysis, Job Description, Job Specification, Job Evaluation			
<b>UNIT-II</b>	<b>HR PLANNING &amp; DEVELOPMENT</b>			11 hrs.
	HR Planning: Meaning need and steps, Recruitment: Sources, Factors. Selection Procedure  Concept of 'Training' & 'Development', Methods of Training, Designing a Training Programme, Evaluation & Feedback, Career planning, Appraising Employee performance.			
<b>UNIT-III</b>	<b>COMPENSATION &amp; MAINTENANCE OF EMPLOYEE RELATIONS</b>			11 hrs.
	Developing a Compensation System, Types of Compensation Plans, and Fringe Benefits offered in Indian organisations.  Effective Industrial Relations- Grievance Handling- Collective Bargaining, Resolving Disputes for better Employee Relations			
<b>UNIT-IV</b>	<b>CONTEMPORARY ISSUES IN HUMAN RESOURCE MANAGEMENT</b>			11 hrs.
	Managing Work-force Diversity in Organisations, Employee Empowerment - Employee Engagement, Virtual Organisations and HRM - Employer Branding – HR Matrix, HR issues during Restructuring – e-HRM, Ethics in Human Resource Management			
<b>REFERENCES</b>				
1	Human Resource Management – V.S.P. Rao.			
2	Essentials of Human Resource Management & Industrial Relations – P. Subbarao			
3	Human Resource Management – Robert Mathis & John Jackson			
4	Human Resources Development & Management – Biswanath Ghosh			
5	Industrial relations & Labour Laws – S.C. Srivastava.			



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<b>YEAR</b>	<b>II</b>	<b>CORE COURSE</b>	<b>CREDITS</b>	<b>3</b>
<b>Semester</b>	<b>II</b>	<b>MACRO ECONOMIC ANALYSIS - II</b>	<b>HOURS</b>	<b>45</b>


**OBJECTIVES** *To provide basic understanding of practical aspects of Macro Economic Analysis*


**COURSE CONTENT / SYLLABUS**


<b>UNIT-I</b>	<b>MONEY AND BANKING</b>	12 hrs.
	Meaning and Measurement of Money, Meaning and Measurement of Value of Money, Co of Money Supply and Related Issues, Operation of Commercial Banks, Central Bank	
<b>UNIT-II</b>	<b>INFLATION AND UNEMPLOYMENT</b>	11 hrs.
	Meaning, Measures and Types of Inflation, Effects of Inflation, Meaning, Kinds and Measurement of Unemployment, Relationship between Inflation and Unemployment	
<b>UNIT-III</b>	<b>MACRO ECONOMIC POLICIES</b>	11 hrs.
	Meaning and scope of Public Finance, Fiscal Policy - scope, objectives and limitation, Mon policy- Meaning, scope and objectives	
<b>UNIT-IV</b>	<b>INTERNATIONAL ASPECTS OF MACRO ECONOMICS</b>	11 hrs.
	Foreign Exchange market, Determination of foreign exchange, Balance of payment – Its mechanism	


**REFERENCES**


1	D N Dwivedi: Macro Economics- Theory and Policy
2	G S Gupta: Macro Economics- Theory and Application
3	H L Ahuja: Modern Economics
4	DK Shukla: Macro Economics


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YEAR	II	CORE COURSE	CREDITS	3
Semester	II	INSURANCE PRODUCTS	HOURS	45
<b>OBJECTIVES</b>	<i>To provide the basic understanding about various insurance products and its regulations</i>			
<b>COURSE CONTENT / SYLLABUS</b>				
<b>UNIT-I</b>	<b>INTRODUCTION TO INSURANCE</b>			12 hrs.
	Concept of Insurance, Definition and meaning, Significance, Functions, Fundamental Principles, Insurance contract and its essentials, Insurance underwriting, Policy documents.			
<b>UNIT-II</b>	<b>REGULATIONS TO INSURANCE</b>			11 hrs.
	Regulation and legislation applicable to Insurance: History and regulation of Insurance business in India. Postal life Insurance. Insurance Act, 1938, IRDA Act, 1999			
<b>UNIT-III</b>	<b>LIFE INSURANCE PRODUCTS</b>			11 hrs.
	Term insurance, Whole Life Insurance, Endowment insurance, group insurance, annuities, Unit linked policies, Riders, Premium Calculation, Premium Payment, Lapse and Renewal. Concept of Surrender value claims: death and maturity claims, assignment and nomination of policies, Rural/ Social Insurance Products			
<b>UNIT-IV</b>	<b>NON LIFE PRODUCTS</b>			11 hrs.
	General insurance products in India: Fire insurance policies: Standard fire insurance policy and special peril policy. Marine Insurance Policies and Products, Misc. Insurance Policies, Pension Products.  <b>Current trends and issues</b>			
<b>REFERENCES</b>				
1	Insurance products by IIBF Published by Taxmann.			
2	Principles and practice of life insurance by G. Krishaswamy, Published by Excel books.			
3	Legal aspects of insurance by Gupta P.K. Published by Himalaya Publishing House.			
4	Practice of Life Assurance (IC-02) by Insurance Institute of India.			


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<b>YEAR</b>	<b>II</b>	<b>VOCATIONAL COURSE – II (ANY ONE)</b>	<b>CREDITS</b>	<b>3</b>
<b>Semester</b>	<b>II</b>	<b>SOCIAL MEDIA MARKETING</b>	<b>HOURS</b>	<b>45</b>
<b>OBJECTIVES</b>	<p><i>This course will make students familiar with social media marketing, its importance. Social media critical zones.</i></p> <p><i>Students will also learn practically how companies use the social media for marketing purpose.</i></p>			
<b>COURSE CONTENT / SYLLABUS</b>				
<b>UNIT-I</b>	<b>FOUNDATIONS OF SOCIAL MEDIA MARKETING</b>			12 hrs.
	The Horizontal Revolution, Strategic Planning with Social Media, Social Consumers and Digital communities			
<b>UNIT-II</b>	<b>THE THREE ZONES OF SOCIAL MEDIA</b>			11 hrs.
	Social Communities, Social Publishing and Social Entertainment			
<b>UNIT-III</b>	<b>MEASURING USERS AND SOCIAL MEDIA CAMPAIGNS</b>			11 hrs.
	Social Commerce, Social Media for Consumer Insight and Social Media Metrics			
<b>UNIT-IV</b>	<b>PRACTICAL STUDY</b>			11 hrs.
	Students need to choose any two companies, need to analyze how companies use social media for doing their marketing activity. <b>Report writing and oral presentation</b>			
<b>REFERENCES</b>				
1	Social Media Marketing, By Tracy Tuten, Prentice Hall Publication.			
2	Culture of Connectivity, By Jose Van Dijck, Oxford University Press			


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YEAR	II	VOCATIONAL COURSE – II (ANY ONE)	CREDITS	3
Semester	II	RETAILING OPERATION AND SALESMANSHIP	HOURS	45
<b>OBJECTIVES</b>	<p><i>To motivate the younger generation to take retail as a career; to understand the technicalities and complexities involved in Retail Management.</i></p> <p><i>To gain a practical understanding of understand the basics of retailing, Planning retail strategy, Managing Merchandise, and managing retail.</i></p>			
<b>COURSE CONTENT / SYLLABUS</b>				
<b>UNIT-I</b>	<b>AN OVERVIEW OF RETAIL</b>			12 hrs.
	The meaning of Retail, Framework of retailing, The importance of developing and applying a retail strategy, Concept of life cycle in retail, Retailing environment, Role and Functions of a retailer, understanding formats in retail, Emerging retail trend, National policy on regulation of organized retail trade, Retail in India.			
<b>UNIT-II</b>	<b>RETAIL STRATEGY AND PLANNING</b>			11 hrs.
	Understanding the retail consumer, Factors influencing retail shopper, Research prior to and after setting up a retail store, Retail strategy: Meaning and steps involved, Retail value chain, Store site selection: Types of retail locations, steps involved in choosing a retail location, Methods of retail expansion.			
<b>UNIT-III</b>	<b>MERCHANDISE MANAGEMENT</b>			11 hrs.
	Basis of retail merchandising, Process of merchandise planning, Methods of merchandise procurement, Retail pricing and evaluating merchandise performance, Category management and Assortment planning, Private labels.			
<b>UNIT-IV</b>	<b>MANAGING RETAIL</b>			11 hrs.
	Retail store operations, Legal and ethical aspects of retail business, Store design and visual merchandising, Servicing the retail customer, Role of technology in retail.  Salesmanship: What is Salesmanship?, The psychology of selling, Classification of personal selling approaches, Qualities of a good sales person.			
<b>REFERENCES</b>				
1	Berman, Evans, and Mathur (11 <sup>th</sup> Edition); Retail management: A strategic approach; Pearson Publication			
2	Swapna Pradhan (4 <sup>th</sup> Edition), Retailing Management: Text and Cases, Mc Graw Hill.			
3	Kuldeep singh (1 <sup>st</sup> Edition, 2011); Retail Management in new dimension, Global Vision Publishing House, New Delhi			
4	Dr. A. Mustafa (1 <sup>st</sup> Edition, 2013); Retail Management, Himalaya Publishing House			


 <p><b>The Maharaja Sayajirao University of Baroda</b>  <b>Faculty of Commerce</b>  <b>B.COM. (HONORS) PROGRAMME</b>  DEEP ASHWINBHAI PATEL CENTRE OF POST GRADUATE STUDIES  SHRI. PRATAPSINHRAO GAEKWAD PARISAR, OPP: MAHARAJA SAYAJIRAO UNIVERSITY MAIN OFFICE, FATEHGUNJ, VADODARA.  Telephone: (O): 0265-2792244, 2797744; E-mail: bcomhonoursfocmsu@gmail.com</p>				<b>ACADEMIC YEAR 2017-18</b>		
	<b>B.COM. (HONORS) PROGRAMME (Higher Payment Programme)</b>					
<b>YEAR</b>	<b>II</b>	<b>VOCATIONAL COURSE – II (ANY ONE)</b>			<b>CREDITS</b>	<b>3</b>
<b>Semester</b>	<b>II</b>	<b>INCOME TAX RETURN PREPARATIONS AND E - FILING</b>			<b>HOURS</b>	<b>45</b>
<b>OBJECTIVES</b>	<i>To provide practical knowledge for e-filing of income tax returns</i>					
<b>COURSE CONTENT / SYLLABUS</b>						
<b>UNIT-I</b>	<b>INTRODUCTION</b>				12 hrs.	
	Overview of provisions of the Income Tax Act for computation of GTI AND TI of an Individual, Application for PAN, Requirements of PAN, Online application of PAN, E-filing of Income Tax Returns and E-Payment of Income Tax					
<b>UNIT-II</b>	<b>E FILING OF RETURN OF INCOME OF INDIVIDUALS</b>				11 hrs.	
	Utility available for preparation of returns, Viewing of tax credit available in form 26AS; Filing of various returns of income for an individual, Filing of returns with digital signatures and without digital signatures.					
<b>UNIT-III</b>	<b>TDS</b>				11 hrs.	
	Overview of TDS provisions related with TDS from Salaries and payments other than Salaries					
<b>UNIT-IV</b>	<b>E FILING OF TDS STATEMENTS</b>				11 hrs.	
	Application for TAN. E-payments of TDS, Utilities available for preparation of Statements, Preparation of TDS statements, Issue of TDS Certificates, E-filing of TDS Statements.  Modes of Transaction: Lecture method and Practical on Computers.					
<b>REFERENCES</b>						
1	Direct Taxes Law & Practice By Dr. Vinod K. Singhania - Dr. Kapil Singhania - TAXMANN Publication					
2	Direct Taxes Law & Practice By Dr. Girish Ahuja - Dr, Ravi Gupta BHARAT Publication					
3	Direct Tax Laws By CA T. N. Manoharan - SINOW WHITE Publication					
4	<a href="http://www.incometaxindia.gov.in">www.incometaxindia.gov.in</a>					

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			<b>B.COM. (HONORS) PROGRAMME (Higher Payment Programme)</b>	
<b>YEAR</b>	<b>II</b>	<b>VOCATIONAL COURSE – II (ANY ONE)</b>	<b>CREDITS</b>	<b>3</b>
<b>Semester</b>	<b>II</b>	<b>APPLIED ECONOMIC LAWS</b>	<b>HOURS</b>	<b>45</b>
<b>OBJECTIVES</b>				
<b>COURSE CONTENT / SYLLABUS</b>				
<b>UNIT-I</b>	<b>INTRODUCTION OF ECONOMIC LAWS</b>			12 hrs.
	Meaning and nature of Economic Laws, difference between laws, rules and regulations, basic framework of an Act, Application and significance of Economic Laws			
<b>UNIT-II</b>	<b>ACTS RELATED TO INDUSTRIAL DEVELOPMENT AND REGULATION</b>			11 hrs.
	An overview of current Industrial Policy, Regulatory Mechanisms- Companies Act, The Micro, Small and Medium Enterprise Development Act 2006, , Concept of Contract Labour (Regulation and Abolition) Act, 1970, Trade Union Act, 1926			
<b>UNIT-III</b>	<b>COMPETITION AND CONSUMER PROTECTION</b>			11 hrs.
	Concept of competition, Overview of MRTP Act, Competition Act 2002, Consumer Protection Act, 1986, Essential Commodities Act, 1955, ESMA, Right to Information Act, 2005  Protection of investors- measures taken by SEBI and IRDA			
<b>UNIT-IV</b>				11 hrs.
	Use of an Act Procedure for Filing an RTI Application, Procedures and conditions of filing of Complaint under Consumers Protection Act. Environment Clearance Certificate and conditions therein, How to obtain an Exporter Importer Code Number.			
<b>REFERENCES</b>				
1	Economic and Commercial Law C S Pawan Kumar Baid Classic Professional Series			
2	Business Environment Francis Cherunilam HPH Publication.			

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				<b>B.COM. (HONORS) PROGRAMME (Higher Payment Programme)</b>
<b>YEAR</b>	<b>II</b>	<b>SPECIALIZATION SUBJECT – II (ACCOUNTING AND FINANCE)</b>  <b>CORPORATE ACCOUNTING</b>	<b>CREDITS</b>	<b>3</b>
<b>Semester</b>	<b>II</b>		<b>HOURS</b>	<b>45</b>
<b>OBJECTIVES</b>	<i>To impart working knowledge of Accounting as applicable to Corporate entities</i>			
<b>COURSE CONTENT / SYLLABUS</b>				
<b>UNIT-I</b>	<b>FINAL ACCOUNTS OF JOINT STOCK COMPANY</b>			12 hrs.
	Preparation and Presentation of Final Accounts in Compliance of Provisions of Companies Act and relevant Accounting Standards			
<b>UNIT-II</b>	<b>Cash Flow Statement</b>			11 hrs.
	Preparation of Cash Flow Statement as per relevant Accounting Standard Statement of Changes in Financial Position (SCFP) including Statement of Changes in Working Capital			
<b>UNIT-III</b>	<b>Valuation of Goodwill</b>			11 hrs.
	Meaning-Definition-Factors affecting Goodwill- Determination of Future Maintainable Profits-Normal Rate of Return - Avg. Capital Employed-Methods of Valuation of Goodwill  <b>Valuation of Shares:</b> Need for Valuation-Methods of Valuation of Shares			
<b>UNIT-IV</b>	<b>Stock Split and Reverse Stock Split: Accounting Treatment</b>			11 hrs.
	<b>Liquidation of Joint Stock Company</b> Meaning-Modes of Winding Up- Statement of Affairs-Deficiency/Surplus A/c- Liquidator's Final statement of Accounts-Receiver for Debenture holders-B list of Contributories.			
<b>REFERENCES</b>				
1	Advanced Accounting by Dr. S.N. Maheshwari- Vikas publishing House			
2	Advanced Accounting by Ashok Sehgal-Taxman Publication			
3	Advanced Accounting by M.C. Shukla and T.S. Grewal -Sultan Chand Publication			
4	Modern Accounting by Hanif and Mukherjee-Tata Mc GrawHill Publication			
5	Advanced Accounting by R.L. Gupta and M. Radhaswamy-S.Chand Publication			
6	Students Guide to Accounting Standards-By D.S.Rawat-Taxman Publication			
7	Relevant study material issued by ICAI, ICWAI and ICSI.			
8	Introduction to IFRS by Dr.T.P.Ghosh- Taxman publication			

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				<b>B.COM. (HONORS) PROGRAMME (Higher Payment Programme)</b>
<b>YEAR</b>	<b>II</b>	<b>SPECIALIZATION SUBJECT – II (BANKING AND INSURANCE)</b>  <b>INTERNATIONAL BANKING</b>	<b>CREDITS</b>	<b>3</b>
<b>Semester</b>	<b>II</b>		<b>HOURS</b>	<b>45</b>
<b>OBJECTIVES</b>				
<b>COURSE CONTENT / SYLLABUS</b>				
<b>UNIT-I</b>	<b>Dealings with Customer</b>			12 hrs.
	Concept of foreign exchange, Instruments of international remittance, Correspondent bank relationship and accounting mechanism between bank offices, Function of Foreign exchange dealer, Foreign exchange dealings, quotations, Application of principals of Valuer Compensee & maxim in determining appropriate rate of exchange, Categories of rates of exchanges, Spot and forward rates of exchange, Open & square position of a dealer, Foreign currency deposit accounts.			
<b>UNIT-II</b>	<b>Foreign Exchange Dealings</b>			11 hrs.
	Foreign exchange risk management, Types of risks- exchange, interest, liquidity, political etc, Foreign exchange dealings: Swap, arbitrage, leads & lags and hedging operation of dealer, Foreign exchange arithmetic and practical examples, Foreign Exchange Management Act, 1999.			
<b>UNIT-III</b>	<b>Banks and international trade</b>			11 hrs.
	Financing of imports and exports by banks; Mechanism & Procedures, Sales & payment terms in foreign trade (INCO terms), Role & Policies of ECGC in promoting exports from India. Role & Policies of EXIM bank in financing and promoting foreign trade, Balance of trade and payments, Measures to correct imbalances in Balance of Payments.			
<b>UNIT-IV</b>	<b>Foreign exchange markets and international financial institution</b>			11 hrs.
	Features of Foreign exchange markets, Euro-dollar market, Convertibility of rupee on current and capital account, Role of international financial institution in promoting international development and liquidity, IMF, WORLD BANK, IDA, IFC, ADB.			
<b>REFERENCES</b>				
1	Finance of Foreign Trade and Foreign Exchange by B K Chaudhary, Published by Himalaya Publishing House			
2	An Introduction to Global Financial Market by Stephen Valdez with Julian Wood Published by Palgrave Macmillan			
3	Foreign exchange practice, Concept, & Control by C. Jeevanandam Published by Sultan Chand & Sons.			
4	Foreign exchange markets by Surendra S Yadav, P K Jain Published by Macmillan Pvt. Ltd			
5	Foreign exchange by VV Keshkamat Published by Vikas Publishing House.			
6	International Banking; Indian institute of banking and finance, Published by Macmillan			

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				<b>B.COM. (HONORS) PROGRAMME (Higher Payment Programme)</b>
<b>YEAR</b>	<b>II</b>	<b>SPECIALIZATION SUBJECT – II (ECONOMIC PLANNING AND POLICIES)</b>  <b>THEORIES OF GROWTH AND DEVELOPMENT</b>	<b>CREDITS</b>	<b>3</b>
<b>Semester</b>	<b>II</b>		<b>HOURS</b>	<b>45</b>
<b>OBJECTIVES</b>				
<b>COURSE CONTENT / SYLLABUS</b>				
<b>UNIT-I</b>	<b>MEANING OF DEVELOPMENT AND RELEVANT CONCEPTS</b>			12 hrs.
	Distinction between growth and development, Human Development, Human Development Index, Gender Development Index, Environmental sustainability and development			
<b>UNIT-II</b>	<b>THEORIES OF GROWTH AND DEVELOPMENT</b>			11 hrs.
	Rostow's Stages of growth, Harrod-Domar Growth Model, and Lewis' model of unlimited supplies of Labour			
<b>UNIT-III</b>	<b>CONTEMPORARY MODELS OF DEVELOPMENT AND UNDERDEVELOPMENT</b>			11 hrs.
	Theories of Balanced and Unbalanced Growth, the Big push theory and Liebenstein's Theory of Critical Minimum Efforts			
<b>UNIT-IV</b>	<b>POVERTY, INEQUALITY AND DEVELOPMENT</b>			11 hrs.
	Measurement of poverty - Absolute and Relative; Head-Count Index and Below Poverty Line, Manpower Planning, Strategy of Manpower Planning, Future Manpower Requirements.			
<b>REFERENCES</b>				
1	Jhingan.M.L. (2012)- The Economics of Development and Planning, 40th Edition, Vrinda Publications.			
2	Lokanathan, V (2012)- Economic Analysis, S. Chand Publications			
3	W. Arthur Lewis(1966)- The essentials of economic policy George Allen and Unwin Ltd.			
4	Aganvai A. N. -• Indian Economy - Wishwa Prakashan, New Delhi.			
5	Dhingra I C (2006), The Indian Economy: Environment and Policy, Sultan Chand, New Delhi.			
6	Dutt R and K P M Sundaram (2006) Indian Economy, S Chand & Company, Delhi.			
7	India Development Report- Oxford University Press.			
8	H.L. Ahuja (2012)- Advanced Economic Theories			

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				<b>B.COM. (HONORS) PROGRAMME (Higher Payment Programme)</b>
YEAR	II	<b>SPECIALIZATION SUBJECT – II (ENTREPRENEURSHIP AND SMALL BUSINESS MANAGEMENT)</b>  <b>ENTREPRENEURSHIP AND FAMILY BUSINESS</b>	CREDITS	3
Semester	II		HOURS	45
<b>OBJECTIVES</b>	<i>To realize the importance and contribution of family businesses to our society and economy; to address the mindset required to tackle this tremendously challenging and rewarding pursuit; those owning one, for them to develop a better understanding of the enterprise.</i>			
<b>COURSE CONTENT / SYLLABUS</b>				
<b>UNIT-I</b>	<b>INTRODUCTION TO FAMILY BUSINESS</b>			12 hrs.
	Meaning of Family Business, Types of Family Business, Family Business in India: A historical perspective, Advantages / Disadvantages of Family Business, Enterprising mindset and method, The six dimensions for Family Enterprising, Major challenges faced by Family Businesses in India, Making Family Business more effective.			
<b>UNIT-II</b>	<b>FAMILY BUSINESS DYNAMICS</b>			11 hrs.
	Family Business people, Family Business systems, Growing complexity of Family Business life cycles, Articulating values and a shared vision, Ingredients of successful plan, Unifying plans, processes, and structure			
<b>UNIT-III</b>	<b>HUMAN RESOURCE MANAGEMENT AND LEADERSHIP PERSPECTIVE</b>			11 hrs.
	To join or not to join, The importance of outside experience, Working in the business, Establishing a well developed and effective working board, Family governance: Setting the process, structure, and Getting the structure working, Professional advisers and consultants			
<b>UNIT-IV</b>	<b>MANAGEMENT SUCCESSION AND CONTINUITY</b>			11 hrs.
	Family owned business, The Management succession issue – Key factors in succession, Developing a succession strategy, Selecting the right successor, Preparing Next Generation managers and leaders, Harvest strategy			
<b>REFERENCES</b>				
1	Peter Leach; Family Businesses: The Essentials; Profile Books Ltd. London			
2	S.S. Khanka; Entrepreneurial Development; S Chand			
3	Donald Kuratto and Richard Hodgetts; Entrepreneurship: Theory			
4	Jeffry Timmons and Stephen Spinelli; New Venture Creation (Entrepreneurship for the 21 <sup>st</sup> Century); Tata McGraw – Hill			



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**Faculty of Commerce**

**B.COM. (HONORS) PROGRAMME**

DEEP ASHWINBHAI PATEL CENTRE OF POST GRADUATE STUDIES

SHRI. PRATAPSHINRAO GAEKWAD PARISAR, OPP: MAHARAJA SAYAJIRAO UNIVERSITY MAIN OFFICE, FATEHGUNJ, VADODARA.

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**ACADEMIC  
YEAR  
2017-18**

**B.COM. (HONORS) PROGRAMME (Higher Payment Programme)**

<b>YEAR</b>	<b>II</b>	<b>SPECIALIZATION SUBJECT – II (GLOBAL ECONOMY AND INTERNATIONAL BUSINESS)</b>	<b>CREDITS</b>	<b>3</b>
<b>Semester</b>	<b>II</b>		<b>HOURS</b>	<b>45</b>

**GLOBAL BUSINESS ENVIRONMENT**


<b>OBJECTIVES</b>	<i>To acquaint the students with the various global business environment, global competitiveness, global investment as well as global trade and payment.</i>
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**COURSE CONTENT / SYLLABUS**


<b>UNIT-I</b>	<b>Global Business and its Environment</b>	12 hrs.
	Significance, Nature and Scope of Global business; Overview of global business; Environment of Global business; Economic environment, political and Regulatory environment, Demographic environment, Socio/Cultural Environment, Geographic environment	
<b>UNIT-II</b>	<b>Global Competitiveness</b>	11 hrs.
	Determinants of Competitiveness; Competitive advantages of Nations- factor conditions; demand conditions; related and supporting industries; role of government and chance; Technology and global competitiveness IT revaluation and Global Business Environment, impact of technology or» Globalization, sources of technology adaption.	
<b>UNIT-III</b>	<b>Global Investment</b>	11 hrs.
	Global Investment- Types of Global Investment, Significance .Factor affecting Global Investment; foreign investment by Indian companies; Merger and Acquisitions	
<b>UNIT-IV</b>	<b>Global Trade and Payments</b>	11 hrs.
	Balance of Payments; Trade and BOP of India; Global Economic Institution- IMF, World Bank, Asian Development Bank, WTO	

**REFERENCES**

1	Bo Sodersten and Geoffrey Reed, International Economics.
2	Francis Cherunilam: International Business Environment
3	P.T. Ellsworth and J. Clark Leith, The International Economy, New York, Macmillan publishing Co.
4	Franklin R. Root, International Trade and Investment, Cincinnati, Ohio, South Western Pub.
5	Dominick Salvatore, International Economics, New York Macmillan Publishing Co.
6	Charles Mitchell, International Business Culture, California, World Trade Press
7	John Naisbitt, The Global Paradox, London, Nicholas Brealey Publishing.

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				<b>B.COM. (HONORS) PROGRAMME (Higher Payment Programme)</b>
<b>YEAR</b>	<b>II</b>	<b>SPECIALIZATION SUBJECT – II (HUMAN RESOURCE MANAGEMENT)</b>	<b>CREDITS</b>	<b>3</b>
<b>Semester</b>	<b>II</b>		<b>STRATEGIC HUMAN RESOURCE MANAGEMENT</b>	<b>HOURS</b>
<b>OBJECTIVES</b>	<p><i>To appreciate the role of hr in strategy formulation given the global scenario.</i></p> <p><i>To familiarize with various HR Strategies followed by different organizations and experiences.</i></p>			
<b>COURSE CONTENT / SYLLABUS</b>				
<b>UNIT-I</b>	<b>INTRODUCTION TO STRATEGIC HUMAN RESOURCE MANAGEMENT</b>			12 hrs.
	Definition and components of SHRM, VRIO framework, objectives of SHRM, SHRM v/s HRM, Strategic fit: Conceptual framework.  Strategic Role of HRM and HR Competencies			
<b>UNIT-II</b>	<b>S- HRM PRACTICE</b>			11 hrs.
	SHRM Environment, Steps in Developing HR Strategy, HR Evaluation			
<b>UNIT-III</b>	<b>FUNCTIONAL STRATEGIES-I: RESOURCING, RETENTION &amp; DEVELOPMENT</b>			11 hrs.
	Resourcing: Strategic HR planning, Strategies for developing employment relationship.  Retention: Employee retention strategies, Strategic role of team leaders in retention of talent, LFO, employee engagement.  Development: SHRD model, Competency mapping and development, Strategies for developing capabilities of employees.			
<b>UNIT-IV</b>	<b>FUNCTIONAL STRATEGIES-II: PERFORMANCE MANAGEMENT, COMPENSATION &amp; EMPLOYEE RELATIONS</b>			11 hrs.
	<b>Performance Management:</b> Objectives of PMS, developing PMS, strategic linkage of performance management.  <b>Compensation:</b> Determinants of compensation and rewards, Approaches, Business strategy and compensation.  <b>Employee Relations:</b> Employee Relations strategy, managing work life balance for better employee relations, Mentoring			
<b>REFERENCES</b>				
1	Strategic HRM by Tanuja Agarwala- Oxford University Press			
2	Strategic HRM by S.K. Bhatia- Deep & Deep Publications Pvt. Ltd.			
3	Strategic HRM by Charles Geer			

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				<b>B.COM. (HONORS) PROGRAMME (Higher Payment Programme)</b>
YEAR	II	SPECIALIZATION SUBJECT – II (MARKETING MANAGEMENT)	CREDITS	3
Semester	II	SALES AND DISTRIBUTION MANAGEMENT	HOURS	45
<b>OBJECTIVES</b>	<p><i>To provide an understanding of the concepts, attitudes, techniques and approaches required for effective decision making in the areas of Sales and Distribution; to pay special emphasis on the practising manager's problems and dilemmas etc.</i></p> <p><i>To develop skills critical for generating, evaluating and selecting sales and distribution strategies.</i></p>			
<b>COURSE CONTENT / SYLLABUS</b>				
<b>UNIT-I</b>	<b>SALES MANAGEMENT</b>			12 hrs.
	Definition – Sales Vs Marketing, Scope of Sales Management – Objectives & Functions of Sales Department, Sales Forecasting Methods – Sales Planning and Control			
<b>UNIT-II</b>	<b>SALES ORGANIZATION AND DEVELOPING THE SALES FORCE</b>			11 hrs.
	Sales Department Organization, Role and Functions of Sales Manager, Salesmanship and Selling Process.			
<b>UNIT-III</b>	Recruiting, Selection, Training of Sales Force, Work Assignment, and Routing, Motivation, compensation to Sales Force and Controlling, Salesmanship and Selling Process.			11 hrs.
<b>UNIT-IV</b>	<b>DISTRIBUTION CHANNELS</b>			11 hrs.
	Definition and Importance of Physical Distribution, Marketing Channels: Definition and Importance, Different Forms of Channels, Functions of Marketing Channel, Unconventional Channels, Channels for Consumer Goods, Channel Selection Process.			
<b>REFERENCES</b>				
1	Tapan K. Panda, Sunil Sahadev – Sales And Distribution Management – Oxford Publishing, India			
2	Still, Cundiff, Govoni – Sales Management: Decisions, Strategies & Cases – Prentice Hall, India.			
3	Anderson R, Professional Sales Management – Englewood Cliff, New Jersey, Prentice Hall, India.			

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			<b>B.COM. (HONORS) PROGRAMME (Higher Payment Programme)</b>
<b>YEAR</b> II Semester	<b>II</b>	<b>SPECIALIZATION SUBJECT – II (RURAL ENTREPRENEURSHIP AND MANAGEMENT)</b>  <b>RURAL DEVELOPMENT INTERVENTIONS</b>	<b>CREDITS</b> 3  <b>HOURS</b> 45
<b>OBJECTIVES</b>	<i>To make the students conversant with the Government and other institutions interventions for Rural Development.</i>		
<b>COURSE CONTENT / SYLLABUS</b>			
<b>UNIT-I</b>	<b>RURAL DEVELOPMENT</b> Definition, objectives, Significance, Rural Development under the Five Year Plan, Issues in Rural Development		12 hrs.
<b>UNIT-II</b>	<b>NATURE AND ESTIMATES OF POVERTY AND UNEMPLOYMENT IN INDIA</b> Programmes for Rural Development – Jawahar Rojgar Yojana. Sampoorna Grameen Rojgar Yojana, Swarna Jayanti Gram Swarojgar Yojana		11 hrs.
<b>UNIT-III</b>	<b>POLICIES AND PROGRAMMES FOR STRENGTHENING AGRICULTURE SECTOR</b> Land tenure system, Size of farm and productive efficiency. Problem of sub-division and fragmentation of land holding; Need, Scope and Critical Analysis of land reform programmes		11 hrs.
<b>UNIT-IV</b>	<b>NEW AGRICULTURE STRATEGY AND MODERNIZATION OF AGRICULTURE</b> Meaning, Features, Achievements and Criticisms: New thrust areas in agriculture, Agriculture under the Five-year plans.		11 hrs.
<b>REFERENCES</b>			
1	Mathur BL: Rural Development and Cooperation		
2	Ruddar Datt and KPM Sundharam: Indian Economy		
3	Vasant Desai: Rural Development in India		

**SYLLABUS**  
**T.Y.B. COM (HONORS)**  
**(Semester I and Semester II)**



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Faculty of Commerce

**B.COM. (HONORS) PROGRAMME**

DEEP ASHWINBHAI PATEL CENTRE OF POST GRADUATE STUDIES

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**ACADEMIC  
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**B.COM. (HONORS) PROGRAMME (Higher Payment Programme)**

YEAR	III	CORE COURSE FINANCIAL MANAGEMENT	CREDITS	3
Semester	I		HOURS	45


**OBJECTIVES**

**COURSE CONTENT / SYLLABUS**

UNIT	Content	Hours
<b>UNIT-I</b>	Financial Management: Introduction, Core Concepts, Objectives- Finance Functions- Organization of Finance Function Statements of Financial Information and Financial Statements Analysis	12 hrs.
<b>UNIT-II</b>	Working Capital Management	11 hrs.
<b>UNIT-III</b>	Capital Structure Planning Leverages	11 hrs.
<b>UNIT-IV</b>	Cost of Capital, Capital Budgeting	11 hrs.

**REFERENCES**

1	M. Pandey: Financial Management I (Vikas Publishing House)
2	Prasanna Chandra: Fundamentals of Financial Management (TMH)
3	Ravi M. Kishore: Financial Management (Taxmann)
4	Jim McMenamin: Financial Management; An Introduction (OUP)
5	Aswath Damodaran: Corporate Finance – Theory and Practice (John Willey & Sons)
6	I. M. Pandey: Financial Management (Vikas Publishing House)

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				<b>B.COM. (HONORS) PROGRAMME (Higher Payment Programme)</b>
<b>YEAR</b>	<b>III</b>	<b>CORE COURSE</b> <b>INDIAN ECONOMIC STRUCTURE</b>	<b>CREDITS</b>	<b>3</b>
<b>Semester</b>	<b>I</b>		<b>HOURS</b>	<b>45</b>
<b>OBJECTIVES</b>	<i>To give a broad understanding to the students regarding the structure of the Indian Economy and her challenges to the development.</i>			
<b>COURSE CONTENT / SYLLABUS</b>				
<b>UNIT-I</b>	<b>STRUCTURE OF THE ECONOMY</b>			12 hrs.
	Meaning, Definition and Characteristics of Developing Economy. Structure of the Economy: Meaning and Sectoral Relations. Changing Trends in National Income and Employment. Foreign Trade: Meaning, Composition and Direction.			
<b>UNIT-II</b>	<b>PRIMARY SECTOR</b>			11 hrs.
	Meaning, Features, Components and Importance of Primary Sector. Trends in Production and Productivity of Major Crops, Factors responsible for Low Agricultural Productivity Relevance of Allied Activities. Rural Credit and Agricultural Marketing.			
<b>UNIT-III</b>	<b>SECONDARY SECTOR</b>			11 hrs.
	Meaning, Features, Components and Importance of Secondary Sector. Productivity Trends of Major Industries, Factors Affecting Industrial Growth in India. Deficiencies in Industrial Growth and Suggestions for Rapid Industrial Growth			
<b>UNIT-IV</b>	<b>TERTIARY SECTOR AND INFRASTRUCTURE</b>			11 hrs.
	a. Meaning, Features, Components and Importance of Tertiary Sector. b. Meaning and Importance of Infrastructure c. Transportation, Communication, Energy d. Health and Education			
<b>REFERENCES</b>				
1	Gaurav Datt and Ashwani Mahajan. <i>Indian Economy</i> . S. Chand. 69 <sup>th</sup> Edition.			
2	Ishwar C. and Dhingra. <i>Indian Economy: Environment and Policy</i> . Sultan Chand and Sons.			
3	M. L. Jhingan. <i>The Economics of Development and Planning</i> . Vrinda Publications. 40 <sup>th</sup> Edition.			



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**B.COM. (HONORS) PROGRAMME (Higher Payment Programme)**

<b>YEAR</b>	<b>III</b>	<b>CORE COURSE</b> <b>INTERNATIONAL TRADE AND FINANCE</b>	<b>CREDITS</b>	<b>3</b>
<b>Semester</b>	<b>I</b>		<b>HOURS</b>	<b>45</b>


**OBJECTIVES** *To provide basic understanding of international trade concepts to students and to enable them with the institutional problems of international market and finance.*


**COURSE CONTENT / SYLLABUS**

<b>UNIT-I</b>	<b>INTRODUCTION TO INTERNATIONAL TRADE</b>	12 hrs.
	Nature and Significance of International Trade. Theories of International Trade – Classical Theory: Comparative Cost Advantage-Ricardo; Neo-Classical Theory: Opportunity Cost Theory- Haberler	
<b>UNIT-II</b>	<b>MODERN THEORIES OF INTERNATIONAL TRADE AND TERMS OF TRADE</b>	11 hrs.
	Modern Theory: Heckscher-Ohlin theorem, New Trade Theory-Paul Krugman Offer curve and Offer Curve Technique-J.S Mill, Marshall and Edgeworth. Terms of Trade – Concepts, Factors affecting Terms of Trade, Size of Gains from Trade. Free Trade versus Protectionism	
<b>UNIT-III</b>	<b>FOREIGN EXCHANGE AND BALANCE OF PAYMENTS ANALYSIS</b>	11 hrs.
	Foreign Exchange Rate Determination, Types of Foreign Exchange Rates, Exchange Rate Systems – Automatic Mechanism with Flexibility in Exchange Rate, Controlled Floating Exchange Rate: Adjustable Peg, Clean and Dirty Float Balance of Payments Analysis: Meaning, Components, Deficit Adjustment Mechanism–Automatic Adjustment Mechanism, Direct Controls, Devaluation	
<b>UNIT-IV</b>	<b>INTERNATIONAL LIQUIDITY AND FOREIGN INVESTMENT</b>	11 hrs.
	International Liquidity: Problems and Solutions, IMF, WB, Euro Currency Market FDI- Meaning and Impact	

**REFERENCES**

1	H. G. Mannur – International Economics
2	Francis Cherunilam - International Economics
3	D. M. Mithani – Introduction to International Economics
4	M. C. Vaish and Sudaman Singh – International Economics
5	M. L. Jhingan – International Economics
6	Bo Sodestern – International Economics
7	Miltiades Chacholiades- International Economics

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				<b>B.COM. (HONORS) PROGRAMME (Higher Payment Programme)</b>
<b>YEAR</b>	<b>III</b>	<b>CORE COURSE</b> <b>RURAL INSTITUTIONS</b>	<b>CREDITS</b>	<b>3</b>
<b>Semester</b>	<b>I</b>		<b>HOURS</b>	<b>45</b>
<b>OBJECTIVES</b>	<i>To impart knowledge, develop skills and orientation towards rural scenario in India.</i>			
<b>COURSE CONTENT / SYLLABUS</b>				
<b>UNIT-I</b>	Rural Development Administration: Ministry of Rural Development, Organization structure of District Administration-District Rural Development Agency, its salient features, working- District Industries centre			12 hrs.
<b>UNIT-II</b>	Panchayati Raj Institutions: history – structure – present scenario. Rural – E Governance through the Panchayati Raj Institution			11 hrs.
<b>UNIT-III</b>	Role of Voluntary agencies Non government Organisations (working particularly in Rural India). Aims and objectives IT Kiosks in villages (through leading Indian IT & telecom companies)			11 hrs.
<b>UNIT-IV</b>	Rural development institutions – 1. National Council of Rural Institution (NCRI): Origin, model, objective & thrust 2. NABARD 3. IRMA – Anand 4. Institute of Integrated Rural development. 5. National Institute of Rural Development 6. Khadi and village industries commission			11 hrs.
<b>REFERENCES</b>				
1	Ahuja R. – Indian Social System			
2	G. Palanithurai – Dynamics of new Panchayati Raj System in India			
3	Mathur M.V. – Panchayati Raj Administration			

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				<b>B.COM. (HONORS) PROGRAMME (Higher Payment Programme)</b>
YEAR	III	CORE COURSE	CREDITS	2
Semester	I	LEGAL STUDIES - I	HOURS	30
<b>OBJECTIVES</b>				
<b>COURSE CONTENT / SYLLABUS</b>				
<b>UNIT-I</b>	<b>The Indian Contract Act, 1872</b>			8 hrs.
	Nature of contract Offer and acceptance Consideration Capacity of parties			
<b>UNIT-II</b>	<b>The Indian Contract Act, 1872</b>			8 hrs.
	Free consent Legality of objects Discharge of contract Remedies for breach of contract			
<b>UNIT-III</b>	<b>The Indian Contract Act, 1872</b>			7 hrs.
	Contract of indemnity and guarantee Contract of bailment and pledge			
<b>UNIT-IV</b>	<b>The Indian Contract Act, 1872</b>			7 hrs.
	Contract of agency			
	<b>The Negotiable Instrument Act, 1881</b>			
Definition and characteristics of negotiable instruments, promissory note, bill of exchange, cheque.  Dishonor of cheque (Section 138)				
<b>REFERENCES</b>				
1	Kapoor N. D., Mercantile Law, Sultanchand & Sons.			
2	Tulsian P.C., Business Law, Tata Mcgrow Hill			
3	Kuchhal M.C., Business Law			



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<b>YEAR</b>	<b>III</b>	<b>INTER-DISCIPLINARY COURSE - III</b>	<b>CREDITS</b>	<b>2</b>
<b>Semester</b>	<b>I</b>	<b>CONSUMER PROTECTION – RTI AND RIGHT TO EDUCATION</b>	<b>HOURS</b>	<b>30</b>

**OBJECTIVES**

**COURSE CONTENT / SYLLABUS**

<b>UNIT-I</b>	<b>The Consumer Protection Act, 1986</b>	8 hrs.
	Introduction, Historical background, Objects of the Consumer Protection Act Consumer, Consumer Dispute, and Complaint Deficiency of service	
<b>UNIT-II</b>	<b>The Consumer Protection Act, 1986</b>	8 hrs.
	Restrictive & Unfair Trade Practices Consumer Dispute Redressal Agencies Consumer Protection Councils	
<b>UNIT-III</b>	<b>The Right to Information Act, 2005</b>	7 hrs.
	Purpose & background of the Act Right to Information and Obligation of Public Authority The Central Information Commission	
<b>UNIT-IV</b>	<b>The Right to Information Act, 2009</b>	7 hrs.
	Important definitions, Right to Free and Compulsory and Education Duties of Appropriate Government, Local Authority and Parents Responsibilities of School and Teachers Protection of Right of Children Constitutional Provision (Article 21 A)	

**REFERENCES**

1	Verma R.K., Right to information Law and Practice, Taxmann's
2	Yadav Abhe Singh, Right to information Act, 2005, Central Law Publications.
3	Taxmann's, Consumer Protection Law, Manual
4	Bare Act, The Right to Education Act, 2009



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<b>YEAR</b>	III	<b>INTER-DISCIPLINARY COURSE - III</b>	<b>CREDITS</b>	2
<b>Semester</b>	I		<b>MASS COMMUNICATION</b>	<b>HOURS</b>

**OBJECTIVES**

**COURSE CONTENT / SYLLABUS**

<b>UNIT-I</b>	<p><b>(1) Introduction to Mass Communication</b>  <input type="checkbox"/> Topics include various models and theories of mass communication and their impact on the society</p> <p><b>(2) Media History</b>  <input type="checkbox"/> focuses on historical concepts and development of print and broadcasting in India</p> <p><b>(3) Writing for Media</b>  <input type="checkbox"/> Develop the linguistic, communication abilities for print media</p>	8 hrs.
	<p><b>(4) Current Affairs and Media Analysis</b>  <input type="checkbox"/> Focuses on the current events and happenings around the globe and its coverage by the media industry</p> <p><b>(5) Reporting and Media Editing</b>  <input type="checkbox"/> Develop the skills for print media reporting</p> <p><b>(6) Communication Skill</b>  <input type="checkbox"/> The course emphasizes on the brushing up the communication skills of the students</p>	
<b>UNIT-III</b>	<p><b>(7) Basic Computer Skill</b>  <input type="checkbox"/> Course is designed to make you more comfortable with everyday tasks to help you get the most out of your computer.</p> <p><b>(8) Media Law and Ethics</b>  <input type="checkbox"/> Introduce to the media laws</p>	7 hrs.
	<p><b>(9) International Relationship</b>  <input type="checkbox"/> Focuses about complex International Relations and its dynamics.</p> <p><b>(10) Public Relationship</b>  <input type="checkbox"/> Introduce students towards Public Relation as an effective communication tool</p> <p><b>(11) Business Communication</b>  <input type="checkbox"/> The course emphasizes on the brushing up the communication skills of the students</p>	

**REFERENCES**

1	Emery E. et al., Introduction to Mass Communication, Harper Collins College, Noida (1994).
2	S H H Kazmi et.al, Advertising and Sales Promotion, Excel Books (2005). 4. J N Jethwaney

	et.al. Public Relations, Sterling (2008).
3	Price, Stuart. Communication Studies, Longman (1998).
4	Banan, Stanley J. Introduction to Mass Communication, Mayfield Publishing Company (1999).
5	Stone, Gerald, Singletory, Michael & Richmond, VP. Clarifying Communication Theories, Surjeet Publications, Delhi (2003).
6	McQuail, Denis. Mass Communication (Four volume set), Sage Publication Delhi (2006).
7	Hartley, Peter. Interpersonal Communication, Routledge (1999).
8	Hartley, Peter. Group Communication, Routledge (1997).
	Chunawalla, S A. Advertising Theory and Practice, Himalaya (1997).



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<b>Semester</b>	<b>I</b>		<b>FASHION DESIGN</b>	<b>HOURS</b>

**OBJECTIVES** *To make students aware of different components of fashion  
To inculcate amongst the students the skill for presenting fashion designs*

**COURSE CONTENT / SYLLABUS**

<b>UNIT-I</b>	<b>FASHION (THEORY)</b>	15 hrs.
	Introduction Elements of Fashion Fashion Designers and their famous labels Fashion Terminology Design Professional	
<b>UNIT-II</b>	<b>DESIGN (PRACTICAL)</b>	12 hrs.
	Figure type Basic Silhouettes Necklines, sleeves, collars and cuffs Pockets, waist bands, bows and ties, skirts Prints	
<b>UNIT-III</b>	<b>PORTFOLIO</b>	3 hrs.
	Sketches of apparel incorporating various design elements for 1. Various Occasions 2. Various Age Groups	

**REFERENCES**

1	Helen Joseph Armstrong, 2013, Pattern making for Fashion Design
2	Alice Mackrell and Beth Hancock, 2013, The Fashion Book
3	Elisabetta Drudi and Tiziana Paci, 2010, Figure Drawing for Fashion Design, Pepin Press Design Books
4	Rebecca Arnold, 2009, Fashion: A Very Short Introduction
5	John Heskett, 2005, Design: A Very Short Introduction



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<b>Semester</b>	<b>I</b>		<b>EMPLOYABILITY COMPETENCY ENHANCEMENT</b>	<b>HOURS</b>

**OBJECTIVES**

**COURSE CONTENT / SYLLABUS**

<b>UNIT-I</b>	<p><b>Interview Techniques Practical Role play</b> Topics include various types of interviews techniques and how to succeed in interview process. Mock Interview Session</p> <p><b>Group Discussion</b> Skill require for GD How to handle and lead in group</p> <p><b>CV Preparation</b> How to write CV for job interview</p>	12 hrs.
	<p><b>Current Affairs and General Knowledge</b> Focuses on the current events and happenings around the globe and its coverage by the media industry History First in India / First in world / History GK / Who's who</p> <p><b>Logical Reasoning Skill</b> Develop the skills for print media reporting</p> <p><b>Verbal Skill</b> The course emphasizes on the brushing up the communication skills of the students</p>	
<b>UNIT-III</b>	<p><b>Basic Computer Skill [Word / Excel / Power point]</b> Course is designed to make you more comfortable with everyday tasks to help you get the most out of your computer.</p> <p><b>Math's for Competitive Exam</b></p>	11 hrs.
	<p><b>Case Study / Role play / Games / Puzzle</b> Focuses on practical aspect .</p> <p><b>Public Speaking Skill / Presentation</b> Essentials of Public Speaking Classroom presentation to students for public speaking</p> <p><b>Business Communication</b> The course emphasizes on the brushing up the communication skills of the students</p>	

**REFERENCES**

1	Madhumita Chatterjee – Corporate Social Responsibility – Oxford University press
2	The Oxford handbook of CSR- Oxford university press.
3	Corporate Social Responsibility – Subhabrata Bobby Banerjee- Elgar Online

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				<b>B.COM. (HONORS) PROGRAMME (Higher Payment Programme)</b>	
YEAR	III	VOCATIONAL COURSE - III		CREDITS	3
Semester	I	CORPORATE SOCIAL RESPONSIBILITY		HOURS	45
<b>OBJECTIVES</b>	<i>To understand the importance and changing dimensions of corporate social responsibility.</i> <i>To familiarize with the role of corporate in discharging their role towards society.</i>				
<b>COURSE CONTENT / SYLLABUS</b>					
<b>UNIT-I</b>	Understanding corporate responsibility - Evolution of company and CSR, theoretical perspective - CSR Theories, Corporate community involvement and CSR				12 hrs.
<b>UNIT-II</b>	- Role of various Institutions in CSR. - Creating CSR framework - Framework for rating CSR.				11 hrs.
<b>UNIT-III</b>	- Sustainable Development and challenges. CSR and environment responsibility. - The Indian Saga, Consumers as drivers of CSR. -CSR and employees				11 hrs.
<b>UNIT-IV</b>	- CSR in developing countries - Global CSR - Future perspectives of CSR				11 hrs.
<b>REFERENCES</b>					
1	Madhumita Chatterjee – Corporate Social Responsibility – Oxford University press				
2	The Oxford handbook of CSR- Oxford university press.				
3	Corporate Social Responsibility – Subhabrata Bobby Banerjee- Elgar Online				



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<b>Semester</b>	<b>I</b>	<b>PERSONAL TAX PLANNING</b>	<b>HOURS</b>	<b>45</b>


**OBJECTIVES**

**COURSE CONTENT / SYLLABUS**

<b>UNIT-I</b>	<p><b>Introduction to Tax Planning:</b> Meaning and Concept of tax planning, Tax Management, Tax Avoidance and Tax Evasion Objectives of tax planning</p> <p><b>Tax Planning for salaried individuals:</b> Salary Restructuring Utilizing Deduction under Section 80 C Options beyond 80 C Tax savings from Home Loans</p>	12 hrs.
	<p><b>Tax Planning with reference to Capital Gain:</b> Assets not considered as 'Capital Assets' Tax implications of Short Term Capital Gains and Long Term Capital Gains and Computation of Capital Gains</p>	
<b>UNIT-III</b>	<p><b>Tax Planning with reference to Sole Proprietorship Business</b> <b>Tax Planning through Gifts</b> <b>Tax Planning for Minor's Income</b></p>	11 hrs.
	<p><b>Tax Management:</b> Methods of Accounting Submission of PAN Payment of Advance Tax Claiming of TDS Filing of Income Tax Returns</p>	

**REFERENCES**

1	Students' Guide to Income Tax (including service tax / VAT) by Dr. Vinod K. Singhania and Ms. Monica Singhania – Taxmann Publication
2	Systematic Approach to Income Tax, Service Tax and VAT by Dr. Girish Ahuja – Dr. Ravi Gupta, Bharat Publications
3	Save Tax The Smart Way by Mukesh M Patel and Jigar M Patel – Taxmann Publications

 <p><b>The Maharaja Sayajirao University of Baroda</b>  <b>Faculty of Commerce</b>  <b>B.COM. (HONORS) PROGRAMME</b>  DEEP ASHWINBHAI PATEL CENTRE OF POST GRADUATE STUDIES  SHRI. PRATAPSINHRAO GAEKWAD PARISAR, OPP: MAHARAJA SAYAJIRAO UNIVERSITY MAIN OFFICE, FATEHGUNJ, VADODARA.  Telephone: (O): 0265-2792244, 2797744; E-mail: bcomhonoursfocmsu@gmail.com</p>	<b>ACADEMIC YEAR 2017-18</b>			
				<b>B.COM. (HONORS) PROGRAMME (Higher Payment Programme)</b>
<b>YEAR</b>	<b>III</b>	<b>VOCATIONAL COURSE - III</b> <b>INDIRECT TAX PRACTICES</b>	<b>CREDITS</b>	<b>3</b>
<b>Semester</b>	<b>I</b>		<b>HOURS</b>	<b>45</b>
<b>OBJECTIVES</b>	<i>To make the students understand basic concepts and preliminary procedures of indirect tax practices</i>			
<b>COURSE CONTENT / SYLLABUS</b>				
<b>UNIT-I</b>	<b>INTRODUCTION</b>			12 hrs.
	1. Introduction, Direct taxes and Indirect Taxes Compared, Advantages and limitations of Indirect Taxes 2. Registration, tax and retail invoice, recording transactions in books of accounts, payment of VAT, electronic filing of monthly-quarterly return, working of ITC, VAT Audit			
<b>UNIT-II</b>	<b>CENTRAL EXCISE</b>			11 hrs.
	Registration, Positioning the product in Tariff, preparation of Invoice, valuation of goods, payment of duty, CENVAT Credit on inputs and capital goods, filing monthly-quarterly returns, procedure on damaged goods, inputs dispatch on job work procedure			
<b>UNIT-III</b>	<b>SERVICE TAX</b>			11 hrs.
	Registration, Payment of Service Tax, Half-yearly Filing of Returns electronically ST-3 and ST-3A, Valuation of services, Working of CENVAT credit on input services, maintaining records			
<b>UNIT-IV</b>				11 hrs.
	Export procedure under central excise, Service tax and VAT Procedure on import of goods under Customs			
<b>REFERENCES</b>				
1	Students Guide to Indirect Taxes by Banger Yogendra, Banger Vandana and Sodhani Vineet			
2	Indirect Taxes – Law & Practice by V.S. Datey – Taxmann Publications – New Delhi			
3	Central Excise Law Manual by R.K. Jain – Centax Publications Pvt. Ltd.			
4	The Gujarat Value Added Tax Act, 2003 by R.P. Shah – The Tax Publication			
5	Service Tax Ready Reckoner by P.L. Subramanian – Snow White Publication			



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**ACADEMIC  
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**B.COM. (HONORS) PROGRAMME (Higher Payment Programme)**

<b>YEAR</b>	<b>III</b>	<b>SPECIALIZATION SUBJECT – III (ACCOUNTING &amp; FINANCE) ADVANCED ACCOUNTING</b>	<b>CREDI TS</b>	<b>3</b>
<b>Semester</b>	<b>I</b>		<b>HOU RS</b>	<b>45</b>


**OBJECTIVES**

**COURSE CONTENT / SYLLABUS**

<b>UNIT-I</b>	Amalgamation: Meaning- Types of Amalgamation-Legal provisions- Accounting Treatment as per Relevant Accounting Standard Reconstruction of Companies: External Reconstruction - Internal Reconstruction-Legal provisions	12 hrs.
<b>UNIT-II</b>	Holding Company Accounts (with one subsidiary company) Preparation and presentation of Consolidated Profit & Loss Account and Balance Sheet as per relevant Accounting Standard	11 hrs.
<b>UNIT-III</b>	Companies: Legal Provisions relating to Final Account of Banking Companies- Disclosure of Accounting Policies- Prescribed Format of Profit & Loss a/c and Balance Sheet- Norms of Income recognition- NPAs- Asset Classification- Provisioning Norms-Capital Adequacy Norms Accounting for Foreign Currency Transactions – as per relevant Accounting Standard	11 hrs.
<b>UNIT-IV</b>	Accounts of Insurance Companies: Meaning- Life Insurance – General Insurance- Terminology- Statutory Financial Statements of Life and General Insurance Business as per prescribed Formats (IRDA) Accounting for Intangible Assets- as per relevant Accounting Standard	11 hrs.

**REFERENCES**

1.	Advanced Accounting by Dr. S.N.Maheshwari-Vikas publishing House
2.	Advanced Accounting by Ashok Sehgal- Taxman Publication
3.	Advanced Accounting by M.C.Shukla and T.S.Grewal – Sultan Chand Publication
4.	Modern Accounting by Hanif and Mukherjee- Tata McGrawHill Publication
5.	Advanced Accounting by R.L.Gupta and M. Radhaswamy – S.Chand Publication
6.	Students Guide to Accounting Standards- By D.S.Rawat- Taxman Publication
7.	Relevant study material issued by ICAI, ICWAI and ICSI.
8.	Introduction to IFRS by Dr.T.P.Ghosh- Taxman publication

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				<b>B.COM. (HONORS) PROGRAMME (Higher Payment Programme)</b>
<b>YEAR</b>	<b>III</b>	<b>SPECIALIZATION SUBJECT – IV (ACCOUNTING &amp; FINANCE)</b> <b>AUDIT &amp; ASSURANCES</b>	<b>CREDITS</b>	<b>3</b>
<b>Semester</b>	<b>I</b>		<b>HOURS</b>	<b>45</b>
<b>OBJECTIVES</b>	To have a fundamental and basic knowledge in the field of Audit.			
<b>COURSE CONTENT / SYLLABUS</b>				
<b>UNIT-I</b>	Principles of Auditing (with reference to SA) Definition- An overview of Auditing & Assurance Standards (SA) - Objects (with reference to SA) - Advantages and different classes of Audit- Qualities of a Good Auditor			12 hrs.
<b>UNIT-II</b>	Preparation before commencement of Audit, Audit Programme (with reference to SA) - Audit Notebook- Audit Files- Working papers (with reference to SA)			11 hrs.
<b>UNIT-III</b>	Internal Check, Internal Control (with reference to SA) and Internal Audit Special Audit Techniques: Analytical Procedures (with reference to SA) - Types of sampling, Test check system of Audit (with reference to SA)			11 hrs.
<b>UNIT-IV</b>	Meaning and Object of Vouching (with reference to SA) - Vouching of various types of transactions Meaning of Verification and Valuation -Verification and Valuation Principles - Verification and Valuation of Assets and Verification of Liabilities- Contemporary issues on Auditing			11 hrs.
<b>REFERENCES</b>				
1.	Aruna Jha: Auditing and Assurance (Taxmann)			
2.	Ravindra Kumar Virendra Sharma: Auditing – Principles and Practice (PHI)			
3.	P.G. Saxena: Principles and Practice of Auditing (Himalaya Publishing House)			
4.	B.N. Tandon: Practical Auditing (S.Chand & Co.Ltd.)			
5.	S.D. Sharma: Auditing Principles and Practice (Taxmann)			
6.	D.S. Rawat: Student Guide to Auditing Standards (Taxmann)			



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<b>YEAR</b>	<b>III</b>	<b>SPECIALIZATION SUBJECT – III (BANKING &amp; INSURANCE)</b>	<b>CREDITS</b>	<b>3</b>
<b>Semester</b>	<b>I</b>		<b>BANK CREDIT</b>	<b>HOURS</b>

**OBJECTIVES**

**COURSE CONTENT / SYLLABUS**

<b>UNIT-I</b>	<b>BANK ADVANCES</b>	12 hrs.
	Establishing bank lending policies under changing environments-monetary and credit policy of RBI, Principles of sound lending, various types of borrowers and credit facilities provided by banks. Types of securities, attributes of a good security and methods of creating charge over securities. Bank documentations in respect of various types of borrowers and securities	
<b>UNIT-II</b>	<b>PROJECT FINANCING</b>	11 hrs.
	Broad aspects of project appraisal and credit decision. Assessment of working capital. Break-even analysis and capital budgeting. Financial ratios and their implications. Credit Monitoring arrangements & compliance parameters. Non-performing assets, Provisioning norms, Recall & recovery of Advances and seizure.	
<b>UNIT-III</b>	<b>CREDIT RISK RATING</b>	11 hrs.
	Definition, importance, factors determining credit risk, uses of credit risk rating and various tools. RBI guidelines.	
<b>UNIT-IV</b>	<b>OTHER ADVANCES</b>	11 hrs.
	Bank Guarantees – features and types. RBI guidelines on guarantees and Co-acceptances. consortium financing, Industrial sickness, Priority sector lending	

**REFERENCES**

1	Practical Banking Advances by H L Bedi&V V Hardikar, Sultan Chand & Sons
2	Bank Credit management by G Vijay Raghavan, Published by Himalaya Publication.
3	Financial Analysis for Bank lending in Liberalized Economy by S PSingh & S Singh, Himalaya Publishing House
4	Bank Credit; emerging trends Edited by KaturiNageswara rao published by ICFAI



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<b>YEAR</b>	<b>III</b>	<b>SPECIALIZATION SUBJECT – IV (BANKING &amp; INSURANCE)</b>	<b>CREDITS</b>	<b>3</b>
<b>Semester</b>	<b>I</b>		<b>INSURANCE SERVICES</b>	<b>HOURS</b>

**OBJECTIVES**

**COURSE CONTENT / SYLLABUS**

<b>UNIT-I</b>	<b>Business Environment and Insurance</b>	12 hrs.
	Social responsibilities of insurance and its emerging need in India. - Components of business environment influencing insurance business in India viz; the economic, financial, demographic and social, taxation, legal and regulatory environment. - Role of insurance sector in promotion and development of Indian economy. - Pre and post nationalization insurance scenario in India. - Present Business scenario and growth of insurance industry in India.	
<b>UNIT-II</b>	<b>INSURANCE PRODUCTS</b>	11 hrs.
	Life Insurance products in India: Term insurance, Whole life insurance, Endowment insurance, group insurance, annuities, - Unit linked policies. Riders, premium calculation, concept of surrender value, claims: death and maturity claims, assignment and nomination of policies. - General insurance products in India: Fire insurance policies: Standard fire insurance policy and special peril policy. - Marine insurance policies and products. Misc. insurance policies.	
<b>UNIT-III</b>	<b>INSURANCE MARKETING IN INDIA</b>	11 hrs.
	Introduction, Special Features, Need, Objectives and Scope - Marketing mix in insurance industry - Marketing strategies of selected Insurance players - Features, merits. - Difference between sales & marketing/strategies of different insurance companies.-Double Insurance, Re-insurance and Co-insurance. - Marketing Intermediaries: Need & role of intermediaries, various types – agents, brokers and banks, current scenario.	
<b>UNIT-IV</b>	<b>BANC ASSURANCE</b>	11 hrs.
	Evolution of Banc assurance and its merits for banks and customers, Banc assurance models and present scenario in India, Marketing and issues in Banc assurance.	

**REFERENCES**

1	Insurance; Fundamentals, Environment & Procedures by Bodla, MC Garg, K.P. Singh, Deep & Deep Publications Pvt. Ltd. New Delhi.
2	Insurance products & Services Published by Indian Institute of Bankers. Published by
3	Taxmann's.
4	Publications of Insurance Institute of India & ICFAI University, Hyderabad.
5	Indian Institute of Bankers .Insurance Products and services by, Publishers by Taxmann's .
6	Taxmann's 2005Insurance Law Manual by Taxmann's allied services Pvt. Ltd.



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<b>Semester</b>	<b>I</b>		<b>PUBLIC FINANCE</b>	<b>HOURS</b>

**OBJECTIVES** To provide fundamental knowledge about public finance so as to enable the students to have understanding about the role of government policy.

**COURSE CONTENT / SYLLABUS**

<b>UNIT-I</b>	<b>NATURE AND SCOPE OF PUBLIC FINANCE</b>	12 hrs.
	Government Activity in a Modern State- the Principle of Maximum Social Advantage, Public (Social) Goods- Mixed and Merit Goods, Functions of Public Finance- Allocative, Distributive, Stabilization and Development Functions	
<b>UNIT-II</b>	<b>SOURCES OF GOVERNMENT REVENUE</b>	11 hrs.
	Types of Taxes, Principles of Taxation, Incidence of Taxation, Effect of Taxation on Production and Distribution of Goods Public Expenditure: Principles, Classification and Growth of Public Expenditure, Effect of Public Expenditure on Production, Distribution and Employment	
<b>UNIT-III</b>	<b>PUBLIC DEBT</b>	11 hrs.
	Types of Public Debt, Burden of Public Debt and its Effect on the Economy Fiscal Policy, Role of Fiscal Policy in a Developing Economy.	
<b>UNIT-IV</b>	<b>BUDGETS</b>	11 hrs.
	Components of Budget - Balanced and Deficit Budget - Their Effects on the Economy - Role of Finance Commissions and the Planning Commission in the Devolution of Financial Resources	

**REFERENCES**

1	H.L.Bhatia: Public Finance
2	H.Dalton: Principles of Public Finance
3	T.L.Hajela: Public Finance
4	R.K.Lekhi: Public Finance



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<b>Semester</b>	<b>I</b>		<b>INDUSTRIAL ECONOMICS</b>	<b>HOURS</b>

**OBJECTIVES**


**COURSE CONTENT / SYLLABUS**

<b>UNIT-I</b>	<b>INDUSTRIALIZATION</b> -Meaning, concept and definition of Industrialization - Role of Industrialization - Shortcomings of Industrialization - Factors hampering Industrialization <b>Industrial Location</b> - Concept of Industrial Location-Factors affecting Industrial Location - Max. Weber’s Theory of Industrial Location - Sargent Florence’s Theory of Industrial Location	12 hrs.
	<b>MARKET STRUCTURE</b> - Meaning of Market and Market Power - Market Conduct and Performances <b>Technological Innovation</b> - Concept, Process & Measurement of Innovation Activities - The Theory of Technological Innovation	
<b>UNIT-III</b>	<b>Size of Optimum Industrial Unit</b> - Measurement of the size of Industrial Unit - Factors for measuring the Size of Industrial Unit - Optimum Size and Factors determining Optimum Size <b>Diversification, Vertical Integration and Merger</b> - Definitions and Motives of Diversification, Vertical Integration and Merger - Measurement Approaches.	11 hrs.
	<b>Industrial Productivity</b> Meaning, Concept, Types and Significance of Industrial Productivity Measurements and Problems in Measurements of Industrial Productivity Determinants of Industrial Productivity <b>Industrial Efficiency and Profitability</b> Concept of Industrial Efficiency-Determinants and Measurements of Efficiency levels Concept and Measurements of Industrial Profitability -Determinants of Industrial Profitability.	

**REFERENCES**

1	Industrial Economy of India S.C. Kuchhal
2	Structure of Indian Industries M.M. Mehta
3	Industrial Economy of India S.S.M. Desai & Nirmal Bhalerao
4	Industrial Economics R.R. Berthwal
5	Indian Economy Rudradutta & Sundaram
6	Indian Economy Mishra & Puri

7	Indian Industrial Economy Sivayya & Das
8	Industrial Economics Francis Cherunilam (Indian Perspective)
9	Industrial Economy of India Gadgil P. G. and Gadgil
10	Industrial Organisation in India Lokanathan P. S.
11	Industrial Relations A.M. Sharma

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<b>YEAR</b>	<b>III</b>	<b>SPECIALIZATION SUBJECT – III (ENTREPRENEURSHIP &amp; SMALL BUSINESS MANAGEMENT)</b> <b>RURAL AND SOCIAL ENTREPRENEURSHIP</b>	<b>CREDITS</b>	<b>3</b>
<b>Semester</b>	<b>I</b>		<b>HOURS</b>	<b>45</b>
<b>OBJECTIVES</b>	<p><i>Identify and apply practical solutions to social problems through innovations, networking and new business opportunities.</i></p> <p><i>Innovate new products, new services or a new approach to a social problem.</i></p> <p><i>Show a strong determination which inspires them to take calculated moderate risks by starting and managing their own for profit social enterprise.</i></p>			
<b>COURSE CONTENT / SYLLABUS</b>				
<b>UNIT-I</b>	<b>INTRODUCTION TO RURAL ENTREPRENEURSHIP</b>			12 hrs.
	Meaning – Need for rural entrepreneurship – Rural entrepreneurship / Industrialization in Retrospect – Problems of rural entrepreneurship – Developing rural entrepreneurship – NGOs and rural entrepreneurship – Training and development of rural entrepreneurs			
<b>UNIT-II</b>	<b>SUPPORT MECHANISM TO PROMOTE RURAL ENTREPRENEURSHIP</b>			11 hrs.
	Entrepreneurship Development programmes (EDPs): Need for EDPs, Objectives of EDPs, Course content and curriculum of EDPs, Phases of EDPs, Evaluation of EDPs. Institutional support to small entrepreneurs: District Industries Centre (DICs), KVIC, National Small Industries Corporation (NSIC), Small Industries Development Organisation (SIDO), Small Scale industries Board (SSIB), Technical Consultancy Organisations (TCOs), National Bank for Agricultural and Rural Development (NABARD) Financial Institution for Entrepreneurs: Commercial banks, and Other financial institutions Government Policy: Self-employment Programmes, Entrepreneurship in self employed with and without SHGs.			
<b>UNIT-III</b>	<b>INTRODUCTION TO SOCIAL ENTREPRENEURSHIP</b>			11 hrs.
	Defining Social Entrepreneurship – The Perspective of Social Entrepreneurship - Profile of a social entrepreneur – The socio-economic context of a social entrepreneur – Social entrepreneurship in practice			
<b>UNIT-IV</b>	<b>PLANNING AND MANAGING A SOCIAL ENTERPRISE</b>			11 hrs.
	Entrepreneurial motivation - Business opportunity identification and selection - Business plan preparation and obtaining finance – Social enterprise business models - Governance of social enterprise, Social audits			
<b>REFERENCES</b>				
1	S.S. Khanka; Entrepreneurial Development; S Chand, New Delhi, Reprint 2013			

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<b>YEAR</b>	<b>III</b>	<b>SPECIALIZATION SUBJECT – IV (ENTREPRENEURSHIP &amp; SMALL BUSINESS MANAGEMENT)</b> <b>ENTREPRENEURIAL CREATIVITY AND INNOVATION</b>	<b>CREDITS</b>	<b>3</b>
<b>Semester</b>	<b>I</b>		<b>HOURS</b>	<b>45</b>
<b>OBJECTIVES</b>	<i>To understand that creativity and innovation are an integral part of entrepreneurship.  To understand how entrepreneurs can enhance their own creativity.</i>			
<b>COURSE CONTENT / SYLLABUS</b>				
<b>UNIT-I</b>	<b>THE ENTREPRENEURIAL MIND: CONVERTING IDEAS INTO REALITY</b>			12 hrs.
	Creativity, Innovation, and Entrepreneurship – Creativity: A necessity for survival – Creative thinking – Barriers to creativity – How to enhance creativity – Creative process - Techniques for improving creativity.			
<b>UNIT-II</b>	<b>CREATIVITY AND BUSINESS IDEA</b>			11 hrs.
	Creativity and Business Idea - Creativity v/s Innovation - Sources of new ideas – Methods of generating new ideas – Creative problem solving – Product planning and development process – E-commerce and Business Start up.			
<b>UNIT-III</b>	<b>DEVELOPING SUCCESSFUL BUSINESS IDEAS</b>			11 hrs.
	The Role of Ideas – Pattern Recognition - Identifying and Recognizing Opportunities – Finding Gaps in the market place – Encouraging and protecting new ideas.			
<b>UNIT-IV</b>	<b>FEASIBILITY ANALYSIS AND CRAFTING A WINNING BUSINESS PLAN</b>			11 hrs.
	Conducting a Feasibility Analysis – Why develop a business plan – The elements of a business plan – What lenders and investors look for in a business plan – Business plan format – Making the business plan presentation.			
<b>REFERENCES</b>				
1	Thomas W. Zimmerer and Norman M. Scarborough with Doug Wilson; Essentials of Entrepreneurship and Small Business Management; Eastern Economy Edition, 5 <sup>th</sup> Edition.			
2	Bruce R. Barringer and R. Duane Ireland; Entrepreneurship (Successfully Launching new ventures); Pearson, 3 <sup>rd</sup> Edition.			
3	Jeffry Timmons and Stephen Spinelli; New Venture Creation (Entrepreneurship for the 21 <sup>st</sup> Century); Tata McGraw – Hill, 7 <sup>th</sup> Edition			
4	Vasant Desai; The Dynamics of Entrepreneurial Development and Management; Himalaya Publishing House Pvt. Ltd., Edition 2014			
5	Robert Hisrich, Michael Peters and, Dean Shepherd; Entrepreneurship; TATA McGraw Hill, 6 <sup>th</sup> Edition			
6	David Holt; Entrepreneurial Development; (PHI).			



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<b>YEAR</b>	<b>III</b>	<b>SPECIALIZATION SUBJECT – III (GLOBAL ECONOMY &amp; INTERNATIONAL BUSINESS)</b>	<b>CREDITS</b>	<b>3</b>
<b>Semester</b>	<b>I</b>		<b>HOURS</b>	<b>45</b>

**FOREIGN TRADE POLICIES AND PROCEDURE**

**OBJECTIVES** *To make the students aware of the concept of foreign trade policies and procedures  
To acquaint the students with the importance of foreign trade in the era of globalization*


**COURSE CONTENT / SYLLABUS**


<b>UNIT-I</b>	<b>FREE TRADE VERSUS RESTRICTED TRADE POLICIES</b>	12 hrs.
	<ul style="list-style-type: none"> <li>- Introduction, Free Trade Policy: Meaning, Arguments for Free Trade</li> <li>- Trade Protection Policy: Historical facts, Arguments for Trade Protection</li> <li>- Non-Tariff Trade Barriers and New Protectionism: Import Quotas, Dumping and Anti-dumping Retaliation, Export Taxes and Subsidies, Voluntary Export Restrictions, Cartels, State Trading, Technical and Administrative Regulation of Trade</li> </ul>	
<b>UNIT-II</b>	<b>THE ECONOMICS OF TARIFFS</b>	11 hrs.
	<ul style="list-style-type: none"> <li>- Meaning, Purpose and Kinds of Tariffs</li> <li>- Economic Effects of Tariffs – Partial Equilibrium Analysis, General Equilibrium Analysis</li> <li>- The Optimum Tariff</li> </ul>	
<b>UNIT-III</b>	<b>FOREIGN TRADE POLICY OF INDIA</b>	11 hrs.
	<ul style="list-style-type: none"> <li>- New Initiatives, Export Promotion and Institutions – State Trading Corporation (STC) and other Corporations, Import Policy and Controls</li> <li>- Government Policy of FDI</li> <li>- Role of Government in Foreign Trade: EOU, EPZ and SEZ.</li> <li>- FEMA and its Objectives</li> </ul>	
<b>UNIT-IV</b>	<b>FOREIGN TRADE DOCUMENTATION AND PROCEDURES</b>	11 hrs.
	<ul style="list-style-type: none"> <li>- Export Procedures: Starting an Export Firm, Export Product Capital Goods (EPCG) and Market Registration Procedure with Sales Tax, Central Taxes,</li> <li>- Various Boards and Councils</li> <li>- Import Procedures and Documentation: Custom Regulation and Import Clearance Formalities</li> </ul>	


**REFERENCES**


1	K.Aswathappa: Essentials of Business Environments, Himalaya Publishing House
2	Francis Cherunilam: Business Environment, Himalaya Publishing House
3	S.K.Misra and V.K.Puri: Business Economics and Business Environments, Himalaya Publishing House
4	Francis Cherunilam: International Trade and Export Management, Himalaya Publishing House
5	Justin Paul: Business Environment Text and Cases, Tata McGraw-Hill Publishing Company Limited


6	Francis Cherunilam: Global Economy and Business Environment, Himalaya Publishing House
7	Francis Cherunilam: International Business Environment, Himalaya Publishing House
8	Bhagwati, J.: International Trade, Penguin Book, 2007
9	Export and Import Manual – Nabhi Publication
10	Foreign Trade Policy – Handbook of Export Procedure and Manual of the Ministry of Commerce, Govt. of India
11	D. N. Dwivedi: International Economics Theory and Policies


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				<b>B.COM. (HONORS) PROGRAMME (Higher Payment Programme)</b>
YEAR	III	<b>SPECIALIZATION SUBJECT – IV (GLOBAL ECONOMY &amp; INTERNATIONAL BUSINESS)</b> <b>INTERNATIONAL MONETARY AND TRADE ARRANGEMENTS</b>	CREDITS	3
Semester	I		HOURS	45
<b>OBJECTIVES</b>				
To acquaint students with the various aspects of international trade arrangements and international monetary systems				
<b>COURSE CONTENT / SYLLABUS</b>				
UNIT-I	<b>MULTILATERAL TRADE ARRANGEMENTS</b>			12 hrs.
	<ul style="list-style-type: none"> <li>- GATT and WTO: Origin, Objectives, Functions and Agreements, Critical Appraisal</li> <li>- Issues in Global Trade: Agriculture and Market Access, Trade and Environmental Issues, Dispute Settlement Mechanism</li> <li>- UNCTAD</li> </ul>			
UNIT-II	<b>REGIONAL TRADE ARRANGEMENTS</b>			11 hrs.
	<ul style="list-style-type: none"> <li>- Economic Integration: Concepts and Dimensions</li> <li>- Regional Trading Blocs: EU, NAFTA, OECD, APEC, OPEC, ASEAN, OPEC</li> </ul>			
UNIT-III	<b>INTERNATIONAL TRADE AND FACTOR MOVEMENTS</b>			11 hrs.
	<ul style="list-style-type: none"> <li>- Movement of Labour between Countries – Trends in Migration</li> <li>- Movement of Capital: Types of Foreign Investments, Role and Significance of Foreign Capital</li> <li>- Role of MNCs in International Trade</li> </ul>			
UNIT-IV	<b>INTERNATIONAL MONETARY SYSTEM AND FINANCIAL INSTITUTIONS</b>			11 hrs.
	<ul style="list-style-type: none"> <li>- IMF: Background, Purpose and Functions, SDRs, Changing Role of IMF in the emerging International Scenario</li> <li>- World Bank, European Monetary System and European Monetary Union, Eurocurrency Market</li> <li>- Capital Account Convertibility: Meaning, Prerequisites, Merits-Demerits</li> </ul>			
<b>REFERENCES</b>				
1	Paul Krugman and Maurice Obstfeld: International Economics: Theory and Policy, Pearson Education			
2	D. M. Mithani: International Economics S. Chand and Company			
3	M. L. Jhingan: International Economics, S. Chand and Company			
4	Francis Cherunilam: International Economics, Tata McGraw-Hill Publishing Co. Ltd.			
5	Feenstra, Robert, C: Advanced International: Trade Theory and Evidence			
6	D. N. Dwivedi: International Economics Theory and Policies			


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				<b>B.COM. (HONORS) PROGRAMME (Higher Payment Programme)</b>
<b>YEAR</b>	<b>III</b>	<b>SPECIALIZATION SUBJECT – III (HUMAN RESOURCE MANAGEMENT)</b> <b>CHANGE MANAGEMENT &amp; ORGANISATION DEVELOPMENT</b>	<b>CREDITS</b>	<b>3</b>
<b>Semester</b>	<b>I</b>		<b>HOURS</b>	<b>45</b>
<b>OBJECTIVES</b>	<p><i>Developing a basic understanding and appreciation for the issues and conditions creating the need for change in today's organisations'.</i></p> <p><i>To orient students on the application of key concepts and interventions of OD to improve effectiveness.</i></p>			
<b>COURSE CONTENT / SYLLABUS</b>				
<b>UNIT-I</b>	<b>UNDERSTANDING ORGANISATIONAL CHANGE 1</b>			12 hrs.
	<ul style="list-style-type: none"> <li>- Understanding Nature of organizations, Nature &amp; Types of change.</li> <li>- Process of organizational change</li> <li>- Factors causing change in organizations</li> </ul>			
<b>UNIT-II</b>	<b>UNDERSTANDING ORGANISATIONAL CHANGE 2</b>			11 hrs.
	<ul style="list-style-type: none"> <li>- Planned change models. Resistance to change.</li> <li>-Guidelines for facilitating change, Change management &amp; TQM</li> <li>-Attitude change</li> </ul>			
<b>UNIT-III</b>	<b>ORGANISATIONAL DEVELOPMENT</b>			11 hrs.
	<ul style="list-style-type: none"> <li>-7-Meaning, Components and characteristics of OD.</li> <li>-Historical development of OD. Values, Assumptions and beliefs in OD</li> <li>-OD Process. Future of OD.</li> </ul>			
<b>UNIT-IV</b>	<b>ORGANISATIONAL DEVELOPMENT INTERVENTIONS</b>			11 hrs.
	<ul style="list-style-type: none"> <li>-Meaning and nature of OD interventions.</li> <li>-Team interventions, techno structure interventions, intergroup and third party</li> <li>Peace-making interventions, Comprehensive interventions.</li> </ul>			
<b>REFERENCES</b>				
1	Nilkant V. Managing organizational change- Sage Publications, Chennai.			
2	French & Bell – organizational development, Prentice Hall of India			
3	Cummings & Worley – Organizational development and change- Thomas South Western			

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				<b>B.COM. (HONORS) PROGRAMME (Higher Payment Programme)</b>
YEAR	III	<b>SPECIALIZATION SUBJECT – IV (HUMAN RESOURCE MANAGEMENT)</b> <b>INDUSTRIAL RELATIONS AND LABOUR LAWS</b>	CREDITS	3
Semester	I		HOURS	45
<b>OBJECTIVES</b>				
<i>To understand the dynamics for maintaining better industrial relations among workers, management and government.</i>  <i>To familiarize with various labour laws with reference to India and their role in maintaining better industrial relations.</i>				
<b>COURSE CONTENT / SYLLABUS</b>				
UNIT-I	<b>INTRODUCTION TO INDUSTRIAL RELATIONS</b>			12 hrs.
	Definition, concept, features of IR. Role of parties to IR. Evolution (in brief) Approaches to IR. Impact of LPG on IR. Problems of IR. ILO			
UNIT-II	<b>PREVENTION OF INDUSTRIAL DISPUTES</b>			11 hrs.
	Grievance settlement, Discipline: Domestic Enquiry. Collective bargaining Dispute settlement Machinery.			
UNIT-III	<b>LABOUR LAWS-I</b>			11 hrs.
	Meaning and need for labour laws in India. Laws pertaining to health, welfare and safety. The EPF Act, 1952. Employees' Compensation Act.			
UNIT-IV	<b>LABOUR LAWS-2</b>			11 hrs.
	The ESI Act, 1948 Payment of Gratuity Act. Maternity benefits Act. The Industrial Employment (Standing Orders) Act, 1946.			
<b>REFERENCES</b>				
1	A.M. Sharma – Industrial Relations			
2	K.K. Ahuja - Industrial Relations theory and Practice.			
3	C.B. Mamoria – Industrial Relations.			
4	Khanka – Labour laws			
5	M.N. Arora – Labour Laws			

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				<b>B.COM. (HONORS) PROGRAMME (Higher Payment Programme)</b>
YEAR	III	<b>SPECIALIZATION SUBJECT – III (MARKETING MANAGEMENT)</b> <b>SERVICE MARKETING</b>	CREDITS	3
Semester	I		HOURS	45
<b>OBJECTIVES</b>				
<i>The objective of the course is to develop an understanding of services and service marketing with emphasis on various aspects of service marketing which make it different from goods marketing</i>				
<b>COURSE CONTENT / SYLLABUS</b>				
UNIT-I	Understanding Services Phenomenon; Growth of Services Sector; Role of services in Economy; Concept, Characteristics and Classification of services; Marketing Mix in Service Marketing; Customer behaviour in Service Settings; Targeting Customers, Managing Relationships and building Loyalty			12 hrs.
UNIT-II	Stages of Service Consumption and Consumer Behaviour, Managing Customer Expectations and Service Experiences.			11 hrs.
UNIT-III	Developing Services, Place-Service distribution, components of service delivery system, problems associated with services delivery, Pricing of Services.			11 hrs.
UNIT-IV	Promotion- Advertising, Sales Promotion & Personal Selling in service industry. People-Importance of people in service marketing. role of various people involved. Physical Evidence-concept of Physical Evidence, importance, types of Physical Evidence in various services Process-concept, types of process, Role of process in various services.			11 hrs.
<b>REFERENCES</b>				
1	Shanker, R, Services Marketing – The Indian Perspective, Excel Books, New Delhi.			
2	Lovelock, Christopher, Services Marketing – People, Technology, & Strategy, Pearson Education., New Delhi.			
3	Shajahan, S, Service Marketing - Concept, Practices & Cases, Himalaya Publishing House, Mumbai.			
4	Venugopal, Vasanthi & Raghu, Services Marketing, Himalaya Publishing House, Mumbai			

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				<b>B.COM. (HONORS) PROGRAMME (Higher Payment Programme)</b>
YEAR	III	<b>SPECIALIZATION SUBJECT – IV (MARKETING MANAGEMENT)</b> <b>INTERNATIONAL MARKETING</b>	CREDITS	3
Semester	I		HOURS	45
<b>OBJECTIVES</b>				
<b>COURSE CONTENT / SYLLABUS</b>				
<b>UNIT-I</b>	Concept of International Marketing and its scope, Objectives of International Marketing Challenges and opportunities in International Marketing, Underlying forces of International Marketing, Motives behind going International			12 hrs.
<b>UNIT-II</b>	Global Marketing Environment—Economic Environment, Socio cultural Environment, Legal and statutory framework, Need for Environmental analysis, Country Risk Analysis			11 hrs.
<b>UNIT-III</b>	International Pricing, Decisions and factors influencing these decisions Uniform pricing V/s Market by market pricing.			11 hrs.
<b>UNIT-IV</b>	Introduction to physical channels of distribution for International Markets, Difficulties in designing International Distribution channels.			11 hrs.
<b>REFERENCES</b>				
1	International Marketing by Cateora, Gilly and Graham, Mc Graw Hill.			
2	Global Marketing Management by Warren Keegan, Prentice Hall.			
3	Global Marketing Strategies by Jean Pierre Jeannet, Jaico Publishing House.			
4	International Marketing Management by Subhash Jain, PWS Kent Publishing House			

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			<b>B.COM. (HONORS) PROGRAMME (Higher Payment Programme)</b>	
<b>YEAR</b>	<b>III</b>	<b>SPECIALIZATION SUBJECT – III (RURAL ENTREPRENEURSHIP &amp; MANAGEMENT)</b> <b>RURAL FINANCIAL INSTITUTIONS</b>	<b>CREDITS</b>	<b>3</b>
<b>Semester</b>	<b>I</b>		<b>HOURS</b>	<b>45</b>
<b>OBJECTIVES</b>	<i>To impart knowledge about the importance, need and sources of rural credit.</i>			
<b>COURSE CONTENT / SYLLABUS</b>				
<b>UNIT-I</b>	Need and importance of rural finance, Sources of rural credit, Defects of non-institutional credit, Salient features and characteristics of rural finance, Institutional arrangement for rural credit in India - Multi Agency Approach			12 hrs.
<b>UNIT-II</b>	The role and functions of Reserve Bank of India [RBI], National Bank for Agriculture and Rural Development [NABARD] and Small Industries Development Bank of India [SIDBI] in rural credit			11 hrs.
<b>UNIT-III</b>	Role of Commercial Banks in Agriculture Credit - Social control over commercial banks, Lead Bank Scheme, Service Area Approach, Problems of commercial banks in rural credit; Grameen Vikas Kendra			11 hrs.
<b>UNIT-IV</b>	Regional Rural Banks - Objectives, Functions, Capital, Management, and Progress, Committees on RRBs, Problems of RRBs and Recent policy changes relating to RRBs; Rural credit cooperatives – structure, functions, working, problems & recent trends			11 hrs.
<b>REFERENCES</b>				
1	Desai S.S.M: Agriculture and Rural Banking in India			
2	Hajela. T.N.: Principles, Problems and Practice of Cooperation			
3	RuddarDatt and KPM Sundharam: Indian Economy			

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				<b>B.COM. (HONORS) PROGRAMME (Higher Payment Programme)</b>
<b>YEAR</b>	<b>III</b>	<b>SPECIALIZATION SUBJECT – IV (RURAL ENTREPRENEURSHIP &amp; MANAGEMENT)</b> <b>RURAL ENTREPRENEURSHIP AND MANAGEMENT</b>	<b>CREDITS</b>	<b>3</b>
<b>Semester</b>	<b>I</b>		<b>HOURS</b>	<b>45</b>
<b>OBJECTIVES</b>	<i>To provide the understanding on various prospects and issues related to rural entrepreneurship and management.</i>			
<b>COURSE CONTENT / SYLLABUS</b>				
<b>UNIT-I</b>	Entrepreneurship in Rural India-An Introduction Rural Entrepreneurship-A Unique Emerging Concept Skills for Making Rural Entrepreneurship a Success Significance of entrepreneurship in Economic development & Barriers to entrepreneurship			12 hrs.
<b>UNIT-II</b>	Government policies and institutional framework for promoting Rural Entrepreneur Government agencies & institution supporting small & medium enterprises Financial institutions supporting entrepreneur activities NABARD's innovations in development Rural entrepreneurship - Export promotion policies			11 hrs.
<b>UNIT-III</b>	Financial issues in managing the enterprise, Sources of financing Preparing projected financial statement, preparing business plan statement Managing Human Resource			11 hrs.
<b>UNIT-IV</b>	Dairy Cooperatives and Rural Development with Special Reference to Gujarat (Anand Model) Khadi and Village Industries in North East India with Special Reference to Arunachal Pradesh: Retrospect and Prospect - ITC's Choupal Sagar-An Innovative Rural Mall Case Studies of successful Rural Enterprises			11 hrs.
<b>REFERENCES</b>				
1	G Jegadeesan: Entrepreneurship and Rural Development in India			
2	G.S.Batra: Development of Entrepreneurship			



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<b>YEAR</b>	<b>III</b>	<b>PROJECT PROPOSAL</b>	<b>CREDITS</b>	<b>2</b>
<b>Semester</b>	<b>I</b>		<b>HOURS</b>	<b>30</b>

**OBJECTIVES**

**COURSE CONTENT / SYLLABUS**

<b>UNIT-I</b>	<b>RESEARCH METHODOLOGY: AN INTRODUCTION</b>	12 hrs.
	Meaning of research; Objectives of research Types of research; Research approaches Significance of research; Research methods v/s methodology Research and scientific method; Research process Criteria of good research Problems encountered by researchers in India	
<b>UNIT-II</b>	<b>RESEARCH PROBLEM</b>	11 hrs.
	Define research problem Selecting the problem Necessity of defining the problem Techniques involved in defining the problem Illustrations	
<b>UNIT-III</b>	<b>PROPOSAL WRITING</b>	11 hrs.
	Introduction Research proposal Performa An insight into project proposal Illustrations Case studies	
<b>UNIT-IV</b>	<b>RESEARCH REPORT WRITING</b>	11 hrs.
	An overview Concept; Types of research report Guidelines for writing a report; Steps in writing a report Report presentation; Report typing ( page layout) Documentation and bibliography Guidelines for writing a good research report	

**REFERENCES**

1.	Research Methodology: Methods and Techniques, C R Kothari, Gaurav Garg, Third edition, New Age International Publishers
2.	Research Methodology: Concepts And Cases, Deepak Chawla, Neena Sondhi, Ssecond Edtion, Vikas Publications.



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YEAR	III	CORE COURSE	CREDITS	3
Semester	II	<b>PERSONAL FINANCE &amp; INVESTMENT</b>	HOURS	45

**OBJECTIVES** To equip learners with basic knowledge of Personal Finance and Life-cycle Investing.

**COURSE CONTENT / SYLLABUS**

<b>UNIT-I</b>		Personal Finance: Introduction, Goals, Importance of Personal Financial Management Personal Financial Statements (Income Statement and Balance Sheet)	12 hrs.
<b>UNIT-II</b>		Spending money wisely, Tax Planning for Personal Incomes Financial Planning and Budgeting Borrowings for Short term and Long term Personal needs	11 hrs.
<b>UNIT-III</b>		Insurance: Life, Health, Property and Liabilities, etc. Retirement & Estate Planning	11 hrs.
<b>UNIT-IV</b>		Life-cycle Investing, Savings and Investments, Investing Fundamentals Avenues for Investments: Financial Assets, Real Estate, Gold, Silver, Art Objects, etc.	11 hrs.

**REFERENCES**

1.	Jeff Madura, 3 <sup>rd</sup> Ed: Personal Finance (Pearson)
2.	Kapoor, Dlabay & Hughes: Personal Finance ( McGraw-Hill College )
3.	Richard J. Stillman: Guide to Personal Finance : A Life Time Programme of Money Management ( PH )
4.	Arthur J. Keown : Personal Finance - ( PH )
5.	Robert S. Rosefsky : Personal Finance ( John Wiley )
6.	Personal Financial Planning ( ICAI Textbook )
7.	Preeti Singh: Investment Management (Himalaya Pub. House)



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<b>YEAR</b>	<b>III</b>	<b>CORE COURSE</b>	<b>CREDITS</b>	<b>3</b>
<b>Semester</b>	<b>II</b>		<b>INDIAN ECONOMIC ISSUES AND POLICIES</b>	<b>HOURS</b>

**OBJECTIVES** *To understand and analyze the issues pertaining to the Indian economy development and related policies.*

**COURSE CONTENT / SYLLABUS**

<b>UNIT-I</b>	<b>PLANNING AND ECONOMIC DEVELOPMENT</b>	12 hrs.
	<ul style="list-style-type: none"> <li>a. Meaning, Types and Objectives of Planning, Prerequisites of Planning and NITI Aayog</li> <li>b. Economic Growth and Development</li> <li>c. Income and Non-income Indicators</li> </ul>	
<b>UNIT-II</b>	<b>ECONOMIC ISSUES AND CHALLENGES</b>	11 hrs.
	<ul style="list-style-type: none"> <li>a. Population: Theory of Population, Changing Trends in Population and Population Policies.</li> <li>b. Poverty: Meaning, Concepts, Measurement Methods and Incidence of Poverty.</li> <li>c. Unemployment: Meaning and Types, Measurement Methods and Estimates of Unemployment.</li> <li>d. Natural Resources and Environmental Degradation</li> </ul>	
<b>UNIT-III</b>	<b>AGRICULTURE AND INDUSTRY</b>	11 hrs.
	<ul style="list-style-type: none"> <li>a. Green Revolution – Meaning, Components, Effects and Limitations.</li> <li>b. New Agriculture Policy, Food Security</li> <li>c. Industrial Classification, Industrial Policies – 1956 and 1991</li> <li>d. Industrial Disputes and social Security</li> <li>e. Recent Developments</li> </ul>	
<b>UNIT-IV</b>	<b>SERVICE SECTOR AND INFRASTRUCTURE</b>	11 hrs.
	<ul style="list-style-type: none"> <li>Telecommunication Policy and Information Technology</li> <li>a. Energy, Banking and Insurance</li> <li>b. Education Act</li> <li>c. Gaps in Skills and Skill Up-gradation</li> </ul>	

**REFERENCES**

1	Gaurav Datt and Ashwani Mahajan. <i>Indian Economy</i> . S. Chand. 69 <sup>th</sup> Edition.
2	Ishwar C. and Dhingra. <i>Indian Economy: Environment and Policy</i> . Sultan Chand and Sons.
3	M. L. Jhingan. <i>The Economics of Development and Planning</i> . Vrinda Publications. 40 <sup>th</sup> Edition.
4	V. K. Puri and S. K. Misra. <i>Indian Economy</i> . Himalaya Publication House.
5	Michael P. Todato and Stephen C. Smith. <i>Economic Development</i> . Pearson.



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**B.COM. (HONORS) PROGRAMME (Higher Payment Programme)**

<b>YEAR</b>	<b>III</b>	<b>CORE COURSE</b>	<b>CREDITS</b>	<b>3</b>
<b>Semester</b>	<b>II</b>		<b>INTERNATIONAL BUSINESS</b>	<b>HOURS</b>

<b>OBJECTIVES</b>	<i>To equip the students to develop their understanding on international business environment and policies of governments.</i>
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**COURSE CONTENT / SYLLABUS**

<b>UNIT-I</b>	<b>INTRODUCTION TO INTERNATIONAL BUSINESS</b>	12 hrs.
	International Business: Evolution, Nature, Stages, Approaches, Competitive Advantages of International Business, Problems in International Business. Difference between International trade and International Business; Globalization: Meaning and Components	
<b>UNIT-II</b>	<b>INTERNATIONAL BUSINESS ENVIRONMENT</b>	11 hrs.
	Factors affecting Business Environment- STEPIN Analysis (Social Environment, Technological Environment, Economic Environment, Political Environment, International Environment, Natural /Ecological Environment of Business), Legal Environment of Business; Business Ethics and Corporate Social Responsibility Government Regulations: IRDA (1951), MRTP (1969), Competition Act(2002), FEMA(2009) New Economic Policy.	
<b>UNIT-III</b>	<b>INTERNATIONAL BUSINESS ANALYSIS AND MODES OF ENTRY</b>	11 hrs.
	Foreign Market Analysis; Modes of Entry: Decisions Factors, Exporting, Licensing, Franchising, Special Modes, MNCs and FDI-with and without Alliances; Information Technology and International Business.	
<b>UNIT-IV</b>	<b>CROSS-NATIONAL COOPERATION AND AGREEMENTS</b>	11 hrs.
	Economic Integration- Meaning, Forms, Effects; Regional Blocs – ASEAN, NAFTA, EU; WTO	

**REFERENCES**

1	P. Subba Rao – International Business, Himalaya Publishing House, 2011
2	K. Aswathappa - International Business, Tata MacGraw Hill, 2011
3	Francis Cherunilam - International Business, Himalaya Publishing House, 2010
4	Francis Cherunilam – Business Environment, Vikas Publication House
5	Sengupata, N. K. – Government and Business in India, Vikas Publication, New Delhi
6	Ghosh, Biswanath – Economic Environment of Business, Vikas Publication, New Delhi



The Maharaja Sayajirao University of Baroda

Faculty of Commerce

**B.COM. (HONORS) PROGRAMME**

DEEP ASHWINBHAI PATEL CENTRE OF POST GRADUATE STUDIES

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**ACADEMIC  
YEAR  
2017-18**

**B.COM. (HONORS) PROGRAMME (Higher Payment Programme)**

YEAR	III	CORE COURSE	CREDITS	3
Semester	II	<b>INTERNATIONAL COOPERATIVE MOVEMENT</b>	HOURS	45

**OBJECTIVES** *To acquaint the students with the Genesis and Growth of the Cooperative Movement Worldwide.*

**COURSE CONTENT / SYLLABUS**

<b>UNIT-I</b>	Cooperative movement in England Cooperative movement in Sweden	12 hrs.
<b>UNIT-II</b>	Danish and Irish cooperative movement Indian cooperative movement	11 hrs.
<b>UNIT-III</b>	Labor cooperatives of Italy Consumer cooperatives of France Kibbutz of Israel	11 hrs.
<b>UNIT-IV</b>	Cooperative movement in USA Cooperative movement in Canada	11 hrs.

**REFERENCES**

1	Review of International Cooperation – official journal of I.C.A
2	Saxena & Mammoria – Cooperation in Foreign Lands
3	T.N. Hajella – Principles, Problems & Practice in Cooperation



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**ACADEMIC  
YEAR  
2017-18**

**B.COM. (HONORS) PROGRAMME (Higher Payment Programme)**

<b>YEAR</b>	<b>III</b>	<b>CORE COURSE</b> <b>LEGAL STUDIES - II</b>	<b>CREDITS</b>	<b>3</b>
<b>Semester</b>	<b>II</b>		<b>HOURS</b>	<b>45</b>


**OBJECTIVES**

**COURSE CONTENT / SYLLABUS**


<b>UNIT-I</b>	<b>INDIAN PARTNERSHIP ACT, 1932</b>	12 hrs.
	Meaning and Definition of Partnership, Kinds of Partners, Duration of Partnership, Registration of Firms, Rights and Duties of Partners and Dissolution of Partnership	
<b>UNIT-II</b>	<b>Limited Liability Partnership Act (LLP), 2008</b>	11 hrs.
	Meaning, Nature and Features of LLP, Registration of LLP, Liability of Partners, Comp between LLP, Firm and Private Company <b>The Information Technology Act, 2000</b> Objects and Scope of the Act, Digital Signature, Electronic Governance, Penalties, Appellate Tribunal	
<b>UNIT-III</b>	<b>THE COMPANIES ACT, 2013</b>	11 hrs.
	Meaning, Nature and Characteristics of Company, Memorandum of Association, Articles of Association, Prospectus, Meetings, Directors	
<b>UNIT-IV</b>	<b>THE SALE OF GOODS ACT, 1930</b>	11 hrs.
	Contract of Sale, Classification of Goods, Distinction between Sale and Agreement to Sale Conditions and Warranties Unpaid Seller	


**REFERENCES**


1	Kapoor N.D., Mercantile Law, Sultanchand and Sons
2	Tulsian P.C., Business Law, Tata McGraw Hill
3	Company Law, Taxmann's

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	<b>B.COM. (HONORS) PROGRAMME (Higher Payment Programme)</b>				
<b>YEAR</b>	<b>III</b>	<b>INTER-DISCIPLINARY COURSE – IV</b>		<b>CREDITS</b>	<b>2</b>
<b>Semester</b>	<b>II</b>	<b>INTELLECTUAL PROPERTY RIGHTS</b>		<b>HOURS</b>	<b>30</b>
<b>OBJECTIVES</b>					
<b>COURSE CONTENT / SYLLABUS</b>					
<b>UNIT-I</b>	<b>THE PATENT ACT, 1970</b>				8 hrs.
	<ul style="list-style-type: none"> <li>• Meaning, Principles underlying Patent Law in India</li> <li>• Patentable and Non-Patentable Inventions</li> <li>• Procedure for Obtaining Patent</li> <li>• Rights conferred on a Patentee</li> </ul>				
<b>UNIT-II</b>	<b>THE TRADEMARKS ACT, 1999</b>				8 hrs.
	<ul style="list-style-type: none"> <li>• Meaning, Essentials of Trademark</li> <li>• Principles of Registration of Trademarks</li> <li>• Procedure of Registration and Duration of Trademark</li> <li>• Right Conferred by Registration of Trademark</li> </ul>				
<b>UNIT-III</b>	<b>THE COPYRIGHT ACT, 1957</b>				7 hrs.
	<ul style="list-style-type: none"> <li>• Meaning, Characteristics of Copyright</li> <li>• Author and Owner of Copyright</li> <li>• Copyrightable Subject Matter</li> <li>• Infringement of Copyright and Remedies</li> </ul>				
<b>UNIT-IV</b>	<b>INTERNATIONAL CONVENTIONS AND TREATIES</b>				7 hrs.
	<ul style="list-style-type: none"> <li>• WTO – TRIPS</li> <li>• Paris Convention</li> <li>• Berne Convention</li> <li>• Patent Cooperation Treaty</li> <li>• WIPO</li> </ul>				
<b>REFERENCES</b>					
1	Wadhera B.L., Relating to Intellectual Property, Universal Law Publishing Company				
2	Reddy G. B., Intellectual Property Rights and the Law, Gogia Law Agency				

 <p>The Maharaja Sayajirao University of Baroda Faculty of Commerce <b>B.COM. (HONORS) PROGRAMME</b> DEEP ASHWINBHAI PATEL CENTRE OF POST GRADUATE STUDIES SHRI. PRATAPSIHRAO GAEKWAD PARISAR, OPP: MAHARAJA SAYAJIRAO UNIVERSITY MAIN OFFICE, FATEHGUNJ, VADODARA. Telephone: (O): 0265-2792244, 2797744; E-mail: bcomhonoursfocmsu@gmail.com</p>	<b>ACADEMIC YEAR</b> 2017-18			
			<b>B.COM. (HONORS) PROGRAMME (Higher Payment Programme)</b>	
YEAR	III	<b>INTER-DISCIPLINARY COURSE – IV</b> <b>INTEGRATED MARKETING COMMUNICATIONS</b>	CREDITS	2
Semester	II		HOURS	30
<b>OBJECTIVES</b>				
<b>COURSE CONTENT / SYLLABUS</b>				
<b>UNIT-I</b>	Introduction to Integrated Marketing Communication (IMC) - IMC as an Integral Part of Marketing, IMC Process - Communication Response Hierarchy, Setting Communication Objectives: DAGMAR Approach			8 hrs.
<b>UNIT-II</b>	Advertising Planning Process, Appeals and Execution Styles in Advertising, Brand Image and Positioning.			8 hrs.
<b>UNIT-III</b>	Advertising Agencies, Roles, Type, In House Agencies, Direct Response Agencies, Sales Promotion Agencies - PR Firms - Interactive Agencies –Advertising Agency Structure - Client Agency Relationship - Agency Selection - Agency Compensation.			7 hrs.
<b>UNIT-IV</b>	Promotion Tools: Consumer oriented Sales Promotion, Trade Oriented Sales Promotion, Direct Marketing, PR and Publicity, Sponsorships, Merchandising, Strategies for combining Advertisements and Promotional Tools for IMC.			7 hrs.
<b>REFERENCES</b>				
1	George E Belch & Michel E Belch, Advertising & Promotion and Integrating Marketing Communication Perspective, Tata McGraw Hill.			
2	Clow, Baach, Integrated Advertising Promotion and Marketing Communication, Pearson Education. India.			
3	William Arens and Courtlan Bovee, Advertising, Irwin.			

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			<p><b>B.COM. (HONORS) PROGRAMME (Higher Payment Programme)</b></p>									
<table border="1"> <tr> <td>YEAR</td> <td>III</td> <td rowspan="2"> <p><b>INTER-DISCIPLINARY COURSE – IV</b> <b>GREEN ENVIRONMENT</b></p> </td> <td>CREDITS</td> <td>2</td> </tr> <tr> <td>Semester</td> <td>II</td> <td>HOURS</td> <td>30</td> </tr> </table>	YEAR	III	<p><b>INTER-DISCIPLINARY COURSE – IV</b> <b>GREEN ENVIRONMENT</b></p>	CREDITS	2	Semester	II	HOURS	30			
YEAR	III	<p><b>INTER-DISCIPLINARY COURSE – IV</b> <b>GREEN ENVIRONMENT</b></p>		CREDITS	2							
Semester	II		HOURS	30								
<p><b>OBJECTIVES</b></p>	<p><i>This subject would provide an insight to the students to understand appropriate business responses to environmental problems as well as strategic opportunities in the areas of air and water pollution, energy supply, land degradation and global warming</i></p>											
<p><b>COURSE CONTENT / SYLLABUS</b></p>												
<p><b>UNIT-I</b></p>	<p>Environment: Definition and importance, Need for public awareness. Depletion of natural resources, Fossil fuels, Energy sources: Conventional sources</p>			<p>8 hrs.</p>								
<p><b>UNIT-II</b></p>	<p>Impact of Industrial and Business activities on the Environment, Environmental Degradation, Industrial Pollution – Types and Impacts, Global Warming, Ozone depletion</p>			<p>8 hrs.</p>								
<p><b>UNIT-III</b></p>	<p>Managing Industrial Pollution: Renewable sources, Carbon credit, Climate change, Energy management techniques, Waste Management, Recycling Technologies,</p>			<p>7 hrs.</p>								
<p><b>UNIT-IV</b></p>	<p>Sustainable Development: Definition, Elements, Indicators, Guidelines for sustainable development, Eco-friendly manufacturing, Packaging, Green marketing, ISO 14000, Institutional support for establishing and maintaining Environment Friendly Business</p>			<p>7 hrs.</p>								
<p><b>REFERENCES</b></p>												
1	Bala Krishnamurthy, Environmental Management: Text and Cases, PHI.											
2	Arindita Basak, Environmental Studies, Pearson Education											
3	Kaushik, Anubha, Environmental Studies, New Age International.											
4	Betz, Fredrick, Managing Technology, Prentice Hall, Englewood cliffs, New Jersey.											
5	Rohatgi, P.K, Rohatgi K and Bowonder. B , , Technological Forcasting, Tata Mc Graw Hill											

 <p>The Maharaja Sayajirao University of Baroda  Faculty of Commerce  <b>B.COM. (HONORS) PROGRAMME</b>  DEEP ASHWINBHAI PATEL CENTRE OF POST GRADUATE STUDIES  SHRI. PRATAPSHINRAO GAEKWAD PARISAR, OPP: MAHARAJA SAYAJIRAO UNIVERSITY MAIN OFFICE, FATEHGUNJ, VADODARA.  Telephone: (O): 0265-2792244, 2797744; E-mail: bcomhonoursfocmsu@gmail.com</p>	<b>ACADEMIC YEAR 2017-18</b>			
			<b>B.COM. (HONORS) PROGRAMME (Higher Payment Programme)</b>	
<b>YEAR</b>	<b>III</b>	<b>VOCATIONAL COURSE – IV</b> <b>BPO (GLOBAL BUSINESS PLATFORM)</b>	<b>CREDITS</b>	<b>3</b>
<b>Semester</b>	<b>II</b>		<b>HOURS</b>	<b>45</b>
<b>OBJECTIVES</b>	<i>This course helps students to understand meaning and working style of the BPO. Students will be able to know strategy build up financial aspects and other issues related to BPO in present era</i>			
<b>COURSE CONTENT / SYLLABUS</b>				
<b>UNIT-I</b>	<b>INTRODUCTION</b> The Starting Point—Role of a Delivery Leader, Capacity Planning and Resource Management, Building the Organization—the Delivery Team the Building Blocks—Hiring and Training			12 hrs.
	<b>UNIT-II</b>	<b>STRATEGY BUILDUP</b> Ensuring Quality, the Support Cast and People Practices		
<b>UNIT-III</b>		<b>OUTSOURCING FINANCE AND INVESTMENT</b> Financials—Making Sense, a Contract that Works and Exercising Management Control		
	<b>UNIT-IV</b>	<b>OUTSOURCING ISSUES</b> Some Issues that should be Discussed, Quick Self-help Mantras for BPO Employees and Conclusion		
<b>REFERENCES</b>				
1	Some Method Some Madness: Managing BPO in India. By Ankur Mithal, Tata Mc Hill Publication.			
2	Outsource Success: The Business Imperative By Alpesh B Patel, Tata Mc Hill Publication.			
3	Business Process Outsourcing, By Sarika Kulkarni, Jaico Publishing House.			
4	BPO Digest, By Deepak Shikapur, Ameya (Inspiring Books)			

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			<b>B.COM. (HONORS) PROGRAMME (Higher Payment Programme)</b>	
<b>YEAR</b>	<b>III</b>	<b>VOCATIONAL COURSE – IV</b> <b>SUPPLY CHAIN MANAGEMENT</b>	<b>CREDITS</b>	<b>3</b>
<b>Semester</b>	<b>II</b>		<b>HOURS</b>	<b>45</b>
<b>OBJECTIVES</b>	<i>The objective of this course is to acquaint students with various concepts of supply chain management. Students will be known about strategic point of view in SCM and how to manage material &amp; information flow.</i>			
<b>COURSE CONTENT / SYLLABUS</b>				
<b>UNIT-I</b>	<b>INTRODUCTION AND STRATEGIC VIEW</b>			12 hrs.
	Meaning, Role of supply chain management, Supply chain strategy and performance measures, Supply Chain Drivers and Metrics, Outsourcing – Make or Buy.			
<b>UNIT-II</b>	<b>MANAGING MATERIAL FLOW</b>			11 hrs.
	Inventory Management, Production Planning and Scheduling, Transportation, Network Design and Operations, Distribution Networks			
<b>UNIT-III</b>	<b>MANAGING INFORMATION FLOW</b>			11 hrs.
	Demand Forecasting, Supply Chain Data Management, Information Technology in Supply Chain Management			
<b>UNIT-IV</b>	<b>SUPPLY CHAIN INNOVATIONS</b>			11 hrs.
	Supply Chain Integration, Supply Chain Restructuring, Agile Supply Chains, Pricing and Revenue Management, Global Supply Chain			
<b>REFERENCES</b>				
1	Supply Chain Management: Text and Cases By Shah Janat - Pearson Education Publication			
2	Supply Chain Management, By Sinha Amit, Herbert Kotzab – Tata Mc Graw Hill Publication			
3	Supply Chain Management, By Sunil Chopra, Prentice Hall Publication			
4	Supply Chain Management: Strategy Planning and Operation, By Chopra Sunil, Meindl Peter and Kalra D. V. – Pearson Education			



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**ACADEMIC  
YEAR  
2017-18**

**B.COM. (HONORS) PROGRAMME (Higher Payment Programme)**

<b>YEAR</b>	<b>III</b>	<b>VOCATIONAL COURSE – IV</b>	<b>CREDITS</b>	<b>3</b>
<b>Semester</b>	<b>II</b>		<b>FINANCIAL MARKETS: OPERATIONS AND MANAGEMENT</b>	<b>HOURS</b>

<b>OBJECTIVES</b>	To provide basic and practical knowledge of the activities of the Indian Financial Markets
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**COURSE CONTENT / SYLLABUS**

<b>UNIT-I</b>	<b>FINANCIAL MARKETS: AN OVERVIEW</b>	12 hrs.
	1. Indian Financial System - Financial Markets: Functions, Classification, Participants and Products, Institutions: -Sources of Market Information - Regulatory Framework. 2. Regulators, Exchanges, Depositories and Banking Institutions 3. -Sources of Market Information - Regulatory Framework.	
<b>UNIT-II</b>	<b>PRIMARY &amp; SECONDARY EQUITY MARKET</b>	11 hrs.
	1. Equity Shares Issue of Capital and Disclosure Requirements (ICDR) Regulations 2009 - Public Issue ( Fixed Price & Book Building ) – IPO Grading, Merchant Banking - Online IPOs – ‘Demat’ & ‘Remat’ 2. Abridged Prospectus / Offer Document, Red Herring prospectus - How to apply using Share Application Form? ASBA (Application Supported by Block Amount) Other Regulations. - Rights Issue – Preferential Allotment 3. Stock Exchanges – Membership and Management - Listing – Trading and Settlement – Trading Rules – KYC - Contract Note - Circuit Filters – Investor Protection Fund – Market Data : Turnover, Market Capitalization, Prices, Liquidity, Transaction Costs – Risk Management – Indices – Market Grievances and Arbitration Mechanism.	
<b>UNIT-III</b>	<b>DEBT MARKETS AND MUTUAL FUNDS</b>	11 hrs.
	1. Basics of debt markets with different terminologies 2. Corporate Debt Market – Government Securities Market – Credit Rating – Bond Prices and Yields - Regulations 3. Concept - Types of Schemes / Funds – Special Funds such as Exchange Traded Funds, Fund of Funds, Commodity Funds - Fund Structure and Constituents - Regulations on the Investments of a Mutual Fund – Role of Fund Manager - Key Financial Numbers.	
<b>UNIT-IV</b>	<b>DERIVATIVE: BASICS</b>	11 hrs.
	1. Derivatives: Definition – Products – Participants and Functions – Trading Mechanism – Contract Specifications – Clearing & Settlement 2. Types of Derivatives – Futures and Options : Features, Differences - Futures and Options on Individual Stock and Indices 3. How Option works - Call and Put Options - Payoffs - Market Data : Turnover, Open Interest etc.	

**Activities Planned:** Visit of stock exchange, live demo of trades, filling in Securities application form (like share application, bond/debenture application, mutual fund application form). portfolio games.

## REFERENCES

1	Investment Analysis & Portfolio Management - Prasanna Chandra (TMH)
2	Study Material on Securities Market (Basic) Module (NCFM - NSE)
3	Study Material on Financial Markets: A Beginner's Module (NCFM - NSE)
4	Financial Institutions and Markets - L. M. Bhole (TMH)
5	Security Analysis & Portfolio Management - Dhanesh Khatri (Macmillan)
6	Indian Capital Market - Dr. V.A. Avadhani (Himalaya)
7	Capital Market: The Indian Financial Scene - N. Gopalsamy (MacMillan)



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ACADEMIC YEAR  
2017-18

**B.COM. (HONORS) PROGRAMME (Higher Payment Programme)**

YEAR	III	<b>VOCATIONAL COURSE – IV (ANY ONE)</b>	CREDIT	3
SEMESTER	II		<b>ECONOMETRIC MODELING</b>	HOURS

**OBJECTIVES:**


For making strong foundation on estimation and corporate analysis for practices and applications.

**COURSE CONTENT / SYLLABUS**

<b>UNIT-I</b>	<b>INTRODUCTION TO ECONOMETRIC MODELING</b>	12 hrs.
	<ul style="list-style-type: none"> <li>• Introduction to Econometric Modeling- Nature, Scope, Process and Methodology</li> <li>• Basic Statistical Concepts- Normal distribution; chi-sq, t- and F-distributions</li> <li>• Simple Linear Models</li> <li>• Assumptions of Linear Models</li> <li>• Analysis of Estimation</li> </ul>	
<b>UNIT-II</b>	<b>MULTIPLE LINEAR MODELS AND HYPOTHESIS TESTING</b>	11 hrs.
	<ul style="list-style-type: none"> <li>• Multiple Regression Model and Estimation</li> <li>• Goodness of Fit</li> <li>• Econometric Inference and Hypothesis Testing</li> <li>• Various Forms of Econometric Models</li> </ul>	
<b>UNIT-III</b>	<b>RELAXING THE ASSUMPTIONS OF THE CLASSICAL MODEL</b>	11 hrs.
	<ul style="list-style-type: none"> <li>• Autocorrelation – Nature, Consequences, Detection and Correction</li> <li>• Multicollinearity - Nature, Consequences, Detection and Correction</li> <li>• Heteroscedasticity - Nature, Consequences, Detection and Correction</li> </ul>	
<b>UNIT-IV</b>	<b>SPECIFICATION ANALYSIS AND ECONOMETRIC SOFTWARE</b>	11 hrs.
	<ul style="list-style-type: none"> <li>• Model Specification</li> <li>• Model Selection Criteria</li> <li>• Omission of a relevant variable</li> <li>• inclusion of irrelevant variable</li> <li>• Tests of specification errors.</li> <li>• Excel, SPSS, GRETL, MINITAB, EViews, STATA (Any Two)</li> </ul>	

**REFERENCES**

1.	D. N. Gujarati, D. C. Porter and Sangeeta Gunasekar, <b>Basic Econometric</b> , McGraw Hill.
2.	A.H. Studenmund, <b>Using Econometrics</b> , Pearson – 2014.
3.	A. Koutsoyiannis, <b>Theory of Econometrics</b> , Rowman & Littlefield.
4.	Anderson, Sweeney and Williams, <b>Statistics for Business and Economics</b> , Cengage.

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**B.COM. (HONORS) PROGRAMME (Higher Payment Programme)**

<b>YEAR</b>	<b>III</b>	<b>VOCATIONAL COURSE – IV</b> <b>EVENT MANAGEMENT</b>	<b>CREDITS</b>	<b>3</b>
<b>Semester</b>	<b>II</b>		<b>HOURS</b>	<b>45</b>


<b>OBJECTIVES</b>	<p><i>To give formal instructions and training to students to be future managers of the Event Industry.</i></p> <p><i>Demonstrate knowledge of the issues and impacts of funding mechanisms, financial resources, budgeting and its application to events management.</i></p> <p><i>Apply knowledge of marketing and infrastructural requirements to an event.</i></p>
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**COURSE CONTENT / SYLLABUS**


<b>UNIT-I</b>	Introduction to event Management, Size & types of events, Preparing Event Team, Concept & designing, Feasibility,	12 hrs.
<b>UNIT-II</b>	Aim of event, Establish Objectives, Event Planning, Preparing event proposal, Financial Planning, Feasibility Study,	11 hrs.
<b>UNIT-III</b>	Identifying Target Market, Marketing Mix for Events, Sponsorship, Branding, Advertising of Events, Publicity and Public Relations	11 hrs.
<b>UNIT-IV</b>	Human Resource Planning for events, Managing Teams and Meetings, Protocols, Dress codes, Event Safety and Security, Crowd Management, Emergency Planning and Procedures.	11 hrs.


**REFERENCES**

1	Successful Event Management by Anton Shone and Bryn Parry, Cengage Learning
2	Montgomery, R. J. and Strick, S. K. Meetings, Conventions, and Expositions: An Introduction to the Industry. New York: John Wiley & Sons, Inc.
3	Events Management: An International Approach by Nicole Ferdinand and Paul James Kitchin, SAGE Publications Ltd.
4	Event Management by Lynn Van Der Wagen, Prentice Hall.

 <p>The Maharaja Sayajirao University of Baroda  <b>Faculty of Commerce</b>  <b>B.COM. (HONORS) PROGRAMME</b>  DEEP ASHWINBHAI PATEL CENTRE OF POST GRADUATE STUDIES  SHRI. PRATAPSHINRAO GAEKWAD PARISAR, OPP: MAHARAJA SAYAJIRAO UNIVERSITY MAIN OFFICE, FATEHGUNJ, VADODARA.  Telephone: (O): 0265-2792244, 2797744; E-mail: bcomhonoursfocmsu@gmail.com</p>	<b>ACADEMIC YEAR</b> <b>2017-18</b>			
			<b>B.COM. (HONORS) PROGRAMME (Higher Payment Programme)</b>	
<b>YEAR</b>	<b>III</b>	<b>SPECIALIZED SUBJECT – V (ACCOUNTING &amp; FINANCE)</b> <b>FINANCIAL REPORTING</b>	<b>CREDITS</b>	<b>3</b>
<b>Semester</b>	<b>II</b>		<b>HOURS</b>	<b>45</b>
<b>OBJECTIVES</b>	<i>To impart working knowledge on Financial reporting of corporate entities</i>			
<b>COURSE CONTENT / SYLLABUS</b>				
<b>UNIT-I</b>	Mandatory Reporting Requirements in Compliance with Company Law: Significant accounting policies, Auditors report, Corporate Governance Report, Directors’ Report, Management Discussion and Analysis etc.			12 hrs.
<b>UNIT-II</b>	Interim Financial Reporting –as per relevant Accounting Standard Segment Reporting- as per relevant Accounting Standard			11 hrs.
<b>UNIT-III</b>	Calculation and Reporting of EPS- as per relevant Accounting Standard Calculation and Reporting of Employee Benefits –as per relevant Accounting Standard			11 hrs.
<b>UNIT-IV</b>	Financial Institutions, Mutual Funds, Financial Services Companies, etc. Recent Trends in Financial Reporting: Value Added Statement, Brand Valuation, Human Resource Valuation, Corporate Social Responsibility, Environmental Reporting etc.			11 hrs.
<b>REFERENCES</b>				
1	Advanced Accounting by Dr. S.N.Maheshwari-Vikas Publishing House			
2	Advanced Accounting by Ashok Sehgal- Taxman Publication			
3	Advanced Accounting by M.C.Shukla and T.S.Grewal – Sultan Chand Publication			
4	Modern Accounting by Hanif and Mukherjee- Tata McGraw-Hill Publication			
5	Advanced Accounting by R.L.Gupta and M. Radhaswamy – S.Chand Publication			
6	Students Guide to Accounting Standards- By D.S.Rawat- Taxman Publication			
7	Relevant study material issued by ICAI, ICWAI and ICSI.			
8	Introduction to IFRS by Dr.T.P.Ghosh- Taxman publication			
9	Corporate Financial Reporting By Jawaharlal - Taxman publication.			

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	<b>B.COM. (HONORS) PROGRAMME (Higher Payment Programme)</b>					
<b>YEAR</b>	<b>III</b>	<b>SPECIALIZED SUBJECT – V (ACCOUNTING &amp; FINANCE)</b>			<b>CREDITS</b>	<b>3</b>
<b>Semester</b>	<b>II</b>	<b>FINANCIAL MARKETS</b>			<b>HOURS</b>	<b>45</b>
<b>OBJECTIVES</b>						
<i>To provide basic and practical knowledge of the activities of the Indian Financial Markets.</i>						
<b>COURSE CONTENT / SYLLABUS</b>						
<b>FINANCIAL MARKETS: AN OVERVIEW</b>						
<b>UNIT-I</b>	Indian Financial System - Financial Markets: Functions, Classification, Participants and Products, Institutions: Regulators, Exchanges, Depositories and Banking Institutions - Sources of Market Information - Regulatory Framework.					12 hrs.
<b>PRIMARY &amp; SECONDARY EQUITY MARKET</b>						
<b>UNIT-II</b>	Equity Shares - DIP Guidelines 2000 - Public Issue ( Fixed Price & Book Building ) – IPO Grading, Merchant Banking - Online IPOs – ‘Demat’ & ‘Remat’ – Abridged Prospectus / Offer Document - How to apply using Share Application Form ? - Rights Issue – Preferential Allotment - Other Regulations. Stock Exchanges – Membership and Management - Listing – Trading and Settlement – Trading Rules – KYC - Contract Note - Circuit Filters – Investor Protection Fund – Market Data : Turnover, Market Capitalization, Prices, Liquidity, Transaction Costs – Risk Management – Indices – Market Grievances and Arbitration Mechanism.					11 hrs.
<b>DEBT AND DERIVATIVE MARKETS: BASICS</b>						
<b>UNIT-III</b>	Money Market - Corporate Debt Market – Government Securities Market – Credit Rating – Bond Prices and Yields - Regulations Derivatives: Definition – Products – Participants and Functions – Trading Mechanism – Contract Specifications – Clearing & Settlement – Types of Derivatives – Futures and Options : Features, Differences - Futures and Options on Individual Stock and Indices – How Option works - Call and Put Options - Payoffs - Market Data : Turnover, Open Interest etc.					11 hrs.
<b>MUTUAL FUNDS</b>						
<b>UNIT-IV</b>	Concept - Types of Schemes / Funds – Special Funds such as Exchange Traded Funds, Fund of Funds, Commodity Funds - Fund Structure and Constituents - Regulations on the Investments of a Mutual Fund – Role of Fund Manager - Key Financial Numbers.					11 hrs.
<b>REFERENCES</b>						
1	Investment Analysis & Portfolio Management - Prasanna Chandra (TMH)					
2	Study Material on Securities Market (Basic) Module (NCFM - NSE)					
3	Study Material on Financial Markets: A Beginner’s Module (NCFM - NSE)					
4	Financial Institutions and Markets - L. M. Bhole (TMH)					
5	Security Analysis & Portfolio Management - Dhanesh Khatri (Macmillan)					
6	Indian Capital Market - Dr. V.A. Avadhani (Himalaya)					
7	Capital Market: The Indian Financial Scene - N. Gopalsamy (MacMillan)					

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				<b>B.COM. (HONORS) PROGRAMME (Higher Payment Programme)</b>	
YEAR	III	SPECIALIZED SUBJECT – VI (ACCOUNTING & FINANCE)		CREDITS	3
Semester	II	COMPANY AUDIT		HOURS	45
<b>OBJECTIVES</b>	To have a fundamental and basic knowledge in the field of Audit under various statutes				
<b>COURSE CONTENT / SYLLABUS</b>					
<b>UNIT-I</b>	Provision relating to auditors under The Companies Act: Appointment, Reappointment, Remuneration and Removal of Auditors, Qualifications and Disqualifications- Rights, Powers, Duties and Liabilities of an Auditor				12 hrs.
<b>UNIT-II</b>	Statutory Report to be placed before Statutory Meeting- Dividend and Appropriation of Profits including Divisible Profits - Share Capital and Debenture Audit- Investigation – Meaning, Difference between Investigation and Audit, various Types of Investigation				11 hrs.
<b>UNIT-III</b>	Provisions of the Companies Act pertaining to: Books of accounts to be kept by the Company- Annual Accounts & Balance Sheet- Auditors Report- Branch Audit-Power of Central government to direct special audit in certain cases- Cost audit				11 hrs.
<b>UNIT-IV</b>	Audit under Fiscal Laws: Tax Audit, VAT Audit- Auditing in Computerized Environment- Recent Trends in Company Audit				11 hrs.
<b>REFERENCES</b>					
1	Aruna Jha: Auditing and Assurance (Taxman)				
2	Ravindra Kumar Virendra Sharma: Auditing – Principles and Practice (PHI)				
3	P.G. Saxena: Principles and Practice of Auditing (Himalaya Publishing House)				
4	B.N. Tandon: Practical Auditing (S.Chand & Co.Ltd.)				
5	S.D. Sharma: Auditing Principles and Practice (Taxman)				
6	D.S. Rawat: Student Guide to Auditing Standards (Taxman)				
7	Study Material of Institute of Chartered Accountants of India.				

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	<b>B.COM. (HONORS) PROGRAMME (Higher Payment Programme)</b>			
<b>YEAR</b>	<b>III</b>	<b>SPECIALIZED SUBJECT – VI (ACCOUNTING &amp; FINANCE)</b> <b>INVESTMENT ANALYSIS &amp; PORTFOLIO MANAGEMENT</b>	<b>CREDITS</b>	<b>3</b>
<b>Semester</b>	<b>II</b>		<b>HOURS</b>	<b>45</b>
<b>OBJECTIVES</b>	<i>To provide fundamental and application oriented knowledge about the basic tools and techniques of Security Analysis and Portfolio Management.</i>			
<b>COURSE CONTENT / SYLLABUS</b>				
<b>UNIT-I</b>	Investment, Investment vs. Speculation vs. Gambling, Investment Alternatives, & Criteria for Evaluation Risk and Return: Sources of Risk, Types of Risk, Components of Return, Measuring Historical Return and Risk, and Measuring Expected Return and Risk			12 hrs.
<b>UNIT-II</b>	Equity Valuation Fundamental Analysis (Economy-Industry-Company Analysis)			11 hrs.
<b>UNIT-III</b>	Technical Analysis: Basic Premises, Dow Theory, Charting Techniques, Technical Indicators -Efficient Market Hypothesis (EMH): Three levels of market efficiency, and Implications for Investment Analysis- Capital Asset Pricing Model (CAPM).			11 hrs.
<b>UNIT-IV</b>	Bond Prices and Yields- Portfolio Theory: The Benefits of Diversification, Portfolio Return and Risk, Measurement of Movements in Security Returns, Efficient Frontier, Optimal Portfolio - Portfolio Management Framework: The Grand Design			11 hrs.
<b>REFERENCES</b>				
1	Investment Analysis & Portfolio Management - Prasanna Chandra ( TMH )			
2	Investment Management - Preeti Singh (Himalaya Pub.)			
3	Security Analysis & Portfolio Management - Dhanesh Khatri (Macmillan)			
4	Investments - Bodie, Kane, Marcus and Mohanty ( TMH )			
5	Fundamentals of Investments – Alexander, Sharpe & Bailey (PHI)			
6	Study Material on Investment Analysis & Portfolio Management Module (NCFM – NSE)			



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**B.COM. (HONORS) PROGRAMME (Higher Payment Programme)**

<b>YEAR</b>	<b>III</b>	<b>SPECIALIZED SUBJECT – V (BANKING &amp; INSURANCE)</b>	<b>CREDITS</b>	<b>3</b>
<b>Semester</b>	<b>II</b>		<b>BANK MANAGEMENT</b>	<b>HOURS</b>

**OBJECTIVES**

**COURSE CONTENT / SYLLABUS**

<b>UNIT-I</b>	<b>BASIC PRINCIPLES OF MANAGEMENT</b>	12 hrs.
	Organizational structure of a commercial bank, Nature of Banking Business, Official regulation and control over banks- Banking Regulation Act-1949, Forms of Banking Systems, Process of bank management, Competition and consolidations in banks- mergers and acquisitions.	
<b>UNIT-II</b>	<b>HUMAN RESOURCE DEVELOPMENT &amp; MANAGEMENT</b>	11 hrs.
	Manpower Planning, Role of IT in HRD, training, Attitude Development , Employees' Feedback and Reward System performance appraisal of employee and Counseling. Motivation and promotions, Delegation of powers, MIS in Banks, Bank audit and inspection, Performance budgeting.	
<b>UNIT-III</b>	<b>MARKETING MANAGEMENT</b>	11 hrs.
	Public relations and customer services in banks- Bank Ombudsman Scheme- 2006, Bank marketing management- need, product planning, development, positioning and promotion –CRM @ Banking, Market segmentations- Marketing mix in banks, Advertisements and cross selling, selling third party products. Case Studies.	
<b>UNIT-IV</b>	<b>FINANCIAL MANAGEMENT</b>	11 hrs.
	Analysis of bank balance sheet and profit & loss account, ALM system in Banks, Capital adequacy and prudential norms, Basel norms, Corporate Governance in Banking. Current issues and problems	

**REFERENCES**

1	Bank Management by P. Subba Rao & P.K. Khanna Published by Himalaya Publishing House.
2	Business management for banker by C B Gupta
3	Various publications of Indian Institute of Banking & Finance
4	Bank Marketing by S M Jha Published by Himalaya Publishing House.
5	Bank Branch Management by D Ghosh Roy
6	Marketing in Banks; Concepts and approaches. Edit by. Murthy G.G.K. Published by ICFAI Uni.



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<b>YEAR</b>	<b>III</b>	<b>SPECIALIZED SUBJECT – VI (BANKING &amp; INSURANCE)</b>	<b>CREDITS</b>	<b>3</b>
<b>Semester</b>	<b>II</b>		<b>RISK MANAGEMENT &amp; INSURANCE</b>	<b>HOURS</b>


**OBJECTIVES**

**COURSE CONTENT / SYLLABUS**

<b>UNIT-I</b>	<b>ORGANIZING FOR RISK MANAGEMENT</b>	12 hrs.
	Risk management and business administration; objectives, scope and relationship of risk management to insurance. Factors influencing demand for insurance. Risk and uncertainty. Types of risk; financial and non financial, its Definition, role, methods and benefits. Risk Management Information System. Theories of risk management viz. classical, collective risk and Modern theory. Impact of liberalization and globalization of insurance sector in India; issues and concerns.	
	<b>RISK ANALYSIS AND CONTROL</b>	
<b>UNIT-II</b>	Risk analysis techniques-Impact and probability of an event occurring. Theory of probability and its application in insurance sector dual application of law of large numbers-risk pooling in insurance-forms of pooling merits. Transfer and sharing of risk-Diversifications with advantages and disadvantages. Enterprise risk management in insurance.	11 hrs.
<b>UNIT-III</b>	<b>RISK MANAGEMENT AND INTERNAL CONTROL</b>	11 hrs.
	Definition, objectives and functions of internal audit. Role and working of risk management auditing system in the organization. Control system; definition and functions of internal control. Corporate governance in insurance sector.	
<b>UNIT-IV</b>	<b>RECENT DEVELOPMENTS AND ISSUES IN CONTROL AND RISK SELF-ASSESSMENT IN INSURANCE</b>	11 hrs.
	Issues and Case Studies	

**REFERENCES**

1	Principle of Risk Management. By George e Rajeda. Published by Pearson Education Asia.2004
2	Risk Management and Insurance. By Treischmann, Gustavasan and Hoyl Published by Thomson South-Western.
3	Risk Management and Insurance. By Williams Jr. Smith and Young published by McGraw-Hill International Editions.
4	Risk Management and Insurance by Harrington and Niehans Published by Tata McGraw-Hill International Editions. New Delhi.
5	Insurance and Risk Management by Dr. P.K. Gupta published by Himalaya Publishing House, Mumbai.2005 .
6	Life Insurance Mathematics by HV Gerber Published by Springer Publications .UK
7	Mathematical Theory of Insurance by Karl Borch. Published by Lexington Books, UK.
8	Mathematics for Management by M. Raghavachari Published by McGraw Hill Edition.
9	Risk Management: Text and Cases by Mark and Greena, Oscar N. Serbien. Published by A Prentice Hall Company.

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<b>YEAR</b>	<b>III</b>	<b>SPECIALIZED SUBJECT – V (ECONOMIC PLANNING AND POLICIES)</b> <b>ECONOMICS OF SERVICE SECTOR</b>	<b>CREDITS</b>	<b>3</b>
<b>Semester</b>	<b>II</b>		<b>HOURS</b>	<b>45</b>


<b>OBJECTIVES</b>	
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**COURSE CONTENT / SYLLABUS**

<b>UNIT-I</b>	<b>INTRODUCTION AND EVOLUTION OF SERVICE SECTOR</b>	12 hrs.
	<ul style="list-style-type: none"> <li>a. Inclusion in National Income –Collin –Clark’s contribution, Global trends, Progress in Indian context with reference to – Growth, National Income, Employment and Foreign trade</li> <li>b. Theoretical basis in support of Economics of Service – Adam Smith-Ricardo&amp; C.K. Prahalad - Gary Hamel</li> <li>c. Role of WTO in the growth of Service Sector</li> </ul>	
<b>UNIT-II</b>	<b>BANKING FINANCIAL SERVICES AND INSURANCE</b>	11 hrs.
	<ul style="list-style-type: none"> <li>a. Composition of various types of Services</li> <li>b. BFSI- Overview, Significance, Reforms , growth of Public , Private and Foreign Banks</li> <li>c. Financial Services , SEBI and growing relevance</li> <li>d. Insurance – IRDA , growth and spread</li> <li>e. Issues and challenges of the BFSI Sub Sector</li> </ul>	
<b>UNIT-III</b>	<b>IT – ITES AND TELECOMMUNICATION</b>	11 hrs.
	<ul style="list-style-type: none"> <li>a. Background of Policies supporting growth of Information and Technology in India</li> <li>b. Difference between IT and ITES ,Types of Outsourcing - BPO, KPO, APO, LPO, HRPO and MPO</li> <li>c. Rising share in GDP, foreign earnings and employment generation</li> <li>d. Telecommunication Sector – revolution in the Sub Sector, TRAI , major players and competitive trends</li> </ul>	
<b>UNIT-IV</b>	<b>OTHER SUB SECTORS AND IMPLICATIONS OF SERVICES SECTOR GROWTH</b>	11 hrs.
	<ul style="list-style-type: none"> <li>a. Retail Sector , growth and issues</li> <li>b. Travel and Tourism – growing relevance</li> <li>c. Impact of Service Sector growth on the Indian economy</li> <li>d. Challenges, potential and recent developments in the global context</li> </ul>	

**REFERENCES**

1	Vijay K. Seth - Economics of Services: Story of transformation of Cinderella into Queen of Hearts, 2008
2	I.C. Dhingra- March of the Indian Economy , 2016
3	NASSCOM –DELLOIT Study - Indian IT-ITES : Impacting Economy and Society , 2007-2008
4	Varadharajan Sridhar - The Telecom Revolution in India: Technology, Regulation and Policy–2011
5	Gaurav Navyar: The Service Sector in India’s Development, 2014

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<b>YEAR</b>	<b>III</b>	<b>SPECIALIZED SUBJECT – VI (ECONOMIC PLANNING AND POLICIES)</b>	<b>CREDITS</b>	<b>3</b>
<b>Semester</b>	<b>II</b>		<b>HOURS</b>	<b>45</b>

<b>OBJECTIVES</b>	
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**COURSE CONTENT / SYLLABUS**

<b>UNIT-I</b>	<b>INTRODUCTION OF SUSTAINABLE DEVELOPMENT</b>	12 hrs.
	Concept of sustainable development . Need for studying the economics of sustainable development; meaning of sustainable development – Comparison with static and dynamic economic efficiency; Weak versus strong sustainability	
<b>UNIT-II</b>	<b>MEASURING SUSTAINABLE DEVELOPMENT</b>	11 hrs.
	Indicators of sustainability; Defining conventional gross net product (GNP); modifying GNP for missing (non-market) values – Green GNP; genuine savings; critical capital concerns and strong sustainability	
<b>UNIT-III</b>	<b>ENVIRONMENT VS DEVELOPMENT</b>	11 hrs.
	Relation between development and environmental stress; Environmental Kuznet’s curve hypothesis – theory and empirical evidence various approaches to environmental accounting , environment protection act, environment rights & duties	
<b>UNIT-IV</b>	<b>INTERNATIONAL ENVIRONMENTAL ISSUES</b>	11 hrs.
	Transboundary pollution; economics of global warming; different international Protocols; Causes and consequences of ozone depletion and climate change; Rio conference (Agenda 21); Protocols relating to climate change, Ozone depletion and bio-diversity . Impact of trade on environment and environment on trade.	

**REFERENCES**

1	Hanley, N., J.F. Shogren, and B. White, Environmental Economics: In Theory and Practice, Oxford University Press, 2006.
2	Kolstad, C., Environmental Economics, Oxford University Press, 2000.
3	Bhattacharya, R.N. (2001), Environmental Economics – An Indian Perspective, Oxford University Press, Delhi.
4	Singh, K. and A. Shishodia (2007), Environmental Economics: Theory and Applications, Sage Publications, New Delhi
5	Chopra, K. and V. Dayal (ed.) (2009), Handbook of Environmental Economics in India, Oxford University Press, Delhi.
6	Kraft, M. E. Environmental Policy and Politics. 4th ed. Pearson/Longman, 2007



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<b>YEAR</b>	<b>III</b>	<b>SPECIALIZED SUBJECT – V (ENTREPRENEURSHIP AND SMALL BUSINESS MANAGEMENT) RESEARCH IN ENTREPRENEURSHIP</b>	<b>CREDITS</b>	<b>3</b>
<b>Semester</b>	<b>II</b>		<b>HOURS</b>	<b>45</b>

**OBJECTIVES**

*To understand the basics about a research process.*

*To understand the emergence of entrepreneurship, various perspectives and theories.*

**COURSE CONTENT / SYLLABUS**

<b>UNIT-I</b>	<ul style="list-style-type: none"> <li>• Meaning of Research</li> <li>• Objectives of Research</li> <li>• Types of Research</li> <li>• Criteria of Good Research</li> <li>• Characteristics of Research</li> <li>• Research Ethics</li> </ul>	12 hrs.
	<ul style="list-style-type: none"> <li>• Research Process</li> <li>• Definition of Entrepreneurship</li> <li>• Role of Entrepreneurship in Economic Development</li> <li>• Entrepreneurial Careers and Education</li> </ul>	
<b>UNIT-III</b>	<ul style="list-style-type: none"> <li>• Different opinion on Emergence of Entrepreneurship: Socialists view, Economists view, Psychologists view</li> <li>• Theories of Entrepreneurship: Innovation Theory by Schumpeter, Need for achievement theory by McClelland, Risk Bearing Theory of Knight, Hagen's Theory of Entrepreneurship</li> </ul>	11 hrs.
	<ul style="list-style-type: none"> <li>• Concept of Innovation, Characteristics of Innovation, Impact of Innovation</li> <li>• Creativity, Process of Creativity</li> <li>• Safeguarding Innovation, concept of IPR (Intellectual Property Rights), Significance of Patents, Benefitting from Patents, Patenting Trends and Challenges</li> <li>• Cases</li> </ul>	

**REFERENCES**

1	S.S. Khanka; Entrepreneurial Development; S Chand, New Delhi, Reprint 2013.
2	Vasant Desai (Edition 2014); The Dynamics of Entrepreneurial Development and Management; Himalaya Publishing House Pvt. Ltd.
3	Monica Luss, F.L. Bascunan; Entrepreneurship Development; Global vision publishing house, New Delhi, First edition 2011.
4	Madhurima Lall, Shikha Sahai; Entrepreneurship; Excel books, 2 <sup>nd</sup> Edition Reprint 2013.
5	David Holt; Entrepreneurial Development; (PHI).



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<b>YEAR</b>	<b>III</b>	<b>SPECIALIZED SUBJECT – VI (ENTREPRENEURSHIP AND SMALL BUSINESS MANAGEMENT)</b>	<b>CREDITS</b>	<b>3</b>
<b>Semester</b>	<b>II</b>		<b>HOURS</b>	<b>45</b>

**CONTEMPORARY ISSUES IN ENTREPRENEURSHIP**

**OBJECTIVES**

*To understand the issues underlying the acquisition and valuation of a business venture.*

*To sensitize one-self about the need of women entrepreneurs and promote minority entrepreneurship.*

*To develop an understanding about the TQM challenges faced by entrepreneurs.*


*To understand, internalize, and practice the concept of ethics and social responsibility in business.*


**COURSE CONTENT / SYLLABUS**

<b>UNIT-I</b>	<b>ACQUISITION AND VALUATION OF BUSINESS VENTURE</b>	12 hrs.
	Importance of business valuation – Acquisition of business venture – Underlying issues – Establishing a firm’s value – Valuation methods.	
	<b>WOMEN AND MINORITY ENTREPRENEURSHIP</b>	
<b>UNIT-II</b>	Concept of women entrepreneurs – Functions of women entrepreneurs – Growth of women entrepreneurs in India – Problems of women entrepreneurs – Developing women entrepreneurs – Limitations of women entrepreneurship - Minority entrepreneurs – Government assistance for minority entrepreneurs.	11 hrs.
<b>UNIT-III</b>	<b>TQM: THE CONTINUOUS IMPROVEMENT CHALLENGE FOR ENTREPRENEURS</b>	11 hrs.
	TQM: Concept and Nature – TQM Tools and Techniques – Customer service focus, Employee focus – Continuous improvement – Competitive advantage.	
<b>UNIT-IV</b>	<b>ETHICS AND SOCIAL RESPONSIBILITY CHALLENGES TO ENTREPRENEURS</b>	11 hrs.
	Meaning of Ethics – Relationship between ethics and Law – Ethical practice and Code of conduct – Social responsibility challenges.	

**REFERENCES**

1	S.S. Khanka; Entrepreneurial Development; S Chand, New Delhi, Reprint 2013.
2	Vasant Desai (Edition 2014); The Dynamics of Entrepreneurial Development and Management; Himalaya Publishing House Pvt. Ltd.
3	Monica Luss, F.L. Bascunan; Entrepreneurship Development; Global vision publishing house, New Delhi, First edition 2011.
4	Madhurima Lal, Shikha Sahai; Entrepreneurship; Excel books, 2 <sup>nd</sup> Edition Reprint 2013.
5	David Holt; Entrepreneurial Development; (PHI).

 <p><b>The Maharaja Sayajirao University of Baroda</b>  <b>Faculty of Commerce</b>  <b>B.COM. (HONORS) PROGRAMME</b>  DEEP ASHWINBHAI PATEL CENTRE OF POST GRADUATE STUDIES  SHRI. PRATAPSIHRAO GAEKWAD PARISAR, OPP: MAHARAJA SAYAJIRAO UNIVERSITY MAIN  OFFICE, FATEHGUNJ, VADODARA.  Telephone: (O): 0265-2792244, 2797744; E-mail: bcomhonoursfocmsu@gmail.com</p>	<b>ACADEMIC YEAR</b> <b>2017-18</b>			
				<b>B.COM. (HONORS) PROGRAMME (Higher Payment Programme)</b>
YEAR	III	<b>SPECIALIZED SUBJECT – V (GLOBAL ECONOMY AND INTERNATIONAL BUSINESS)</b> <b>ECONOMIC INTEGRATION</b>	CREDITS	3
Semester	II		HOURS	45
<b>OBJECTIVES</b>				
<i>To acquaint students to the concept of Economic Integration and its Dimensions</i> <i>To acquaint students to various Cross-National Cooperation and Agreements</i>				
<b>COURSE CONTENT / SYLLABUS</b>				
UNIT-I	<b>INTRODUCTION TO ECONOMIC INTEGRATION</b>			12 hrs.
	Meaning and Concept of Economic Integration Types of Economic Integration Economic Integration: Need, Disadvantages, Impact Economic Integration and Developing Nations (with special reference to India)			
UNIT-II	<b>CUSTOMS UNIONS</b>			11 hrs.
	Theory of Customs Union: Meaning, Scope, Trade Creation and Trade Diversion Trade Creation by Customs Union: Partial Equilibrium Analysis Dynamic Effects of Customs Unions			
UNIT-III	<b>REGIONAL APPROACH TO ECONOMIC INTEGRATION</b>			11 hrs.
	Concepts of Trade Blocs Types of Regional Trade Blocs Cross-National Cooperation and Agreements; South-South Integration, North-South Integration Trade Blocs: Recent Development			
UNIT-IV	<b>GLOBALIZATION AND WTO</b>			11 hrs.
	Economic Integration and Globalization Process Globalization: Meaning and Definition, Stages, Dimensions Globalization: Issues, Need, Impact, Advantages and Disadvantages Multilateral Trade Agreements: WTO			
<b>REFERENCES</b>				
1	D. M. Mithani: International Economics			
2	D. M. Mithani: Economics of Global Trade and Finance			
3	Francis Cherunilam: International Business Environment			
4	Francis Cherunilam: International Trade and Export Management			
5	K. Aswathappa: Essentials of Business Environment			
6	Misra And Puri: Indian Economy			
7	P. Subbarao: International Business			
8	D. N. Dwivedi: International Economics Theory and Policies			

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**B.COM. (HONORS) PROGRAMME (Higher Payment Programme)**

<b>YEAR</b>	<b>III</b>	<b>SPECIALIZED SUBJECT – VI (GLOBAL ECONOMY AND INTERNATIONAL BUSINESS)</b> <b>INDIA IN THE GLOBAL SCENARIO</b>	<b>CREDITS</b>	<b>3</b>
<b>Semester</b>	<b>II</b>		<b>HOURS</b>	<b>45</b>


<b>OBJECTIVES</b>	To create an understanding of the dimensions and implications of global economic developments; To enable students to appreciate the position of India in the world economy; To enable students to critically appreciate the approaches and policies of India to strengthen its global standing.
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**COURSE CONTENT / SYLLABUS**


<b>UNIT-I</b>	<b>GLOBALIZATION OF WORLD ECONOMY</b>	12 hrs.
	<ul style="list-style-type: none"> <li>Introduction: Global Development Experiences and the Changing World</li> <li>Globalization of World Economy, Features of Current Globalization, Pros and Cons of Globalization.</li> <li>Global Competitiveness: Determinants and Pillars</li> <li>Globalization in India: Steps towards Globalization, Effects.</li> </ul>	
<b>UNIT-II</b>	<b>ECONOMIC INTEGRATION AND INDIA</b>	11 hrs.
	<ul style="list-style-type: none"> <li>WTO and India, India's Commitment to WTO, Critical Analysis, BRICS.</li> <li>India with respect to SAARC, SAPTA, ASEAN, APEC</li> <li>Other Bilateral and Regional Trade Agreements of India.</li> </ul>	
<b>UNIT-III</b>	<b>FOREIGN TRADE DEVELOPMENT AND REGULATION IN INDIA</b>	11 hrs.
	<ul style="list-style-type: none"> <li>Foreign Trade Policy: Import Policy, Export Policy, New Trade Policy, Critical Evaluation</li> <li>Foreign Trade Policy (2009-2014); Make in India, FERA and FEMA</li> <li>India's Approach towards Capital Account Convertibility</li> </ul>	
<b>UNIT-IV</b>	<b>PERFORMANCE OF INDIA IN FOREIGN TRADE AND INVESTMENT</b>	11 hrs.
	<ul style="list-style-type: none"> <li>Value, Composition and Direction of India's Foreign Trade</li> <li>Inward and Outward FDI, Foreign Portfolio Investment - Indian Experience</li> <li>India's Foreign Trade: Sector-wise Performance</li> <li>India's BOP Scenario and Foreign Exchange Reserves</li> <li>Global Economic Developments: Prospects and Issues for India.</li> </ul>	

**REFERENCES**


1	Francis Cherunilam: Business Environment
2	Francis Cherunilam: International Business Environment
3	Puri and Mishra: Economic Environment of Business
4	Puri and Mishra: Indian Economy
5	Kumar, Sen and Asher (Ed.): India-ASEAN Economic Relations- Meeting the Challenges of Globalization
6	Uma Kapila (Ed.): Indian Economy since Independence
7	Y. V. Reddy: Economic Policies and India's Reform Agenda
8	M. L. Jhingan: International Economics
9	D. M. Mithani: International Economics
10	D. N. Dwivedi: International Economics Theory and Policies
11	Sinha, Jain and Kumavat: External Flows and Economic Development

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				<b>B.COM. (HONORS) PROGRAMME (Higher Payment Programme)</b>
YEAR	III	<b>SPECIALIZED SUBJECT – V (HUMAN RESOURCE MANAGEMENT)</b> <b>RESEARCH IN HRM</b>	CREDITS	3
Semester	II		HOURS	45
<b>OBJECTIVES</b>	<i>To acquaint the students with the importance of conducting scientific research in HRM in any organization.; To make the students aware of the several tools and techniques used in research</i>			
<b>COURSE CONTENT / SYLLABUS</b>				
UNIT-I	<b>AN INTRODUCTION TO RESEARCH IN HRM</b> - Meaning of Research, Role, and Research process. - Importance of research in HRM, Types of research designs. - Problem formulation.			12 hrs.
	<b>DATA COLLECTION</b>			
UNIT-II	- Data collection: need, method and sources of data - Scaling techniques - Questionnaire design, interviews and Projective techniques.			11 hrs.
UNIT-III	<b>SAMPLING</b> - Meaning, Process, Methods of Sampling, Sampling Size decisions			11 hrs.
	<b>DATA ANALYSIS &amp; REPORT WRITING</b> - Process and analyzing data, Interpretation. - Nature and function of Statistical Analysis - Research Report: Importance/Need, Developing a research Report.			
UNIT-IV				11 hrs.
<b>REFERENCES</b>				
1	J.K. Sachdeva- Business Research Methodology- Himalaya Publications			
2	C.R. Kothari – Research Methodology- New Age International			
3	D.K. Bhattacharya – Research Methodology- Excel Books.			

 <p><b>The Maharaja Sayajirao University of Baroda</b>  <b>Faculty of Commerce</b>  <b>B.COM. (HONORS) PROGRAMME</b>  DEEP ASHWINBHAI PATEL CENTRE OF POST GRADUATE STUDIES  SHRI. PRATAPSIHRAO GAEKWAD PARISAR, OPP: MAHARAJA SAYAJIRAO  UNIVERSITY MAIN OFFICE, FATEHGUNJ, VADODARA.  Telephone: (O): 0265-2792244, 2797744; E-mail:  <b>bcomhonoursfocmsu@gmail.com</b></p>	<b>ACADEMIC YEAR</b> <b>2017-18</b>			
				<b>B.COM. (HONORS) PROGRAMME (Higher Payment Programme)</b>
<b>YEAR</b>	<b>III</b>	<b>SPECIALIZED SUBJECT – VI (HUMAN RESOURCE MANAGEMENT)</b> <b>HRM – CASE STUDIES</b>	<b>CREDITS</b>	<b>3</b>
<b>Semester</b>	<b>II</b>		<b>HOURS</b>	<b>45</b>
<b>OBJECTIVES</b>	<i>To develop the students problem solving skills and analytical ability.</i> <i>To sensitize students to the HR issues face by organizations in real world.</i>			
<b>COURSE CONTENT / SYLLABUS</b>				
<b>UNIT-I</b>	a) HRM Policies. b) HRM effectiveness and Roles of HR managers			12 hrs.
<b>UNIT-II</b>	a) Acquiring and retaining human resources b) Training & Development of human resources.			11 hrs.
<b>UNIT-III</b>	a) Performance Management b) Employee Motivation, Compensation and welfare.			11 hrs.
<b>UNIT-IV</b>	a) Effective Industrial Relations b) Employee discipline and grievance handling.			11 hrs.
<b>REFERENCES</b>				
1	Case studies in HRM – S.K. Bhatia- Deep & Deep publications.			
2	Case Studies in HRM- Sanjay Srivastav and Surinder Kumar.			
3	Human Resource Management – V.S.P. RAO			

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				<b>B.COM. (HONORS) PROGRAMME (Higher Payment Programme)</b>	
<b>YEAR</b>	<b>III</b>	<b>SPECIALIZED SUBJECT – V (MARKETING MANAGEMENT)</b>		<b>CREDITS</b>	<b>3</b>
<b>Semester</b>	<b>II</b>	<b>MARKETING RESEARCH</b>		<b>HOURS</b>	<b>45</b>
<b>OBJECTIVES</b>	<p><i>This paper is designed to inculcate the analytical abilities and research skills among the students.</i></p> <p><i>To provide students with the ability to analyze marketing research activities necessary for making sound marketing decisions</i></p>				
<b>COURSE CONTENT / SYLLABUS</b>					
<b>UNIT-I</b>	Marketing Research: Introduction, Management uses of marketing research, Problem Formulation & steps in Marketing Research Process.				12 hrs.
<b>UNIT-II</b>	Research Design: Introduction, Exploratory Research, Descriptive research, Causal/ Experimental Research Design, Relationship in between different types of designs.				11 hrs.
<b>UNIT-III</b>	Data Collection Methods, Primary & Secondary Data, Observation & Questionnaire Techniques, Analysis & interpretation of Data, Development of questionnaire.				11 hrs.
<b>UNIT-IV</b>	Sample Design, Sample Plan, Probability & Non- Probability Sampling, Sample Size, etc., Attitude Measurement through different types of scales.				11 hrs.
<b>REFERENCES</b>					
1	Marketing Research an Applied Orientation by Naresh Malhotra				
2	Research for Marketing Decisions by Paul E. Green				
3	Marketing Research: Text and Cases by Harper Boyd				

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				<b>B.COM. (HONORS) PROGRAMME (Higher Payment Programme)</b>	
YEAR	III	SPECIALIZED SUBJECT – VI (MARKETING MANAGEMENT)		CREDITS	3
Semester	II	MARKETING - CASE STUDIES		HOURS	45
<b>OBJECTIVES</b>	<i>The objective is to enable students to build a sound practical understanding and inculcating the analytical ability to handle the real marketing situation</i>				
<b>COURSE CONTENT / SYLLABUS</b>					
<b>UNIT-I</b>	<b>AN INTRODUCTION TO MARKETING MANAGEMENT</b>				12 hrs.
	Introduction to Case Method of Learning, Case Study Process, Case Evaluation, Marketing Mix, Market Segmentation, Consumer Behavior, Life Style Marketing				
<b>PRODUCT AND PRICING STRATEGIES</b>					
<b>UNIT-II</b>	Product Strategy (With a focus on New Product Development, Product positioning) Pricing Strategy				11 hrs.
<b>UNIT-III</b>	<b>PLACE AND PROMOTION STRATEGIES</b>				11 hrs.
	Place Strategy (Selection of Channel, Channel Management Decision, Retailing) Promotion Strategy (With a focus on Advertising: Preparation of an Ad copy, Ad - Campaign, Selection of Media-Determination of Media-Mix-Allocation of Promotion Budget)				
<b>UNIT-IV</b>	<b>CONTEMPORARY ISSUES OF MARKETING</b>				11 hrs.
	Societal Marketing, Emerging Issues in Marketing, Sales Management and Sales Promotion, Marketing of Services.				
<b>REFERENCES</b>					
1	Subhash C Mehta; Marketing: Environment, Concepts and Cases.				
2	Majmudar; Product Management in India.				
3	Khurana, Dholakia, Bhandari and Jain (1997); Marketing Management: Cases and Concepts; MacMillan India Limited, Reprinted 1997.				
4	M.L. Bhasin; Cases in marketing management.				
5	S.L. Gupta, M.K. Rampal; Cases in Sales and Distribution.				
6	R. Srinivasan (2003) 2 <sup>nd</sup> Edition; Cases Studies in Marketing; Prentice Hall of India.				

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				<b>B.COM. (HONORS) PROGRAMME (Higher Payment Programme)</b>
YEAR	III	<b>SPECIALIZED SUBJECT – V (RURAL ENTREPRENEURSHIP &amp; MANAGEMENT)</b> <b>MICRO FINANCE</b>	CREDITS	3
Semester	II		HOURS	45
<b>OBJECTIVES</b>	<i>To familiarize students with a broad understanding about the concepts of microfinance and institutional roles of its promotion as functional agents. To make students understand the role of micro-finance in economic and social development.</i>			
<b>COURSE CONTENT / SYLLABUS</b>				
<b>UNIT-I</b>	Microfinance: meaning and importance; Microfinance as a Tool for Development; Types of Microfinance Institutions in India: NGOs, NBFCs, Co-operatives			12 hrs.
<b>UNIT-II</b>	Microfinance Models: 1. Grameen Model, 2. Joint Liability Group, 3. SHG Model			11 hrs.
<b>UNIT-III</b>	Evolution and character of microfinance in India; SHG-Bank Linkages Programs in India; Role of NABARD in Micro Finance in India; Microfinance in India: Present and Future			11 hrs.
<b>UNIT-IV</b>	Legal and regulatory framework; Achievements and Challenges to Microfinance; Microfinance Institutions in India: Some Case Studies			11 hrs.
<b>REFERENCES</b>				
1	Microfinance India: State of the Sector Report 2010 – Sage Publication			
2	The Economics of Microfinance – Beatriz Armendariz and Jonathan Morduch			
3	Microfinance: Emerging Trends and Challenges – Suresh M Sundaresan			
4	Creating a World without Poverty: Social Business and Future of Capitalism – M Yunus & Karl Weber			



**The Maharaja Sayajirao University of Baroda**

**Faculty of Commerce**

**B.COM. (HONORS) PROGRAMME**

DEEP ASHWINBHAI PATEL CENTRE OF POST GRADUATE STUDIES

SHRI. PRATAPSHINRAO GAEKWAD PARISAR, OPP: MAHARAJA SAYAJIRAO UNIVERSITY MAIN

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**ACADEMIC  
YEAR  
2017-18**

**B.COM. (HONORS) PROGRAMME (Higher Payment Programme)**

<b>YEAR</b>	<b>III</b>	<b>SPECIALIZED SUBJECT – VI (RURAL ENTREPRENEURSHIP &amp; MANAGEMENT)</b>	<b>CREDITS</b>	<b>3</b>
<b>Semester</b>	<b>II</b>		<b>RURAL MARKETING</b>	<b>HOURS</b>

**OBJECTIVES** *To develop understanding of the rural markets in India, differentiate it with the Urban Markets and application of marketing concepts in rural markets.*

**COURSE CONTENT / SYLLABUS**

<b>UNIT-I</b>	Rural marketing – Definition Features, Significance, Scope and Limitations, Classification of rural markets, rural vs. urban markets, profile of rural marketing Marketing of agricultural produce: regulated markets, Government steps to improve Agriculture Marketing, Cooperative marketing	12 hrs.
<b>UNIT-II</b>	Agro processing industries in India Agro processing industries in cooperative sector, sugar cooperatives – textile & power loom Cooperatives, other processing units – Defects and difficulties of cooperative processing societies	11 hrs.
<b>UNIT-III</b>	Agriculture price policy of India, Importance of Agriculture price policy Trends in Agriculture prices, Measure for stabilization of Agriculture prices, PDS The terms of trade – some policy issues Cooperative Marketing –Concept, History, Functions – Reasons for slow progress of cooperative sector	11 hrs.
<b>UNIT-IV</b>	Rural industrialization – Village & SSI – Handicrafts and handloom industries - Problems of artisans – Institutional support for development of rural industries Industrial cooperative societies – Government policies for the development of village industries	11 hrs.

**REFERENCES**

1	B.S. Mathur – Cooperation in India
2	C G Krishnamacharyulu, Lalitha Ramakrishnan - Rural Marketing
3	Ruddar Datt and KPM Sundharam - Indian Economy

## B. Com (Honours) Programme

### Guidelines for Mid-Semester Examination (30 Marks)

- There shall be one Internal Test to be called as Mid-Semester Examinations of 30 marks.
- The duration of the test for each of the subject shall be of **60** minutes.
- There shall be two units of the Syllabus for the purpose of paper setting.
- There shall be Two Sections in the question paper.
- ***The First Section [Descriptive] will carry Weightage of 20 marks each and the Section Two [Objective] will carry Weightage of 10 marks.***
  - The First Section will be of descriptive nature having two questions of 10 marks each to be provided with an internal option.
  - The first question of 10 marks to be asked from FIRST UNIT with an internal option and Second Question of 10 marks with an internal option to be asked from the SECOND UNIT in a similar manner.
- The Second Section to be called as 'Objective Type' shall consists of maximum total number of **10 items** each having weightage of 01 mark to be set from across the syllabus of the concerned subject as the case may be.
  - The question paper may include objective questions such as True or False, Assertion and Reasoning Statement, Fill in the blanks, Matching of type etc.
- The Syllabus of the each subject shall be communicated by the respective teacher in the class room only.

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## B. Com (Honours) Programme

### Guidelines for Semester-End Examination (70 Marks)

- The Semester-End Examination shall carry a weightage of 70 marks.
- The duration of Semester-End Examination shall be of Two (02) hours.
- There shall be Four units of the Syllabus for the purpose of paper setting.
- There shall be Two Sections in the question paper.
- **The FIRST SECTION (40 Marks) shall consist of following number of Questions.**
  - **The First Question [Q.1] in First Section shall be Compulsory, and it shall carry total weightage of 10 Marks.**
  - The First Question [Q.1] in First Section shall consist of Short Questions [Other than Objective] having Equal Weightage from all the Four Units of the Syllabus.
  - The Second Question [Q.2.] carry total weightage of 15 Marks and it shall be asked with an Internal Option from Unit Number One/First only as Shown follows:  
Q.2.  
**OR Unit – I [15 Marks]**  
Q.2.
  - The Third Question [Q.3.] carry total weightage of 15 Marks and it shall be asked with an Internal Option from Unit Number Two/Second only as Shown follows:  
Q.3.  
**OR Unit – II [15 Marks]**  
Q.3.
- **The SECOND SECTION (30 Marks) shall consist of following number of Questions.**
  - The Fourth Question [Q.4.] carry total weightage of 15 Marks and it shall be asked with an Internal Option from Unit Number Three only as Shown follows.  
Q.4.  
**OR Unit – III [15 Marks]**  
Q.4.
  - The Fifth Question [Q.5.] carry total weightage of 15 Marks and it shall be asked with an Internal Option from Unit Number Four only as Shown follows.  
Q.5.  
**OR Unit – IV [15 Marks]**  
Q.5.

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**THE MAHARAJA SAYAJIRAO UNIVERSITY OF BARODA**  
**GENERAL FACILITIES**

**C. C. MEHTA AUDITORIUM:**

Application for use of the Prof. Chandravadan Mehta Auditorium of General Education Centre will be made to the Co-ordinator in the prescribed form mentioning all details about the meetings/functions at least Ten days before the use of auditorium. Permission to use Chandravadan Mehta Auditorium may be granted for holding, meetings of Non-political, Non-sectarian nature for carrying on social activities which are of cultural or educational nature. There will be three shifts. For charges for the use of the Auditorium & for other details contact Ph. No.: 2795530.

**AICS TRAINING CENTRE:**

The M.S. University of Baroda has established an AICS Training Centre to encourage and train the graduate students for appearing in competitive examinations organized by UPSC (Civil Services). For more details: Ph. No. 2795517

**CENTRE FOR CONTINUING ADULT EDUCATION AND COMMUNITY SERVICES:**

The Centre for Continuing 1 Adult Education and Community Services is working since the last three decades in the field of Continuing Education, Adult Education and Community Outreach Activities in and around Vadodara. This centre was established with an objective to cater the felt needs of the society with the resources available in the University and from amongst the community. The centre offers short-term courses ranging from 15 days to three months and long term courses ranging from 6 months to one year.

All the classes are coordinated only by the staff of the centre, whereas the classes are taken by guest faculties. The Centre conducts the classes on self-finance basis, therefore, the course commences only when enough number of students are enrolled. Hence, the commencement of the course is decided at a later stage. As the courses are on part time basis, no hostel accommodation is available and no bus/train concession is provided to the students. For more details: Ph. No. 2795510.

**COMPUTER CENTRE**

There is a centralized facility for the Internet access at the Cyber Café 'Surf land', located at the Computer Centre opposite to D.N. Hall Ground inside the Campus. The Centre also offers short term and basic computer courses to the students and staff of the University. It also helps the staff and students to analyze the research data and programming of models. It remains open from 7 AM to 10 PM during weekdays and on Sunday from 7 AM to 1 PM for browsing purpose. Facility of internet surfing, scanning, printing, CD writing etc. are available. The website ([www.msubaroda.ac.in](http://www.msubaroda.ac.in)) & the Mail Server ([rmail.rnsubaroda.ac.in](mailto:rmail.rnsubaroda.ac.in)) are hosted on the Servers of the Computer Centre and are being actively used for publishing exam results, merit lists, Annual reports, advertisement etc. For more details: Ph. No. 2795518 1 2750816

**UNIIVERSITY EMPLOYMENT INFORMATION AND GUIDANCE BUREAU:**

The Directorate of Employment, Government of Gujarat in collaboration with the M.S. University of Baroda has established an Employment Information and Guidance Bureau on the campus. The Bureau has a jurisdiction over Vadodara District.

It functions under the overall guidance of the Vice-Chancellor to meet the specific needs of the students. A faculty member nominated by the Vice-Chancellor supervises the functioning of the Bureau. The Bureau provides information on educational programmes as well as job opportunities. It arranges lectures and discussion sessions wherein experts from different fields are invited for the benefit of the students of the M.S. University of Baroda. Degree and diploma holders in technical and professional education fields and post graduates in various disciplines can register their names in the Bureau and it assists them in job placements.

#### **HALLS OF RESIDENCE:**

The M.S. University of Baroda has one of the largest Hostel Campus containing 12 boys' Hostels and 4 girls' Hostels. The hostels are well known for their basic facilities such as furniture, common room, hot water during winter and dining hall.

In the main Boys' Hostel Campus there is an Amenity Centre provide basic amenities such as a stationery shop, hair cutting, tailoring shop and a STD booth. Outstation students desiring to stay in the campus can apply separately on a prescribed form through the Dean to the Chief Warden, Nimb Niwas, Pratapgunj, Vadodara for their accommodation. **For more details: Office of the chief warden, Ph. No. 2795508 | 2794483**

#### **HEALTH CENTRE:**

The University Health Centre provides consultation, investigations, specialists' services, Treatment facilities or all common ailments, minor surgical treatment and counseling services to the staff, their dependents and students of the M.S. University of Vadodara. Limited facilities for admission under observation and administration of intravenous fluids are also available. Immunization services and supportive Laboratory facilities, including E.C.G. are also available. Counseling, Psychotherapy, Psychiatric treatment and Psychological testing are offered by i MARG counseling Centre functioning at the Health Centre on voluntary basis. It provides treatment in cases of –mental health problems, stress and substance abuse to the University Staff, their children and family members, as well as youths, school children and general public of Vadodara. The Health centre is located opposite to the University Union Pavilion at Pratapgunj, Vadodara. **For more details Ph. No. 2791616**

#### **LIBRARIES:**

The M.S. University of Baroda follows a unique University Library System comprising 15 different libraries side the campus. Out of these, Sir Sayajirao Memorial Trust Library and Smt. Hansa Mehta Library serve the graduate and post graduate students of the Faculty respectively. Smt. Hansa Mehta Library is the University Library System.

With a two storied building of more than 80,000 sq. ft. of carpet area, it houses more than 4, 00,000 volumes, 1500 readers & staff of more than 100 people. It caters to the educational needs of academic fraternity of The M S University of Baroda. It is the only Library in the State to provide the facility of Wi-Fi to its users and it has also gone tech savvy because of the introduction of smart cards and Virtual Library Project. Global Information and Communication Centre facilitates access to E-Resources, databases and Internet browsing facility being well explored by the University fraternity. There is also a separate M.K. Amin Arts & Science College and College of Commerce Library at Padra. The libraries are richly endowed with books journals and reference materials. The libraries provide reading and reference facilities, lending of books and Xeroxing of study materials. The Hansa Mehta Library has its own website: [www.hmlibrary.ac.in](http://www.hmlibrary.ac.in) **For more Details: Ph. No. 2795338**

## **DEPARTMENT OF PHYSICAL EDUCATION:**

Sports Facilities: Physical Education and sports are an integral part of general education. The department of Physical Education provides centralized facility of sports to the students and staff. Interested students get the required training in Athletics, Swimming, Badminton, Basketball, Volley ball, Hand ball, Football, Table Tennis, Lawn Tennis, Hockey and Cricket. The department of Physical Education also organizes inter-faculty and inter university competition in various disciplines of sports on regular basis. The department provides the following facilities: Athletics, Multi Gym., Swimming Pool, Badminton Court, Basketball Court, Tennis Court, Volleyball Court, Handball Court, Kho-Kho Court, Football Field, Cricket Field, Table Tennis Hall, Kabaddi Court and Hockey Field. **For more Details: Ph. No.: 2791745**

## **NATIONAL CADET CORPS:**

NCC is one of the biggest youth forums which brings the vibrant students together and guide them in a proper direction so that they can play a constructive role in the development of the country. These students have enormous opportunity to show their talent and skill. Besides Military Training, they have an opportunity for adventurous activities which give them wide horizon and keep them morally and mentally fit so that they become well-disciplined members of the society. The students do Para Sailing, Gliding, Para dropping, Training Camps, National Integration camps, Rock climbing and Mountaineering activities Boat Pulling/Sailing and Ship Modeling. They also go for Republic Day Camp and Prime Minister's Rally on 26th and 27th January every year. Some of the activities done by the students of The M. S. University as NCC cadets are as follows:

### **Camp Activities:**

Students (Boys and Girls) of Air, Naval and Army attend camps in the country at various places as under viz., (a) All India Basic Leadership Camps.(b) All India Advance Leadership Camps (c) Rock climbing camps (d) All India Trekking Expedition (e) Annual Training Camps. (f) Republic Day Camps (g) National Integration Camps (h) First Aid Training (i) Signal Training (j) Army Attachment (k) Boat Pulling / Sailing (l) Ship Modeling, and (m) Gliding (n) Flying.

**For More Details:** NCC Group Head Quarters...Ph. No.: 2750084, 1 Guj. Air Sqn. NCC, Baroda Ph. No.: 2433940; 2 Guj. Naval Unit NCC Ph. No.: 2785948, and 3 Guj. Bn. NCC, Baroda Ph. No.: 2794937.

## **NATIONAL SERVICE SCHEME:**

National Service Scheme (NSS) is sponsored by the Government of India, Ministry of Youth Affairs and sports and Commissionerate of Higher Education, Gujarat State, Gandhinagar. The scheme involves student youth in various constructive activities in the urban and rural areas for social services and social upliftment to sensitize the students towards life realities and need for voluntary social services to the deprived section through involvement of youth as a volunteer and contributes towards their personality development through nurturing the talent in the youth and ultimately preparing them to face competition, career and life with a spirit of nationalism. The NSS is linked with various NGOs of Baroda to give impetus to the extension work of NSS through organizing number of mass awareness programmes for Literacy, Violence against Women, Dedication, Communication harmony in collaboration with distinct agencies for each such as Pratham (Education Initiative), Olakh (Women agency) SVADES (Society for Village Upliftment in Petrochemical areas), Swami Vivekananda Kendra, Nehru Yuva Kendra and others. **For More Details Ph. No.: 2791551**

## **ORDINANCE-290:**

### **CONDUCT, DISCIPLINE AND APPEAL RULES FOR THE STUDENTS OF THE UNIVERSITY:**

#### **OBJECTIVES:**

- To have a harmonious atmosphere in the University Campus.
- To conduct smoothly the study and teaching work on the campus of the University.
- To have close and constant co-ordination between the students, teachers and administration at all levels so as to enable the different authorities to solve the genuine problems of the students.

The following act or acts on the part of students will be considered as indiscipline.

- a) Disrupt teaching, study, research or administrative work and / or prevent any members of the University and its staff from carrying out his work or do any act likely to cause such disruption or prevention.
- b) Damage or deface any property of the University or do any act likely to cause such damage or Defacing.
- c) Engage in any conduct within the University or outside the University, which is, or is reasonably likely to be clearly detrimental to the University's purpose and image.
- d) Disregard of Faculty / College and hostel rules, orders & notice.
- e) Disregard of orders / instructions of the members of the Faculty / College.
- f) Noisy, boisterous, disorderly and co-noxious behaviour.
- g) Ragging in any manner.
- h) Lack of punctuality in attendance, in payment of Faculty / College dues and in other matters where dates and time of any duty, functioning or obligation are prescribed.
- i) Persistent neglect of studies.
- j) Recourse to unfair means in Tests and Examinations.
- k) Negligent use of Faculty / College property.
- l) Resource to false or fraudulent statements or acts.
- m) Taking part in illegal strikes.
- n) Failure to produce identity cards on demand by Faculty / College Staff, Warden etc. at any time and place within the Faculty / College, Hostel, Campus and Library.
- o) Indifferent reply to any query.
- p) Unsportsman like behaviour in indoor and outdoor games.
- q) Entering the rooms of others when the occupants of the room are absent in their rooms.
- r) Keeping weapons including Hockey-Sticks, Lathis, Nan-chaku etc. in the hostel room in possession of the student.
- s) Irregular attendance and persistent unauthorized absence from hostels.
- t) Consumption of alcoholic drinks / intoxicating Drugs etc. and / or found drunk in the Campus.

If any of the above acts is done by any of the students disciplinary action will be taken by the appropriate authorities or the competent agency of the University depending upon the quantum of the guilt or misconduct and the same act will be considered as misconduct and the disciplinary actions will be taken after following the procedure by the competent authorities as provided under the rules:

#### **NATURE OF PENALTY:**

##### **MINOR PENALTY:**

- (a) Warning, Censure, Fine.
- (b) Penalty in terms of recovery of loss or damages in cash or kind.
- (c) Place the student concerned on probation for a certain period.
- (d) Put the student under suspension for a period of one month.
- (e) Expelling a student up to one term from Studies/Examination.
- (f) Expelling a student from attending classes for some period.

**MAJOR PENALTY:**

- (a) Expelling the student from the examination for a period exceeding one year
- (b) Debarring the student from pursuing studies in any of the Faculty / Institution of the University for a period exceeding one year.

**PROCEDURE:**

Whenever any of the acts comes to the notice of the competent authority the same authority will issue a notice to the student concerned to show cause as to why a particular disciplinary action should not be taken against him. For the minor penalty other than warning the reply received from the student concerned will be placed before the Faculty level disciplinary committee and the recommendations of the said committee, Dean/ Principal/Heads of Institutions will take further appropriate action regarding the imposition of penalty.

For imposing major penalties on the basis of the complaint the Dean/ Principal! Heads of Institution with the help of the Faculty level disciplinary committee will conduct a preliminary enquiry; and on the basis of the report of the preliminary enquiry. It will forward the matter along with the report of the University for Further Necessary Action. The matter will be placed before the University level disciplinary committee and the same committee, after following the law of natural justice, will submit its report to the Vice-Chancellor and the Vice-Chancellor will take further appropriate decision in the matter. Minor penalty will be imposed by the Dean/ Principal/Heads of Institution concerned and for major penalty the Vice-Chancellor will impose penalty after following the procedure given:

While conducting an enquiry / investigation, the Disciplinary Committee should go into the causes/ circumstances leading to the acts of indiscipline/ violence and if the root cause is found to lie with academic or administration lapse, such as late submission of results, delay in declaration of admission, availability of mark lists, irregularity in taking classes etc. such findings should be noted and the committee should report the findings along with erring parties for necessary action. In such a case, the act of violence / indiscipline on the part of students should be looked into with due moderation. Whenever elements other than students belonging to the Faculty or the Institution where indiscipline or violence takes place are involved, the incident must be fully investigated by the Disciplinary Committee of the Faculty or the Institution where the act of indiscipline / violence takes place. Whenever an act of indiscipline / violence takes place before filling the F.I.R. all aspects at the appropriate level, be considered.

**APPEAL:**

The Faculty level committee will be appointed by the Dean/ Principal/Heads of Institution. University level Committee will be appointed by the Vice-Chancellor. On the decision of the Dean, the student concerned will have a right to file an appeal before the Vice-Chancellor to review the penalty imposed by the Dean and in case of the penalty imposed by the Vice-Chancellor, the student concerned will be entitled to file an appeal to the Syndicate to review the penalty.

This appeal is to be filed within a period of 45 days from the date of the order of penalty. The appeal filed after the expiry of 45 days from the date of communication of the order, will not be entertained.

**General Rules Governing the Conduct of Students in the University:**

A student must do nothing either inside or outside the University that will interfere with its orderly working and discipline. This comprehensive rule covers most cases that are likely to arise and it forbids, for instance:

- (a) Impolite or unseemly behaviour in class-room or University premises during" working hours of the College and the Faculty.
- (b) Attempt to persuade other students to abstain themselves from regular classes.
- (c) Damage to or defacement of University furniture, fitting and property.

- (d) Disobedience of notifications or instructions issued by the Principals / Deans/ Heads of the Departments and Members of the Staff duly authorized. No Society in any Faculty or College may be formed and no persons may be invited to address any existing society or meeting without the prior permission of the Head of the Institution concerned. As per UGC regulation, 80% attendance is required for permitting student to appear for final examination. In case of unavoidable absence on account of health, urgent private affairs or other reasons, they must be prepared to state the exact reason for the absence.
- (e) Students are expected to behave with courtesy with the members of the staff, their fellow students and all visitors to the Institution.

**THE MAHARAJA SAYAJIRAO UNIVERSITY OF BARODA**  
**ANTI- RAGGING GUIDELINES**

As per the UGC Anti-ragging policy aimed “to prohibit any conduct by any student or students whether by words spoken or written or by an act which has the effect of teasing, treating or handling with rudeness a fresher or any other student, or indulging in rowdy or indiscipline activities by any student or students which causes or is likely to cause annoyance, hardship or psychological harm or to raise fear or apprehension thereof in any fresher or any other student or asking any student to do any act which such student will not in the ordinary course do and which has the effect of causing or generating a sense of shame, or torment or embarrassment so as to adversely affect the physique or psyche of such fresher or any other student, with or without an intent to derive a sadistic pleasure or showing off power, authority or superiority by a student over any fresher or any other student; and thereby, to eliminate ragging in all its forms from universities, deemed universities and other higher educational institutions in the country by prohibiting it under these Regulations, preventing its occurrence and punishing those who indulge in ragging as provided for in these Regulations and the appropriate law in force.”

**WHAT CONSTITUTES RAGGING?**

**Ragging constitutes one or more of any of the following acts:**

- a) Any conduct by any student or students whether by words spoken or written or by an act which has the effect of teasing, treating or handling with rudeness a fresher or any other student;
- b) Indulging in rowdy or indiscipline activities by any student or students which causes or is likely to cause annoyance, hardship, physical or psychological harm or to raise fear or apprehension thereof in any fresher or any other student;
- c) Asking any student to do any act which such student will not in the ordinary course do and which has the effect of causing or generating a sense of shame, or torment or embarrassment so as to adversely affect the physique or psyche of such fresher or any other student;
- d) Any act by a senior student that prevents, disrupts or disturbs the regular academic activity of any other student or a fresher;
- e) Exploiting the services of a fresher or any other student for completing the academic tasks assigned to an individual or a group of students.
- f) Any act of financial extortion or forceful expenditure burden put on a fresher or any other student by students;
- g) Any act of physical abuse including all variants of it: sexual abuse, homosexual assaults, stripping, forcing obscene and lewd acts, gestures, causing bodily harm or any other danger to health or person;
- h) Any act or abuse by spoken words, emails, post, public insults which would also include deriving perverted pleasure, vicarious or sadistic thrill from actively or passively participating in the discomfiture to fresher or any other student ;
- i) Any act that affects the mental health and self-confidence of a fresher or any other student with or without an intent to derive a sadistic pleasure or showing off power, authority or superiority by a student over any fresher or any other student.

The M. S. University of Baroda has an Anti-Ragging Committee to ensure the safety of students.

**THE MAHARAJA SAYAJIRAO UNIVERSITY OF BARODA**  
**ANTI SEXUAL HARASSMENT GUIDELINES**

The Maharaja Sayajirao University of Baroda values the safety and well-being of all its students and has a pro-active approach to harassment issues through the Women's Grievance Redressal and Counseling Cell. The university seeks to create an academic and work environment free of sexual harassment.

As per the University Guidelines, **Sexual Harassment** includes any unwelcome sexually determined behaviour (whether directly or by implication) and includes physical contact and advances, a demand or request for sexual favors, sexually colored remarks, showing pornography or any other physical, verbal or non-verbal conduct of sexual nature.

**More specifically, Sexual Harassment shall include, but will not be confined to the following:**

- a) When subjected to unwelcome sexual advances, request for sexual favors and verbal or physical conduct of a sexual nature, either explicitly or implicitly, as a term or condition for instruction, employment, participation or evaluation of the person's engagement in any of the University activity.
- b) When unwelcome sexual advances and verbal, non-verbal or physical conduct such as loaded comments, remarks or jokes, letters, phone calls or emails, SMS, MMS, gestures, showing of pornography, lurid stares, physical contact or molestation, stalking, sounds or display of a derogatory nature have the purpose or the effect of interfering with an individual's performance or of creating an intimidating hostile or offensive University environment.
- c) Where any form of sexual assaults is committed where a person uses the body or any part of it or any object as an extension of the body in relation to another person without the latter's consent or against that person's will, and
- d) When any such conduct as defined above is committed by a third party or outsider in relation to a member of the University's community or vice versa.

**What to do if you feel you are being sexually harassed?**

- Know your rights – Sexual harassment is illegal, both the law of the land and MSU Baroda, prohibit sexual harassment.
- Speak up –Tell the person to stop. State clearly and firmly that you want a particular behaviour to cease.
- Get information and support – If you feel threatened to speak up, ask your friends to help you and bring it to the notice of the concerned committee members in the University. Keep records that might be useful for pursuing the case.

**What not to do?**

- Do not blame yourself. Sexual harassment is not something one brings on oneself. It is not a consequence of certain ways of dressing or acting. It is a violation of an individual's right to work and live with dignity.
- Do not ignore it. Ignoring sexual harassment does not make it go away. The harasser may misinterpret a lack of response as approval of the behaviour.
- Do not delay. Delay in action increases the probability that unwanted behaviour will continue or escalate.
- Do not hesitate to ask for help. Speaking up may prevent others from being harmed as well.

**Know more about the M. S. University of Baroda's Women's Grievance Redressal and Counseling Cell visit: <http://www.msubaroda.ac.in/wgrc/index.php>.**

**FACULTY OF COMMERCE**  
**THE MAHARAJA SAYAJIRAO UNIVERSITY OF BARODA**  
**ADDRESSES OF FIVE ACADEMIC UNITS OF FACULTY OF COMMERCE**

**MAIN BUILDING: FACULTY OF COMMERCE**

Faculty of Commerce  
The Maharaja Sayajirao University of Baroda  
Lokmanya Tilak Road; Sayajigunj,  
Vadodara - 390 002  
Phone: (0265) 2975767, 2975769

**GENERAL EDUCATION CENTRE**

[HIGHER EDUCATION UNIT]:  
Faculty of Commerce  
The Maharaja Sayajirao University of Baroda  
Opp. D.N. Hall Cricket Ground  
Pratapgunj, Vadodara - 390 002  
Phone: (0265) 2794908

**SMT. SURAJBEN GORDHANBHAI PATEL COMMERCE & ARTS COLLEGE**

Faculty of Commerce  
The Maharaja Sayajirao University of Baroda  
Opp: S R Petrol Pump  
Nizampura Road; Vadodara 390 002  
Phone: (0265) 2793016/2780462

**DEEP ASHWINBHAI PATEL CENTRE FOR POST GRADUATE STUDIES [PG UNIT]**

**B. COM (HONOURS) PROGRAMME**

Faculty of Commerce  
The Maharaja Sayajirao University of Baroda  
Opp: M. S. University Main Office,  
Pratapsinhrao Gaekwad Parisar  
Near Fatehgunj Post Office  
Vadodara (Gujarat) 390 002  
Ph. (+91) – 0265 – 2750430

**BBA PROGRAMME**

Kamalaben Ramanlal Shah BBA Building,  
Pratapsinhrao Gaekwad Parisar;  
Opp: M. S. University Main Office, Fatehgunj, Vadodara  
Faculty of Commerce  
The Maharaja Sayajirao University of Baroda  
Ph: + 91 0265 2792237, 2971375  
Email: bbamsu@gmail.com



**“The full-blown lotus growing out of the lake symbolizes the Emergence of mind and its triumph over matter.  
The flame rising from the centre of the lotus is the flame of human Knowledge,  
Spreading light and learning for the coming Generations.  
The motto inscribed below the lotus defines the Purpose and existence of life  
Which is love of beauty, goodness and intellectual curiosity”**

महाराजा सयाजीराव विश्वविद्यालय गीत

अमे वडोदराना विद्यापीठना सपना सारवनारा  
अमे ज्योत जलावी सृष्टी नवली सहसा सर्जनहारा.

अमे गगमकुसुम कर धरनारा  
अमे मगन मगन थई फरनारा  
अगन बाथ अमे भरनारा  
अमे दैन्यतिमिरने हरनारा.

श्री सयाजी विद्यापीठना ज्ञानदीपने धरनारा  
सत्यं शिवं सुन्दरम् नो मंत्र अनंतर भणनारा.