

SARDAR PATEL UNIVERSITY
B. Com. (Honours) (3 Years)
Specialization in International Accounting and Corporate Banking & Insurance
Semester: V
Syllabus with effect from: June 2017

Paper Code: UB05CCOH04	Total Credits: 3
Title of Paper: Business Law	

Unit No.	Description in Detail	Weightage
1	The Indian Contract Act, 1872 <ul style="list-style-type: none"> • Nature of Contract, Offer and Acceptance • Consideration • Capacity to contract • Free Consent • Legality of object 	25%
2	Contract of Agency <ul style="list-style-type: none"> • Definition of Agent & Principal • Creation of Agency <ul style="list-style-type: none"> - Agency by Express Agreement - Agency by Implied Agreement • Classification of Agents • Relationships of Principal & Agent <ul style="list-style-type: none"> - Duties & Rights of Agent - Duties & Rights of Principal • Delegation of Authority • Termination of Agency 	25%
3	Bailment & Pledge <ul style="list-style-type: none"> • Bailment • Classification of Bailment • Duties & Rights of Bailor & Bailee <ul style="list-style-type: none"> - Duties & Right of Bailor - Duties & Right of Bailee • Law Relating to Lien • Finder of Goods • Termination of Bailment • Pledge 	25%
4	Law of Negotiable Instruments <ul style="list-style-type: none"> • Definition and Characteristics of Negotiable instrument • Features and difference : Promissory note, Bill of Exchange and Cheque Holder and Holder in due course • Types of cheques 	25%

Evaluation : Internal : 40 Marks (Theory)
: External: 60 Marks (Theory) – Two Hours Examination

Reference Books:

- Elements of Mercantile Law by N.D. Kapoor, 33rd Ed., 2012 (Sultan Chand & Sons)
- Business Law, by R K Bangia
- Business Law, by M C Kucchal

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Paper Code: UB05CCOH05	Total Credits: 3
Title of Paper: Business Environment	

Unit No.	Description in Detail	Weightage
1	An Overview of Business Environment <ul style="list-style-type: none"> • A Glimpse of Business Environment, Scope and Objectives of Business. • Environmental Analysis & Forecasting • Economic, Political, Natural, Technological, Demographic & Societal Environment 	25%
2	Meaning and Rational for Globalization <ul style="list-style-type: none"> • Challenges of International Business • Strategies in Globalization • FDI and Implications for India • GATT, WTO, Global Liberalization and International Business 	25%
3	MNCs & Foreign Trade Development and Regulations <ul style="list-style-type: none"> • MNC-Definition, Meaning, Merits, demerits and perspectives • MNCs and International Trade, FERA and FEMA • Foreign Trade Act, EPZs, EOUs, TPs, & SEZs; Export Houses and Trading Houses 	25%
4	Strategies for Going Global <ul style="list-style-type: none"> • Strategies in Globalization • Managing Political Risk • FII's Concept – ADR's GDR's 	25%

Evaluation : Internal : 40 Marks (Theory)
: External: 60 Marks (Theory) – Two Hours Examination

Reference Books:

- Business Environment- Francis Charunilam
- Essentials of Business Environment- K Aswathappa
- The International Business – Anant K. Sundram & J. Stewart Black

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Semester: V
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Paper Code: UB05ECOH02	Total Credits: 4
Title of Paper: Advanced Management Accounting	

Unit No.	Description in Detail	Weightage
1	<p>Decision Making: (Examples only)</p> <p><u>Examples On:</u></p> <ul style="list-style-type: none"> • Key Factor • Product Mix, • Dropping • Replacement of Product 	25%
2	<p>Differential Cost Analysis</p> <ul style="list-style-type: none"> • Theory: Meaning & Significance of Differential Cost Analysis, Compare & Contrast between Differential Cost Analysis and Marginal Cost Analysis. • Examples: Level of Activity Planning, Pricing Decision, Dumping Decision (Export Order), Acceptance of Special Offer, Make or Buy, Lease or Buy 	25%
3	<p>Fund Flow and Cash Flow Statements</p> <ul style="list-style-type: none"> • Theory: Meaning of fund flow statement – Uses – Importance, Meaning of cash flow – Importance – Uses – Difference between Cash Flow Statements and Fund Flow Statement. • Examples: Based on Fund Flow Statement and Cash Flow Statements only on two year balances 	25%
4	<p>Value Added Accounting</p> <ul style="list-style-type: none"> • Theory: Introduction & Definition of Value Added Value Added Statement as Performance Measurement, Difference between Value Added Statement and Profit & Loss Account • Examples: Preparation of Value Added Statement 	25%

Evaluation : Internal : 40 Marks (Theory)
: External: 60 Marks (Theory) – Two Hours Examination

Tutorial : Credit – 1 Marks – 25

5	Theory and Examples from Unit 1 to 4, shall comprise as a part of Journal, which shall be maintained by the students.	25%
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Evaluation : Internal : 25 Marks

Journal shall be evaluated by the concerned teachers.

Reference Books:

- Advanced Cost Accounting - Jain S P And Narang K L Textbook of Cost & management Accounting- Arora M.N.
- Cost Accounting - Khan My And Jain Pk
- Cost Accounting And Financial Management – Kishore Ravi M
- Problems And Solution In Adv Accounting - Maheshwari S N & Maheshwari S K
- Advanced Cost Accountancy - Nigam Lalla And Sharma G.L
- Cost Accounting - Saxena V K
- Advanced Management Accounting: Ravi M. Kishore
- Accounting for Management: Dr. Jawaharlal

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Semester: V
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Paper Code:	UM05CCOH01	Total Credit: 3
Subject Title:	Services Marketing	

Unit	Description in Detail	Weightage (%)
I	Introduction to Services Marketing <ul style="list-style-type: none"> • Concept and characteristics of Services • Basic differences between Goods & Services • Services dominate the Modern economy • Services pose distinctive Marketing Challenges 	25%
II	Consumer Behavior in Services <ul style="list-style-type: none"> • Customer Involvement in Service Encounters • Types of Service Encounters and Moments of Truth • Purchase Process for Services • Components of Customer Expectations: Service Levels and Zone of tolerance 	25%
III	People in Services <ul style="list-style-type: none"> • Role of Service Employees • Concept and Objectives of Internal Marketing • Strategies for Internal Marketing 	25%
IV	Managing Strategies of Service Business <ul style="list-style-type: none"> • Concept and dimensions of Physical Evidence(Servicescapes) • Concept of Service Quality (SERVQUAL) • Concept and Strategies of Service Recovery 	25%

Basic Text & Reference Books:

- Services Marketing (People, technology, Strategy) -Christopher Lovelock, WirtZ and Jayanta Chatterjee-PEARSON
- Services Marketing – K. Rama Mohana Rao - PEARSON
- Services Marketing –Text and Cases - Harsh Verma- P EARSON
- Marketing for H and T – Philip Kotler, John T. Bowen, James C. Makens

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Paper Code: UM05CCOH02	Total Credits: 3
Title of Paper: Taxation - I	

Unit No.	Description in Detail	Weightage
1	<p>Definitions & Residential Status: (Theory only)</p> <ul style="list-style-type: none"> • Person, Assessee, Assessment Year, Previous Year, Casual income, Agricultural income, Dividend, Total Gross income & Total Taxable income. <p>Residential Status (Theory only)</p> <ul style="list-style-type: none"> • Residential Status of and Incidence of tax (for an individual assessee only) • General deduction available under section 80 C, 80 D, 80 E, 80 G and 80 U Exempted Incomes. 	25%
2	<p>Income from Salaries (Examples only)</p> <ul style="list-style-type: none"> • Simple Examples based on allowances, perquisites • Bonus, Commission • Provident Fund and deductions available from salary income (No retirement benefits will be covered in the chapter) 	25%
3	<p>Income from House Property (Examples only)</p> <ul style="list-style-type: none"> • Simple Examples covering Self-occupied, Let-out, Deemed to be Let-out, Partly & Proportionate Let-out property only. 	25%
4	<p>Profits & Gains from Business & Profession of Individual (Examples only)</p> <ul style="list-style-type: none"> • Only simple examples for both business and professional income(Examples on Depreciation will not be covered separately in this chapter) 	25%

Evaluation : Internal : 40 Marks (Theory)
: External: 60 Marks (Theory) – Two Hours Examination

Reference Books:

- TAXMANN: Students' Guide to Income Tax - Dr. Vinod K. Singhania & Dr. Monica Singhania.
- TAXMANN: Direct taxes law & practice - Dr. Vinod K. Singhania & Dr. Kapil Singhania.
- Ahuja Girish and Ravi Gupta, "Systematic Approach to Income Tax", Bharat Law House, Delhi.

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Paper Code: UM05CCOH03	Total Credits: 3
Title of Paper: Entrepreneurship and Project Management	

Unit No.	Description in Detail	Weightage
1	Fundamentals of Entrepreneurship <ul style="list-style-type: none"> • Concept of entrepreneur & entrepreneurship • Functions of Entrepreneur • Types of Entrepreneur • Qualities of successful entrepreneur • Rural & Women Entrepreneurship (Conceptual clarity only) • Role of entrepreneurs in Indian economic development 	25%
2	Entrepreneurial motivation <ul style="list-style-type: none"> • Need -Motivating factors (Internal & external) • Theories of entrepreneurial motivation (Need arc theory) • Achievement motivation (Including Kakinada Experiment) 	25%
3	Entrepreneurship Development <ul style="list-style-type: none"> • Concept & need of EDP • Phases of EDP • Process of EDP • Role of government • Role of EDII & CED 	25%
4	Project Management <ul style="list-style-type: none"> • Sources of business idea and preliminary screening • Concept and types of project • Project feasibility analysis • Estimating financing fund requirement • Role of funding agencies (GSFC, IDBI and SIDBI) • Implementation of project & control. 	25%

Evaluation : Internal : 40 Marks (Theory)
: External: 60 Marks (Theory) – Two Hours Examination

Reference Books:

- Entrepreneurship Development by S.S.Khanka
- Entrepreneurship Development and Project Management by Neeta Baporikar
- Entrepreneurial Development by Gupta and Shrinivasan.
- Dynamics of Entrepreneurial development & Management by Vasant Desai, Himalaya Publications.
- Project : Planning, Analysis, Selection , Implementation & Review by Prasanna Chandra

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Paper Code: UM05ECOH01	Total Credits: 4
Title of Paper: International Accounting	

Unit No.	Description in Detail	Weightage
1	<p>International Accounting: An Overview</p> <ul style="list-style-type: none"> • Introduction- Meaning of International Accounting • Development of International Accounting • Scope of International Accounting • Importance of International Accounting • Difficulties in International Accounting 	25%
2	<p>Foreign Currency Translation (Theory- 40% and Examples- 60%)</p> <ul style="list-style-type: none"> • Introduction • Need for translation • Issues in foreign currency translation (International transactions and their recording, Forward Exchange contracts (concept only) • Foreign currency translation • International GAAP on Foreign Currency Translation • Indian GAAP on Foreign Currency Translation (examples based on International transactions and Foreign currency translation) 	25%
3	<p>Consolidation of Financial Statements (Theory- 40% & Examples- 60%)</p> <ul style="list-style-type: none"> • Introduction • IAS 27 and Consolidation • Indian AS 21 and Consolidation • Need for Consolidation • Consolidation Techniques (Examples based on Consolidation techniques) 	25%

4	<p>Accounting For Price Level Changes and Transfer Pricing (Theory- 60% and Examples- 40%)</p> <ul style="list-style-type: none"> • Meaning of Price Level Changes • Types of Price Level Changes • Need for Price Level Changes Adjustment • Factors causing distortions to accounting Profit vis-à-vis Financial Statements • Consequences of Distorted profits • Techniques of Price level adjustments • Techniques of Restatement of Financial Statements (CPP and CCA techniques-concept only) • Meaning of Transfer Pricing- Need • Factors governing Transfer Pricing Policy • Methods of Transfer Pricing (Examples based on Methods of Transfer Pricing only) 	25%
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Evaluation : Internal : 40 Marks (Theory)
: External: 60 Marks (Theory) – Two Hours Examination

Tutorial : Credit – 1 Marks – 25

5	Total Twenty questions (theory and examples) from Unit 1 to 4, shall comprise as a part of Journal, which shall be maintained by the students.	25%
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Evaluation : Internal : 25 Marks

Journal shall be evaluated by the concerned teachers.

Reference Books:

- International Accounting - Shirin Rathore
- International Accounting - A.K. Das Mohapatra

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Paper Code: UM05ECO3	Total Credits: 4
Title of Paper: Management of Financial Services	

Unit No.	Description in Detail	Weightage
1	<p>Introduction to Financial Services</p> <ul style="list-style-type: none"> • Meaning & Scope of Financial Services • Causes for Financial Innovation <p>Merchant Banking Services</p> <ul style="list-style-type: none"> • Origin, scope of Merchant Banking • Services of Merchant Banks • SEBI Guidelines for Merchant Bankers 	25%
2	<p>Lease Financing</p> <ul style="list-style-type: none"> • Meaning & Definition of Lease Financing • Types of Leasing • Advantages and disadvantages of leasing • RBI Recommendation for leasing <p>Hire Purchase</p> <ul style="list-style-type: none"> • Meaning, Definition and Features of Hire Purchase • Bank credit for Hire Purchase Business • Difference between Leasing and Hire Purchase 	25%
3	<p>Mutual Funds</p> <ul style="list-style-type: none"> • Meaning and Definition of Mutual Fund • classification of mutual Funds • Advantages of mutual funds • Reasons for slow growth in India <p>Credit Rating</p> <ul style="list-style-type: none"> • Meaning and Definition of Credit Rating • Benefits of Credit Rating to investors and rated companies • Credit Rating Agencies in India (CRISIL, ICRA & CARE) 	25%
4	<p>Merger and Acquisitions</p> <ul style="list-style-type: none"> • Meaning and Definition of Merger & Acquisition • Reasons for Merger • Types of Mergers • Problems in Merger and Acquisition • Legal aspects of Acquisitions <p>Venture Capital</p> <ul style="list-style-type: none"> • Meaning and Definition of Venture Capital • Importance of Venture Capital • Suggestions for the growth of Venture Capital 	25%

Evaluation : Internal : 40 Marks (Theory)
: External: 60 Marks (Theory) – Two Hours Examination

Tutorial : Credit – 1 Marks – 25

5	To select and study on any two financial services which shall comprise as a part of Journal and maintained by the students.	25%
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Evaluation : Internal : 25 Marks

Journal shall be evaluated by the concerned teachers.

Reference Books:

- Financial Markets & Services by Gordan & Natrajan
- Financial Markets & Financial Services by Vasant Desai
- Indian Financial System by Bharati V Pathak

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Paper Code: UM05ECOH04	Total Credits: 4
Title of Paper: Electronic Banking	

Unit No.	Description in Detail	Weightage
1	Introduction to Computer <ul style="list-style-type: none"> • Characteristics • History & fundamentals • Hardware and Software • Types of Computers and Data processing • Computer operating system and computer language 	25%
2	Electronic and Internet Banking <ul style="list-style-type: none"> • Traditional banking V/S E-Banking • Internet Procurement • E-Banking and strategic Implications • Advantages and Disadvantages of E-Banking 	25%
3	Application of IT to Banking <ul style="list-style-type: none"> • Banking Software –Integrated Banking system • Centralized Banking Solutions • Electronic Clearing and Settlements System. • (RTGS)Real Time Gross Settlements • Electronic Cheques, ATM, Debit/Credit card operations. • Electronic Fund Transfer, NEFT 	25%
4	Legal and security Aspects <ul style="list-style-type: none"> • Information Technology Act-2000 • Cyber Law • Computer crime and its dealing • RBI'S Financial Sector Tech.Vision Documents 	25%

Evaluation : Internal : 40 Marks (Theory)
: External: 60 Marks (Theory) – Two Hours Examination

Tutorial : Credit – 1 Marks – 25

5	Total Twenty questions from Unit 1 to 4, shall comprise as a part of Journal, which shall be maintained by the students.	25%
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Evaluation : Internal : 25 Marks

Journal shall be evaluated by the concerned teachers.

Reference Books:

- Introduction to Computers By Indian Institute Of banking & Finance.(Macmillon)
- Banking Theory ,Law & Practice By Gordon &Natarajan(Himalaya Publications)

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Paper Code: UB05FCCOH01	Total Credits: 3
Title of Paper: Computer Applications for Accounting	

Unit No.	Description in Detail	Weightage
1	<p>Manual Accounting: Basic Concepts and Practices</p> <ul style="list-style-type: none"> • What is accounting? • Need of Accounting, Concepts, Conventions, Type of accounts • Classification of Income & Expenditures • Accounting Cycle, Rules for Debit and Credit • Type of vouchers, Transaction of business • Types of Transaction, Journal Entry, Final Accounts 	25%
2	<p>Computerized Accounting System: An Outline</p> <ul style="list-style-type: none"> • A short history of accounting- Early technology • Use of computers in accounting • Role of computers in a accounting • Need and requirements of computerized accounting • Basic Requirements of the Computerized • Accounting System, Limitations of a Computer & Computerized Accounting • Popular Accounting Software around the world • Computer its characteristics • Difference between Manual Accounting and Computerized accounting. 	25%
3	<p>Tally(ERP 9) :Practical Implication</p> <ul style="list-style-type: none"> • Create Company-Creates Groups-Create Ledgers • Voucher Entries for all kinds of Transaction • Display Reports and all features of software- Salient features of Tally ERP9 • Requirements for installing Tally (ERP 9) • Functions of Accounting software (Tally)-Technology advantage • Book keeping under Tally – Financial Statements and Tally – Advance Financial Management in Tally (Theory) (Practical training about all features) 	25%

4	<p>Inventory Management</p> <ul style="list-style-type: none"> • Inventory Management: Need and Importance of Inventory Management • Vouchers for Inventory transactions • Creating Groups, Categories, Unit of Measures, Go down and Stock Items • Transaction of inventory of a business, Display and reporting of Inventory statements- Accounting and inventory reports in tally. • Basic & Advanced Inventory Management in Tally (Theory Only) (Practical training in detail about all features) 	25%
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Evaluation : Internal : 40 Marks (Theory)
: External: 60 Marks (Theory) – Two Hours Examination

Reference Books:

- Dinesh Maidasani (2008) Tally 9.0 Firewall Media.
- K & K. K Nadhani “Implementing Tally 9”BPB Publication, latest edition.
- Avichi Krishnan, Tally ERP9 for Real Time Accounting

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Paper Code: UM05SCOH01	Total Credits: 3
Title of Paper: Social Entrepreneurship	

Unit No.	Description in Detail	Weightage
1	Fundamentals Of Social Entrepreneurship <ul style="list-style-type: none"> • Concept of Social Entrepreneur & Entrepreneurship • Evolution of Social Entrepreneurship • Need of Social Entrepreneurship • Major functions of Social Entrepreneurship • Difference between social and commercial entrepreneurs • Areas of Social Entrepreneurship 	25%
2	WOMEN ENTREPRENEURSHIP <ul style="list-style-type: none"> • Concept of women entrepreneurship • Functions of women entrepreneurship • Problems of women entrepreneurship • Development of women entrepreneurship in India • Role of women associations 	25%
3	RURAL ENTREPRENEURSHIP <ul style="list-style-type: none"> • Concept of rural entrepreneurship • Need of rural entrepreneurship • Problems of rural entrepreneurship • NGO & rural entrepreneurship • Development of rural entrepreneurship in India 	25%
4	TRENDS IN SOCIAL ENTREPRENEURSHIP <ul style="list-style-type: none"> • Major challenges • Major opportunities • Role of government for growth of social entrepreneurship in country • Global trends in social entrepreneurship • Contribution of successful entrepreneurs of India and abroad 	25%

Evaluation : Internal : 40 Marks (Theory)
: External: 60 Marks (Theory) – Two Hours Examination

Reference Books:

- Social Entrepreneurship by Sanjay Ajmeri.
- Social Entrepreneurship by David bournstein & Susan Devis, Oxford University Press.
- Social Entrepreneurship – Meaning, Challenges and Strategies by HAMza El Fasiki, Lambart Academic Publication.
- Entrepreneurship Development by S.S. Khanka
- Entrepreneurship Development and Project Management by Neeta Baporikar.
- Entrepreneurial Development by Gupta and Shrinivasan.

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Paper Code: UM05SCOH02	Total Credits: 3
Title of Paper: Conflict Management	

Unit No.	Description in Detail	Weightage
1	Introduction to Conflict Management <ul style="list-style-type: none"> • Definition and sources of Conflict • Types of Conflict • Aspects of Conflicts (Functional and Dysfunctional Conflict) • Conflict Process (5 Stages) • Conflict Management 	25%
2	Conflict at Work place <ul style="list-style-type: none"> • Need for Conflict (Conflict in Organization, Conflict & Creativity, Idea Generation, Resolving Workplace Disagreements, Making Work Environment Creative) • Conflict Resolution Techniques 	25%
3	Levels of Conflict <ul style="list-style-type: none"> • Intra-personal Conflict <ul style="list-style-type: none"> - Conflict due to frustration - Conflict due to goal - Role Conflict and Ambiguity • Interpersonal Conflict <ul style="list-style-type: none"> - Assessing Interpersonal Conflict - Stages of Interpersonal Conflict - Behavioral Conflict Indicators • Group/ Team Conflict <ul style="list-style-type: none"> - Conflict & Group Processes - Group Development Approach - Concomitant Approach 	25%
4	Organizational Conflict & Negotiations <ul style="list-style-type: none"> • Negotiations: <ul style="list-style-type: none"> - Bargaining Strategies - The Negotiation Process • Global Implications: <ul style="list-style-type: none"> - Conflict & Culture - Cultural differences in Negotiations 	25%

Evaluation : Internal : 40 Marks (Theory)
: External: 60 Marks (Theory) – Two Hours Examination

Reference Books:

- Organizational Behaviour by Stephen P Robbins, Timothy A Judge, Neharika Vohra
- Corporate Conflict Management by Eirene Leela Rout & Nelson Omiko. Published by Pearson Prentice Hall.
- Organizational Behaviour by S S Khanka, S.Chand