



SYLLABUS EFFECTIVE FROM ACADEMIC YEAR 2017-2018 AND ONWARDS

OBJECTIVE :

This course exposes the students to the basis concepts and the tools used in cost accounting.

Sr. No.	Course inputs (As per UGC Model Curriculum)	Weightage
(A)	Cost Ascertainment : ● Job and Batch Costing; ● Contract Costing; ● Operating Costing; ● Process Costing (excluding inter-process profits & equivalent units and joint products and by-products.)	80%
(B)	Standard Costing : Meaning, Setting up of standards, Variances (Computation of Variance regarding Material & Labour only – Material Cost Variance, Material Price Variance & Material Usage Variance, Labour Cost Variance, Labour Rate Variance & Labour Efficiency Variance only) (Elementary)	20%

Notes :

- (1) Questions on theory should not exceed 20% of the total marks of the paper.
- (2) Marks for Advanced Accounting & Auditing Paper-III & IV to be considered in a group.

SUGGESTED READINGS :

1. Arora M. N. : **Cost Accounting - Principles and Practice**, Vikas, New Delhi.
2. Jain S. P. and Narang K. L. : **Cost Accounting**, Kalyani, New Delhi.
3. Anthony Robert, Reece, etnal : **Principles of Management Accounting**; Richard D. Irwin Inc. Illinois.



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Advanced Accounting & Auditing Paper-4
[Corporate Accounting]
Course Code - CE 420 A (2)

SYLLABUS EFFECTIVE FROM ACADEMIC YEAR 2018-2019 AND ONWARDS

Objective :

This course enables the students to develop awareness about corporate accounting in conformity with the provisions of Companies Act.

Sr. No.	Course Inputs (As per UGC Model Curriculum)	Weightage
(A)	Internal Re-organisation : <ul style="list-style-type: none"> Capital Reduction Scheme. 	25%
(B)	Accounting for Real Estate Developers (Only Theory) : <ul style="list-style-type: none"> Peculiar terms and transactions – Accounting System – Preparation of Financial Statements and their analysis – Relevant cost concepts and Finance related issues. 	10%
(C)	Bonus Shares <ul style="list-style-type: none"> Section 63 Issue of Bonus Shares Redeemable Preference Shares <ul style="list-style-type: none"> Section 55 Issue and redemption of preference shares 	25%
(D)	Final Accounts : <ul style="list-style-type: none"> As per Schedule-III of Companies Act, 2013, which is in line with revised Schedule-VI excluding computation of managerial remuneration and disposal of profit. 	40%

Note :

- (1) Practical problems shall not exceed 70% of total weightage.
- (2) Marks for Advanced Accounting & Auditing III and IV to be considered in a group.
- (3) All the provisions of the Companies Act, 2013 shall be applicable.

**ACCOUNTANCY AND TAXATION - IV**

[COMPULSORY ACCOUNTANCY - Paper IV With effect from Academic year 2019-2020]

Sr.	Course inputs	Weightage
(A)	Valuation of Shares <ul style="list-style-type: none">● Need for valuation of share, Factors affecting value of shares, Methods of valuation of share <i>Note : Amount of Goodwill shall be given in the problem.</i>	25%
(B)	Computation of Income under the head 'Salaries'	20%
(C)	(1) Computation of Income under the head 'House Property' (2) Return of Income (Section 139 to 140A)	30%
(D)	Goods and Service Tax <ul style="list-style-type: none">– Time and Value of supply– Power to grant exemption, registration– Returns and payment of Tax and Input Tax Credit	25%

Notes :

1. The provisions of the Act to be studied shall be the provisions as they are in force for the Assessment Year as applicable in the beginning of the current Academic Year
2. Practical problems shall not exceed 70% of total weightage.

SYLLABUS

Objectives:

To sensitize students to the different orientation of management and help they assimilate philosophy of management, So as to better approach process of management.

Pedagogic tools:

Lectures, assignments, case studies, practical examples from corporate and business world, projects and presentations.

Course Content:

1. WOMEN WORKERS

25%

Introduction, Characteristics of women labour, Classification of women workers, Women workers in unorganised sectors, Issues of women workers, Concern of women workers

2. CHILD LABOUR

25%

Concept, Classification of child Labour, Approaches to child labour, Concern for child labour, Facets of the problems and causes, Factors which reduce incidence of child labour, Factors which increase incidence of child labour, National child labour policy, Role of different agencies in combating child labour

3. TERMS AND TEAM WORK

25%

Importance of teams, Difference between group and teams, Types of teams, Team works, Team building, Role of team members, Team effectiveness, Building trust, Team development.

4. INDUSTRIAL SICKNESS

25%

Meaning of industrial sickness, Stages of industrial sickness, Symptoms of sickness, Causes of sickness, Structural causes, Non-structural causes, Prevention & cure of industrial sickness.

OBJECTIVE OF THE COURSE :

1. To impart to the students the conceptual and procedural knowledge in the functional areas of marketing management.
2. To enable the students to understand concepts of marketing, pricing, product and product life cycle, marketing research and control, marketing environment.
3. To impart the knowledge of online marketing.
4. To develop the analytical and decision making abilities of the students through case studies.

COURSE CONTENTS
Marketing Management

1. **Concepts** : Meaning of Market, Types of Market, Marketing and Marketing Management & scope of marketing management

Concept of Marketing : Production concept, Selling Concept, Marketing Concept and Social marketing concept, Concept of retail marketing , **Traditional Retail marketing (Stores and without stores), Online Retail marketing (meaning, elements, advantages and disadvantages, Business model)** [25%]

2. **Marketing Mix and marketing Environment** [30%]

- Marketing Mix : Meaning & its elements
- Marketing Environment : Meaning & factors of micro and macro environment.
- Product : concept of Product, Product life cycle, Product development, concept of Brand and it's need.
- Pricing : Objectives and methods of pricing, Different pricing policies and factors affecting pricing policies.
- Promotion : Meaning, importance and elements of promotion mix.

3. **Market Segmentation** : Meaning and basis of Market segmentation and its advantages. [10%]

4. **Marketing Research** : Meaning, objectives, importance, scope and process of Marketing Research. Meaning, Importance & Process of marketing control. [20%]

Case Study : [15%]

Note : Paper setter should consider syllabus and not any reference books or text books.

Books of References :

1. Marketing Management - Philip'.Kotler.
2. Modern Marketing Management R. S. Dawar.
3. Marketing Management - Sherlekar.
4. Marketing Management : Baghvathi Pillial.
5. www.slideshare.net/priyankashinde 351/online-marketing-ppt
6. www.slideshare.net/Ankitha2404/emarketing-ppt
7. Frohtiers of Electronic commerce-Ravi Kolkata, Andrew B. Whinston
Published by Pearson Education Pvt. Ltd.
8. www.webopedia.com
9. www.techopedia.com



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MACRO ECONOMICS

SYLLABUS

[In force from the Academic Year 2017-2018]

Weightage
of Marks

Unit - 1 - Employment and Income Determination : 25%

Classical theory of employment - J. B. Say's law of markets - Pigou's wage cut theory - Keynesian theory of income and employment (Theory of Effective Demand) - Consumption function - Average and marginal propensity of consumption - Factors affecting propensity to consume.

Unit - 2 - Investment Function : 25 %

Investment Function - Marginal Efficiency of Capital - its meaning and factors affecting M.E.C. and relationship with M.E.C. - Level of investment and interest rate - Concept of multiplier - Trade cycle - Meaning, characteristics and stages.

Unit - 3 - International Trade : 25 %

International trade - Meaning and importance - Concept of balance of trade and balance of payments - Disequilibrium in balance of payments - its causes and remedies - Exchange rate - meaning and determination of exchange rate - Purchasing power parity theory - Managed floating system of Reserve Bank of India.

Unit - 4 - Public Finance : 25 %

Public finance - Taxation - meaning, impact and incidence of tax - tax shifting - Goods and Services Tax (G.S.T.) - Public expenditure - meaning and objectives - effects - Public debt - meaning and types.

Selected Reference :

- (1) Modern Economic - H. L. Ahuja
- (2) Modern Economic - K. K. Dewett
- (3) Money, Banking, International Trade and Public Finance :
D. M. Mithanc

