Structure of University Examination Question Paper
(Total Marks : 70 :: Time : 3 Hours)

For B. Com. and M. Com. programme from JUNE 2012 onwards
if specifically not specified
the structure of university question paper will be as follows.

Question No.	Particular	Marks
1	Short Questions from the entire Course (Answer any FOUR out of given SIX)	14
2	Compulsory from any Unit of the entire Course	14
3	• These questions must be from the remaining units of the course i. e. not covered in Question 2 above. • Each question with internal option and option must be from the same unit. • If possible the question should contain two or three sub-questions.	14
4		14
5		14

SEMESTER – III (Effective from June 2012)

COURSE NO.	COURSE TYPE	TITLE OF COURSE	CREDITS LECTURE	Page No.
CC 201	CORE	Economics of Government Finances	3	---
CC 202	CORE	Indian Financial System	3	3
CC 203	CORE	Taxation - I	3	4
CC 204	CORE	Commercial Communication	3	---
	Any ONE Group from the following			
CE 201 A	Core Elective Accounting	Cost Accounting - I		5
CE 202 A	Core Elective Accounting	Corporate Accounting		7
	OR			
CE 201 B	Core Elective Statistics	Basic Statistics - III	6	9
CE 202 B	Core Elective Statistics	Fundamentals of Statistics - I		10
	OR			
CE 201 C	Core Elective Advance Business Management	Advanced Personnel Management		11
CE 202 C	Core Elective Advance Business Management	Advanced Marketing Management		12
	Any ONE Course from the following other than the opted from Core Elective.			
SE 201 A	Subject Elective	Cost Accounting - I		13
SE 201 B	Subject Elective	Basic Statistics - III		15
SE 201 C	Subject Elective	Advanced Personnel Management		16
SE 201 D	Subject Elective	Secretarial Practice - III	3	17
SE 201 E	Subject Elective	Computer Application – III		18
SE 201 F	Subject Elective	Co-Operation - III		20
	Any ONE Course from the following			
FC 201 A	Foundation	General Knowledge - I		21
FC 201 B	Foundation	General Insurance		---
FC 201 C	Foundation	E-Commerce	3	---
FC 201 D	Foundation	Service Management		---
FC 201 E	Foundation	Tourism Management		---
		TOTAL CREDITS	**24**	

SEMESTER - IV (Effective from December 2012)

COURSE NO.	COURSE TYPE	TITLE OF COURSE	CREDITS LECT URE	Page No.
CC 205	CORE	Economics of Growth and Development	3	---
CC 206	CORE	Production Management	3	22
CC 207	CORE	Taxation - II	3	23
CC 208	CORE	Organizational Communication	3	---
	Any ONE Group from the following			
CE 203A	Core Elective Accounting	Cost Accounting - II		25
CE 204 A	Core Elective Accounting	Auditing - I		26
	OR			
CE 203 B	Core Elective Statistics	Basic Statistics - IV	6	27
CE 204 B	Core Elective Statistics	Fundamentals of Statistics - II		28
	OR			
CE 203 C	Core Elective Advance Business Management	Management of Organized Market		29
CE 204 C	Core Elective Advance Business Management	Advanced Financial Management		30
	Any ONE Course from the following other than the opted from Core Elective.			
SE 202 A	Subject Elective	Cost Accounting - II		31
SE 202 B	Subject Elective	Basic Statistics - IV		32
SE 202 C	Subject Elective	Management of Organized Market	3	33
SE 202 D	Subject Elective	Secretarial Practice - IV		34
SE 202 E	Subject Elective	Computer Application – IV		35
SE 202 F	Subject Elective	Co-Operation – IV		37
	Any ONE Course from the following			
FC 202 A	Foundation	General Knowledge - II		38
FC 202 B	Foundation	SCOPE		---
FC 202 C	Foundation	Right to Information	3	---
FC 202 D	Foundation	World Trade Organization		---
FC 202 E	Foundation	Pollution Control & Its Impact		---
		TOTAL CREDITS	**24**	

CC 202 :: Indian Financial System

Programme Name	Bachelor of Commerce
Semester	Third
Course No	CC 202
Course Name	**Indian Financial System**
Course Type	CORE
Effective From	JUNE – 2012
Objective	To make students familiar with Indian Financial system.

Unit No.	Content	Marks	Credit
1	**Overview of the Indian Financial System :** Pre and post liberalization overview of Indian Financial system, Organizational structure of Indian financial system, Major components - Financial Markets, Financial Institutions / Intermediaries, Financial Instruments, Functions and role of financial system.	25 %	0.75
2	**Financial Markets** **(a) Money Market :** Meaning, constituents of organized money market. **(b) Capital market :** meaning, Functions and history. (i) Primary Market : Meaning, Types of primary issues-public, Right and Private placement, Issue Mechanism. (ii) Secondary market : Functions, Organizations, Management and Membership of Stock exchanges, Listing and trading of securities, Stock exchanges in India.	25 %	0.75
3	**Financial Institutions** **Commercial Banking :** Functions of Commercial banks, Nationalization of commercial banks. Issue of nonperforming assets and their management, Non banking finance companies : Meaning, Types, Growth and regulation. Insurance : Introduction to LIC, GIC and Private insurance companies. Mutual funds: Concept, Advantages, History of MFs in India.	25 %	0.75
4	**Financial Instruments** **(a) Capital Market instruments :** Equities, Preference shares, Debentures and Bonds. New Instruments. **(b) Money market instruments :** Call / Notice Money Market, Treasury Bills, commercial Papers, Certificate of Deposit, Commercial bills	25 %	0.75

References:
1. Pathak Bharati (2008) : The Indian Financial System, Pearson Education
2. M Y Khan (2007) : Indian Financial System, The McGraw - Hill Companies

CC 203 :: Taxation – I

Programme Name	Bachelor of Commerce
Semester	Third
Course No	CC 203
Course Name	**Taxation – I**
Course Type	CORE
Effective From	JUNE – 2012
Objective	To make students familiar with tax pattern of India.

Unit No.	Content	Marks	Credit
1	1. Objectives of Income Taxation; The History of Income-tax and Brief introduction of the following Direct and Indirect tax laws: Income Tax, Gujarat Value Added Tax, Custom Duty, Excise Duty and Service Tax; 2. Definitions as per the Income tax Act: Income, Agricultural income, Assessee, Person, Previous Year, Assessment Year and other terms relevant to the syllabus; 3. Income-tax Authorities (sections 116 to 120 and 124 only).	25 %	0.75
2	1. Basis of charge of income-tax: Scope of total income and residential status of an individual assessee (sections 4 to 9); 2. Individual assessee's incomes exempt from income-tax (section 10); 3. Procedure for assessment of income-tax (sections 139, 139A, 140, 140A, 142 to 145, 147 to 149, 154 and 156 only).	25 %	0.75
3	**Salary Income:** Computation of taxable salary (sections 14 to 17); Taxability of various provident funds affecting the computation of taxable salary income only shall be included.	25 %	0.75
4	**Income from House Property:** Computation of Taxable Income from House Property (sections 22 to 27).	25 %	0.75

Notes:
1. While setting a question paper, the topic/aspect shall be indicated rather than the section number.
2. Provisions of respective laws applicable (to individual assesses only) as on 31st March immediately preceding the date of commencement of current academic year shall be considered.
3. Whenever any section (included in the present syllabus) is deleted or replaced by a new section as per the amendments made/to be made by a Finance Act, it shall automatically amend the syllabus and shall be implemented in the relevant academic year.

References:
1. Taxation : By Rana, Dalal and others : M/.s. B. S. Shah Prakashan
2. Students' Guide to Income Tax, By Dr. Vinod K Singhania & Dr. Monica Singhania- Taxmann's publication.

CE 201 A :: Cost Accounting – I

Programme Name	Bachelor of Commerce
Semester	Third
Course No	CE 201 A
Course Name	**Cost Accounting – I**
Course Type	CORE ELECTIVE
Effective From	JUNE – 2012
Objective	To make students acquainted with Cost Accounting and equip them to prepare cost statement.

Unit No.	Content	Marks	Credit
1	**Introduction to cost accounting** Meaning and definition; Need for Cost Accounting; Advantage and limitations; Cost Accounting and Financial Accounting; Cost concepts and cost objects; Elements of cost and classification of costs; methods of costing; Techniques of costing (*with emphasis on Uniform costing*) ; Cost centre and Cost unit; Installation of good cost accounting system.	25 %	0.75
2	**Materials** Definition of inventory; Materials and material control; Objectives of material control; Its necessity and advantages; Purchase and stores routine; Control of inventory through EOQ, determination of various stock levels, JIT and ABC system; Methods of pricings of issues of material – FIFO, LIFO, Base Stock price, Weighted average price, periodic weighted average price, standard price and replacement price; Meaning and treatment of Waste, Scrap, Spoilage and Defectives;	25 %	0.75
3	**Labour** Direct and Indirect Labour cost; Labour cost accounting and Labour records; Remuneration methods – Time wage system and piece wage system; Bonus systems (Individual and Group incentive plans) -Halsey Premium plan, Rowan Plan, Taylor's differential piece rate system, Bedeaux Plan, Merrick's multiple piece rate system, Gantt task & bonus system, Profit sharing and Co-partnership; Requisites of good wage incentive plan; Labour turnover; Cost of Labour turnover & its treatment; Concept of Idle time & its treatment; Over time premium; Casual worker & out worker; Holiday & Leave with pay; Cost of Apprentice; Employee welfare cost; Fringe benefits; Bonus and Gratuity.	25 %	0.75
4	**(A)Overheads including Activity based costing** Definition; Classification of overheads; Techniques for segregation	25 %	0.75

of Semi variable overheads; Cost allocation and apportionment; Basis of apportionment of Factory overheads and Re apportionment of service centre cost; Overhead absorption on the basis of Direct Material cost, Direct labour cost, Prime cost, Labour Hours and Machine Hours; Concept and Treatment in cost accounts of – Over absorption , Under absorption, Setting up time and Idle time; Absorption of Administration overheads and Selling & Distribution overheads (*In theory only*) **(B) Conceptual Understanding of Activity Based Costing.**			

References

1. Cost Accounting By Rana, Dalal and others : M/.s B. S. Shah Prakashan

2. Cost Accounting: Principles & Practice, By M N Arora, Vikas Publishing House

3. Practical Costing, By   N K sharma, Shree Niwas Publication

4. Cost Accounting, By Dr P C Tulsian, S. Chand

5. Cost Accounting, By Dr Murthy & S Gurusamy, The McGraw Hill Companies

CE 202 A :: Corporate Accounting

Programme Name	Bachelor of Commerce
Semester	Third
Course No	CE 202 A
Course Name	**Corporate Accounting**
Course Type	CORE ELECTIVE
Effective From	JUNE – 2012
Objective	To make students acquainted with Corporate Accounting.

Unit No.	Content	Marks	Credit

1	➢ Valuation of Goodwill
	➢ Origin of Goodwill
	➢ Factors affecting Goodwill
	➢ Meaning of Goodwill
	➢ Provision regarding Goodwill in various accounting standards
	➢ Need for valuation of goodwill
	➢ Methods of valuation of Goodwill
	  • Arbitrary Assessment
	  • Average profit method(Simple average, Weighted Average and Annuity method)
	  • Super Profit method
	  • Capitalization of profit method (Capitalization of average profit and Super profit)
		25 %	0.75

2	➢ Circumstances of valuation of shares
	➢ Factors affecting valuation of shares
	➢ Methods of valuation of shares
	  • Valuation of fully paid-up and partly paid-up equity shares and preference shares by Net Assets method
	  • Valuation of fully paid-up and partly paid-up equity shares by Yield method
	  • Fair value of fully paid-up and partly paid-up equity shares
	  • Valuation of Right Shares
	  • Valuation of Bonus Shares
		25 %	0.75

3	**Banks Accounts**
	➢ Legal Provisions (Concepts only)
	  • Banking Regulation Act,1949
	  • Business carried on by banks
	  • Non-Banking Assets and its disposal
	  • Management of banks
	  • Share capital
	  • Creation of Floating charge on properties
	  • Statutory Reserves
	  • Cash Reserves and Statutory Liquidity Reserve
	  • Restriction on Acquisition of Shares in other companies
	  • Restriction on Loan and Advances
	  • NPA
	  • Preparation of Final Accounts*
	* Note: (1) Only Simple adjustments to be asked.
	
	     (2) Income Statement or Balance sheet to be asked with
		25 %	0.75

	relevant schedules. Combined question of final account is not expected.		

4	**Liquidation of Company**
	➢ Meaning of Liquidation or winding up (Concepts only)
	➢ Methods of Liquidation (Concepts only)
	    • Compulsory Winding up by National Law Tribunal
	    • Voluntary Winding up
	➢ Consequences of Winding up (Concepts only)
	➢ Preferential Payments
	➢ Overriding Preferential Payment as per the companies (Amendment) Act , 1985 section 529A
	➢ Powers and Duties of Liquidators (Concepts only)
	➢ Order of disbursement to be made by Liquidator as per latest statutory revision
	Preparation of Liquidator's Final Statement of Account as per latest statutory revision
		25 %	0.75

References

1. Corporate Accounting By Rana, Dalal and others : M/.s B. S. Shah Prakashan

2. Corporate Accounting (Theory & Practice), By K L Shah, Shree Niwas Publishing

3. Corporate Accounting By Dr S N Maheshwari & S K Maheshwari, Vikas Publishing House.

CE 201 B :: Basic Statistics - III

Programme Name	Bachelor of Commerce
Semester	Third
Course No	CE 201 B
Course Name	**Basic Statistics – III**
Course Type	CORE ELECTIVE
Effective From	JUNE – 2012
Objective	Students should be aware with the basics of preliminary mathematical statistics.

Unit No.	Content	Marks	Credit
1	**Mathematical Expectation** Joint probability distribution of two variables X and Y, their marginal probability distributions, expected values of X+Y and X·Y and their properties, covariance between X and Y, properties of variance for dependent and independent variables, Examples related to these property and its applications.	25 %	0.75
2	**Discrete Probability Distribution - 1** Probability mass function of Binomial distribution, simple applications, deriving mean and variance of Binomial distribution, properties of Binomial distribution, fitting of Binomial distribution and its applied examples. Probability mass function of Poisson distribution as a limiting case of Binomial distribution (without proof), simple applications, deriving mean and variance of Poisson distribution, properties of Poisson distribution, fitting of Poisson distribution	25 %	0.75
3	**Discrete Probability Distribution - 2** Probability mass function of Negative Binomial distribution and Geometric distribution, simple applications and their properties and simple examples, Probability mass function of Hyper-geometric distribution, properties of Hyper-geometric distribution and simple applications,	25 %	0.75
4	**Continuous Probability Distribution** Probability Density Function of Normal distribution, properties of Normal distribution, examples based on it and applied problems of Normal distribution.	25 %	0.75

References :

1. Goon. Gupta, Dasgupta, An outline of Statistical Theory, Vol -1 and II World Press, Calcutta.
2. Sancheti & Kapoor, Business Statistics. Sultan Chand & Sons, New Delhi.
3. David R. Anderson, Dennis J. Sweeney, Thomas A. Williams, Statistics For Business and Economics, South - Western Cengage Learning India Pvt. Ltd. New Delhi.
4. Levin and Rubin, Statistics for Management, Prentice Hall of India Pvt. Ltd. New Delhi.
5. Parimal Mukhopadhyay : Theory and Methods of Survey Sampling, Perntice Hall of India, New Dlehi.
6. Trivedi and Trivedi: Business Mathematics, Pearson India Ltd. New Delhi.

CE 202 B :: Fundamentals of Statistics - I

Programme Name	Bachelor of Commerce
Semester	Third
Course No	CE 202 B
Course Name	**Fundamentals of Statistics - I**
Course Type	CORE ELECTIVE
Effective From	JUNE – 2012
Objective	Students should be aware with the basics of preliminary mathematical statistics.

Unit No.	Content	Marks	Credit
1	**Differentiation :** Definition of a differentiation, Derivative of functions $1/x$, x , $ax+b$, ax^2+bx+c by using definition, Rules of derivatives (without proof) and their examples by using the standard functions in the form x^n, a^x, $\log x$, e^{ax}.	25 %	0.75
2	**Integration and its Application** Definition of definite integration, Rules of integration (constant, addition and subtraction), Standard forms of integration (x^n , $e^{(ax+b)}$, a^x , $1/x$, $(ax+b)^n$, $1/(ax+b)$ Simple examples based on these results, Definition of definite integrations, Its simple application related to M.R., M.C. and profit function only.	25 %	0.75
3	**Acceptance sampling plan** Sampling inspection plan for attributes. Concept of AQL, LTPD, consumer risk and producer's risk. OC, AOQ, AOQL, ASN, AOL. Properties of OC curve for single sampling plan. Single sampling plan for attributes when two points are fixed on OC curve. Numerical example for OC, AOQ, ASN and AOI curve of single sampling plan. (with CC=0 and 1 only) assuming Poission distribution approximation.	25 %	0.75
4	**Large sample Test** Meaning of parameter and statistics. Idea of statistical hypothesis (null and alternative hypothesis). Level of significance and confidence interval. Application for the following type of tests. 1. Test for number of success and proportions 2. Test of difference between two proportions 3. Test for a mean 4. Test difference between two means.	25 %	0.75

References :

1. Goon. Gupta, Dasgupta, An outline of Statistical Theory, Vol -1 and II World Press, Calcutta.

2. Sancheti & Kapoor, Business Statistics. Sultan Chand & Sons, New Delhi.

3. Amir D Aczel, Jayavel Sounderpandian, Complete Business Statistics, Tata Mc Graw Hill, New Delhi.

CE 201 C :: Advanced Personnel Management

Programme Name	Bachelor of Commerce
Semester	Third
Paper No.	CE 201 C
Course Name	**Advanced Personnel Management**
Course Type	CORE ELECTIVE
Effective From	JUNE – 2012
Objective	To aware students with personnel management functions and objectives in various organisations.

Unit No.	Content	Marks	Credit
1	**Personnel Management:** Meaning, characteristics of personnel management, Objectives and significance of personnel management. Advantages and disadvantages of personnel management. **Job Analysis:** Job Description, Job Specification and Job analysis with its suitable format. Recruitment and Selection process of personnel.	25%	0.75
2	**Manpower planning:** Definition, characteristics of manpower planning. Objectives, Types of Manpower Planning. Factors affecting to manpower planning. Advantages and limitations of manpower planning. **Labor Absenteeism:** Meaning, causes of absenteeism, Effects and remedies of labor absenteeism.	25%	0.75
3	**Industrial Disputes:** Meaning, causes of Industrial Disputes. Nature and effect of Industrial Disputes. Techniques for Industrial Disputes solution. Legal arrangement for Industrial Disputes. **Employee wages:** Meaning and Types of wages. Various wage system. Ideal wage system. Stimulating wage system. Comparison of individual incentives and Group incentives.	25%	0.75
4	**Motivation:** Definition, characteristics, Classifications of Human needs. Maslow's need of hierarchy, Herzberg's two factors theory, Mac gragor's theory X & Y. **Leadership:** Meaning and characteristics of Leadership. Various styles of Leadership. Selection of suitable style of Leadership as nature of organisation. Merits and demerits of Leadership.	25%	0.75

References :

1. Personnel Management By Rana, Dala and others : M/s. B. S. Shah Prakashan

2. Personnel Management By Edvwin Flippo

CE 202 C :: Advanced Marketing Management

Programme Name	Bachelor of Commerce
Semester	Third
Paper No.	CE 202 C
Course Name	**Advanced Marketing Management**
Course Type	CORE ELECTIVE
Effective From	JUNE – 2012
Objective	To aware students with marketing practices at advanced level in various industries.

Unit No.	Content	Marks	Credit
1	**Marketing Environments:** Organizational Marketing system. Marketing environments. Internal environments and External environments. **Micro environments**- Company, Suppliers, Marketing Intermediaries, Customers, Competition. **Macro environments**: Demographic environments, Economic environments, Natural environments and Technological environments.	25%	0.75
2	**Product Innovation and product life cycle:** Meaning and characteristics of product. Classification of products. Meaning of Product innovation. Types of Product innovation. **Product Life cycle:** Meaning and Stages of product life cycle. Strategies of each stages of product life cycle. Product mix and product mix strategy.	25%	0.75
3	**Marketing strategy:** Meaning and significance of Marketing strategy. Process of Marketing strategy. Product positioning. Factors affecting to marketing strategy. Managing the marketing Efforts. Growth strategy and its types. **Marketing channels**: Intermediaries of Marketing channels. Types of Marketing channels. Selection of Marketing channels.	25%	0.75
4	**Marketing communication:** Meaning and significance of Marketing communication. Process of Marketing communication. Decisions of Marketing communication. **Marketing Promotion**: Meaning and components of Marketing promotion. Marketing promotion mix. Objectives of Marketing mix. Strategies of marketing mix.	25%	0.75

References :

1. Marketing Management By Rana, Dalal and others : M/s B. S. Shah Prakashan

2. Marketing Management By Philip Kotler

SE 201 A :: Cost Accounting – I

Programme Name	Bachelor of Commerce
Semester	Third
Course No	SE 201 A
Course Name	**Cost Accounting – I**
Course Type	SUBJECT ELECTIVE
Effective From	JUNE – 2012
Objective	To make students acquainted with Cost Accounting and equip them to prepare cost statement.

Unit No.	Content	Marks	Credit
1	**Introduction to cost accounting** Meaning and definition; Need for Cost Accounting; Advantage and limitations; Cost Accounting and Financial Accounting; Cost concepts and cost objects; Elements of cost and classification of costs; methods of costing; Techniques of costing (*with emphasis on Uniform costing*) ; Cost centre and Cost unit; Installation of good cost accounting system.	25 %	0.75
2	**Materials** Definition of inventory; Materials and material control; Objectives of material control; Its necessity and advantages; Purchase and stores routine; Control of inventory through EOQ, determination of various stock levels, JIT and ABC system; Methods of pricings of issues of material – FIFO, LIFO, Base Stock price, Weighted average price, periodic weighted average price, standard price and replacement price; Meaning and treatment of Waste, Scrap, Spoilage and Defectives;	25 %	0.75
3	**Labour** Direct and Indirect Labour cost; Labour cost accounting and Labour records; Remuneration methods – Time wage system and piece wage system; Bonus systems (Individual and Group incentive plans) -Halsey Premium plan, Rowan Plan, Taylor's differential piece rate system, Bedeaux Plan, Merrick's multiple piece rate system, Gantt task & bonus system, Profit sharing and Co-partnership; Requisites of good wage incentive plan; Labour turnover; Cost of Labour turnover & its treatment; Concept of Idle time & its treatment; Over time premium; Casual worker & out worker; Holiday & Leave with pay; Cost of Apprentice; Employee welfare cost; Fringe benefits; Bonus and Gratuity.	25 %	0.75
4	**(A)Overheads including Activity based costing** Definition; Classification of overheads; Techniques for segregation of Semi variable overheads; Cost allocation and apportionment;	25 %	0.75

Basis of apportionment of Factory overheads and Re apportionment of service centre cost; Overhead absorption on the basis of Direct Material cost, Direct labour cost, Prime cost, Labour Hours and Machine Hours; Concept and Treatment in cost accounts of – Over absorption , Under absorption, Setting up time and Idle time; Absorption of Administration overheads and Selling & Distribution overheads (*In theory only*) **(B) Conceptual Understanding of Activity Based Costing.**		

References

1. Cost Accounting By Rana, Dalal and others : M/.s B. S. Shah Prakashan

2. Cost Accounting: Principles & Practice, By M N Arora, Vikas Publishing House

3. Practical Costing, By   N K sharma, Shree Niwas Publication

4. Cost Accounting, By Dr P C Tulsian, S. Chand

5. Cost Accounting, By Dr Murthy & S Gurusamy, The McGraw Hill Companies

SE 201 B :: Basic Statistics – III

Programme Name	Bachelor of Commerce
Semester	Third
Course No	SE 201 B
Course Name	**Basic Statistics – III**
Course Type	SUBJECT ELECTIVE
Effective From	JUNE – 2012
Objective	Students should be aware with the basics of preliminary mathematical statistics.

Unit No.	Content	Marks	Credit
1	**Mathematical Expectation** Joint probability distribution of two variables X and Y, their marginal probability distributions, expected values of X+Y and X·Y and their properties, covariance between X and Y, properties of variance for dependent and independent variables, Examples related to these property and its applications.	25 %	0.75
2	**Discrete Probability Distribution - 1** Probability mass function of Binomial distribution, simple applications, deriving mean and variance of Binomial distribution, properties of Binomial distribution, fitting of Binomial distribution and its applied examples. Probability mass function of Poisson distribution as a limiting case of Binomial distribution (without proof), simple applications, deriving mean and variance of Poisson distribution, properties of Poisson distribution, fitting of Poisson distribution	25 %	0.75
3	**Discrete Probability Distribution - 2** Probability mass function of Negative Binomial distribution and Geometric distribution, simple applications and their properties and simple examples, Probability mass function of Hyper-geometric distribution, properties of Hyper-geometric distribution and simple applications,	25 %	0.75
4	**Continuous Probability Distribution** Probability Density Function of Normal distribution, properties of Normal distribution, examples based on it and applied problems of Normal distribution.	25 %	0.75

References :
1. Goon. Gupta, Dasgupta, An outline of Statistical Theory, Vol -1 and II World Press, Calcutta.
2. Sancheti & Kapoor, Business Statistics. Sultan Chand & Sons, New Delhi.
3. David R. Anderson, Dennis J. Sweeney, Thomas A. Williams, Statistics For Business and Economics, South - Western Cengage Learning India Pvt. Ltd. New Delhi.
4. Levin and Rubin, Statistics for Management, Prentice Hall of India Pvt. Ltd. New Delhi.
5. Parimal Mukhopadhyay : Theory and Methods of Survey Sampling, Perntice Hall of India, New Dlehi.
6. Trivedi and Trivedi: Business Mathematics, Pearson India Ltd. New Delhi.

SE 201 C :: Advanced Personnel Management

Programme Name	Bachelor of Commerce
Semester	Third
Paper No.	SE 201 C
Course Name	**Advanced Personnel Management**
Course Type	SUBJECT ELECTIVE
Effective From	JUNE – 2012
Objective	To aware students with personnel management functions and objectives in various organisations.

Unit No.	Content	Marks	Credit
1	**Personnel Management:** Meaning, characteristics of personnel management, Objectives and significance of personnel management. Advantages and disadvantages of personnel management. **Job Analysis:** Job Description, Job Specification and Job analysis with its suitable format. Recruitment and Selection process of personnel.	25%	0.75
2	**Manpower planning:** Definition, characteristics of manpower planning. Objectives, Types of Manpower Planning. Factors affecting to manpower planning. Advantages and limitations of manpower planning. **Labor Absenteeism:** Meaning, causes of absenteeism, Effects and remedies of labor absenteeism.	25%	0.75
3	**Industrial Disputes:** Meaning, causes of Industrial Disputes. Nature and effect of Industrial Disputes. Techniques for Industrial Disputes solution. Legal arrangement for Industrial Disputes. **Employee wages:** Meaning and Types of wages. Various wage system. Ideal wage system. Stimulating wage system. Comparison of individual incentives and Group incentives.	25%	0.75
4	**Motivation:** Definition, characteristics, Classifications of Human needs. Maslow's need of hierarchy, Herzberg's two factors theory, Mac gragor's theory X & Y. **Leadership:** Meaning and characteristics of Leadership. Various styles of Leadership. Selection of suitable style of Leadership as nature of organisation. Merits and demerits of Leadership.	25%	0.75

References :

1. Personnel Management By Rana, Dala and others : M/s. B. S. Shah Prakashan

2. Personnel Management By Edvwin Flippo

SE 201 D :: Secretarial Practice – III

Programme Name	Bachelor Of Commerce
Semester	Third
Paper No.	SE 201 D
Course Name	**Secretarial Practice – III**
Course Type	SUBJECT ELECTIVE
Effective From	JUNE – 2012
Objective	To make the student familiar with the basic provisions of the Companies Act.

Unit No.	Content	Waitage	Credit
1	**Membership and register of members :** Membership, shareholder or member, methods of becoming a member, who may become a member, termination of membership, register of members, index of members, closure of the register, foreign register of member.	25 %	0.75
2	**Dividend and Interest :** Meaning of dividend and interest, statutory provisions regarding dividend, interim dividend, final dividend list, dividend warrant, income tax on dividend, payment of interest on shares out of capital, procedure of declaration and payment of dividend, unclaimed dividend and unpaid dividend, interest and dividend distinguished, procedure of paying interest on debenture.	25 %	0.75
3	**Directors :** Directors, appointment of directors, number of directors, qualifications and disqualifications of directors, removal of directors, resignation, remuneration of directors, power, duties and liabilities of directors and other restrictions concerning directors, compensation for loss of office, loan to directors, Managing director : Appointment, remuneration compensation for loss of office.	25 %	0.75
4	**Prevention of oppression and mismanagement** Apply to court of relief under circumstances of oppression and mismanagement. Powers of company law board and central government under clause 397 to 409 for prevention of oppression and mismanagement.	25 %	0.75

References :

1. Secretarial Practice By Rana, Dalal and others : /s. B. S. Shah Prakashan

2. Secretarial Practice - M.C.Kuchal - Vikas Publication

3. Manual of Secretarial Practice - B. N. Tondon -S. Chand & Co.

4. A Text book of Company Law - P.P.S. Gogna -S. Chand & Co.

SE 201 E :: Computer Application – III

Programme Name	Bachelor of Commerce
Semester	Third
Course No	SE 201 E
Course Name	**Computer Application – III**
Course Type	SUBJECT ELECTIVE
Effective From	JUNE – 2012
Objective	To acquaint the student with • Excel

Unit No.	Content	Marks	Credit
1	**Introduction to Excel - 2003** o What is an electronic worksheet and its advantage o Starting Excel and the Excel screen o Entering value, text and formula o Advantages of using formula o Concepts of cell, range, worksheet and workbook o Saving, Closing, Opening a workbook o Creating a New worksheet o Moving and Coping data o Doing and Undoing actions o Inserting and Deleting columns and rows o Formatting worksheet o Changing column width and row height	25 %	0.75
2	**Advanced Excel – I** o Printing the worksheet o Setting up pages and margins o Defining Header and Footer o Advanced Print options o Creating Charts	25 %	0.75
3	**Advanced Excel – II** o Creating a Database o Sorting a database o Maintaining a database o Querying the database using Form o Using subtotals and grand total o Using database functions o DMAX, DAVERAGE, DCOUNT, DMIN, DSTDEV, DSUM, DVAR	25 %	0.75

4	**Excel Function**
	o Using Date and Time Functions
	    o Today(), Now(), Day(), Month(), Year()
	    o Hour(), Minute(), Second()
	o Other Functions
	    o Average, Count, Max, Min, Stdev, Var
	    o Sum, Abs, Int, Log, Mod. Round, Sqrt, Auto sum
	    o FV and PV , IF
		25 %	0.75

Structure of question paper

Theory (35 Marks, 2 Hours)	Question	Type	Unit	Marks
	1	Multiple choice (7 out of 10)	All	7
	2	(A) Short Notes (1 out of 2) (B) Procedure (4 out of 6)	1	3 4
	3	(A) Short Notes (1 out of 2) (B) Procedure (4 out of 6)	2	3 4
	4	(A) Short Notes (1 out of 2) (B) Procedure (4 out of 6)	3	3 4
	5	(A) Short Notes (1 out of 2) (B) Procedure (4 out of 6)	4	3 4
Practical (35 Marks, 2 Hours)		(A) One Practical Out of 2 (B) Viva (C) Journal * Student will have to note all the steps/procedure related to the practical carried out by him or her in his or her answer book. Due waitage should be given while evaluating the practical. The purpose of this requirement is to create the skill of documentation among the students. * These answer book will be submitted with the along with the mark sheet to the university by the examiner.		24 6 5

Practical should be asked based on the style of practical prepared by University.

References :
1. Fundamentals of Computer & Its Application Part-IV, Dr. A. M. Patel , Pankaj Pandya, Kiran Desai & others
2. IT Tools & Applications, Taxali R.K., TMH.
3. User Manual For Tally

NOTE :

1. Two periods should be allotted for THEORY teaching per week.

2. Two periods should be allotted for PRACTICAL teaching per week.

3. There should be ONE computer for every TWO students and

   the maximum number of students in a batch should be 30.

4. The college may charge Rs. 500/- per student per semester for computer maintenance

SE 201 F :: Co-operation-III

Programme Name	Bachelor Of Commerce
Semester	**First**
Paper No.	SE 201 F
Course Name	**Co-operation- III**
Course Type	SUBJECT ELECTIVE
Effective From	JUNE – 2012
Objective	To teach basic principles and importance of Co-Operation in the Indian context.

Unit No.	Content	Weitage	Credit
1	Genesis and Growth of Co-operative movement in India place of Co-operation in developing countries. Evaluation of the Co-operative movement Achievements and weaknesses of Co-operative movement India.	25 %	0.75
2	NABARD.	25 %	0.75
3	Nationalized Banks and agricultural credit Reserve Bank of India and agricultural credit State Bank of India and agricultural credit.	25 %	0.75
4	Role & Development of Urban Co-operative banking in Gujarat. Long term-agricultural credit-rural Development Banks-Their functions and working	25 %	0.75

References

1. Sahkar Pri. shikh, ghadhvi and dishi.

2. Sahkar Pri. shikh, ghadhvi{university granth nirman board}

3. Pri. shastra,dave, pro. pancholi and parmar.

4. hakumatray desai {Gu. Ra. Sahkari sandh}

5. Theory and proactive of Co-operation {K.R. Kulkarni} in India and A board.

6. Theory, History and practice of Co-operation {R.D.Bedi}

7. Co-operation in India {Dr. B. S. Mathur}

8. Co-operative movement in India and Abroad. {Dr. M. P. Mathur}

9. Co-operation in India {Dr. C.B.Mamoria}

10. New dim ensigns of Co-operative Management. G. S. Kamat

11. Principles proactive and Problem Co-operation T. N. Hazela

12. Sahkar Darshan Jagdidh Mulani

FC 201 A :: General Knowledge – I

Programme Name	Bachelor of Commerce
Semester	Third
Paper No.	FC 201 A
Course Name	**General Knowledge - I**
Course Type	FOUNDATION
Effective From	JUNE – 2012
Objective	To improve General Knowledge of the students and to make them ready for competitive Examinations.

Unit No.	Content	%	Credit

1	Gujarat
	   1. Our Gujarat
	   2. History
	   3. Geography
	   4. Political Administration
	   5. Tourism
	   6. Prominent Personalities
	   7. Literature
	   8. Our Pride
	   9. Industries
	   10. Transportation
	   11. Community and Culture
	   12. Media and means of Communications
	   13. Sports etc.
	
	Detailed study of all the above topics is necessary
		100	3.0

References :

1. Navneet General Knowledge (Gujarati), Navneet Publication, Ahmedabad

2. General Knowledge book, Liberty Publication, Ahmedabad

3. Gujarat Government web site for General Knowledge Quiz

4. Any other book of General Knowledge

Structure of University Examination (70 Marks : 2 Hours)

70 small questions one marks each are to be asked. Answer may be in one or two words.

CC 206 :: Production Management

Programme Name	Bachelor of Commerce
Semester	Forth
Course No	CC 206
Course Name	**Production Management**
Course Type	CORE
Effective From	DECEMBER – 2012
Objective	Objective of this syllabus is to provide basic knowledge of functional area of production, purchasing and inventory management.

Unit No.	Content	Marks	Credit
1	**Production :** Meaning & Characteristics of Production - Types of Production on the basis of production process and production continuity. **Production Management:** Meaning and Characteristics, Scope of Production Management. **Production Planning:** Meaning, procedure and importance. **Production Control:** Meaning, procedure and importance.	25 %	0.75
2	**Purchasing** Meaning of Scientific Purchasing - Principles of Scientific Purchasing - Objectives of Scientific Purchasing - Classification of purchases Methods of purchasing – Modern Procedure of Purchase - Centralized V/S. Decentralized Purchasing – Decision regarding to make or to purchase.	25 %	0.75
3	**Inventory Control** Meaning and Types of Inventory Control - Objectives of Inventory Control - Functions of Inventory Control - Brief idea of techniques (methods) of inventory control A. B. C. Method of Inventory Control VED Analysis, FSN analysis. Computation is not expected.) Importance of Inventory Control - Guiding Principles of Effective Inventory Control.	25 %	0.75
4	**Developing and launching New Products Services** The new product development dilemma - problem of Launching New product in the market -process of New product development - Adoption process of New product - Causes for product failure - Concept of product mix - product simplification –product diversification.	25 %	0.75

References:
1. Production Management B. Poom - D. B. For Taraporwala & Sons.
2. Manufacturing Management - Moor - D. B. Taraporwala & Sons.
3. Manufacturing Organization & Management : Amrine, Ritchej Hulley - Prantice Hall of India.
4. Industrial Management - M. E. Thukaram Rao - Himalaya Publishing House.
5. Industrial Engineering and Production Management - Mart and Telsang -S. Chand & Co.

CC 207 :: Taxation – II

Programme Name	Bachelor of Commerce
Semester	Forth
Course No	CC 207
Course Name	**Taxation – II**
Course Type	CORE
Effective From	DECEMBER – 2012
Objective	To make students familiar with tax pattern of India.

Unit No.	Content	Marks	Credit
1	**Profits and Gains of Business or Profession** Computation of taxable profit under the head (sections 28, 29, 30, 31, 32, 34, 35, 36, 37 and 40).	25 %	0.75
2	**Capital Gains** Computation of taxable capital profit under the head (sections 45, 47, 49 to 51, 54, 54B, 54EC, 54F and 55). **Note:** Relevant cost-inflation index numbers must be provid the question paper. **Income from Other Sources** Computation of taxable income under the head (sections 56 to 59). **Note:** In case of securities and other investments, the rate of **TDS** and type of security (listed or un-listed) must be explained in the question paper.	25 %	0.75
3	Income of other persons included in assessee's total income (Sections 60 to 65); Aggregation of Total Income and set-off and carry-forward of losses (sections 66, 68,69,69A to 69D, 70, 71, 72, 72A, 73, 74 and 75); Deductions to be made in computing Total Income of an individual assessee (sections 80C, 80CCC, 80CCD, 80CCF, 80D, 80DD, 80DDB, 80E, 80G, 80QQB, 80RRB and 80U). **Note:** Only theoretical/small practical and objective type questions shall be asked from **Unit 3.**	25 %	0.75
4	Basic idea of value added tax levied under **Gujarat Value Added Tax Act, 2003** and Sales Tax under **Central Sales Tax Act** to cover taxable event, payment of tax, filing of return, registration and records relating thereto (in theory only); **Service Tax:** Basic idea of service tax law to cover taxable event, person liable to pay service tax, manner of payment of service tax, filing of return, registration and records relating thereto (theory only).	25 %	0.75

Notes:

1.   While setting a question paper, the topic/aspect shall be indicated rather than the section number.

2. Provisions of respective laws applicable (to individual assesses only) as on 31st March immediately preceding the date of commencement of current academic year shall be considered.

3. Whenever any section (included in the present syllabus) is deleted or replaced by a new section as per the amendments made/to be made by a Finance Act, it shall automatically amend the syllabus and shall be implemented in the relevant academic year.

References:

1. Taxation : By Rana, Dalal and others : M/.s. B. S. Shah Prakashan

2. Students' Guide to Income Tax, By Dr. Vinod K Singhania & Dr. Monica Singhania- Taxmann's publication.

CE 203 A :: Cost Accounting – II

Programme Name	Bachelor of Commerce
Semester	Forth
Course No	CE 203 A
Course Name	**Cost Accounting – II**
Course Type	CORE ELECTIVE
Effective From	DECEMBER – 2012
Objective	To supplement and consolidate the cost accounting concept and costing methods and equip the students to make use of various costing methods.

Unit No.	Content	Marks	Credit
1	**Single or Unit Costing:** Components of total cost; Expenses that are not treated as cost in cost sheet; Imputed costs; Treatment of work-in progress; Defective materials; Sale of scrap; Defective product; Normal & abnormal Loss of materials; Treatment of Finished goods; Preparation of Historical cost sheet, Estimated cost sheet, Estimate for work order (Tender/Quotation).	25 %	0.75
2	**Reconciliation of profit as per cost accounts with profits as per financial accounts:** Reasons for disagreement in profits; Procedure for reconciliation; Preparation of Reconciliation Statement and Memorandum Reconciliation Account;	25 %	0.75
3	**Operating Costing or Service Costing:** Meaning of Operating Costing or Service Costing, Features of Operating Costing, Users of Service Costing, Cost Unit, Cost Analysis, Transport Costing, Hospital Costing, Staff canteen Costing. Practical Problems to be asked on Transport Costing, and Hospital Costing only.	25 %	0.75
4	**Job, Batch and Contract costing:** Definition and Features of Job costing; Pre requisites of Job costing; Source documents, procedure for recording under Job costing; Definition of Batch costing and its accounting procedure; Method of determination of economic batch quantity (EBQ); Definition of Contract costing; Difference between Job & Contract costing; Features of Contract costing; Work certified, work uncertified and Retention money; Method of valuation of work in progress; Profit on incomplete contracts; Accounting entries; Preparation of relevant ledger accounts and Final Accounts of a Contractor; Brief introduction of AS-7 (*in theory only*).	25 %	0.75

References: (1) Cost Accounting: Principles & Practice, By M N Arora, Vikas Publishing House
    (2) Practical Costing, By   N K sharma, Shree Niwas Publication
    (3) Cost Accounting, By Dr P C Tulsian, S. Chand
    (4) Cost Accounting, By Dr Murthy & S Gurusamy, The McGraw Hill Companies

CE 204 A :: Auditing – I

Programme Name	Bachelor of Commerce
Semester	Forth
Course No	CE 204 A
Course Name	**Auditing – I**
Course Type	CORE ELECTIVE
Effective From	DECEMBER – 2012
Objective	To supplement and consolidate the cost accounting concept and costing methods and equip the students to make use of various costing methods.

Unit No.	Content	Marks	Credit
1	**(1) Introduction** • Definition, objective of audit • Advantages and limitations of audit • Types of audit – Stationary audit, internal audit, branch audit, cost audit, management audit, property audit (only concept) • Basic principles governing an audit (B) **Company Auditor** • Qualification and disqualification • Appointment and removal • Remuneration and status • Rights and duties • Lien of an auditor	25 %	0.75
2	• Internal control meaning and significance • Organizing audit work: Audit program, Audit note book, working papers, routine checking, test checking, surprise checking, commencement of new audit.	25 %	0.75
3	**Vouching** • Meaning and significance vouching of cash transactions	25 %	0.75
4	**Verification and Valuation of assets and liabilities** • Meaning and auditor's duties • Verification and valuation of followings: - Goodwill, Building machinery, investment, Inventory, secured loans and contingent liabilities.	25 %	0.75

References
1. Auditing By Rana, Dalal and Others : M/s. B. S. Shah Prakashan
2. Auditing University Edition By Arun Jha Taxmann's Publication
3. Auditing: Theory & Practice By N K Sharma Shree Niwas Publication

CE 203 B :: Basic Statistics - IV

Programme Name	Bachelor of Commerce
Semester	Forth
Course No	CE 203 B
Course Name	**Basic Statistics - IV**
Course Type	CORE ELECTIVE
Effective From	DECEMBER - 2012
Objective	Students should able to apply basic mathematics and statistics in different sector of economics and finance.

Unit No.	Content	Marks	Credit
1	**Regression (For two variables)** Concept regression, derivation of two lines of regression, Properties of regression coefficients (with proof), Forecasting on the basis of regression equation regression equation pertaining to linear model in the form $y = \alpha + \beta x + U$ and its relevant properties.	25 %	0.75
2	**Sampling Methods - 1** Meaning of population and sample, need for sampling, Definition of population size and sample size, points to be considered for determining sample size, Theoretical description of different sampling methods (i) simple random sampling method (ii) stratified random sampling method (iii) systematic sampling method Simple numerical examples for simple random sampling method with replacement and without replacement only for mean.	25 %	0.75
3	**Statistical Quality control** General theory of control charts, causes of variances in quality control limit . Summary of out of control criteria and theory of run. Control charts for variables only for X bar and R charts and its numerical examples.	25 %	0.75
4	**Control charts for Attributes** p, np and c charts. Comparison of control charts and its applications	25 %	0.75

References :
1. Kapoor V.K.: Business Mathematics, Sultan Chand & Sons, New Delhi.
2. Sancheti & Kapoor: Business Statistics, Sultan Chand & Sons, New Delhi.
3. Sancheti & Kapoor: Business Mathematics, Sultan Chand &-Sons, New Delhi.
4. Mukhopadhyay, P. Mathematical Statistics, New Central Book Agency, Calcutta.
5. Trivedi and Trivedi: Business Mathematics, Pearson India Ltd. New Delhi.

CE 204 B :: Fundamentals of Statistics - II

Programme Name	Bachelor of Commerce
Semester	Forth
Course No	CE 204 B
Course Name	**Fundamentals of Statistics - II**
Course Type	CORE ELECTIVE
Effective From	DECEMBER - 2012
Objective	Student should be familiar to the fundamentals of mathematical statistics and its applications.

Unit No.	Content	Marks	Credit
1	**Moments** Definition of raw and central moments. Inter relationship between raw and central moments up to four orders. Numerical examples only.	25 %	0.75
2	**Binomial and Poission Distribution** Derivation of Binomial and Poission Distribution, their first four raw and central moment and MGF about origin and mean, their recurrence relation between moment summary.	25 %	0.75
3	**Normal Distribution** Derivation of mean and variance, moment generating function about origin and mean. Derivation of the central moments for the normal distribution. Calculation of probabilities (numerical example only)	25 %	0.75

4	**Small Sample Test**
	Idea of degrees of freedom. Test of significance based upon t and F statistics, their application testing
	   1. Mean
	   2. Difference between two means
	   3. Variance
		25 %	0.75

References :

1. Goon. Gupta, Dasgupta : "An outline of Statistical Theory" Vol-1 and II. World Press, Calcutta
2. Sancheti & Kapoor : Business Statistics. Sultan Chand & Sons, New Delhi.
3. S.C. Gupta: "Fundamentals of Mathematical Statistics" Sultan Chand & Sons, New Delhi.
4. Levin and Rubin: "Statistics for Management", Prentice Hall of India Pvt. Ltd. New Delhi.
5. Parimal Mukhopadhyay : "Mathematical Statistics" Books & Allied (P) Ltd.

CE 203 C :: Management of Organized Market

Programme Name	Bachelor of Commerce
Semester	Fourth
Paper No.	CE 203 C
Course Name	**Management of Organized Market**
Course Type	CORE ELECTIVE
Effective From	DECEMBER – 2012
Objective	To aware students with various organized markets in India.

Unit No.	Content	Marks	Credit
1	**Stock Exchange**: Meaning and characteristics of Stock Exchange. Intermediaries of Stock Exchange. Listing of securities. Functions of Stock Exchange. Usefulness of Stock Exchange. Role of Stock Exchange in economic development. Difference between Stock Exchange and commodity market. Impact of liberalization on Stock Exchange. Speculation: meaning and types of speculation transactions. Benefits and limitation of speculation.	25%	0.75
2	**Forward Market:** Meaning and types of Forward Market. Method of trading in Forward Market. Functions of Forward Market. Services of Forward Market, Significance of Forward Market. Limitations of Forward Market. Intermediaries of Forward Market. Types of Forward Market contracts. Difference between Ready delivery contract and Forward Market.	25%	0.75
3	**Money market:** Meaning and characteristics of Money Market. Structure of Indian Money Market. Instruments of Money Market : treasury bills, certificate of deposits, and commercial paper. Significance of Money Market. Difference between Money Market and capital market. Limitations of Money Market.	25%	0.75
4	**Foreign Exchange Market:** Meaning of Foreign Exchange market. Emergence of Foreign Exchange. Exchange rate and its policies. Factors affecting to Exchange rate. Types of transactions of Foreign Exchange. Functions and services of Foreign Exchange market.	25%	0.75

References :
1. Organized Markets By N. D. Gami : Popular Prakashan, Surat

2. Organized Markets By Rana, Dalal and others : M/s. B. S. Shah Prakashan

CE 204 C :: Advanced Financial Management

Programme Name	Bachelor of Commerce
Semester	Fourth
Paper No.	CE 204 C
Course Name	**Advanced Financial Management**
Course Type	CORE ELECTIVE
Effective From	DECEMBER – 2012
Objective	To aware students with the advanced financial functions and management.

Unit No.	Content	Marks	Credit
1	Finance Management: Meaning and scope of Finance Management. Finance functions. Difference between traditional and modern finance functions. Classifications of finance functions. Incidental finance functions. Role of finance manager.	25%	0.75
2	Capital Structure: Meaning of Capital Structure. Characteristics of an ideal Capital Structure. Factors affecting to Capital Structure. Types of Capital Structure and its merits & demerits.	25%	0.75
3	Working capital: Concept of Working capital. Types of Working capital. Factors affecting to Working capital. Sources of Working capital. Dividend policy: meaning, Various dividend policies, Factors affecting to dividend decisions. Types of dividend payments.	25%	0.75
4	Capital Budgeting: Meaning and significance of capital Budgeting. Characteristics of Capital Budgeting. Objectives of Capital Budgeting. Types of Capital Budgeting plan. Approaches to Capital Budgeting decisions. Techniques of Capital Budgeting: Payback period method, Average rate of return method and net present value method.	25%	0.75

References :

1. Financial Management By Rana, Dalal and others : M/s. B. S. Shah Prakashan

2. Financial Management By Pandy

SE 202 A :: Cost Accounting – II

Programme Name	Bachelor of Commerce
Semester	Forth
Course No	SE 202 A
Course Name	**Cost Accounting – II**
Course Type	SUBJECT ELECTIVE
Effective From	DECEMBER – 2012
Objective	To supplement and consolidate the cost accounting concept and costing methods and equip the students to make use of various costing methods.

Unit No.	Content	Marks	Credit
1	**Single or Unit Costing:** Components of total cost; Expenses that are not treated as cost in cost sheet; Imputed costs; Treatment of work-in progress; Defective materials; Sale of scrap; Defective product; Normal & abnormal Loss of materials; Treatment of Finished goods; Preparation of Historical cost sheet, Estimated cost sheet, Estimate for work order (Tender/Quotation).	25 %	0.75
2	**Reconciliation of profit as per cost accounts with profits as per financial accounts:** Reasons for disagreement in profits; Procedure for reconciliation; Preparation of Reconciliation Statement and Memorandum Reconciliation Account;	25 %	0.75
3	**Operating Costing or Service Costing:** Meaning of Operating Costing or Service Costing, Features of Operating Costing, Users of Service Costing, Cost Unit, Cost Analysis, Transport Costing, Hospital Costing, Staff canteen Costing. Practical Problems to be asked on Transport Costing, and Hospital Costing only.	25 %	0.75
4	**Job, Batch and Contract costing:** Definition and Features of Job costing; Pre requisites of Job costing; Source documents, procedure for recording under Job costing; Definition of Batch costing and its accounting procedure; Method of determination of economic batch quantity (EBQ); Definition of Contract costing; Difference between Job & Contract costing; Features of Contract costing; Work certified, work uncertified and Retention money; Method of valuation of work in progress; Profit on incomplete contracts; Accounting entries; Preparation of relevant ledger accounts and Final Accounts of a Contractor; Brief introduction of AS-7 (*in theory only*).	25 %	0.75

References: (1) Cost Accounting: Principles & Practice, By M N Arora, Vikas Publishing House
     (2) Practical Costing, By   N K sharma, Shree Niwas Publication
     (3) Cost Accounting, By Dr P C Tulsian, S. Chand
     (4) Cost Accounting, By Dr Murthy & S Gurusamy, The McGraw Hill Companies

SE 202 B :: Basic Statistics - IV

Programme Name	Bachelor of Commerce
Semester	Forth
Course No	SE 202 B
Course Name	**Basic Statistics - IV**
Course Type	SUBJECT ELECTIVE
Effective From	DECEMBER - 2012
Objective	Students should able to apply basic mathematics and statistics in different sector of economics and finance.

Unit No.	Content	Marks	Credit
1	**Regression (For two variables)** Concept regression, derivation of two lines of regression, Properties of regression coefficients (with proof), Forecasting on the basis of regression equation regression equation pertaining to linear model in the form $y = \alpha + \beta x + U$ and its relevant properties.	25 %	0.75
2	**Sampling Methods - 1** Meaning of population and sample, need for sampling, Definition of population size and sample size, points to be considered for determining sample size, Theoretical description of different sampling methods (i) simple random sampling method (ii) stratified random sampling method (iii) systematic sampling method Simple numerical examples for simple random sampling method with replacement and without replacement only for mean.	25 %	0.75
3	**Statistical Quality control** General theory of control charts, causes of variances in quality control limit . Summary of out of control criteria and theory of run. Control charts for variables only for X bar and R charts and its numerical examples.	25 %	0.75
4	**Control charts for Attributes** p, np and c charts. Comparison of control charts and its applications	25 %	0.75

References :

1. Kapoor V.K.: Business Mathematics, Sultan Chand & Sons, New Delhi.
2. Sancheti & Kapoor: Business Statistics, Sultan Chand & Sons, New Delhi.
3. Sancheti & Kapoor: Business Mathematics, Sultan Chand &-Sons, New Delhi.
4. Mukhopadhyay, P. Mathematical Statistics, New Central Book Agency, Calcutta.
5. Trivedi and Trivedi: Business Mathematics, Pearson India Ltd. New Delhi.

SE 202 C :: Management of Organized Market

Programme Name	Bachelor of Commerce
Semester	Fourth
Paper No.	SE 202 C
Course Name	**Management of Organized Market**
Course Type	SUBJECT ELECTIVE
Effective From	DECEMBER – 2012
Objective	To aware students with various organized markets in India.

Unit No.	Content	Marks	Credit
1	**Stock Exchange**: Meaning and characteristics of Stock Exchange. Intermediaries of Stock Exchange. Listing of securities. Functions of Stock Exchange. Usefulness of Stock Exchange. Role of Stock Exchange in economic development. Difference between Stock Exchange and commodity market. Impact of liberalization on Stock Exchange. Speculation: meaning and types of speculation transactions. Benefits and limitation of speculation.	25%	0.75
2	**Forward Market:** Meaning and types of Forward Market. Method of trading in Forward Market. Functions of Forward Market. Services of Forward Market, Significance of Forward Market. Limitations of Forward Market. Intermediaries of Forward Market. Types of Forward Market contracts. Difference between Ready delivery contract and Forward Market.	25%	0.75
3	**Money market:** Meaning and characteristics of Money Market. Structure of Indian Money Market. Instruments of Money Market : treasury bills, certificate of deposits, and commercial paper. Significance of Money Market. Difference between Money Market and capital market. Limitations of Money Market.	25%	0.75
4	**Foreign Exchange Market:** Meaning of Foreign Exchange market. Emergence of Foreign Exchange. Exchange rate and its policies. Factors affecting to Exchange rate. Types of transactions of Foreign Exchange. Functions and services of Foreign Exchange market.	25%	0.75

References :

1. Organized Markets By N. D. Gami : Popular Prakashan, Surat

2. Organized Markets By Rana, Dalal and others : M/s. B. S. Shah Prakashan

SE 202 D :: Secretarial Practice – IV

Programme Name	Bachelor Of Commerce
Semester	Forth
Paper No.	SE 202 D
Course Name	**Secretarial Practice – IV**
Course Type	SUBJECT ELECTIVE
Effective From	DECEMBER – 2012
Objective	To make the student familiar with the basic provisions of the Companies Act.

Unit No.	Content	Waitage	Credit
1	Formation and registration of a company, commencement of business. Memorandum and Articles of Association : nature, form and contents, amendment, Table – A., Prospectus : Form, contents, effect of omission, misrepresentation and fraud statement in lieu of prospects.	25 %	0.75
2	Statutory provisions and procedure regarding members meeting, provisions regarding meetings in general notice and resolutions, Types of resolutions, agenda, proxy, quorum. Types of voting, Duties and powers of chairman. Company meeting : Statutory meeting, Annual General meeting, Extra ordinary General meeting, Drafting : Notice, Agenda, meeting and minutes of various shareholder meeting.	25 %	0.75
3	Borrowing powers of company, charges and mortgages. Borrowing powers of money, doctroin of ultra vires, providing securities against borrowing, Charges : Types – Fixed and floating, its difference, effect, Registration of Charges : Effect of non-registration, Particulars required for registration, Register of debt, Certificate of registration, Registration of payment	25 %	0.75
4	Contracts Arbitration, compromises, Arrangements, Reconstruction and Amalgamation. Nature of contract, Bill of exchange and promissory note, Contract by Agent, Directors personal interest in the contract, Arbitration, Compromises – its procedure, Jurisdiction & duties of the court, Reconstruction : by transfer of share and by transfer of business. Public interest	25 %	0.75

References :

1. Company Law By Mr. Karia : C. Jamnadas & Co.
2. Secretarial Practice By Rana, Dalal and others : M/s. B. S. Shah Prakashan
3. Secretarial Practice - M. C. Kuchal - Vikas Publication
4. Manual of Secretarial Practice - B. N. Tondon -S. Chand & Co.
5. A Text book of Company Law - P.P.S. Gogna -S. Chand & Co.

SE 202 E :: Computer Application – IV

Programme Name	Bachelor of Commerce
Semester	Third
Course No	SE 202 E
Course Name	**Computer Application – IV** **(Business Process Outsourcing Using Tally)**
Course Type	SUBJECT ELECTIVE
Effective From	DECMBER – 2012
Objective	To acquaint the student with o Computerized accounting system o Power point

Unit No.	Content	Marks	Credit
1	**Fundamentals of Business process outsourcing and Tally** o What is Business process outsourcing? Advantages and Limitations o Types of outsourcing o Accounting as a BPO o Starting Tally 9.0 o Creating a company and Opening an existing company o Company features o Group creation and Multiple group o Single ledgers and Multiple ledgers	25 %	0.75
2	**Voucher Entry** o Voucher entry : Purchase , Sales , Receipt , Payment, Journal, Contra Entry	25 %	0.75
3	**Reports** o Financial statements & Reports Balance Sheet, Profit & Loss A/c., Trial Balance, Cash Book, Bank Book, Sales Register, Purchase Register, Journal Register, Day Book, List of Accounts, Ledger, Ratio Analysis	25 %	0.75
4	**Basic Power point - 2003** o What is Power point? o Creating, formatting and animating presentation o Power point views and running a slide show o Printing a presentation	25 %	0.75

Structure of question paper

Theory (35 Marks , 2 Hours)	Question	Type	Unit	Marks
	1	Multiple choice (7 out of 10)	All	7
	2	(A) Short Notes (1 out of 2) (B) Procedure (4 out of 6)	1	3 4
	3	(A) Short Notes (1 out of 2) (B) Procedure (4 out of 6)	2	3 4
	4	(A) Short Notes (1 out of 2) (B) Procedure (4 out of 6)	3	3 4
	5	(A) Short Notes (1 out of 2) (B) Procedure (4 out of 6)	4	3 4
Practical (35 Marks, 2 Hours)		(A) One Practical Out of 2		24
		(B) Viva		6
		(C) Journal		5
		* Student will have to note all the steps/procedure related to the practical carried out by him or her in his or her answer book. Due waitage should be given while evaluating the practical. The purpose of this requirement is to create the skill of documentation among the students. * These answer book will be submitted with the along with the mark sheet to the university by the examiner.		

Practical should be asked based on the style of practical prepared by University.

References :
1. Fundamentals of Computer & Its Application Part-IV, Dr. A. M. Patel , Pankaj Pandya, Kiran Desai & others
2. IT Tools & Applications, Taxali R.K., TMH.
3. User Manual For Tally

   NOTE :

- Two periods should be allotted for THEORY teaching per week.

- Two periods should be allotted for PRACTICAL teaching per week.

- There should be ONE computer for every TWO students and

   the maximum number of students in a batch should be 30.

- The college may charge Rs. 500/- per student per semester for computer maintenance.

SE 202 F :: Co-operation-IV

Programme Name	Bachelor of Commerce
Semester	Forth
Paper No.	SE 202 F
Course Name	**Co-operation-IV**
Course Type	SUBJECT ELECTIVE
Effective From	DECEMBER – 2012
Objective	To teach basic principles and importance of Co-Operation in the Indian context.

Unit No.	Content	Weitage	Credit
1	Functions and working of • Co-operative Sugar factories • Co-operative milk producer's union	25 %	0.75
2	Functions and working of • Co-operative Ginning and pressing societies • Co-operative Ground nut oil and rice mills •	25 %	0.75
3	Management of Co-operative Societies. • Annual General Body • Board of Directors • Bye Laws of Societies	25 %	0.75
4	Set up of Co-operative department-functions and Powers of Registrar of Co-operative Societies.	25 %	0.75

References

1. Sahkar Pri. shikh, ghadhvi and dishi.

2. Sahkar Pri. shikh, ghadhvi{university granth nirman board}

3. Pri. shastra,dave, pro. pancholi and parmar.

4. hakumatray desai {Gu. Ra. Sahkari sandh}

5. Theory and proactive of Co-operation {K.R. Kulkarni} in India and A board.

6. Theory, History and practice of Co-operation {R.D.Bedi}

7. Co-operation in India {Dr. B. S. Mathur}

8. Co-operative movement in India and Abroad. {Dr. M. P. Mathur}

9. Co-operation in India {Dr. C.B.Mamoria}

10. New dim ensigns of Co-operative Management. G. S. Kamat

11. Principles proactive and Problem Co-operation T. N. Hazela

12. Sahkar Darshan Jagdidh Mulani

FC 202 A :: General Knowledge – II

Programme Name	Bachelor of Commerce
Semester	Forth
Paper No.	FC 202 A
Course Name	**General Knowledge - II**
Course Type	FOUNDATION
Effective From	DECEMBER – 2012
Objective	To improve General Knowledge of the students and to make them ready for competitive Examinations.

Unit No.	Content	%	Credit
1	INDIA 1. Our India & her Glimpse 2. History 3. Geography 4. Worth visiting Places 5. Political Administration 6. Leaders of Independent India 7. Constitution 8. National Characteristics 9. Path of Progress : Five Year Plans 10. Industrial and Economical Development 11. Transportation 12. Media and means of Communications 13. Salient features of Great people 14. Art & Literature 15. Indian Culture 16. Population 17. Science and Technology 18. Bravery & Venture 19. Defense Amenities 20. Various Awards 21. Unity in diversity Detailed study of all the above topics is necessary.	100	3.0

Recommended Reading :
Navneet General Knowledge (Gujarati), Navneet Publication, Ahmedabad
General Knowledge book, Liberty Publication, Ahmedabad
Any other book of General Knowledge

Structure of University Examination (70 Marks : 2 Hours)
70 small questions one marks each are to be asked. Answer may be in one or two words.