

HEMCHANDRACHARYA NORTH GUJARAT UNIVERSITY, PATAN  
C B C S : FOR B.COM PROGRAMME

**SEMESTER - I**

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			LECTURE	
CC 101	CORE	Fundamentals of Business Economics - I	3	04
CC 102	CORE	Human Resource Management	3	05
CC 103	CORE	Accountancy - I	3	06
CC 104	CORE	Communication in Business	3	--
CE 101 A	Core Elective Accounting	Financial Accounting - I	3	07
CE 101 B	Core Elective Statistics	Basic Statistics - I		08
CE 101 C	Core Elective Advance Business Management	Sales Management		09
CE 101 D	Core Elective Computer Application	Computer Application – I		10
CE 101 E	Core Elective Banking	Fundamentals of Banking - I		12
CE 101 F	Core Elective Banking & Insurance	Fundamentals of Banking – I (Banking & Insurance)		13
CE 101 G	Core Elective International Business	Fundamentals of International Business		14
CE 101 H	Core Elective Marketing	Principles of Marketing		15
SE 101 A	Subject Elective Accounting	Financial Accounting - I	3	16
SE 101 B	Subject Elective Statistics	Basic Statistics - I		17
SE 101 C	Subject Elective Computer Application	Computer Application – I		18
SE 101 D	Subject Elective Secretarial Practice	Secretarial Practice - I		20
SE 101 E	Subject Elective Advance Business Management	Sales Management		21
SE 101 F	Subject Elective Co-operation	Co-operation - I		22
FC 101 A	Foundation	Time Management	3	23
FC 101 B	Foundation	Growth of Indian Industries		24
FC 101 C	Foundation	Human Right		25
FC 101 D	Foundation	Tally Accounting		26
FC 101 E	Foundation	Yoga & Meditation		27
FC 101 F	Foundation	Life Insurance Services		28
FC 101 G	Foundation	Fundamentals of Banking - I		29
SS 101 A	Soft Skill	Personality Development	3	30
SS 101 B	Soft Skill	Indian Constitution - I		31
SS 101 C	Soft Skill	Stress Management		32
SS 101 D	Soft Skill	National Ethics		33
SS 101 E	Soft Skill	Indian Culture & Heritage		34
SS 101 F	Soft Skill	Fundamentals of Entrepreneurship - I		35
SS 101 G	Soft Skill	General English : Text & Composition		--
		<b>TOTAL CREDITS</b>	<b>24</b>	

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SEMESTER - II

COURSE NO.	COURSE TYPE	TITLE OF COURSE	CREDITS	Page No.
			LECTURE	
CC 105	CORE	Fundamentals of Business Economics - II	3	36
CC 106	CORE	Fundamentals of Marketing Management	3	37
CC 107	CORE	Accountancy - II	3	38
CC 108	CORE	Business Correspondence	3	--
CE 102 A	Core Elective Accounting	Financial Accounting - II	3	39
CE 102 B	Core Elective Statistics	Operations Research		40
CE 102 C	Core Elective Advance Business Management	Distribution Management		41
CE 102 D	Core Elective Computer Application	Computer Application - II		42
CE 102 E	Core Elective Banking	Fundamentals of Banking - II		44
CE 102 F	Core Elective Banking & Insurance	Fundamentals of Insurance		45
CE 102 G	Core Elective International Business	Foreign Exchange and Balance of Payments		46
CE 102 H	Core Elective Marketing	Personal Selling		47
SE 102 A	Subject Elective Accounting	Financial Accounting - II	3	48
SE 102 B	Subject Elective Statistics	Operations Research		49
SE 102 C	Subject Elective Computer Application	Computer Application - II		50
SE 102 D	Subject Elective Secretarial Practice	Secretarial Practice - II		52
SE 102 E	Subject Elective Advance Business Management	Distribution Management		53
SE 102 F	Subject Elective Co-operation	Co-operation - II		54
FC 102 A	Foundation	Environmental Studies	3	--
SS 102 A	Soft Skill	Leadership Development	3	--
SS 102 B	Soft Skill	Team Building Training		--
SS 102 C	Soft Skill	Analysis of Accounting Statements		--
SS 102 D	Soft Skill	Sports & Practice		--
SS 102 E	Soft Skill	Indian Constitution - II		55
SS 102 F	Soft Skill	Fundamentals of Entrepreneurship - II		--
SS 102 G	Soft Skill	General English : Grammar & Composition		--
		<b>TOTAL CREDITS</b>	<b>24</b>	

**Note :** Colleges are instructed to see that at the time of Selection of Subject Elective existing workload (Workload of annual system) must not be changed. In case any college wants to offer a new subject as a Subject Elective Course, Prior permission of the university should be obtain, while submitting an undertaking that there will be no adverse effect on the workload of a teaching staff (i. e. no faculty will become surplus)

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

Question No.	From Unit	Marks
1	Short Questions from the entire Course	14
2	Compulsory from any Unit of the entire Course	14
3	<ul style="list-style-type: none"><li>Each question with internal option and option must be from the other unit of the course.</li><li>If possible the question should contain two or three sub-questions.</li></ul>	14
4		14
5		14

**Some Important Information for CBCS**

1. Bachelor of Commerce programme is divided into 6 (SIX) semesters.
2. Student has to successfully complete 144 credits (24 credits x 6 semester) for obtaining B. Com. Degree.
3. There will be ONE Lecture per week per credit.
4. Each Course will carry (3 credits / 2 credits) which is divided as follows :
  - 70 % for University examination and
  - 30 % for internal evaluation
    - 20 % for Internal Examination
    - 10 % for Assignments / Book Review & Presentation / Presence

Programme Name	Bachelor of Commerce
Semester	First
Course No	CC 101
Course Name	<b>Fundamentals of Business Economics - I</b>
Course Type	CORE
Effective From	JUNE – 2011
Objective	This course is meant to acquaint the students with the principles of Business Economics as are applicable in business.

Unit No.	Content	Marks	Credit
1	<b>Introduction</b> Basic problems of an economy; Working of price mechanism.	25 %	0.75
2	<b>Elasticity of Demand</b> Concept and measurement of elasticity of demands; Price, income and cross elasticities of demand; Importance of elasticity of demand.	25 %	0.75
3	<b>Production Function</b> Concept of Production function; Concept of Total, marginal and average products; Law of variable proportions; Iso-quants, properties of iso-quants, Economic regions and optimum factor combination; Expansion path, Returns to scale, Internal and external economics and diseconomies, Ridge lines.	25 %	0.75
4	<b>Theory of Costs</b> Cost function, Private cost versus social cost, Short-run and long-run cost curves, Concept of marginal, average and total cost, Relation between marginal and average cost, traditional and modern approaches of cost.	25 %	0.75

**Basic Readings :**

1. John P.Gould, Jr.and Edward P.Lazear,: Micro economic Theory All India Traveler, Delhi.
2. Browning Edger K.and Browning Jacquenlence M: Microeconomic Theory and Applications; Kalyani, New Delhi.
3. Waston Donald S. and Getz Moloclim : Price Theory and Its Uses; Khosla publishing house, New Delhi.
4. Koutsoyianni A. : Modern Microeconomics; Macmillan, New Delhi.
5. Richard G, Lipsey : An Introduction to positive Economics; ELBS, Oxford.
6. Stigler G: The theory of Price; Prentice Hall of India.
7. Nellis & parker : The Essence of Business Economics; Prentice Hall, New Delhi.
8. Ferguson P.R. and Rothschild R., and Ferguson G.J. : Business Economics; Macmillan, Hampshire.
9. Ahuja H.L.: Business Economics; S.Chand & Co., New Delhi.
- 10.Dewett K.K: Modern Economic Theory, S.Chand, & Co. Ltd. New Delhi.
- 11.Ahuja H.L: Macro Economic Theory & Policy, S.Chand, & Co. Ltd. New Delhi.

Programme Name	Bachelor of Commerce
Semester	First
Paper No.	CC 102
Course Name	<b>Human Resource Management</b>
Course Type	CORE
Effective From	JUNE – 2011
Objective	To provide conceptual and procedural knowledge of functional areas of Human resource management.

Unit No.	Content	Marks	Credit
1	<b>Human Resource Management</b> Meaning – Features - Difference between Personal Management and Human resource Management – Objectives of HRM - Importance of HRM - Operative functions of HRM - Importance of HRM - Qualities of H.R. Manager-Roles of H.R. Manager.	25 %	0.75
2	<b>Human Resources Planning in a Corporate Sector:</b> Meaning, objectives, factors affecting, process of H.R. Planning – Benefits and Limitations of H.R. Planning. <b>Recruitment:</b> Meaning of Scientific Recruitment – Sources of Recruitment – Modern selection procedure and its advantages. <b>Training :</b> Meaning, needs, objectives – procedure of Training – Advantages and Limitations – Development : Meaning, needs, objectives and its advantages. <b>Human Resource Development :</b> Meaning, Characteristics, need for HRD – functions of HRD – Techniques or methods of HRD.	25 %	0.75
3	<b>Performance Appraisal :</b> Meaning, Objectives – Appraisers – Brief idea of Human Resources Accounting – Psychological Appraisal, Management appraisal, Utility and problems of performance appraisal. <b>Promotion :</b> Meaning, basis of Promotion i.e. seniority and efficiency base – its merits and demerits. <b>Transfer ;</b> Meaning, causes and guiding principles. <b>Demotion :</b> Meaning, causes and guiding principles. <b>Morale :</b> Meaning, factors affecting – sign of low morale and its preventive measures – Factors contributing High Morale. Importance of Industrial morale.	25 %	0.75
4	<b>Job Design :</b> Meaning, approaches of Job Design, Brief idea of Job Rotation, Job Enlargement, Job enrichment – Factors affecting Job Design – Importance of Job Design. <b>Quality of Work Life :</b> Meaning – conditions Q.W.L. specific issues in Q.W.L. H.R. activity and its effects on Q.W.L. <b>Quality Circles :</b> Meaning – Objectives, Organizational Structure of Quality, Circle – Advantages and Problems of Quality Circles.	25 %	0.75

**Recommended Reading :**

- Personnel Management – Juciouc Michel – R.D. Irwin – Homewood.
- Management Concept and Practice – Manamohad Prasad – Himalaya Publishing House.
- Personnel and Human Resources Management – P. Subha Rao – Himalaya Publishing

**CC 103 :: Accountancy – I**

Programme Name	Bachelor of Commerce
Semester	First
Paper No.	CC 103
Course Name	<b>Accountancy – I</b>
Course Type	CORE
Effective From	JUNE – 2011
Objective	To provide sound understanding of the intricacies of solving practical problems relating to Advanced Accounting.

Unit No.	Content	Marks	Credit
1	Consignment	25 %	0.75
2	Branch Accounts.(excluding Foreign Branch)	25 %	0.75
3	Fire Insurance Claims: Claims for loss or stock & fixed assets; claim for profit or consequential loss.	25 %	0.75
4	Accounts from Incomplete Records: Conversion Method only (Use of ratios to find out missing data is not expected)	25 %	0.75

**Recommended Reading :**

- 1.Grewal's Accounting : M.P. Gupta & B. M. Agrwal. S. Chand & Company Ltd.
- 2.Corporate Accounting : Dr. B. C. Tulsian. S. Chand & Company Ltd.
- 3.Non Corporate Accounting : Dr. P. C. Tulsian S. Chand & Company Ltd.
- 4.Financial Accounting and Analysis : P. Premchand Babu on Madan Mohan, Himalaya Publication.
- 5.Financial Accounting : Dr. Sharda Gangwar, D. K. Gangwar, Himalaya Publication.
- 6.Problems & Solutions in Advanced Accounting : Arulanandan Raman & Sunivasan, Himalaya Publication.
- 7.Financial Accounting : Dr. S. N. Maheshwari, Vikas Publication House Pvt. Ltd.
- 8.Problems & Solutions in Advanced Accounting Vol. I & II : Dr. S. N.sMaheshwari, Dr. S. K. Maheshwari, Vikas Publication House Pvt. Ltd.

**CE 101 A :: Financial Accounting – I**

Programme Name	Bachelor Of Commerce
Semester	First
Paper No.	CE 101 A
Course Name	<b>Financial Accounting – I</b>
Course Type	CORE ELECTIVE
Effective From	June-2011
Objective	To expose students to corporate accounting issues and practices such as company final accounts, share capital transactions etc.

Unit No.	Content	Marks	Credit
1	(A) Piecemeal Distribution of Cash	10%	0.75
	(B) Profit prior to incorporation	15 %	
2	(A) Issue and forfeiture of shares (Pro-rata) Concepts of Potential Equity Shares, sweat equity Shares	20%	0.75
	(B) Book Building Process, Bid and Buy back	05%	
3	Redemption of Redeemable preference shares under section 80 of Companies Act 1956 and issue of Bonus Shares as per statutory provisions in force on 31st March of the immediate preceding academic year	25%	0.75
4	Company Final Accounts (Only vertical Presentation, Calculation of Managerial remuneration is not expected)	25%	0.75

**Recommended Reading :**

1. Grewal's Accounting : M.P. Gupta & B. M. Agrwal, S. Chand & Company Ltd.
2. Corporate Accounting : Dr. B. C. Tulsian, S. Chand & Company Ltd.
3. Non Corporate Accounting : Dr. P. C. Tulsian S. Chand & Company Ltd.
4. Financial Accounting and Analysis : P. Premchand Babu on Madan Mohan, Himalaya Publication.
5. Financial Accounting : Dr. Sharda Gangwar, D. K. Gangwar, HimalayaPublication.
6. Problems & Solutions in Advanced Accounting : Arulanandan Raman & Sunivasan, Himalaya Publication.
7. Financial Accounting : Dr. S. N. Maheshwari, Dr. S. K. Maheshwari, Vikas Publication House Pvt. Ltd.
8. Problems & Solutions in Advanced Accounting Vol. I & II : Dr. S. N. Maheshwari, Dr. S. K. Maheshwari, Vikas Publication House Pvt. Ltd.

**CE 101 B :: Basic Statistics - I**

Programme Name	Bachelor of Commerce
Semester	First
Paper No.	CE 101 B
Course Name	<b>Basic Statistics - I</b>
Course Type	CORE ELECTIVE
Effective From	June– 2011
Objective	To make the students acquainted with the initial requirements of applied statistical tools.

Unit No.	Content	Marks	Credit
1	<b>Linear Correlation</b> Concept of bivariate data, Definition and types of correlation, Definition of correlation coefficient( $r$ ), its properties, and interpretation of values of $r$ , Methods of finding correlation coefficient by using Karl Pearson method for bi-variate data and for frequency distribution data, Spearman's method for finding rank correlation coefficient for repeated and non repeated ranks.	25%	0.75
2	<b>Business Forecasting</b> Meaning and importance, Types of forecasting, Different methods of forecasting (i) Theoretical explanation of Regression analysis, Index numbers, Economic models, Opinion poll method, Extrapolation, Graphical method. (ii) Theoretical explanation with numerical examples of exponential smoothing method.	25%	0.75
3	<b>Demographic Statistics</b> Meaning, definition and uses of demographic statistic, Methods of collecting demographic statistics – registration method, census method, analytical method. Mortality rates pertaining to (i) CDR (ii) SDR (iii) IMR, Birth rates pertaining to (i) CBR, (ii) SBR (iii) Age specific birth rate, Fertility rates pertaining to (i) GFR, (ii)SFR (iii) TFR	25%	0.75
4	<b>Matrix Algebra</b> Definition of Matrix, Different types of matrices, Algebra of matrices (Addition, Subtraction and Multiplication), determinant of a square matrix, Definition of adjoint of a matrix, inverse of a matrix and its uses to solve simultaneous linear equations (up to three variables only), Use of matrix in simple business applications.	25%	0.75

**Recommended Reading :**

1. Ken Black, Business Statistics, John Wiley & Sons (Asia) Pte Ltd. Singapore
2. J. K. Sharma, Business Statistics, Pearson, New Delhi.
3. Sancheti & Kapoor, Business Statistics, Sultan Chand & Sons, New Delhi.
4. Srivatava O.S.: A Text Book of Demography, Vikas publishing.
5. Trivedi and Trivedi: Business Mathematics, Pearson India Ltd. New Delhi.

**CE 101 C :: Sales Management**

Programme Name	Bachelor of Commerce
Semester	First
Paper No.	CE 101 C
Course Name	<b>Sales Management</b>
Course Type	CORE ELECTIVE
Effective From	June– 2011
Objective	To develop basic understanding of the concept and theories of sales management.

Unit No.	Content	Marks	Credit
1	<b>Sales Management Strategies</b> <ul style="list-style-type: none"> <li>• Introduction</li> <li>• Selling &amp; Buying Styles</li> <li>• Selling Situations</li> <li>• Selling Skills</li> </ul>	25%	0.75
2	<b>Sales Organization</b> <ul style="list-style-type: none"> <li>• Sales Organization</li> <li>• Factors affecting sales organization design &amp; size</li> <li>• Types of Sales organization</li> <li>• Methods determining number of salespeople: Affordability Method, Incremental Method &amp; Workload Method</li> </ul>	25%	0.75
3	<b>Recruitment &amp; Selection</b> <ul style="list-style-type: none"> <li>• Hiring Process</li> <li>• Challenges in sales force selection</li> <li>• Planning for recruitment</li> <li>• Sales Force Recruitment</li> <li>• Selection of a salesperson.</li> </ul>	25%	0.75
4	<b>Sales Promotion Strategies</b> <ul style="list-style-type: none"> <li>• Definition of Sales Promotion</li> <li>• Trade Promotion tools</li> <li>• Consumer Promotion tools</li> </ul>	25%	0.75

**Text Book :**

Sales & Distribution Management: By Dr. S. L. Gupta Excel Book

**Recommended Reading :**

- 1) Sales & Distribution Management: By Tapan. K. Panda & Sunil Sahadev, Oxford University Press, 2005.
- 2) Channel Management: By Ansaree, PHI (EEE)
- 3) Sales Management by Pradipkumar Mallik, Oxford University Press.

**CE 101 D :: Computer Application - I**

Programme Name	Bachelor of Commerce
Semester	<b>First</b>
Paper No.	CE 101 D
Course Name	<b>Computer Application - I</b>
Course Type	CORE ELECTIVE
Effective From	JUNE – 2011
Objective	To acquaint the student with Basic anatomy of computer, Internet, Word Processing and HTML.

Unit No.	Content	Waitage	Credit
1	<b>Basic Anatomy of Computer</b> <ul style="list-style-type: none"> <li>○ What is Computer?</li> <li>○ Characteristics of a Computer.</li> <li>○ Classification of Computer. <ul style="list-style-type: none"> <li>a. Analog, Digital, Hybrid, Micro, Mini, Main, Super</li> <li>b. PC-Desktop, Laptop and palmtop</li> </ul> </li> <li>○ Applications of a Computer.</li> <li>○ Block diagram of computer.</li> <li>○ Parts of a standalone computer: CPU, RAM, ROM, Keyboard, Monitor, Mouse, HDD, CD-ROM, Pen Drive</li> <li>○ Printers.</li> <li>○ What is Hardware and Software?</li> </ul>	17 %	0.5
2	<b>Operating system : Windows-XP</b> <ul style="list-style-type: none"> <li>○ What is an operating system?</li> <li>○ Meaning and its functions only.</li> <li>○ Popular operating systems for PCS.</li> <li>○ Introduction to Windows – XP.</li> <li>○ Desk Top and its parts.</li> <li>○ Taskbar, Wallpaper &amp; Icons.</li> <li>○ Options of Start Menu.</li> <li>○ Some program &amp; tools available as a part of windows <ul style="list-style-type: none"> <li>○ Calculator , Media player , Paint , Disk defragmenter</li> </ul> </li> <li>○ Windows Explorer &amp; its parts <ul style="list-style-type: none"> <li>○ Creating a folder, Deleting a file &amp; folder</li> <li>○ Rename, Coping and Moving a file and folder</li> </ul> </li> <li>○ Recycle Bin</li> <li>○ Control panel - Mouse setting, Date / time, Currency, Keyboard setting</li> </ul>	17 %	0.5
3	<b>Basic Internet &amp; HTML</b> <ul style="list-style-type: none"> <li>○ Types of Networking (LAN, MAN, WAN)</li> <li>○ What is Internet and its advantages</li> <li>○ Modem and ISP</li> <li>○ Search Engine &amp; Web Browser</li> <li>○ WWW, E-Mail</li> <li>○ Introduction to HTML</li> <li>○ HTML Document (Structure)</li> <li>○ Creating a Simple Web Page using following Tags</li> <li>○ &lt;!... , &lt;br&gt; , &lt;p&gt; , &lt;b&gt; , &lt;i&gt; &lt;u&gt; , &lt;tt&gt; , &lt;ol&gt; , &lt;ul&gt; , &lt;li&gt;</li> <li>○ Anchor Tag</li> <li>○ Hyper Link</li> </ul>	33 %	1.0

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4	<b>Introduction To Word</b> <ul style="list-style-type: none"> <li>○ What is Word processing?</li> <li>○ Advantages of Word processing.</li> <li>○ Starting Word-2003 and its parts.</li> <li>○ Basic operations on a document. <ul style="list-style-type: none"> <li>○ Typing, Saving, Printing, Print preview, Opening, Closing a document and Saving a document with new name.</li> </ul> </li> <li>○ Editing a document. <ul style="list-style-type: none"> <li>○ Cursor Movement, Selected text, Deleting text, Replacing text, Undoing and Redoing changes, Moving to a pacific page</li> <li>○ Move and Copy text</li> </ul> </li> <li>○ Formatting text and paragraph. <ul style="list-style-type: none"> <li>○ Alignment, Font dialog box, Bullets and Numbering, Controlling paragraph, Indents, line spacing, Border and shade, Inserting date / time</li> </ul> </li> <li>○ Finding and Replacing a text</li> </ul>	33 %	1.0
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**Recommended Reading:**

- Fundamentals of Computer & Its Application Part-I, Dr. A.M.Patel , Pankaj Pandya, Kiran Desai
- IT Tools & Applications, Taxali R.K., TMH.
- World Web Design with HTML, C. Xavier, TMH.

Structure of University question paper

Theory (35 Marks 2 Hours)	Question	Type	Unit	Marks
	1	Short Notes (2 out of 3)	1	5
	2	(A) Short Notes (1 out of 2) (B) Procedure (4 out of 6)	2	2 4
	3	(A) Short Notes (3 out of 4) (B) Procedure (6 out of 8)	3	6 6
	4	(A) Short Notes (3 out of 4) (B) Procedure (6 out of 8)	4	6 6
Practical (35 Marks 2 Hours)		(A) One from Word ( Out of 2) (B) One From Windows & HTML (Out of 2) (C) Viva (D) Journal		12 12 6 5

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

**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

Programme Name	Bachelor Of Commerce
Semester	First
Paper No.	CE 101 E
Course Name	<b>Fundamentals of Banking- I</b>
Course Type	CORE ELECTIVE
Effective From	June– 2011
Objective	The main objective of this course is to introduce the student to the basic concept of banking as a financial intermediation service and bank as a financial institution.

Unit No.	Contents	Marks	Credit
1	Financial transactions and need for financial intermediation, definition of a bank as a financial intermediary, banking as a financial service, history of banking, brief history of evolution of banking in India, basic idea of different types of banks: commercial bank, savings and loans institutions, universal banks, merchant and investment banks, cooperative banks, regional rural banks.	25%	0.75
2	Definition of a bank customer, different types of banks accounts, their main features, process of opening of accounts of individuals, partnership firm, joint stock companies, HUFs, institutions, single holder and joint holders, trusts, cooperative societies, government and other public bodies.	25%	0.75
3	Traditional functions of a bank, deposits, forms of deposits in current accounts, savings accounts, fixed deposits, call deposits, recurring deposits re-investment plans, flexi-deposits, basic of KYC norms, credit creation function of banks, loans and advances, types of credit facilities, overdraft, cash credit, demand loan, term loan, purchase/discount of bills, letters of credit, letters of guarantee, personal loans, housing loans, educational loans and vehicle loans.	25%	0.75
4	Instruments of bank transactions, concept of negotiable instruments, characteristics of negotiable instruments, promissory notes, bills of exchange and cheques and their salient features, main features of cheques as negotiable instruments, , payment through cheques, liabilities of paying and collecting banks, crossing of cheques, effects of forgery, bouncing of cheques, cancellation of cheques, endorsements on negotiable instruments.	25%	0.75

**Recommended Reading :**

1. Basics of Banking and Finance, K.M.Bhattacharya and O.P.Agarwal, Himalaya Publishing
2. Banking Theory and Practice, Prem Kumar Srivastava, Himalaya Publishing House
3. Basics of Banking, Indian Institute of Banking and Finance, Taxman Publications
4. Principles of Banking, Indian Institute of Banking and Finance, Macmillan India Ltd.

**CE 101 F Fundamentals of Banking - I (Banking & Insurance)**

Programme Name	Bachelor Of Commerce
Semester	First
Paper No.	CE 101 F
Course Name	<b>Fundamentals of Banking- I (Banking and Insurance)</b>
Course Type	CORE ELECTIVE
Effective From	June– 2011
Objective	The main objective of this course is to introduce the student to the basic concept of banking as a financial intermediation service and bank as a financial institution.

Unit No.	Contents	Marks	Credit
1	Financial transactions and need for financial intermediation, definition of a bank as a financial intermediary, banking as a financial service, history of banking, brief history of evolution of banking in India, basic idea of different types of banks: commercial bank, savings and loans institutions, universal banks, merchant and investment banks, cooperative banks, regional rural banks.	25%	0.75
2	Definition of a bank customer, different types of banks accounts, their main features, process of opening of accounts of individuals, partnership firm, joint stock companies, HUFs, institutions, single holder and joint holders, trusts, cooperative societies, government and other public bodies.	25%	0.75
3	Traditional functions of a bank, deposits, forms of deposits in current accounts, savings accounts, fixed deposits, call deposits, recurring deposits - investment plans, flexi-deposits, basic of KYC norms, credit creation function of banks, loans and advances, types of credit facilities, overdraft, cash credit, demand loan, term loan, purchase/discount of bills, letters of credit, letters of guarantee, personal loans, housing loans, educational loans and vehicle loans.	25%	0.75
4	Instruments of bank transactions, concept of negotiable instruments, characteristics of negotiable instruments, promissory notes, bills of exchange and cheques and their salient features, main features of cheques as negotiable instruments, payment through cheques, liabilities of paying and collecting banks, crossing of cheques, effects of forgery, bouncing of cheques, cancellation of cheques, endorsements on negotiable instruments.	25%	0.75

**Recommended Reading :**

1. Basics of Banking and Finance, K.M.Bhattacharya and O.P.Agarwal, Himalaya Publishing
2. Banking Theory and Practice, Prem Kumar Srivastava, Himalaya Publishing House
3. Banking Theory Law and Practice, Gordon-Natarajan, Himalaya Publishing House
4. Basics of Banking, Indian Institute of Banking and Finance, Taxman
5. Principles of Banking, Indian Institute of Banking and Finance, Macmillan India Ltd.

**CE 101 G :: Fundamentals of International Business**

Programme Name	Bachelor Of Commerce
Semester	First
Paper No.	CE 101 F
Course Name	Fundamentals of International Business
Course Type	CORE ELECTIVE
Effective From	June- 2011
Objective	The main objective of this course is to introduce the students to the area of international business. In the current scenario of increasing globalization, it is essential that a student of commerce understands the various dimensions of international business.

Unit No.	Contents	Marks	Credit
1	Identification of international business transactions, differences between domestic and international business, globalization and increase in international business, brief history of evolution and development of international business, factors leading to increases in international business.	25%	0.75
2	Modes of international business, trade, contractual entry modes, foreign investment – direct and portfolio, strategic alliances, franchisee model, licensee model.	25%	0.75
3	Various dimensions of international business – economic dimension, financial dimension, political and legal dimension, social and cultural dimensions. Activities involved in international business – planning, production, marketing, financial management.	25%	0.75
4	Brief history of regulations of international business, need for regulation, methods of regulations role of WTO in regulation of international business.	25%	0.75

**Recommended Reading :**

1. International Business Concepts Environment and Strategy, Vyuptakesh Sharan, Pearson.
2. International Business Text and Cases, P.Subba Rao, Himalaya Publishing House,
3. International Business, O.P. Agarwal, Himalaya Publishing House
4. International Business, Roger Bennett, second edition, Pearson Education

**CE 101 H :: Principal of Marketing**

Programme Name	Bachelor Of Commerce
Semester	First
Paper No.	CE 101 H
Course Name	<b>Principal of Marketing</b>
Course Type	CORE ELECTIVE
Effective From	June- 2011
Objective	The objective of this course is to help students to understand the concept of marketing and its applications.

Unit No.	Contents	Marks	Credit
1	<b>Introduction</b> : Nature and scope of marketing; Importance of marketing as a business function, and in the economy; Marketing concepts - traditional and modern; Selling vs, marketing; Marketing mix; Marketing environment. <b>Consumer Behaviors and Marketing Segmentation</b> : Nature, scope, and significance of consumer behavior; Marketing segmentation - concept and importance; Bases of market segmentation.	25%	0.75
2	<b>Product</b> : Concept of product, consumer, and industrial goods; Product planning and development; Packaging - role and functions; Brand name and trade mark; After - sales service; Product life cycle concept. <b>Price</b> : Importance of price in the marketing mix; Factors affecting price of a products / service; Discounts and rebates	25%	0.75
3	<b>Distributions Channels and Physical Distribution</b> : Distribution channels - concept and role; Types of distribution channels; Factors affecting choice of a distribution channel; Retailer and Wholesaler; Physical distribution of goods; Transportation; Warehousing; Inventory control; Order processing.	25%	0.75
4	<b>Promotion</b> : Methods of promotion; Optimum promotion mix; Advertising media - their relative merits and limitations; Characteristics of an effective advertisement; Personal selling; Selling as a career; Classification of a successful sales person; Functions of salesman.	25%	0.75

**Recommended Reading :**

1. Philip Kotler : Marketing Management Englewood Cliffs; Prentice Hall, NJ.
2. Kotler Philip and Armstrong Gary, Principles of Marketing, Prentice - Hall of India, Delhi.

**SE 101 A :: Financial Accounting - I**

Programme Name	Bachelor of Commerce
Semester	First
Paper No.	SE 101 A
Course Name	<b>Financial Accounting- I</b>
Course Type	SUBJECT ELECTIVE
Effective From	JUNE – 2011
Objective	To expose students to corporate accounting issues and practices such as company final accounts, share capital transactions etc.

Unit No.	Content	Marks	Credit
1	(A) Piecemeal Distribution of Cash	10%	0.75
	(B) Profit prior to incorporation	15 %	
2	(A) Issue and forfeiture of shares (Pro-rata) Concepts of Potential Equity Shares, sweat equity Shares,	20%	0.75
	(B) Book Building Process, Bid and Buy back	5%	
3	Redemption of Redeemable preference shares under section 80 of Companies Act 1956 and issue of Bonus Shares as per statutory provisions inforce on 31st March of the immediate preceding academic year	25%	0.75
4	Company Final Accounts (Only vertical Presentation, Calculation of Managerial remuneration not is expected)	25%	0.75

**Recommended Reading :**

- Grewal's Accounting : M.P. Gupta & B. M. Agrwal. S. Chand & Company Ltd.
- Corporate Accounting : Dr. B. C. Tulsian. S. Chand & Company Ltd.
- Non Corporate Accounting : Dr. P. C. Tulsian S. Chand & Company Ltd.
- Financial Accounting and Analysis : P. Premchand Babu on Madan Mohan, Himalaya Publication.
- Financial Accounting : Dr. Sharda Gangwar, D. K. Gangwar, HimalayaPublication.
- Problems & Solutions in Advanced Accounting : Arulanandan Raman & Sunivasan, Himalaya Publication.
- Financial Accounting : Dr. S. N. Maheshwari, Dr. S. K. Maheshwari, Vikas Publication House
- Problems & Solutions in Advanced Accounting Vol. I & II : Dr. S. N.
- Maheshwari, Dr. S. K. Maheshwari, Vikas Publication House Pvt. Ltd.

**SE 101 B :: Basic Statistics - I**

Programme Name	Bachelor of Commerce
Semester	First
Paper No.	SE 101 B
Course Name	<b>Basic Statistics – I</b>
Course Type	SUBJECT ELECTIVE
Effective From	June– 2011
Objective	Students should be acquainted with the initial requirements of applied statistical tools.

Unit No.	Content	Marks	Credit
1	<b>Linear Correlation</b> Concept of bivariate data, Definition and types of correlation, Definition of correlation coefficient(r), its properties, and interpretation of values of r, Methods of finding correlation coefficient by using Karl Pearson method for bi-variate data and for frequency distribution data, Spearman’s method for finding rank correlation coefficient for repeated and non repeated ranks.	25%	0.75
2	<b>Business Forecasting</b> Meaning and importance, Types of forecasting, Different methods of forecasting (i) Theoretical explanation of Regression analysis, Index numbers, Economic models, Opinion poll method, Extrapolation, Graphical method. (ii) Theoretical explanation with numerical examples of exponential smoothing method.	25%	0.75
3	<b>Demographic Statistics</b> Meaning, definition and uses of demographic statistic, Methods of collecting demographic statistics – registration method, census method, analytical method. Mortality rates pertaining to (i) CDR (ii) SDR (iii) IMR, Birth rates pertaining to (i) CBR, (ii) SBR (iii) Age specific birth rate, Fertility rates pertaining to (i) GFR, (ii)SFR (iii) TFR	25%	0.75
4	<b>Matrix Algebra</b> Definition of Matrix, Different types of matrices, Algebra of matrices (Addition, Subtraction and Multiplication), determinant of a square matrix, Definition of adjoint of a matrix, inverse of a matrix and its uses to solve simultaneous linear equations (up to three variables only), Use of matrix in simple business applications	25%	0.75

**Recommended Reading :**

1. Ken Black, Business Statistics, John Wiley & Sons (Asia) Pte Ltd. Singapore
2. J. K. Sharma, Business Statistics, Pearson, New Delhi.
3. Sancheti & Kapoor, Business Statistics, Sultan Chand & Sons, New Delhi.
4. Srivatava O.S.: A Text Book of Demography, Vikas publishing.
5. Trivedi and Trivedi: Business Mathematics, Pearson India Ltd. New Delhi.

**SE 101 C :: Computer Application - I**

Programme Name	Bachelor Of Commerce
Semester	<b>First</b>
Paper No.	SE 101 C
Course Name	<b>Computer Application – I</b>
Course Type	CORE ELECTIVE
Effective From	JUNE – 2011
Objective	To acquaint the student with Basic anatomy of computer, Internet, Word Processing and HTML.

Unit No.	Content	Waitage	Credit
1	<p><b>Basic Anatomy of Computer</b></p> <ul style="list-style-type: none"> <li>○ What is Computer?</li> <li>○ Characteristics of a Computer.</li> <li>○ Classification of Computer.                             <ul style="list-style-type: none"> <li>c. Analog, Digital, Hybrid, Micro, Mini, Main, Super</li> <li>d. PC-Desktop, Laptop and palmtop</li> </ul> </li> <li>○ Applications of a Computer.</li> <li>○ Block diagram of computer.</li> <li>○ Parts of a standalone computer: CPU, RAM, ROM, Keyboard, Monitor, Mouse, HDD, CD-ROM, Pen Drive</li> <li>○ Printers.</li> <li>○ What is Hardware and Software?</li> </ul>	17 %	0.5
2	<p><b>Operating system : Windows-XP</b></p> <ul style="list-style-type: none"> <li>○ What is an operating system?</li> <li>○ Meaning and its functions only.</li> <li>○ Popular operating systems for PCS.</li> <li>○ Introduction to Windows – XP.</li> <li>○ Desk Top and its parts.</li> <li>○ Taskbar, Wallpaper &amp; Icons.</li> <li>○ Options of Start Menu.</li> <li>○ Some program &amp; tools available as a part of windows                             <ul style="list-style-type: none"> <li>○ Calculator , Media player , Paint , Disk defragmenter</li> </ul> </li> <li>○ Windows Explorer &amp; its parts                             <ul style="list-style-type: none"> <li>○ Creating a folder, Deleting a file &amp; folder</li> <li>○ Rename, Coping and Moving a file and folder</li> </ul> </li> <li>○ Recycle Bin</li> <li>○ Control panel - Mouse setting, Date / time, Currency, Keyboard setting</li> </ul>	17 %	0.5
3	<p><b>Basic Internet &amp; HTML</b></p> <ul style="list-style-type: none"> <li>○ Types of Networking (LAN, MAN, WAN)</li> <li>○ What is Internet and its advantages</li> <li>○ Modem and ISP</li> <li>○ Search Engine &amp; Web Browser</li> <li>○ WWW, E-Mail</li> <li>○ Introduction to HTML</li> <li>○ HTML Document (Structure)</li> <li>○ Creating a Simple Web Page using following Tags</li> <li>○ &lt;!... , &lt;br&gt; , &lt;p&gt; , &lt;b&gt; , &lt;i&gt; &lt;u&gt; , &lt;tt&gt; , &lt;ol&gt; , &lt;ul&gt; , &lt;li&gt;</li> <li>○ Anchor Tag</li> <li>○ Hyper Link</li> </ul>	33 %	1.0

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4	<b>Introduction To Word</b> <ul style="list-style-type: none"> <li>○ What is Word processing?</li> <li>○ Advantages of Word processing.</li> <li>○ Starting Word-2003 and its parts.</li> <li>○ Basic operations on a document. <ul style="list-style-type: none"> <li>○ Typing, Saving, Printing, Print preview, Opening, Closing a document and Saving a document with new name.</li> </ul> </li> <li>○ Editing a document. <ul style="list-style-type: none"> <li>○ Cursor Movement, Selected text, Deleting text, Replacing text, Undoing and Redoing changes, Moving to a pacific page</li> <li>○ Move and Copy text</li> </ul> </li> <li>○ Formatting text and paragraph. <ul style="list-style-type: none"> <li>○ Alignment, Font dialog box, Bullets and Numbering, Controlling paragraph, Indents, line spacing, Border and shade, Inserting date / time</li> </ul> </li> <li>○ Finding and Replacing a text</li> </ul>	33 %	1.0
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**Recommended Reading:**

- Fundamentals of Computer & Its Application Part-I, Dr.A.M.Patel , Pankaj Pandya, Kiran Desai
- IT Tools & Applications, Taxali R.K., TMH.
- World Web Design with HTML, C. Xavier, TMH.

Structure of University question paper

Theory (35 Marks 2 Hours)	Question	Type	Unit	Marks
	1	Short Notes (2 out of 3)	1	5
	2	(A) Short Notes (1 out of 2) (B) Procedure (4 out of 6)	2	2 4
	3	(A) Short Notes (3 out of 4) (B) Procedure (6 out of 8)	3	6 6
	4	(A) Short Notes (3 out of 4) (B) Procedure (6 out of 8)	4	6 6
Practical (35 Marks 2 Hours)		(A) One from Word ( Out of 2) (B) One From Windows & HTML (Out of 2) (C) Viva (D) Journal		12 12 6 5

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

**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 101 D :: Secretarial Practice – I**

Programme Name	Bachelor Of Commerce
Semester	<b>First</b>
Paper No.	SE 101 D
Course Name	<b>Secretarial Practice – I</b>
Course Type	SUBJECT ELECTIVE
Effective From	JUNE – 2011
Objective	To make the student familiar with the basic provisions of the Companies Act.

Unit No.	Content	Waitage	Credit
1	<p><b>(1) Secretary:</b> Meaning - Types of Secretary-general and legal qualification of Company Secretary - Pre-incorporation and post incorporation duties of Company Secretary - powers and responsibilities of Company Secretary.</p> <p><b>(2) Company and its Characteristics:</b> Meaning and characteristics-Types of Company - Foreign Company -Multinational Company - Illegal association - Advantages and Limitations of Public Limited Company - Private Limited Company: Meaning and Characteristics - privileges and restrictions on it - procedure to convert Private Limited Company into Public Limited Company and Public Ltd Co. into Pvt. Ltd Co.</p>	25 %	0.75
2	<p><b>(1) Promoters of public Limited Company:</b> Meaning - Functions of Promoters - Preliminary Contract - Liabilities of Promoters.</p> <p><b>(2) Allotment of Shares:</b> Meaning - Procedure - regular and irregular allotment – secretary’s duties regarding allotment of shares – procedure of allotment when shares are over subscribed - private placement of share/debenture.</p>	25 %	0.75
3	<p><b>(1) Listing Securities:</b> Meaning - legal provisions for listing of securities - Documents required for listing of securities - Advantages of listing of securities.</p> <p><b>(2) Calls and Forfeiture of shares:</b> Meaning of calls – Provisions of Company Law regarding share calls - procedure of demanding call of share.</p> <p><b>(3) Forfeiture of Shares:</b> Meaning - legal provisions for forfeiture of shares - procedure of forfeiture of share - effects of forfeiture of share - procedure of reissue of forfeited shares - secretary’s duties.</p>	25 %	0.75
4	<p><b>Office Management:</b> Meaning and Characteristics - functions procedure of inward and outward letters - Importance of Correspondence - Brief idea of modern office equipments - Importance of Office Management.</p>	25 %	0.75

**Recommended Reading :**

- Secretarial Practice - M.C.Kuchal-Vikas Publication
- Manual of Secretarial Practice - B.N.Tondon -S.Chand & Co.
- A Text book of Company Law - P.P.S. Gogna -S.Chand & Co.
- A Text book of Office Management – William H. Leffingwell abd Edwin Robinson -Tata McGraw Hill.

**SE 101 E :: Sales Management**

Programme Name	Bachelor Of Commerce
Semester	<b>First</b>
Paper No.	SE 101 E
Course Name	<b>Sales Management</b>
Course Type	SUBJECT ELECTIVE
Effective From	JUNE – 2011
Objective	To develop basic understanding of the concept and theories of sales management.

Unit No.	Content	Waitage	Credit
1	<b>Sales Management Strategies</b> <ul style="list-style-type: none"> <li>• Introduction</li> <li>• Selling &amp; Buying Styles</li> <li>• Selling Situations</li> <li>• Selling Skills</li> </ul>	25 %	0.75
2	<b>Sales Organization</b> <ul style="list-style-type: none"> <li>• Sales Organization</li> <li>• Factors affecting sales organization design &amp; size</li> <li>• Types of Sales organization</li> <li>• Methods determining number of salespeople: Affordability Method, Incremental Method &amp; Workload Method</li> </ul>	25 %	0.75
3	<b>Recruitment &amp; Selection</b> <ul style="list-style-type: none"> <li>• Hiring Process</li> <li>• Challenges in sales force selection</li> <li>• Planning for recruitment</li> <li>• Sales Force Recruitment</li> <li>• Selection of a salesperson.</li> </ul>	25 %	0.75
4	<b>Sales Promotion Strategies</b> <ul style="list-style-type: none"> <li>• Definition of Sales Promotion</li> <li>• Trade Promotion tools</li> <li>• Consumer Promotion tools</li> </ul>	25 %	0.75

**Text Books:**

Sales & Distribution Management: By Dr. S. L. Gupta Excel Book

**Recommended Reading :**

- Sales & Distribution Management: By Tapan. K. Panda & Sunil Sahadev, Oxford University Press, 2005.
- Channel Management: By Ansaree, PHI (EEE)
- Sales Management by Pradipkumar Mallik, Oxford University Press.

**SE 101 F :: Co-operation-I**

Programme Name	Bachelor Of Commerce
Semester	<b>First</b>
Paper No.	SE 101 F
Course Name	<b>Co-operation-1</b>
Course Type	SUBJECT ELECTIVE
Effective From	JUNE – 2011
Objective	To teach basic principles and importance of Co-Operation in the Indian context.

Unit No.	Content	Weightage	Credit
1	Genesis of co- operation definitions and salient features of Co-Operation Principles of Co-Operation as reformulated by ICA	25 %	0.75
2	Co-Operation as economic s system Co-Operation and Capitalism, Co-operation and Socialism, Co-operation and trade unions, Co-operation and Partnership	25 %	0.75
3	Structure of Co Operative Organization Primary , Central and Apex Institutions Their functions and their interrelationship Importance of Co-Operative Education and Training	25 %	0.75
4	Credit societies and Non credit Societies Primary Agricultural Co-Operative Credit Societies Co-Operative Marketing Societies Co-operative Consumers societies Co-operative housing Societies Women's Co-operative Societies	25 %	0.75

**References:**

- |    |   |  |
|----|---|--|
| ૧  | સહકાર   | પ્રિ. શીખ , ગઢવી , દોશી                      |
| ૨  | સહકાર સિદ્ધાંત અને વ્યવહાર                              | પ્રિ. શીખ , ગઢવી (યુનિ. ગ્રંથ નિર્મોહ બોડે)  |
| ૩  | સહકારના સિદ્ધાંત અને વ્યવહાર                            | પ્રિ. શાસ્ત્રી , દવે, પ્રા. પંચોલી અને પરમાર |
| ૪  | સહકારી વ્યવસ્થા અને વહીવટ                               | હકુમતરાય દેસાઈ ( ગુ. રા. સહકારી સંઘ )        |
| ૫  | સહકાર દર્શન   | જગદીશ મુલાણી                                 |
| 6  | Theory and Practice of Co-operation in India and Abroad | K. R. Kulkarni                               |
| 7  | Theory , History and practice of Co-operation           | R. D. Bedi                                   |
| 8  | Co-operation in India                                   | Dr. B. S. Mathur                             |
| 9  | Co-operative movement in India & Abroad                 | Dr. N. P. Mathur                             |
| 10 | Co-operation in India                                   | Dr. C. B. Mamoria                            |
| 11 | New Dimension of Co-operative Management                | G. S. Kamat                                  |
| 12 | Principles Practice and Problem Co-operation            | T. N. Hazela                                 |

Programme Name	Bachelor of Commerce
Semester	<b>First</b>
Paper No.	FC 101 A
Course Name	<b>Time Management</b>
Course Type	FOUNDATION
Effective From	June 2011
Objective	

Unit No.	Content	Weightage	Credit
1	Effective Use of Time	25 %	0.75
2	Methods of Time Utilization	25 %	0.75
3	Graphics, Charts and Electronic Media and Time Saving Techniques	25 %	0.75
4	Communication Methods and Time Management	25 %	0.75

**Major readings:**

Reuben Ray, Time Management: Himalaya Publication, 2008

Programme Name	Bachelor of Commerce
Semester	<b>First</b>
Paper No.	FC 101 B
Course Name	<b>Growth of Indian Industries</b>
Course Type	FOUNDATION
Effective From	June 2011`
Objective	To make the students familiar with growth of some particular industries.

Unit No.	Content	Weightage	Credit
1	DIAMOND INDUSTRIES IN INDIA - Growth and development-specially after economic reforms - Major achievements - The problems faced by these industries - Role of government and support provided by it	25 %	0.75
2	TEXTILE INDUSTRIES IN INDIA - Growth and development-specially after economic reforms - Major achievements - The problems faced by these industries - Role of government and support provided by it	25 %	0.75
3	PHARMA INDUSTRIES IN INDIA - Growth and development-specially after economic reforms - Major achievements - The problems faced by these industries - Role of government and support provided by it	25 %	0.75
4	IT INDUSTRIES IN INDIA - Growth and development-specially after economic reforms - Major achievements - The problems faced by these industries - Role of government and support provided by it	25 %	0.75

**References:** For the study material for this paper,

the students will have to mainly depend on the following web-sites:

- 1) Ministry of Industries
- 2) IGIDR
- 3) CMIE
- 4) CII

**FC 101 C :: Human Right**

Programme Name	Bachelor of Commerce
Semester	<b>First</b>
Paper No.	FC 101 C
Course Name	<b>Human Right</b>
Course Type	FOUNDATION
Effective From	June 2011
Objective	To aware the students about Human Rights.

Unit No.	Content	Weightage	Credit
1	Distinction between Fundamental Rights and Human Rights	25 %	0.75
2	Right to Freedom, Freedom of Speech and Expression/Information	25 %	0.75
3	Role and Functions of NHRC	25 %	0.75
4	Human Rights of Women and Children	25 %	0.75

**Major readings:**

Ujjawal K. Singh Human rights and peace: ideas, laws institutions and New Delhi: Sage, 2009

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**FC 101 D :: Tally Accounting**

Programme Name	Bachelor of Commerce
Semester	<b>First</b>
Paper No.	FC 101 D
Course Name	<b>Tally Accounting</b>
Course Type	FOUNDATION
Effective From	June 2011
Objective	To acquaint the student with computerized accounting system.

Unit No.	Content	Waitage	Credit
1	<b>Fundamentals of Business process outsourcing and Tally</b> ○ What is Business process outsourcing? Advantages and Limitations ○ Types of outsourcing ○ Accounting as a BPO ○ Starting Tally 9 ○ Creating a company and Opening an existing company ○ Company features ○ Group creation and Multiple group ○ Single ledgers and Multiple ledgers	25 %	0.75
2	<b>Voucher Entry</b> ○ Voucher entry Purchase entry, Sales entry, Receipt entry, Payment entry, Journal entry	25 %	0.75
3	<b>Reports</b> ○ Financial statements	25 %	0.75
4	<b>Some contemporary topics</b> ○ Importance of information technology in new era ○ Internet and Intranet, E-commerce, Computer virus	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 (2 out of 3) (B) Procedure (4 out of 6)	1	3 4
	3	(A) Short Notes (2 out of 3) (B) Procedure (4 out of 6)	2	3 4
	4	(A) Short Notes (2 out of 3) (B) Procedure (4 out of 6)	3	3 4
	5	Short Notes (2 out of 3)	4	7
Practical (35 Marks : 2 Hours)		(A) One from Tally ( Out of 2) (B) Viva (C) Journal		24 6 5

**Recommended Books:**

- Tally 9 : BPB Publication
- Tally 9 (Gujarati) : Books India

1. There should be ONE computer for every TWO students and the maximum number of students in a batch should be 30.
2. Practical should be asked based on the style of practical prepared by University.
3. The college may charge Rs. 500/- per student per semester for computer maintenance

**FC 101 E :: Yoga & Meditation**

Programme Name	Bachelor of Commerce
Semester	<b>First</b>
Paper No.	FC 101 E
Course Name	<b>Yoga &amp; Meditation</b>
Course Type	FOUNDATION
Effective From	June 2011
Objective	To make the students familiar with the Yoga, Asana, Meditation etc.

Unit No.	Content	Weightage	Credit
1	Yoga poses / Asana / Yoga positions - About 90 different yoga poses starting with poses for beginners and intermediate level, Breathing Exercise.	25 %	0.75
2	<i>Pranayama</i> – Anatomy of Respiratory System, Deep Breathing, Fast Breathing, Alternate Nostril Breathing ( <i>Anuloma Viloma</i> ), <i>Surya Bhedan</i> (Right nostril breathing), <i>Bhastrika</i> (Bellow's breath), <i>Bhramari</i> (Humming bee <i>pranayama</i> ), <i>Ujjayi</i> (Psychic breath), <i>Shitali</i> , <i>Sitkari</i> (Cooling <i>pranayama</i> ).	25 %	0.75
3	Meditation - including Chakra Meditation, <i>Prana</i> Meditation, <i>So Ham</i> Meditation and Revitalizing Meditation.	25 %	0.75
4	<i>Surya Namaskar</i> - Sun Salutations. A dynamic series of Yoga poses to revitalize the body and mind.	25 %	0.75

**Major readings:**

Light on Yoga BY B. K. S. IYENGAR. PUB: GOVINDRAM HASANAND

**FC 101 F :: Life Insurance Services**

Programme Name	Bachelor of Commerce
Semester	<b>First</b>
Paper No.	FC 101 F
Course Name	<b>Life Insurance Services</b>
Course Type	FOUNDATION
Effective From	June 2011
Objective	To make the students familiar with life insurance services.

Unit No.	Content	Waitage	Credit
1	<ul style="list-style-type: none"><li>• Definitions and Nature of Insurance</li><li>• Evolution of Insurance</li><li>• Role and Importance of Insurance</li></ul>	25%	0.75
2	<ul style="list-style-type: none"><li>• Nature of Life Insurance Agreement</li><li>• Types of Policies</li></ul>	25%	0.75
3	<ul style="list-style-type: none"><li>• Risk-Factors Influence Risk</li><li>• Computation of Premium</li><li>• Concept of Reserve</li></ul>	25%	0.75
4	<ul style="list-style-type: none"><li>• Investment of Funds</li><li>• Surrender Value</li><li>• Growth of LIC</li></ul>	25%	0.75

Ref: Insurance Principles and Practice: M. N. Mishra & S. B. Mishra. S. Chand & Co. Delhi

**FC 101 G :: Fundamental of Banking-I**

Programme Name	Bachelor of Commerce
Semester	<b>First</b>
Paper No.	FC 101 G
Course Code	Foundation
Course Name	<b>Fundamental of Banking-I</b>
Course Type	FOUNDATION
Effective From	June 2011
Objective	The main objective of this course is to introduce the student to the basic concept of banking as a financial intermediation service and bank as a financial institution.

Unit No.	Content	Weightage	Credit
1	Banking - Introduction Definition, Types of Banking, Traditional functions of banks, Modern functions of banks, Limitation of banks.	25 %	0.75
2	Co-Operative Bank Primary co-operative banks State co-operative banks- its functions and managements, limitations.	25 %	0.75
3	Types of Accounts Current account, Savings account, Recurring account, Fixed deposits and non resident's account Cheque : its meaning and characteristics, types of cheque, crossing and endorsement.	25 %	0.75
4	Remittances Demand draft, mail transfer, Telephonic and telegraphic transfer, MICR cheque ATM, Tele banking, core banking Marketing of banking services	25 %	0.75

**Recommended Reading :**

1. Elements of Banking : Sudhir Prakashan
2. Basics of Banking and Finance, K.M.Bhattacharya and O.P.Agarwal, Himalaya Publishing
3. Banking Theory and Practice, Prem Kumar Srivastava, Himalaya Publishing House
4. Banking Theory Law and Practice, Gordon-Natarajan, Himalaya Publishing
5. Basics of Banking, Indian Institute of Banking and Finance, Taxman Publications
6. Principles of Banking, Indian Institute of Banking and Finance, Macmillan India Ltd.

Programme Name	Bachelor of Commerce
Semester	<b>First</b>
Paper No.	SS 101 A
Course Code	Foundation
Course Name	<b>Personality Development</b>
Course Type	SOFT SKILL
Effective From	June 2011
Objective	To develop basic personality, communication skill and stress management.

Unit No.	Content	Weightage	Credit
1	<b>Introduction to Personality</b> a) Basic of Personality b) Human growth and Behavior c) Theories in Personality d) Motivation	25 %	0.75
2	<b>Communication skills and Personality Development</b> a) Intra personal communication and Body Language b) Inter personal Communication and Relationships c) Leadership Skills d) Team Building and public speaking	25 %	0.75
3	<b>Techniques in Personality Development I</b> a) Self confidence b) Mnemonics c) Goal setting d) Time Management and effective planning	25 %	0.75
4	<b>Techniques in Personality Development II</b> a) Stress Management b) Meditation and concentration techniques c) Self hypnotism d) Self acceptance and self growth	25 %	0.75

**Major readings:**

Personality Development by Rajiv K. Mishra. Rupa & Co.

Programme Name	Bachelor of Commerce
Semester	<b>First</b>
Paper No.	SS 101 B (Soft Skill)
Course Name	<b>Indian Constitution - I</b>
Course Type	SOFT SKILL
Effective From	June 2011
Objective	To teach basic Indian Constitution.

Unit No.	Content	Weightage	Credit
1	<ul style="list-style-type: none"> <li>• CONSTITUTION: WHY AND HOW?</li> <li>• ELECTION AND REPRESENTATION</li> </ul>	25 %	0.75
2	<ul style="list-style-type: none"> <li>• EXECUTIVE</li> <li>• LEGISLATURE</li> </ul>	25 %	0.75
3	<ul style="list-style-type: none"> <li>• JUDICIARY</li> <li>• FEDERALISM</li> </ul>	25 %	0.75
4	<ul style="list-style-type: none"> <li>• RIGHTS and Duties IN THE INDIAN CONSTITUTION</li> </ul>	25 %	0.75

**Major readings:**

- NCERT Book For Class XI : Indian Constitution at Work

**SS 101 C :: Stress Management**

Programme Name	Bachelor of Commerce
Semester	<b>First</b>
Paper No.	SS 101 C
Course Name	<b>Stress Management</b>
Course Type	SOFT SKILL
Effective From	June 2011
Objective	To develop the skill how to reduce the stress and work efficiently in all field.

Unit No.	Content	Weightage	Credit
1	Concept, Nature and Dimensions of Stress	25 %	0.75
2	Stress : Its Effects, Causes and Ways of Coping	25 %	0.75
3	Stress Management Tips Relaxation Techniques Stress and Faith Healing	25 %	0.75
4	Common Meditation Techniques: 1. Positive Forces of Nature 2. Relaxation BY Music 3. Exercise , yoga and meditation	25 %	0.75

**Reference books:**

- **Title:** Stress Management **Publisher:** Himalaya **Author:** Dr Satish Pai, Dr S Ravishankar, Dr H L Kaila, Shri S V Kamat **Edition:** Students Edition
- **Title:** Stress & Management **Publisher:** Nikunj **Author:** Dr N.M.tajpuria **Edition:** Students Edition

**SS 101 D :: National Ethics**

Programme Name	Bachelor of Commerce
Semester	<b>First</b>
Paper No.	SS 101 D
Course Name	<b>National Ethics</b>
Course Type	SOFT SKILL
Effective From	June 2011
Objective	To develop national ethics and morality.

Unit No.	Content	Weightage	Credit
1	Ethics & Morality	25 %	0.75
2	Morality and Character	25 %	0.75
3	Nation and Ethics	25 %	0.75
4	Money, politicians, power and Ethics	25 %	0.75

**Major readings:**

Morality And Ethics In Public Life By Ravindra Kumar. Mittal Publications

Programme Name	Bachelor of Commerce
Semester	First
Paper No.	SS 101 E
Course Name	Indian Culture & Heritage
Course Type	SOFT SKILL
Effective From	June 2011
Objective	To familiar students about the Indian culture, historical perspective, growth of modern Indian languages and literature.

Unit No.	Content	Waitage	Credit
1	Salient Features of Indian Culture – Spirituality, Universality, Unity in Diversity, Scientific Outlook, Theory of Karma, Love for Nature, Reverence for Women, Value Based Society	25 %	0.75
2	Historical Perspective : Roots of Indian Culture in Sindhu-Saraswati Civilization and Vedic Culture: The Vedas – The Upanishads Ramayan and MahaIndia – The Bhagvat Gita, Puranas _ Buddhist and Jain Literature in Pali, Prakrit and Sanskrit	25 %	0.75
3	Rise of the West and its Impact on India Social and Religious Reformers – Raja Ram Mohan Roy, Swami Dayanand, Jyotiba Govindraro Phule, Narayan Guru, Pandita Rama Bai	25 %	0.75
4	Press and the growth of Modern Indian Languages and Literature – Since Independence, India Today	25 %	0.75

**Major readings:**

Indian Culture and Heritage: Bhartiya Vidya Bhavan Publication

**SS 101 F :: Fundamentals of Entrepreneurship - I**

Programme Name	Bachelor of Commerce
Semester	First
Paper No.	SS 101 F
Course Name	<b>Fundamentals of Entrepreneurship</b>
Course Type	SOFT SKILL
Effective From	JUNE – 2011
Objective	It provides exposure to the students to the entrepreneurial culture and industrial growth so as to preparing them to set up and manage their own small units.

Unit No.	Content	Marks	Credit
1	<ul style="list-style-type: none"> <li>The entrepreneur : Definition, Characteristics and Importance of entrepreneur and entrepreneurship, Functions and types of entrepreneur, Essential qualities for good entrepreneur, Factors affecting entrepreneurship, Comparative study of the term Entrepreneur with entrepreneurship, intrapreneur and manager.</li> </ul>	25 %	0.75
2	<ul style="list-style-type: none"> <li>Business Opportunities: Meaning, characteristics, results, types, sources and areas of the study of business opportunities.</li> <li>Business Environment: Meaning of business environment, factors affecting to business environment and importance of business environment.</li> <li>Entrepreneur and risk bearing: Meaning of risk bearing, types/sources of risk and risk management techniques.</li> </ul>	25 %	0.75
3	<ul style="list-style-type: none"> <li>Various types of business units: Sole proprietorship, Partnership, Co-operative society and Joint stock company - Meaning, characteristics, advantages and disadvantages, Comparative study of various types of business units.</li> <li>Sources of business capital: Sources of owned capital - share capital (Equity share and preference share) and ploughing back of profit, Sources of borrowed capital - debenture, term loan, public deposit, commercial banks and intern company deposits, owned capital v/s borrowed capital.</li> </ul>	25 %	0.75
4	<ul style="list-style-type: none"> <li>Venture capital: Meaning, characteristics, importance, types of venture capital and stages venture capital lending.</li> <li>Innovation: Meaning, characteristics and types of innovation.</li> </ul>	25 %	0.75

**Recommended Reading :**

1. Viramgami H. S., Entrepreneurship Development, APH Publishing Corporation, New Delhi.
2. Prasanna Chandra, Project Preparation, Appraisal and Implementation, Tata McGraw Hill, New Delhi.
3. Holt H. David, Entrepreneurship - New Venture Creation, Prentice Hall of India Pvt. Ltd., New Delhi.
4. Desai Vasant, Dynamics of Entrepreneurship Development and Management, Himalaya Publishing House, New Delhi.
5. Sudha G.S., Fundamentals of Entrepreneurship, Ramesh Book Depot, Jaipur

Programme Name	Bachelor Of Commerce
Semester	<b>Second</b>
Paper No.	CC 105
Course Name	<b>Fundamentals of Business Economics - II</b>
Course Type	CORE
Effective From	DECEMBER – 2011
Objective	This course is meant to acquaint the students with the principles of Business Economics as are applicable in business.

Unit No.	Content	Marks	Credit
1	<b>Perfect Competition :</b> Characteristics of perfect competition, Revenue curves of firm under perfect competition, Profit maximization and equilibrium of firm and industry; Short-run and long-run supply curves.	25 %	0.75
2	<b>Monopoly :</b> Characteristics of Monopoly, Revenue curves of firm under Monopoly, Determination of price under monopoly, Equilibrium of a firm, Comparison between perfect competition and monopoly. Multi-plant monopoly, price discrimination – Profitability & possibility.	25 %	0.75
3	<b>Monopolistic Competition :</b> Meaning and characteristics, Revenue curves of firm under Monopolistic competition, Price and output determination under monopolistic competition, Product differentiations , selling costs, comparison with perfect competition, Excess capacity under monopolistic competition.	25 %	0.75
4	<b>Factor Pricing :</b> Marginal productivity theory and demand for factors, Determination of wage rates under perfect competition and monopoly, Exploitation of labor, Ricardian and modern theories of rent, Classical and modern theories of interest, Innovation risk and uncertainty theories of profit.	25 %	0.75

**Basic Readings :**

1. John P.Gould, Jr.and Edward P.Lazear,: Micro economic Theory All India Traveler, Delhi.
2. Browning Edger K.and Browning Jacquenlence M: Microeconomic Theory and Applications; Kalyani, Delhi.
3. Koutsoyianni A. : Modern Microeconomics; Macmillan, New Delhi.
4. Richard G, Lipsey : An Introduction to positive Economics; ELBS, Oxford.
5. Ahuja H.L.: Business Economics; S. Chand & Co., New Delhi.
- 6.Dewett K.K: Modern Economic Theory, S. Chand, & Co. Ltd. New Delhi.
- 7.Ahuja H.L: Macro Economic Theory & Policy, S.Chand, & Co. Ltd. New Delhi.

## CC 106 :: Fundamentals of Marketing Management

Programme Name	Bachelor Of Commerce
Semester	<b>Second</b>
Paper No.	CC 106
Course Name	<b>Fundamentals of Marketing Management</b>
Course Type	CORE
Effective From	DECEMBER – 2011
Objective	To provide basic knowledge of functional areas of Marketing management and marketing research.

Unit No.	Content	Marks	Credit
1	<b>Marketing:</b> Meaning – nature - Scope - Different Approaches - Marketing Mix <b>Market Demand :</b> Meaning - Factors affecting - Marketing in different situation of market demand.	25 %	0.75
2	<b>Main functions of Marketing:</b> <b>(1) Branding:</b> Meaning-Types - Policy decisions - Importance of Branding <b>(2) Pricing:</b> Meaning – Objectives - factors affecting –Types - Importance <b>(3) Advertising:</b> Meaning – Objectives – Importance - disadvantages - Difference between advertisement and Publicity.	25 %	0.75
3	<b>Consumer Behaviour:</b> Factors influencing consumes behaviour - Buying behaviour Process <b>Market Segmentation:</b> Meaning - Basis and importance of Market Segmentation – Target Market	25 %	0.75
4	<b>Marketing research:</b> Meaning of Market Research and Marketing Research – Objectives and Scope of Marketing Research - Stages of Marketing research – Importance and limitations of Marketing Research <b>Ethical issue in Marketing research:</b> From the view point of Respondents- Customers and Researchers	25 %	0.75

**Recommended Reading:**

1. Marketing Management-Philip Kotler- Prentice Hall of India
2. Fundamentals of Marketing- Stanton-Tata McGraw Hill.
3. Basics of Marketing Management – Dr. R.B.Rudani- S.Chand & Co.
4. Modern Marketing - R.S.N. Pillai & Bagawathi – S.Chand & Co.

**CC 107 : Accountancy – II**

Programme Name	Bachelor Of Commerce
Semester	<b>Second</b>
Paper No.	CC 108
Course Name	<b>Accountancy - II</b>
Course Type	CORE
Effective From	DECEMBER – 2011
Objective	To provide sound understanding of the intricacies of solving practical problems relating to Advanced Accounting.

Unit No.	Content	Waitage	Credit
1	<b>Investment Accounts:</b> Accounting for interest bearing (Fixed Earning) securities in the Books of Investor only.	25 %	0.75
2	<b>Joint Venture</b> (Excluding Conversion of Consignment into Joint Venture.)	25 %	0.75
3	<b>Computerized Accounting:</b> Introduction; various components of a computer including Hardware and Software, Features of a computer, role of computer in accounting, Accounting information system vs. Management Information system; Selection of the best software for the business; Advantages and disadvantages of a computer system; Tally software (7.2 version)	25 %	0.75
4	<b>Hire Purchase Account</b>	25 %	0.75

**Recommended Reading:**

- Grewal's Accounting : M.P. Gupta & B. M. Agrwal. S. Chand & Company Ltd.
- Corporate Accounting : Dr. B. C. Tulsian. S. Chand & Company Ltd.
- Non Corporate Accounting : Dr. P. C. Tulsian S. Chand & Company Ltd.
- Financial Accounting and Analysis : P. Premchand Babu on Madan Mohan, Himalaya Publication.
- Financial Accounting : Dr. Sharda Gangwar, D. K. Gangwar, Himalaya Publication.
- Problems & Solutions in Advanced Accounting : Arulanandan Raman & Sunivasan, Himalaya Publication.
- Financial Accounting : Dr. S. N. Maheshwari, Dr. S. K. Maheshwari, Vikas Publication House Pvt.
- Problems & Solutions in Advanced Accounting Vol. I & II : Dr. S. N. Maheshwari, Dr. S. K. Maheshwari, Vikas Publication House Pvt. Ltd.

**CE 102 A :: Financial Accounting – II**

Programme Name	Bachelor of Commerce
Semester	<b>Second</b>
Paper No.	CE 102 A
Course Name	<b>Financial Accounting - II</b>
Course Type	CORE ELECTIVE
Effective From	DECEMBER – 2011
Objective	To expose students to corporate accounting issues and practices such as company final accounts, share capital transactions etc.

Unit No.	Content	Waitage	Credit
1	<b>(A) Purchase of Business by a Company</b> (Accounting Treatments in the Books of Company) <b>(B) Indian Accounting Standards</b> AS – 2 Valuation of Inventories AS – 6 Depreciation Accounting AS – 10 Accounting for fixed Assets	25 %	0.75
2	<b>(A) Underwriting of Shares and Debentures</b> (Computation for fixing the liabilities of underwriters) <b>(B) Redemption of Debentures</b> ( Own debentures from open market)	25 %	0.75
3	(A) Capital Reduction ( Excluding preparation of Scheme of internal resolution) (B) Sub-division / consolidation of shares, conversion of shares into stock and its re-conversion	25 %	0.75
4	Revenue Accounts of General insurance company (In vertical form)	25 %	0.75

**Recommended Reading :**

1. Grewal's Accounting : M.P. Gupta & B. M. Agrwal. S. Chand & Company Ltd.
2. Corporate Accounting : Dr. B. C. Tulsian. S. Chand & Company Ltd.
3. Non Corporate Accounting : Dr. P. C. Tulsian S. Chand & Company Ltd.
4. Financial Accounting and Analysis : P. Premchand Babu on Madan Mohan, Himalaya Publication.
5. Financial Accounting : Dr. Sharda Gangwar, D. K. Gangwar, Himalaya Publication.
6. Problems & Solutions in Advanced Accounting : Arulanandan Raman & Sunivasan, Himalaya Publication.
7. Financial Accounting : Dr. S. N. Maheshwari, Dr. S. K. Maheshwari, Vikas Publication House Pvt. Ltd.
8. Problems & Solutions in Advanced Accounting Vol. I & II : Dr. S. N. Maheshwari, Dr. S. K. Maheshwari, Vikas Publication House Pvt. Ltd.

## 1. CE 102 B :: Operations Research

Programme Name	Bachelor Of Commerce
Semester	<b>Second</b>
Paper No.	CE 102 B
Course Name	<b>Operations Research</b>
Course Type	CORE ELECTIVE
Effective From	DECEMBER – 2011
Objective	To make the students familiar with basic knowledge of Operation Research.

Unit No.	Content	Waitage	Credit
1	<b>Linear Programming Problem:</b> Meaning of linear programming, its uses, assumptions and limitations, Explanation of basic terminologies, Mathematical form of linear programming problem, Solution of linear programming problem by using graphical methods, Simple formulation problems (for two variables).	25 %	0.75
2	<b>Transportation Problem:</b> Definition of balanced Transportation Problem (T.P.), General Transportation table and its mathematical form, Initial basic feasible solution and initial cost by using North-West Corner rule, Least Cost Method, Vogel's Approximation Method, Examples base on these methods	25 %	0.75
3	<b>Assignment and Replacement Problems:</b> Definition of balanced Assignment Problem (A.P.), its mathematical form, Application of Hungarian method for solving A.P. in the cases of maximization and minimization problem, Meaning of Replacement problem (R.P.), Simple examples of replacement problem when the units are deteriorate depending on time and money value remains same.	25 %	0.75
4	<b>PERT and CPM Techniques:</b> Meaning and characteristics of PERT, Explanation of basic terms – activity, event, dummy activity, Fulkerson's rule for numbering the events, Meaning of Critical Path Method (CPM), Differences between PERT and CPM, Earliest start time, Earliest finish time, Latest start time, Latest finish time, Total float time of activities, Uses and limitations of PERT and CPM and simple examples.	25 %	0.75

**Recommended Reading :**

1. H.A.Taha, Operations. Research, Macmillan Publishing Co. Inc.
2. Vohra N.D, Quantitative Techniques in Management Tata Mc Graw Hill, New Delhi.
3. J.K.Sharma : O.R. Theory and Applications, Macmillan India Ltd.
4. Anderson, Sweeney, Williams, An Introduction to Management Science Quantitative Approach to Decision Making, Cengage Learning India Pvt. Ltd. New Delhi.
5. Barry Render, Ralph M. Stair , Michael E. Hanna, Quantitative Analysis for Management, Pearson Education(Singapore) Pte. Ltd.

**6. CE 102 C :: Distribution Management**

Programme Name	Bachelor Of Commerce
Semester	<b>Second</b>
Paper No.	CE 102 C
Course Name	<b>Distribution Management</b>
Course Type	CORE ELECTIVE
Effective From	DECEMBER – 2011

Unit No.	Content	Waitage	Credit
1	<b>Distribution System</b> <ul style="list-style-type: none"> <li>• Distribution Channels why are they required?</li> <li>• Activities that a typical distribution channel perform</li> <li>• Distribution Channel Strategy</li> <li>• Distribution Channel Management</li> </ul>	25 %	0.75
2	<b>Distribution costs, control &amp; customer service</b> <ul style="list-style-type: none"> <li>• Designing customer oriented marketing channels</li> <li>• Conceiving the Channel Flows</li> <li>• Linking the Service Output objectives to the flows</li> <li>• Conducting Cost Analysis</li> <li>• Designing the Ideal Channel</li> <li>• Comparing the Ideal with the reality</li> </ul>	25 %	0.75
3	<b>Selection of Channel &amp; Selection of Ideal Channel Partners</b> <ul style="list-style-type: none"> <li>• Channel Relationships</li> <li>• Channel Control</li> <li>• Channel Power</li> <li>• Channel Positioning</li> </ul>	25 %	0.75
4	<b>Motivational Tools of Distribution Channels</b> <ul style="list-style-type: none"> <li>• Channel Influence Strategies</li> <li>• Managing Channel Conflicts</li> <li>• Promotion and Payment systems as a tool of Motivating Channel Members</li> </ul>	25 %	0.75

**Text Books :**

1. Sales & Distribution Management: By Dr. S. L. Gupta Excell Book

**Recommended Reading:**

- 1) Sales & Distribution Management: By Tapan. K. Panda & Sunil Sahadev, Oxford University Press, 2005.
- 2) Channel Management: By Ansaree, PHI (EEE)

**CE 102 D Computer Application - II**

Programme Name	Bachelor Of Commerce
Semester	<b>Second</b>
Paper No.	CE 102 D
Course Name	<b>Computer Application - II</b>
Course Type	CORE ELECTIVE
Effective From	DECEMBER – 2011
Objective	To acquaint the student with Basic anatomy of computer, Internet, Word Processing and HTML.

Unit No.	Content	Weightage	Credit
1	<b>Advanced Word –I</b> <ul style="list-style-type: none"> <li>○ Checking Spelling and Grammar</li> <li>○ Auto Correct and Auto Text</li> <li>○ Opening and Closing Toolbars</li> <li>○ Using Tabs <ul style="list-style-type: none"> <li>○ Defining Tabs using ruler bar and mouse</li> <li>○ Defining Tabs using dialog box</li> </ul> </li> <li>○ Enhancing a Document <ul style="list-style-type: none"> <li>○ Page set-up, Page break, Looking at a document in different views, Header and Footer, Zoom, Changing case, Print options</li> </ul> </li> <li>○ Tables <ul style="list-style-type: none"> <li>○ Creating a Table, formatting a table, Auto format, Calculation in Table and Sorting</li> </ul> </li> </ul>	33 %	1.0
2	<b>Advanced Word – II</b> <ul style="list-style-type: none"> <li>○ Using multiple columns, Format painter, Auto format</li> <li>○ Graphics, Drawing toolbar, Word art, Inserting graphics</li> <li>○ Mail merge: What is Mail merge?</li> <li>○ Creating and printing merged letters</li> <li>○ Using Mail merge to print Envelop and Mailing labels</li> </ul>	33 %	1.0
3	<b>Web Design Using Flash.</b> <ul style="list-style-type: none"> <li>● Multimedia authoring software</li> <li>● Advantages of Flash.</li> <li>● What is Animation?</li> <li>● Parts of screen of Flash 8.0 <ul style="list-style-type: none"> <li>Stage</li> <li>Time line</li> <li>Panel</li> <li>Tool Box</li> <li>Library Window</li> </ul> </li> <li>● Web Animation.</li> <li>● To publish Animation.</li> </ul>	17%	0.5
4	<b>Important terms related to Computer.</b> Algorithm, Artificial Intelligence, ASCII, ATM, Automated office, Backup, BIOS, Bit, Byte, Boot, Bug, Client/server, Encryption, Flow chart, GIGO, POST, Password, Program, Modem, Web, Virus, Configuration of a PC – computer.	17 %	0.5

**Recommended Reading:**

- Fundamentals of Computer & Its Application Part-II, Dr.A.M.Patel , Pankaj Pandya, Kiran Desai
- IT Tools & Applications, Taxali R.K., TMH.
- Flash in simple steps, Shalini Gupta & Others, Dreamtech

Structure of University question paper

Theory (35 Marks , 2 Hours)	Question	Type	Unit	Marks
	1	(A) Short Notes (3 out of 4) (B) Procedure (6 out of 8)	1	6 6
	2	(A) Short Notes (3 out of 4) (B) Procedure (6 out of 8)	2	6 6
	3	(A) Short Notes (1 out of 2) (B) Procedure (3 out of 5)	3	3 3
	4	Terms (Any 5 out of 7)	4	5
Practical (35 Marks, 2 Hours)		(A) One from Word ( Out of 2) (B) One From Flash (Out of 2) (C) Viva (D) Journal		12 12 6 5

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

**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

Programme Name	Bachelor Of Commerce
Semester	<b>Second</b>
Paper No.	CE 102 E
Course Name	<b>Fundamentals of Banking - II</b>
Course Type	CORE ELECTIVE
Effective From	DECEMBER – 2011

Unit No.	Content	Waitage	Credit
1	Modern functions of a bank: development banking, merchant banking and investment banking, agency functions, advisory functions, leasing, hire purchase. Factoring services.	25 %	0.75
2	Organizational structure of banks: unit banks-advantages and disadvantages, branch banking – advantages and disadvantages, subsidiaries, correspondent banks, joint ventures, amalgamations, mergers of banks.	25 %	0.75
3	Sources of bank funds, principles of lending, classification of assets, basic idea of asset-liability management in banks, need for a-l management.	25 %	0.75
4	Meaning and interpretation of solvency, liquidity, profitability and efficiency of banks. Ratio analysis for solvency, liquidity, profitability and efficiency of banks.	25 %	0.75

#### Recommended Reading :

1. Basics of Banking and Finance, K.M.Bhattacharya and O.P.Agarwal, Himalaya Publishing House.
2. Banking Theory and Practice, Prem Kumar Srivastava, Himalaya Publishing House
3. Banking Theory Law and Practice, Gordon-Natarajan, Himalaya Publishing House
4. Basics of Banking, Indian Institute of Banking and Finance, Taxman Publications
5. Principles of Banking, Indian Institute of Banking and Finance, Macmillan India Ltd.

Programme Name	Bachelor Of Commerce
Semester	<b>Second</b>
Paper No.	CE 102 F
Course Name	<b>Fundamentals of Insurance</b>
Course Type	CORE ELECTIVE
Effective From	DECEMBER – 2011

Unit No.	Content	Waitage	Credit
1	Basic idea of risk: concept of risk, risk versus uncertainty, risk and exposure, types of risks, pure risks, financial risks, rationale for risk management.	25 %	0.75
2	Definition of insurance, nature of insurance as a business, risk transfer and risk mitigation role of insurance, costs and benefits of insurance, elements of insurable risk, insurance as a macroeconomic issue, kinds of insurance.	25 %	0.75
3	Basic principles of insurance: principle of utmost good faith, principle of insurable interest, principle of indemnity, principle of subrogation, principle of proximate cause, other related principles and terms, IAIS core principles.	25 %	0.75
4	Brief history of evolution and development of insurance services in the world and in India. Role of insurance in economic development.	25 %	0.75

**Recommended Reading:**

1. Fundamentals of insurance, P.K.Gupta, Himalaya Publishing House.
2. General Insurance Principles and Practice, K.C.Misra and G.E.Thomas, Cengage Learning
3. Insurance Principles and Practice, M.N.Mishra and S.B.Mishra, S.Chand
4. Insurance and Risk Management, P.K.Gupta, Himalaya Publishing House

**CE 102 G :: Foreign Exchange and Balance of Payments**

Programme Name	Bachelor Of Commerce
Semester	<b>Second</b>
Paper No.	CE 102 G
Course Name	<b>Foreign Exchange and Balance of Payments</b>
Course Type	CORE ELECTIVE
Effective From	DECEMBER – 2011

Unit No.	Content	Waitage	Credit
1	Definition of foreign exchange, foreign exchange rate, calculation of exchange rates, direct indirect and cross exchange rates. Currencies of the major countries of the world including Euro. Special features of Euro. Exchange rate quotations by forex dealers: spot rates, buying and selling rates, forward rates, currency rates, bill rates, tt rates. Fixed and flexible exchange rates (concept only)	25 %	0.75
2	Exchange rate determination theories, mint parity theory and the rules of the gold standard, purchasing power parity theory, balance of payment theory. Modern theory of forex rate determination.	25 %	0.75
3	The balance payment account of a country, method of maintenance of balance of payment account, sources of information of forex transaction for entering into the balance of payment account, components of the balance of payment account, entries in the balance of payment account.	25 %	0.75
4	The balances in the trade, current capital and official reserve parts of the balance payment accounts, disequilibrium in the balance of payment account, causes of the disequilibrium in the BOP account and their implications. Study of Indian balance of payment account for the latest year available.	25 %	0.75

**Recommended Reading:**

1. Introductions to International Economics by D.M.Mithani, Vora Publications.
2. International Finance by V.A. Avadhani, Himalaya Publications.
3. Foreign Exchange & Risk Management by C.Jeevanandam, Sultan Publications.
4. International Economics by M.C. Vaish, IBH & Oxford Publishing Co.

**CE 102 H :: Personal Selling**

Programme Name	Bachelor Of Commerce
Semester	<b>Second</b>
Paper No.	CE 102 H
Course Name	<b>Personal Selling</b>
Course Type	CORE ELECTIVE
Effective From	DECEMBER – 2011

Unit No.	Content	Waitage	Credit
1	<b>Personal Selling</b> : Nature and importance; Functions of a salesman; Types of selling; Personal selling as a career	25 %	0.75
2	<b>Salesmanship and Qualities of Salesman</b> : Buyer - seller dyads; Product Knowledge; Customer knowledge - buying motives and selling points.	25 %	0.75
3	<b>Scientific Selling Process</b> : Basic steps in personal selling – prospecting, pre - approach, and qualifying.  <b>Approach and Presentation</b> : Methods of approaching a customer; Presentation process and styles; presentation planning.	25 %	0.75
4	<b>Objection Handling</b> : Types of Objections; Handling customer objections.  <b>Closing Sales and follow up</b> : Methods of closing sale; Executing sales order - Follow - up - importance and process.	25 %	0.75

**Recommended Reading:**

1. Condiff, Still and Govani et.al : Sales Management, : Prentice Hall India, New Delhi.
2. Smith R. Sales Management : Prentice Hall of India, New Delhi.
3. Vaccaro J.P. : Sales Management - Text : Cases & Readings : Prentice Hall, New Delhi.
4. Harper H.W : Modern Advertising : Practice and Principles; McGraw Hill, New York.
5. Condiff E.W. and Still R.R. Basic Marketing - Concepts, Decisions and Stategy; Prentice Hall of India, New Delhi.
6. Brink Edwar L. and Kelly W. T.: The Management of Promotion; Prentice Hall, New York.
7. Kotler Philip : Marketing Management: Prentice Hall, New Jersey.

**SE 102 A :: Financial Accounting - II**

Programme Name	Bachelor Of Commerce
Semester	<b>Second</b>
Paper No.	SE 102 A
Course Name	<b>Financial Accounting - II</b>
Course Type	SUBJECT ELECTIVE
Effective From	DECEMBER – 2011
Objective	To expose students to corporate accounting issues and practices such as company final accounts, share capital transactions etc.

Unit No.	Content	Waitage	Credit
1	<b>(A) Purchase of Business by a Company</b> (Accounting Treatments in the Books of Company) <b>(B) Indian Accounting Standards</b> AS – 2 Valuation of Inventories AS – 6 Depreciation Accounting AS – 10 Accounting for fixed Assets	25 %	0.75
2	<b>(A) Underwriting of Shares and Debentures</b> (Computation for fixing the liabilities of underwriters) <b>(B) Redemption of Debentures</b> ( Own debentures from open market)	25 %	0.75
3	<b>(A) Capital Reduction</b> ( Excluding preparation of Scheme of internal resolution) <b>(B) Sub-division / consolidation of shares, conversion</b> of shares into stock and its re-conversion	25 %	0.75
4	<b>Revenue Accounts of General insurance company</b> (In vertical form)	25 %	0.75

**Recommended Reading :**

1. Grewal's Accounting : M.P. Gupta & B. M. Agrwal. S. Chand & Company Ltd.
2. Corporate Accounting : Dr. B. C. Tulsian. S. Chand & Company Ltd.
3. Non Corporate Accounting : Dr. P. C. Tulsian S. Chand & Company Ltd.
4. Financial Accounting and Analysis : P. Premchand Babu on Madan Mohan, Himalaya Publication.
5. Financial Accounting : Dr. Sharda Gangwar, D. K. Gangwar, Himalaya Publication.
6. Problems & Solutions in Advanced Accounting : Arulanandan Raman & Sunivasan, Himalaya Publication.
7. Financial Accounting : Dr. S. N. Maheshwari, Dr. S. K. Maheshwari, Vikas Publication House Pvt. Ltd.
8. Problems & Solutions in Advanced Accounting Vol. I & II : Dr. S. N. Maheshwari, Dr. S. K. Maheshwari, Vikas Publication House Pvt. Ltd.

## SE 102 B :: Operations Research

Programme Name	Bachelor Of Commerce
Semester	<b>Second</b>
Paper No.	SE 102 B
Course Name	<b>Operations Research</b>
Course Type	SUBJECT ELECTIVE
Effective From	DECEMBER – 2011
Objective	To make the students familiar with basic knowledge of Operation Research.

Unit No.	Content	Waitage	Credit
1	<b>Linear Programming Problem:</b> Meaning of linear programming, its uses, assumptions and limitations, Explanation of basic terminologies, Mathematical form of linear programming problem, Solution of linear programming problem by using graphical methods, Simple formulation problems (for two variables).	25 %	0.75
2	<b>Transportation Problem:</b> Definition of balanced Transportation Problem (T.P.), General Transportation table and its mathematical form, Initial basic feasible solution and initial cost by using North-West Corner rule, Least Cost Method, Vogel's Approximation Method, Examples base on these methods	25 %	0.75
3	<b>Assignment and Replacement Problems:</b> Definition of balanced Assignment Problem (A.P.), its mathematical form, Application of Hungarian method for solving A.P. in the cases of maximization and minimization problem, Meaning of Replacement problem (R.P.), Simple examples of replacement problem when the units are deteriorate depending on time and money value remains same.	25 %	0.75
4	<b>PERT and CPM Techniques:</b> Meaning and characteristics of PERT, Explanation of basic terms – activity, event, dummy activity, Fulkerson's rule for numbering the events, Meaning of Critical Path Method (CPM), Differences between PERT and CPM, Earliest start time, Earliest finish time, Latest start time, Latest finish time, Total float time of activities, Uses and limitations of PERT and CPM and simple examples.	25 %	0.75

**Recommended Reading :**

1. H.A.Taha, Operations. Research, Macmillan Publishing Co. Inc.
2. Vohra N.D, Quantitative Techniques in Management Tata Mc Graw Hill, New Delhi.
3. J.K.Sharma : O.R. Theory and Applications, Macmillan India Ltd.
4. Anderson, Sweeney, Williams, An Introduction to Management Science Quantitative Approach to Decision Making, Cengage Learning India Pvt. Ltd. New Delhi.

**SE 102 C :: Computer Application - II**

Programme Name	Bachelor Of Commerce
Semester	<b>Second</b>
Paper No.	SE 102 C
Course Name	<b>Computer Application - II</b>
Course Type	SUBJECT ELECTIVE
Effective From	DECEMBER – 2011
Objective	To acquaint the student with Basic anatomy of computer, Internet, Word Processing and HTML.

Unit No.	Content	Waitage	Credit
1	<b>Advanced Word –I</b> <ul style="list-style-type: none"> <li>○ Checking Spelling and Grammar</li> <li>○ Auto Correct and Auto Text</li> <li>○ Opening and Closing Toolbars</li> <li>○ Using Tabs                             <ul style="list-style-type: none"> <li>○ Defining Tabs using ruler bar and mouse</li> <li>○ Defining Tabs using dialog box</li> </ul> </li> <li>○ Enhancing a Document                             <ul style="list-style-type: none"> <li>○ Page set-up, Page break, Looking at a document in different views, Header and Footer, Zoom, Changing case, Print options</li> </ul> </li> <li>○ Tables                             <ul style="list-style-type: none"> <li>○ Creating a Table, formatting a table, Auto format, Calculation in Table and Sorting</li> </ul> </li> </ul>	33 %	1.0
2	<b>Advanced Word – II</b> <ul style="list-style-type: none"> <li>○ Using multiple columns, Format painter, Auto format</li> <li>○ Graphics, Drawing toolbar, Word art, Inserting graphics</li> <li>○ Mail merge: What is Mail merge?</li> <li>○ Creating and printing merged letters</li> <li>○ Using Mail merge to print Envelop and Mailing labels</li> </ul>	33 %	1.0
3	<b>Web Design Using Flash.</b> <ul style="list-style-type: none"> <li>● Multimedia authoring software</li> <li>● Advantages of Flash.</li> <li>● What is Animation?</li> <li>● Parts of screen of Flash 8.0                             <ul style="list-style-type: none"> <li>Stage</li> <li>Time line</li> <li>Panel</li> <li>Tool Box</li> <li>Library Window</li> </ul> </li> <li>● Web Animation.</li> <li>● To publish Animation.</li> </ul>	17%	0.5
4	<b>Important terms related to Computer.</b> Algorithm, Artificial Intelligence, ASCII, ATM, Automated office, Backup, BIOS, Bit, Byte, Boot, Bug, Client/server, Encryption, Flow chart, GIGO, POST, Password, Program, Modem, Web, Virus, Configuration of a PC – computer.	17 %	0.5

**Recommended Reading:**

- Fundamentals of Computer & Its Application Part-II, Dr.A.M.Patel , Pankaj Pandya, Kiran Desai
- IT Tools & Applications, Taxali R.K., TMH.
- Flash in simple steps, Shalini Gupta & Others, Dreamtech

Structure of University question paper

Theory (35 Marks , 2 Hours)	Question	Type	Unit	Marks
	1	(A) Short Notes (3 out of 4) (B) Procedure (6 out of 8)	1	6 6
	2	(A) Short Notes (3 out of 4) (B) Procedure (6 out of 8)	2	6 6
	3	(A) Short Notes (1 out of 2) (B) Procedure (3 out of 5)	3	3 3
	4	Terms (Any 5 out of 7)	4	5
Practical (35 Marks, 2 Hours)		(A) One from Word ( Out of 2) (B) One From Flash (Out of 2) (C) Viva (D) Journal		12 12 6 5

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

**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 102 D :: Secretarial Practice-II**

Programme Name	Bachelor Of Commerce
Semester	<b>Second</b>
Paper No.	SE 102 D
Course Name	<b>Secretarial Practice-II</b>
Course Type	SUBJECT ELECTIVE
Effective From	DECEMBER – 2011
Objective	To make the student familiar with the basic provisions of the Companies Act.

Unit No.	Content	Waitage	Credit
1	<b>Alteration in Share Capital:</b> Modes of alteration ion share capital as per Company Law-procedure and provisions of reduction in share capital-Legal provisions for Right Shares and Bonus Shares and its Guiding Principles. <b>Debenture:</b> Meaning and types of debenture –procedure and legal provisions of Company law Board to issue debenture-Methods of redemption of debenture-Guiding Principles of SEBI.	25 %	0.75
2	<b>Administration of Company Law:</b> Department of Company affairs-The Company Law Board- regional directors- The company registrar. <b>Investigation of Company's Administration:</b> Provisions of Company Law regarding investigation of company's administration – Appointment of Inspector by Central Government it's provisions , his power and report. <b>Corporate Governance:</b> Meaning-its development in India – contents of corporate governance report –Importance of corporate governance.	25 %	0.75
3	<b>Capital Market:</b> Meaning of Primary and Secondary Capital Market – Share Market-meaning and organization – Types – BSE,NSE,NIFTY,OTCE-Types of trading in share market – Derivatives –Demate Account-Main Provisions of Securities Contract Regulation Act. <b>Mutual Fund:</b> Definition-Types-Advantages and Disadvantages.	25 %	0.75
4	<b>Winding up/Liquidation of the Company:</b> Meaning and modes of winding up and liquidation of the company-Provisions regarding compulsory liquidation- meaning and procedure of voluntary winding up of a company-Provisions regarding company's voluntary winding up by members and creditors – appointment – Powers and duties of liquidator.	25 %	0.75

**Recommended Reading:**

1. Manual of Secretary Practice-B.N.tondon- S.Chand & Co.
2. A Textbook of Company law- P.P.S.Gogna- S.Chand & Co.
3. Secretarial Practice –M.C.Kuchal –Vikas Publication.

Programme Name	Bachelor Of Commerce
Semester	<b>Second</b>
Paper No.	SE 102 E
Course Name	<b>Distribution Management</b>
Course Type	SUBJECT ELECTIVE
Effective From	DECEMBER – 2011
Objective	

Unit No.	Content	Waitage	Credit
1	<b>Distribution System</b> <ul style="list-style-type: none"> <li>• Distribution Channels why are they required?</li> <li>• Activities that a typical distribution channel perform</li> <li>• Distribution Channel Strategy</li> <li>• Distribution Channel Management</li> </ul>	25 %	0.75
2	<b>Distribution costs, control &amp; customer service</b> <ul style="list-style-type: none"> <li>• Designing customer oriented marketing channels</li> <li>• Conceiving the Channel Flows</li> <li>• Linking the Service Output objectives to the flows</li> <li>• Conducting Cost Analysis</li> <li>• Designing the Ideal Channel</li> <li>• Comparing the Ideal with the reality</li> </ul>	25 %	0.75
3	<b>Selection of Channel &amp; Selection of Ideal Channel Partners</b> <ul style="list-style-type: none"> <li>• Channel Relationships</li> <li>• Channel Control</li> <li>• Channel Power</li> <li>• Channel Positioning</li> </ul>	25 %	0.75
4	<b>Motivational Tools of Distribution Channels</b> <ul style="list-style-type: none"> <li>• Channel Influence Strategies</li> <li>• Managing Channel Conflicts</li> <li>• Promotion and Payment systems as a tool of Motivating Channel Members</li> </ul>	25 %	0.75

**Text Books :**

1. Sales & Distribution Management: By Dr. S. L. Gupta Excell Book

**Recommended Reading:**

- 1) Sales & Distribution Management: By Tapan. K. Panda & Sunil Sahadev, Oxford University Press, 2005.
- 2) Channel Management: By Ansaree, PHI (EEE)

**SE 102 F :: Co-operation- II**

Programme Name	Bachelor Of Commerce
Semester	<b>Second</b>
Paper No.	SE 102 F
Course Name	<b>Co-operation- II</b>
Course Type	SUBJECT ELECTIVE
Effective From	DECEMBER – 2011

Unit No.	Content	Waitage	Credit
1	Beginning and development of Co-operative Movement in India 'Amul' GCMMF	25 %	0.75
2	Co-Operative Movement in Developing Economy States and Co-operative Movement	25 %	0.75
3	Co-operative Agricultural and rural development Bank Urban Co-operative Bank and Urban Co-operative credit societies	25 %	0.75
4	Achievements and drawbacks of Co-operation Conditions for success of Co-operative Movement	25 %	0.75

**References:**

- |    |  |  |
|----|--|--|
| ૧  | સહકાર  | પ્રિ. શીખ , ગઢવી , દોશી                        |
| ૨  | સહકાર સિદ્ધાંત અને વ્યવહાર                                 | પ્રિ. શીખ , ગઢવી ( યુનિ. ગ્રંથ નિર્માણ બોર્ડ ) |
| ૩  | સહકારના સિદ્ધાંત અને વ્યવહાર                               | પ્રિ. શાસ્ત્રી , દવે, પ્રા. પંચોલી અને પરમાર   |
| ૪  | સહકારી વ્યવસ્થા અને વહીવટ                                  | હકુમતરાય દેસાઈ ( ગુ. રા. સહકારી સંઘ )          |
| ૫  | સહકાર દર્શન  | જગદીશ મુલાણી                                   |
| 6  | Theory and Practice of Co-operation in India<br>and Abroad | K. R. Kulkarni                                 |
| 7  | Theory , History and practice of Co-operation              | R. D. Bedi                                     |
| 8  | Co-operation in India                                      | Dr. B. S. Mathur                               |
| 9  | Co-operative movement in India & Abroad                    | Dr. N. P. Mathur                               |
| 10 | Co-operation in India                                      | Dr. C. B. Mamoria                              |
| 11 | New Dimension of Co-operative Management                   | G. S. Kamat                                    |
| 12 | Principles Practice and Problem Co-operation               | T. N. Hazela                                   |

## **FC 102 A :: Environment Studies**

### **Unit:- 1**

Meaning of environment - kinds - Importance of its study. The measures taken for the protection of environment by the Indian Government. The Narmada agitation.

### **Unit:- 2**

(II) Meaning of pollution and its kinds. pollution of water air, and sound- remedies and its effects

- Meaning of land pollution and its effects.

### **Unit:- 3**

Stalwart centers of bio-diversity-condition of Bio- diversity in India and its risk points

- Remedies for the protection of bio- diversity Legal protection of bio-diversity Legal provision for their protection.
- Important centuries in Gujarat.

### **Unit:- 4**

Growth of population in India effects of p opulation growth on environment  
Diseases caused by the pollution of environment

- HIV/ AIDS their reasons and precautions to be free from them.
- Care of new born babies.

## References:

- Ecology & Environment : Issue & Challenges 2008. G. Madan Mohan
- Environment Awareness, L.R.Patni 2010.
- Environmental Biouniversity P.R.Yadav 2010.
- Environmental Pollution and ID Control S.A.Abbasi 2010.
- Environmental Law and Pollution Control P. N.Prasad 2010.
- पर्यावरण शिक्षा बी. डी. शर्मा २००८
- पर्यावरण अध्ययन वंदना बोहरा २००८
- जल प्रदूषण : समस्या ओर समाधान मधुसुदन त्रिपाठी २००६
- वायु प्रदूषण : समस्या ओर समाधान मधुसुदन त्रिपाठी २००६
- पर्यावरण अने आपत्ति वयवस्थापन डॉ. लीलाबेन स्वामी.

Programme Name	Bachelor Of Commerce
Semester	<b>Second</b>
Paper No.	SS 102 F
Course Name	<b>Fundamental of Entrepreneurship -II</b>
Course Type	Soft Skill
Effective From	DECEMBER – 2011
Objective	It provides exposure to the students to the entrepreneurial culture and industrial growth so as to preparing them to set up and manage their own small units.

Unit No.	Content	Waitage	Credit
1	1. Achievement theory of entrepreneur: Meaning and characteristics/elements of achievement motivation, classification of necessity of achievements, McClland's achievement theory of motivation, suggestions for development of achievement motivation, tests for achievement motivation. 2. Social responsibility: Meaning, characteristics, importance and scope of social responsibility.	25 %	0.75
2	1. Project report: Meaning, importance, contents, importance and imaginary form of project report. 2. Entrepreneurship Development Program (EDP): Meaning, types and importance of EDP, government organization for EDP, role of government for EDP and Entrepreneurship Development Institution of India (EDII). 3. Small Scale Industry: Meaning and characteristics of cottage industry, tiny industry, ancillary industry and small scale industry, importance and problems of small scale industry.	25 %	0.75
3	Role of an entrepreneur: Role of entrepreneur in economic growth as an innovator, generation of employment opportunities, complementing and supplementing economic growth, bringing about social stability, balanced regional development of industries, role of export promotion and import substitution, forex earning and augmenting and meeting local demand.	25 %	0.75
4	Crisis in entrepreneurship: Meaning, reasons and how to beat starting crisis, cash crisis, delegation of authority crisis, leadership crisis, financial crisis, prosperity crisis and management succession crisis.	25 %	0.75

**Suggested Readings:**

1. Viramgami H. S., Entrepreneurship Development, APH Publishing Corporation, New Delhi.
2. Prasanna Chandra, Project Preparation, Appraisal and Implementation, Tata McGraw Hill, New Delhi.
3. Holt H. David, Entrepreneurship - New Venture Creation, Prentice Hall of India Pvt Ltd., New Delhi.
4. Susha G.S., Fundamentals of Entrepreneurship, Ramesh Book Depot, Jaipur