

હેમચંદ્રાચાર્ય ઉત્તર ગુજરાત યુનિવર્સિટી

NAAC A (3.02) State University

પો.બો.નં.-૨૧, યુનિવર્સિટી રોડ, પાટણ (ઉ.ગુ.) ૩૮૪૨૬૫

ફોન:(૦૨૭૬૬) ૨૨૨૭૪૫, ૨૩૦૫૨૯, ૨૩૦૭૪૩, ૨૩૩૬૬૮

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પરિપત્ર ક્રમાંક - ૧૦૭ / ૨૦૧૬

વિષય:-વાણિજ્ય વિદ્યાશાખામાં બિઝનેશ મેનેજમેન્ટ વિષયના અનુસ્નાતક કક્ષાના સેમસ્ટર/સીબીસીએસ/ગ્રેડીંગ પેટર્નના સેમસ્ટર-૧ના અભ્યાસક્રમ/પરીક્ષા સ્કીમમાં સુધારા અંગે..

આ યુનિવર્સિટી સંલગ્ન વાણિજ્ય કોલેજના આચાર્યશ્રીઓ અને યુનિવર્સિટીના બિઝનેશ મેનેજમેન્ટ વિભાગના અધ્યક્ષશ્રીને જણાવવાનું કે, આ યુનિવર્સિટીમાં વાણિજ્ય વિદ્યાશાખામાં બિઝનેશ મેનેજમેન્ટ વિષયના અનુસ્નાતક કક્ષાએ જૂન-૨૦૧૧ થી દાખલ કરવામાં આવેલ સેમસ્ટર/સીબીસીએસ/ગ્રેડીંગ પટર્ન અન્વયે બિઝનેશ મેનેજમેન્ટ વિષયની અભ્યાસ સમિતિની તારીખ : ૧૮/૦૬/૨૦૧૬ ની સભામાં ઠરાવ્યાનુસાર પાછળ દર્શાવેલ વિગતે બિઝનેશ મેનેજમેન્ટ વિષયના સામેલ પરિશિષ્ટ પ્રમાણેના સેમસ્ટર-૧ના અભ્યાસક્રમ/સ્કીમમાં કરેલ સુધારા જૂન-૨૦૧૬ થી ક્રમશઃ અમલમાં આવે તે રીતે એકેડેમિક કાઉન્સિલવતી માન.કુલપતિશ્રીએ મંજૂર કરેલ છે. જે સંબંધિત સર્વેની જાણ તથા અમલ સારૂ આ સાથે મોકલવામાં આવે છે.

આ બાબતની સંબંધિત અધ્યાપકો તથા વિદ્યાર્થીઓને આપના સ્તરેથી જાણ કરવા વિનંતી છે.

નોંધ : (૨) આ અભ્યાસક્રમ સંબંધિત સુધારા યુનિવર્સિટીની વેબસાઈટ www.ngu.ac.in પર પણ ઉપલબ્ધ કરવામાં આવેલ છે. આથી સંબંધિત કોલેજોને ડાઉનલોડ કરી ઉપયોગ કરવા સારૂ જણાવવામાં આવે છે.

બિડાણ : ઉપર મજબ

કા.કુલસચિવ

નં.-એ કે/અ× સ/ / ૨૦૧૬
તારીખ: ૪/૦૭/૨૦૧૬

પ્રતિ,

૧. સંલગ્ન વાણિજ્ય કોલેજોના આચાર્યશ્રીઓ
૨. અધ્યક્ષશ્રી, બિઝનેશ મેનેજમેન્ટ ડીપાર્ટમેન્ટ, હેમચંદ્રાચાર્ય ઉત્તર ગુજરાત યુનિવર્સિટી, પાટણ.
૩. ડા.કે.કે. પટેલ, (ચેરમેનશ્રી-બિઝનેશ મેનેજમેન્ટ વિષયની અભ્યાસ સમિતિ) ડીપાર્ટમેન્ટ ઓફ હોસ્પિટલ મેનેજમેન્ટ, હેમચંદ્રાચાર્ય ઉત્તર ગુજરાત યુનિવર્સિટી પાટણ.
૪. ડા.કે.કે. પટેલ, (ડીનશ્રી-વાણિજ્ય વિદ્યાશાખા) ડીપાર્ટમેન્ટ ઓફ હોસ્પિટલ મેનેજમેન્ટ, હેમચંદ્રાચાર્ય ઉત્તર ગુજરાત યુનિવર્સિટી પાટણ.
૫. પરીક્ષા નિયામકશ્રી, હેમચંદ્રાચાર્ય ઉત્તર ગુજરાત યુનિવર્સિટી, પાટણ. (પાંચ નકલ)
૬. ગ્રંથપાલશ્રી, હેમ.ઉત્તર ગુજરાત યુનિવર્સિટી, પાટણ. (વિદ્યાર્થીઓના ઉપયોગ સારૂ રેકર્ડ ફાઈલ માટે)
૭. સિસ્ટમ એનાલીસ્ટશ્રી, કોમ્પ્યુટર (રીઝલ્ટ) સેન્ટર, હેમ.ઉ.ગુ.યુનિવર્સિટી, પાટણ. તરફ પરિણામ માટે તથા વેબસાઈટ પર મૂકવા સારૂ.
૮. માન.કુલપતિશ્રી/ ઉપકુલપતિશ્રી/ કુલસચિવશ્રીનું કાર્યાલય, હેમ.ઉત્તર ગુજરાત યુનિવર્સિટી, પાટણ.
૯. પ્રવેશ પ્રશાખા (એકેડેમિક), હેમચંદ્રાચાર્ય ઉત્તર ગુજરાત યુનિવર્સિટી, પાટણ.
૧૦. અનુસ્નાતક પ્રશાખા (એકેડેમિક), હેમચંદ્રાચાર્ય ઉત્તર ગુજરાત યુનિવર્સિટી, પાટણ.
૧૧. મુખ્ય હિસાબી અધિકારીશ્રી (મહેકમ), હેમચંદ્રાચાર્ય ઉત્તર ગુજરાત યુનિવર્સિટી, પાટણ તરફ → પરિપત્રની ફાઈલ અર્થે

Programme Name	Master of Commerce (M. Com.)
Semester	First
Paper No	1.33
Course Name	Sales & Logistic Management (Paper-1)
Course Type	Elective Course
Effective from	JUNE 2016
Objective	To develop basic understanding of the concept and theories of sales management and logistic management.

Unit No.	Topic No.	Content	Hrs.	Marks W + %	Credit
1	A	Sales Management- Introduction, Nature, Scope, Objectives, Functions of Sales Management. Personal Selling: Meaning, Characteristics and benefits.	08	13	0.5
	B	Sales Planning: Meaning, Significance, Types of sales planning. Sales planning process, Sales Quotas, Sales Forecasting, Sales Territories and Sales Budget.	07	12	0.5
2	A	Sales Organization: Meaning, Factors affecting to Sales organization, Various departments of sales organization, Functions of Sales Manager, Types of Sales organizations.	08	13	0.5
	B	Sales Force Management: Qualities require for salesman, selection method of sales personnel, Training methods for sales force, Advantages & Disadvantages of Training Method.	07	12	0.5
3	A	Salesman's Compensation: Meaning, characteristics of ideal remuneration, Methods of remuneration, Distinctions between pay method and commission method, factors affecting to salesman's remuneration.	08	13	0.5
	B	Evaluation of sales forces performance: Meaning, significance, process of performance evaluation. Sales meetings: types, sales conference & conventions	07	12	0.5

4	A	<p>Logistic Intermediaries: Types of Intermediaries, characteristics, Benefits of Intermediaries, Decision of Intermediaries in distribution, work assign to Intermediaries.</p> <p>Supply Chain Management (SCM): Principles, difference between logistic management and SCM, Generic SCM strategies.</p>	08	13	0.5
	B	<p>Logistic Channels: Meaning, Nature, functions, objectives, Types of Distribution Channels, Factors affecting to the choice of distribution channels, Channel Management decisions.</p> <p>Managing Channel behavior: Channel relationship, channel control, channel power, channel positioning.</p>	07	12	0.5

References:

1. Rana T. J. : 'Advertising and Sales management', Sudhir Prakashan, Ahmedabad
2. Sales and distribution management - S. L.Gupta
3. Sales Management- Vas Das Gupta.
4. Marketing management -Phillip Kotler.

Programme Name	Master of Commerce (M. Com.)
Semester	First
Paper No	1.43
Course Name	Advertising and Retail Management (Paper-2)
Course Type	Elective Course
Effective from	JUNE 2016
Objective	To acquaint students with theory and practice of Advertising Sales Promotion and Retail management. It is useful for career in advertising and Retail business.

Unit No.	Topic No.	Content	Hrs.	Marks W + %	Credit
1	A	Advertising: Meaning, Objectives, characteristics, Points to be considered while setting Objectives, Types of advertising, Merits and demerits of advertising.	08	13	0.5
	B	Advertising Media: Meaning, Types of Media-print, Audio-visual, direct mail, outdoor, Internet – its advantages & disadvantages, Media selection decision. Advertising Budget: Meaning, methods, Allocation of budget, Advantages & disadvantages of method.	07	12	0.5
2	A	Media planning & Strategy: Planning an advertising campaign, Advertising Research, Message design & development, copy development, copy testing.	08	13	0.5
	B	Publicity: Meaning, features, importance, Objectives of Publicity, Difference between advertising and publicity as tools of sales promotion.	07	12	0.5
3	A	Sales Promotion: Objectives, Tools & Techniques, Sales promotion and Consumer behavior, Consumer Sales promotions, Trade Sales Promotions	08	13	0.5
	B	Advertising Effectiveness: Process and difficulties in measuring advertising Effectiveness Advertising Agency: Meaning, functions, selection, advantages & disadvantages.	07	12	0.5

4	A	Retail Management: Definition, concept, features, significance of Retail Management, Building & sustaining relationship in retailing.	08	13	0.5
	B	Managing Retail Business: Retail business organization, financial and operation of retail division, career in retailing, Ethical performance and relationship in retailing , study of 'Mall' & 'Big Bazaar' as a retail outlet.	07	12	0.5

References:

1. Advertising Management- by Rajeev. Batra.
2. Sales and distribution management - by S.L.Gupta
3. Advertising and Retailing – Philip kotler.
4. Advertising- Frank Jatking.

હેમચંદ્રાચાર્ય ઉત્તર ગુજરાત યુનિવર્સિટી

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પો.બો.નં.-૨૧, યુનિવર્સિટી રોડ, પાટણ (ઉ.ગુ.) ૩૮૪૨૬૫

ફોન:(૦૨૭૬૬) ૨૨૨૭૪૫, ૨૩૦૫૨૮, ૨૩૦૭૪૩, ૨૩૩૬૪૮

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પરિપત્ર ક્રમાંક - ૧૦૬ / ૨૦૧૬

વિષય:-વાણિજ્ય વિદ્યાશાખામાં એકાઉન્ટીંગ વિષયના અનુસ્નાતક કક્ષાના સેમસ્ટર/સીબીસીએસ/ગ્રેડીંગ પેટર્નના સેમેસ્ટર-૧ના અભ્યાસક્રમ/પરીક્ષા સ્કીમમાં ફેરફાર અંગે..

આ યુનિવર્સિટી સંલગ્ન વાણિજ્ય કોલેજના આચાર્યશ્રીઓને જણાવવાનું કે, આ યુનિવર્સિટીમાં વાણિજ્ય વિદ્યાશાખામાં એકાઉન્ટીંગ વિષયના અનુસ્નાતક કક્ષાએ જૂન-૨૦૧૧ થી દાખલ કરવામાં આવેલ સેમેસ્ટર/સીબીસીએસ/ગ્રેડીંગ પટર્ન અન્વયે એકાઉન્ટીંગ વિષયની અભ્યાસ સમિતિની તારીખ : ૧૮/૦૬/૨૦૧૬ ની સભામાં ઠરાવ્યાનુસાર પાછળ દર્શાવેલ વિગતે એકાઉન્ટીંગ વિષયના સામેલ પરિશિષ્ટ પ્રમાણેના સેમેસ્ટર-૧ના અભ્યાસક્રમ/સ્કીમમાં કરેલ ફેરફાર જૂન-૨૦૧૬ થી ક્રમશઃ અમલમાં આવે તે રીતે એકેડેમિક કાઉન્સિલવતી માન.કુલપતિશ્રીએ મંજૂર કરેલ છે. જે સંબંધિત સર્વેની જાણ તથા અમલ સારૂ આ સાથે મોકલવામાં આવે છે.

આ બાબતની સંબંધિત અધ્યાપકો તથા વિદ્યાર્થીઓને આપના સ્તરેથી જાણ કરવા વિનંતી છે.

નોંધ : (૨) આ અભ્યાસક્રમ સંબંધિત ફેરફાર યુનિવર્સિટીની વેબસાઈટ www.ngu.ac.in પર પણ ઉપલબ્ધ કરવામાં આવેલ છે. આથી સંબંધિત કોલેજોને ડાઉનલોડ કરી ઉપયોગ કરવા સારૂ જણાવવામાં આવે છે.

બિડાણ : ઉપર મજબ

કા.કુલસચિવ

નં.-એ કે/અ× સ/ ૧૬૬ / ૨૦૧૬

તારીખ: ૬/૦૭/૨૦૧૬

પ્રતિ,

૧. સંલગ્ન વાણિજ્ય કોલેજોના આચાર્યશ્રીઓ
૨. પ્રિ. ડી.સી.એમ. ઠક્કર, (ચેરમેનશ્રી-એકાઉન્ટીંગ વિષયની અભ્યાસ સમિતિ) ટી.સી. ચતવાણી આર્ટસ એન્ડ જે.વી. ગોકલ કોમર્સ કોલેજ, કોલેજ કેમ્પસ, રાધનપુર-૩૮૪૩૪૦, જિ.-પાટણ.
૩. ડી.કે.કે. પટેલ, (ડીનશ્રી-વાણિજ્ય વિદ્યાશાખા) ડીપાર્ટમેન્ટ ઓફ હોસ્પિટલ મેનેજમેન્ટ, હેમચંદ્રાચાર્ય ઉત્તર ગુજરાત યુનિવર્સિટી, પાટણ.
૪. પરીક્ષા નિયામકશ્રી, હેમચંદ્રાચાર્ય ઉત્તર ગુજરાત યુનિવર્સિટી, પાટણ. (પાંચ નકલ)
૫. ગ્રંથપાલશ્રી, હેમ.ઉત્તર ગુજરાત યુનિવર્સિટી, પાટણ. (વિદ્યાર્થીઓના ઉપયોગ સારૂ રેકર્ડ ફાઈલ માટે)
૬. સિસ્ટમ એનાલીસ્ટશ્રી, કોમ્પ્યુટર (રીઝલ્ટ) સેન્ટર, હેમ.ઉ.ગુ.યુનિવર્સિટી, પાટણ. તરફ પરિણામ માટે તથા વેબસાઈટ પર મૂકવા સારૂ.
૭. માન.કુલપતિશ્રી/ઉપકુલપતિશ્રી/કુલસચિવશ્રીનું કાર્યાલય, હેમ.ઉત્તર ગુજરાત યુનિવર્સિટી, પાટણ.
૮. પ્રવેશ પ્રશાખા (એકેડેમિક), હેમચંદ્રાચાર્ય ઉત્તર ગુજરાત યુનિવર્સિટી, પાટણ.
૯. અનુસ્નાતક પ્રશાખા (એકેડેમિક), હેમચંદ્રાચાર્ય ઉત્તર ગુજરાત યુનિવર્સિટી, પાટણ.
૧૦. મુખ્ય હિસાબી અધિકારીશ્રી (મહેકમ), હેમચંદ્રાચાર્ય ઉત્તર ગુજરાત યુનિવર્સિટી, પાટણ તરફ → પરિપત્રની ફાઈલ અર્થે

1.41 Corporate Financial Accounting

Programme Name	Master of Commerce
Semester	First
Paper No	1.41
Course Code	
Course Name	Corporate Financial Accounting
Course Type	Elective Course
Effective from	JUNE 2016
Objective	To expose students to advanced accounting issues and practices such as maintenance of company accounts, valuation of goodwill and shares, and handling accounting adjustments.

Unit No.	Topic No.	Content	Hrs.	Marks W + %	Credit
1	01	Preparation of Financial Statement : a. Legal requirements under the Companies Act, 1956 b. Important issues : Inventory, Depreciation & tax Provision c. Managerial remuneration (including problems) d. Recent Trends in Presentation of published accounts e. Preparation of Value Added Statement f. Advanced level problems.	15	25	01
2	02	Holding Company Accounts: a. Sec. 212 of the Companies Act, 1956. b. Consolidated Balance Sheet	15	25	01
3	03	Accounting for merger and Amalgamation : (Including inter-company owing & holding)	15	25	01
4	04	Higher Purchase Trading Account HP Trading A/c, Debtors and Stock method etc.	15	25	01

References

- 1) Rana T. J. : Advanced Accountancy, Sudhir Prakashan, Ahmedabad
- 2) Gupta, R.L: Advanced Financial Accounting, S. Chand & Co. New Delhi.
- 3) Maheshwari, S.N: Advanced Accountancy - Vol. II, Vikas Publishing House, New Delhi.
- 4) Monga, J.R.: Advanced financial Accounting, Mayoor Paperbacks, Noida.
- 5) Narayanswamy, R: Financial Accounting: A Managerial Perspective, Prentice Hall of India.
- 6) Shukla, M.C. and T.S. Grewal : Advanced Accountancy, Sultan Chand & Co. New Delhi.

Programme Name	Master of Commerce
Semester	First
Paper No	1.1
Course Code	
Course Name	Management Concept and Organizational Behaviour
Course Type	Core Course
Effective from	JUNE 2011
Objective	To understand the conceptual framework of management and organizational behaviour.

Unit No.	Topic No.	Content	Hrs.	Marks W + %	Credit
1	A	Schools of Management Thoughts Meaning and need of management theory, Concept of Scientific, human behavior, social system, system, decision theory, quantitative and contingency school of management, Conflict between various management schools.	08	13	0.5
	B	Managerial Functions Definition, features, advantages, disadvantages and types of planning. Definition, principles, importance of organizing and classical theory, neoclassical theory, system theory and contingency theory of organization. Authority and responsibility: relationship between authority and responsibility, features, sources, and types of authority, importance of delegation of authority and authority v/s power. Centralization v/s decentralization. Definition and features of staffing, directing and co-ordinating. Definition, features, process and techniques of controlling.	07	12	0.5
2	A	Organization Behavior Meaning, features, importance and origin of organization behavior, relationship between management and organization behavior. Definition, features, importance and factors affecting attitude, perception, learning and personality	08	13	0.5
	B	Motivation Definition, features and importance of motivation Theories of motivation – Need hierarchy theory, Two factor Theory, Theory X and Y, Alderfer's ERG Theory, Mc Cleand's learned need theory, Vector, Vroom's expectancy theory and Adams equity theory.	07	12	0.5
3	A	Group Dynamic and Team Development Process of group formation and development and factors affecting group performance. Meaning and characteristics of team and team v/s group.	08	13	0.5
	B	Leadership	07	12	0.5

		Definition, features and styles of leadership. Leadership theories – Trait theory, Fielder’s contingency theory, Hersey and Blanchard’s situational theory, managerial grid and Linkert’s four systems of leadership.			
4	A	Organizational Conflict Definition, features, sources and types conflict, approaches to conflict, concept of functional and dysfunctional organization conflict, process of conflict and resolution of conflict.	08	13	0.5
	B	Organizational Development Meaning and need of change, causes of change, resistance to change, theories of planned change and organizational development intervention (overcoming resistance to change)	07	12	0.5

References:

1. Hersey, Paul, Kenneth H Blanchard and Dewey E. Johnson, Management of Organization Behaviour: Utilizing human resources, Prentice Hall, New Delhi.
2. Koontz, Harold, O’Donnell and Heinz Wehrich, Essential of Management,
3. Tata McGraw Hill, New Delhi.
4. Luthans Fred, Organizational Behavior, Tata McGraw Hill, New Delhi.
5. Prasad L. M., Organization Theory and Behavior, S. Chand and Co., New Delhi.
6. Robinson Stephen P, Organization Behavior, Prentice Hall, New Delhi.
7. Sukla, Madhukar, Understanding Organizations: Organization Theory and Practice in India, Prentice Hall, New Delhi.

Programme Name	Master of Commerce
Semester	First
Paper No	1.2
Course Code	
Course Name	Managerial Economics
Course Type	Core Course
Effective from	JUNE 2011
Objective	To develop the managerial perspective to economic fundamentals as aids to decision making under given environmental constraints.

Unit No.	Topic No.	Content	Hrs.	Marks W + %	Credit
1	01	Nature and Scope of Managerial Economics Overview of managerial Economic.	15	25	01
2	02	Theory of Consumer Choice Cardinal utility approach, Indifference approach, Revealed preference and theory of consumer choice under risk Demand estimation for major consumer durable and Non durable products, Demand forecasting techniques.	15	25	01
3	03	Production Theory Production function – production with one and two variable inputs, Stages of production , Economic of production function , Cost theory and estimation, Economic value analysis , Short-and Long run cost functions – their nature, Shape and inter- relationship, Law of variable proportions, Law of return to scale.	15	25	01
4	04	Price Determination - Different Market Conditions Characteristics of different market structures, Price determination and firm's equilibrium in short run and long-run under Perfect Competition, Monopolistic competition, Oligopoly and Monopoly	15	25	01

References:

1. Chopra, O.P: Managerial Economics, Tata McGraw Hill, Delhi.
2. Dean, Joel: Managerial Economics, Prentice Hill, Delhi.

3. Dholakia, R.H. and A. L. Oza: Micro Economics for management students, Oxford Uni. press, Delhi.
4. Gough, J. and S. Hills: fundamentals of Managerial Economics Analysis and Cases, Prentice Hall India, Delhi.
5. Petersen, H. Craig and W. Cris Lewis: Managerial Economics, Prentice Hall, Delhi.
6. Varian, H.R: International microeconomics: A Modern approach, East West Press, New Delhi.

Programme Name	Master of Commerce
Semester	First
Paper No	1.31
Course Code	
Course Name	Financial Management
Course Type	Elective Course
Effective from	JUNE 2011
Objective	To understand the conceptual framework of financial management and its application under various environment constraints.

Unit No.	Topic No.	Content	Hrs.	Marks W + %	Credit
1	A	Financial Management Meaning, nature and scope of finance; financial goal - profit vs. wealth maximization; Finance function - investment, financing and dividend decisions.	08	13	0.5
	B	Capital Budgeting Nature of investment decisions; Investment evaluation criteria- net present value internal rate of return, profitability index, payback period, accounting rate of return; NPV and IRR comparison; capital rationing; Risk analysis in capital budgeting.	07	12	0.5
2	A	Cost of Capital Meaning and significance of cost of capital; Calculation of cost of debt, preference capital, equity capital and retained earnings; Combined cost of capital (weighted); Cost of equity and CAPM.	08	13	0.5
	B	Capital Structure Theories Traditional and M.M hypotheses - without taxes and with taxes; Determining capital, structure in practice	07	12	0.5
3	A	Operating and Financial Leverage Measurement of leverages, Effects of operating and financial leverage on profit; Analysis alternate financial plans; Combined financial and operating leverage.	08	13	0.5
	B	Dividend Policies Issues in dividend decisions, Walter's model, Gordon's	07	12	0.5

		model, M.M hypothesis, dividend and uncertainty, relevance of dividend; Dividend policy in practice; Form of dividends; Stability in dividend policy; Corporate dividend behavior.			
4	A	Management of working Capital Meaning, significance and types of working capital; Calculating operating cycle period and estimation of working capital requirements; Financing of working capital and norms of bank finance; Sources of working capital; Factoring services; Various committee reports on bank finance; Dimension of working capital management.	08	13	0.5
	B	Management of Cash, receivables and inventory.	07	12	0.5

Note: - (75 % for practical examples 25 % for Theory)

References :

1. Tulsian P. C. : 'Financial Management', S. Chand & Co., New Delhi
2. Saravana Prasath B., 'Cost Accounting & Financial Management', C. Sitaraman Co., Chhanai
3. Bhattacharya, Hrishikas : Working Capital Management : Strategies and Techniques, Prentice Hall, New Delhi.
4. Chandra, Prasanna : Financial Decision Making, Prentice Hall, Delhi.
5. Hampton, John : Financial Decision Making, Prentice Hall, Delhi.
6. Pandey, I.M : Financial Management, Vikas Publishing House, Delhi.
7. Van Horne, J.C. and J.M. Wachowicz Jr: Fundamentals of financial Management, Prentice-Hall, New Delhi
8. Khan MY, Jain PK: Financial Management; Tata McGraw Hill, New Delhi.

Programme Name	Master of Commerce
Semester	First
Paper No	1.41
Course Code	
Course Name	Corporate Financial Accounting
Course Type	Elective Course
Effective from	JUNE 2011
Objective	To expose students to advanced accounting issues and practices such as maintenance of company accounts, valuation of goodwill and shares, and handling accounting adjustments.

Unit No.	Topic No.	Content	Hrs.	Marks W + %	Credit
1	01	Preparation of Financial Statement : a. Legal requirements under the Companies Act, 1956. b. Important issues : Inventory, Depreciation & Tax provision. c. Managerial remuneration (including problems) d. Recent Trends in Presentation of published accounts. e. Preparation of Value Added Statement f. Advanced level problems.	15	25	01
2	02	Holding Company Accounts: a. Sec. 212 of the Companies Act, 1956. b. Consolidated Balance Sheet	15	25	01
3	A	Accounting for merger and Amalgamation : (Including inter-company owing & holding)	08	13	0.5
3	B	Liquidation of Companies. Liquidator's Receipt and Payment Account, Capital deficit, Calls in Arrears and Calls in Advance	07	12	0.5
4	A	Investment Accounting Investment Ledger, Finding out balance of investment A/c, Sale and Purchase Transactions (Cum-interest and Ex-interest)	08	13	0.5
	B	Higher Purchase Trading Account HP Trading A/c, Debtors and Stock method etc.	07	12	0.5

References

1. Rana T. J. : Advanced Accountancy, Sudhir Prakashan, Ahmedabad
2. Gupta, R.L: Advanced Financial Accounting, S. Chand & Co. New Delhi.
3. Maheshwari, S.N: Advanced Accountancy - Vol. II, Vikas Publishing House, New Delhi.
4. Monga, J.R.: Advanced financial Accounting, Mayoor Paperbacks, Noida.
5. Narayanswamy, R: Financial Accounting: A Managerial Perspective, Prentice Hall of India.
6. Shukla, M.C. and T.S. Grewal : Advanced Accountancy, Sultan Chand & Co. New Delhi.

Programme Name	Master of Commerce
Semester	First
Paper No	1.32
Course Code	
Course Name	Mathematical Statistics (Paper – 1)
Course Type	Elective Course
Effective from	JUNE 2011
Objective	To present a clear, simple systematic and comprehensive exposition of the methods, principles and techniques of Statistics in various discipline with special reference to commerce, management, economics and business.

Unit No.	Topic No.	Content	Hrs.	Marks W + %	Credit
1	01	Mathematical Statistics & Distribution Theory Factorial and Cumulant generating function. Definition of characteristic function and its properties without proof. Statement of inversion theorem (without proof) on characteristic function. Their uses for binomial, Poisson and normal distributions. Definition of a statistic and its standard error, standard error of sample mean, sample standard deviation and sample correlation co-efficient and uses of standard error.	15	25	01
2	02	Elements of Markov chain Definition of Markov chain with finite state space. Definition of a transition probability matrix and initial probability distribution of Markov chain. Statement of Chapman – Kolmogrov equations. Simple application of Markov chain and examples with state space up to three states only.	15	25	01
3	03	Distribution Theory Negative binomial and Multinomial distribution, Uniform, Exponential, Gamma and Log normal distributions. χ^2 , t, F distributions - Statement of p.m.f / p.d.f within of their mean and variance. Statement of other properties without proof.	15	25	01

4	04	Continuous Probability Distribution. Continuous univariate probability distribution. Definitions of moments etc for univariate continuous probability distributions. Characteristic function and its properties, Fourier's inversion theorem. Chebychev's Lemma (law of Large number), Bernoulli's theorem. Continuous bivariate probability distributions, Bivariate normal distribution, probability density function of B. N. D., properties of B. N. D. (Results and numerical examples should be asked)	15	25	01

Reference :

1. Rohatgi V.R.(1984) : Introduction to prob. Theory and Mathematical Statistics (Wiley Eastern)
2. Goon, Gupta and Dasgupta(1970) : An outline of Statistical Theory Vol. I & II (World Press, Calcutta)
3. S. C. Gupta and V. K. Kapoor(1990) : Fundamentals of applied Statics (Sultan Chand and Sons)
4. Jaiswal M.C. (1972) : Statistical Distributions, Gujarat University, Ahmedabad
5. Mohse-Beh-Horim and Levy H.(1984) : Statistical Decision and applications in business and Economics, McGraw Hill)
6. Meyer P.L. (1970) : Introduction to Probability and Statistical Applications (Addison - Wesley)
7. Hogg and Craig (78) : Introduction to Mathematical Statistics (Collier - M)
8. Feller W. : Introduction to Prob. Theory And applications Vol Eastern)

Note : 60 % for examples and 40 % for theory weightage compulsory for each question.

Programme Name	Master of Commerce
Semester	First
Paper No	1.42
Course Code	
Course Name	Mathematical Statistics (Paper – 2)
Course Type	Elective Course
Effective from	JUNE 2011
Objective	To present a clear, simple systematic and comprehensive exposition of the methods, principles and techniques of Statistics in various discipline with special reference to commerce, management, economics and business.

Unit No.	Topic No.	Content	Hrs.	Marks W + %	Credit
1	01	Estimation Theory & Methods of Estimation Concept and definition of an estimator and estimate. Unbiasedness, efficiency and consistency of estimators. Statement of Cramer - Rao inequality without proof, Minimum variance bound unbiased estimator and its uniqueness Definition of a sufficient statistic and statement of factorization theorem - examples.	15	25	01
2	02	Method of moments and maximum likelihood, Properties of the maximum likelihood estimators without proof. Definition of confidence interval using a pivotal quantity, construction of 95 and 99 percent confidence intervals for the mean, variance, difference of means of normal population using suitable pivotal quantities. Confidence intervals of population and difference of properties.	15	25	01
3	03	Testing of Statistical Hypothesis Statement of a statistical hypothesis, Simple and composite hypothesis, Two types of errors. Formulation of a non randomized test and critical region and definition of probability of type I & type II errors, Statement of Neyman-Pearson lemma for non-randomised test for testing a simple null against a simple alternative, Definition of likelihood.	15	25	01
4	04	Non-parametric tests Idea of non-parametric tests. Advantages and disadvantages of non-parametric tests. Sign. Wilcoxon, Mann-Whitney, Median, run test for one and two samples.	15	25	01

Reference :

1. Rohatgi V.R.(1984) : Introduction to prob. Theory and Mathematical Statistics (Wiley Eastern)
2. Goon, Gupta and Dasgupta(1970) : An outline of Statistical Theory Vol. I & II (World Press, Calcutta)
3. S. C. Gupta and V. K. Kapoor(1990) : Fundamentals of applied Statics (Sultan Chand and Sons)
4. Jaiswal M.C. (1972) : Statistical Distributions, Gujarat University, Ahemdabad
5. Mohse-Beh-Horim and Levy H.(1984) : Statistical Decision and applications in business and Economics, McGraw Hill)
6. Meyer P.L. (1970) : Introduction to Probability and Statistical Applications (Addison - Wesley)
7. Hogg and Craig (78) : Introduction to Mathematical Statistics (Collier - M)
8. Feller W. : Introduction to Prob. Theory And application s Vol Eastern)

Note : 60 % for examples and 40 % for theory weightage compulsory for each question.

Programme Name	Master of Commerce
Semester	First
Paper No	1.33
Course Code	
Course Name	Sales & Logistic Management (Paper-1)
Course Type	Elective Course
Effective from	JUNE 2011
Objective	To develop basic understanding of the concept and theories of sales management and logistic management.

Unit No.	Topic No.	Content	Hrs.	Marks W + %	Credit
1	A	Sales Management- Introduction, Nature, Scope, Objectives, Functions of Sales Management. Personal Selling- Meaning, Characteristics, Benefits	08	13	0.5
	B	Sales Planning- Meaning, Significance, Types of sales planning. Sales planning process, Sales Quotas Sales Forecasting, Sales Territories. Sales Budget.	07	12	0.5
2	A	Sales Organisation- Meaning, Factors affecting to Sales organisation, Various departments of sales organisation, Functions of Sales Manager, Types of Sales organization	08	13	0.5
	B	Sales Force Management- Qualities require for salesman, selection method of sales persons, Training methods for sales force, Advantages & Disadvantages of Training Method. Salesman's compensation methods, Evaluation of sales force performance.	07	12	0.5
3	A	Salesman's Compensation- Meaning, characteristics of ideal remuneration, Methods of remuneration, Distinctions between pay method and commission method, factors affecting to salesman's remuneration	08	13	0.5

	B	Evaluation of sales forces performance- Meaning, significance, process of performance evaluation. Sales meetings- types, sales conference & conventions	07	12	0.5
4	A	Logistic Intermediaries- Types of Intermediaries, characteristics, Benefits of Intermediaries, Decision of Intermediaries in distribution, work assign to Intermediaries.	08	13	0.5
	B	Logistic Channels- Meaning, Nature, functions, objectives, Types of Distribution Channels, Factors affecting to the choice of distribution channels, Channel Management decisions.	07	12	0.5

Reference:

1. Rana T. J. : 'Advertising and Sales management', Sudhir Prakashan, Ahmedabad
2. Sales and distribution management - by S.L.Gupta
3. Sales Management- Vas Das Gupta.
4. Marketing management – Philip kotler.

Programme Name	Master of Commerce
Semester	First
Paper No	1.43
Course Code	
Course Name	Advertising & Retail Management (Paper-2)
Course Type	Elective Course
Effective from	JUNE 2011
Objective	To acquaint students with theory and practice of Advertising and Retail management. It is useful for career in advertising and Retail business.

Unit No.	Topic No.	Content	Hrs.	Marks W + %	Credit
1	A	Advertising- Meaning, Objectives, characteristics Points to be considered while setting Objectives, Types of advertising, Merits and demerits of advertising.	08	13	0.5
	B	Advertising Media- Meaning, Types of Media- print, Audio-visual, direct mail, outdoor, Internet – its advantages & disadvantages, Media selection decision.	07	12	0.5
2	A	Media planning & Strategy- Planning an advertising campaign, Advertising Research, Message design & development, copy development, copy testing.	08	13	0.5
	B	Publicity- Meaning, features, importance, Objectives of Publicity, Difference between advertising and publicity, as a tools of sales promotions..	07	12	0.5
3	A	Advertising Budget- meaning, methods, Allocation of budget, advantages & disadvantages of method	08	13	0.5
	B	Advertising Effectiveness- process and difficulties in measuring advertising Effectiveness Advertising Agency- Meaning, functions, selection, advantages & disadvantages.	07	12	0.5

4	A	Retail Management - definition, concept, features, significance of Retail Management, Building & sustaining relationship in retailing,	08	13	0.5
	B	Managing Retail Business- Retail business organisation, financial and operation of retail division, career in retailing, Ethical performance and relationship in retailing , study of 'Mall' & 'Big Bazaar' as a retail outlet.	07	12	0.5

- Reference: 1. Advertising Management- by Rajeev. Batra.
2. Advertising- Frank Jatkling.
3. Advertising and Retailing – Philip kotler.

Programme Name	Master of Commerce
Semester	First
Paper No	1.51
Course Code	
Course Name	Computer Applications In Business And E -Commerce
Course Type	Soft Skill Course
Effective from	JUNE 2011
Objective	The aim to make the student computer literate and familiar with the PC software at an early stage.

Unit No.	Topic No.	Content	Hrs	Marks W + %	Credit
1	A	<p>INTRODUCTION TO COMPUTERS</p> <p>What is Computer? Characteristics of a Computer</p> <p>Types of Computer : Digital, Analog, Hybrid</p> <p>Classification : Micro, Mini, Main frame, Super, PC-Desktop, Laptop, Palmtop</p> <p>Applications of Computer, Block diagram of computer, Parts of standalone computer</p> <p>CPU, RAM, KEYBOARD, MONITOR, MOUSE, FDD, HDD, CD-ROM.</p> <p>Printers – Modem – Scanners & Plotters – Multimedia kit – Zip drive</p> <p>Hardware and Software : Types of Software</p> <p>Introduction to Computer Languages, Application programs and custom software</p> <p>Introduction to following terms:</p> <p>Algorithm, Artificial intelligence, ASCII, ATM, Automated office, Backup, BIOS, Bit, Byte, Bug, Client / Server, Encryption, Flow chart, GIGO, POST, Password, Program, Modem, Web, Virus, Configuration of a PC -Computer.</p>	08	13	0.5
	B	<p>Introduction to Operating System :</p> <p>Windows98 / Windows XP</p> <p>What is operating system? Meaning and functions only</p> <p>Popular Operating System for PC</p> <p>Desktop and its parts : Taskbar, Wallpaper & Icons</p> <p>Options of Start Menu : Program, Documents, Settings, Search, Run, Shutdown</p> <p>Some program and tools available as a part of windows</p> <p>Calculator, Media player, Disk defragmenter, Sc andisk</p> <p>Windows Explorer :</p> <p>Parts, Creating a Folder, Deleting File and Folder,</p>	07	12	0.5

		Copy and Move the file and folder Recycle Bin Control Panel : Mouse setting, Date/Time, Currency, Keyboard setting, Printer, Start up disk			
2	A	MS-WORD Introduction-Advantages Document : Create, Save, Open, Close, Page set up, Print Editing : Type, Select, Cut, Copy, Paste, Delete, Move, Find, Replace, Spelling & Grammar Check Formatting : Text & Paragraph formatting, Tab, Bullets & Numbering, Columns, Table Handling Mail merge.	09	15	0.6
	B	MS-POWER POINT Introduction, Utility, Creating presentations the easy way, Working with graphics in Power-Point, Show time, Sound effects and Animation effects	06	10	0.4
3		MS-EXCEL Introduction-Advantages Terms : Cell, Column, Row, Worksheet, Spread Sheet, Range, Cell Address, Formulas, Data types-(Number, Label, Formulas) Work Sheet : Create, Save, Open, Close, Page set up, Print Editing : Cell editing, Insert & Delete row and column Formatting : Cell formatting, Borders, Change the size of row and column, Merge the cells Formulas : using Formulas Functions : AVERAGE, COUNT, MAX, MIN, SUM, INT, MODE, ROUND, SQRT, RAND, FV, PV, RATE, PMT, SLN, DMAX, DMIN, DSUM, DAVERAGE, DCOUNT IF (with AND, OR) Date-Time- NOW, TODAY, DATE, DAY, MONTH	15	25	01

4	<p>E-COMMERCE</p> <p>Introduction to Internet and e-mail - Advantages and Application of Internet</p> <p>Net working concept : LAN, WAN, MAN</p> <p>Meaning and concept of E-Commerce, Advantages</p> <p>Business models for E-Commerce</p> <ul style="list-style-type: none"> • Business to Consumer (B2C) • Business to Business (B2B) • Consumer to Consumer (C2C) • Consumer to Business (C2B) • Business to Government (B2G) <p>E-Payment--Introduction, Special features required in payment systems, E-payment systems, checks and bank transfer, Electronic Data Interchange (EDI), Credit Card payment system, E-Cash and Automatic Teller Machines, Banks and internet,</p> <p>Security issues in E-commerce</p> <p>What is Mobile Commerce?</p> <p>Introduction to the Information Technology Act 2000</p> <p>Introduction to Computer Virus</p>	15	25	01
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Structure of Question Paper:

THEORY : 50 Marks : 2(Two) Hours

- One Question from each unit with internal options.

PRACTICAL : 50 Marks : 2 (Two) Hours

- Practical based on Word 15 Marks
- Practical Based on Excel 20 Marks
- Practical Based on Power Point 05 Marks
- Journal (Practical Book) 05 Marks
- Viva 05 Marks

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.

The college may charge Rs.1000/- per student per term for computer maintenance

Programme Name	Master of Commerce
Semester	First
Paper No	1.52
Course Code	
Course Name	Human Resource Management
Course Type	Soft Skill Course
Effective from	JUNE 2011
Objective	The Objective of this course is to help students understand the conceptual framework of human resource management .

Unit No.	Topic No.	Content	Hrs.	Marks W + %	Credit
1	A	Personnel management and human resource management Definition, characteristics, importance, scope of personnel management and changing role of personnel manager. Meaning, principles of human resource management, personnel management v/s human resource management, challenges for human resource manager.	08	13	0.5
	B	Human resource planning, job analysis and job evaluation Definition, features, process of human resource planning and factors affecting human resource planning. Job analysis – Meaning, process and importance Job evaluation – Meaning, process, methods and importance	07	12	0.5
2	A	Human resource selection Meaning, sources and process of recruitment, Selection process - meaning and objectives of induction.	08	13	0.5
	B	Training and development of human resource Definition, importance, types and methods of training. Meaning and methods of executive development and training v/s development.	07	12	0.5
3	A	Wage and salary administration and employee morale Meaning and features of ideal wage system, Methods of wage payment – time wage system, piece wage system and incentive wage system (Meaning, advantages, disadvantages and when suitable, comparative study) Meaning, factors affecting, measurement of employee morale	08	13	0.5

		and remedial measures to improve employee morale.			
	B	Labor welfare, security and health Meaning, objectives, importance and scope of labour welfare. Provisions about labor safety. Provisions about workers' health and trends of labor welfare in India.	07	12	0.5
4	A	Industrial psychology Meaning and scope of industrial psychology. Vocational guidance – Meaning, need, methods (self selection, selection based on parents' choice and selection based on teachers' direction) and scientific vocational guidance techniques (general intelligent tests, trade tests and psychological tests) Industrial fatigue – Meaning, reasons, effects of industrial fatigue and remedial measures to reduce industrial fatigue.	08	13	0.5
	B	Industrial relation Definition, reasons, benefits and principles of industrial relation. Industrial disputes – Meaning, forms, causes and effects of industrial disputes and methods for solution of industrial disputes.	07	12	0.5

References:

1. Memoroa C. B., Personnel Management, Himalaya Publishing House, New Delhi.
2. Gupta C. B., Human Resource Management, S. Chand and Co., New Delhi.
3. Davar R. S., Industril Relation and Personnel Management, Vikas Publishing House, New Delhi
4. Barewell Ian, Human Resource Management, Sage India Ltd, New Delhi.

Programme Name	Master of Commerce
Semester	First
Paper No	1.53
Course Code	
Course Name	Major Environmental Issues
Course Type	Soft Skill Course
Effective from	JUNE 2011
Objective	The Objective of this course is to help students understand the conceptual framework of Major environmental issues .

Unit No.	Topic No.	Content	Hrs.	Marks W + %	Credit
1	01	Environmental Issues of Primary Sector Changing Land –use and cropping pattern and environmental issues, the problem of grazing –land , pasture and live –stock management ; the problem of conservation of forests and bio- diversity; supply and quality of ground –water and its management, the conservation and management of marine fish.	15	25	01
2	02	Industrial Development and Environmental Issues; Change in growth and structure of industries in India, growth of pollutant industries and problem of air and water pollution, management of solid and liquid wastes.	15	25	01
3	03	International Environmental Issues The problem of trans- boundary pollution; global warming and acid rain, globalization, international trade and environmental issues: the problem of trade of hazardous waste, endangered species and medical plants the problem of patenting, trade and environment in WTO system.	15	25	01
4	04	Environmental Policy in India Growth of environmental policy in India ; important environmental laws, international environmental agreements and India’s approach; mechanism of implementation of environmental laws in India.	15	25	01

References :

1. Chari, S.N. and vyasalu. Vinod 2000 Environmental management ; An Indian Perspective, Macmillan India Ltd.
2. Dasgupta , P, and Maller Karl . 1997. The Environment and Emerging Development Issues, Vol -1 and Vol –II Clarendan Press, Oxford
3. Katar Singh, 1994. Managing Comman Pool Resources, Principles and Case Studies. Oxford University Press.
4. Lead India , 2002. Rio, Johnisburg and Beyond ; India’s Progress in Sustainable Development , Orient Longman, New Delhi.
5. Ramprasad Sengupta 2001, Ecology and Economics, Oxford University Press.

Programme Name	Master of Commerce
Semester	First
Paper No	1.54
Course Code	
Course Name	Corporate Governance and Business Ethics
Course Type	Soft Skill Course
Effective from	JUNE 2011
Objective	To make the student familiar with corporate Governance and Business Ethics.

Unit No.	Topic No.	Content	Hrs.	Marks W + %	Credit
1	01	Business Leaderships Role of Business in Society- Economic Role and Social Impact of Business – Entrepreneur’s Role- Background & Characteristics- Leadership and Self Awareness Leadership Styles – Essential Components of Leadership – Understanding Team Work and Leadership – How Culture Constrains or Enhance Leaders – Essential Leadership Skills – Problem Solving and Decision Making – Visionary Leadership – Profile of Leaders.	15	25	01
2	02	Business Ethics Introduction to Business Ethics – Ethics, Morals and Values – Conflicts in Decision Making from Business – Legal and Moral Points of View.	15	25	01
3	03	Corporate Responsibility A Historical Perspectives from Industrial Revolution to social Activism – The Nature of Ethics in Management – Ethical Problem as Managerial Dilemmas – conflict Between Economic & Social Performance – Complexity of Ethical issues – Typical Problems in Business Ethics – Pricing – Advertising – Product Promotion – Working conditions – Consumer Service – Downsizing Workforce – Environmental Pollution & Supplier Relations. Analyzing Ethical Problems – Economic, Ethical and Legal Aspects – Managerial Ethics and Individual Decisions – Ethical Analysis-Ethical Dilemmas & Personal Career	15	25	01

4	04	<p>Corporate Governance</p> <p>Nature and Evaluation of corporate Governance – Global and National Prospective Business Ethics and Corporate Governance, Why Governance? - Claims of Various Stake Holders – Owners, Employees, Customers, Creditors, Suppliers, Community, Government Business</p> <p>Standards and Values – Anticipating & Avoiding unethical Consequences Selecting Ethical Goals – Value Orientation of the Firm. Administering & Reporting of Corporate Governance in India – SEBI Regulations – Model; report on Corporate Governance in India.</p>	15	25	01
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References:

1. R.C.Shekhar; “Ethical Choices in Business”, Response Books.
2. LaRue Tone Hosmer; “The Ethics of Management”, Universal Books.
3. Warren Bennis, J.Parikh and R. Lessem; “Beyond Leadership: Balancing Economics, Ethics and Ecology”, Harper Collins.
4. ICAI Center for Management Research, “Business Ethics and Corporate Governance”.

ICFAI Center for Management Research, “Leadership and Entrepreneurship”.

Programme Name	Master of Commerce
Semester	First
Paper No	1.55
Course Code	
Course Name	Theory and Practice of Co-operation
Course Type	Soft Skill Course
Effective from	JUNE 2011
Objective	To develop co-operation skill and familiar with the development with the help of co-operative set up in India.

Unit No.	Topic No.	Content	Hrs.	Marks W + %	Credit
1	01	Growth and Principles of Co-Operation Origin – Meaning – Scope – Co-Operative Movement in the World – Major Principles of Co-Operation Revision of Principles of Co-Operation	15	25	01
2	02	Co-Operative Set up and departmental set up in India Three tier structure – Primary Level, District Level, State Level Federations – National Co-Operative Federations Power of registrar of Co-Operative	15	25	01
3	03	Co-Operative Credit and Banks Primary Co-Operative credit Societies – District/Central Co-Operative Banks – Urban Co-Operative Banks – Problems faced by Co-Operative Banks – Protection of Deposits – Support and Control by Reserve Bank of India	15	25	01
4	04	Co-Operative milk Societies – Primary milk Co-Operative Societies: Management, objectives, Functions, Working Establishment of AMUL and AMUL Pattern of Co-Operative dairies – District Co-Operative Milk Union – Extension Services State Co-Operative Milk Marketing Federation: Objectives and activities NDDDB – National Dairy Development Board and National Co-Operative Dairy Federation of India	15	25	01

Basic Reading:

1. Ahmed Rais, Co-Operative and Integrated Rural Development, Mittal Publication, New Delhi
2. Anand, Jaya S, Co-Operatives and Agricultural & Rural Development Bank. Atlantic Publishers and distributors, New Delhi
3. Bedi, R.D. Theory, History and Practice of Co -Operation, R.Lal and Co. Meerut.
4. Dwivedi R.C. Glimpses of Co-operative thought vol. 1-8. The Co-operative Times. New Delhi
5. Hajela, T.N. Principles, Problems and Practice of Co -Operation, Shivalal Agrawal & Co. New Delhi