

HEMCHANDRACHARYA NORTH GUJARAT UNIVERSITY, PATAN

C B C S : FOR B.COM PROGRAMME

SEMESTER - IV (Effective from December 2012)

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



**HEMCHANDRACHARYA NORTH GUJARAT UNIVERSITY, PATAN**  
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Structure of Foundation and Soft Skill courses is modified as follows.  
(To be effective from June 2013 onwards accordingly)

Sem.	Effective From	COURSE NO.	COURSE TYPE	TITLE OF COURSE	CREDITS	Page
					LECTURE	No.
I	June 2013	FC 1	Foundation	Tally Accounting	2	2
		FC 2		Yoga & Meditation		3
		FC 3		Fundamentals of Banking - I		4
		SS 1	Soft Skill	Indian Constitution - I	2	5
		SS 2		General-English : Text & Composition		6
		SS 3		Fundamentals of Entrepreneurship - I		7
II	December 2013	FC 1	Foundation	General Insurance	2	8
		FC 2		Sports & Practice		9
		SS 1	Soft Skill	Indian Constitution - II	2	10
		SS 2		General English : Grammar & Composition		11
		SS 3		Fundamentals of Entrepreneurship - II		12
III	June 2014		Foundation	Environmental Studies (Compulsory)	3	13
IV	December 2014	FC 1	Foundation	Disaster Management	3	14
		FC 2		Advertising & Retailing		15
V	June 2015	FC 1	Foundation	General Knowledge - I (Gujarat Level)	3	16
		FC 2		Total Quality Management		17
VI	December 2015	FC 1	Foundation	General Knowledge - II (India Level)	3	18
		FC 2		Recent Trends in Management		19

Please note that where

1. Course Credit = 2, there will not be any internal examination. University will only conduct examination carrying 50 marks weightage. (duration 2 Hours)
2. Course Credit = 3, there will be internal examination of 30 marks and University will conduct examination of 70 marks and if not specifically specified the normal duration period will be 3 Hours.



**H.N.G.UNIVERSITY PATAN**  
**S.Y.Bcom. Semester : 4 ECONOMICS**  
**Business Environment and Economic Policies-II**

**Objective:** The main objective of the paper is to make the students familiar with the main problems of Business environment of India. The course also aims to introduce the economic policies of India

**Unit-1: Poverty, Unemployment and Regional Imbalances in India:**

Meaning of Poverty, Relative and Absolute Poverty, Causes of Poverty, Measures to Reduce Poverty, Special Programmes for Poverty Removal and Employment Generation. Meaning of Unemployment, Types of Unemployment, Causes of Unemployment, and Remedies to remove Unemployment. NREGA. Meaning of Regional Imbalances, Indicators and causes of Regional Imbalances in India.

**Unit-2: Monetary and Fiscal Policy, Inflation (In India):**

Meaning of Monetary Policy, Objectives of Monetary Policy, Instruments of Monetary Policy, Evolution of Monetary Policy. Meaning of Fiscal Policy, Objective of Fiscal Policy, Components of Fiscal Policy (Taxation, Public Expenditure, Public Debt, Deficit financing as a Instrument of Fiscal Policy) Inflation Meaning, Types, Causes and Effects of Inflation.

**Unit-3: The Current Five Year Plan & Parallel Economy**

Current Five Year Plan, Major Policies, Resource Allocation. Meaning of Parallel Economy Causes of Black Money, Impact of Black Money on the Economy.

**Unit-4: International Trade & Organizations:**

Trends in World Trade and Problems of Developing Countries, Foreign Trade and Economic Growth, International Institutions--- WTO, UNCTAD, WORLD BANK, IMF



**References:**

1. Sundaran & Black, The International Business Environment, Prentice Hall, New-Delhi
2. Agrawal A.N., Indian Economy nad Society, S. Chand Publication New-Delhi.
3. Khan Faruk A., Business & Society, S. Chand Publication New-Delhi
4. Dutt R And Sundaram KPM.: Indian Economy, Himalaya Publishing House, New-Delhi
5. Misra S.K & Puri V.K Indian Economy, Himalaya Publishing House, New-Delhi
6. Hedge Ian, Environment Economics, Macmillan, Hampshire
7. Sinha V.C., Business Environment, Sahitya Bhavan Publisher, Agra.
8. Swami H.R.Gupta, B.P. Vaishnaw B.L., Economic & Business Environment, Ramesh Book Depot , New- Delhi



CC 206 :: Production Management

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

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

References:

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



## CC 207 :: Taxation – II

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

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



**Notes:**

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

**References:**

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

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

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



HEMCHANDRACHARYA NORTH GUJARAT UNIVERSITY, PATAN  
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✓ CE 203 A :: Cost Accounting – II

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

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

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



HEMCHANDRACHARYA NORTH GUJARAT UNIVERSITY, PATAN  
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✓ **CE 204 A :: Auditing – I**

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

Unit No.	Content	Marks	Credit
1	<p><b>(1) Introduction</b></p> <ul style="list-style-type: none"> <li>• Definition, objective of audit</li> <li>• Advantages and limitations of audit</li> <li>• Types of audit – Stationary audit, internal audit, branch audit, cost audit, management audit, property audit (only concept)</li> <li>• Basic principles governing an audit</li> </ul> <p><b>(B) Company Auditor</b></p> <ul style="list-style-type: none"> <li>• Qualification and disqualification</li> <li>• Appointment and removal</li> <li>• Remuneration and status</li> <li>• Rights and duties</li> <li>• Lien of an auditor</li> </ul>	25 %	0.75
2	<ul style="list-style-type: none"> <li>• Internal control meaning and significance</li> <li>• Organizing audit work: Audit program, Audit note book, working papers, routine checking, test checking, surprise checking, commencement of new audit.</li> </ul>	25 %	0.75
3	<p><b>Vouching</b></p> <ul style="list-style-type: none"> <li>• Meaning and significance vouching of cash transactions</li> </ul>	25 %	0.75
4	<p><b>Verification and Valuation of assets and liabilities</b></p> <ul style="list-style-type: none"> <li>• Meaning and auditor's duties</li> <li>• Verification and valuation of followings: - Goodwill, Building machinery, investment, Inventory, secured loans and contingent liabilities.</li> </ul>	25 %	0.75

**References**

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



**CE 203 B :: Basic Statistics - IV**

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

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

**References :**

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



**CE 204 B :: Fundamentals of Statistics - II**

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

Unit No.	Content	Marks	Credit
1	<b>Moments</b> Definition of raw and central moments. Inter relationship between raw and central moments up to four orders. Numerical examples only.	25 %	0.75
2	<b>Binomial and Poission Distribution</b> Derivation of Binomial and Poission Distribution, their first four raw and central moment and MGF about origin and mean, their recurrence relation between moment summary.	25 %	0.75
3	<b>Normal Distribution</b> Derivation of mean and variance, moment generating function about origin and mean. Derivation of the central moments for the normal distribution. Calculation of probabilities (numerical example only)	25 %	0.75
4	<b>Small Sample Test</b> Idea of degrees of freedom. Test of significance based upon t and F statistics, their application testing 1. Mean 2. Difference between two means 3. Variance	25 %	0.75

References :

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



**CE 203 C :: Management of Organized Market**

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

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

References :

1. Organized Markets By N. D. Gami : Popular Prakashan, Surat
2. Organized Markets By Rana, Dalal and others : M/s. B. S. Shah Prakashan



**CE 204 C :: Advanced Financial Management**

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

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

References :

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



## SE 202 A :: Cost Accounting – II

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

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

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



**SE 202 B :: Basic Statistics - IV**

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

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

References :

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



**SE 202 C :: Management of Organized Market**

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

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

References :

1. Organized Markets By N. D. Gami : Popular Prakashan, Surat
2. Organized Markets By Rana, Dalal and others : M/s. B. S. Shah Prakashan



**SE 202 D :: Secretarial Practice – IV**

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

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

References :

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



**SE 202 E :: Computer Application – IV**

Programme Name	Bachelor of Commerce
Semester	Third
Course No	SE 202 E
Course Name	<b>Computer Application – IV (Business Process Outsourcing Using Tally)</b>
Course Type	SUBJECT ELECTIVE
Effective From	DECEMBER – 2012
Objective	To acquaint the student with <ul style="list-style-type: none"> <li>○ Computerized accounting system</li> <li>○ Power point</li> </ul>

Unit No.	Content	Marks	Credit
1	<b>Fundamentals of Business process outsourcing and Tally</b> <ul style="list-style-type: none"> <li>○ What is Business process outsourcing? Advantages and Limitations</li> <li>○ Types of outsourcing</li> <li>○ Accounting as a BPO</li> <li>○ Starting Tally 9.0</li> <li>○ Creating a company and Opening an existing company</li> <li>○ Company features</li> <li>○ Group creation and Multiple group</li> <li>○ Single ledgers and Multiple ledgers</li> </ul>	25 %	0.75
2	<b>Voucher Entry</b> <ul style="list-style-type: none"> <li>○ Voucher entry : Purchase , Sales , Receipt , Payment, Journal, Contra Entry</li> </ul>	25 %	0.75
3	<b>Reports</b> <ul style="list-style-type: none"> <li>○ Financial statements &amp; Reports Balance Sheet, Profit &amp; Loss A/c., Trial Balance, Cash Book, Bank Book, Sales Register, Purchase Register, Journal Register, Day Book, List of Accounts, Ledger, Ratio Analysis</li> </ul>	25 %	0.75
4	<b>Basic Power point - 2003</b> <ul style="list-style-type: none"> <li>○ What is Power point?</li> <li>○ Creating, formatting and animating presentation</li> <li>○ Power point views and running a slide show</li> <li>○ Printing a presentation</li> </ul>	25 %	0.75



**Structure of question paper**

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

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

**References :**

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

**NOTE :**

- Two periods should be allotted for THEORY teaching per week.
- Two periods should be allotted for PRACTICAL teaching per week.
- There should be ONE computer for every TWO students and the maximum number of students in a batch should be 30.
- The college may charge Rs. 500/- per student per semester for computer maintenance.



**SE 202 F :: Co-operation-IV**

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

Unit No.	Content	Weightage	Credit
1	Functions and working of <ul style="list-style-type: none"> <li>• Co-operative Sugar factories</li> <li>• Co-operative milk producer's union</li> </ul>	25 %	0.75
2	Functions and working of <ul style="list-style-type: none"> <li>• Co-operative Ginning and pressing societies</li> <li>• Co-operative Ground nut oil and rice mills</li> <li>•</li> </ul>	25 %	0.75
3	Management of Co-operative Societies. <ul style="list-style-type: none"> <li>• Annual General Body</li> <li>• Board of Directors</li> <li>• Bye Laws of Societies</li> </ul>	25 %	0.75
4	Set up of Co-operative department-functions and Powers of Registrar of Co-operative Societies.	25 %	0.75

References

1. Sahkar Pri. shikh, ghadhvi and dishi.
2. Sahkar Pri. shikh, ghadhvi {university granth nirman board}
3. Pri. shastra,dave, pro. pancholi and parmar.
4. hakumatray desai {Gu. Ra. Sahkari sandh}
5. Theory and proactive of Co-operation {K.R. Kulkarni} in India and A board.
6. Theory, History and practice of Co-operation {R.D.Bedi}
7. Co-operation in India {Dr. B. S. Mathur}
8. Co-operative movement in India and Abroad. {Dr. M. P. Mathur}
9. Co-operation in India {Dr. C.B.Mamoria}
10. New dim ensigns of Co-operative Management. G. S. Kamat
11. Principles proactive and Problem Co-operation T. N. Hazela
12. Sahkar Darshan Jagdidh Mulani



**FC 202 A :: General Knowledge – II**

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

Unit No.	Content	%	Credit
1	<p><b>INDIA</b></p> <ol style="list-style-type: none"> <li>1. Our India &amp; her Glimpse</li> <li>2. History</li> <li>3. Geography</li> <li>4. Worth visiting Places</li> <li>5. Political Administration</li> <li>6. Leaders of Independent India</li> <li>7. Constitution</li> <li>8. National Characteristics</li> <li>9. Path of Progress : Five Year Plans</li> <li>10. Industrial and Economical Development</li> <li>11. Transportation</li> <li>12. Media and means of Communications</li> <li>13. Salient features of Great people</li> <li>14. Art &amp; Literature</li> <li>15. Indian Culture</li> <li>16. Population</li> <li>17. Science and Technology</li> <li>18. Bravery &amp; Venture</li> <li>19. Defense Amenities</li> <li>20. Various Awards</li> <li>21. Unity in diversity</li> </ol> <p>Detailed study of all the above topics is necessary.</p>	100	3.0

**Recommended Reading :**

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

Structure of University Examination (70 Marks : 2 Hours)

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



FC 1 :: Disaster Management

Programme Name	Bachelor of Commerce
Semester	Fourth
Paper No.	FC 1
Course Name	<b>Disaster Management</b>
Course Type	FOUNDATION
Effective From	December 2014

Unit No.	Content	Waitage	Credit
1	Basic concept of Disaster Management and awareness about it, working of Gujarat State Disaster Management Authority.	25 %	0.75
2	Various Disaster – Earthquake, Flood and Cyclone	25 %	0.75
3	Various Disaster – Draught, Fire, Accident-Primary treatment	25 %	0.75
4	Treatment and Mental Health of affected	25 %	0.75

References :

1. Environment and Disaster Management (in Gujarati): Dr. C. D. Modi, DR. L. M. Swami and others. Swami Prakashan, Patan
2. Environment and Disaster Management (in Gujarati): Kumar Prakashan, Ahmedabad
3. Disaster Management (in Gujarati) : Dr. Ramnik J. Yadav : Navbharat Sahitya Mandir, Ahmedabad
4. Environment and Disaster Management (in Gujarati) : Jignesh Joshi : Pyramid Publication, Ahmedabad.