

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

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.

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

of 1991, Concept of liberalization and Privatization, Advantages and Disadvantages of Privatization

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

H.N.G.UNIVERSITY PATAN
S.Y.Bcom. Semester : 3 ECONOMICS
Business Environment and Economic Policies : I

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: Indian Business Environment:

Concept, Characteristics, Components and Importance of Business Environment.

Unit-2: National Income Savings and Investment in India:

Concept of National Income, Methods of Measuring (Estimation) of National Income (Product Method, Income Method & Expenditure Method), Trends of National Income During Planning, Causes of Slow growth of national income, Suggestion to raise National income.

Meaning of savings, Trends of Savings, Causes of low rate of Savings.

Meaning of Investment, Trends of Investment, and Causes of low rate of Investment.

Unit-3: Balance of Trade and Balance of Payments:

Meaning, Difference Between Balance of Trade and balance of Payments, Components of Balance of payments, Trends of Balance of payments in India, Causes of Deficit Disequilibrium Balance of Payments in India, Methods (Measures) of correcting Deficit (Disequilibrium) in the Balance of Payment.

Unit-4 : Industrial Development and Industrial Policy in India:

Industrial Progress during planning, Concept of Public and Private Sectors, Introduction of Industrial Policy in free India, Industrial Policy

CC 202 :: Indian Financial System

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

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

References:

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

CC 203 :: Taxation – I

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

Unit No.	Content	Marks	Credit
1	<ol style="list-style-type: none"> Objectives of Income Taxation; The History of Income-tax and Brief introduction of the following Direct and Indirect tax laws: Income Tax, Gujarat Value Added Tax, Custom Duty, Excise Duty and Service Tax; Definitions as per the Income tax Act: Income, Agricultural income, Assessee, Person, Previous Year, Assessment Year and other terms relevant to the syllabus; Income-tax Authorities (sections 116 to 120 and 124 only). 	25 %	0.75
2	<ol style="list-style-type: none"> Basis of charge of income-tax: Scope of total income and residential status of an individual assessee (sections 4 to 9); Individual assessee's incomes exempt from income-tax (section 10); Procedure for assessment of income-tax (sections 139, 139A, 140, 140A, 142 to 145, 147 to 149, 154 and 156 only). 	25 %	0.75
3	Salary Income: Computation of taxable salary (sections 14 to 17); Taxability of various provident funds affecting the computation of taxable salary income only shall be included.	25 %	0.75
4	Income from House Property: Computation of Taxable Income from House Property (sections 22 to 27).	25 %	0.75

Notes:

- While setting a question paper, the topic/aspect shall be indicated rather than the section number.
- Provisions of respective laws applicable (to individual assesses only) as on 31st March immediately preceding the date of commencement of current academic year shall be considered.
- 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:

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

CE 201 A :: Cost Accounting – I

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

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

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

1. Cost Accounting By Rana, Dalal and others : M/s B. S. Shah Prakashan
2. Cost Accounting: Principles & Practice, By M N Arora, Vikas Publishing House
3. Practical Costing, By N K sharma, Shree Niwas Publication
4. Cost Accounting, By Dr P C Tulsian, S. Chand
5. Cost Accounting, By Dr Murthy & S Gurusamy, The McGraw Hill Companies

CE 202 A :: Corporate Accounting

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

Unit No.	Content	Marks	Credit
1	<ul style="list-style-type: none"> ➤ Valuation of Goodwill ➤ Origin of Goodwill ➤ Factors affecting Goodwill ➤ Meaning of Goodwill ➤ Provision regarding Goodwill in various accounting standards ➤ Need for valuation of goodwill ➤ Methods of valuation of Goodwill <ul style="list-style-type: none"> • Arbitrary Assessment • Average profit method(Simple average, Weighted Average and Annuity method) • Super Profit method • Capitalization of profit method (Capitalization of average profit and Super profit) 	25 %	0.75
2	<ul style="list-style-type: none"> ➤ Circumstances of valuation of shares ➤ Factors affecting valuation of shares ➤ Methods of valuation of shares <ul style="list-style-type: none"> • Valuation of fully paid-up and partly paid-up equity shares and preference shares by Net Assets method • Valuation of fully paid-up and partly paid-up equity shares by Yield method • Fair value of fully paid-up and partly paid-up equity shares • Valuation of Right Shares • Valuation of Bonus Shares 	25 %	0.75
3	<p>Banks Accounts</p> <ul style="list-style-type: none"> ➤ Legal Provisions (Concepts only) <ul style="list-style-type: none"> • Banking Regulation Act, 1949 • Business carried on by banks • Non-Banking Assets and its disposal • Management of banks • Share capital • Creation of Floating charge on properties • Statutory Reserves • Cash Reserves and Statutory Liquidity Reserve • Restriction on Acquisition of Shares in other companies • Restriction on Loan and Advances • NPA • Preparation of Final Accounts* <p>* Note: (1) Only Simple adjustments to be asked. (2) Income Statement or Balance sheet to be asked with</p>	25 %	0.75

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	relevant schedules. Combined question of final account is not expected.		
4	<p>Liquidation of Company</p> <ul style="list-style-type: none"> ➤ Meaning of Liquidation or winding up (Concepts only) ➤ Methods of Liquidation (Concepts only) <ul style="list-style-type: none"> • Compulsory Winding up by National Law Tribunal • Voluntary Winding up ➤ Consequences of Winding up (Concepts only) ➤ Preferential Payments ➤ Overriding Preferential Payment as per the companies (Amendment) Act , 1985 section 529A ➤ Powers and Duties of Liquidators (Concepts only) ➤ Order of disbursement to be made by Liquidator as per latest statutory revision <p>Preparation of Liquidator's Final Statement of Account as per latest statutory revision</p>	25 %	0.75

References

1. Corporate Accounting By Rana, Dalal and others : M/s B. S. Shah Prakashan
2. Corporate Accounting (Theory & Practice), By K L Shah, Shree Niwas Publishing
3. Corporate Accounting By Dr S N Maheshwari & S K Maheshwari, Vikas Publishing House.

CE 201 B :: Basic Statistics - III

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

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

References :

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

CE 202 B :: Fundamentals of Statistics - I

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

Unit No.	Content	Marks	Credit
1	Differentiation : Definition of a differentiation, Derivative of functions $1/x$, x , $ax+b$, ax^2+bx+c by using definition, Rules of derivatives (without proof) and their examples by using the standard functions in the form x^n , a^x , $\log x$, e^{ax} .	25 %	0.75
2	Integration and its Application Definition of definite integration, Rules of integration (constant, addition and subtraction), Standard forms of integration (x^n , $e^{(ax+b)}$, a^x , $1/x$, $(ax+b)^n$, $1/(ax+b)$) Simple examples based on these results, Definition of definite integrations, Its simple application related to M.R., M.C. and profit function only.	25 %	0.75
3	Acceptance sampling plan Sampling inspection plan for attributes. Concept of AQL, LTPD, consumer risk and producer's risk. OC, AOQ, AOQL, ASN, AOL. Properties of OC curve for single sampling plan. Single sampling plan for attributes when two points are fixed on OC curve. Numerical example for OC, AOQ, ASN and AOI curve of single sampling plan. (with $CC=0$ and 1 only) assuming Poission distribution approximation.	25 %	0.75
4	Large sample Test Meaning of parameter and statistics. Idea of statistical hypothesis (null and alternative hypothesis). Level of significance and confidence interval. Application for the following type of tests. <ol style="list-style-type: none"> 1. Test for number of success and proportions 2. Test of difference between two proportions 3. Test for a mean 4. Test difference between two means. 	25 %	0.75

References :

1. Goon. Gupta, Dasgupta, An outline of Statistical Theory, Vol -I and II World Press, Calcutta.
2. Sancheti & Kapoor, Business Statistics. Sultan Chand & Sons, New Delhi.
3. Amir D Aczel, Jayavel Sounderpandian, Complete Business Statistics, Tata Mc Graw Hill, New Delhi.

CE 201 C :: Advanced Personnel Management

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

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

References :

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

CE 202 C :: Advanced Marketing Management

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

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

References :

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

SE 201 A :: Cost Accounting – I

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

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

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

References

1. Cost Accounting By Rana, Dalal and others : M/s B. S. Shah Prakashan
2. Cost Accounting: Principles & Practice, By M N Arora, Vikas Publishing House
3. Practical Costing, By N K sharma, Shree Niwas Publication
4. Cost Accounting, By Dr P C Tulsian, S. Chand
5. Cost Accounting, By Dr Murthy & S Gurusamy, The McGraw Hill Companies

SE 201 B :: Basic Statistics – III

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

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

References :

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

SE 201 C :: Advanced Personnel Management

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

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

References :

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

SE 201 D :: Secretarial Practice – III

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

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

References :

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

SE 201 E :: Computer Application – III

Programme Name	Bachelor of Commerce
Semester	Third
Course No	SE 201 E
Course Name	Computer Application – III
Course Type	SUBJECT ELECTIVE
Effective From	JUNE – 2012
Objective	To acquaint the student with <ul style="list-style-type: none"> • Excel

Unit No.	Content	Marks	Credit
1	Introduction to Excel - 2003 <ul style="list-style-type: none"> ○ What is an electronic worksheet and its advantage ○ Starting Excel and the Excel screen ○ Entering value, text and formula ○ Advantages of using formula ○ Concepts of cell, range, worksheet and workbook ○ Saving, Closing, Opening a workbook ○ Creating a New worksheet ○ Moving and Coping data ○ Doing and Undoing actions ○ Inserting and Deleting columns and rows ○ Formatting worksheet ○ Changing column width and row height 	25 %	0.75
2	Advanced Excel – I <ul style="list-style-type: none"> ○ Printing the worksheet ○ Setting up pages and margins ○ Defining Header and Footer ○ Advanced Print options ○ Creating Char's 	25 %	0.75
3	Advanced Excel – II <ul style="list-style-type: none"> ○ Creating a Database ○ Sorting a database ○ Maintaining a database ○ Querying the database using Form ○ Using subtotals and grand total ○ Using database functions <ul style="list-style-type: none"> ○ DMAX, DAVERAGE, DCOUNT, DMIN, DSTDEV, DSUM, DVAR 	25 %	0.75
4	Excel Function <ul style="list-style-type: none"> ○ Using Date and Time Functions <ul style="list-style-type: none"> ○ Today(), Now(), Day(), Month(), Year() ○ Hour(), Minute(), Second() ○ Other Functions <ul style="list-style-type: none"> ○ Average, Count, Max, Min, Stdev, Var ○ Sum, Abs, Int, Log, Mod. Round, Sqrt, Auto sum ○ FV and PV , IF 	25 %	0.75

Structure of question paper

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

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

References :

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

NOTE :

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

SE 201 F :: Co-operation-III

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

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

References

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

FC 201 A :: General Knowledge – I

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

Unit No.	Content	%	Credit
1	Gujarat 1. Our Gujarat 2. History 3. Geography 4. Political Administration 5. Tourism 6. Prominent Personalities 7. Literature 8. Our Pride 9. Industries 10. Transportation 11. Community and Culture 12. Media and means of Communications 13. Sports etc. Detailed study of all the above topics is necessary	100	3.0

References :

1. Navneet General Knowledge (Gujarati), Navneet Publication, Ahmedabad
2. General Knowledge book, Liberty Publication, Ahmedabad
3. Gujarat Government web site for General Knowledge Quiz
4. Any other book of General Knowledge

Structure of University Examination (70 Marks : 2 Hours)

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

FC 1 :: Environmental Studies

(Compulsory)

Programme Name	Bachelor of Commerce
Semester	Third
Paper No.	FC 1
Course Name	Environmental Studies
Course Type	FOUNDATION
Effective From	June 2014

Unit No.	Content	Waitage	Credit
1	Meaning of environment - kinds - Importance of its study. The measures taken for the protection of environment by the Indian Government. The Narmada agitation.	25 %	0.75
2	Meaning of pollution and its kinds. pollution of water air, and sound- remedies and its effects - Meaning of land pollution and its effects.	25 %	0.75
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.	25 %	0.75
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.	25 %	0.75

References:

- Ecology & Environment : Issue & Challenges G. Madan Mohan 2008.
- Environmental Law and Pollution Control P. N.Prasad 2010.
- પર્યાવરણ શિક્ષા બી. ડી. શર્મા ૨૦૦૮
- જલ પ્રદૂષણ : સમસ્યા ઓર સમાધાન મધુસુદન ત્રિપાઠી ૨૦૦૬
- વાયુ પ્રદૂષણ : સમસ્યા ઓર સમાધાન મધુસુદન ત્રિપાઠી ૨૦૦૬
- પર્યાવરણ અને આપત્તિ વ્યવસ્થાપન ડૉ. લીલાબેન સ્વામી.

H.N.G.UNIVERSITY PATAN
S.Y.Bcom. Semester : 3 ECONOMICS

Co-Operation-I

- Unit I (A) Formation of a Co-Operative Society
(B) Function and working of Co-operative Processing societies:
1. Co-Operative Sugar Factories
 2. Co-Operative Milk Producers Union
 3. Co-operative Ginning and pressing Societies
 4. Co-operative Spinning Mills
 5. Co-operative Ground nut oil and Rice mills
- Unit II (A) **Agricultural credit**
1. Nationalized Banks and Agricultural credit
 2. Reserve Bank of India and agricultural credit
 3. State Bank of India and Agricultural Credit
- (B) **NABARD**
- Unit III
- (A) 1. Long term Agricultural credit rural development Banks their functions and workings
2. Role of development of Urban Co-operative Banking in Gujarat
- (B) Co-operative farming in India: advantage, disadvantage and problems
- Unit IV Management of Co-Operative Societies
1. Annual general body
 2. Board Of Directors
 3. by laws Of Societies
 4. Functions and Powers of Registrar of Co-Operative Societies