

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

SEMESTER –V
(Effective from June 2013)

COURSE NO.	COURSE TYPE	TITLE OF COURSE	CREDITS	Page No.	
			LECTURE		
CC 301	CORE	Economics of International Trade	3		
CC 302	CORE	Marketing Management Practices	3	3	
CC 303	CORE	Corporate Communication	3		
CC 304	CORE	Business Statistics - I	3	4	
CC 305	CORE	Business Laws – I	3		
	Any ONE Group from the following				
CE 301 A	Core Elective Accounting	Cost & Financial Accounting	6	5	
CE 302 A	Core Elective Accounting	Management Accounting - I		6	
	OR				
CE 301 B	Core Elective Statistics	Fundamentals of Statistics - III		8	
CE 302 B	Core Elective Statistics	Fundamentals of Statistics - IV		9	
	OR				
CE 301 C	Core Elective Advance Business Management	Industrial Psychology & Management		10	
CE 302 C	Core Elective Advance Business Management	Export Marketing		11	
	Any ONE Course from the following				
FC 301 A	Foundation	General Knowledge - III		3	12
FC 301 B	Foundation	Disaster Management	13		
		TOTAL CREDITS	24		

SEMESTER – VI
(Effective from December 2013)

COURSE NO.	COURSE TYPE	TITLE OF COURSE	CREDITS	Page No.	
			LECTURE		
CC 306	CORE	Indian Business and Economic Environment	3		
CC 307	CORE	Fundamentals of Financial Management	3	14	
CC 308	CORE	Media and Public Relation Communication	3		
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	Any ONE Group from the following				
CE 303 A	Core Elective Accounting	Management Accounting - II	6	16	
CE 304 A	Core Elective Accounting	Auditing - II		17	
	OR				
CE 303 B	Core Elective Statistics	Fundamentals of Statistics - V		18	
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	OR				
CE 303 C	Core Elective Advance Business Management	International Marketing		20	
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	Any ONE Course from the following				
FC 302 A	Foundation	General Knowledge - IV		3	22
FC 302 B	Foundation	Recent Trends in Management	23		
		TOTAL CREDITS	24		

CC 302 :: Marketing Management Practices

Programme Name	Bachelor of Commerce
Semester	Fifth
Course No	CC 302
Course Name	Marketing Management Practices
Course Type	CORE
Effective From	JUNE – 2013

Unit No.		Content	Marks	Credit
1	A	Marketing Environment : Meaning, Internal Environment and External Environment, Micro Environment and Macro Environment	25 %	0.75
	B	Strategic Marketing : Meaning, significance, Process of Strategic Marketing, Factors affecting to market Mix, Managing the marketing efforts, Growth strategy		
2	A	Product Innovations : Product : Meaning, classification, Product innovation : Meaning, types, Productivity life cycle, product policy	25 %	0.75
	B	Product Line : Meaning, Product Line, Length, Line Sitreatching, decision, Line filling decision, Line modernization decision, product mix strategy,		
3	A	Marketing channel and communication Intermediaries of distribution channel, usefulness of Intermediaries, types of channel of distribution, selection of marketing channel.	25 %	0.75
	B	Marketing communication Meaning, significance, process of marketing communication, decision of marketing communication,		
4	A	International Marketing Meaning, International marketing environment, Economic environment, Political, Legal and Cultural environment.	25 %	0.75
	B	International Marketing decision, market selection decision, entry in international market decision, Direct investment in international market, Marketing mix decision.		

References :

1. Marketing Management R. C. Patel : Vir Narmad South Gujarat University
2. Marketing Management : T. J. Rana : B. S. Shah Prakashana, Ahmedabad
3. Marketing Management : Kumar Prakashan, Ahmedabad.

CC 304 :: Business Statistics - I

Programme Name	Bachelor of Commerce
Semester	Fifth
Course No	CC 304
Course Name	Business Statistics - I
Course Type	CORE
Effective From	JUNE – 2013

Unit No.	Content	Marks	Credit
1	Differentiation Definition of derivatives of function $f(x)$. Derivative of definition. Derivatives of function of the type x^n , e^x , a^x and $\log x$ (without proof). Rules of differentiation (without proof), Derivatives of composite and implicit functions. Logarithmic differentiation. Maxima and Minima. Cases of one variable involving second order derivative.	25 %	0.75
2	Index Numbers Meaning, Definition, Characteristics, Uses and Limitations of Index Number, Methods of constructing price and quantity indices – Laspeyre's, Paache's, Fisher's, Dorbish – Bowley's and Marshal – Edgeworth's index numbers, Cost of Living Index Number of Consumer price index number, Test of adequacy – Time and Factor reversal tests, Chain-base index numbers, Base shifting splicing.	25 %	0.75
3	Interpolation and Extrapolation. Meaning of interpolation and extrapolation, Assumptions, its importance, Methods of interpolation and extrapolation – Newton's method, Binomial expansion method and Lagrange's method.	25 %	0.75
4	Business Applications of Derivatives. Mathematical functions of demand and supply, price elasticity of demand and supply, Cost functions – average cost, marginal cost, marginal revenue and average revenue and their relationship with elasticity of demand. Market equilibrium, Monopoly problems.	25 %	0.75

References:

1. Business Statistics by Rana , Dalal and others By Sudhir Prakashan, Ahmedabad
2. Hooda R. P. : Statistics for Business and Economics, Macmillan, New Delhi
3. Levin and Rubin : Statistics of Management, Prentice-Hall of India, New Delhi

CE 301 A :: Cost & Financial Accounting

Programme Name	Bachelor of Commerce
Semester	Fifth
Course No	CE 301 A
Course Name	Cost & Financial Accounting
Course Type	CORE Elective
Effective From	JUNE – 2013

Unit No.	Content	Marks	Credit
1	Process Costing 1. Introduction 2. Process of ascertaining Process Cost 3. Difference between process costing and Job costing 4. Features of Process costing 5. Elements of cost of each process 6. Process loss and wastage, Normal Loss, Abnormal Loss, Abnormal Gain 7. Inter process profit	25 %	0.75
2	Marginal Costing 1. Introduction, Definition and Characteristics of Marginal Costing, Advantages and Limitations of Marginal costing 2. Marginal Costing vs. Absorption Costing 3. Certain Terms : Contribution, Profit Volume Ratio, Break Even Point, Margin of Safety, Key Factor, Break Even Chart, 4. Decision Making techniques : Make or Buy, Optimizing of Sales Mix, Sale in Foreign Market, Problems when Material or Labour is a key factor 5. Graphical method of Break Even Point	25 %	0.75
3	Amalgamation of Companies in the nature of merger: Under Pooling of Interests Method (AS 14).	25 %	0.75
4	Amalgamation of Companies in the nature of purchase: Note: Includes additional points arising on Amalgamation/Absorption: Inter-company transactions (except Inter-company Holdings and exchange of shares based on 'intrinsic values)	25 %	0.75

References:

1. Advanced Accountancy : Rana, Dalal and others : Sudhir Prakashan, Ahmedabad
2. Cost Accounting : Tulsian P. C. : S. Chand, New Delhi
3. Accountancy : Tulsian P. C. : S. Chand, New Delhi
4. Advanced Accountancy Vol. I and II : Maheshwari S. N. : Vikas Publishing House

CE 302 A :: Management Accounting - I

Programme Name	Bachelor of Commerce
Semester	Fifth
Course No	CE 302 A
Course Name	Management Accounting - I
Course Type	CORE Elective
Effective From	JUNE – 2013

Unit No.	Content	Marks	Credit
1	<p>Management Accountancy</p> <ol style="list-style-type: none"> 1. Meaning, Definition, Characteristics, and various functions of Management Accounting 2. Role of Management Accounting in decision Making 3. Management Accounting, Cost Accounting and Financial Accounting 4. Scope of Management Accountancy 5. Limitations of Management Accounting <p>Analysis of Financial Statements</p> <ol style="list-style-type: none"> 1. Meaning, Characteristics, Nature, Limitations of Financial Statements. 2. Essentials of good Financial Statements 3. Analysis and Interpretation, Tools of Financial Analysis (Methods, Comparative financial statement, procedure for interpretation, Objectives, Common size statement, Trend Analysis. 	25 %	0.75
2	<p>Interpretation and Analysis through Financial Ratios: Meaning, Importance and limitations of ratio analysis; Calculation and interpretation of the following ratios only.</p> <ol style="list-style-type: none"> 1. Gross Profit Ratio 2. Net Profit Ratio 3. Expense Ratio 4. Operating Ratio 5. Stock Turnover Ratio 6. Current Ratio 7. Liquid Ratio 8. Proprietary Ratio 9. Debt Equity Ratio 10. Capital Gearing Ratio 11. Debtors Ratio (Velocity) 12. Creditors Ratio (Velocity) 13. Return on Capital Employed 14. Return on Shareholders' Funds 15. Return on Equity Shareholders' Fund 16. Earnings Per Share (EPS) 17. Fixed Assets to Turnover Ratio 18. Total Assets to Turnover Ratio 19. Interest Coverage Ration 20. Price Earnings Ratio 	25 %	0.75

3	Cash Flow Statement: <ol style="list-style-type: none"> 1. Concept and significance of Funds Flow Statement 2. Sources and Application of Cash; Cash from Operation 3. Income and Expenditure Approach 4. Net Profit Approach 5. Difference between Fund Flow Statement and Cash Flow Statement 6. Preparation of Cash Flow Statement as per AS 3. 	25 %	0.75
4	Budgets and Budgetary Control <ol style="list-style-type: none"> 1. Meaning, Advantages, Limitations 2. Elements of successful Budgeting plan 3. Types of Budget 4. Practical problems on <ul style="list-style-type: none"> • Cash Budget Introduction, Advantages and limitations of Cash Budget, Methods of preparing Cash Budget: Cash Receipts and Disbursement Method, Adjusted Earnings Method, Balance Sheet Projection Method and Working Capital Differential Method. • Flexible Budget Classification of Costs, Utilities 	25 %	0.75

References:

1. Advanced Accountancy : Rana, Dalal and others : Sudhir Prakashan, Ahmedabad
2. Cost Accounting : Tulsian P. C. : S. Chand, New Delhi
3. Accountancy : Tulsian P. C. : S. Chand, New Delhi
4. Advanced Accountancy Vol. I and II : Maheshwari S. N. : Vikas Publishing House

CE 301 B :: Fundamentals of Statistics - III

Programme Name	Bachelor of Commerce
Semester	Fifth
Course No	CE 301 B
Course Name	Fundamentals of Statistics - III
Course Type	CORE Elective
Effective From	JUNE – 2013
Objective	

Unit No.	Content	Marks	Credit
1	Partial Differentiation Definition of partial derivative involving two variables only up to first and second order. Idea of liner homogeneous function, Euler's theorem (statement only) and its applications, Use of partial derivatives in problems relating to utility functions and cost minimization under constraints.	25 %	0.75
2	Chi-square Test for large samples. Definition of chi-square, limitations of chi-square test, chi-square test as test of goodness of fit and as a test of independence, Yate's correction and its application.	25 %	0.75
3	Linear programming and Simplex method Elementary theory of convex sets, definition of general linear programming problems (LPP), examples of LPP, Problems occurring in various fields, Graphical method of solving LPP Simplex Method Mathematical form of Linear Programming problem, Slack, Surplus and Artificial variables, Simplex method for optimizing the objective function, Artificial variables method or Big-M method, Degeneracy duality in linear programming – Definition of dual problem, Conversion of primal problem in to dual problem, Obtaininq dual of an LPP with mixed restrictions, Comparing the optimal solutions of the primal and dual with the help of Simplex method	50 %	1.50

References:

1. Fundamentals of Statistics : D. N. Elhance
2. Introduction to Statistics : Weatherburn
3. Experiments Design : Cochran & Cox
4. Mathematical Statistics : G. R. Desai and G. M. Patel (Gujarati)

CE 302 B :: Fundamentals of Statistics - IV

Programme Name	Bachelor of Commerce
Semester	Fifth
Course No	CE 302 B
Course Name	Fundamentals of Statistics - IV
Course Type	CORE Elective
Effective From	JUNE – 2013

Unit No.	Content	Marks	Credit
1	Game Theory Game, Pay off matrix, Two person zero-sum game, Competitive games, Maximum principle, Minimum Principle, saddle point, Games without saddle point, Maximum principle for mixed strategy, Minimum principle for mixed strategy, 2 x 2 zero sum game without saddle point, principles of Dominance, conversion of game theory problem in to LPP, Limitations of the Game theory, Examples.	25 %	0.75
2	Total Quality Management (TQM) Introduction, various definition of Quality, Total Quality Management, 9understanding, definition and elements) six basic concepts of TQM, David Garvin approaches to quality – Quality planning – quality costs, Benefits of TQM, Tagauchi Method (introduction, Nominal the best, Smaller the better and larger the better loss function and its examples) ISO 9000 (Introduction, benefits, standards, requirements, implementation, documentation, Internal Audits, Registration)	25 %	0.75
3	Replacement Problem and Reality Theory. Meaning, Importance of replacement problems for items that deteriorates with time without change in money value, Replacement of items that deteriorates with time money value also change, Replacement of items that tail completely, Limitations , Examples.	25 %	0.75
4	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 tow samples.	25 %	0.75

References:

1. Fundamentals of Statistics : D. N. Elhance
2. Introduction to Statistics : Weatherburn
3. Experiments Design : Cochran & Cox
4. Mathematical Statistics : G. R. Desai and G. M. Patel (Gujarati)

CE 301 C :: Industrial Psychology and Management

Programme Name	Bachelor of Commerce
Semester	Fifth
Course No	CE 301 C
Course Name	Industrial Psychology and Management
Course Type	CORE Elective
Effective From	JUNE – 2013

Unit No.		Content	Marks	Credit
1	A	Industrial psychology: meaning, nature, objectives of Industrial psychology. Span of Industrial psychology. Economical, Social and psychological viewpoint of Industrial psychology.	25 %	0.75
	B	Basis of Industrial psychology: Individual differences, Nature of Individual differences. Importance of individual differences. Significance of Proper selection of profession. Effect of training on individual differences, cusses of individual differences.		
2	A	Vocational selection and personnel selection: Result of improper selection. Need of proper selection. Methods for vocational selection. Vocational selection process. Components of personnel selection. Process of personnel selection.	25 %	0.75
	B	Human Relation in Industry: Meaning, supervision and human relation. Industrial conflicts and strikes: characteristics of strikes causes and effects of strikes. Communication in industry.		
3	A	Fatigue: meaning, Nature of fatigue, Dimensions of fatigue: Physiological, psychological, work performance and others. Necessary fatigue and unnecessary fatigue. Measurement of industrial fatigue. Factors affecting to fatigue. Nature and effects of monotony and boredom.	25 %	0.75
	B	Industrial accident: meaning of industrial accidents, types of accidents, causes of industrial accidents. Concept of accident proneness. Factors affecting to accident proneness, industrial safety, Accident prevention and steps for accidents reduction.		
4	A	Industrial stress and industrial health: Types of problems of employees. Factors creating stress in industry. Introduction of problematic employees. Instruments to find out problematic employee. Taking care and lookout of problematic employee. Instructions for preservation of psychological health in industry.	25 %	0.75
	B	Job satisfaction and Industrial Morale: meaning, factors affecting to job satisfaction. Effects of job satisfactions on productivity. Theories of job satisfaction. Industrial Morale: meaning, deciding components of industrial morale. Measures to increase industrial morale.		

Books suggested:

- 1; Industrial psychology: Dr. B.A.Parikh. University: granth nirman board
- 2:Industrial psychology: Viteles. M.S.
- 3:Industrial psychology: B.S.Shah prakasan.

CE 302 C :: Export Marketing

Programme Name	Bachelor of Commerce
Semester	Fifth
Course No	CE 302 C
Course Name	Export Marketing
Course Type	CORE Elective
Effective From	JUNE – 2013

Unit No.		Content	Marks	Credit
1	A	Export Marketing: meaning, Export through middlemen, Direct Export system, Preparation for export, product development for exports, new product development strategy.	25 %	0.75
	B	Export Procedure: Procedure of export, Preparation for export, custom and exchange, Bill of lading and its functions, Documents required for shipping. Bill of Exchange. Scope of export management.		
2	A	Export environment: meaning, Economic environment, Political environment, legal environment, Cultural environment, control on foreign exchange. Selection of foreign market, Entry in foreign market.	25 %	0.75
	B	Export Pricing: Cost concept for Export pricing, Objectives of pricing, Factors affecting to pricing, Methods of pricing, Information required for Export pricing, procedure for export pricing.		
3	A	Branding: meaning, Brand value and Brand strategies, Advantages and disadvantages of branding, Brand positioning, Branding problems for export marketing. Trademark: meaning, listing of trademark, Benefits of trademark	25 %	0.75
	B	Packing for Exports: Packing for export, Elements of packing, Technical consideration for packing, Packing in Developing countries, packing in Indian industries, How to reduce packing cost.		
4	A	Advertising for Exports: Advertising message, Culture aspect of advertising, Advertising Agencies for Export market, media of advertising for Export market.	25 %	0.75
	B	Personal selling: meaning, Method of personal selling, process of personal selling, advantages of personal selling, limitation of personal selling, sales force management, functions of salesmen.		

Suggested Books:

1. Export Management: P.K.Khurana.
- 2: Marketing management: Kumar prakasan
- 3: Marketing: Prin. R.C.Patel. Popular prakasan.

FC 301 A :: General Knowledge – III
(World Level)

Programme Name	Bachelor of Commerce
Semester	Fifth
Paper No.	FC 301 A
Course Name	General Knowledge – III
Course Type	FOUNDATION
Effective From	JUNE – 2013

Unit No.	Content	%	Credit
1	<p>World</p> <ol style="list-style-type: none">1. Universe and Space2. Geography3. Countries of the World4. History5. UNO6. Science and Technology7. Eminent Personalities8. Literature and Culture9. Sports <p>Above point titles are taken from Navneet General Knowledge (Gujarati book). The depth of knowledge is required as specified in this book.</p>	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 301 A :: Disaster Management

Programme Name	Bachelor of Commerce
Semester	Fourth
Paper No.	FC 301 A
Course Name	Disaster Management
Course Type	FOUNDATION
Effective From	June 2013

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.

CC 307 :: Fundamentals of Financial Management

Programme Name	Bachelor of Commerce
Semester	Sixth
Course No	CC 307
Course Name	Fundamentals of Financial Management
Course Type	CORE
Effective From	DECEMBER – 2013

Unit No.		Content	Marks	Credit
1	A	Finance Management Meaning, scope of Finance Management, Finance functions : Traditional approach and Modern approach, Classification of Finance functions, Executive functions and incidental functions, Role of Finance Manager.	25 %	0.75
	B	Capital Structure Meaning, characteristics of an ideal capital structure, Types of capital structure with its gene fits and limitations. Trading on equity with suitable examples.		
2	A	Working Capital Meaning, concept, characteristics, sources of working capital, Types of working capital.	25 %	0.75
	B	Cost of Capital Meaning, characteristics, significance, various concepts, cost of equity, cost of preference shares, cost of debt with suitable example.		
3	A	Capital Budgeting Meaning, characteristics, significance, objectives, types of capital budget plan, Approaches to capital budgeting decisions. (Pay back Period and Net Present Value with examples)	25 %	0.75
	B	Dividend Policy Meaning, factors affecting to dividend distribution. Dividend Policy : Meaning, nature of dividend policy, objectives, Basic issues related with dividend policy. Constraints on paying dividends, possible dividend policies, Nature of dividend distribution.		
4	A	Stock Exchange Meaning, characteristics, significance, functions, usefulness, membership of stock exchange, provisions of Security Contract Regulation Act, 1956	25 %	0.75
	B	Listing of Securities Meaning, Documents required for listing of securities, benefits of listing , limitations Nature of transactions Cash transactions, future transactions and speculative transactions.		

References :

1. Financial Management : Prof. I. M. Pandya
2. Financial Management : B. S. Shah Prakashan, Ahmedabad

CC 309 :: Business Statistics - II

Programme Name	Bachelor of Commerce
Semester	Sixth
Course No	CC 309
Course Name	Business Statistics -II
Course Type	CORE
Effective From	DECEMBER – 2013

Unit No.	Content	Marks	Credit				
1	<p>Co-ordinate Geometry Co-ordinate of a point, slope and intercepts of a line joining two points, equation of a straight line, Derive the different forms of equation of a straight line.</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td>$y = mx + c$</td> <td>$y - y_1 = m(x - x_1)$</td> </tr> <tr> <td>$\frac{y - y_1}{y_1 - y_2} = \frac{x - x_1}{x_1 - x_2}$</td> <td>$\frac{x}{a} + \frac{y}{b} = 1$</td> </tr> </table>	$y = mx + c$	$y - y_1 = m(x - x_1)$	$\frac{y - y_1}{y_1 - y_2} = \frac{x - x_1}{x_1 - x_2}$	$\frac{x}{a} + \frac{y}{b} = 1$	25 %	0.75
$y = mx + c$	$y - y_1 = m(x - x_1)$						
$\frac{y - y_1}{y_1 - y_2} = \frac{x - x_1}{x_1 - x_2}$	$\frac{x}{a} + \frac{y}{b} = 1$						
2	<p>Analysis of Time Series Meaning and scope of Time Series, Causes of variations in time series data, Components of a time series, Determination of trend – Moving averages method and method of least squares for linear trend, Computation of seasonal variations by the method of moving averages, Seasonal indices by simple averages and ratio-to-moving average methods.</p>	25 %	0.75				
3	<p>Partial Differentiation Definition of partial derivative involving two variables only up to first and second order. Idea of liner homogeneous function, Euler’s theorem (statement only) and its applications, Use of partial derivatives in problems relating to utility functions and cost minimization under constraints.</p>	25 %	0.75				
4	<p>Elements of Decision Theory Basic structure of decisions, classical basis of pay-off matrix models. Pay-off matrix under conditions of risk, expected value with minimum- maximum and maximum-minimum, Horwich and Laplace criteria,. Expected monetary value (EMV)</p>	25 %	0.75				

References:

1. Business Statistics by Rana , Dalal and others By Sudhir Prakashan, Ahmedabad
2. Hooda R. P. : Statistics for Business and Economics, Macmillan, New Delhi

CE 303 A :: Management Accounting - II

Programme Name	Bachelor of Commerce
Semester	Sixth
Course No	CE 303 A
Course Name	Management Accounting - II
Course Type	CORE Elective
Effective From	DECEMBER – 2013

Unit No.	Content	Marks	Credit
1	Standard Costing I: 1. Definition, Advantages and Limitations. 2. Features of Standard Cost and Standard Costing 3. Setting Standards and revision of Standards. 4. Variance Analysis a. Material Cost Variance b. Material Price Variance c. Material Usage Variance d. Material Mix Variance e. Material Yield Variance f. Labour Cost Variance g. Labour Rate Variance h. Labour Efficiency Variance i. Idle Time Variance j. Labour Mix Variance k. Labour Yield Variance	25 %	0.75
2	Time Value of Money: Reasons for Time Value, Simple and Compound Interest, Present Value and Discount Factors, Future Value and Present value of an ordinary annuity, Present value of a differed annuity and Perpetuity, Meaning of Amortization of and creation Of Sinking Fund, Nominal and Real Interest Rates.	25 %	0.75
3	Capital Budgeting: Meaning, Importance and Process of Capital Budgeting; Following methods are covered: (1) Accounting Rate of Return (ARR) Method; (2) Pay-Back Method; (3) Net Present Value (NPV) Method; (4) Profitability Index (PI) Method; (5) Internal Rate of Return (IRR) Method.	25 %	0.75
4	Inflation Accounting Historical Cost, Current Cost Accounting (CCA), Current Purchasing Power Accounting (CPP), Present Value, Replacement Cost. Practical problems based on CCA and CPP methods.	25 %	0.75

References:

1. Advanced Accountancy : Rana, Dalal and others : Sudhir Prakashan, Ahmedabad
2. Cost Accounting : Tulsian P. C. : S. Chand, New Delhi
3. Accountancy : Tulsian P. C. : S. Chand, New Delhi
4. Advanced Accountancy Vol. I and II : Maheshwari S. N. : Vikas Publishing House

CE 304 A :: Auditing - II

Programme Name	Bachelor of Commerce
Semester	Sixth
Course No	CE 304 A
Course Name	Auditing - II
Course Type	CORE Elective
Effective From	DECEMBER – 2013

Unit No.	Content	Marks	Credit
1	Company Audit <ul style="list-style-type: none"> • Importance of Memorandum, articles, prospectus, minute book, preliminary contract • Issue of shares at premium and at discount, issue of right shares, issue of bonus shares, issue of shares for the consideration other than cash • Redemption of preference shares and debentures, conversion of debentures in to shares, forfeiture of shares • Audit of share transfer 	25 %	0.75
2	Auditor's Report and Certificate <ul style="list-style-type: none"> • Meaning and importance of auditor's report • Difference between auditor's report and certificate • Kinds of auditor's report, Specimen of qualified report • Use of words "True and Fair" In the report • CARO – 2003 	25 %	0.75
3	Divisible profit and depreciation <ul style="list-style-type: none"> • Divisible profit <ul style="list-style-type: none"> ○ Meaning and importance of profit ○ Determination of profit and it's problem ○ Debatable points regarding divisible profit (Depreciation, capital gain, capital loss, past revenue lost, past profit and transfer to reserve) ○ Auditor's duty regarding divisible profit • Depreciation <ul style="list-style-type: none"> ○ Provisions of the company law and Auditor's duty 	25 %	0.75
4	Investigation <ul style="list-style-type: none"> • Meaning and need, difference between audit and investigation • Investigation in following cases.. <ul style="list-style-type: none"> ○ For purchase of business ○ For granting loan ○ In case of declining profit ○ In case of suspected fraud Audit program of. <ul style="list-style-type: none"> • Hospitals run by public charitable trust • Educational institutes • Commercial bank • Manufacturing company 	25 %	0.75

References:

1. Advanced Accountancy : Rana, Dalal and others : Sudhir Prakashan, Ahmedabad
2. Auditing – University Edition : Arun Jha : TAxman Publication
3. Auditing – Theory and Practice : N. K. Sharma : Shree Niwas Publication

CE 303 B :: Fundamentals of Statistics - V

Programme Name	Bachelor of Commerce
Semester	Sixth
Course No	CE 303 B
Course Name	Fundamentals of Statistics - V
Course Type	CORE Elective
Effective From	DECEMBER – 2013

Unit No.	Content	Marks	Credit
1	Analysis of Variances and Design of Experiments. Analysis of Variances for one-way and two-way classifications, Need for design of experiments, Fundamental principles of design of experiment, Lay-out, Construction, Analysis, Advantages and disadvantages of the basic designs (CRD, RBD and LSD), missing plot techniques and estimates of one and two missing observation in case of RDB and LSD. (Results and numeric examples should be asked)	50 %	1.50
2	Co-relation and Regression. Co-relation between two variables, Mathematical definition of r, proof of the result $-1 \leq r \leq 1$, Effect of change of origin and scale on r, Bi-variate table and co-relation co-efficient, Spearman's rank correlation , co-efficient (with proof), correlation of co-efficient when x and y are independent variates, Regression between two variables, Derivation of two lines of regression, properties of Regression co-efficient, Standard error of estimate of y and x (Examples and result should be asked)	25 %	0.75
3	Statistical Inference <ul style="list-style-type: none"> • Estimation Characteristics of a good estimator (only definitions), Estimation of parameters by the Maximum Likelihood method (estimation of parameters of Binomial, Poisson and Normal distribution only) • Test of Statistical Hypothesis. Simple, Composite, Null and alternative Hypothesis, Type – I and Type – II errors, Critical Region, Power function and power of a test, Calculation of the power of a test involving Binomial, Poisson and Normal distributions. 	25 %	0.75

References:

1. Fundamentals of Statistics : D. N. Elhance
2. Introduction to Statistics : Weatherburn
3. Experiments Design : Cochran & Cox
4. Mathematical Statistics : G. R. Desai and G. M. Patel (Gujarati)

CE 304 B :: Fundamentals of Statistics - VI

Programme Name	Bachelor of Commerce
Semester	Sixth
Course No	CE 304 B
Course Name	Fundamentals of Statistics - VI
Course Type	CORE Elective
Effective From	DECEMBER – 2013

Unit No.	Content	Marks	Credit
1	Inventory Control. Introduction, Meaning, Various definitions. (e. g. Demand, Buffer stock, Lead Time etc.) Inventory costs, Advantages, Disadvantages, Classical economic order quantity models when demand is known for (i) Without shortages (ii) Finite production rate and (iii) With shortages (Assumption, Derivation of results and Examples of Models should be asked)	25 %	0.75
2	Transportation Problem. Meaning, Definition, Uses and Mathematical form of the TP, Obtaining the initial feasible solution by North-West corner rule and Vogel's approximation method, Testing the optimality of the initial basic feasible solution by MODI method.	25 %	0.75
3	Assignment Problem. Meaning, Definition, Uses and variant of the TP, Method of solving an assignment problem – Complete Enumeration method, Simplex method, Transportation method (Complete description of these three methods with its limitation in real life situation), Hungarian Assignment Method (HAM) with examples for balanced and unbalanced assignment problem (Minimization and Maximization case), Dual of the Assignment Problem, Examples.	25 %	0.75
4	Multiple and Partial Correlation and Regression. Introduction of Multiple and partial correlation and regression (to be studied for only three variables), Distribution of three variates, Determination of regression coefficient, equation to regression plane (with derivation), Properties of residuals, Variance of a residuals, Derivation of multiple correlation coefficient, Derivation of partial correlation coefficient. (Examples and result should be asked)	25 %	0.75

References:

1. Fundamentals of Statistics : D. N. Elhance
2. Introduction to Statistics : Weatherburn
3. Experiments Design : Cochran & Cox
4. Mathematical Statistics : G. R. Desai and G. M. Patel (Gujarati)

CE 303 C :: International Marketing

Programme Name	Bachelor of Commerce
Semester	Sixth
Course No	CE 303 C
Course Name	International Marketing
Course Type	CORE
Effective From	DECEMBER – 2013

Unit No.		Content	Marks	Credit
1	A	International Marketing: Meaning, Necessities, Distinction between national and International marketing, International marketing decision. International marketing environment.	25 %	0.75
	B	International Pricing: International Pricing objectives, Factors affecting to International Pricing, International Pricing methods, Information required for International Pricing, Steps for International Pricing.		
2	A	International Trading companies: Role of state trading corporation in International trade, Objectives of state trading corporation, Import procedure, Export procedure.	25 %	0.75
	B	International cultural Environment: Meaning of culture, Components of culture, International cultural matters related to consumer behavior, steps to determine proper marketing concept in relation to culture, social and cultural effects among business marketing.		
3	A	International Market Promotion and personal selling: tools of International Market promotion, Personal selling: meaning, methods of personal selling in international marketing, process of personal selling.	25 %	0.75
	B	International Brand: Meaning of Brand, Brand value and Brand strategies, International concept of brand, Brand value equation, Brand evaluation, Benefits and limitation of Brand.		
4	A	International packing and Labeling: Packing in International Marketing, International standards for packing, Technical consideration for packing, packing in developing countries, measures to reduce packing cost, Developing in packing.	25 %	0.75
	B	International Advertising: Meaning, Strategically problems of International Marketing. Media of advertising, International trend for advertisement, Regulation and controlling on advertisement.		

Reference:

1. International Marketing: S.C.Jain, CBS publication.
2. International Marketing: Charullium, Himalaya Publication.
3. International Marketing: P.K.Vasudev, Excell books.
4. Marketing Management: Kumar prakasan.

CE 304 C :: Stress Management

Programme Name	Bachelor of Commerce
Semester	Sixth
Course No	CE 304 C
Course Name	Stress Management
Course Type	CORE Elective
Effective From	DECEMBER – 2013

Unit No.		Content	Marks	Credit
1	A	Stress: Meaning and concept of stress, How to identify that you are in stress, stress and time management. Sources of stress Dimension of stress. Types of stress,	25 %	0.75
	B	Burnout: meaning, possibility of burnout, method to avoid burnout, difference between stress and burnout.		
2	A	Stress Causes and effects: Causes of stress, Effects of stress, How does stress affects performance,	25 %	0.75
	B	Job loss and unemployment stress, Tips for managing Unemployment stress, Strategies for coping with stress.		
3	A	Stress Management: Tips for stress Management, Tips for relaxation techniques, cognitive Behavioral therapy,	25 %	0.75
	B	Tips for bringing laughter, Relaxation and other techniques. The basic of quick relief from stress.		
4	A	Measures to overcome stress: Meditation techniques, yoga, massage therapy, coping with stress of work, How to stop worrying.	25 %	0.75
	B	Relax techniques for anxiety relief, Relaxation exercises and tips, steps for starting a meditation practice,		

Books suggested:

1. Stress Management: Prof. P.M. Shah –Kumar Prakasan
2. Stress Management: B.S.Shah prakasan

FC 302 A :: General Knowledge – IV

(World Level)

Programme Name	Bachelor of Commerce
Semester	Fifth
Paper No.	FC 302 A
Course Name	General Knowledge – IV
Course Type	FOUNDATION
Effective From	December – 2013

Unit No.	Content	%	Credit
1	1. General Knowledge (Gujarat) 2. General Knowledge (India) 3. General Knowledge (World) All the points covered by the ‘Navneet General Knowledge (Gujarati), Navneet Publication, Ahmedabad	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 302 B :: Recent Trends in Management

Programme Name	Bachelor of Commerce
Semester	Sixth
Paper No.	FC 302 B
Course Name	Recent Trends in Management
Course Type	FOUNDATION
Effective From	December 2013

Unit No.	Content	Waitage	Credit
Unit-1	Management of Change Quality Management Communication Management	25%	0.75
Unit-2	Management of Stress Management of Conflicts Knowledge Management	25%	0.75
Unit-3	Management of Intelligence Management of Innovation Crisis Management	25%	0.75
Unit-4	Management of Performance Corporate Restructuring Management Corporate Culture Management	25%	0.75

Reference :

1. Sanchalan Nava Khaylo and Dishao : (in Gujarati) : Dr. Ramnik Yadav
: University Grandth Nirman Board, Ahmedabad