

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

CC101 :: Fundamentals of Business Economics – I

Programme Name	Bachelor of Commerce
Semester	First
Course No	CC 101
Course Name	Fundamentals of Business Economics –I
Course Type	CORE
Effective From	JUNE – 2020
Objective	This course is meant to acquaint the students with the principles of Business Economics as re applicable in business.

Unit No.	Content	Marks	Credit
1	Introduction Basic problems of an economy concept and functions of price mechanism, concept of demand and supply price equilibrium with the help of demand and supply.	25%	0.75%
2	Elasticity of Demand Concept of elasticity of demand, concept, type, effective factors and measurement of price elasticity. Concept, type and measurement of income Elasticity, concept and type of cross elasticity. Importance of price and income elasticity.	25%	0.75%
3	Production Function Concept of production function, concept of total, marginal and average products, law of variable proportions, iso-quants, properties of iso-quants, economic regions and optimum factor combination, returns to scale, internal and external economies and diseconomies.	25%	0.75%
4	Theory of Costs Cost function, private cost, versus social cost, short run and long-run cost curves, concept of marginal, average and total cost, relation between marginal and average cost, traditional and modern approaches of cost.	25%	0.75%

Basic Readings :

1. John P.Gould , Jr.and Edward P.Lazear, Micro economic Theory all india traveler, Delhi.
2. Browning Edger K. and Browning Jacquencence M: Microeconomic Theory and Applications, Kalyani, New Delhi
3. Waston Donald S. and Getz Moloclim: Prince Theory and Its Uses, Khosla publishihng house, New Delhi
4. Koutsoyianni A.: Modern Microeconomics, Macmillan, New Delhi.

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5. Recharad G, Lipsey : Introduction to positive Economics, ELBS, Oxford
6. Stigler G: The theory of prince, prentice Hall of India.
7. Nellis & Parker: The Essence of Business Economics, Prentice Hall, New Delhi
8. Ferguson P R and Rothschild R and Ferguson G J: Business Economics, Macmillan, Hampshire
9. Ahuja H L L Business Economics, S Chand & Co, New Delhi
10. Dewett K K Modern economic theory, S Chand & Co Ltd New Delhi
11. Ahuja H L Macro Economic Theory & Policy, S Chand & Co Ltd New Delhi

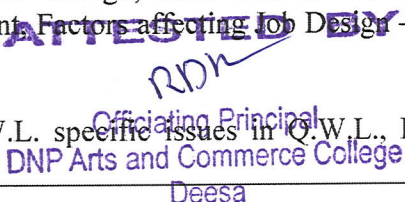
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C. B. C. S. FOR B.COM. PROGRAMME

CC 102 - Human Resource Management

Program Name	Bachelor of Commerce
Semester	First
Paper Number	CC - 102
Course Name	Human Resource Management
Course Type	CORE
Effective From	June 2020
Objective	To provide conceptual and procedural knowledge of functional areas of human resource management.

Unit No.	Content	Marks	Credit
1	Human Resource Management: Meaning-Features-Difference between Personal Management and Human resource Management – Objectives of HRM - Importance of HRM- Operative functions of HRM- Importance of HRM Qualities of H.R. Manager - Roles of H.R. Manager	25 %	0.75
2	Human Resources Planning in a Corporate Sector: Meaning, Objectives, Factors affecting, Process of H.R. Planning – Benefits and Limitations of H.R. Planning. Recruitment : Meaning of Scientific Recruitment – Sources of Recruitment – Modern selection procedure and its advantages. Training : Meaning, Needs, Objectives – Procedure of Training – Advantages and Limitations – Development : Meaning, Needs, Objectives and its advantages. Human Resource Development : Meaning and Characteristics, Need or HRD – Functions of HRD – Techniques or methods of HRD.	25 %	0.75
3.	Performance Appraisal: Meaning, Objectives – Appraisers – Brief idea of Human Resources Accounting – Psychological Appraisal, Management appraisal, Utility and problems of performance appraisal. Promotion: Meaning, basis of Promotion i.e. seniority and efficiency base – its merits and demerits. Transfer: Meaning, Causes and Guiding principles. Demotion: Meaning, Causes and Guiding principles. Morale: Meaning, Factors affecting, Sign of low morale and its preventive measures, Factors contributing high morale, Importance of industrial morale.	25 %	0.75
4.	Job Design: Meaning, Approaches of Job Design, Brief idea of Job Rotation, Job Enlargement, Job enrichment, Factors affecting Job Design – Importance of Job Design. Quality of work Life: Meaning, Conditions Q.W.L. specific issues in Q.W.L., H.R. activity and its effects on Q.W.L.	25 %	0.75


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	Quality Circles: Meaning – Objectives, Organizational Structure of Quality Circle – Advantages and Problems of Quality Circles.		
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Recommending Reading :

1. Personnel Management – Juciouc Michel – R.D. Irwin – Homewood.
2. Management Concept and Practice – Manamohad Prasad – Himalaya Publishing House.
3. Personnel and Human Resources Management – P. Subha Rao – Himalaya Publishing House.
4. Principles of Marketing and Human Resource Management, Hitesh S. Viramgami, APH Publishing Corporation, New Delhi

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HEMCHANDRACHARAYA NORTH GUJARAT UNIVERSITY, PATAN
EFFECTIVE FROM ACADEMIC YEAR 2020-2021 WITH COMMENCEMENT OF FIRST
SEMESTER
(FIRST TERM OF ACADEMIC YEAR 2020-2021)
CC - 103 ACCOUNTANCY – 1 : [SEMESTER – I]

UNIT	PARTICULARS	weightage	Credit
1	CONSIGNMENT	25%	1
2	BRANCH ACCOUNTS (EXCLUDING FOREIGN BRANCH)	25%	1
3	JOINT VENTURE (EXCLUDING CONVERSION OF CONSIGNMENT INTO JOINT VENTURE)	25%	1
4	COMPUTERIZED ACCOUNTING: INTRODUCTION, VARIOUS COMPONENTS OF A COMPUTER INCLUDING HARDWARE AND SOFTWARE, FEATURES OF A COMPUTER, ROLE OF COMPUTER IN ACCOUNTING, ACCOUNTING INFORMATION SYSTEM VS. MANAGEMENT INFORMATION SYSTEM: SELECTION OF THE BEST SOFTWARE FOR THE BUSINESS: ADVANTAGES AND DISADVANTAGES OF A COMPUTER SYSTEM: TALLY SOFTWARE 9.2 VERSION	25%	1

Recommended Reading :

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

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B.Com. Semester : I
CC: 104 : Communication in Business

Unit : I	Text : The Colours of Life (Section I) – MacMillan Publishers India Private Ltd, Mumbai	(18)
	[One very long question with an internal option from unit I : Chapter No. 1 to 3]	
Unit : II	Grammar	(17)
	(a) Articles (b) Nouns (types) & Pronouns	
	[Objective type questions with multiple choices from unit II]	
Unit : III	Communication	(18)
	(a) Introduction to Communication (b) Definition of Communication (c) Objectives of Communication	
	[One long question with an internal option from unit III]	
Unit : IV	Business Letter	(17)
	(a) Layout of Business Letter (regular parts & occasional parts of business letter) (b) Seven C's of Business Letter	
	[One long question with an internal option from unit IV]	

Objectives of the Course:

- (1) To acquaint the students with English language and vocabulary
- (2) To make the students aware about the basic concept of grammar and its appropriate use in their oral and written communication.
- (3) To familiarize the students with the basic concept of communication and the various objectives of communication.
- (4) To enable the students to understand the regular and occasional parts of a business letter essential for drafting a business letter.
- (5) To enable the students to understand the basic courtesy elements like courtesy, compliment etc required in a business letter.

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EFFECTIVE FROM ACADEMIC YEAR 2020-2021 WITH COMMENCEMENT OF
FIRST SEMESTER (FIRST TERM OF ACADEMIC YEAR : : 2020-2021)
CE – 101 FINANCIAL ACCOUNTING – 1 : [SEMESTER – I]

UNIT	PARTICULARS	weightage	Credit
1	PIECEMEAL DISTRIBUTION OF CASH	25%	1
2	(A) ISSUE AND FORFEITURE OF SHARES (PRO-RATA) (B) PROFIT PRIOR TO INCORPORATION	25%	1
3	PURCHASE OF BUSINESS BY A COMPANY (ACCOUNTING TREATEMENTS IN THE BOOKS OF COMPANY)	25%	1
4	COMPANY FINAL ACCOUNTS (ONLY VERTICAL PRESENTATION, CALCULATION OF MANAGERIAL REMUNERATION IS NOT EXPECTED) (ONLY 21 ITEMS IN TRIAL BALANCE & ONLY 5 ADJUSTMENTS ARE EXPECTED)	25%	1

Recommended Reading :

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

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SE-101 : Basic Statistics

Programme Name	Bachelor of Commerce
Semester	First
Paper No.	SE-101
Course name	Basic Statistics – I
Course Type	SUBJECT ELECTIVE
Effective From	June - 2020
Objective	To make the students acquainted with the initial requirements of applied statistical tools.

Unit No.	Content	Marks	Credit
1	Linear Correlation Concept of bivariate data , Definition and types of correlation, Definition of correlation coefficient (r), its properties and interpretation of values of r, Methods of finding correlation coefficient by using Karl Person method for bi-variate data and frequency distribution data , Spearman's method for finding rank correlation coefficient for repeated and non repeated ranks.	25%	0.75
2	Linear Correlation Regression (For Two Variables) Concept regression, derivation of two lines of regression, properties of regression coefficients (with proof), Forecasting on the basics of regression equation pertaining to linear model in the form $y = \alpha + \beta x + U$ and its relevant properties	25%	0.75
3.	Business Forecasting Meaning and importance, types of forecasting , Different methods of forecasting (i) Theoretical explanation of Regression analysis , Index numbers, Economic models, Opinion poll method , Extrapolation , Graphical method . (ii) Theoretical explanation with numerical examples of exponential smoothing method.	25%	0.75
4.	Demographic Statistics Meaning , definition and uses of demographic statistics Method of collecting demographic statistics – registration method –census method , analytical method . Mortality rates pertaining . to (i) CDR (ii) SDR (iii) IMR, Birth rates pertaining to (i) CBR (ii) SDR (iii) Age specific birth rates , Fertility rates pertaining to (i) GFR, (ii) SFR (iii) TFR	25%	0.75

Recommended Reading :

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

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SE 101 D :: Secretarial Practice – I

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

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

Recommended Reading :

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

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FC 3 :: Fundamental of Banking-I

Programme Name	Bachelor of Commerce
Semester	First
Paper No.	FC 3
Course Code	Foundation
Course Name	Fundamental of Banking-I
Course Type	FOUNDATION
Effective From	June 2020

Unit No.	Content	Weightage	Credit
1	Banking - Introduction Definition, Types of Banking, Traditional functions of banks, Modern functions of banks, Limitation of banks.	25 %	0.50
2	Co-Operative Bank Primary co-operative banks State co-operative banks- its functions and managements, limitations.	25 %	0.50
3	Types of Accounts Current account, Savings account, Recurring account, Fixed deposits and non resident's account Cheque : its meaning and characteristics, types of cheque, crossing and endorsement.	25 %	0.50
4	Remittances Demand draft, mail transfer, Telephonic and telegraphic transfer, MICR cheque ATM, Tele banking, core banking Marketing of banking services	25 %	0.50

Recommended Reading :

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

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C B C S : FOR B.COM PROGRAMME

SS 101 F :: Fundamentals of Entrepreneurship - I

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

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

Recommended Reading :

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

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C B C S : FOR B.COM PROGRAMME

CC102 :: Fundamentals of Business Economics – II

Programme Name	Bachelor of Commerce
Semester	Second
Course No	CC 102
Course Name	Fundamentals of Business Economics –II
Course Type	CORE
Effective From	JUNE – 2020
Objective	This course is meant to acquaint the students with the principles of Business Economics as re applicable in business.

12.

Unit No.	Content	Marks	Credit
1	Perfect Competition Characteristics of perfect competition, revenue curves of firm under perfect competition, profit maximization and equilibrium of firm and industry.	25%	0.75%
2	Monopoly Characteristics of Monopoly, revenue curves of firm under monopoly, determination of price under monopoly, equilibrium of a firm, comparison between perfect competition and monopoly, price discrimination – profitability & possibility.	25%	0.75%
3	Monopolistic Competition Meaning and characteristics, revenue curves of firm under monopolistic competition, price and output determination under monopolistic. Competition, product differentiations, selling costs, comparison with perfect competition, excess capacity under monopolistic competition.	25%	0.75%
4	Factor Pricing Marginal productivity theory determination of wage rate under perfect competition and monopoly, exploitation of labor, modern theory of rent and modern theory of interest. Theory of Profit: Risk, Undertaking and innovation	25%	0.75%

Basic Readings :

1. John P.Gould , Jr.and Edward P.Lazear, Micro economic Theory all india traveler, Delhi.
2. Browning Edger K. and Browning Jacquenlence M: Microeconomic Theory and Applications, Kalyani, New Delhi

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CC 106 - Fundamentals of Marketing Management

Program Name	Bachelor of Commerce
Semester	Second
Paper Number	CC - 106
Course Name	Fundamentals of Marketing Management
Course Type	CORE
Effective From	December 2020
Objective	To provide basic knowledge of functional areas of marketing management and marketing research.

Unit No.	Content	Marks	Credit
1	Marketing: Meaning, Nature, Selling V/S Marketing, Scope, Different Approaches, Marketing mix Market Demand : Meaning, Factors affecting, Marketing in different situation of market demand.	25 %	0.75
2	Branding: Meaning, Features, Types, Policy decisions, Importance of Branding Pricing: Meaning, -Objectives, Factors affecting, -Types, Importance Advertising: Meaning, -Objectives, Importance, Disadvantages, Difference between advertisement and Publicity.	25 %	0.75
3.	Consumer Behaviour: Meaning, Factors influencing consumes behaviour, Buying behaviour Process Market Segmentation: Meaning, -Basis and importance of Market Segmentation, Target Market	25 %	0.75
4.	Marketing research: Meaning of Market Research and Marketing Research, Objectives and Scope of Marketing Research, Stages of Marketing research – Importance and limitations of Marketing Research Ethical issue in Marketing research: From the view point of Respondents, Customers and Researchers	25 %	0.75

Recommending Reading:

1. Marketing Management-Philip Kotler- Prentice Hall of India
2. Fundamentals of Marketing- Stanton-Tata McGraw Hill.
3. Principles of Marketing and Human Resource Management, Hitesh S. Viramgami, APH Publishing Corporation, New Delhi
4. Basics of Marketing Management – Dr. R.B.Rudani- S.Chand & Co.

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EFFECTIVE FROM ACADEMIC YEAR 2020-2021 WITH COMMENCEMENT OF
SECOND SEMESTER (SECOND TERM OF ACADEMIC YEAR : 2020 -2021)
CC – 107 :ACCOUNTANCY – II [SEMESTER - II]

UNIT	PARTICULARS	weightage	Credit
1	INVESTMENT ACCOUNTS, ACCOUNTING FOR INTEREST BEARING (FIXED EARNING) SECURITIES IN THE BOOKS OF INVESTOR ONLY	25%	1
2	INSURANCE CLAIMS: CLAIMS FOR LOSS OR STOCK & FIXED ASSETS; CLAIM FOR PROFIT OR CONSEQUENTIAL LOSS	25%	1
3	ACCOUNTS FROM INCOMPLETE RECORDS: CONVERSION METHOD ONLY (USE OF RATIOS TO FIND OUT MISSING DATA IS NOT EXPECTED)	25%	1
4	HIRE PURCHASE ACCOUNT	25%	1

Recommended Reading :

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

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B.Com. Sem : II
CC: 108 : Business Correspondence

Unit : I	Text : The Colours of Life (Section II) – MacMillan Publishers India Private Ltd, Mumbai	(18)
	[One very long question with an internal option from unit I : Chapter 1 to 3]	
Unit : II	Grammar	(17)
	(a) Primary Auxiliaries (be, do, have) (b) Tenses	
	[Objective type questions with multiple choices from unit II]	
Unit : III	Communication	(18)
	(a) Process of Communication (b) Barriers to Communication	
	[One long question with an internal option from unit III]	
Unit : IV	Business Letters	(17)
	(a) Inquiry Letter (b) Reply to the Inquiry (c) Complaint Letter (d) Adjustment Letter	
	[One descriptive letter with an internal option from unit IV]	

Objectives of the Course:

- (1) To acquaint the students with the various facts of language usages and vocabulary.
- (2) To make the students aware about the basic concepts of grammar like primary auxiliaries, its forms and usages and Tenses in detail in order to concertise the grammar aspects of language.
- (3) To familiarise the students about the methodology and process of communication.
- (4) The syllabus also aims at clarifying the areas which prove obstacles in effective communication. Hence, the students are

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made aware about the barriers of communication so that they can overcome them in effective communication.

- (5) To acquaint the students with various day to day business letters and enabling them to draft various letters as per the situational demand.

Reference Books:

1. English Communication – Madhumita Chakraborty, Sumita Puri, Jyoti Jakhar Dahiya, McMillan Education, Ahmedabad
2. Interactive English – Board of Editors, McMillan Education India, Ahmedabad
3. A Textbook of English and Communication Skills – Dr. Richa Mishra and Dr. Ratna Rao, McMillan Education India, Ahmedabad
4. Business Communication and Organisational Management by Rohini Agrawal Taxman
5. Essentials of Business Communication — Rajendra Pal and J.S.Korlhalli — Sultan Chand & Sons, New Delhi.
6. Business Correspondence and Report Writing – R. C. Sharma & Krishna Mohan – Tata McGraw Hill, New Delhi
7. Business Communication (Principles, Methods and Techniques) – Nirmal Singh – Deep & Deep Publications, New Delhi
8. Effective Business Communication - Murphy G. A., Hildebrandt W. H., Thomas J. P., Tata McGraw Hill, New Delhi
9. A Handbook of Commercial Correspondence – A. Ashley – OUP, New Delhi
10. A Guide to Business Correspondence and Communication Skills – A.N. Kapoor – Sultan Chand & Sons, New Delhi
11. Business Communication Today – Bovee & Thill – Prentice-Hall, New Delhi
12. Guide to Report Writing (Guide to Business Communication Series) – Netzley & Snow – Prentice-Hall, New Delhi
13. Contemporary English Grammar – David Green, McMillan Publication, Mumbai

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EFFECTIVE FROM ACADEMIC YEAR 2020-2021 WITH COMMENCEMENT OF
SECOND SEMESTER (SECOND TERM OF ACADEMIC YEAR : 2020-2021)
CE – 102 :FINANCIAL ACCOUNTING - II [SEMESTER - II]

UNIT	PARTICULARS	weightage	Credit
1	SUB-DIVISION/CONSOLIDATION OF SHARES, CONVERSION OF SHARES INTO STOCK AND ITS RE-CONVERSION REDEMPTION OF REDEEMABLE PREFERENCE SHARES UNDER SECTION 80 OF COMPANIES ACT 2013 AND ISSUE OF BONUS SHARES AS PER STAUTORY PROVISIONS IN FORCE ON 31ST MARCH OF THE IMMEDIATE PRECEDING ACADEMIC YEAR	25%	1
2	(A) BOOK BUILDING PROCESS, BID AND BUY BACK (B) UNDERWRITING OF SHARES AND DEBENTURES (COMPUTATION FOR FIXING THE LIABILITIES OF UNDERWRITERS)	25%	1
3	CAPITAL REDUCTION (EXCLUDING PREPARATION OF SCHEME OF INTERNAL RESOLUTION)	25%	1
4	REVENUE ACCOUNTS OF GENERAL INSURANCE COMPANY (IN VERTICAL FORM)	25%	1

Recommended Reading :

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

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

SE 102 : Operations Research

Programme Name	Bachelor of Commerce
Semester	Second
Paper No.	SE 102
Course Name	Operations Research
Effective From	December – 2020
Course Type	SUBJECT ELECTIVE
Objective	To make the students familiar with basic knowledge of Operation Research

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

Recommended Reading :

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

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C B C S : FOR B.COM PROGRAMME

SE 102 D :: Secretarial Practice-II

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

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

Recommended Reading:

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

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C B C S : FOR B.COM PROGRAMME

FC 1 :: General Insurance

Programme Name	Bachelor of Commerce
Semester	Second
Paper No.	FC 1
Course Name	General Insurance
Course Type	FOUNDATION
Effective From	December 2020

Unit No.	Content	Waitage	Credit
1	Basic idea of risk: concept of risk, risk versus uncertainty, risk and exposure, types of risks, pure risks, financial risks, rationale for risk management.	25 %	0.50
2	Definition of insurance, nature of insurance as a business, risk transfer and risk mitigation role of insurance, costs and benefits of insurance, elements of insurable risk, insurance as a macroeconomic issue, kinds of insurance.	25 %	0.50
3	Basic principles of insurance: principle of utmost good faith, principle of insurable interest, principle of indemnity, principle of subrogation, principle of proximate cause, other related principles and terms, IAIS core principles.	25 %	0.50
4	Brief history of evolution and development of insurance services in the world and in India. Role of insurance in economic development.	25 %	0.50

Recommended Reading:

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

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HEMCHANDRACHARYA NORTH GUJARAT UNIVERSITY, PATAN
C B C S : FOR B.COM PROGRAMME
SS 102 F :: Fundamental of Entrepreneurship -II

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

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

Suggested Readings:

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

H.N.G. UNIVERSITY PATAN
S Y B.com Semester : 3 ECONOMICS
CC 201

Business Environment and Economic Policies : I

Objective L 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, Indian business environment.

Unit -2: National Income, savings and investment in india :

Concept of national income, method 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 law rate of savings.

Meaning of investment , Trends of investment, and causes of law 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, public and private sectors, concept, merits and demerits introduction of industrial policy in free India, industrial policy of 1991, concept of liberalization and privatization, advantages and disadvantages of privatization concept of make in India and start-up India.

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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

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

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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	1. 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; 2. Definitions as per the Income tax Act: Income, Agricultural income, Assessee, Person, Previous Year, Assessment Year and other terms relevant to the syllabus; 3. Income-tax Authorities (sections 116 to 120 and 124 only).	25 %	0.75
2	1. Basis of charge of income-tax: Scope of total income and residential status of an individual assessee (sections 4 to 9); 2. Individual assessee's incomes exempt from income-tax (section 10); 3. 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:

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 31st 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 Singhanian & Dr. Monica Singhanian- Taxmann's publication.

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B.Com. Sem : III
CC: 204 : Commercial Communication

Unit : I	Text : Petals of Life (Section I) – Oxford University Press, New Delhi	(18)
	[One very long question with an internal option from unit I : Chapter 1 to 3]	
Unit : II	Grammar	(17)
	(a) Adjectives & Adverbs (b) Subject Verb Agreement	
	[Objective type questions with multiple choices from unit II]	
Unit : III	Banking Correspondence Letters	(18)
	(a) Opening a Savings Account (b) Error in the Passbook (c) Stop Payment of the Cheque (d) Impolite Behaviour of a Bank Employee (e) Intimating the Loss of a Debit Card / ATM Card (f) Asking for a Loan	
	[One letter with an internal option from unit III]	
Unit : IV	(A) E-Commerce	(08)
	(i) E-Commerce : Concept (ii) Advantages of E-Commerce (iii) Disadvantages of E-Commerce	
	[One descriptive question with an internal option from unit IV (A)]	
Unit : IV	(B) Business Letters	(09)
	(i) Placing an Order (ii) Execution (Delivery) of Order (iii) Cancellation of Order	
	[One descriptive letter with an internal option from unit IV (B)]	

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Objectives of the Course:

- (1) To acquaint the students with linguistic usages of text through stories which develop a liking for the language and efficient use of it.
- (2) To equip the students with the basic concepts of grammar like Adjectives and Adverbs and its skillful and efficient usages.
- (3) To develop banking correspondence skills and accuracy among the students in drafting banking letters.
- (4) To make the students aware about the concept of E-Commerce, its advantages and disadvantages in modern era.
- (5) To equip the students in drafting business letters in placing order, execution of order and cancelling the order.

Reference Book:

1. English Communication – Madhumita Chakraborty, Sumita Puri, Jyoti Jakhar Dahiya, McMillan Education, Ahmedabad
2. Interactive English – Board of Editors, McMillan Education India, Ahmedabad
3. A Textbook of English and Communication Skills – Dr. Richa Mishra and Dr. Ratna Rao, McMillan Education India, Ahmedabad
4. Business Communication and Organisational Management by Rohini Aggrawal — Taxman
5. A Handbook of Business Communication — B.S.Nimavat, Ketan K. Gedia — Prakash Book Depot, Bareilly
6. Essentials of Business Communication — Rajendra Pal and J.S.Korlhalli — Sultan Chand & Sons, New Delhi
7. Effective Business Communication - Murphy G. A., Hildebrandt W. H., Thomas J. P., Tata McGraw Hill, New Delhi
8. A Handbook of Commercial Correspondence – A. Ashley – OUP, New Delhi
9. Word Power Made Easy – Norman Lewis - Goyal Saab, New Delhi
10. A Guide to Business Correspondence and Communication Skills – A.N. Kapoor – Sultan Chand & Sons, New Delhi

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11. Business Communication Today – Bovee & Thill – Prentice-Hall, New Delhi
12. Guide to Report Writing (Guide to Business Communication Series) – Netzley & Snow – Prentice-Hall, New Delhi
13. Contemporary English Grammar – David Green, McMillan Publication, Mumbai

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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	Introduction to cost accounting 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.	25 %	0.75
2	Materials 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;	25 %	0.75
3	Labour 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.	25 %	0.75
4	(A)Overheads including Activity based costing Definition; Classification of overheads; Techniques for segregation	25 %	0.75

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	<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

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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	Liquidation of Company <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 Preparation of Liquidator's Final Statement of Account as per latest statutory revision	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.

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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.

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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.

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FC 102 A :: Environment Studies

Unit:- 1

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

Unit:- 2

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

Unit:- 3

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

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

Unit:- 4

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

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

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References:

- Ecology & Environment : Issue & Challenges 2008. G. Madan Mohan
- Environment Awareness, L.R.Patni 2010.
- Environmental Biouniversity P.R.Yadav 2010.
- Environmental Pollution and ID Control S.A.Abbasi 2010.
- Environmental Law and Pollution Control P. N.Prasad 2010.
- પર્યાવરણ શિક્ષા બી. ડી. શર્મા ૨૦૦૮
- પર્યાવરણ અધ્યન વંદના બોહરા ૨૦૦૮
- જલ પ્રદૂષણ : સમસ્યા ઓર સમાધાન મધુસુદન ત્રિપાઠી ૨૦૦૬
- વાયુ પ્રદૂષણ : સમસ્યા ઓર સમાધાન મધુસુદન ત્રિપાઠી ૨૦૦૬
- પર્યાવરણ અને આપત્તિ વચવસ્થાપન ડૉ. લીલાબેન સ્વામી.

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H.N.G. UNIVERSITY PATAN
S Y B.com Semester : 4 ECONOMICS
CC 202

Business Environment and Economic Policies : II

Objective L 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 - I

Poverty, Unemployment and Regional Imbalances in India:

Meaning of poverty, Relative and absolute poverty, causes of poverty, measures to reduce Poverty. Meaning of unemployment, types of unemployment, causes of unemployment and remedies to remove unemployment, MANREGA, Meaning of Regional Imbalances, Indicators and causes of Regional Imbalances in India.

Unit- II

Monetary, Fiscal Policy and Inflation In India:

Meaning of Monetary Policy, Objectives of Monetary Policy, Instruments 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 - III

Nitin Ayog & Black Money

Objectives, construction and Functions of Niti Ayog
Black money: Meaning, Causes and effects.

Unit - IV

International Trade & Organizations

Importance of International Trade
Trends in world trade and problems of developing countries. Primary Introduction and functions of some international
Institution : W.T.O., World Bank, IMF and ADB.

References:

1. Sundaran & Black, The International Business Environment, Prentice Hall, New-Delhi.
2. Agrawal A.N., Indian Economy and 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, Himalata Publishing House, New-Delhi
6. Hedge Lan, Environment Economics, Macmillan, Hampshire.
7. Sinha V.C., Business Environment, Sahitya Bhavan Publisher, Agra
8. Swami H.R.Gupta, B.P.Vaishnaw, B.L.Economics & Business Envorionment, ramesh Book Depot, New-Delhi.

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CC 206 :: Production Management

Programme Name	Bachelor of Commerce
Semester	Forth
Course No	CC 206
Course Name	Production Management
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	Production : Meaning & Characteristics of Production - Types of Production on the basis of production process and production continuity. Production Management: Meaning and Characteristics, Scope of Production Management. Production Planning: Meaning, procedure and importance. Production Control: Meaning, procedure and importance.	25 %	0.75
2	Purchasing 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	Inventory Control 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	Developing and launching New Products Services 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

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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	Taxation – II
Course Type	CORE
Effective From	DECEMBER – 2012
Objective	To make students familiar with tax pattern of India.

Unit No.	Content	Marks	Credit
1	Profits and Gains of Business or Profession Computation of taxable profit under the head (sections 28, 29, 30, 31, 32, 34, 35, 36, 37 and 40).	25 %	0.75
2	Capital Gains Computation of taxable capital profit under the head (sections 45, 47, 49 to 51, 54, 54B, 54EC, 54F and 55). Note: Relevant cost-inflation index numbers must be provided in the question paper. Income from Other Sources Computation of taxable income under the head (sections 56 to 59). Note: In case of securities and other investments, the rate of TDS and type of security (listed or un-listed) must be explained in the question paper.	25 %	0.75
3	Income of other persons included in assessee's total income (Sections 60 to 65); 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); 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). Note: Only theoretical/small practical and objective type questions shall be asked from Unit 3 .	25 %	0.75
4	Basic idea of value added tax levied under Gujarat Value Added Tax Act, 2003 and Sales Tax under Central Sales Tax Act to cover taxable event, payment of tax, filing of return, registration and records relating thereto (in theory only); Service Tax: 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).	25 %	0.75

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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 31st 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.

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B.Com. Sem : IV
CC: 208 : Business Communication

Unit : I	Text : Petals of Life (Section II) - Oxford University Press, New Delhi	(18)
	[One very long question with an internal option from unit I : Chapters : 1 to 3]	
Unit : II	Grammar	(17)
	(a) Conjunctions (b) Prepositions	
	[Objective type questions with multiple choices from unit II]	
Unit : III	Business Reports : (Individual & Committee)	(18)
	(a) Decline in the Sale of a Product (b) Opening of a New Branch (c) Grievances of Workers and Suggestive Remedies (d) Fire Accident in a Factory	
	[One descriptive report with an internal option from unit III]	
Unit : IV	Applications	(17)
	(a) Drafting a Job Application (b) Drafting a Resume / CV (c) Tips for Attending an Interview (d) Tips for Personal Meeting	
	[One long question with an internal option from unit IV]	

Objectives of the Course:

- (1) To acquaint the students with the free flow of language expressed through textual lessons.
- (2) To acquaint the students with the concept of Conjunctions and its usages in language.

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- (3) To familiarise the students with the concept and appropriate usage of Prepositions and its various kinds.
- (4) To enable the students to learn the drafting skills of business reports (Individual and Committee)
- (5) To help the students to learn the skills of drafting applications and resume (CV). To enable them to prepare themselves for facing interview and personal meeting.

Reference Books:

1. English Communication – Madhumita Chakraborty, Sumita Puri, Jyoti Jakhar Dahiya, McMillan Education, Ahmedabad
2. Interactive English – Board of Editors, McMillan Education India, Ahmedabad
3. A Textbook of English and Communication Skills – Dr. Richa Mishra and Dr. Ratna Rao, McMillan Education India, Ahmedabad
4. Business Communication and Organisational Management by Rohini Aggrawal – Taxman
5. A Handbook of Business Communication — B.S.Nimavat, Ketan K. Gedia — Prakash Book Depot, Bareilly
6. Essentials of Business Communication — Rajendra Pal and J.S.Korlhalli — Sultan Chand & Sons, New Delhi
7. A Handbook of Commercial Correspondence – A. Ashley – OUP, New Delhi
8. Word Power Made Easy – Norman Lewis - Goyal Saab, New Delhi
9. Communicative Competence in Business English – Robinson, Netrakanti & Shintre – Orient Longman, Hyderabad
10. A Guide to Business Correspondence and Communication Skills – A.N. Kapoor – Sultan Chand & Sons, New Delhi
11. Business Communication Today – Bovee & Thill – Prentice-Hall, New Delhi
12. Guide to Report Writing (Guide to Business Communication Series) – Netzley & Snow –Prentice-Hall, New Delhi
13. Contemporary English Grammar – David Green, McMillan Publication, Mumbai

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CE 203 A :: Cost Accounting – II

Programme Name	Bachelor of Commerce
Semester	Forth
Course No	CE 203 A
Course Name	Cost Accounting – II
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	Single or Unit Costing: 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	Reconciliation of profit as per cost accounts with profits as per financial accounts: Reasons for disagreement in profits; 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 canteen 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; 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

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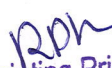
CE 204 A :: Auditing – I

Programme Name	Bachelor of Commerce
Semester	Forth
Course No	CE 204 A
Course Name	Auditing – I
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>(1) Introduction</p> <ul style="list-style-type: none"> • Definition, objective of audit • Advantages and limitations of audit • Types of audit – Stationary audit, internal audit, branch audit, cost audit, management audit, property audit (only concept) • Basic principles governing an audit <p>(B) Company Auditor</p> <ul style="list-style-type: none"> • Qualification and disqualification • Appointment and removal • Remuneration and status • Rights and duties • Lien of an auditor 	25 %	0.75
2	<ul style="list-style-type: none"> • Internal control meaning and significance • Organizing audit work: Audit program, Audit note book, working papers, routine checking, test checking, surprise checking, commencement of new audit. 	25 %	0.75
3	<p>Vouching</p> <ul style="list-style-type: none"> • Meaning and significance vouching of cash transactions 	25 %	0.75
4	<p>Verification and Valuation of assets and liabilities</p> <ul style="list-style-type: none"> • Meaning and auditor's duties • Verification and valuation of followings: - Goodwill, Building machinery, investment, Inventory, secured loans and contingent liabilities. 	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

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SE 202 B :: Basic Statistics - IV

Programme Name	Bachelor of Commerce
Semester	Forth
Course No	SE 202 B
Course Name	Basic Statistics - IV
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	Regression (For two variables) 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	Sampling Methods - 1 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	Statistical Quality control 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	Control charts for Attributes 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.

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SE 202 D :: Secretarial Practice – IV

Programme Name	Bachelor Of Commerce
Semester	Forth
Paper No.	SE 202 D
Course Name	Secretarial Practice – IV
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.

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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.

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B.Com Semester-V
Core Compulsory ECONOMICS : CC 301
Money, Financial systems and Indian Economy – I

Unit 1 Money

Functions, Alternative measures to money supply in india – their different components, Factors affecting supply of money. High powered money-meaning and used sources of changes in high powered money.

Unit 1 Finance

Meaning of money market and its instruments – meaning of capital market and its instruments.

Indian Banking System : Definition of bank, commercial bank, its function-structure of commercial banks systems in India – Meaning and importance of main liabilities and assets.

Unit 3 Process of Credit Creation & Development Banks

Credit Creation process, structure of co –operative banks in India, function of district co operative banks, functions of development banks : EXIM Bank, NABARD, and IDBI.

Unit 4 Banking Services

Meaning and definition of credit card . Advantages and disadvantages of credit card. Introduction of RTGS, NEFT, IMPS, concept of muly currency card, concept of cheque, type of cheque, meaning of draft.

Basic Readings

1. Money, banking, international TRADE & public Finance: D.M.Mithani- 2003 Himalata Public House Mumbai.
2. Indian Banking System-Prof I.V.Trivedi 2007-08 Ramesh book depot, jaipur.
3. Co-operative banks in dindia: Amit Basak – 2010 new century publication, New Delhi
4. The Indian economy S.K.Ray 2007 prantice hall of indiaprivate limited , New delhi
5. Banking & Finance: Gupta 2007-08 Ramsh book deposit, jaipur
6. Indian Banking & Financial System – B P Gupta 2005 Jaipur
7. Indian Banking – S Natarajan -2001 s chand & company LTD New, Delhi
8. Banking & Finance -2009 Dr.N.K.Sharima Sunrise Publication & Distributors.

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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.

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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

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C B C S : FOR B.COM PROGRAMME

CC 305 :: Business Laws - I

Programme Name	Bachelor of Commerce
Semester	Fifth
Course No	CC 305
Course Name	Business Laws - I
Course Type	CORE
Effective From	JUNE – 2013

Unit No.	Content	Marks	Credit
1	Indian Contract Act, 1872 1. Introduction to Law of Contract 2. Contract : Meaning and Nature 3. Classifications of Contracts 4. Proposal (offer), Acceptance and Communication 5. Consideration 6. Free Consent	25 %	0.75
2	Indian Contract Act, 1872 1. Legality of object and consideration 2. Void Agreements 3. Contingent of Conditional Contract 4. Performance of Contract, 5. Discharge of Contract 6. Remedies for Breach of Contract 7. Quasi Contracts	25 %	0.75
3	Sale of Goods Act, 1930 1. Introduction 2. Conditions and Warranties 3. Transfer of Ownership 4. Performance of Contract of Sale 5. Remedial Measures (Right of an Unpaid Seller)	25 %	0.75
4	Consumer Protection Act, 1986 1. Introduction and Basic provisions 2. Consumer protection Councils	25 %	0.75

- References :
1. Business Laws : Rana, Desai and others : Sudhir Prakashan, Ahmedabad
 2. Business Laws : Kumar Praksahan, Ahmedabad
 3. Business Laws : Tulsian P C : S. Chand : New Delhi
 4. Desai T.R. Indian Contract Act, Sales of Goods Act and Partnership Act, S.C. Sarkar & Sons Pvt. Ltd., Mumbai.
 5. Khergamwala J.S. The Negotiable Instrument Act, N.M. Tripathi Pvt. Ltd., Mumbai.
 6. Kuchal M.C., Business Law, Vikas Publishing House, New Delhi.
 7. Singh Avtar, The Principles of Mercantile Law, Eastern Book Company, Lucknow.
 8. Kapoor N.D., Elements of Mercantile Law, Sulctan Chand & So ns, Delhi.

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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

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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

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

3	Cash Flow Statement: 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 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

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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.

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RDN
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B.Com Semester-VI
Core Compulsory ECONOMICS : CC 302
Money, Financial systems and Indian Economy – II

- Unit 1**
Reserve Bank of India :
Functions , Instruments of monetary policy and credit control, concept of S.L.R., C.R.R., P.L.R., Repo Rate, Reverse Repo Rate, Concept of Demonetization.
- Unit 2**
Population Problem:
Demographic Theory, Causes of Population, Population Explosion in India, New Population Policy, effects of population on Indian Economy.
- Unit 3**
Agricultural Economics
Importance, causes of lower productivity in India, Institutional and Technological changes in agriculture, Its related issues, Agriculture marketing, Concept of sustainable and organic farming.
- Unit 4**
Industry
Important of SEZ, policy-problems of small scale industries, Role of public sector entrepreneurs in India's Industrialization.

Basic Readings :

1. Money, Banking, International TRADE & public Finance : D.M. Mithani-2003 Himalaya public house Mumbai.
2. Indian Banking System- Prof I.V.Trivedi 2007-08 Ramesh Book Depot. Jaipur.
3. Co-Operative banks in India: AMit Basak – 2010 New Century publication. New delhi.
4. The Indian Economy S.K.Ray 2007 prentice hall of india private limited, New Delhi
5. Banking & Finance : Gupta 2007-08 Ramesh Book Depot, Jaipur
6. Indian Banking & Financial system –B.P.Gupta 2005 Jaipur.
7. Indian Banking – S Natarajan - 2001 -S.Chand & company LTD. New Delhi
8. Banking & Finance -2009 Dr.N.K. Sharma Sunrise publication & Distributors.

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

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

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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

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C B C S : FOR B.COM PROGRAMME

CC 310 :: Business Laws - II

Programme Name	Bachelor of Commerce
Semester	Sixth
Course No	CC 310
Course Name	Business Laws - II
Course Type	CORE
Effective From	DECEMBER – 2013

Unit No.	Content	Marks	Credit
1	Negotiable Instrument Act, 1881 1. Definitions, Features 2. Parties to a Negotiable Instrument 3. Types of Negotiable Instrument 4. Acceptance and Negotiation 5. Dishonor and discharge of negotiable instrument.	25 %	0.75
2	The Companies Act, 1956 1. Introduction 2. Memorandum of Association 3. Articles of Association 4. Prospects 5. Directors	25 %	0.75
3	Factories Act, 1948 1. Introduction and Definitions : Manufacturing process, Factory, Worker, Occupier of a Factory, Certifying Surgeon 2. Registration 3. Provisions relating to Women Health, Safety, Welfare 4. Working Hours of Adults 5. Women worker, Child worker	25 %	0.75
4	Industrial Disputes Act, 1947 1. Introduction 2. Definitions : Industry, Worker, Industrial Dispute 3. Features of Industrial Dispute 4. Machinery for prevention and settlement of disputes.	25 %	0.75

- References :
1. Business Laws : Rana, Desai and others : Sudhir Prakashan, Ahmedabad
 2. Business Laws : Kumar Praksahan, Ahmedabad
 3. Business Laws : Tulsian P C : S. Chand : New Delhi
 4. Desai T.R. Indian Contract Act, Sales of Goods Act and Partners hip Act, S.C. Sarkar & Sons Pvt. Ltd., Mumbai.
 5. Khergamwala J.S. The Negotiable Instrument Act, N.M. Tripathi Pvt. Ltd., Mumbai.
 6. Kuchal M.C., Business Law, Vikas Publishing House, New Delhi.
 7. Singh Avtar, The Principles of Mercantile Law, E astern Book Company, Lucknow.
 8. Kapoor N.D., Elements of Mercantile Law, Sulctan Chand & Sons, Delhi.

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

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

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

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

FC 202 A :: General Knowledge – II

Programme Name	Bachelor of Commerce
Semester	Forth
Paper No.	FC 202 A
Course Name	General Knowledge - II
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	INDIA 1. Our India & her Glimpse 2. History 3. Geography 4. Worth visiting Places 5. Political Administration 6. Leaders of Independent India 7. Constitution 8. National Characteristics 9. Path of Progress : Five Year Plans 10. Industrial and Economical Development 11. Transportation 12. Media and means of Communications 13. Salient features of Great people 14. Art & Literature 15. Indian Culture 16. Population 17. Science and Technology 18. Bravery & Venture 19. Defense Amenities 20. Various Awards 21. Unity in diversity Detailed study of all the above topics is necessary.	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.

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