

# Saurashtra University

RAJKOT

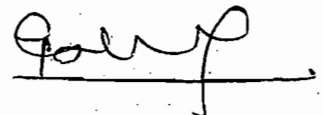
(Re- Accredited Grade B by NAAC CGPA 2.93)

Faculty of Commerce  
Syllabus

For  
**Bachelor of Commerce (B.Com)**  
Choice Based Credit System

**Effective From**

**JUNE - 2010**



**SAURASHTRA UNIVERSITY**

**FACULTY OF COMMERCE**

Course of Study

**DEGREE OF BACHELOR OF COMMERCE (B.COM)**

(Under Three Year (SIX SEMESTER) Degree Course)

---

Objective of this course will be to prepare young persons for accounting positions in various commercial, industrial and non-Profit organization.

**O.B.COM – 1:**

A candidate for the degree of Bachelor of Commerce (B.Com) must have passed the Higher Secondary (12<sup>th</sup> Standard School Certificate Examination of the Gujarat Secondary Education Board with subject and percentage of marks laid down by the university.

**O.B.COM – 2:**

Admission to first semester B.COM will be granted to an applicant who is eligible to apply for admission to first semester B.COM as per strictly in order of merit determined on the basis of marks. Preference will be given to those who have passed to H.S.C. Examination in the immediate preceding year.

**O.B.COM – 3:**

An affiliated college or institution conducting B.COM, course will be allowed to admit First semester B.COM Course as per the university norms.

**O.B.COM -4:**

Medium of instruction & examination shall be English or Gujarati

**R.B.COM – 1**

The duration of this course will be of three years divided into six semesters. This will be full time course and candidate admitted to this course will not be allowed to join any other course simultaneously. 1<sup>st</sup> semester shall be start on 15 June to 14 December and 2<sup>nd</sup> semester 15 December to 14 June and So on.

**R.B.COM – 2**

The candidate admitted to First semester B.COM will be eligible to appear at the university examination provided he / she fulfills the following conditions.

He/She fulfils conditions of minimum attendance as laid down in Ordinance of the Saurashtra University.

### R.B.COM-3

The Scheme of examination and distribution of marks for the various subjects of study at the First, Second, Third, Fourth, Fifth and Six Semester B.COM Examinations under three years course will be as shown in the table I, II, III, IV, V and VI respectively.

### R.B.COM-4

Candidates desirous of appearing at the University Semester B.COM Examination must forward their applications in the prescribed form accompanied by a certificate of attendance to the Registrar, through the Principal of the College on or before the date prescribed for the purpose under the relevant Ordinance. (s).

### R.B.COM - 5

The CBCS is not only student centric in the teaching-learning processes but also in their evaluation process. In CBCS, the evaluation process is divided into two parts under the CBCS. The first part-consists of Comprehensive Continuous Assessment (CCA) and the second part consists of the Semester end examination. The division of marks between the two shall be as per the clause 3.2.4. In the CBCS, the evaluation process shall follow the norm that the faculty, who teaches the course, shall conduct the Comprehensive Continuous Assessment (CCA) and the Semester end examination (SEE). The concerned faculty shall be accountable for transparency and reliability of the entire evaluation of the student in the concerned Course.

#### 5.1 The framework for Comprehensive Continuous Assessment:

Although assessment and evaluation process in CBCS is in continuous mode, for the purpose of finally letting the candidate know his/her progress periodically, an assessment is divided into four discrete components for reporting the scores to the student as earned by him or her.

The details of the Continuous Assessment are summarized in the Table below:

Component	Units covered In a course	Mode of Evaluation	Weightage	Period of Continuous assessment
1	1 <sup>st</sup> 30%	Assignments	10%	First part of the semester. To be completed by 5 <sup>th</sup> week
2	2 <sup>nd</sup> 30%	MCQ Test	10%	Second part of the semester. To be completed by 10 <sup>th</sup> week
3	Remaining-40%	Seminar Presentation	10%	Third part of the semester. To be completed by 15 <sup>th</sup> week
4	100%	Semester end Examination	70%	To be completed between 18 <sup>th</sup> and 20 <sup>th</sup> week

- 5.1.1 The CAC (College Advisory Council) shall announce policy for CCA for all the courses in the Department in the beginning of the Semester and the same shall be communicated to the students.
- 5.1.2 The continuous assessment and scores of first part of the semester shall be completed during the 5<sup>th</sup> week of the semester.
- 5.1.3 The continuous assessment and scores of the second part of the semester shall be completed during the 10<sup>th</sup> week of the semester.
- 5.1.4 The continuous assessment and scores of third part of the semester will be completed during the 15<sup>th</sup> week of the semester.
- 5.1.5 In case a student fails to secure 12 out of 30 in the CCA (all three components taken together), he/she shall not be allowed to appear for the Semester end examination. If candidate is not appearing in internal examination, he / she will be allowed one more chance to appear for retest and his/her passing marks (Actual marks obtained in retest or passing marks which ever is less) will be consider for grade only.

## 5.2 Semester End Examination (SEE)

During the 18<sup>th</sup> to 20<sup>th</sup> week of the Semester, a semester-end examination shall be conducted.

The duration of the semester-end examination shall be 3 hours per course. A question paper for semester-end examination shall not expect the student to reproduce the answers by memorizing the topics, but it shall rather examine the candidate's creativity, comprehension, problem solving ability, interpretation and awareness capabilities.

## 5.3 Final awarding of the Grades shall be completed latest by 24<sup>th</sup> week of the semester.

The head of the College shall forward to the controller of Examination the consolidated marks of all the students in CCA and SEE for final computation of the Grade and announcement of the result.

### Notes :

1. The result of the evaluated component shall be communicated to the students within 7 days of the completion each component.
2. The final grades shall be announced latest by 24<sup>th</sup> week

### Practical Examination :

Practical examination (wherever applicable) shall be conducted at the end of every semester. The examination shall be conducted as per norms decided by the concerned authority of the university. Controller of Examination shall announce policy for the practical examination in advanced and it shall be made known to the students also in advance. There shall be no internal assessment test for practical/laboratory work.

**Project/Dissertation work :**

The Project Work and the Supervisor shall be assigned to the student by the concerned college well in advance.

**R.B.COM - 6. PROMOTION, RE-ADMISSION RULES & MAXIMUM TIME FOR COMPLETION OF COURSE**

**6.1 Rules of promotion shall be as under:**

- 6.1.1 From semester I to semester II, if a student undergoes a regular course of study of the semester I and fulfills the required criterion of attendance and secures minimum 12 (out of 30) marks in the internal assessment component.
- 6.1.2 From semester II to semester III, if a student undergoes a regular course of study of the semester II and fulfills the required criterion of attendance and secures minimum 12 (out of 30) marks in the internal assessment component of semester II and clears 50% of a total courses of semester I and II.
- 6.1.3 From semester III to semester IV, if a student undergoes a regular course of study of the semester III and fulfills the required criterion of attendance and secures minimum 12 (out of 30) marks in the internal assessment component of semester III and clears all the courses of semester I and II.
- 6.1.4 From semester IV to semester V, if a student undergoes a regular course of study of the semester V and fulfills the required criterion of attendance and secures minimum 12 (out of 30) marks in the internal assessment component of semester V and clears 50% of the total course of semester III and IV.
- 6.1.5 From semester V to semester VI, if a student undergoes a regular course of study of the semester VI and fulfills the required criterion of attendance and secures minimum 12 (out of 30) marks in the internal assessment component of semester VI and clears all the courses of semester III and IV.
- 6.1.6 Regarding the declaration of the result, the University shall declare the result of the third Semester, only when the student has cleared the first semester completely. It shall declare the result of the fourth semester, only when the students has cleared the Semester II examination completely. This pattern shall be followed ahead in the same spirit.
- 6.1.7 There shall be no provision for the Remedial Examination for the students who fail in the Semester-End Examination.
- 6.1.8 The Semesters shall remain as follows :  
Odd Semesters 15<sup>th</sup> June to 14<sup>th</sup> December  
Even Semesters 15<sup>th</sup> December to 14<sup>th</sup> June.
- 6.1.9 The First Semester Examination period shall be from 18<sup>th</sup> October 2010 to 14<sup>th</sup> November, 2010.
- 6.1.10 The odd semester vacation shall be from 1<sup>st</sup> December to 14<sup>th</sup> December, 2010. The Summer vacation shall be of six weeks.

**6.2 Rules and the Procedure for granting Re-admission to the student shall be as under,**

- 6.2.1 who had not put in the required attendance in a course in the concern Programme of a semester and thus detained, or
- 6.2.2 who had not cleared the required number of Courses and thus detained ; or
- 6.2.3 who had not, after completing a semester continued the studies in the next immediate semester on personal / health grounds but desired to continue his/her studies after a short break; such a student shall be eligible to rejoin the Programme from where he/she had left it subject to clause 6.2.5 & 6.2.6.
- 6.2.4 A student who had put in not less than 40% of attendance in a semester and not registered for the examination shall be considered for the re-admission in the same semester.
- 6.2.5 The student, who after completing the first two semesters Programme, if opts out of the Programme, then he or she shall be eligible to rejoin the Programme, subject to the time period elapsed has not exceeded two years.
- 6.2.6 Such readmissions shall be granted by the Principal of the concerned college directly, subject to the fulfillment of the following conditions:
- a) The concerned teachers have granted the attendance of the Course in each semester.
  - b) The student shall complete the Programme within double the duration of the Programme from the year of the original admission.
  - c) No readmission shall be granted after the first four weeks of the Semester in which he/she is seeking admission.
- 6.2.7 Readmission shall not be applicable to the Programme in which admission is granted by a Central Admission Committee / college it self.
- 6.2.8 The Six-semester (three year) Programme shall be completed by a student within double the duration of the normal Programme period (i.e. 6 years).

**Note :** The provisional grade card will be issued at the end of every semester indicating the course completed successfully. Upon successfully completion of Bachelor degree Program a final grade card, which shall consists of grades of all courses will be issued by the Controller of Examinations of the University. Such a final grade card may be formed as shown in Table as under.

**R.B.COM – 7 Award of Grades, SGPA, CGPA**  
**Credits, Grade Letter Grade Points, Credit Points**

**7.1 Credit** means the unit by which the course work is measured. In these Regulations one credit means one hour of teaching work or two hours of practical work per week.

**7.2 Grade Letter** is an index to indicate the performance of a student in a particular course (Paper). It is the transformation of actual marks secured by a student in a course/paper It is indicated by a Grade letter O,A,B,C,D,E,F. There is a range of marks for each Grade Letter.

**7.3 Grade Point** is weightage allotted to each grade letter depending on the marks awarded in a course/paper

Grade Point(G)	Lower limit (A)	Upper limit (B)	For deciding the grade point, ranges	Grade Letters
1	2	3	4	5
<b>Lowest: 4</b>	30	39	$30 \leq P < 40$	<b>F</b>
<b>5</b>	40	49	$40 \leq P < 50$	<b>E</b>
<b>6</b>	50	59	$50 \leq P < 60$	<b>D</b>
<b>7</b>	60	69	$60 \leq P < 70$	<b>C</b>
<b>8</b>	70	79	$70 \leq P < 80$	<b>B</b>
<b>9</b>	80	89	$80 \leq P < 90$	<b>A</b>
<b>Highest: 10</b>	90	99	$90 \leq P \leq 100$	<b>O</b>

The semester-end Grade Point Average (SGPA) and the Course-end Cumulative Grade Point Average (CGPA) are computed as follows:

Credit Points = Credit of the course (Cr) x Grade secured in the course (G)

Sum of all Credit Points secured by the student in the semester  
 SGPA =  $\frac{\text{Sum of all Credit Points secured by the student in the semester}}{\text{Sum of Credits assigned to the Courses in the Semester}}$

Sum of all Credit Points of the entire Programme  
 CGPA =  $\frac{\text{Sum of all Credit Points of the entire Programme}}{\text{Sum of Credits up to the end of the Programme}}$

The CGPA shall be expressed to an accuracy of three decimal digits.

The percentage equivalence shall be obtained by multiplying CGPA with 10.

The descriptive gradation shall be based on the scale given in the following table.

CGPA	% Equivalence (if required)	Description gradation (if required)
$7.5 \leq \text{CGPA} \leq 10$	CGPA x 10	DISTINCTION
$6 \leq \text{CGPA} < 7.5$	CGPA x 10	FIRST CLASS
$5 \leq \text{CGPA} < 6$	CGPA x 10	SECOND CLASS
$4 \leq \text{CGPA} < 5$	CGPA x 10	PASS CLASS

**Saurashtra University**  
**Proposed Subjects in CBCS (Semester) for B.Com Degree**  
**Semester-I and Semester-II**

Sr. No.	Code	Semester-I June-2010	Semester-II January-2011
1.	Foundation/ Language	English-1	English-2
2.	Core-1	Business Economics-1	Business Economics-2
3.	Core-2	Financial Accounting-1	Financial Accounting-2
4.	Core-3	Company Law-1	Company Law-2
5.	Core-4	Business Administration-1	Business Administration-2
6.	Core & Allied-1*	1.Fundamentals of Enterpreniourship-1	1.Fundamentals of Enterpreniourship-2
		2. Fundamentals of Marketing-1	2. Fundamentals of Marketing-2
		3.Computer Application & IT -1	3. Computer Application & IT -2
7.	Core & Allied-2	1. SSP-1	1. SSP-2
		2. Mathematics-1	2. Mathematics-2
		3.BRF-1	3.BRF-2
8.	Elective-1	1. Accounting & Finance-1	1. Accounting & Finance-2
		2. Business Management-1 (Personnel Management)	2. Business Management-2 (Operation Management)
		3. Banking-1	3.Banking-2
		4. Computer Science-1	4. Computer Science-2
		5.Insurance-1**	5.Insurance-2**
		6. Advance Statistics-1	6. Advance Statistics-2
		7. Co-operatoon-1	7. Co-operatoon-2
		8. Public finance-1	8. Public finance-2
		9. Public Administration-1**	9. Public Administration-2**

*Govil*




## B.Com. Semester – I (Effective from June - 2010)

### Core Subjects:

#### **Subject 1: Business Economics: 1**

**Objectives:** To familiar the students with various macro and micro economics Concepts and their application in the decision-making.

Unit	Content	No of Lectures
I	<b>Business Economics:</b> Definition, nature and scope. Business economics and economic theories. Types of business decisions.	10
II	<b>Basic Concepts:</b> (1) Economic and non-economic activities (2) Goods and services (3) Wealth (4) Value and price (5) Consumption (6) Production (7) Exchange (8) Firm and Industry	05
III	<b>Concept of Price Elasticity:</b> Definition - Factors - Importance. Average revenue - Marginal revenue - Price elasticity – Income elasticity - Cross elasticity - Use of elasticity - Concept in business decisions.	10
IV	<b>Production Function:</b> Nature - Types - Laws of Production - Increasing, Diminishing and constant return - Optimum input - Combination – isoquant	10
V	<b>Production cost analysis:</b> Significance of production cost analysis - Inter relation of cost output with reference to time perspective - use of cost analysis in business decisions.	10
	<b>TOTAL</b>	<b>45</b>



**Saurashtra University**  
**Proposed Subjects in CBCS (Semester) for B.Com Degree**  
**Semester-I and Semester-II**

Sr. No.	Who can Teach	Semester-I June-2010	Semester-II January-2011
1.	English teacher	English-1	English-2
2.	Economics teacher	Business Economics-1	Business Economics-2
3.	Accounting/commerce teacher	Financial Accounting -1	Financial Accounting -2
4.	Commerce/ Law teacher	Company Law-1	Company Law-2
5.	Commerce/ Accounting	Business Administration-1	Business Administration-2
6.	1. Commerce/ Accounting/ Economics	1. Fundamentals of Entrepreneurship-1	1. Fundamentals of Entrepreneurship-2
	2. Commerce/ Accounting	2. Fundamentals of Marketing-1	2. Fundamentals of Marketing-2
	3. Computer/ Commerce	3. Computer Application & IT -1	3. Computer Application & IT -2
7.	1. Commerce/ Accounting	1. SSP-1	1. SSP-2
	2. Mathematics/ Accounting	2. Mathematics-1	2. Mathematics-2
	3. Law/ Commerce	3. BRF-1	3. BRF-2
8.	1. Accounting/ Commerce	1. Accounting & Finance-1	1. Accounting & Finance-2
	2. Commerce/ Accounting	2. Business Management-1	2. Business Management-2
	3. Economics/ Commerce	3. Banking-1	3. Banking-2
	4. Computer/commerce	4. Computer Science-1	4. Computer Science-2
	5. Commerce/ Economics	5. Insurance-1**	5. Insurance-2**
	6. Statistics/Commerce/Accounting	6. Advance Statistics-1	6. Advance Statistics-2
	7. Economics/Commerce/Accounting	7. Co-operation-1	7. Co-operation-2
	8. Economics/Commerce/Accounting	8. Public finance-1	8. Public finance-2
	9. Economics/Commerce/Accounting	9. Public Administration-1**	9. Public Administration-2**

*Group*

**Reference Books:**

1. Samuleson, Paul A. & Nordhaus, Economics
2. K.E. Boulding - A Reconsthuction of Economics
3. J. R. Hicks value and capital
4. Lionel Robbins, The Nature & Significance of Eco. Science

## Subject 2: Financial Accounting -1

**Objective:** To impart basic accounting knowledge.

Unit	Content	No of Lectures
I	<b>Introduction:</b> Meaning and scope of Accounting: Need, development and, Preliminary knowledge of Indian Accounting Standards – 1 to 5	5
II	Amalgamation of Partnership firm	10
III	Accounts of Non Profit Organizations	10
IV	Accounts of Piecemeal distribution of cash among partners	10
V	Accounts of Joint life policy	10
	<b>TOTAL</b>	<b>45</b>

### Reference Books:

1. Financial Accounting. By Narayan Swamy ( Prentice Hall India, New Delhi)
2. Financial Accounting. By Ashish Bhattacharya ( Prentice Hall India, New Delhi)
3. Principles and Practice of Accounting.- by Gupta and Gupta (Sultan Chand & Sons, Delhi)
4. Introduction to Accountancy-by S.N. Maheshwari (Vikas Publishing House, New Delhi)
5. Financial Accounting-by P.C. Tulsian (Tata McGraw Hill Publishing Co.,New Delhi)
6. Principles and Practice of Accountancy –by S.P.Shah (Mahajan Publishing House, Ahmedabad)

### Subject 3: Company Law-1

Objectives: To Impart Preliminary knowledge of company law

Unit	Content	No of Lectures
I	<b>HISTORICAL DEVELOPMENT OF COMPANY LAW IN INDIA :</b> - Development of various concepts and trends in Company Law. - Social responsibilities of Companies. - Development of Company Law Administration.	05
II	<b>JOINT STOCK COMPANY : TYPES AND FORMATION</b> - Meaning and Nature of Companies. - Kind of Companies-Private Companies, Public Companies, Foreign Companies, Government Companies, Conversion of Private Company into Public Company and vice-versa. Formation: - Incorporation. - Minimum subscription. - Certificate of Commencement of Business. - Duties of the Company Secretary in connection with Company formation.	10
III	<b>DOCUMENTS REQUIRED FOR FORMATION OF COMPANY :</b> - Memorandum of Association, Articles of Association and their alteration. - Doctrine of Ultra vires. Doctrine of Indoor management. Prospectus-Definition, abridged prospectus-Statement in lieu of prospectus-contents, form and registration misstatement or misrepresentation in prospectus and penalties therefore. - Recent SEBI guidelines in respect of issue of prospectus.	10
IV	<b>SHARE CAPITAL :</b> - Meaning and types. - Issue of shares at par, premium and discount: private placement, offer for sale, various guidelines issued by SEBI for issue of securities. - Underwriting of shares. - Buy back of shares. - Alteration and reduction of share capital.	10
V	<b>PROCEDURE FOR ISSUE OF SHARES :</b> - Share application. - Allotment of shares. - Calls on shares. - Transfer and transmission of shares. - Forfeiture of share and reissue of forfeiture shares. - Share certificate and share warrant. - Issue of shares to non-residents.	10
	<b>TOTAL</b>	<b>45</b>

#### Reference Books:

1. Company Law by N.D. Kapoor

## Subject 4: Business Administration-1

### Objectives:

The objectives of this paper are to familiarize the student with basic management Concepts and processes in the organization.

Unit	Content	No of Lectures
I	Introduction to Management: Meaning, Nature, Purpose, Functions, Managerial Process	05
II	Planning: Nature & Purpose of Planning – Objectives – Strategies, Policies & Planning Premises	10
III	Organizing: Nature & Purpose of Organizing, Basic Departmentation, Line / Staff Authority, Centralization & Decentralization	10
IV	Overview of Staffing and Directing	10
V	Controlling: Basic Control Process, Conceptual knowledge of Control Techniques – (Budget, Traditional non-budgetary control devices) Preventive Control & Direct Control	10
	<b>TOTAL</b>	<b>45</b>

### Reference Books:

1. Essentials of Management by Koontz & Weihrich, TMH
2. Principles of Management by L.M.Prasad, Sultan Chnad & Sons, New Delhi
3. Principles of Management by C.B. Gupta, Sultan Chnad & Sons, New Delhi
4. Principles of Management by Sherlekar & Sherlekar, Himalaya Publishing House, New Delhi

## Core & Allied-1\*

### Subject 1: Fundamentals of Enterpreniourship-1

#### Objectives:

1. To make the students aware about the Business Environment.
2. To create entrepreneurial awareness among students.
3. To motivate students to make their mind set for taking up entrepreneurship as career.

Unit	Content	No of Lectures
I	Business Environment – Concept – Importance - Inter relationship between environment and entrepreneur	5
II	Types of Environment – Natural, Economic - Political – Social – Technical – Cultural – Educational – Legal – Cross-cultural – Geographical	10
III	Problems of growth – Unemployment- Poverty- Regional imbalance- Social injustice – Inflation - Parallel Economy - Lack of Technical knowledge and information.	10
IV	The Entrepreneur – Evolution of the term entrepreneur – Competencies of an entrepreneur - Distinction between entrepreneur and manager – Entrepreneur and enterprise – Entrepreneur and Intrapreneur.	10
V	Entrepreneurial Behaviors – Comparison between entrepreneurial and non-entrepreneurial Personality – Habits of Entrepreneurs – Dynamics of Motivation.	10
	<b>TOTAL</b>	<b>45</b>

#### Reference Books:

1. Entrepreneurship - Hisrich & Peters
2. Entrepreneurship megabucks - Siner A. David
3. Entrepreneurship - New venture creation - Holt
4. Venture capital - The Indian Experiences - J.M. Pandey
5. Project preparation, appraisal, and implementation - P. Chandra

## Subject 2: Fundamentals of Marketing-1

**Objectives:** To make students aware about the marketing concepts and practices

Unit	Content	No of Lectures
I	Introduction to Marketing Evolution of Market – Marketing – The Component of Marketing, Approaches to the study of marketing, functions of marketing, Significance of marketing, Relevance of marketing in developing economy	10
II	Marketing Organization & Environment - Meaning, scope, Importance & different forms of organization. Marketing Environment – Meaning factors, Internal & external Marketing organization.	10
III	Marketing mix - Definition, meaning elements & importance of Marketing mix. Product mix- Product Planning & Development, Product Testing Branding & Packaging.	10
IV	Physical Distributions –Definition, Characteristics, Intermediate, Types of channel, factors considered in channel decision. Direct selling, shopping malls.	10
V	Price Mix & Promotion Mix - Meaning need objectives & factors Influencing pricing decision pricing method.	5
	<b>TOTAL</b>	<b>45</b>

### Reference Books:

1. Marketing Management by Philip Kotler, Pearson Education New Delhi
2. Marketing Management by Arun Kumar and N.Meenakshi, Vikash Publishing House, New Delhi, 2007.



### Subject 3: Computer Application & IT -1

**Objectives:** To impart Information technology related skills to the students

Unit	Content	No of Lectures
I	<p>Definition of computer, Block Diagram Of Computer, Characteristics of computer, Generations of computer, Analog computer, Digital computer (Mini, Micro, Mainframe, Super), Hybrid computer</p> <p>◆ <b>Input Devices:</b> Key board, Mouse, Scanner, MICR, Micro Phone, Barcode Reader, Touch Screen</p> <p>◆ <b>Output Devices</b></p> <ul style="list-style-type: none"> <li>◆ Visual Display Unit: CRT, LCD</li> <li>◆ Printers: Impact(Daisy Wheel, Dot Matrix Printer), Non Impact (Drum, Ink-Jet, Laser)</li> </ul> <p>◆ Speaker</p> <p>◆ <b>Types of Memory:</b> RAM, ROM, PROM, EPROM, EEPROM</p> <p><b>Storage Devices:</b> Floppy Disk, Hard Disk, CD, DVD, Pen drive</p>	10
II	<p>◆ <b>Conversions</b></p> <ul style="list-style-type: none"> <li>◆ Decimal, Binary, Octal, Hexadecimal Number Systems (Inter conversion of only Integer numbers between number systems)</li> </ul>	05
III	<p>◆ Internet Concept</p> <p>◆ Internet Services: E – Mail, Chatting, Conferencing, Internet Telephony</p> <p>◆ Internet Connection Methods: Dial Up Connection, Leased Line Connection</p> <p>◆ Addressing: IP Addressing, DNS</p> <p>◆ Overview: FTP, Gopher, WWW, Web Browser</p>	10
IV	<p>◆ <b>MS-Word</b></p> <p>Editing, Font formatting, Paragraph formatting, Page setup and printing document</p>	10
V	<p>◆ <b>Ms-Excel</b></p> <p>Preparing worksheet, Formatting cell, Page setup, building formulas, library functions (sum(), average(), count(), left(), right(), mid(),if(), or(), and(), not(), date(), now(), time())</p>	10
	<b>TOTAL</b>	<b>45</b>

**Reference Books:**

- 1) Computer Fundamentals and Information Technology – By Bharat & Co.
- 2) Computer Fundamentals – By P.K.Sinha
- 3) Fundamental of IT for BCA – By S.Jaiswal
- 4) Internet The Complete Reference - By Young
- 5) World Wide Web Design With Html - By C Xavier
- 6) Internet For Every One Tech world – By Leon

**\* Note:**

1. Theory – 3 hours- 3 credit and practical- 4 hours- 2 credit, Total – 7 hours and 5 credits
2. (a) Examination – 70 marks external out of this 50 marks theory as external exam and 20 marks internal
- (b) 30 marks practical out of this 10 marks internal and 20 marks – external practical

## Core & Allied-2

### Subject 1: SSP-1

Objectives: To impart basic salesmanship skills

Unit	Content	No of Lectures
I	Salesmanship Introduction Evolution of the concept , Meaning and Definitions, Features of Good Salesmanship, Scope and Utility, Is Salesmanship an art or a science or a profession , Counter Salesmanship & Creative Salesmanship	07
II	Personal Selling Introduction, Definitions, Role and Significance, Objectives, Functions, Theories of Selling, Advantages and Limitations, Personal Selling and Advertising, Types of Personal Selling .	08
III	Process of Selling, Psychology of Salesmanship, Attracting Attention – Approaching and welcoming prospects, Sales Talk - Awakening Interest ,Creating Desire - Securing Action, Prospecting - The Approach - Overcoming objections Closing the Sale, Services after Sales	10
IV	Sales Promotion Concepts - Significance - Forms - Sales Promotion Programme , Setting the objectives - Sales promotion Targets - Implementation , Sales Promotion - Research & Evaluation-Sales Promotion of Industrial Products-Services and Mechanism - Promotion in developing countries – Sales Promotion Strategy	10
V	Sales organization-Definitions-Objects, Significance-Need-Size Types & structure, of sales organization-Functions of sales organization-Control of sales organization. Sales Manager– Importance-Qualities & Qualification-Functions-Types- Administrative operating, Administrative cum operating-Duties and Responsibilities. Sales Routine - Meaning - Handling Incoming ,Mail-Handling customers and Travelers order	10
	<b>TOTAL</b>	<b>45</b>

#### Reference Books:

1. Salesmanship by Russel, Beach and Biskirt
2. Salesmanship of publicity by R.S. Davar
3. Successful Selling by J.E.S Dawson

## Subject 2: Mathematics-1

**Objectives:** To aware the students about various mathematical theories and practicals

Unit	Content	No of Lectures
I	<ul style="list-style-type: none"><li>• Concept of a Set</li><li>• Method of Representing Sets</li><li>• Types of Sets</li><li>• Some important Number Sets</li><li>• Operation of Sets<ol style="list-style-type: none"><li>1. Intersection of Sets</li><li>2. Union of Sets. (with Proof)</li></ol></li><li>• Distributive Laws<ol style="list-style-type: none"><li>1. Union over Intersection</li><li>2. Intersection over Union (With Proof)</li></ol></li><li>• Complimentary of Set</li><li>• De- Morgan's Laws ( With Proof)</li><li>• Difference of Two Sets</li><li>• Cartesian product</li><li>• Examples</li></ul>	10
II	<ul style="list-style-type: none"><li>• Permutations (Meaning, formula )</li><li>• Permutations of different things</li><li>• Permutations of Similar things</li><li>• Restricted Permutation</li><li>• Combinations (Meaning formula)</li><li>• Combinations of things taken some or all at time.</li><li>• Some Restricted Combinations</li><li>• Examples</li></ul>	10
III	<ul style="list-style-type: none"><li>• Introduction</li><li>• Binomial Theorem ( Without Proof)</li><li>• Position of Terms</li><li>• Characteristics of Binomial theorem</li><li>• Binomial Coefficient</li><li>• Examples</li></ul>	05
IV	<ul style="list-style-type: none"><li>• Introduction and Uses</li><li>• Newton's Forward Method</li><li>• Newton's Backward Method</li><li>• Binomial Expansion Method</li><li>• Lagrange's Method</li><li>• Examples</li></ul>	10
V	<ul style="list-style-type: none"><li>• Introductions</li><li>• Principle of Mathematical Induction</li><li>• Meaning of Sequence and Series</li><li>• Sigma Notation <math>\sum n</math>, <math>\sum n^2</math>, <math>\sum n^3</math> (with proof)</li><li>• Examples</li></ul>	10
	<b>TOTAL</b>	<b>45</b>

### Reference Books:

1. Business Mathematics : Sancheti & Kapoor
2. Fundamental of Mathematics and Statistics : V.K. Kapoor and S.C. Gupta
3. Numerical Analysis : V. N . Vedmurthi

### Subject 3: BRF-1

**Objectives:** To aware the students with the Business Regulatory Framework.

Unit	Content	No of Lectures
I	Introduction of Business Regulatory Framework- Legal Environment of business – Source of business law- various Laws applicable to business- commercial Laws- Labor Laws- Corporate laws – Taxation Laws – financial Laws.	10
II	Indian Contract Act – 1872 Meaning and nature of contract – Elements of valid Contract – Classification of Contract – Performance of Contract – Breach of contract – Remedies for breach of contract. Law of Agency Creation of agency – Termination of agency- Principal – Agent – powers and duties.	10
III	Sale of Goods Act – 1930- Formation of Contract of sale – Sale and Agreement to sell- Sale and hire Purchase agreement – Conditions & warranties – Transfer of property in goods- Transfer of title by non-owners- performance of Contract of sale- Unpaid seller and his rights – Sale by Auction.	10
IV	Consumer Protection Act 1986 and Competition Act 2002 Consumer – Consumer dispute – Complaints – Complainants. Consumer dispute redressal agencies – Consumer protection Councils public Interest litigation in India-	10
V	Competition Act-2002- Need – Objective – Competition Commission of India – its duty- powers functions.	05
	<b>TOTAL</b>	<b>45</b>

#### Reference Books:

1. Indian Contract Act by T.R. Desai
2. Business Law by M.C. Kuchal
3. Business Law by N.D. Kapoor

## Elective 1:

### **Subject 1: Accounting & Finance-1**

**Objectives:** To impart basic skills of Accounting and Financial Management

<b>Unit</b>	<b>Content</b>	<b>No of Lectures</b>
I	Single Entry Accounting system ( Only Conversions of single entry into double entry)	12
II	Royalty Accounts	10
III	Voyage Account	08
IV	Finance: Meaning, Nature, Scope, Importance, objectives and Sources of finance, Finance Functions, Financial Forecasting	08
V	Sources of Finance: Classification of sources of Finance, Security financing, Internal Financing, Loan Financing, Bridge Financing, Loan Syndication, Book Building, Promoter's Contribution, New Financial Institutions and instruments	07
	<b>TOTAL</b>	<b>45</b>

#### **Reference Books:**

1. Financial Management by I.M. Pandey
2. Financial Management By G.C. Maheswari
3. Advanced Accounting by M.C.Shukla & Grewal

## Subject 2: Business Management-1 (Personnel Management)

**Objectives:** In a complex world of industry and business, organizational efficiency is largely dependent on the contribution made by the members of the organization.

Unit	Content	No of Lectures
I	Concepts and Perspectives on Human Resource Management; Human Resource Management in a Changing Environment; Corporate Objectives and Human Resource Planning; Meaning and need for HRP - Process, importance and hindrances	10
II	Career and Succession Planning; Job Analysis and job Description, Methods of Manpower Search; Attracting and Selecting Human Resources;	10
III	Induction and Socialization; Manpower Training and Development; Performance Appraisal and Potential Evaluation;	10
IV	Job Evaluation & Wage Determination; Employee Welfare; Industrial Relations & Trade Unions;	10
V	Dispute Resolution & Grievance Management; Employee Empowerment.	05
	<b>TOTAL</b>	<b>45</b>

### Reference Books:

1. Aswathappa, K. Human Resource and Personnel Management Tata Mc Graw Hill, New Delhi, 1997
2. De Cerzo, D A & Robbins S P. Human Resource Management. 5th ed., New York, John Wiley, 1994.
3. Guy, V & Mattock J. The New International Manager. London, Kogan Page, 1993.
4. Holloway, J. ed. Performance Measurement and Evaluation. New Delhi, Sage, 1995.



## Subject 3: Banking-1

### Objectives:

- To acquaint the students with the fundamentals of banking.
- To make the students aware of banking business and practices.
- To give thorough knowledge of banking operations.
- To enlighten the students regarding the new concepts introduced in the banking system

Unit	Content	No of Lectures
I	<b>Evolution of banking</b> Origin of the word 'Bank', Meaning and definition of bank Evolution of banking in the West Evolution of banking in India.	05
II	<b>Functions of Bank:</b> <b>Primary functions :</b> Accepting deposits : Demand deposits: Current and Savings; Time deposits-Recurring and Fixed deposits Granting Loans and Advances- Term Loan, Short term credit, Overdraft, Cash Credit, Purchasing, Discounting of bills, <b>Secondary functions :</b> Agency Functions- Payment and Collection of Cheques, Bills and Promissory notes, Execution of standing instructions, Acting as a Trustee, Executor, General Utility Functions: Safe Custody, Safe deposit vaults, Remittances of funds, Pension payments, Acting as a dealer in foreign exchange.	12
III	Procedure for Opening of Deposit Account: Know Your Customer Norms (KYC Norms), Application form, Introduction, Proof of residence, Specimen signature and Nomination: Their importance. No Frills Account. Procedure for Operating Deposit Account: Pay-in-slips, Withdrawal slips, Issue of pass book, (Current Savings or Recurring deposits), Issue of Cheque book, Issue of fixed Deposit receipt, Premature encashment of fixed deposits and loan against fixed deposit. Recurring deposits: Premature encashment and loan against recurring deposit.	13
IV	Closure of accounts. Transfer of accounts to other branches Types of account holders Individual account holders- Single or joint, Illiterate, Minor, Married woman, Pardahnashin woman, Non resident accounts Institutional account holders- Sole proprietorship, Partnership firm, Joint stock company, Hindu undivided family, Clubs, Associations and Societies and Trusts	10
V	Methods of Remittances Demand drafts, bankers' Cheques, Mail transfer, Telegraphic transfer, Electronic Funds Transfer.	5
	<b>TOTAL</b>	<b>45</b>

**Reference Books:**

1. Practice and Law of Banking- G.S.Gill
2. Banking: Law and Practice- P.N. Varshney
3. Banking: Theory and practice- E.Gordon, K. Talraj
4. Banking: Law and practice in India- Tannan
5. Banking: Law and practice in India- Maheshwari
6. Fundamentals of Banking- Dr. G.V.Kayandepatil, Prof. B.R.Sangle and Dr. G.T.Sangle

## Subject 4: Computer Science-1

Objectives: To impart Computer Skills

Unit	Content	No of Lectures
I	Programming Development Tools: Flowchart & Algorithm (Only Concept)	05
II	C Language Basics: Structure of C program, Character set, Tokens[Keywords, Constants, Variables, Operators (arithmetic, relational, logical, conditional, shorthand assignment, increment/decrement], Expressions and it's evaluation, Data types	10
III	Console Input/Output: <ul style="list-style-type: none"><li>▪ I/O Library Functions: printf(), scanf(), getchar(), getch(), getche(), putchar(), putch(), gets(), puts()</li><li>▪ Format Specifiers: %c, %s, %d, %ld, %f, %lf, %u, %e</li></ul> Backslash Codes : \a, \b, \f, \n, \r, \t, \v, \', \", \?, \\ 	10
IV	Control Statements: Decision Statements: if ... else, Looping Statements: for, while, do ... while	10
V	Programming Exercise: Algorithm, Flow Chart and Programming exercises for the problems listed in Annexure, using Unit 1 to 4. (In C Language)	10
	<b>TOTAL</b>	<b>45</b>

### Reference Books:

- 1) Programming in C – Bharat & Co.
- 2) Programming in C – By E. Balagurusamy
- 3) Programming in C – By Yashwant kanitkar

## Subject 5: Insurance-1\*\*

### Objectives:

- This course enables the students to know the fundamentals of insurance.
- To expose the students to procedural part and documentation in insurance business.

Unit	Content	No of Lectures
I	An Introduction to Insurance - Concept - Meaning - Purpose and need of insurance - Insurance as a social security tool - Economic and commercial significance of insurance	10
II	Insurance contract - Types of insurance contract - Personal insurance - Property - insurance - Guarantee insurance - Fundamental principles of insurance - Primary and secondary	10
III	Life Insurance - Meaning - Significance - Procedure Of Taking Life Insurance Policy - Policy Conditions – Types Of Policy I: Whole Life Policy (Ordinary - Limited Payment - Single Payment - Special & Convertible Whole Life Policy) - Endowment Policy (Ordinary - Pure - Joint Life - Marriage Endowment –	10
IV	Types Of Policy II : Educational Annuity - Jeevan Mitra - Money Back Policy - Jeevan Saral – Jeevan Anurag - Jeevan - Bharati - Komal Jeevan - Jeevan Anand - Bima Plus - Jeevan Rekha - New Jeevan Suraksha, Group Insurance : Settlement of claims	05
V	Insurance Agent - Appointment - Procedure for becoming an agent – Prerequisite for obtaining a license - duration - cancellation - revocation or suspension - Termination of an agent - compensation - code of conduct - Functions of an agent.	10
	<b>TOTAL</b>	<b>45</b>

## Subject 6: Advance Statistics-1

**Objectives:** To familiar the students with the statistics tools and their application

Unit	Content	No of Lectures
I	<b>DISPERSION AND SKEWNESS:</b> <ul style="list-style-type: none"> <li>• Measurement of Dispersion</li> <li>• Coefficient of variation</li> <li>• Variance</li> <li>• Measurement of skewness                             <ul style="list-style-type: none"> <li>⌘ Method of Karl Pearson's</li> <li>⌘ Method of Bowley</li> </ul> </li> <li>• Examples</li> </ul>	09
II	<b>INDEX NUMBER:</b> <ul style="list-style-type: none"> <li>• Meaning and Definition of index number</li> <li>• Uses and limitation of index number</li> <li>• Construction of wholesale price index number</li> <li>• Method of Calculation of Index numbers ( Laspeyre's , Paasche's , Fisher )</li> <li>• Two main Tests of index numbers</li> <li>• Aggregate expenditure and family Budget method</li> <li>• Examples</li> </ul>	09
III	<b>SAMPLING:</b> <ul style="list-style-type: none"> <li>• Idea of Population and sample</li> <li>• Advantages of sampling and limitation of sampling</li> <li>• Characteristics of Good Sample</li> <li>• With and Without Replacement sampling</li> <li>• Sampling and Non Sampling Errors</li> <li>• Sampling Method                             <ol style="list-style-type: none"> <li>1. Simple Random Sampling</li> <li>2. Stratified Simple Random Sampling</li> </ol> </li> <li>• Drawing of All possible random samples of given size ( Two or Three) from a population ( with and without Replacement)</li> <li>• Calculation of variance of simple random sample mean, stratified sample mean ( Two or three Strata)</li> </ul>	09
IV	<b>LINEAR CORRELATION:</b> <ul style="list-style-type: none"> <li>• Meaning and Definition</li> <li>• Types of correlation</li> <li>• Methods for correlation                             <ol style="list-style-type: none"> <li>1. Scatter Diagram method</li> <li>2. Karl Pearson's method</li> <li>3. Spearman's Rank method</li> </ol> </li> <li>• Probable Error and standard error of coefficient of correlation</li> <li>• coefficient of correlation from Bivariate frequency distribution                             <ul style="list-style-type: none"> <li>• Examples</li> </ul> </li> </ul>	09
V	<b>LINEAR REGRESSION:</b>	09

	<ul style="list-style-type: none"> <li>• Meaning and definition of regression</li> <li>• Properties of regression coefficient</li> <li>• Relation between correlation and regression coefficient</li> <li>• Two line of regressions</li> <li>• Regression coefficients from bivariate frequency distribution</li> <li>• Examples</li> </ul>	
	<b>TOTAL</b>	<b>45</b>

**Reference Books:**

1. Advance Practical Statistics :S.P.Gupta.
2. Fundamental of Statistics :V.K. Kapoor and S.C. Gupta
3. Fundamental of Mathematics and Statistics :V.K. Kapoor and S.C. Gupta
4. Fundamental of Statistics : D . N Elhance

## Subject 7: Co-operation-1

**Objectives:** To aware the students about the Co operation concepts and Applications

Unit	Content	No of Lectures
I	Introduction Origin of Co-operative movement	05
II	Principles of Co-operation Evaluation of co-operative principles and modification there in.	10
III	Co-operative movement in India History and Growth, Pre-independence period Sir Nicholson Report of 1904, 1912 Acts.	10
IV	Different Types of Co-operations credits and Non-credit co-operatives, Co-operative farming societies. Agriculture credit co-operative societies Housing co-operative societies. Consumer Co-operative.	10
V	Government and co-operative movement Role of central and state Government, Panchayati Raj and Co-operative Activities areas.	10
	<b>TOTAL</b>	<b>45</b>

### Reference Books:

1. Dr. D. g. Karve - Co-operation - Principles & Practice
2. Dr. B. S. Mathur - Co-operation in India
3. Dr. R. D. Bedi - Theory - History and Practice of Co-operation
4. The Gujarat Co-operative Societies Act. 1961
5. H. Culvert - Law and Principles of Co-operation.
6. S. K. Gupte - Co-operative societies, Act and Rules of Gujarat

## Subject 8: Public finance-1

**Objectives:** To aware the students about the public finance concepts and applications

<b>Unit</b>	<b>Content</b>	<b>No of Lectures</b>
<b>I</b>	The Role and Size of the Public Sector Economic Rationale for Public Sector Interventions: Market Efficiency and Market Failure, Distributional Concerns	<b>10</b>
<b>II</b>	The Nature and Magnitude of Public Sector Interventions: Defining the Responsibilities and Measuring the Size of the Public Sector Understanding a Nation's Fiscal Architecture: Building Appropriate Revenue and Expenditure Systems	<b>10</b>
<b>III</b>	Public Expenditure Policy I Public Goods and Private Goods Public Choice in Determining the Level of Public Expenditure	<b>05</b>
<b>IV</b>	Public Expenditure Policy II Public Sector Production and Provision, Government Failure, and Private Sector Participation/Public-Private Partnerships in Production and Provision	<b>10</b>
<b>V</b>	Public Expenditure Policy III Government Social Protection Policies Assessment of Public Sector Expenditure Efficiency and Effectiveness	<b>10</b>
	<b>TOTAL</b>	<b>45</b>



## Subject 09: Public Administration-1\*\*

**Objectives:** To impart the Public Administration Skills

Unit	Content	No of Lectures
<b>I</b>	<b>Introduction :</b> Meaning, Nature, Scope and importance of Public Administration State and Evolution of Public Administration Relationships with other Social Sciences: With special reference to Political Science, Economics, Sociology, Psychology Politics & Administration Dichotomy – Woodrow Wilson and F.J. Goodknow	<b>10</b>
<b>II</b>	<b>Theories and Approaches I</b> Classical Approach : Henry Fayol, Gulick and Urwick Scientific Management Approach: Taylor Bureaucratic Approach: Max Weber and Karl Marx	<b>10</b>
<b>III</b>	<b>Theories and Approaches II</b> Human Relations Approach – Elton Mayo Behavioral Approach: Herbert Simon Socio – Psychological Approach: Hierarchy of Needs Abraham Maslow; Theory X and Theory Y : Douglas Mc Gregor Ecological Approach: Riggs	<b>10</b>
<b>IV</b>	<b>Concepts and Principles of Public Administration</b> Administrative Planning Leadership and Supervision Communication and Public Relations	<b>05</b>
<b>V</b>	<b>Emerging Trends</b> New Public Administration : Minnow brook I & II, Public Administration and Public Policy, New Public Management Governance Public Administration in the context of Globalization, Privatization and Liberalization Post Modern Public Administration	<b>10</b>
	<b>TOTAL</b>	<b>45</b>

## B.Com. Semester – II (Effective from January - 2011)

**Core Subjects:**

### **Subject 1: Business Economics-2**

**Objectives:** To make the students understand about the economics concepts and their Applications

<b>Unit</b>	<b>Content</b>	<b>No of Lectures</b>
<b>I</b>	<b>Pricing Analysis: I</b> <ul style="list-style-type: none"><li>• Equilibrium and pricing of firm and group of short run and long run under perfect competition.</li><li>• Monopoly - Types - Equilibrium and pricing of firm - Multiplan monopoly pricing and equilibrium of firm during different time perspectives.</li></ul>	<b>10</b>
<b>II</b>	<b>Pricing Analysis: II</b> <ul style="list-style-type: none"><li>• Price discrimination - Types - Conditions/possibility - profitability - evaluation of price discrimination</li><li>• Monopolistic competition - Equilibrium and pricing of firm and group during short and long period under monopolistic competition - Excess capacity - Evils.</li></ul>	<b>05</b>
<b>III</b>	<b>Pricing Analysis: III</b> <ul style="list-style-type: none"><li>• Selling costs - Nature - Inter-relationship of production cost and selling cost - Effects of selling cost on demand curve.</li><li>• Oligopoly - Definition and features - Kinked demand curve and price rigidity.</li></ul>	<b>10</b>
<b>IV</b>	<b>Distribution of National Income: I</b> <ul style="list-style-type: none"><li>• Marginal productivity theory of national income.</li><li>• Modern theory of rent – Quasi rent.</li><li>• Wage - Monetary wage – Real wage - Factors of real wage - Wage determination under perfect competition and monopoly.</li></ul>	<b>10</b>
<b>V</b>	<b>Distribution of National Income: II</b> <ul style="list-style-type: none"><li>• Interest - Meaning - Definition - Gross interest - Net</li></ul>	<b>10</b>

	interest - Factors of interest. <ul style="list-style-type: none"> <li>• Profit - Nature - Principles of profit like risk -</li> <li>Uncertainty -</li> <li>• Dynamic - Market imperfection - Monopoly</li> </ul>	
	<b>TOTAL</b>	<b>45</b>

**Reference Books:**

1. Environment and Entrepreneurs - B.C. Tandor
2. A practical guide of industrial entrepreneurs.
3. Dynamics of entrepreneurial development - S.B. Srivastava and V. Desai.

## Subject 2: Financial Accounting -2

**Objectives:** To sharp the advance accounting knowledge of the students

Unit	Content	No of Lectures
I	Consignment Accounts	10
II	Joint venture Accounts	10
III	Account of purchase (Acquisition) of Business	10
IV	Accounts of Conversion of partnership firm into company (Sale of Firm's Business)	10
V	Preliminary Knowledge of Indian Accounting Standards- 6 to 10	05
	<b>TOTAL</b>	<b>45</b>

### Reference Books:

1. Financial Accounting. By Narayan Swamy ( Prentice Hall India, New Delhi)
2. Financial Accounting. By Ashish Bhattacharya ( Prentice Hall India, New Delhi)
3. Principles and Practice of Accounting.- by Gupta and Gupta (Sultan Chand & Sons, Delhi)
4. Introduction to Accountancy-by S.N. Maheshwari (Vikas Publishing House, New Delhi)
5. Financial Accounting-by P.C. Tulsian (Tata McGraw Hill Publishing Co.,New Delhi)
6. Principles and Practice of Accountancy –by S.P.Shah (Mahajan Publishing House, Ahmedabad)

### Subject 3: Company Law-2

**Objectives:** To aware the students with Company Law environment

Unit	Content	No of Lectures
<b>I</b>	<b>MEMBERSHIP OF A COMPANY</b> - Mode of acquiring membership. - Minimum and maximum number of members. - Cessation of membership. Index of members.	<b>05</b>
<b>II</b>	<b>BOARD OF DIRECTORS :</b> - Organization chart of a company. - Meaning of the word Director, his legal position. - Types of directors. - Managing Director.	<b>10</b>
<b>III</b>	<b>DIVIDEND, INTEREST AND BONUS SHARES :</b> - Determination of divisible profits and dividends. - Unpaid dividend. - Interim dividend out of capital. Procedure for issue of Bonus Shares-SEBI guidelines.	<b>10</b>
<b>IV</b>	<b>FILLING AND FILING OF FORMS AND RETURNS</b> Annual return, Balance sheet, event based forms i.e. Return of Allotment, filling of Special Resolutions, Registration and Satisfaction of change and Change in composition of the Board of Directors, Consent to act as Director. - Payment of Filling fee, Payment of additional fee. - Defective forms/documents. - Condemnation of delay. - Duties of Company Secretary in this respect.	<b>10</b>
<b>V</b>	<b>RULES OF CORPORATE GOVERNANCE</b> - History, Concept of Corporate Governance. - Cadbury Committee Report. - Principles of Morality and business ethics. -Code of Conduct for professionals.	<b>10</b>
	<b>TOTAL</b>	<b>45</b>

#### Reference Books:

I. Company Law by N.D. Kapoor

## Subject 4: Business Administration-2

**Objectives:** To familiar the students with management concepts and their applications

Unit	Content	No of Lectures
<b>I</b>	<b>Motivation:</b> Definition, Importance, Types of motivation and Motivational Theories	<b>05</b>
<b>II</b>	<b>Communication:</b> Definition, Elements, Characteristics, importance and types	<b>10</b>
<b>III</b>	<b>Leadership:</b> Meaning, definition, Importance and qualities of leaders	<b>10</b>
<b>IV</b>	<b>Group dynamics:</b> Definition, Importance, Factors influencing group dynamics	<b>10</b>
<b>V</b>	<b>Decision Making:</b> Definition, Characteristics, Elements, Steps, Principles, Types and importance of Decision Making	<b>10</b>
	<b>TOTAL</b>	<b>45</b>

### Reference Books:

1. Management Principles and Practices by Parag Diwan
2. Principles of Management by L.M.Prasad, Sultan Chnad & Sons, New Delhi
3. Principles of Management by C.B. Gupta, Sultan Chnad & Sons, New Delhi
4. Principles of Management by Sherlekar & Sherlekar, Himalaya Publishing House, New Delhi

## Core & Allied- 1\*

### Subject 1: Fundamentals of Entrepreneurship-2

Objectives: To develop entrepreneurship skills

Unit	Content	No of Lectures
I	<b>Localization of Industrial Enterprise :</b> Various aspects for localization of industrial unit and responsibilities of an entrepreneur. <ul style="list-style-type: none"><li>- Analysis of industrial opportunities.</li><li>- Selection and importance of localization.</li><li>- Factors of Localization.</li></ul>	10
II	Environmental aspects regarding business and industry :  Economic - Social - Technological and competitive environment analysis.	05
III	<b>Establishment of new Industrial Unit :</b> Procedure - Importance - Necessities. Financial Arrangement - Banks - Special financial Institutions - Ownership and borrowed capital - Venture capital - Various aspects - Progress in India - Seed capital - Risk capital.	10
IV	<b>Contribution of Entrepreneurs :</b> Export promotion and forex earning with reference to Globalization - Economic development: Employment - Regional Balance - Social stability.	10
V	Entrepreneurship Development Programme (EDP's) In India. Fundamental Facts - Objectives and need of EDP's - Institutional efforts for development of Entrepreneurship. Entrepreneurship Development Programme in Gujarat. Women Entrepreneurship in India - Need and Progress.	10
	<b>TOTAL</b>	<b>45</b>

#### Reference Books:

1. Environment and Entrepreneurs - B.C. Tandon
2. A practical guide of industrial entrepreneurs.
3. Dynamics of entrepreneurial development - S.B. Srivastava, By - V. Desai.

## Subject 2: Fundamentals of Marketing-2

**Objectives:** To aware the students for the advanced marketing concepts and Applications

Unit	Content	No of Lectures
I	Promoting Mix – Elements of Promotion Mix sales promotion system, Recent trends in promotion strategy. Introduction to marketing promotion meaning Marketing Communication.	10
II	Salesmanship meaning, elements, importance Sales organization. Personal Selling, Process of Selling, Sales Management, New Sales Policies.	10
III	Adverting: Setting the advertising objectives-Role of advertising-advertising media-advertising budget-evaluating advertising effectiveness profile of advertising in India. Recent trends in modern Advertising	10
IV	Market Segmentation: Meaning, Definition, Different ways to segmentation Essentials of effective market segmentation. Distinction between differentia marketing & concentrated marketing.	10
V	Types of Marketing: Tele markets, E – marketing, senile marketing, Rural marketing – features importance Difficulties of rural marketing. Marketing Information system & marketing research.	05
	<b>TOTAL</b>	<b>45</b>

### Reference Books:

1. Marketing Management By Philip Kotler
2. Marketing Management Cravens By Hills – Woodruff
3. Marketing – A Managerial Introduction By Gandhi
4. Marketing Information System By Davis – Olsan
5. Consumer Behavior By Schiffman – Kanuk
6. Principles and practice of Marketing By John Frain.



### Subject 3: Computer Applications & IT -2

**Objectives:** To familiar the students with the information technology concepts and practices

Unit	Content	No of Lectures
I	<ul style="list-style-type: none"><li>◆ Introduction Access Database and its Objects including Table, Query, Form, Reports, Macros and Modules, Page</li><li>◆ Creating Database</li><li>◆ Working with data including inserting, modifying and deleting records.</li><li>◆ Navigating Database including records, find and replace</li><li>◆ Access data types</li><li>◆ Object naming rules</li><li>◆ Normalization of table</li><li>◆ E.F.Codd rules</li></ul>	10
II	<ul style="list-style-type: none"><li>◆ Creating tables through wizard and design view, datasheet view</li><li>◆ Understanding field properties : field size, input mask, format, indexed, Required, Allow zero length, Validation rule , Validation text, Caption, Default value</li><li>◆ Working with primary keys, foreign key, composite key and candidate key</li><li>◆ Defining relationship and setting up the referential integrity (Cascade update and Cascade Delete)</li><li>◆ Importing Exporting and Linking objects with another application.</li></ul>	10
III	<ul style="list-style-type: none"><li>◆ Understanding and creating different queries including select, Action (append, delete, update, make-table), using wizard (cross-tab query, find duplicate query)</li><li>◆ Parameter query</li><li>◆ Understanding and implementing calculations and functions in queries</li></ul>	05
IV	<ul style="list-style-type: none"><li>◆ Understanding forms and its properties</li><li>◆ Creating forms through different ways including wizard and design view</li><li>◆ Understanding and implementing necessary controls and their properties available in access,</li><li>◆ Creating Multiple-table and linked</li></ul>	10

	forms(subform) <ul style="list-style-type: none"> <li>◆ Adding calculated controls into form,</li> <li>◆ Validating data and restricting data access.</li> <li>◆ Creating Switch Board</li> <li>◆ Creating charts and pivot tables reports             <ul style="list-style-type: none"> <li>◆ Free-standing chart</li> <li>◆ Embedded chart</li> </ul> </li> </ul>	
V	<ul style="list-style-type: none"> <li>◆ Understanding and designing macros,</li> <li>◆ Utilizing macro with form and reports</li> <li>◆ Conditional Macro</li> <li>◆ Macro errors</li> </ul> Practical Exercise of Unit 1 to Unit 7	10
		45

**Reference Books:**

1. Access 2000 Bible
2. RDBMS Using MS-Access- By Bharat & Co.
3. Mastering Access 2000
4. No Experience Required Access-2000

**\* Note:**

1. Theory – 3 hours- 3 credit and practical- 4 hours- 2 credit. Total – 7 hours and 5 credits
2. (a) Examination – 70 marks external out of this 50 marks theory as external exam and 20 marks internal
  - (b) 30 marks practical out of this 10 marks internal and 20 marks – external practical

## Core & Allied- 2

### Subject 1: SSP-2

**Objectives:** To impart the advanced salesmanship skills

Unit	Content	No of Lectures
I	<b>Sales Management</b> -Meeting-Objectives, Planning- Organizing- Directing- Staffing, Co-coordinating-Controlling	05
II	<b>Formulating Sales Policies</b> -Structuring the sales force- Determining the size of sales force-Designing sales-Territories- Fixing sales quotas and Targets-Creating the sales force- Managing the sales force.	10
III	<b>Aspects of Sales Management</b> - Recruitment and Selection of Salesman- Introduction-Necessity and Importance of Selection and Recruitment-Methods of Selection and Recruitment-Internal and External-Steps in Recruitment-Sound selection of candidates-Appointment order	10
IV	<b>Training of Salesman</b> -Introduction- Objectives-Importance- Methods. <b>Remuneration of Salesman</b> -Introduction, Good Remuneration Methods of Remuneration Straight salary method, -straight commission method, mixed method.	10
V	<b>Sales conferences and sales contests. Motivation of salesman</b> - Meaning and Necessity-Methods Financial and Non financial for stimulating salesman. <b>Control of salesman</b> -Introduction- Reasons of controlling- Methods of controlling salesman	10
	<b>TOTAL</b>	<b>45</b>

### Reference Books:

1. Hand Book of Marketing by Biplab S. Bose, Himalaya Publishing House (1998)
2. Sales Promotion by M. N. Mishra, Himalaya Publishing House.
3. Marketing Management by Dr. V. O. Varkey, Everest Publication.
4. Marketing Management by Ramaswamy.
5. Sales Management by P.C. Shejwalkar.
6. Sales Management by Satyanarayanan, Vora and Collegues Publisher Pvt. Ltd., Bombay.
7. Effective Advertisement and Sales Management By G. R. Basotiya, Mangaldeep Publishing,
8. Marketing Salesmanship and Publicity by Dr. P.C. Pardeshi, Nirali Prakashan, Edition, 1998
9. Salesmanship and Advt. by C. N. Sontakki, Kalyani Publishers.
10. Marketing Management by S.A. Sherlekar, Himalaya Publish House.

## Subject 2: Mathematics-2

**Objectives:** To make the students understood about the mathematics concepts

Unit	Content	No of Lectures
I	<p>LIMITS</p> <ul style="list-style-type: none"> <li>• Introduction, meaning of <math>x \rightarrow a</math>, <math>x \rightarrow \infty</math>, <math>x \rightarrow 0</math></li> <li>• Limit of a Function, (Definition)</li> <li>• Rules of limits</li> <li>• Standard limits</li> </ul> $\lim_{x \rightarrow a} \frac{x^n - a^n}{x - a} = n.a^{n-1}$ $\lim_{n \rightarrow \infty} (1 + 1/n)^n = e$ $\lim_{h \rightarrow 0} \frac{a^h - 1}{h} = \log a$ $\lim_{h \rightarrow 0} \frac{e^h - 1}{h} = 1 \quad (\text{Without Proof})$ <p>Examples</p>	10
II	<p>DIFFERENTIATION</p> <ul style="list-style-type: none"> <li>• Meaning, Definition</li> <li>• Rules of Derivative ( With proof)</li> <li>• Some Standard Derivative</li> </ul> $y = x^n$ , $y = e^x$ , $y = a^x$ , $y = \log x$ Chain Rule, Examples	10
III	<p>INTEGRATION</p> <ul style="list-style-type: none"> <li>• Introduction, Definition</li> <li>• Simple rule of Integration</li> <li>• Some Standard integral</li> <li>• <math>\int x^n dx</math>, <math>\int e^x dx</math>, <math>\int a^x dx</math>, <math>\int 1/x dx</math></li> <li>• Substitution method,</li> <li>• Integration by parts</li> </ul> Finite integral, Examples	10
IV	<p>DETERMINANTS</p> <ul style="list-style-type: none"> <li>• Definition</li> <li>• Order <math>2 \times 2</math>, <math>3 \times 3</math></li> <li>• Cramer's Rule</li> </ul> Properties of Determinant Examples	05
V	<p>MATRICES</p> <ul style="list-style-type: none"> <li>• Definition</li> <li>• Types of Matrices</li> <li>• Matrix Operation               <ol style="list-style-type: none"> <li>1. Addition, Subtraction</li> <li>2. Product and their properties</li> </ol> </li> <li>• Transpose of Matrix</li> </ul>	10

	<ul style="list-style-type: none"> <li>• Ad joint of Matrix , Inverse of Matrix</li> <li>• Solution of Simultaneous linear equation using inverse matrix</li> </ul>	
	Examples	
	<b>TOTAL</b>	<b>45</b>

**Reference Books:**

1. Business Mathematics by Sancheti & Kapoor
2. Fundamental of Mathematics and Statistics by V.K. Kapoor and S.C. Gupta
3. Numerical Analysis by V. N . Vedmurthi
4. Business Mathematics by J. K. Singh

### Subject 3: BRF-2

**Objectives:** To make the students understood about the Business regulatory framework.

Unit	Content	No of Lectures
<b>I</b>	Companies Act 1956 Salient features of Company – Types of company- in corporation of Company – provisions regarding share Capital	<b>10</b>
<b>II</b>	Company management – Directors- managing Director- Auditor – Secretary – Their appointment – powers – duties – Removal - Arbitration – compromise – Arrangements and Reconstructions	<b>10</b>
<b>III</b>	The Securities – Contract (Regulation) Act 1956 Recognition of stock exchanges – Role of stock exchanges Listing of securities- Trading of securities – Penalties & Procedure.	<b>10</b>
<b>IV</b>	The Security and Exchange Board of India Act 1992. Establishment of SEBI – Powers and functions of SEBI- Registration of Stock Brokers- Sub-brokers- Share transfer Agents etc-	<b>10</b>
<b>V</b>	Cyber laws and RTI (Right to Information Act 2005) Cyber Crimes (outrages) and Legal portions relating to cyber Crimes – Nature and scope of RTI.	<b>05</b>
	<b>TOTAL</b>	<b>45</b>

### Reference Books:

1. Corporate Law- Bharat Law House Pvt Ltd. New Delhi.
2. Desai. T.R. Indian Contract Act, S.C. Sarkar and sons Pvt.Ltd-
3. Singh Avtar – The Principles of Mercantile Law. Estem book company, Luck now.
4. Kuehal.M.C. Business Law, Vikas Publishing House, New Delhi.
5. Kapoor.N.D.- Business Law, Sutan Chand and Sons.,New Delhi.
6. Chandha.P.R. – Business Law, Galgotia, New Delhi.
7. Gulshan.S.S. Mercantile Law, Excel Books, - New Delhi.
8. Bhulchndani. S.- Business Law, Himalaya Publishing House, Mumbai.

**Elective 1:**

**Subject 1: Accounting & Finance-2**

**Objectives:** To develop the accounting and finance knowledge of the students

Unit	Content	No. of Lectures
I	Accounts of professional firms like doctors, C.A., Architects etc....	12
II	Branch Accounting (Excluding Wholesale branch and foreign branch)	10
III	Replacement Account	08
IV	Capital Structure: (Only Theories) Meaning, Type of Capital Structures, Planning for Capital structure (decisive factors), Characteristics, Alteration of capital structure	08
V	Cost of Capital (Only Theories)	07
	<b>TOTAL</b>	<b>45</b>

**Reference Books:**

1. Financial Management by I.M. Pandey
2. Financial Management By G.C. Maheswari
3. Advanced Accounting by M.C. Shukla & Grewal

## Subject 2: Business Management-2 (Operation Management)

**Objectives:** To impart the basic knowledge of the production fundamentals and practices

Unit	Content	No of Lectures
<b>I</b>	<b>Operations Management An Introduction</b> Concept - Types of OM Decisions – Operations Management as a Functions – Manufacturing and Services; Differences & Similarities – Trends in Operations management – Productivity	<b>10</b>
<b>II</b>	<b>Operations Strategy</b> Corporate Strategy – Market Analysis – Competitive Priorities – Service Strategies – Manufacturing Strategy – Mass Customization – Operations Strategy as a Pattern of Decisions	<b>10</b>
<b>III</b>	<b>Plant Location</b> Meaning – Need - Nature of Location Decisions – Procedure – Factors Affecting Location Decisions – Methods of Evaluating Location Alternatives	<b>05</b>
<b>IV</b>	<b>Plant Layout</b> Layout Planning – Need – Objectives – Significance – Factors Influencing Layout Choices – Principles – Types – Layout Planning and Design – Layout Tools and Techniques	<b>10</b>
<b>V</b>	<b>Total Quality Management</b> Quality Philosophy – TQM – Strategic Implication of TQM – The Cost of Poor Quality – Employee Involvement – Continuous Improvement – Improving Quality Through TQM – ISO 9000	<b>10</b>
	<b>TOTAL</b>	<b>45</b>

### Reference Books:

1. Chunawala & Patel, Production and Operation Management, Himalaya Publishing House, Mumbai, 2002
2. Bhatt K.S., Production and Operation Management, Himalaya Publishing House, Mumbai, 2003
3. Jain K.C. and Aggrawal L.N., Production Management, Khanna Publishers, New Delhi, 2000.
4. Sharma S.C., Production Management, Khanna Publishers, New Delhi, 2000.



### Subject 3: Banking-2

Objectives: Aware the students with the banking environment

Unit	Content	No-of Lectures
I	Lending principles, Credit Creation and Balance Sheet of a bank: Safety, Liquidity, Profitability, Diversification of risks Conflict between liquidity and profitability.	10
II	Multiple Credit Creation: Process and Limitations Balance sheet of a commercial bank.	05
III	<b>Negotiable Instruments</b> Definition, meaning and characteristics of Promissory note, Bill of Exchange and Cheque Types of Cheques- Bearer, Order and Crossed Types of Crossing- General and Special.	10
IV	<b>Endorsement</b> Definition and meaning of endorsement Types of endorsement- Blank, Full or Special, Restrictive, Partial, Conditional, Sans Recourse, Facultative. Effects of endorsement.	10
V	<b>Technology in Banking</b> Need and importance of technology in banking ATM, Credit card, Debit card, Tele Banking- Net banking, SWIFT (Society for Worldwide Inter-bank Financial Telecommunication), Concept of Core Banking Solution	10
	<b>TOTAL</b>	<b>45</b>

#### Reference Books:

1. Practice and Law of Banking- G.S.Gill
2. Banking: Law and Practice- P.N. Varshney
3. Banking: Theory and practice- E.Gordon, K. Talraj
4. Banking: Law and practice in India- Tannan
5. Banking: Law and practice in India- Maheshwari
6. Fundamentals of Banking- Dr. G.V.Kayandepatil, Prof. B.R.Sangle, Dr. G.T.Sangle,
7. Banking: Law and Practice- Prof. Mugle
8. Banking and financial system - Vasant Desai
9. Banking theory and practice- K.C.Shekhar
10. Fundamentals of banking'- Dr. R.S.S.Swami
11. Report on trends and progress of banking in India- R.B.I. Bulletin.

## Subject 4: Computer Science-2

Objectives: To impart the computer Skills:

Unit	Content	No of Lectures
I	Control Statements: ▪ Decision Statements: if ... else, Nesting of if ... else, elseif ladder, switch Looping Statements: for, while, do ... while, and Nesting of loops Other statements: goto & label, break, continue	10
II	Array: ▪ Requirement of an array ▪ Single dimension array ▪ Two dimension array ▪ String	10
III	Library Functions: ▪ Mathematical Functions: pow(), abs(), sqrt(), ceil(), floor(), mod() ▪ Character testing/conversion Functions: isalpha(), isdigit(), isalnum(), isupper(), islower(), isprint(), isspace(), toupper(), tolower() String handling Functions: strlen(), strcpy(), strcat(), strcmp(),strupr(), strlwr(), strrev()	10
IV	User Defined Functions: ▪ No argument and No return value ▪ Argument and No return value Argument and Return value	10
V	Practical: Practical Exercise of Unit 1 to 4 in C Language	05
	<b>TOTAL</b>	<b>45</b>

### Reference Books:

- 1) Programming in C – Bharat & Co.
- 2) Programming in C – By E. Balagurusamy
- 3) Programming in C – By Yashwant kanitkar

## Subject 5: Insurance-2\*\*

**Objectives:** To aware the students with the insurance concepts

Unit	Content	No of Lectures
<b>I</b>	Fire Insurance - Meaning - Procedure of taking fire insurance policy – policy conditions kinds of policies - cancellation and forfeiture of policy - renewal of policy - settlement of claims	<b>10</b>
<b>II</b>	Marine Insurance - meaning - Procedure of taking marine insurance policy - difference between fire and marine insurance - clauses of marine insurance policy - marine losses and perils - types of policies	<b>10</b>
<b>III</b>	Accidental Insurance I (only nature and cover) (1) Motor insurance - (2) personal accidental and sickness insurance - (3) Burglary insurance - (4) Liability insurance -	<b>10</b>
<b>IV</b>	Accidental Insurance II (5) Fidelity guarantee insurance - (6) Cattle insurance (7) Crop insurance - (8) Mediclaim insurance policy.	<b>10</b>
<b>V</b>	Life Insurance Corporation of India : Role - marketing and promotion strategy of insurance services - Privatization of insurance business - Insurance Regulatory Development Act 1999.	<b>05</b>
	<b>TOTAL</b>	<b>45</b>

## Subject 6: Advance Statistics-2

**Objectives:** To develop the statistics conceptual clarity and applications

Unit	Content	No of Lectures
I	<b>SET THEORY AND PROBABILITY:</b> <ul style="list-style-type: none"><li>• Element of a set</li><li>• Types of Sets</li><li>• Venn Diagrams</li><li>• Operations of Sets</li><li>• Cartesian product of sets</li><li>• Examples</li><li>• Concept of probability</li><li>• Mathematical and statistical definition of probability</li><li>• Definition of different terms ( Random Experiment , sample space, types of events, independent events etc)</li><li>• Addition Law and Multiplication Law for two event with proof</li><li>• Examples</li></ul>	09
II	<b>MATHEMATICAL EXPECTATION:</b> <ul style="list-style-type: none"><li>• Definition and meaning</li><li>• Mean and variance.</li><li>• Properties of Mean and Variance</li><li>• Examples</li></ul>	09
III	<b>DISCRETE PROBABILITY DISTRIBUTION:</b> <ul style="list-style-type: none"><li>• Binomial and Poisson Distribution</li><li>• Characteristics</li><li>• Constants</li><li>• Importance of Distribution</li><li>• Fitting</li><li>• Examples</li></ul>	09
IV	<b>CURVE FITTING:</b> <ul style="list-style-type: none"><li>• Method of Least Square</li><li>• Fitting the following equations<ol style="list-style-type: none"><li>1. <math>y = a + bx</math></li><li>2. <math>y = a + bx + cx^2</math></li></ol></li><li>• Examples</li></ul>	09
V	<b>TIME SERIES:</b> <ul style="list-style-type: none"><li>• Analysis of Time Series</li><li>• Important and Limitations</li><li>• Component of Time Series<ol style="list-style-type: none"><li>1. Trend</li><li>2. Seasonal variations</li><li>3. Regular and Irregular variation</li></ol></li><li>• Method of Finding Trend</li><li>• Simple Moving average method</li></ul>	09

	<ul style="list-style-type: none"><li>• Least square method</li><li>• seasonal variation by Simple moving average method</li><li>• Seasonal Index.</li><li>• Examples</li></ul>	
	<b>TOTAL</b>	<b>45</b>

**Reference Books:**

1. Advance Practical Statistics by S.P.Gupta.
2. Fundamental of Statistics by V.K. Kapoor and S.C. Gupta
3. Fundamental of Mathematics and Statistics by V.K. Kapoor and S.C. Gupta
4. Fundamental of Statistics by D . N Elhance

## Subject 7: Co-operation-2

**Objectives:** To make the students understood about the co operation concepts and Application

Unit	Content	No of Lectures
<b>I</b>	Formation of co-operative societies - Promoter Meaning, Role, Duties and Responsibilities. - Registration Procedure - Gujarat co-operative society Act. 1960	<b>10</b>
<b>II</b>	Co-operative Registrar Power and Duties regarding registration of co-operative societies	<b>10</b>
<b>III</b>	Co-operative Education and Training	<b>05</b>
<b>IV</b>	Co-operation in Gujarat	<b>10</b>
<b>V</b>	Comparison with other forms of organization Partnership, Joint Stock company - Co-operation and capitalism - Co-operation and socialism - Co-operation and communism	<b>10</b>
	<b>TOTAL</b>	<b>45</b>

### Reference Books:

1. Dr. D. g. Karve - Co-operation - Principles & Practice
2. Dr. B. S. Mathur - Co-operation in India
3. Dr. R. D. Bedi - Theory - History and Practice of Co-operation
4. The Gujarat Co-operative Societies Act. 1961
5. H. Culvert - Law and Principles of Co-operation.
6. S. K. Gupte - Co-operative societies, Act and Rules of Gujarat