

**Krantiguru Shyamji Krishna Verma  
Kachchh University  
Mundra Road, Bhuj - Kachchh.**

**Bachelor of Commerce**  
(With Effect From Academic Year 2011-12)

**Semester-I**

**CC 101: General English: Text, Grammar & Composition (Paper-I)**

**Introduction:** The Government of Gujarat has adopted Modified Communicative Language Teaching Approach to teach English at the school level since 2004, whereas English is taught as one of the compulsory subjects up to Standard 12<sup>th</sup>. This course has been designed to provide a link to what the students have learnt so far at school and help them to acquire basic skills of English Language. This course aims to improve the students' Listening, Speaking, Reading and Writing Skills. Modified Communicative Approach (Mod.Com) of teaching English is kept in mind while preparing this course as it has already been in use in all the schools of Gujarat.

**1. Objectives :**

1. To check the general progress of the students.
2. To help in grouping students according to their respective levels for group work.
3. To identify problem areas for remedial work and for designing strategies for improving upon the quality of learning.
4. To measure the impact and effectiveness of the course as a whole.
5. To ensure reinforcement of student-motivation and of learning.
6. To test the attainment of the level of a predetermined linguistic competence.
7. To verify the level of linguistic competence attained.

**2. Evaluation :**

**Evaluation pattern**

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

**3. Course Contents :**

Following stories are prescribed.

- |                             |                     |
|-----------------------------|---------------------|
| 1 The Last Leaf             | - O' Henry          |
| 2 A Day's Wait              | - Earnest Hemingway |
| 3 The Neight Train at Deoli | - Ruskin Bond       |
| 4 An Astrologer's Day       | - R K Narayan       |
| 5 The Diamond Necklace      | - Guy de Maupassant |

4. **Prescribed Text : *Advanced English for College Students*** edited by Dr Rajenndrasinh Jadeja, Dr Jagdish Joshi and Dr Hitesh Raviya, published by Macmillan Publishers India Limited, New Delhi, India.

5. **Recommended & Suggested reference Books :**

Recommended Reading (For Reference only) :

*Mastering English* edited by Dr Nila Shah and others published by Orient Blackswan Private Limited, Hyderabad, India.

*Writing for Life : A Course in Written English* by Raul Gunashekar and K. Rajeevan published Oxford University Press, New Delhi, India.

*English Online: Communication for Information Technology* by Jayshree Mohanraj and S Mohanraj published by Orient Blackswan Private Limited, Hyderabad, India.

*Oxford English Grammar* (Indian Edition) (Paperback) by [Greenbourn Sidney](#) published Oxford University Press, New Delhi, India.

6. **Structure of Course Examination**

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

**Evaluation pattern**

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications questions so the test of students can be done on parameters like conceptual knowledge, its application in actual sense, his or her memory and presence of mind. The structure is as under:

**7. Distribution of Marks :**

Q.1	<b>14 marks</b> will have multiple choice questions based on the given units	14 Marks
Q.2	Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc.	14 Marks
Q.3	Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc.	14 Marks
Q.4	Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc.	14 Marks
Q.5	Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc.	14 Marks

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**Semester-I**

**CC 102: Fundamentals of Communication Theory & Practice (Paper-I)**  
(Communication in Business)

- 1. Objectives :** Communication is a very essential skill for the managers to be successful in their professional career. The objective is to acquaint the students with the basic concepts and techniques of communication that are useful in developing skills of communicating effectively.

**2. Evaluation :**

**Evaluation pattern**

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

**3. Course Contents :**

<b>Module No.</b>	<b>Modules/ Sub Modules</b>	<b>Marks (%)</b>
<b>1</b>	1. Introduction to Communication 2. Definition of Communication 3. Forms of Communication	<b>25%</b>
<b>2</b>	1. Process of Communication 2. Objectives of Communication 3. Difference between Oral & Written Communication.	<b>25%</b>
<b>3</b>	1. Uses and Limitations of Verbal and Non verbal Communication 2. Barriers of communication 3. tips for attending Interview and personal meetings	<b>25%</b>
<b>4</b>	Words often confused Précis writing	<b>25%</b>

**4. Assignments:**

1. Preparation of Chart of process of Communication
2. Creation of individual E Mail id
3. Preparation of List of five Financial/ economic news papers in India (Any language)
4. Preparation of list of five economic/ financial magazines India (Any language)

**5. Recommended & Suggested reference Books :**

Oxford University press:

1. Business Communication. Meenakshi Raman & Prakash Singh
2. Public Relations: Principles and Practices. Iqbal S. Sachdeva
3. Corporate Communication: Principles and Practice. Jaishree Jethwaney

4. Writing for Media: Usha Raman
5. Advertising Management. Jaishree Jethwaney & Shruti Jain
6. Oxford Writing and Speaking, John Seely
7. The oxford English Grammar. Siddney Greenbaum
8. Oxford Dictionary of Phrasal verbs. A P Cowie & R Mackin
9. Oxford Dictionary of phrasal English Idioms. A P Cowie, R Mackin & I R Mc Caig Himalaya Publishing House
10. Business Communication Homai pradhan, D S Bhende & Vijaya Thakur.
11. Business communication U S Rai & S M Rai
12. English Vocabulary in use - 100 units of Vocabulary reference and practice; low - price Editions. Michael Mc Carthy & Felicity O' Dell S. Chand & Co. Ltd.
13. A Guide to Business Correspondence and Communication skills A N Kapoor.
14. Commercial Correspondence and office management R S N Pillai & Bagavathi. A.I.T.B.S. publishers and distributors
15. Communication for Results. Rosemary T , Fruehling & Joan M Lacombe. Pearson Education Limited
16. Communication for Business; Longman. Shirley Taylor
17. Business Communication Today, Bovee, Thill & Schatzman Reader's digest.
- 18 How to write and speak better.

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| Q.5 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |

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**Semester-I**  
**CC 103: Economics (Paper-I)**  
(Fundamentals of Business Economics)

1. **Objectives :** The main objective of this paper is to introduce the students of commerce to the basic concepts and tools of microeconomics.
2. **Evaluation :**

**Evaluation pattern**

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

3. **Course Contents :**

<b>Module No.</b>	<b>Modules/ Sub Modules</b>	<b>Marks (%)</b>
1	Basic Concepts and Definitions : Utility, Goods and Services, Money and Wealth, Value and Price, Wealth and Welfare, Real Income and Monetary Income, Micro economics and Macro Economics, Positive Economics and Normative Economics, Consumer surplus, Scarcity of Resources and Problems of Choice- Economic Policy, Economic Regulation and Economic Law- Prof. Marshall and Prof. Samuelsons' Definitions of Economics, Demand function-Law of Demand- Determinants of Demand, Derivation of Demand through Indifference curve - Elasticity of Demand and its types – Methods for calculating Elasticity of Demand	25%
2	Demand Analysis and Consumer Behavior Types of Demand- Individual Demand and Market Demand, Industry Demand and Firm Demand. Demand for consumers goods and Demand For Producers Goods, Rational Demand, Demand for Durable and Demand for Perishable Goods. Estimation of Demand only on the basis of Price and Income and Basic survey and statistical methods for Demand forecasting- ( <i>Mathematical Approach is Required</i> ) <i>Seven Marks for mathematical Approach</i>	25%
3	Production, Cost and Revenue Analysis Production and Short run and Long run Production Function- Transformation Curve (Production Possibility Curve) Iso-quants and Iso-cost and equilibrium of firm – Basic Concepts of Economies and Diseconomies of	25%

Scale-Cost analysis Total Fixed Cost, Total Variable Cost, Total Cost, Average Fixed Cost, Average Variable Cost, Average Cost and Marginal Cost- Relationship between Average Cost and Marginal Cost,, Real cost, Sunk Cost, Opportunity Cost, Implicit Cost, Accounting cost, Money cost, Explicit cost- Basic concepts of Revenues i.e Total Revenue, Marginal Revenue and Average Revenue- Relationship between Average Revenue and Marginal Revenue.

- 4 Imperfect competition, Product Pricing & Factor Pricing  
 Concept of Perfect Competition- Monopoly and Control of Monopoly-Price Discrimination and Dumping - Monopolistic Competitions- Price Determination in Monopolistic Competition-Selling cost and its Impacts - Concepts of Duopoly and Oligopoly- Collusive Oligopoly,- Price Leadership Model and Kinked Demand Curve- Two persons zero sum Game Theory -Theory of Rent (Ricardian and Modern) – Rent and Quasi Rent- Profit Innovations and Risk and Uncertainty theories of Profit. **25%**

**4. Recommended & Suggested reference Books :**

- H.L.Ahuja, “Modern Micro Economics”, S. Chand Publication
- K.K. Dewett, “Micro economics”, S. Chand Publication
- M. C. Vaish, “Micro economics”,
- Paul Samuelson, “Economics”
- M. L. Sheth, “Micro Economics”
- Mishra and Puri, “Principles of Micro Economics”, Himalaya Publication House, 2009
- D. M. Mithani, “Modern Micro Economics” , Himalaya Publication House,2006
- D. M. Mithani, “Micro Economics” , Himalaya Publication House, 2009
- Jhon Canedy, “Micro Economics” , Himalaya Publication House, 2010
- Jhingan, “Micro Economics”, Vrinda Publishing
- Mari Muthu and D.Bose , “An Introduction to Micro Economics” , , Himalaya Publication House, 2011
- K. K. Dewette, “An Introduction to Economics”, S. Chand Publication
- K.K. Dewette, “An Introduction to Economics” S. Chand Publication
- Robert S. Pindyck, Daniel L. Rubinfeld, “Microeconomics (6th Edition)” Prentice-Hall Series in Economics

**5. Structure of Course Examination**

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**Evaluation pattern**

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**6. Distribution of Marks :**

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|-----|---|----------|
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**Semester-I**  
**CC 104 : Basic Disciplines of Management (Paper-I)**  
(Human Resource Management)

1. **Objectives** : The objective of this syllabus is to provide conceptual and procedural knowledge of functional areas of Human resource management.
2. **Evaluation** :

**Evaluation pattern**

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

3. **Course Contents** :

<b>Module No.</b>	<b>Modules/ Sub Modules</b>	<b>Marks (%)</b>
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 Human Resources Planning in a Corporate Sector: Meaning, objectives, factors affecting, process of H.R. Planning – Benefits and Limitations of H.R. Planning.	25%
2	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 for HRD – functions of HRD – Techniques or methods of HRD.	25%
3	Performance Appraisal :Meaning, Objectives – Appraisers – Brief idea of Human Resources Accounting – Psychological Appraisal, Management appraisal, Utility and problems of performance appraisal.	25%



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.

- 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%**  
 Quality Circles : Meaning – Objectives, Organizational Structure of Quality Circle – Advantages and Problems of Quality Circles

**4. Recommended & Suggested reference Books :**

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.

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**Semester-I  
CC 105 : Accountancy (Paper-I)**

**1. Objectives :** The objective of the course is to acquaint the students with the language of Accounting and to develop in them the ability to evaluate and use accounting data as an aid to decision making. The main purpose is to assist the students in developing skills in problem solving and decision making in the financial area. Emphasis is laid on analysis and utilization of financial and accounting data for planning and control.

**2. Evaluation :**

**Evaluation pattern**

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

**3. Course Contents :**

<b>Module No.</b>	<b>Modules/ Sub Modules</b>	<b>Marks (%)</b>
1	Consignment	25%
2	Branch Accounts.(excluding Foreign Branch)	25%
3	Insurance Claims: Claims for loss or stock & fixed assets; claim for profit or consequential loss	25%
4	Accounts from Incomplete Records: Conversion Method only (Use of ratios to find out missing data is not expected)	25%

**4. Recommended & Suggested reference Books :**

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.
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.

## **5. Structure of Course Examination**

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

### **Evaluation pattern**

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Mid-Semester examination	20%
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**Semester-I**

**CE 106 A : Financial, Cost and Management Account (Paper –I)  
(Financial Accounting)**

**1. Objectives:** The objective of this course is to equip the students with conceptual understanding of finance and its practical application. It is expected that the students possess a sound base in accounting principles and practices including financial analysis.

**2. Evaluation :**

**Evaluation pattern**

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

**3. Course Contents :**

<b>Module No.</b>	<b>Modules/ Sub Modules</b>	<b>Marks (%)</b>
1	(A) Piecemeal Distribution of Cash (10%) (B) Profit prior to incorporation (15%)	25%
2	(A) Issue and forfeiture of shares (Pro-rata) Concepts of Potential Equity Shares, sweat equity Shares, (20%) (B) Book Building Process, Bid and Buy back (5%)	25%
3	Redemption of Redeemable preference shares under section 80 of Companies Act 1956 and issue of Bonus Shares as per statutory provisions in force on 31 <sup>st</sup> March of the immediate preceding academic year	25%
4	Company Final Accounts (Only vertical Presentation, Calculation of Managerial remuneration is expected)	25%

**4. Recommended & Suggested reference Books :**

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.
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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**Semester-I  
CE 106 B : Statistical Method (Paper –I)  
(Basic Statistics)**

**1. Objectives:** Students should be acquainted with the initial requirements of applied statistical tools.

**2. Evaluation :**

**Evaluation pattern**

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

**3. Course Contents :**

Module No.	Modules/ Sub Modules	Marks (%)
1	<b>Linear Correlation and Association of Attributes :</b> 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 Pearson method for bi-variate data and for frequency distribution data, Spearman's method for finding rank correlation coefficient for repeated and non repeated ranks. Concept of qualitative data and the association between them, Meaning and interpretation of 2×2 contingency table, Types of association between attributes, Methods of obtaining nature of association by using comparison between observed and expected frequency, Coefficient of association by using Yule's method and its interpretations, Example on 2×2 problems only.	25%
2	<b>Business Forecasting :</b> Meaning and uses of business forecasting, Different methods of forecasting (i) Theoretical explanation of Regression analysis, Index numbers Economic models, Input output models, Opinion poll method, Extrapolation, Graphical method. (ii) Theoretical explanation with numerical examples of - Least Square Method for linear and quadratic relationship between variables, smoothing linear trend method.	25%

- 3 Demographic Statistics :**  
 Meaning, definition and uses of demographic statistic, Methods 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) SBR (iii) Age specific birth rate, Fertility rates pertaining to (i) GFR, (ii) SFR (iii) TFR **25%**
- 4 Matrix Algebra :**  
 Definition of Matrix, Different types of matrices, Algebra of matrices (Addition, Subtraction and Multiplication), Determinant of a square matrix, Definition of ad-joint of a matrix, inverse of a matrix and its uses to solve simultaneous linear equations (up to three variables only), Use of matrix in simple business applications. **25%**

**4. Recommended & Suggested reference Books :**

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. Srivatava O.S.: A Text Book of Demography, Vikas publishing.
5. Trivedi and Trivedi: Business Mathematics, Pearson India Ltd. New Delhi

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**Semester-I**  
**CE 106 C : Advance Business Management (Paper –I)**  
(Sales Management)

**1. Objectives:** The objective of this course is to help students understand the Sales & Distribution functions as integral part of marketing functions in a business firm. Globalization, increased competition, rapid changes in communication and information technology and need for higher level of customer orientation have made sales and distribution management extremely important. This course will make students appreciate the role of sales managers in the context of Indian economy with particular reference to essential consumer and industrial goods and services.

**2. Evaluation :**

<b>Evaluation pattern</b>	
End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

**3. Course Contents :**

<b>Module No.</b>	<b>Modules/ Sub Modules</b>	<b>Marks (%)</b>
<b>1</b>	<b>Sales Management Strategies</b> Introduction; Selling & Buying Styles; Selling Situations; Selling Skills.	<b>25%</b>
<b>2</b>	<b>Sales Organisation</b> Sales Organisation; Factors affecting sales organisation design & size; Types of Sales organisation; Methods determining number of salespeople: Affordability Method, Incremental Method & Workload Method	<b>25%</b>
<b>3</b>	<b>Recruitment &amp; Selection</b> Hiring Process; Challenges in sales force selection; Planning for recruitment ; Sales Force Recruitment Selection of a salesperson.	<b>25%</b>
<b>4</b>	<b>Sales Promotion Strategies</b> Definition of Sales Promotion; Trade Promotion tools; Consumer Promotion tools	<b>25%</b>



4. **Text Books:** Sales & Distribution Management: By Dr. S. L. Gupta Excel Book

5. **Recommended & Suggested reference Books :**

1. Sales & Distribution Management: By Tapan. K. Panda & Sunil Sahadev, Oxford University Press, 2005.

2. Channel Management: By Ansaree, PHI (EEE)

6. **Structure of Course Examination**

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

**Evaluation pattern**

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications questions so the test of students can be done on parameters like conceptual knowledge, its application in actual sense, his or her memory and presence of mind. The structure is as under:

**7. Distribution of Marks :**

- Q.1     **14 marks** will have multiple choice questions based on the given units     14 Marks
- Q.2     Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc.     14 Marks
- Q.3     Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc.     14 Marks
- Q.4     Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc.     14 Marks
- Q.5     Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc.     14 Marks

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**Semester-I  
CE 106 D : Computer Application (Paper –I)  
(Internet and Web Page Development Using HTML)**

1. **Objectives:** The purpose of this course is To expose students to basics of Internet & its applications. To enable students to gain knowledge of designing and developing web page using HTML.

2. **Evaluation :**

**Evaluation pattern**

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

3. **Course Contents :**

<b>Module No.</b>	<b>Modules/ Sub Modules</b>	<b>Marks (%)</b>
1	<b>Introduction to Internet</b> History of Internet, Internet services, Intranet, Internet Vs Intranet, Governance on Internet, Internet Technology and Protocol - OSI Reference model, TCP/IP Protocol, Network protocols, Network components – switches, routers, gateways, Types of Internet connectivity & ISP.	25%
2	<b>Applications of Internet</b> Internet Tools and Multimedia, WWW, Evolution of Web, Elements of WWW, Web browsers, Search engine, search criteria, E-mail – concepts, structure, protocols, addresses, security & netiquettes.	25%
3	<b>Introduction to HTML</b> Introduction of HTML & SGML, Skeleton of HTML, Tools required for HTML, HTML tags & attributes – Basics, Formatting, List, Anchor tag & Hyperlinks, Images and Image map, Tables.	25%
4	<b>Web Page Development Using HTML</b> Frames and Floating Frames, Forms, Style Sheets, URL Anatomy.	25%

4. **Recommended & Suggested reference Books :**

- 1) Internet Technology and Web Design, ISRD Group, TMH Publication
- 2) Internet and Web Design, Doeacc “O” Level, Firewall Media.

- 3) Designing Interactive Websites, by James L Mohler & Jon M Duff, CENGAGE
- 4) World Wide Web design with HTML, by C. Xavier, TMH Publication.
- 5) Computer Fundamentals and Information Technology, by Bharat & Co.
- 6) Internet the Complete Reference, by Young.
- 7) Internet for Every One Techworld, by Leon.
- 8) Computer Application, by Vimal Pandya & Dr. G. N. Jani, Akshar Publication.
- 9) Computer Application – II, by Vimal Pandya, HK Arts College Publication.

## **5. Structure of Course Examination**

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

### **Evaluation pattern**

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications questions so the test of students can be done on parameters like conceptual knowledge, its application in actual sense, his or her memory and presence of mind. The structure is as under:

## **6. Distribution of Marks :**

- |     |   |          |
|-----|---|----------|
| Q.1 | <b>14 marks</b> will have multiple choice questions based on the given units  | 14 Marks |
| Q.2 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |
| Q.3 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |
| Q.4 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |
| Q.5 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |

### **Accomplishments of the student after completing the course:**

At the end of the work student will be able to

- Use internet for information retrieval & data transfer.
- Design web pages / web sites using HTML

### **List of Practical (Sample Guide line):**

Write the HTML code at least with 30 lines which make use of following tags: - Italics tag, center tag, paragraph tag, Break tag, font tag and its attributes.

Create the HTML file name Assignment.htm with the given text and below specification:

### **Welcome to ABC Institution**

ABC was founded in 1988 to offer distance learning programs. The privately owned independent college once named, "Gujarat Institute for Computer Sciences," changed

its name to reflect accomplishment of students with distance education. A typical student at ABC is 26 to 40 years old and many of them work in a tech-related field. All of them want to better themselves by getting the college degree they need to progress up the career ladder.

- a) Specify the title/Header '**Welcome to ABC Institute**' at the top of file.
- b) Centre the above title and change font size to ARIAL, 14.
- c) Give three lines spacing after the title.
- d) Apply BOLD, UNDERLINE and ITALIC effect to it.
- e) Select appropriate BACKGROUND and BGCOLOR attributes.
- f) Use text formatting command using paragraph break and line breaks.
- g) Emphasize document context using Align, Size and Width tags.

Looking at the screen given below write the HTML code making use of following tags.

### Text Content

#### **Example on Unordered list**

- Sports Car
- Business Car
- Economy Car

#### **Example on Ordered list**

- IV. Sports Car
- V. Business Car
- VI. Economy Car

#### **Example on Definition list**

- Sports Car
  - Ferrari
- Business Car
  - Tata Sumo
- Economy Car
  - Maruti

Design a web page using the image files 'XYZ.GIF', 'PQR.GIF' and 'DEF.GIF' according to the following specifications. (Use an appropriate Text content)

- ◆ Use a Border for 'XYZ.GIF'.
- ◆ Resize the width and Height 'PQR.GIF' and 'DEF.GIF' to 100 pixels each.
- ◆ Align the text with respect to the images so as to obtain the desired output.

Create a web page giving the following Flight details in a tabular format.

- ◆ Flight Name
  - ◆ Starting and destination Place
  - ◆ Arrival and departure time
  - ◆ Class ◆ Fare
- a) Place a border for the table and use all padding to present the cell data with clarity.

- b) Align the table in the center of the screen. Use a caption saying ‘Schedule for flights’.
- c) Change font style, color, and size of title ‘Schedule for flights’ to ARIAL ’15 & line spacing 2.5 to the table data.
- d) Use the appropriate background color for data of table.
- e) Save the file with ‘FLIGHT.HTM’

Create a document with two links to an external document. The first link should lead to the beginning of the external document. The second link should lead to a particular section in the external document.

In the external document specify a link that will lead to a particular section within it.

### Text content

#### Welcome to our Home page

This page has been linked to the website at our Institute. For further information click on any of the following:

◆ **About our University**

Over 9,000 students and alumni in over 120 countries are enjoying the flexibility ABC provides; working on their own timetable and at their own pace. Anywhere is a classroom with ABC. Our students almost all work full-time. Most of them are making house payments, raising families and doing their best to make life better. ABC gives them the opportunity to earn a degree in one of the fastest-growing fields today - computer and information sciences - a degree that will provide them entry into a job with potential and a good paycheck.

◆ **Contact Information**

**AMERICAN COLLEGE OF COMPUTER & INFORMATION SCIENCES**

2101 MAGNOLIA AVENUE, SUITE 200, BIRMINGHAM, AL

35205 An advisor: 1-800-729-2427

**sstephens@accis.edu**

Financial staff: 1-800-829-2427

[accounting@accis.edu](mailto:accounting@accis.edu)

Faculty member: 1-800-749-2427 **faculty@accis.edu**

Fax number: 1-205-328-2229

Fax number: 1-205-326-3822

Create a specimen of a corporate web page. Divide the browser screen into two frames.

The frame on the left will be a menu consisting of hyper links. Clicking on any one of these links will lead to a new page, which must open in the target frame, which is on the right hand side.

Create two links the first link that will open a page that displays the company profile, its business and its products. The second link will display the contact address of the company.

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**Semester-I**

**SE 107 A : Financial, Cost and Management Account (Paper –I)  
(Financial Accounting)**

**1. Objectives:** The objective of this course is to equip the students with conceptual understanding of finance and its practical application. It is expected that the students possess a sound base in accounting principles and practices including financial analysis.

**2. Evaluation :**

**Evaluation pattern**

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

**3. Course Contents :**

<b>Module No.</b>	<b>Modules/ Sub Modules</b>	<b>Marks (%)</b>
<b>1</b>	(A) Piecemeal Distribution of Cash ( <b>10%</b> ) (B) Profit prior to incorporation ( <b>15%</b> )	<b>25%</b>
<b>2</b>	(C) Issue and forfeiture of shares (Pro-rata) Concepts of Potential Equity Shares, sweat equity Shares, ( <b>20%</b> ) (D) Book Building Process, Bid and Buy back ( <b>5%</b> )	<b>25%</b>
<b>3</b>	Redemption of Redeemable preference shares under section 80 of Companies Act 1956 and issue of Bonus Shares as per statutory provisions in force on 31 <sup>st</sup> March of the immediate preceding academic year	<b>25%</b>
<b>4</b>	Company Final Accounts (Only vertical Presentation, Calculation of Managerial remuneration is expected)	<b>25%</b>

**4. Recommended & Suggested reference Books :**

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.
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.

## **5. Structure of Course Examination**

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

### **Evaluation pattern**

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications questions so the test of students can be done on parameters like conceptual knowledge, its application in actual sense, his or her memory and presence of mind. The structure is as under:

## **6. Distribution of Marks :**

- |     |   |          |
|-----|---|----------|
| Q.1 | <b>14 marks</b> will have multiple choice questions based on the given units  | 14 Marks |
| Q.2 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |
| Q.3 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |
| Q.4 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |
| Q.5 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |

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**Semester-I  
SE 107 B : Statistical Method (Paper –I)  
(Basic Statistics)**

**1. Objectives:** Students should be acquainted with the initial requirements of applied statistical tools.

**2. Evaluation :**

**Evaluation pattern**

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

**3. Course Contents :**

Module No.	Modules/ Sub Modules	Marks (%)
1	<p><b>Linear Correlation and Association of Attributes :</b> 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 Pearson method for bi-variate data and for frequency distribution data, Spearman’s method for finding rank correlation coefficient for repeated and non repeated ranks. Concept of qualitative data and the association between them, Meaning and interpretation of 2×2 contingency table, Types of association between attributes, Methods of obtaining nature of association by using comparison between observed and expected frequency, Coefficient of association by using Yule’s method and its interpretations, Example on 2×2 problems only.</p>	25%
2	<p><b>Business Forecasting :</b> Meaning and uses of business forecasting, Different methods of forecasting (i) Theoretical explanation of Regression analysis, Index numbers Economic models, Input output models, Opinion poll method, Extrapolation, Graphical method. (ii) Theoretical explanation with numerical examples of - Least Square Method for linear and quadratic relationship between variables, smoothing linear trend method.</p>	25%



- 3 Demographic Statistics :**  
 Meaning, definition and uses of demographic statistic, Methods 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) SBR (iii) Age specific birth rate, Fertility rates pertaining to (i) GFR, (ii) SFR (iii) TFR **25%**
- 4 Matrix Algebra :**  
 Definition of Matrix, Different types of matrices, Algebra of matrices (Addition, Subtraction and Multiplication), Determinant of a square matrix, Definition of ad-joint of a matrix, inverse of a matrix and its uses to solve simultaneous linear equations (up to three variables only), Use of matrix in simple business applications. **25%**

**4. Recommended & Suggested reference Books :**

6. Ken Black, Business Statistics, John Wiley & Sons (Asia) Pte Ltd. Singapore
7. J. K. Sharma, Business Statistics, Pearson, New Delhi.
8. Sancheti & Kapoor, Business Statistics, Sultan Chand & Sons, New Delhi.
9. Srivatava O.S.: A Text Book of Demography, Vikas publishing.
10. Trivedi and Trivedi: Business Mathematics, Pearson India Ltd. New Delhi

**5. Structure of Course Examination**

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

**Evaluation pattern**

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications questions so the test of students can be done on parameters like conceptual knowledge, its application in actual sense, his or her memory and presence of mind. The structure is as under:

**6. Distribution of Marks :**

- |     |   |          |
|-----|---|----------|
| Q.1 | 14 marks will have multiple choice questions based on the given units   | 14 Marks |
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| Q.3 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |
| Q.4 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |
| Q.5 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |

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**Semester-I**  
**SE 107 C : Computer Application (Paper –I)**  
(Internet and Web Page Development Using HTML)

**1. Objectives:** The purpose of this course is To expose students to basics of Internet & its applications. To enable students to gain knowledge of designing and developing web page using HTML.

**2. Evaluation :**

**Evaluation pattern**

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

**3. Course Contents :**

<b>Module No.</b>	<b>Modules/ Sub Modules</b>	<b>Marks (%)</b>
<b>1</b>	<b>Introduction to Internet</b> History of Internet, Internet services, Intranet, Internet Vs Intranet, Governance on Internet, Internet Technology and Protocol - OSI Reference model, TCP/IP Protocol, Network protocols, Network components – switches, routers, gateways, Types of Internet connectivity & ISP.	<b>25%</b>
<b>2</b>	<b>Applications of Internet</b> Internet Tools and Multimedia, WWW, Evolution of Web, Elements of WWW, Web browsers, Search engine, search criteria, E-mail – concepts, structure, protocols, addresses, security & netiquettes.	<b>25%</b>
<b>3</b>	<b>Introduction to HTML</b> Introduction of HTML & SGML, Skeleton of HTML, Tools required for HTML, HTML tags & attributes – Basics, Formatting, List, Anchor tag & Hyperlinks, Images and Image map, Tables.	<b>25%</b>
<b>4</b>	<b>Web Page Development Using HTML</b> Frames and Floating Frames, Forms, Style Sheets, URL Anatomy.	<b>25%</b>

**4. Recommended & Suggested reference Books :**

- 1) Internet Technology and Web Design, ISRD Group, TMH Publication
- 2) Internet and Web Design, Doeacc “O” Level, Firewall Media.
- 3) Designing Interactive Websites, by James L Mohler & Jon M Duff, CENGAGE

- 4) World Wide Web design with HTML, by C. Xavier, TMH Publication.
- 5) Computer Fundamentals and Information Technology, by Bharat & Co.
- 6) Internet the Complete Reference, by Young.
- 7) Internet for Every One Techworld, by Leon.
- 8) Computer Application, by Vimal Pandya & Dr. G. N. Jani, Akshar Publication.
- 9) Computer Application – II, by Vimal Pandya, HK Arts College Publication.

### **10) Structure of Course Examination**

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

#### **Evaluation pattern**

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications questions so the test of students can be done on parameters like conceptual knowledge, its application in actual sense, his or her memory and presence of mind. The structure is as under:

### **6. Distribution of Marks :**

- |     |   |          |
|-----|---|----------|
| Q.1 | 14 marks will have multiple choice questions based on the given units   | 14 Marks |
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| Q.4 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |
| Q.5 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |

### **Accomplishments of the student after completing the course:**

At the end of the work student will be able to

- Use internet for information retrieval & data transfer.
- Design web pages / web sites using HTML

### **List of Practical (Sample Guide line):**

Write the HTML code at least with 30 lines which make use of following tags: - Italics tag, center tag, paragraph tag, Break tag, font tag and its attributes.

Create the HTML file name Assignment.htm with the given text and below specification:

#### **Welcome to ABC Institution**

ABC was founded in 1988 to offer distance learning programs. The privately owned independent college once named, "Gujarat Institute for Computer Sciences," changed its name to reflect accomplishment of students with distance education. A typical student at ABC is 26 to 40 years old and many of them work in a tech-related field. All of them want to better themselves by getting the college degree they need to progress up the career ladder.

- h) Specify the title/Header '**Welcome to ABC Institute**' at the top of file.
- i) Centre the above title and change font size to ARIAL, 14.
- j) Give three lines spacing after the title.
- k) Apply BOLD, UNDERLINE and ITALIC effect to it.
- l) Select appropriate BACKGROUND and BGCOLOR attributes.
- m) Use text formatting command using paragraph break and line breaks.
- n) Emphasize document context using Align, Size and Width tags.

Looking at the screen given below write the HTML code making use of following tags.

### Text Content

#### **Example on Unordered list**

- Sports Car
- Business Car
- Economy Car

#### **Example on Ordered list**

- IV. Sports Car
- V. Business Car
- VI. Economy Car

#### **Example on Definition list**

- Sports Car
  - Ferrari
- Business Car
  - Tata Sumo
- Economy Car
  - Maruti

Design a web page using the image files 'XYZ.GIF', 'PQR.GIF' and 'DEF.GIF' according to the following specifications. (Use an appropriate Text content)

- ◆ Use a Border for 'XYZ.GIF'.
- ◆ Resize the width and Height 'PQR.GIF' and 'DEF.GIF' to 100 pixels each.
- ◆ Align the text with respect to the images so as to obtain the desired output.

Create a web page giving the following Flight details in a tabular format.

- ◆ Flight Name
- ◆ Starting and destination Place
- ◆ Arrival and departure time
- ◆ Class ◆ Fare
- f) Place a border for the table and use all padding to present the cell data with clarity.
- g) Align the table in the center of the screen. Use a caption saying 'Schedule for flights'.
- h) Change font style, color, and size of title 'Schedule for flights' to ARIAL '15 & line spacing 2.5 to the table data.

- i) Use the appropriate background color for data of table.
- j) Save the file with 'FLIGHT.HTM'

Create a document with two links to an external document. The first link should lead to the beginning of the external document. The second link should lead to a particular section in the external document.

In the external document specify a link that will lead to a particular section within it.

### **Text content**

#### **Welcome to our Home page**

This page has been linked to the website at our Institute. For further information click on any of the following:

##### **◆ About our University**

Over 9,000 students and alumni in over 120 countries are enjoying the flexibility ABC provides; working on their own timetable and at their own pace. Anywhere is a classroom with ABC. Our students almost all work full-time. Most of them are making house payments, raising families and doing their best to make life better. ABC gives them the opportunity to earn a degree in one of the fastest-growing fields today - computer and information sciences - a degree that will provide them entry into a job with potential and a good paycheck.

##### **◆ Contact Information**

**AMERICAN COLLEGE OF COMPUTER & INFORMATION SCIENCES**

2101 MAGNOLIA AVENUE, SUITE 200, BIRMINGHAM, AL

35205 An advisor: 1-800-729-2427

**sstephens@accis.edu**

Financial staff: 1-800-829-2427

**[accounting@accis.edu](mailto:accounting@accis.edu)**

Faculty member: 1-800-749-2427 **faculty@accis.edu**

Fax number: 1-205-328-2229

Fax number: 1-205-326-3822

Create a specimen of a corporate web page. Divide the browser screen into two frames.

The frame on the left will be a menu consisting of hyper links. Clicking on any one of these links will lead to a new page, which must open in the target frame, which is on the right hand side.

Create two links the first link that will open a page that displays the company profile, its business and its products. The second link will display the contact address of the company.

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**Bachelor of Commerce**  
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**Semester-I  
SE 107 D: Secretarial Practice (Paper – I)**

- 1. Objectives:** To make students aware of the basic functioning of registered companies. To provide them key inputs to prepare oneself for the basic functions of registered companies and to introduce before them changes coming up in company laws and management.

**2. Evaluation :**

**Evaluation pattern**

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

**3. Course Contents :**

Module No.	Modules/ Sub Modules	Marks (%)
1	<p><b>(1) Secretary:</b> 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.</p> <p><b>(2) Company and its Characteristics:</b> 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 Limited Company into Private Limited Company.</p>	25%
2	<p><b>(1) Promoters of public Limited Company:</b> Meaning-Functions of Promoters-Preliminary Contract-Liabilities of Promoters.</p> <p><b>(2) Allotment of Shares:</b> Meaning-Procedure-regular and irregular allotment – secretary’s duties regarding allotment of shares –procedure of allotment when shares are oversubscribed-private placement of share/debenture.</p>	25%
3	<p><b>(1) Listing Securities:</b> Meaning-legal provisions for listing of securities-Documents required for listing of securities-Advantages of listing of securities.</p> <p><b>(2) Calls and Forfeiture of shares:</b> Meaning of calls – Provisions of Company Law regarding share calls-procedure of demanding call of share.</p>	25%

**(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

- 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%**

**4. Recommended & Suggested reference Books :**

1. Secretarial Practice-M.C.Kuchal-Vikas Publication
2. Manual of Secretarial Practice - B.N.Tondon-S.Chand & Co.
3. A Taxbook of Company Law-P.P.S. Gogna-S.Chand & Co.
4. Office Management – R.K.Chopra –Himalaya Publishing House.
5. A Taxbook of Office Management –William H. Leffingwell abd Edwin Robinson-Tata McGraw Hill.

**5. Structure of Course Examination**

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

**Evaluation pattern**

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications questions so the test of students can be done on parameters like conceptual knowledge, its application in actual sense, his or her memory and presence of mind. The structure is as under:

**6. Distribution of Marks :**

- |     |   |          |
|-----|---|----------|
| Q.1 | 14 marks will have multiple choice questions based on the given units   | 14 Marks |
| Q.2 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |
| Q.3 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |
| Q.4 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |
| Q.5 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |

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**Semester-I**  
**SE 107 E : Advance Business Management (Paper –I)**  
(Sales Management)

**1. Objectives:** The objective of this course is to help students understand the Sales & Distribution functions as integral part of marketing functions in a business firm. Globalization, increased competition, rapid changes in communication and information technology and need for higher level of customer orientation have made sales and distribution management extremely important. This course will make students appreciate the role of sales managers in the context of Indian economy with particular reference to essential consumer and industrial goods and services.

**2. Evaluation :**

**Evaluation pattern**

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

**3. Course Contents :**

<b>Module No.</b>	<b>Modules/ Sub Modules</b>	<b>Marks (%)</b>
<b>1</b>	<b>Sales Management Strategies</b> Introduction; Selling & Buying Styles; Selling Situations; Selling Skills.	<b>25%</b>
<b>2</b>	<b>Sales Organisation</b> Sales Organisation; Factors affecting sales organisation design & size; Types of Sales organisation; Methods determining number of salespeople: Affordability Method, Incremental Method & Workload Method	<b>25%</b>
<b>3</b>	<b>Recruitment &amp; Selection</b> Hiring Process; Challenges in sales force selection; Planning for recruitment ; Sales Force Recruitment Selection of a salesperson.	<b>25%</b>
<b>4</b>	<b>Sales Promotion Strategies</b> Definition of Sales Promotion; Trade Promotion tools; Consumer Promotion tools	<b>25%</b>



4. **Text Books:** Sales & Distribution Management: By Dr. S. L. Gupta Excel Book

5. **Recommended & Suggested reference Books :**

1. Sales & Distribution Management: By Tapan. K. Panda & Sunil Sahadev, Oxford University Press, 2005.

2. Channel Management: By Ansaree, PHI (EEE)

6. **Structure of Course Examination**

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

**Evaluation pattern**

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications questions so the test of students can be done on parameters like conceptual knowledge, its application in actual sense, his or her memory and presence of mind. The structure is as under:

**7. Distribution of Marks :**

- Q.1    **14 marks** will have multiple choice questions based on the given units    14 Marks
- Q.2    Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc.    14 Marks
- Q.3    Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc.    14 Marks
- Q.4    Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc.    14 Marks
- Q.5    Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc.    14 Marks

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**Semester-II**

**CC 201: General English: Text, Grammar & Composition (Paper-II)**

**Introduction:** The Government of Gujarat has adopted Modified Communicative Language Teaching Approach to teach English at the school level since 2004, whereas English is taught as one of the compulsory subjects up to Standard 12<sup>th</sup>. This course has been designed to provide a link to what the students have learnt so far at school and help them to acquire basic skills of English Language. This course aims to improve the students' Listening, Speaking, Reading and Writing Skills. Modified Communicative Approach (Mod.Com) of teaching English is kept in mind while preparing this course as it has already been in use in all the schools of Gujarat.

**1. Objectives :**

1. To check the general progress of the students.
2. To help in grouping students according to their respective levels for group work.
3. To identify problem areas for remedial work and for designing strategies for improving upon the quality of learning.
4. To measure the impact and effectiveness of the course as a whole.
5. To ensure reinforcement of student-motivation and of learning.
6. To test the attainment of the level of a predetermined linguistic competence.
7. To verify the level of linguistic competence attained.

**2. Evaluation :**

**Evaluation pattern**

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

**3. Course Contents :**

Following stories are prescribed.

- |                        |                 |
|------------------------|-----------------|
| 1 The Bet              | - Anton Chekhov |
| 2 The Gift of Magi     | -O' Henry       |
| 3 The Open Window      | -'Saki'         |
| 4 Information Please   | -Anonymous      |
| 5 Stories form the Net | -Anonymous      |

4. **Prescribed Text : *Advanced English for College Students*** edited by Dr Rajenndrasinh Jadeja, Dr Jagdish Joshi and Dr Hitesh Raviya, published by Macmillan Publishers India Limited, New Delhi, India.

5. **Recommended & Suggested reference Books :**

Recommended Reading (For Reference only) :

*Mastering English* edited by Dr Nila Shah and others published by Orient Blackswan Private Limited, Hyderabad, India.

*Writing for Life : A Course in Written English* by Raul Gunashekar and K. Rajeevan published Oxford University Press, New Delhi, India.

*English Online: Communication for Information Technology* by Jayshree Mohanraj and S Mohanraj published by Orient Blackswan Private Limited, Hyderabad, India.

*Oxford English Grammar* (Indian Edition) (Paperback) by [Greenbom Sidney](#) published Oxford University Press, New Delhi, India.

6. **Structure of Course Examination**

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

**Evaluation pattern**

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications questions so the test of students can be done on parameters like conceptual knowledge, its application in actual sense, his or her memory and presence of mind. The structure is as under:

**7. Distribution of Marks :**

Q.1	14 marks will have multiple choice questions based on the given units	14 Marks
Q.2	Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc.	14 Marks
Q.3	Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc.	14 Marks
Q.4	Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc.	14 Marks
Q.5	Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc.	14 Marks

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**Semester-II**

**CC 202: Fundamentals of Communication Theory & Practice (Paper-II)**  
(Business Correspondence)

1. **Objectives :** Communication is a very essential skill for the managers to be successful in their professional career. The objective is to acquaint the students with the basic concepts and techniques of communication that are useful in developing skills of communicating effectively.

2. **Evaluation :**

**Evaluation pattern**

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

3. **Course Contents :**

<b>Module No.</b>	<b>Modules/ Sub Modules</b>	<b>Marks (%)</b>
1	Seven C's of Business Letter writing, Important components of Business Letters, Kinds of Business Letters.	25%
2	Routine Business Letters: Sales Letters (Inquiry and reply, complaint and adjustment)	25%
3	Resume and Job Applications Business Memos, Telex Messages, Facsimiles, Electronic Mail, Handling a Mail	25%
4	Business presentation Techniques: forms and methods (Speeches, personal meeting, Power Point)	25%

4. **Assignments:**

1. One Power Point Presentation to introduce Self
2. One stage speech to introduce a new product

5. **Recommended & Suggested reference Books :**

Oxford University press:

1. Business Communication. Meenakshi Raman & Prakash Singh
2. Public Relations: Principles and Practices. Iqbal S. Sachdeva
3. Corporate Communication: Principles and Practice. Jaishree Jethwaney
4. Writing for Media: Usha Raman
5. Advertising Management. Jaishree Jethwaney & Shruti Jain
6. Oxford Writing and Speaking, John Seely
7. The oxford English Grammar. Sidney Greenbaum
8. Oxford Dictionary of Phrasal verbs. A P Cowie & R Mackin
9. Oxford Dictionary of phrasal English Idioms. A P Cowie, R Mackin &

I R Mc Caig Himalaya Publishing House

10. Business Communication Homai pradhan, D S Bhende & Vijaya Thakur.
11. Business communication U S Rai & S M Rai
12. English Vocabulary in use - 100 units of Vocabulary reference and practice; low - price Editions. Michael Mc Carthy & Felicity O' Dell S. Chand & Co. Ltd.
13. A Guide to Business Correspondence and Communication skills A N Kapoor.
14. Commercial Correspondence and office management R S N Pillai & Bagavathi. A.I.T.B.S. publishers and distributors
15. Communication for Results. Rosemary T , Fruehling & Joan M Lacombe. Pearson Education Limited
16. Communication for Business; Longman. Shirley Taylor
17. Business Communication Today, Bovee, Thill & Schatzman Reader's digest.
18. How to write and speak better.

#### **6. Structure of Course Examination**

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

##### **Evaluation pattern**

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications questions so the test of students can be done on parameters like conceptual knowledge, its application in actual sense, his or her memory and presence of mind. The structure is as under:

#### **6. Distribution of Marks :**

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**Semester-II**

**CC 203: Economics (Paper-II)**

(Fundamentals of Business Economics)

**1. Objectives :** The main objective of this paper is to introduce the students of commerce to the basic concepts and tools of microeconomics.

**2. Evaluation :**

**Evaluation pattern**

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

**3. Course Contents :**

<b>Module No.</b>	<b>Modules/ Sub Modules</b>	<b>Marks (%)</b>
<b>1</b>	National Income Accounts: Concepts of GDP and NDP- Sectoral Composition of National Income - GDP at Factor Price and Constant Prices- Concept of GNP and NNP, Factor Cost and National Income-Per Capita income, Disposable Income and Personal Disposable Income- Measurement of National Income – Difficulties in measuring National Income- Trends in India’s GDP and Per capita GDP since Independence- Concept of GDP Deflator.	<b>25%</b>
<b>2</b>	Money and Credit: Meaning and Evolution of Money- Commodity to Fiat oney - Definition of Money-Functions of Money – Demand for oney - Quantity Theory of Money- Fisher’s Equation of Exchange- Cambridge Theory and relationship between these two – Supply of Money – Determinants of Money Supply- Components of Money Supply-RBI’s pproach;M1, M2, M3, M4- High Powered Money - Concepts of Credit-Types of Credit- Methods of Credit Creation – Instruments of Credit Control Bank rate – Direct operations – Reperate – CRR and SLR – Credit Rationing.	<b>25%</b>
<b>3</b>	Keynesian Economic Theory: Simple Classical Model for income Determinations- Criticisms of Classical Theory by Keynes- Simple	<b>25%</b>

Keynes Model – Consumption Function - Concept and its determinants – Investment Multiplier – Investment Function- Marginal Efficiency of Capital and Factor affecting it.

- 4 Business Cycle and Inflation:  
 Concepts of Business cycle – Four phases of Business Cycle  
 – Interest rate –Loan able fund Theory and Liquidity preference theory; motives for liquidity preference: Transaction Motive , Precaution Motive, Speculative Motive– Factors affecting interest Rate- Inflation: Meaning,Types,Causes, Effects-Inflation and Investment- Anti Inflationary policy **25%**

**4. Recommended & Suggested reference Books :**

- H. L. Ahuja, “ Macro Economics” S. Chand Publication
- H. L. Ahuja, “Macro Economics Theory and Policy”, S. Chand Publication
- D. M. Mithani , “A Course in Macro Economics”, Himalaya Publication House
- Mishra and Puri, “Principles of Macro Economics” Himalaya Publishing House
- S. M. Mithani, “Macro Economics” Himalaya Publishing House
- K. K. Dewett, “Macro Economics” S. Chand Publication.

**5. Structure of Course Examination**

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

**Evaluation pattern**

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications questions so the test of students can be done on parameters like conceptual knowledge, its application in actual sense, his or her memory and presence of mind. The structure is as under:

**6. Distribution of Marks :**

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|-----|---|----------|
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| Q.4 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |
| Q.5 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |

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**Semester-II  
CC 204 : Basic Disciplines of Management (Paper-II)  
(Fundamentals of Marketing Management)**

**1. Objectives :** The objective of this syllabus is to provide basic knowledge of functional areas of Marketing Management and Marketing research

**2. Evaluation :**

**Evaluation pattern**

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

**3. Course Contents :**

Module No.	Modules/ Sub Modules	Marks (%)
1	Marketing: Meaning- nature-Scope- Different Approaches Marketing Mix Market Demand : Meaning-Factors affecting-Marketing in different situation of market demand.	<b>25%</b>
2	Main functions of Marketing: Branding: Meaning-Types-Policy decisions-Importance of Branding Pricing: Meaning-Objectives-factors affecting –Types-Importance Advertising:Meaning-Objectives-Importance-disadvantages-Difference between advertisement and Publicity.	<b>25%</b>
3	Consumer Behaviour: Factors influencing consumes bahaviour-Buying behaviour Process Market Segmentation: Meaning-Basis and importance of Markrt Segmentation – Target Market	<b>25%</b>
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	<b>25%</b>

**4. Recommended & Suggested reference Books :**

1. Marketing Management-Philip Kotler- Prentice Hall of India
2. Fundamentals of Marketing- Stanton-Tata McGraw Hill.
3. Basics of Marketing Management – Dr. R.B.Rudani- S.Chand & Co.
4. Modern Marketing - R.S.N. Pillai & Bagawathi – S.Chand & Co.



## **5. Structure of Course Examination**

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

### **Evaluation pattern**

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications questions so the test of students can be done on parameters like conceptual knowledge, its application in actual sense, his or her memory and presence of mind. The structure is as under:

## **6. Distribution of Marks :**

- |     |   |          |
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| Q.5 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |

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**Semester-II  
CC 205 : Accountancy (Paper-II)**

**1. Objectives :** The objective of the course is to acquaint the students with the language of Accounting and to develop in them the ability to evaluate and use accounting data as an aid to decision making. The main purpose is to assist the students in developing skills in problem solving and decision making in the financial area. Emphasis is laid on analysis and utilization of financial and accounting data for planning and control.

**2. Evaluation :**

**Evaluation pattern**

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

**3. Course Contents :**

<b>Module No.</b>	<b>Modules/ Sub Modules</b>	<b>Marks (%)</b>
1	Investment Accounts: Accounting for interest bearing (Fixed Earning) securities in the Books of Investor only.	25%
2	Joint Venture (Excluding Conversion of Consignment into Joint Venture.)	25%
3	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 (7.2 version)	25%
4	Hire Purchase Account	25%

**4. Recommended & Suggested reference Books :**

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.

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.

### **5. Structure of Course Examination**

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

#### **Evaluation pattern**

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications questions so the test of students can be done on parameters like conceptual knowledge, its application in actual sense, his or her memory and presence of mind. The structure is as under:

### **6. Distribution of Marks :**

- |     |   |          |
|-----|---|----------|
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| Q.4 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |
| Q.5 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |

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**Semester-II**

**CE 206 A : Financial, Cost and Management Account (Paper –II)  
(Financial Accounting)**

**1. Objectives:** The objective of this course is to equip the students with conceptual understanding of finance and its practical application. It is expected that the students possess a sound base in accounting principles and practices including financial analysis.

**2. Evaluation :**

**Evaluation pattern**

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

**3. Course Contents :**

<b>Module No.</b>	<b>Modules/ Sub Modules</b>	<b>Marks (%)</b>
<b>1</b>	A. Purchase of Business by a Company (Accounting Treatments in the Books of Company) (15%) B. Indian Accounting Standards; AS – 2 Valuation of Inventories, AS – 6 Depreciation Accounting, AS – 10 Accounting for fixed Assets (10%)	<b>25%</b>
<b>2</b>	(A) Underwriting of Shares and Debentures (15%) (Computation for fixing the liabilities of underwriters) (B) Redemption of Debentures (10%) ( Own debentures from open market)	<b>25%</b>
<b>3</b>	(A) Capital Reduction (15%) ( Excluding preparation of Scheme of internal resolution) (B) Sub-division / consolidation of shares, conversion of shares into stock and its re-conversion (10%)	<b>25%</b>
<b>4</b>	Revenue Accounts of General insurance company (In vertical form)	<b>25%</b>

**4. Recommended & Suggested reference Books :**

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.
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.

#### **5. Structure of Course Examination**

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

##### **Evaluation pattern**

End Semester examination	70%
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Projects, assignments, quizzes, class participation	10%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications questions so the test of students can be done on parameters like conceptual knowledge, its application in actual sense, his or her memory and presence of mind. The structure is as under:

#### **6. Distribution of Marks :**

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|-----|---|----------|
| Q.1 | <b>14 marks</b> will have multiple choice questions based on the given units  | 14 Marks |
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| Q.4 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |
| Q.5 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |

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**Semester-II  
CE 206 B : Statistical Method (Paper –II)  
(Operations Research)**

**1. Objectives:** Students must be familiar with basic techniques of Operation Research.

**2. Evaluation :**

**Evaluation pattern**

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

**3. Course Contents :**

<b>Module No.</b>	<b>Modules/ Sub Modules</b>	<b>Marks (%)</b>
<b>1</b>	<b>Linear Programming Problem:</b> 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).	<b>25%</b>
<b>2</b>	<b>Transportation Problem:</b> 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.	<b>25%</b>
<b>3</b>	<b>Assignment and Replacement Problems:</b> 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.	<b>25%</b>
<b>4</b>	<b>PERT and CPM Techniques:</b> 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	<b>25%</b>

(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.

#### 4. **Recommended & Suggested reference Books :**

1. H.A.Taha, Operations. Research, Macmillan Publishing Co. Inc. Vohra N.D, Quantitative Techniques in Management Tata Mc Graw Hill, New Delhi.
2. J.K.Sharma : O.R. Theory and Applications, Macmillan India Ltd.
3. Anderson, Sweeney, Williams, An Introduction to Management Science Quantitative Approach to Decision Making Cengage Learning India Pvt. Ltd. New Delhi.
4. Barry Render, Ralph M. Stair , Michael E. Hanna, Quantitative Analysis for Management, Pearson Education(Singapore) Pte. Ltd.

#### 5. **Structure of Course Examination**

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

##### **Evaluation pattern**

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications questions so the test of students can be done on parameters like conceptual knowledge, its application in actual sense, his or her memory and presence of mind. The structure is as under:

#### **6. Distribution of Marks :**

- |     |   |          |
|-----|---|----------|
| Q.1 | 14 marks will have multiple choice questions based on the given units   | 14 Marks |
| Q.2 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |
| Q.3 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |
| Q.4 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |
| Q.5 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |

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**Semester-II**  
**CE 206 C : Advance Business Management (Paper –II)**  
(Distribution Management)

**1. Objectives:** The objective of this course is to help students understand the Sales & Distribution functions as integral part of marketing functions in a business firm. Globalization, increased competition, rapid changes in communication and information technology and need for higher level of customer orientation have made sales and distribution management extremely important. This course will make students appreciate the role of sales managers in the context of Indian economy with particular reference to essential consumer and industrial goods and services.

**2. Evaluation :**

**Evaluation pattern**

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

**3. Course Contents :**

<b>Module No.</b>	<b>Modules/ Sub Modules</b>	<b>Marks (%)</b>
<b>1</b>	<b>Distribution System</b> Distribution Channels why are they required? Activities that a typical distribution channel perform; Distribution Channel Strategy; Distribution Channel Management	<b>25%</b>
<b>2</b>	<b>Distribution costs, control &amp; customer service</b> Designing customer oriented marketing channels; Conceiving the Channel Flows; Linking the Service Output objectives to the flows; Conducting Cost Analysis; Designing the Ideal Channel; Comparing the Ideal with the reality.	<b>25%</b>
<b>3</b>	<b>Selection of Channel &amp; Selection of Ideal Channel Partners</b> Channel Relationships; Channel Control; Channel Power; Channel Positioning	<b>25%</b>
<b>4</b>	<b>Motivational Tools of Distribution Channels</b> Channel Influence Strategies; Managing Channel Conflicts; Promotion and Payment systems as a tool of Motivating Channel Members	<b>25%</b>



4. **Text Books:** Sales & Distribution Management: By Dr. S. L. Gupta Excel Book

5. **Recommended & Suggested reference Books :**

1. Sales & Distribution Management: By Tapan. K. Panda & Sunil Sahadev, Oxford University Press, 2005.

3. Channel Management: By Ansaree, PHI (EEE)

6. **Structure of Course Examination**

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

**Evaluation pattern**

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications questions so the test of students can be done on parameters like conceptual knowledge, its application in actual sense, his or her memory and presence of mind. The structure is as under:

**7. Distribution of Marks :**

Q.1	<b>14 marks</b> will have multiple choice questions based on the given units	14 Marks
Q.2	Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc.	14 Marks
Q.3	Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc.	14 Marks
Q.4	Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc.	14 Marks
Q.5	Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc.	14 Marks

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**Semester-II**

**CE 206 D : Computer Application (Paper –II)  
(Web page designing Using Flash & Dream Weaver)**

**1. Objectives:** The purpose of this course is to enable students to design and develop web pages using Flash & DreamWeaver.

**2. Evaluation :**

**Evaluation pattern**

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

**3. Course Contents :**

<b>Module No.</b>	<b>Modules/ Sub Modules</b>	<b>Marks (%)</b>
<b>1</b>	<b>Flash</b> Overview of Flash, Vector graphics, Environment of Flash – workspace, menu bar, tool bar, time line, Drawing Tools, Selection, Text & Gradients.	<b>25%</b>
<b>2</b>	<b>Animation &amp; Event – orientation using Flash</b> Symbols – Creation, animation like alpha, tint & brightness, Animation Techniques – Key frames, motion, layer, skinning, controller & shadow, Twinning – motion twinning, Twin Scaling, Rotate, Easing, Creating Shape & multiple layers, Buttons - button Timeline, up State, over State & down State, Movie Clips, Frame Actions, Tell Targets, Flash Forms and Linking to Web Pages, Sound, Importing External Media, Pre - loaders and Publishing.	<b>25%</b>
<b>3</b>	<b>DreamWeaver</b> Overview, Environment, Interface, Document Tool Bar – options and buttons, Properties Inspector, Functional areas, Design View, Changing View code, Panel Groups, Layouts and alignments, Working with Text – Text and Typefaces, Inserting Paragraph and Break Tags, Text Formatting with the Properties Inspector, Controlling Text Appearance, alignment of text & change color and size of font, Recapping (Ordered list and unordered list setting indents), Creating absolute link, creating an E-mail link, Inserting Page Anchors.	<b>25%</b>

#### 4 Web Page Development Using DreamWeaver

Images – Image file format & Understanding image types, Controlling Page Layout, CSS based Layouts, Advance page design with CSS, Automated Design tools – **25%**  
Creating and using Library, Template, Installing and managing DreamWeaver extensions, Project work in DreamWeaver.

#### 4. Recommended & Suggested reference Books :

- 1) Flash, by Michael Lennox, Techmedia.
- 2) Web page Designing, Course Publications.
- 3) Computer Application – IV, by Vimal Pandya, HK Arts College Publishers.
- 4) WebWeaver, BPB Publication.
- 5) Flash web design-the art of motion graphics, BPB Publication.
- 6) Web Designing, Computer Jagat Publications.
- 7) Multimedia, Computer Jagat Publications.
- 8) Dreamweaver in Gujarat, Computer World.

#### 5. Structure of Course Examination

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

##### **Evaluation pattern**

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications questions so the test of students can be done on parameters like conceptual knowledge, its application in actual sense, his or her memory and presence of mind. The structure is as under:

#### 6. Distribution of Marks :

Q.1	14 marks will have multiple choice questions based on the given units	14 Marks
Q.2	Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc.	14 Marks
Q.3	Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc.	14 Marks
Q.4	Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc.	14 Marks
Q.5	Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc.	14 Marks

#### **Accomplishments of the student after completing the course:**

At the end of the work student will be able to

- Animate a web page using Flash.
- Design web pages / web sites using Flash & DreamWeaver.

**List of Practical (Sample Guide line):**

□ Flash

- 1) Bitmap Masking
- 2) Gradient Color Fill
- 3) Text Shape Hint
- 4) Motion Guide
- 5) Text Animation
- 6) Ripple Masking
- 7) Masking 1
- 8) Masking 2
- 9) Masking 3
- 10) Masking 4
- 11) Movie Clip
- 12) Button Inside Movie clip
- 13) Movie Clip Inside Button
- 14) Spot Light Animation
- 15) Loop Animation
- 16) Motion Create Motion Twin
- 17) Line
- 18) Text Masking With Pencil
- 19) Reverse Frame
- 20) Graphics

• DreamWeaver

- 1) Web Page Design [With the help of Table Option]
- 2) Picture Place
- 3) Image Swapping Effect
- 4) SWF file Insert [Import]
- 5) Flash Button Input
- 6) Flash Movie Input
- 7) Hyperlink

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**Semester-II**

**SE 207 A : Financial, Cost and Management Account (Paper –II)**  
(Financial Accounting)

**1. Objectives:** The objective of this course is to equip the students with conceptual understanding of finance and its practical application. It is expected that the students possess a sound base in accounting principles and practices including financial analysis.

**2. Evaluation :**

**Evaluation pattern**

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

**3. Course Contents :**

Module No.	Modules/ Sub Modules	Marks (%)
1	A. Purchase of Business by a Company (Accounting Treatments in the Books of Company) (15%) B. Indian Accounting Standards; AS – 2 Valuation of Inventories, AS – 6 Depreciation Accounting, AS – 10 Accounting for fixed Assets (10%)	25%
2	A. Underwriting of Shares and Debentures (15%) (Computation for fixing the liabilities of underwriters) B. Redemption of Debentures (10%) ( Own debentures from open market)	25%
3	A. Capital Reduction (15%) ( Excluding preparation of Scheme of internal resolution) B. Sub-division / consolidation of shares, conversion of shares into stock and its re-conversion (10%)	25%
4	Revenue Accounts of General insurance company (In vertical form)	25%

**4. Recommended & Suggested reference Books :**

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.
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.

#### **5. Structure of Course Examination**

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

##### **Evaluation pattern**

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications questions so the test of students can be done on parameters like conceptual knowledge, its application in actual sense, his or her memory and presence of mind. The structure is as under:

#### **6. Distribution of Marks :**

- |     |   |          |
|-----|---|----------|
| Q.1 | <b>14 marks</b> will have multiple choice questions based on the given units  | 14 Marks |
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| Q.3 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |
| Q.4 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |
| Q.5 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |

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**Semester-II**  
**CE 207 B : Statistical Method (Paper –II)**  
(Operations Research)

**1. Objectives:** Students must be familiar with basic techniques of Operation Research.

**2. Evaluation :**

<b>Evaluation pattern</b>	
End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

**3. Course Contents :**

<b>Module No.</b>	<b>Modules/ Sub Modules</b>	<b>Marks (%)</b>
<b>1</b>	<b>Linear Programming Problem:</b> 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).	<b>25%</b>
<b>2</b>	<b>Transportation Problem:</b> 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.	<b>25%</b>
<b>3</b>	<b>Assignment and Replacement Problems:</b> 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.	<b>25%</b>
<b>4</b>	<b>PERT and CPM Techniques:</b> Meaning and characteristics of PERT, Explanation of basic terms – activity, event, dummy activity, Fulkerson's rule for	<b>25%</b>

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.

#### 4. Recommended & Suggested reference Books :

6. H.A.Taha, Operations. Research, Macmillan Publishing Co. Inc. Vohra N.D, Quantitative Techniques in Management Tata Mc Graw Hill, New Delhi.
7. J.K.Sharma : O.R. Theory and Applications, Macmillan India Ltd.
8. Anderson, Sweeney, Williams, An Introduction to Management Science Quantitative Approach to Decision Making Cengage Learning India Pvt. Ltd. New Delhi.
9. Barry Render, Ralph M. Stair , Michael E. Hanna, Quantitative Analysis for Management, Pearson Education(Singapore) Pte. Ltd.

#### 5. Structure of Course Examination

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

##### **Evaluation pattern**

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications questions so the test of students can be done on parameters like conceptual knowledge, its application in actual sense, his or her memory and presence of mind. The structure is as under:

#### 6. Distribution of Marks :

- |     |   |          |
|-----|---|----------|
| Q.1 | 14 marks will have multiple choice questions based on the given units   | 14 Marks |
| Q.2 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |
| Q.3 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |
| Q.4 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |
| Q.5 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |



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**Semester-II**

**SE 207 C : Computer Application (Paper –II)**  
(Web page designing Using Flash & Dream Weaver)

**1. Objectives:** The purpose of this course is to enable students to design and develop web pages using Flash & DreamWeaver.

**2. Evaluation :**

**Evaluation pattern**

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

**3. Course Contents :**

<b>Module No.</b>	<b>Modules/ Sub Modules</b>	<b>Marks (%)</b>
<b>1</b>	<b>Flash</b> Overview of Flash, Vector graphics, Environment of Flash – workspace, menu bar, tool bar, time line, Drawing Tools, Selection, Text & Gradients.	<b>25%</b>
<b>2</b>	<b>Animation &amp; Event – orientation using Flash</b> Symbols – Creation, animation like alpha, tint & brightness, Animation Techniques – Key frames, motion, layer, skinning, controller & shadow, Twinning – motion twinning, Twin Scaling, Rotate, Easing, Creating Shape & multiple layers, Buttons - button Timeline, up State, over State & down State, Movie Clips, Frame Actions, Tell Targets, Flash Forms and Linking to Web Pages, Sound, Importing External Media, Pre - loaders and Publishing.	<b>25%</b>
<b>3</b>	<b>DreamWeaver</b> Overview, Environment, Interface, Document Tool Bar – options and buttons, Properties Inspector, Functional areas, Design View, Changing View code, Panel Groups, Layouts and alignments, Working with Text – Text and Typefaces, Inserting Paragraph and Break Tags, Text Formatting with the Properties Inspector, Controlling Text Appearance, alignment of text & change color and size of font, Recapping (Ordered list and unordered list setting indents), Creating absolute link, creating an E-mail link, Inserting Page Anchors.	<b>25%</b>

- 4 Web Page Development Using DreamWeaver**  
 Images – Image file format & Understanding image types, Controlling Page Layout, CSS based Layouts, Advance page design with CSS, Automated Design tools – Creating and using Library, Template, Installing and managing DreamWeaver extensions, Project work in DreamWeaver. **25%**

**4. Recommended & Suggested reference Books :**

- 9) Flash, by Michael Lennox, Techmedia.
- 10) Web page Designing, Course Publications.
- 11) Computer Application – IV, by Vimal Pandya, HK Arts College Publishers.
- 12) WebWeaver, BPB Publication.
- 13) Flash web design-the art of motion graphics, BPB Publication.
- 14) Web Designing, Computer Jagat Publications.
- 15) Multimedia, Computer Jagat Publications.
- 16) Dreamweaver in Gujarat, Computer World.

**5. Structure of Course Examination**

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

**Evaluation pattern**

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications questions so the test of students can be done on parameters like conceptual knowledge, its application in actual sense, his or her memory and presence of mind. The structure is as under:

**6. Distribution of Marks :**

- |     |   |          |
|-----|---|----------|
| Q.1 | 14 marks will have multiple choice questions based on the given units   | 14 Marks |
| Q.2 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |
| Q.3 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |
| Q.4 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |
| Q.5 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |

**Accomplishments of the student after completing the course:**

At the end of the work student will be able to

- Animate a web page using Flash.
- Design web pages / web sites using Flash & DreamWeaver.

**List of Practical (Sample Guide line):**

□ Flash

- 12) Bitmap Masking
- 13) Gradient Color Fill
- 14) Text Shape Hint
- 15) Motion Guide
- 16) Text Animation
- 17) Ripple Masking
- 18) Masking 1
- 19) Masking 2
- 20) Masking 3
- 21) Masking 4
- 22) Movie Clip
- 12) Button Inside Movie clip
- 13) Movie Clip Inside Button
- 14) Spot Light Animation
- 15) Loop Animation
- 16) Motion Create Motion Twin
- 17) Line
- 18) Text Masking With Pencil
- 19) Reverse Frame
- 20) Graphics

• DreamWeaver

- 1) Web Page Design [With the help of Table Option]
- 2) Picture Place
- 3) Image Swapping Effect
- 4) SWF file Insert [Import]
- 5) Flash Button Input
- 6) Flash Movie Input
- 7) Hyperlink

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**Semester-II  
SE 207 D : Secretarial Practice (Paper – II)**

1. **Objectives:** To make students aware of the basic functioning of registered companies. To provide them key inputs to prepare oneself for the basic functions of registered companies and to introduce before them changes coming up in company laws and management.
2. **Evaluation :**

**Evaluation pattern**

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

3. **Course Contents :**

Module No.	Modules/ Sub Modules	Marks (%)
1	<p><b>Alteration in Share Capital:</b> 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.</p> <p><b>Debenture:</b> 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.</p>	25%
2	<p><b>Administration of Company Law:</b> Department of Company affairs-The Company Law Board- regional directors- The company registrar.</p> <p><b>Investigation of Company's Administration:</b> Provisions of Company Law regarding investigation of company's administration – Appointment of Inspector by Central Government its provisions , his power and report.</p> <p><b>Corporate Governance:</b> Meaning-its development in India –contents of corporate governance report – Importance of corporate governance.</p>	25%
3	<p><b>Capital Market:</b> 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.</p> <p><b>Mutual Fund:</b> Definition-Types-Advantages and Disadvantages.</p>	25%

- 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%**

**4. Recommended & Suggested reference Books :**

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.

**5. Structure of Course Examination**

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

**Evaluation pattern**

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications questions so the test of students can be done on parameters like conceptual knowledge, its application in actual sense, his or her memory and presence of mind. The structure is as under:

**6. Distribution of Marks :**

- |     |   |          |
|-----|---|----------|
| Q.1 | <b>14 marks</b> will have multiple choice questions based on the given units  | 14 Marks |
| Q.2 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |
| Q.3 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |
| Q.4 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |
| Q.5 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |

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**Semester-II  
SE 207 E : Advance Business Management (Paper –II)  
(Distribution Management)**

**1. Objectives:** The objective of this course is to help students understand the Sales & Distribution functions as integral part of marketing functions in a business firm. Globalization, increased competition, rapid changes in communication and information technology and need for higher level of customer orientation have made sales and distribution management extremely important. This course will make students appreciate the role of sales managers in the context of Indian economy with particular reference to essential consumer and industrial goods and services.

**2. Evaluation :**

**Evaluation pattern**

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

**3. Course Contents :**

<b>Module No.</b>	<b>Modules/ Sub Modules</b>	<b>Marks (%)</b>
<b>1</b>	<b>Distribution System</b> Distribution Channels why are they required? Activities that a typical distribution channel perform; Distribution Channel Strategy; Distribution Channel Management	<b>25%</b>
<b>2</b>	<b>Distribution costs, control &amp; customer service</b> Designing customer oriented marketing channels; Conceiving the Channel Flows; Linking the Service Output objectives to the flows; Conducting Cost Analysis; Designing the Ideal Channel; Comparing the Ideal with the reality.	<b>25%</b>
<b>3</b>	<b>Selection of Channel &amp; Selection of Ideal Channel Partners</b> Channel Relationships; Channel Control; Channel Power; Channel Positioning	<b>25%</b>
<b>4</b>	<b>Motivational Tools of Distribution Channels</b> Channel Influence Strategies; Managing Channel Conflicts; Promotion and Payment systems as a tool of Motivating Channel Members	<b>25%</b>

4. **Text Books:** Sales & Distribution Management: By Dr. S. L. Gupta Excel Book

5. **Recommended & Suggested reference Books :**

1. Sales & Distribution Management: By Tapan. K. Panda & Sunil Sahadev, Oxford University Press, 2005.

2. Channel Management: By Ansaree, PHI (EEE)

6. **Structure of Course Examination**

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

**Evaluation pattern**

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications questions so the test of students can be done on parameters like conceptual knowledge, its application in actual sense, his or her memory and presence of mind. The structure is as under:

**7. Distribution of Marks :**

- Q.1    **14 marks** will have multiple choice questions based on the given units    14 Marks
- Q.2    Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc.    14 Marks
- Q.3    Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc.    14 Marks
- Q.4    Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc.    14 Marks
- Q.5    Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc.    14 Marks

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**Semester-III**

**CC 301 : Fundamental Statistics (Paper –I)  
(With Effect From Academic Year 2012-13)**

**1 Objectives:** Students should be aware with the basics of preliminary mathematical statistics.

**2. Evaluation :**

**Evaluation pattern**

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

**4. Course Contents :**

Module No.	Modules/ Sub Modules	Marks (%)
<b>1</b>	<p><b>Function Limit and Continuity :</b> Concept of a function of single variable (linear, quadratic and exponential function only) Domain, co-domain and range of a function, Concept of real function, Application of function to cost, demand, revenue, profit function, break - even point, Concept of limit of a function, Rules of limit, Simple examples where <math>f(x)</math> is in a polynomial or rational function of two polynomials. Continuity of <math>f(x)</math>, where <math>f(x)</math> is a polynomial of <math>x</math>, rational function of, two polynomials of <math>x</math>.</p>	<b>25%</b>
<b>2</b>	<p><b>Differentiation :</b> Definition of a differentiation, Derivative of functions <math>\frac{1}{x}</math>, <math>\sqrt{x}</math>, <math>ax+b</math>, <math>ax^2+bx+c</math> by using. definition, Rules of derivatives (without proof) and their examples by using the standard functions in the form <math>x^n</math>, <math>a^x</math>, <math>\log x</math>, <math>e^{ax}</math>.</p>	<b>25%</b>
<b>3</b>	<p><b>Probability :</b> Definition of random experiment, sample space, different types of events, Mathematical definition of probability, classical, relative frequency and subjective approach to probability, Addition and multiplication rules of probability and other corollaries of it (without proof), Simple numerical examples only, Bayes' theorem (without proof) and its application up to three events.</p>	<b>25%</b>
<b>4</b>	<p><b>Mathematical Expectation and Moments :</b> Meaning of a random variable, Definition of probability distribution of random variable, Definition of mathematical expectation of discrete random variable and its properties</p>	<b>25%</b>



(without proof), definition of variance, co variance, simple applied examples on it. Definition of Raw and Central moment and its uses Relation between first four raw and central moments (without proof), Concept of coefficient of Skewness and Kurtosis and their interpretations, Simple examples for obtaining the measures by using raw data, grouped data and probability distribution.

### 5. **Recommended & Suggested reference Books :**

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.

### 6. **Structure of Course Examination**

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

#### **Evaluation pattern**

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications questions so the test of students can be done on parameters like conceptual knowledge, its application in actual sense, his or her memory and presence of mind. The structure is as under:

### 7. **Distribution of Marks :**

- |     |   |          |
|-----|---|----------|
| Q.1 | 14 marks will have multiple choice questions based on the given units   | 14 Marks |
| Q.2 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |
| Q.3 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |
| Q.4 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |
| Q.5 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |

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**Semester-III**

**CC 302 : Fundamentals of Communication Theory & Practice (Paper –III)**

(With Effect From Academic Year 2012-13)

**1 Objectives:** Students should be aware with the basics of preliminary mathematical statistics.

**2. Evaluation :**

**Evaluation pattern**

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

**3. Course Contents :**

Module No.	Modules/ Sub Modules	Marks (%)
1	<b>Text: <i>Vignettes of Life: An Anthology of Selected Short Stories</i></b> Edited and Annotated by: T. PADMA; Published by: Macmillan India Ltd.; ( <u>Chapters -1 to 6</u> )	<b>25%</b>
2	<b>Bank Correspondence</b> 1. Stop payment of a cheque 2. Error in pass-book / Bank Statement 3. Wrongful dishonour of a cheque 4. Complaint about rude behaviour of a bank employee 5. Asking for an annual statement of housing loan 6. Requesting bank's support for social welfare 7. Non-credit of shares in the demat statement 8. Error in the demat statement 9. Transfer of demat shares 10. Intimating the loss of a Debit Card / ATM Card / Credit Card	<b>25%</b>
3	<b>Secretarial Correspondence</b> 1. Non-allotment of shares 2. Reply to non-allotment of shares 3. Non-credit of refund of the application money 4. Reply to non-credit of refund of the application money 5. Non-credit of dividend 6. Reply to Non-credit of dividend 7. Non-receipt of annual report of the company 8. Reply to Non-receipt of annual report of the company 9. Shareholder's concern about declining profits of the company Reply to Shareholder's concern about declining profits of the company	<b>25%</b>
4	Comprehension based on a commercial topic from a newspaper Vocabulary: One-word substitutes (List is attached)	<b>25%</b>

### List of One-word Substitutes

1	Amicable	26	Impossible
2	Anonymous	27	Inaudible
3	Autobiography	28	Incredible
4	Bakery	29	Inevitable
5	Biography	30	Invincible
6	Contagious	31	Irritable
7	Contemporary	32	Maiden
8	Dialysis	33	Manuscript
9	Ecology	34	Martyr
10	Edible	35	Meteorologist
11	Emigrant	36	Netiquette
12	Equanimous	37	Notorious
13	Eternal	38	Obsolete
14	Extempore	39	Octogenarian
15	Fable	40	Optimist
16	Fatalist	41	Ornithology
17	Flexible	42	Pessimist
18	Glutton	43	Pseudonym
19	Gullible	44	Smuggling
20	Honorarium	45	Teenager
21	Hydrography	46	Teetotaller
22	Illegal	47	Timid
23	Illegible	48	Unanimous
24	Illiterate	49	Vegetarian
25	Immigrant	50	Volunteer

**Note:** The format of questions for one-word substitutes may be as under:

1. Give one-word substitutes for the following: e.g. A story of a person's life written by himself/herself Ans: Autobiography
2. Explain the following one-word substitutes in your own words: e.g. Glutton  
Ans: A person who eats too much
3. Select an appropriate option for the given word:  
(MCQ Type question)e.g. Biography:  
(a) A story of a person's life written by himself/herself  
(b) A story of animal life  
(c) A story of a person's life written by someone  
(d) A story with birds and animals as characters  
Ans : A story of a person's life written by someone
4. Match the following:

#### **4. Recommended & Suggested reference Books :**

1. Business Communication – Urmila Rai & S. M. Rai – Himalaya Publishing House, Mumbai
2. Business Communication – Homai Pradhan & N. S. Pradhan – Himalaya Publishing House, Mumbai
3. Business Communication – Asha Kaul – Prentice-Hall, New Delhi

4. Essentials of Business Communication – Rajendra Pal & J. S. Korlahalli – Sultan Chand & Sons, New Delhi
5. Effective Business Communication – Dr. S. K. Agrawal & Dr. P. K. Singh – Himanshu Publications, New Delhi
6. Business Correspondence and Report Writing – R. C. Sharma & Krishna Mohan – Tata McGraw Hill, New Delhi
07. 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. Word Power Made Easy – Norman Lewis - Goyal Saab, New Delhi
11. Communicative Competence in Business English – Robinson, Netrakanti & Shintre – Orient Longman, Hyderabad
12. Oxford Dictionary of Phrasal Verbs – A. P. Cowie & R. Mackin, OUP, New Delhi
13. A Guide to Business Correspondence and Communication Skills – A.N. Kapoor – Sultan Chand & Sons, New Delhi
14. Business Communication Today – Bovee & Thill – Prentice-Hall, New Delhi
  
15. Guide to Report Writing (Guide to Business Communication Series) – Netzley & Snow – Prentice-Hall, New Delhi

### **5. Structure of Question Paper with Allocation of Marks**

**(With Effect from Academic Year 2012-2013)**

Q-1 Write brief answers (Any seven out of nine) UNIT-1	(14)
Q-2 Write short notes (Any two out of three) UNIT-1	(14)
Q-3 Bank Letter from Unit – 2	(14)
(OR)	
Bank Letter from Unit – 2	(14)
Q-4 Shareholder’s Letter to the Company Secretary (Unit-3)	(14)
(OR)	
Company Secretary’s Reply to the shareholder (Unit-3)	(14)
Q-5 (A) Comprehension from Unit-4	(08)
(B) Do as directed :( From Vocabulary of Unit-4)	(06)

- (1) Give one-word substitutes for the following: (Two items)
- (2) Explain the following one-word substitutes in your own words: (Two items)
- (3) Select an appropriate option for the given word: (Two items)
- (4) (MCQ Type Question)

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**Semester-III**

**CC 303 : Economics (Paper –III)**  
(With Effect From Academic Year 2012-13)

**1 Objectives:** Students should be aware with the basics of preliminary mathematical statistics.

**2. Evaluation :**

**Evaluation pattern**

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

**3. Course Contents :**

Module No.	Modules/ Sub Modules	Marks (%)
1	<b>INTRODUCTION TO PUBLIC FINANCE</b> Economic systems - concepts - Capitalism, Socialism and Mixed Economy - characteristics. Public and Private Finances: meaning, difference and similarities. Indian Federal Finance: concepts of three layers of government. Market failure and role of government. Characteristics of public and private goods, merits goods. Government budget, its importance. Various concepts of deficit: revenue deficit, budgetary deficit, fiscal deficit, primary deficit, their uses and effects.	25%
2	<b>TAXATION</b> Direct and indirect taxes : meaning and its characteristics - concepts of progressive, proportional and regressive taxes. Present Indian tax structure: its characteristics and defects. Role of taxation in economic development. Meaning of tax avoidance and tax evasion.	25%
3	<b>INCOME AND PUBLIC EXPENDITURE</b> Sources of income of local government, state government and central government. Public expenditure: purpose, importance and causes of increase in public expenditure. Meaning of Fiscal Responsibility and Budget Management Act (FRBM Act). Privatization and disinvestment : concept and importance.	25%
4	<b>PUBLIC DEBT</b> Public debt - meaning and types of public debt. Economic effects of public debt. Difference between taxation and debt. Burden of public debt - Learner's and Buchanan's view point.	25%

#### **4. Recommended & Suggested reference Books :**

- 1) Public finance in Theory & Practice : R.A. Musgrave & P.G. Musgrave
- 2) Introduction to Public Finance : Carl C. Plehn
- 3) The Theory & Working of Union Finance in India: Bhargava R. N.
- 4) D.M.Mithani : Money, Banking, International trade and Public finance
- 5) Public Finance : H.L. Bhatia
- 6) Public Finance : B.P.Tyagi
- 7) Public Finance : R.C. Agrawal
- 8) Modern Public Finance : Jha R.
- 9) Intermediate Public Economics : Jean Hindriks & Gareth D. Myles
- 10) Public Finance : S.K. Singh
- 11) Public Finance : M. Maria John Kennedy

#### **5. Structure of Course Examination**

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

##### **Evaluation pattern**

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications questions so the test of students can be done on parameters like conceptual knowledge, its application in actual sense, his or her memory and presence of mind. The structure is as under:

#### **6. Distribution of Marks :**

- |     |   |          |
|-----|---|----------|
| Q.1 | <b>14 marks</b> will have multiple choice questions based on the given units  | 14 Marks |
| Q.2 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |
| Q.3 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |
| Q.4 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |
| Q.5 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |

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**Semester-III**

**CC 304 : Basic Disciplines of Management (Paper –III)**

(With Effect From Academic Year 2012-13)

**1 Objectives:** Students should be aware with the basics of preliminary mathematical statistics.

**2. Evaluation :**

**Evaluation pattern**

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

**3. Course Contents :**

Module No.	Modules/ Sub Modules	Marks (%)
1	<p><b>Overview of the Indian Financial System :</b> 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.</p> <p><b>Regulatory and Promotional Institutions :</b> Objectives and functions of Reserve bank of India, Security Exchange Board of India, Insurance Regulatory Development Authority.</p>	<b>25%</b>
2	<p><b>Financial Markets :</b></p> <p><b>Money Market :</b> Meaning, constituents of organized money market.</p> <p><b>Capital market :</b> meaning, Functions and history.</p> <p>Primary Market : Meaning, Types of primary issues-public, Right and Private placement, Issue Mechanism.; Secondary market : Functions, Organizations, Management and Membership of Stock exchanges, Listing and trading of securities, Stock exchanges in India.</p>	<b>25%</b>
3	<p><b>Financial Institutions :</b></p> <p><b>Commercial Banking :</b> 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.</p>	<b>25%</b>
4	<p><b>Financial Instruments :</b></p> <p><b>Capital Market instruments :</b> Equities, Preference shares, Debentures and Bonds. New Instruments.</p> <p><b>Money market instruments :</b> Call / Notice Money Market, Treasury Bills, commercial Papers, Certificate of Deposit, Commercial bills</p>	<b>25%</b>

#### **4. Recommended & Suggested reference Books :**

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

#### **5. Structure of Course Examination**

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

##### **Evaluation pattern**

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications questions so the test of students can be done on parameters like conceptual knowledge, its application in actual sense, his or her memory and presence of mind. The structure is as under:

##### **Distribution of Marks :**

- |     |   |          |
|-----|---|----------|
| Q.1 | <b>14 marks</b> will have multiple choice questions based on the given units  | 14 Marks |
| Q.2 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |
| Q.3 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |
| Q.4 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |
| Q.5 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |



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**Semester-III**  
**CC 305 : Taxation (Paper –I)**  
(With Effect From Academic Year 2012-13)

**1 Objectives:** Students should be aware with the basics of preliminary mathematical statistics.

**2. Evaluation :**

**Evaluation pattern**

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

**3. Course Contents :**

Module No.	Modules/ Sub Modules	Marks (%)
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;	25%
2	(3) Income - tax Authorities (sections 116 to 120 and 124 only). (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) and collection of tax.	25%
3	<b>Salary Income:</b> Computation of taxable salary (sections 14 to 17); Taxability of various provident funds affecting the computation of taxable salary income only shall be included. <b>Note :</b> Practical problems may include the valuation of fully or partly rent-free accommodation and conveyance facility only; Separate small/objective type questions on other perquisites may be asked. Separate questions on determination of qualifying amount under section 80 C shall not be asked	25%
4	<b>Income from House Property :</b> Computation of Taxable Income from House Property (sections 22 to 27). <b>nte:</b> Problems requiring computation of three or more let-out house properties are not expected. <b>Note:</b> (i) While setting a question paper, the topic/aspect shall be indicated rather than the section number. (ii) Provisions of respective laws applicable (to individual assesses only) as on 31 <sup>st</sup> March immediately preceding the date of commencement of current academic year shall be considered.	25%

- (iii) 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.
- (iv) Questions from any **Unit / Sub - Unit** shall not be set in option of questions from other **Units / Sub - Units**. Internal option questions may be set from the same **Unit / Sub - Unit**. Wherever a **Unit** is divided into **Sub - Units**, questions from each **Sub - Unit** shall be asked.
- (v) Question paper shall contain a compulsory ‘Multiple choice question’ carrying **14 marks** out of **70** marks (which shall be divided into **seven** sub - questions of **2 marks** each and shall be drawn from each Unit / Sub - Unit of Units **1 to 4**, i.e. **1** sub - question from **Unit 1** and **2** sub-questions each from **other 3 Units**) - **without providing any internal option**, requiring the students to select correct option supported by necessary workings / explanations.
- (vi) Question paper shall contain total **5 questions** - one question (or sub - questions) carrying **14 marks** out of **70** marks shall be asked from each of units **1 to 4** and the **5<sup>th</sup> question** must relate to **MCQs** as stated in the preceding **Note No. (v)**.

#### **4. Recommended & Suggested reference Books :**

Students’ Guide to Income Tax, By Dr Vinod K Singhania / Dr Monica Singhania - Taxmann’s publication.

#### **5. Structure of Course Examination**

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

##### **Evaluation pattern**

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications questions so the test of students can be done on parameters like conceptual knowledge, its application in actual sense, his or her memory and presence of mind. The structure is as under:

#### **6. Distribution of Marks :**

Q.1	14 marks will have multiple choice questions based on the given units	14 Marks
Q.2	Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc.	14 Marks
Q.3	Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc.	14 Marks
Q.4	Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc.	14 Marks
Q.5	Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc.	14 Marks

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**Semester-III**

**CE 306 A : Financial, Cost and Management Account (Paper –III)**  
(Cost Accounting)  
(With Effect From Academic Year 2012-13)

**1 . Objectives:** To make students acquainted with cost accounting and equip them to prepare cost statement. *Degree of difficulty* : Working knowledge.

**2. Evaluation :**

**Evaluation pattern**

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

**3. Course Contents :**

Module No.	Modules/ Sub Modules	Marks (%)
<b>1</b>	<b>Introduction to Cost Accounting :</b> 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.	<b>25%</b>
<b>2</b>	<b>Materials :</b> 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;	<b>25%</b>
<b>3</b>	<b>Labour :</b> 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	<b>25%</b>

of Apprentice; Employee welfare cost; Fringe benefits; Bonus and Gratuity.

- 4 (A)Overheads including Activity Based Costing :**  
Definition; Classification of overheads; Techniques for segregation 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 (*In theory only*) **25%**
- (B) Conceptual Understanding of activity based costing**

**4. Recommended & Suggested reference Books :**

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

**5. Structure of Course Examination**

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

**Evaluation pattern**

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications questions so the test of students can be done on parameters like conceptual knowledge, its application in actual sense, his or her memory and presence of mind. The structure is as under:

**6. Distribution of Marks :**

- |     |   |          |
|-----|---|----------|
| Q.1 | 14 marks will have multiple choice questions based on the given units   | 14 Marks |
| Q.2 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |
| Q.3 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |
| Q.4 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |
| Q.5 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |

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**Semester-III**

**CE 307 A : Financial, Cost and Management Account (Paper –IV)  
(Corporate Accounting)**

(With Effect From Academic Year 2012-13)

**1. Objectives:** To make students acquainted with cost accounting and equip them to prepare cost statement.

**2. Evaluation :**

**Evaluation pattern**

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

**3. Course Contents :**

<b>Module No.</b>	<b>Modules/ Sub Modules</b>	<b>Marks (%)</b>
<b>1</b>	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. (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)	<b>25%</b>
<b>2</b>	Circumstances of valuation of shares; Factors affecting valuation of shares; Methods of valuation of shares (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)	<b>25%</b>
<b>3</b>	<b>Banks Accounts</b> Legal Provisions (Concepts only); 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; Non Performing Assets (NPA); Preparation of Final Accounts* Note: (1) Only Simple adjustments to be asked. (2) Income Statement OR Balance sheet to be asked with relevant schedules. Combined question of final account is not expected	<b>25%</b>

- 4 Liquidation of Company**  
 Meaning of Liquidation or winding up (Concepts only);  
 Methods of Liquidation (Concepts only) ( 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 **25%**  
 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

**4. Recommended & Suggested reference Books :**

5. (1) Corporate Accounting (Theory & Practice) K L Shah Shree Niwas Pub.  
 Shree Niwas Publishing  
 (2) Corporate Accounting Dr S N Maheshwari & S K Maheshwari Vikas Publishing  
 House.

**5. Structure of Course Examination**

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

**Evaluation pattern**

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications questions so the test of students can be done on parameters like conceptual knowledge, its application in actual sense, his or her memory and presence of mind. The structure is as under:

**6. Distribution of Marks :**

- Q.1 **14 marks** will have multiple choice questions based on the given units 14 Marks  
 Q.2 Answer two short questions OR Any one question which could be 14 Marks  
 a long question, case study, application of concepts etc.  
 Q.3 Answer two short questions OR Any one question which could be 14 Marks  
 a long question, case study, application of concepts etc.  
 Q.4 Answer two short questions OR Any one question which could be 14 Marks  
 a long question, case study, application of concepts etc.  
 Q.5 Answer two short questions OR Any one question which could be 14 Marks  
 a long question, case study, application of concepts etc.

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**Semester-III**

**CE 306 B : Statistical Method (Paper –III)**

(With Effect From Academic Year 2012-13)

**1 . Objectives:** Students should be familiar with the basic estimating statistical techniques and the sampling techniques.

**2. Evaluation :**

**Evaluation pattern**

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

**3. Course Contents :**

Module No.	Modules/ Sub Modules	Marks (%)
<b>1</b>	<b>Regression (For two variables) :</b> Concept regression, derivation of two lines of regression, Properties of regression coefficients (with proof), Forecasting on the basis of regression equation regression equation pertaining to linear model in the form $y = \alpha + \beta x + U$ and its relevant properties.	<b>25%</b>
<b>2</b>	<b>Multiple and Partial Correlation and Regression :</b> Definition and concept of Partial and Multiple Correlation (three variables), Concept Multiple Regression equations, Numerical example.	<b>25%</b>
<b>3</b>	<b>Sampling Methods - 1 :</b> Meaning of population and sample, need for sampling, Definition of population size and sample size, points to be considered for determining sample size, Theoretical description of different sampling methods (i) Non probabilistic sampling methods-convenience, quota, judgmental, purposive (ii) Probabilistic sampling methods-simple random sampling method, stratified random sampling method, systematic sampling method, two stage sampling method, cluster sampling method, sequential sampling method, and their comparisons.	<b>25%</b>
<b>4</b>	<b>Sampling Methods - 2 :</b> Verification of various results- (i) mean of sample mean is an unbiased estimator for sample mean (ii) verification of the formulae for variance of sample mean (iii) sample variance is an unbiased estimator for population variance, (for with replacement and without replacement simple random sampling) Simple numerical examples for stratifies random sample- to verify the result that the stratified random sample mean is an unbiased estimator for population variance and calculation of the variance of stratified sample mean, Simple numerical	<b>25%</b>

examples for systematic sample- to verify the result that the systematic random sample mean is an unbiased estimator for population variance and calculation of its variance.

#### **4. Recommended & Suggested reference Books :**

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. Amir D Aczel, Jayavel Sounderpandian, Complete Business Statistics, Tata Mc Graw Hill, New Delhi.

#### **5. Structure of Course Examination**

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

##### **Evaluation pattern**

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications questions so the test of students can be done on parameters like conceptual knowledge, its application in actual sense, his or her memory and presence of mind. The structure is as under:

#### **6. Distribution of Marks :**

- |     |   |          |
|-----|---|----------|
| Q.1 | 14 marks will have multiple choice questions based on the given units   | 14 Marks |
| Q.2 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |
| Q.3 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |
| Q.4 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |
| Q.5 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |



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**Semester-III**  
**CE 307 B : Statistical Method (Paper –IV)**  
(With Effect From Academic Year 2012-13)

**1 . Objectives:** Student should able to understand the application of statistical methods in the field of economics.

**2. Evaluation :**

<b>Evaluation pattern</b>	
End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

**3. Course Contents :**

<b>Module No.</b>	<b>Modules/ Sub Modules</b>	<b>Marks (%)</b>
<b>1</b>	<b>Input - Output Analysis :</b> Meaning of Input - output analysis, assumption and limitations, Leontief's static open model - importance and application of the model, Simple examples up to the matrix of order 3×3.	<b>25%</b>
<b>2</b>	<b>Distribution of Income and Economic Models :</b> Concept of Income Distribution models, Study of Paroto's income distribution- analysis and interpretations. Lorentz curve of concentration, Fitting of Pareto and Lorentz curves - numerical examples only. Classical models- structural equations and structural parameters of model, Linear homogeneous equation system, study of (i) price determination model and (ii) income determination model.	<b>25%</b>
<b>3</b>	<b>Time Series :</b> Meaning and uses of time series, Various components of time series, determination of trend by using graphical, moving average and least square method, To separate seasonal component by using sale forecasts and seasonal variation by using moving average method, link relative method, with examples.	<b>25%</b>
<b>4</b>	<b>Index Numbers :</b> Definition, limitations, characteristics, and uses of index numbers, Construction of whole sale price index number and cost of living index number, Construction of index number by suing aggregate expenditure method and family budget method using Laspeyre's, Paasche's, Fisher's, Marshall Edgeworth's and Dorbish Bowley's formulae, Weighted mean formulae, Deflating, Splicing, Time Reversal Test (TRT) and Factor Reversal Test (FRT). Simple examples.	<b>25%</b>

#### **4. Recommended & Suggested reference Books :**

1. J. K. Sharma, Mathematics for Business and Economics, Asian Books Private Ltd.
2. S. C. Gupta, V. K. Kapoor, Fundamentals of Applied 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. S.C. Gupta: "Fundamentals of Mathematical Statistics" S. Chand, New Delhi.
5. Levin and Rubin: "Statistics for Management", Prentice Hall of India Pvt. Ltd. New Delhi.

#### **5. Structure of Course Examination**

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

##### **Evaluation pattern**

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications questions so the test of students can be done on parameters like conceptual knowledge, its application in actual sense, his or her memory and presence of mind. The structure is as under:

#### **6. Distribution of Marks :**

- |     |   |          |
|-----|---|----------|
| Q.1 | <b>14 marks</b> will have multiple choice questions based on the given units  | 14 Marks |
| Q.2 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |
| Q.3 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |
| Q.4 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |
| Q.5 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |

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**Semester-IV**

**CC 401 : Fundamental Statistics (Paper –II)**

(With Effect From Academic Year 2012-13)

**1 . Objectives:** Students should able to apply basic mathematics and statistics in different sector of economics and finance.

**2. Evaluation :**

<b>Evaluation pattern</b>	
End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

**3.Course Contents :**

Module No.	Modules/ Sub Modules	Marks (%)
<b>1</b>	<p><b>Application of Differentiation :</b> Definition of second order derivative, maximum and minimum value of a function and its application in business (cost, revenue and profit related numerical problems), Application of derivatives in economics (elasticity of demand and supply, M.R., A.R., M.C. and A.C. and its related examples)</p>	<b>25%</b>
<b>2</b>	<p><b>Integration and its Application :</b> Definition of definite integration Rules of integration (constant, addition and subtraction , Standard forms of integration <math>(x^n, e^{(ax+b)}, a^x, \frac{1}{x}, (ax + b)^n, \frac{1}{(ax+b)})</math> simple: examples based on these results, Definition of definite integrations, Its simple application related to M.R., M.C. and profit function only.</p>	<b>25%</b>
<b>3</b>	<p><b>Co-ordinate Geometry :</b> Definition of Slope, Intercept, Conditions for parallel and Perpendicular lines. Equations of a straight line in the following forms (i) <math>y= mx+c</math> (ii) <math>y - y_1 = m(x - x_1)</math> (iii) <math>\frac{x}{a} + \frac{y}{b} = 1</math> (iv) <math>\frac{y - y_1}{y_1 - y_2} = \frac{x - x_1}{x_1 - x_2}</math> Simple illustrative examples.</p>	<b>25%</b>
<b>4</b>	<p><b>Arithmetic Progression and Geometric Progression :</b> Introduction of arithmetic progression and geometric progression, sum of series in arithmetic progression, arithmetic mean, geometric mean, sum of series in geometric progression. Its application based examples.</p>	<b>25%</b>

### 3. Recommended & Suggested reference Books :

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.

### 4. Structure of Course Examination

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

#### **Evaluation pattern**

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications questions so the test of students can be done on parameters like conceptual knowledge, its application in actual sense, his or her memory and presence of mind. The structure is as under:

### 5. Distribution of Marks :

- |     |   |          |
|-----|---|----------|
| Q.1 | 14 marks will have multiple choice questions based on the given units   | 14 Marks |
| Q.2 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |
| Q.3 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |
| Q.4 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |
| Q.5 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |

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**Semester-IV**

**CC 403 : Economics (Paper –IV)**

(With Effect From Academic Year 2012-13)

**1 Objectives:** Students should be aware with the basics of preliminary mathematical statistics.

**2. Evaluation :**

**Evaluation pattern**

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

**3. Course Contents :**

Module No.	Modules/ Sub Modules	Marks (%)
<b>1</b>	<b>INTRODUCTION</b> Concepts of economic growth and economic development - difference between growth and development. Various indicators for growth and development - PQLI, HDI, HPI, Gender Index and Standard of Living Index.	<b>25%</b>
<b>2</b>	<b>THEORIES OF ECONOMICS GROWTH</b> Harrod Domar Model. Balanced Growth Model : Nurkse Model. Unbalanced Growth Model: Hirschman Model	<b>25%</b>
<b>3</b>	<b>OBSTACLES IN GROWTH &amp; DEVELOPMENT</b> Poverty: meaning, relative and absolute poverty. Causes and its economics effects. Population: birth rate and death rate and its economic effects. Unemployment: types and economic effects.	<b>25%</b>
<b>4</b>	<b>DEVELOPMENT AND ENVIORNMENT</b> Sustainable development. Pollution : types and causes. Regional inequality - income Inequality - dualism. Development and climate change. Kyoto Protocol : its significance. Carbon credit. Concept of biodiversity.	<b>25%</b>

#### **4. Recommended & Suggested reference Books :**

- 1 Economics of Development: Michel P. Todaro
- 2 Leading issues in Economic Development: Meier G.M.
- 3 Development & Planning-Theory & Practice: Mishra & Puri
- 4 Economic Development & Planning: M.L. Jhingan
- 5 Economic Development: Michael P. Todaro & Stephen C. Smith
- 6 Environmental Economics: Hanley & Others
- 7 Environmental Economics: U. Shankar
- 8 The Theory of Economic Development: Joseph Schumpeter A Strategy for Development: Hirschman.

#### **5. Structure of Course Examination**

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

##### **Evaluation pattern**

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications questions so the test of students can be done on parameters like conceptual knowledge, its application in actual sense, his or her memory and presence of mind. The structure is as under:

#### **7. Distribution of Marks :**

- |     |   |          |
|-----|---|----------|
| Q.1 | <b>14 marks</b> will have multiple choice questions based on the given units  | 14 Marks |
| Q.2 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |
| Q.3 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |
| Q.4 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |
| Q.5 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |

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**Semester-IV**

**CC 404 : Basic Disciplines of Management (Paper –IV)**

(With Effect From Academic Year 2012-13)

**1 Objectives:** Objective of this syllabus is to provide basic knowledge of functional area of production, purchasing and inventory management.  
All units carry equal weightage of marks.

**2. Evaluation :**

<b>Evaluation pattern</b>	
End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

**3. Course Contents :**

Module No.	Modules/ Sub Modules	Marks (%)
1	<p><b>Production :</b> Meaning &amp; Characteristics of Production - Types of Production on the basis of production process and production continuity. <b>Production Management:</b> Meaning and Characteristics, Scope of Production Management. <b>Production Planning:</b> Meaning, procedure and importance. <b>Production Control:</b> Meaning, procedure and importance.</p>	<b>25%</b>
2	<p><b>Purchasing :</b> Meaning of Scientific Purchasing - Principles of Scientific Purchasing - Objectives of Scientific Purchasing - Classification of purchases Methods of purchasing - Modern Procedure of Purchase - Centralized V/S. Decentralized Purchasing - Decision regarding to make or to purchase</p>	<b>25%</b>
3	<p><b>Inventory Control :</b> Meaning and Types of Inventory Control - Objectives of Inventory Control - Functions of Inventory Control - Brief idea of techniques (methods) of inventory control A. B. C. Method of Inventory Control VED Analysis, FSN analysis. (Computation is not expected.) Importance of Inventory Control - Guiding Principles of Effective Inventory Control.</p>	<b>25%</b>
4	<p><b>Developing and launching New Products Services :</b> The new product development dilemma - problem of Launching New product in the market -process of New product development - Adoption process of New product - Causes for product failure - Concept of product mix - product simplification -product diversification. <b>Note:</b> 20% weightage is to be given to objective questions (except M.C.Q.) covering whole syllabus.</p>	<b>25%</b>

#### **4. Recommended & Suggested reference Books :**

- 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.

#### **5. Structure of Course Examination**

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

##### **Evaluation pattern**

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications questions so the test of students can be done on parameters like conceptual knowledge, its application in actual sense, his or her memory and presence of mind. The structure is as under:

#### **6. Distribution of Marks :**

- |     |   |          |
|-----|---|----------|
| Q.1 | <b>14 marks</b> will have multiple choice questions based on the given units  | 14 Marks |
| Q.2 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |
| Q.3 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |
| Q.4 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |
| Q.5 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |



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**Semester-IV**  
**CC 405 : Taxation (Paper –II)**  
(With Effect From Academic Year 2012-13)

**1 Objectives:** Students should be aware with the basics of preliminary mathematical statistics.

<b>2. Evaluation :</b>	<b>Evaluation pattern</b>	
	End Semester examination	70%
	Mid-Semester examination	20%
	Projects, assignments, quizzes, class participation	10%

**3. Course Contents :**

<b>Module No.</b>	<b>Modules/ Sub Modules</b>	<b>Marks (%)</b>
<b>1</b>	<p><b>Profits and Gains of Business or Profession:</b> Computation of taxable profit under the head (sections 28, 29, 30, 31, 32, 34, 35, 36, 37 and 40). <b>Note:</b> Comprehensive problems on computation of taxable profit of business or profession involving detailed computation of admissible depreciation shall not be asked.</p>	<b>25%</b>
<b>2</b>	<p>(a) <b>Capital Gains:</b> Computation of taxable capital profit under the head (sections 45, 47, 49 to 51, 54, 54B, 54EC, 54F and 55). <b>Note:</b> Relevant cost-inflation index numbers must be provided in the question paper.</p> <p>(b) <b>Income from Other Sources:</b> Computation of taxable income under the head (sections 56 to 59). <b>Note:</b> In case of securities and other investments, the rate of <b>TDS</b> and type of security (listed or un-listed) must be explained in the question paper.</p>	<b>25%</b>
<b>3</b>	<p>(a) Income of other persons included in assessee's total income (Sections 60 to 65);</p> <p>(b) Aggregation of Total Income and set-off and carry-forward of losses (sections 66, 68, 69, 69A to 69D, 70, 71, 72, 72A, 73, 74 and 75);</p> <p>(c) 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). <b>Note:</b> Only theoretical/small practical and objective type questions shall be asked from Unit 3.</p>	<b>25%</b>
<b>4</b>	<p>1. Basic idea of value added tax levied under <b>Gujarat Value Added Tax Act, 2003</b> and Sales Tax under <b>Central Sales Tax Act</b> to cover taxable event, payment of tax, filing of return, registration and records relating thereto (in theory only);</p> <p>2. <b>Service Tax:</b> Basic idea of service tax law to cover taxable event, person liable to pay service tax, manner of payment of service tax, filing of return, registration and records relating thereto (theory only).</p>	<b>25%</b>

**Notes:** 1. While setting a question paper, the topic/aspect shall be indicated rather than the section number. Provisions of respective laws

applicable (to individual assesses only)  
as on 31<sup>st</sup> March immediately preceding the date of commencement of current academic year shall be considered.

2. 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.
3. Questions from any **Unit / Sub - Unit** shall not be set in option of questions from other **Units / Sub - Units**. Internal option questions may be set from the same **Unit / Sub - Unit**. Wherever a **Unit** is divided into **Sub - Units**, questions from each **Sub - Unit** shall be asked.
4. Question paper shall contain a compulsory 'Multiple choice question' carrying **14 marks** out of **70** marks (which shall be divided into **seven** sub - questions of **2 marks** each and shall be drawn from each unit / sub -unit of Units **1 to 4**, i.e. **1** sub - question from **Unit 1** and **2** sub - questions each from **other 3 Units**) - **without providing any internal option**, requiring the students to select correct option supported by necessary workings / explanations.
5. Question paper shall contain total **5 questions** - one question (or sub - questions) carrying **14 marks** out of **70** marks shall be asked from each of units **1 to 4** and the **5<sup>th</sup> question** must relate to **MCQs** as stated in the preceding **Note No. (v)**.

#### **4. Recommended & Suggested reference Books :**

- 1) Students' Guide to Income Tax, By Dr Vinod K Singhanian/Dr Monica Singhanian-Taxmann's publication.

#### **5. Structure of Course Examination**

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

##### **Evaluation pattern**

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications questions so the test of students can be done on parameters like conceptual knowledge, its application in actual sense, his or her memory and presence of mind. The structure is as under:

#### **6. Distribution of Marks :**

Q.1	14 marks will have multiple choice questions based on the given units	14 Marks
Q.2	Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc.	14 Marks
Q.3	Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc.	14 Marks
Q.4	Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc.	14 Marks
Q.5	Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc.	14 Marks

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**Semester-IV**

**CE 406 A : Financial, Cost and Management Account (Paper –V)**  
(Cost Accounting)  
(With Effect From Academic Year 2012-13)

**1 . Objectives:** To supplement and consolidate the cost accounting concept and costing methods and equip the students to make use of various costing methods. *Degree of difficulty:* Working knowledge.

**2. Evaluation :**

**Evaluation pattern**

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

**3. Course Contents :**

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

#### **4. Recommended & Suggested reference Books :**

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

#### **5. Structure of Course Examination**

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

<b>Evaluation pattern</b>	
End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications questions so the test of students can be done on parameters like conceptual knowledge, its application in actual sense, his or her memory and presence of mind. The structure is as under:

#### **6. Distribution of Marks :**

- |     |   |          |
|-----|---|----------|
| Q.1 | <b>14 marks</b> will have multiple choice questions based on the given units  | 14 Marks |
| Q.2 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |
| Q.3 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |
| Q.4 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |
| Q.5 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |

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**Semester-IV**

**CE 407 A : Financial, Cost and Management Account (Paper –VI)  
(Auditing)**

(With Effect From Academic Year 2012-13)

1. **Objectives:** To make students acquainted with cost accounting and equip them to prepare cost statement.

2. **Evaluation :**

**Evaluation pattern**

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

3. **Course Contents :**

<b>Module No.</b>	<b>Modules/ Sub Modules</b>	<b>Marks (%)</b>
<b>1</b>	<b>Introduction</b> Definition, objective of auditing, 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	<b>25%</b>
	<b>Company Auditor</b> Qualification and disqualification; Appointment and removal; Remuneration and status; Rights and duties; Lien of an auditor	
<b>2</b>	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.	<b>25%</b>
<b>3</b>	<b>Vouching</b> Meaning and significance vouching of cash transactions	<b>25%</b>
<b>4</b>	<b>Verification and Valuation of assets and liabilities</b> Meaning and auditor's duties ; Verification and valuation of followings: - Goodwill, Building machinery, investment, Inventory, secured loans and contingent liabilities.	<b>25%</b>

4. **Recommended & Suggested reference Books :**

1. Auditing University Edition By Arun Jha Taxmann's Publication
2. Auditing: Theory & Practice By N K Sharma Shree Niwas Publication

## **5. Structure of Course Examination**

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

<b>Evaluation pattern</b>	
End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications questions so the test of students can be done on parameters like conceptual knowledge, its application in actual sense, his or her memory and presence of mind. The structure is as under:

## **6. Distribution of Marks :**

- Q.1 **14 marks** will have multiple choice questions based on the given units 14 Marks
- Q.2 Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. 14 Marks
- Q.3 Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. 14 Marks
- Q.4 Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. 14 Marks
- Q.5 Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. 14 Marks

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**Semester-IV**

**CE 406 B : Statistical Method (Paper –V)**

(With Effect From Academic Year 2012-13)

**1 . Objectives:** Student should be familiar to the fundamentals of mathematical statistics and its applications.

**2. Evaluation :**

**Evaluation pattern**

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

**3. Course Contents :**

Module No.	Modules/ Sub Modules	Marks (%)
1	<b>Mathematical Expectation:</b> 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%
2	<b>Discrete Probability Distribution - 1 :</b> 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%
3	<b>Discrete Probability Distribution - 2 :</b> Probability mass function of Negative Binomial distribution and Geometric distribution, simple applications, deriving mean and variance of these distributions, and their properties and simple examples, Probability mass function of Hyper-geometric distribution, properties of Hyper-geometric distribution and simple applications,	25%
4	<b>Continuous Probability Distribution :</b> Probability Density Function of Normal distribution, deriving mean and variance of Normal distribution, properties of Normal distribution, examples based on it and applied problems of Normal distribution.	25%

#### **4. Recommended & Suggested reference Books :**

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

#### **5. Structure of Course Examination**

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

##### **Evaluation pattern**

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications questions so the test of students can be done on parameters like conceptual knowledge, its application in actual sense, his or her memory and presence of mind. The structure is as under:

#### **6. Distribution of Marks :**

- |     |   |          |
|-----|---|----------|
| Q.1 | <b>14 marks</b> will have multiple choice questions based on the given units  | 14 Marks |
| Q.2 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |
| Q.3 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |
| Q.4 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |
| Q.5 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |



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**Semester-IV**  
**CE 407 B : Statistical Method (Paper –VI)**  
(With Effect From Academic Year 2012-13)

**1 . Objectives:** Student should able to understand the application of statistical methods in the field of economics.

**2. Evaluation :**

**Evaluation pattern**

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

**3. Course Contents :**

Module No.	Modules/ Sub Modules	Marks (%)
1	<b>Linear Programming :</b> Introduction to L.P.P. , Structure and Assumptions of a L.P.P., General Mathematical Model of L.P.P., Simple Linear Programming Model Formulation (up to three variables), Important Definitions , Graphical Solution Method , Some Special Cases (Multiple Optimal Solution, Unbounded Solution, Infeasible Solution)	<b>25%</b>
2	<b>Simplex Method -1:</b> Definition of slack and surplus variables and other basic terms like basic solution, basic feasible solution, initial basic feasible solution, Standard form of L.P.P., Introduction to Simplex Method, Simplex algorithm for solving LPP, Simple Simplex Algorithm (Problems with constraints “ $\leq$ ” and “ $=$ ” types only).	<b>25%</b>
3	<b>Simplex Method - 2 and Duality :</b> Definition of artificial variable, unrestricted variables, Big M and Two Phase Method of solving L.P.P, Some Complications and their resolution (Unrestricted variables, Degeneracy), Special Types of Linear Programming Solutions (Multiple Optimal Solution, Unbounded Solution, Infeasible Solution). Meaning and uses of dual LPP and simple examples of obtaining Dual from given Primal LPP	<b>25%</b>
4	<b>Transportation Problems:</b> Introduction to the T.P., Mathematical formulation of T.P., Loops in T.P. and their properties, Methods for finding Initial Solution: North West Corner , Least Cost , Vogel’s Approximation Method., Test for Optimality, MODI Method for obtaining Optimal Solution., Special Cases in T.P. (Unbalanced problem, Degeneracy, Alternative Optimal Solution, Prohibited routes), Maximization T.P	<b>25%</b>

#### **4. Recommended & Suggested reference Books :**

1. Loomba & N. Paul : Linear Programming Tata Mc Graw Hill, New Delhi.
2. Gass S. I.: Linear Programming Methods & Applications, Mc Graw Hill.
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.
5. Barry Render, Ralph M. Stair , Michael E. Hanna, Quantitative Analysis for Management, Pearson Education(Singapore) Pte. Ltd.

#### **5. Structure of Course Examination**

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

##### **Evaluation pattern**

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications questions so the test of students can be done on parameters like conceptual knowledge, its application in actual sense, his or her memory and presence of mind. The structure is as under:

#### **6. Distribution of Marks :**

- |     |   |          |
|-----|---|----------|
| Q.1 | <b>14 marks</b> will have multiple choice questions based on the given units  | 14 Marks |
| Q.2 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |
| Q.3 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |
| Q.4 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |
| Q.5 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |

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**Semester-IV**

**CC 402 : Fundamentals of Communication Theory & Practice (Paper-IV)**  
(With Effect From Academic Year 2012-13)

**1 . Objectives:** Communication is an essential skill for the successful professional carrier. The objective is to acquaint the students with advance concept in communication skill that are useful in developing skills of communication in the organization.

**2. Evaluation :**

<b>Evaluation pattern</b>	
End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

**3.Course Contents :**

<b>Module No.</b>	<b>Modules/ Sub Modules</b>	<b>Marks (%)</b>
1	<b><u>Text: Vignettes of Life: An Anthology of Selected Short Stories</u></b> (Chapters - 8 to 11) Edited and Annotated by: T. PADMA Published by: Macmillan India Ltd.	<b>25%</b>
2	<b><u>Advanced Communication :</u></b>  <b>(A) Barriers to Communication:</b> <b>1. Physical Barriers:</b> i. Noise ii. Time and Distance iii. Defects in the Medium  <b>2. Semantic Barriers</b> i. Misinterpretation of Words ii. Technical Language iii. Idioms and Phrases  <b>3. Personal Barriers</b> i. Status Block ii. State of Mind and Health iii. Group Identification iv. Poor Communication Skills	<b>25%</b>

**(B) Networks of Communication in the Organization:**

**1. Upward Communication:**

- i. Meaning
- ii. Objectives
- iii. Advantages
- iv. Limitations
- v. Suggestions for Improvement

**2. Downward Communication:**

- 1. Meaning
- ii. Objectives
- iii. Advantages
- iv. Limitations
- v. Suggestions for Improvement

**3. Horizontal Communication:**

- (i) Meaning
- (ii) Objectives
- (iii) Advantages
- (iv) Limitations
- (v) Suggestions for Improvement

**3 Agency Correspondence**

- 1. Application for an agency
- 2. Offering terms and conditions of an agency
- 3. Negotiation for better terms and conditions at initial stage
- 4. Appointment of agent
- 5. Reprimand for a decline in sales
- 6. Explanation for a decline in sales
- 7. Surrendering the agency willingly
- 8. Termination of an agency

25%

**4 (A) Circulars to the Dealers:**

- 1. Opening a new branch of the company
- 2. Informing change of address
- 3. Announcing an increase in prices
- 4. Announcing a seasonal discount
- 5. Intimating the dismissal of an employee
- 6. Intimating the change of Marketing Executive

**(B) Vocabulary: Idioms and Phrasal Verbs**

(\*List is attached)

25%

**\*List of Idioms and Phrasal Verbs**

- |                              |                   |
|------------------------------|-------------------|
| 1. a blessing in disguise    | 26. to abide by   |
| 2. a hue and cry             | 27. to break down |
| 3. all in all                | 28. to break out  |
| 4. as busy as a bee          | 29. to bring up   |
| 5. at the eleventh hour      | 30. to call off   |
| 6. at the spur of the moment | 31. to call on    |
| 7. beat about the bush       | 32. to care for   |

- |                                |                            |
|--------------------------------|----------------------------|
| 8. born with a silver spoon    | 33. to carry on            |
| 9. by hook or by crook         | 34. to carry over          |
| 10. by leaps and bounds        | 35. to cure of             |
| 11. child's play               | 36. to drop in             |
| 12. fleet of foot              | 37. to get along with      |
| 13. hat trick                  | 38. to give up             |
| 14. heaven knows               | 39. to keep one's eyes on  |
| 15. Himalayan task             | 40. to lay down one's life |
| 16. ifs and buts               | 41. to look into           |
| 17. in a nutshell              | 42. to make up             |
| 18. keep it up                 | 43. to meddle with         |
| 19. not be on speaking terms   | 44. to pass away           |
| 20. not one's cup of tea       | 45. to put off             |
| 21. now and then               | 46. to put up with         |
| 22. on the top of the world    | 47. to set off             |
| 23. sailing in the same boat   | 48. to stand by            |
| 24. the devil's advocate       | 49. to take away           |
| 25. the other side of the coin | 50. to take over           |

Note: The format of the question for this unit is as under:

(1) Match the following:

(2) Give meanings of the following:

**6. Recommended & Suggested reference Books :**

1. Business Communication – Urmila Rai & S. M. Rai – Himalaya Publishing House, Mumbai
2. Business Communication – Homai Pradhan & N. S. Pradhan – Himalaya Publishing House, Mumbai
3. Business Communication – Asha Kaul – Prentice-Hall, New Delhi
4. Essentials of Business Communication – Rajendra Pal & J. S. Korlahalli – Sultan Chand & Sons, New Delhi
5. Effective Business Communication – Dr. S. K. Agrawal & Dr. P. K. Singh – Himanshu Publications, 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. Word Power Made Easy – Norman Lewis - Goyal Saab, New Delhi
11. Communicative Competence in Business English – Robinson, Netrakanti & Shintre  
– Orient Longman, Hyderabad
12. Oxford Dictionary of Phrasal Verbs – A. P. Cowie & R. Mackin, OUP, New Delhi
- 13 A Guide to Business Correspondence and Communication Skills – A.N. Kapoor –  
Sultan Chand & Sons, New Delhi
- 14.. Business Communication Today – Bovee & Thill – Prentice-Hall, New Delhi 15.  
Guide to Report Writing (Guide to Business Communication Series) – Netzley &  
Snow – Prentice-Hall, New Delhi

7. **Structure of Course Examination**

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

**Evaluation pattern**

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications questions so the test of students can be done on parameters like conceptual knowledge, its application in actual sense, his or her memory and presence of mind. The structure is as under:

8. **Distribution of Marks :**

**Structure of Question Paper with Allocation of Marks**

- Q-1. Write brief answers of any SEVEN of the following: (out of nine) (UNIT-I) (14)
- Q-2. Write short notes on any TWO of the following: (out of three) (UNIT-I) (14)
- Q-3. General Question from Barriers to Communication (UNIT-II) (14)  
(OR)
- Q-3. General Question from Networks of Communication in the Organization (UNIT-II)
- Q-4. Agent's Letter to the Principal (Unit-III) (14)  
(OR)  
Principal's Letter to an Agent (Unit-III)
- Q-5. (A) Drafting of circular (UNIT-IV) (07)  
(OR)  
Drafting of circular (UNIT-IV)
- (B) Do as directed :( From Vocabulary of Unit-IV only) (07)
- (1) Match the following: (Four items)
- (2) Give meanings of the following: (Three items)

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**Semester-V**

**CC 501: Fundamental Statistics (Paper-III)**

(With Effect from Academic Year 2013-14)

**1. Objectives:** Students should be aware with the basics of advanced mathematical statistics.

**2. Evaluation:**

**Evaluation pattern**

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

**3. Course Contents:**

Module No.	Modules/ Sub Modules	Marks (%)
<b>1</b>	<b>Discrete Probability Distributions -1:</b> Definition of probability distributions and distribution function, Probability mass function of Poisson distribution, its properties and applications, Numerical examples, Probability mass function of Hyper-geometric distribution, properties and simple applications based on it. (Without any mathematical proofs).	<b>25%</b>
<b>2</b>	<b>Discrete Probability Distributions -2:</b> Probability mass function of Negative Binomial distribution Its properties and applications, Numerical examples and Geometric distribution, simple applications and their properties and simple examples based on it	<b>25%</b>
<b>3</b>	<b>Process Control Technique:</b> Meaning of quality control and its uses in industry, Variations in quality, Theory of control chart, revised control chart, Theory of run, Control charts for variables ( $\bar{x}$ and R) and its examples, Control charts for attributes (np for fixed sample size, p and c) (No derivation of control limits), Examples related to the charts.	<b>25%</b>
<b>4</b>	<b>Product Control Technique:</b> Meaning of product control and its advantages, Definition of Single sampling plan, Explanation of the terms AQL, LTPD, Producer's risk, Consumer's risk, O.C function, ASN, ATI, AOQ, Simple examples based on Binomial, Hyper-geometric and Poisson distributions.	<b>25%</b>

**4. Recommended & Suggested reference Books :**

1. Grant E.L.: Statistical Quality Control, McGraw Hill.
2. Duncan A.J.: Quality Control and Industrial Statistics. Taraporewala and Sons.
3. Levin and Rubin: "Statistics for Management", Prentice Hall of India Pvt. Ltd. New Delhi
4. Sancheti & Kapoor : Business Statistics. Sultan Chand & Sons, New Delhi.
5. Sancheti & Kapoor : Business Mathematics, Sultan Chand Sons, New Delhi.

## **5. Structure of Course Examination**

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

### **Evaluation pattern**

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications questions so the test of students can be done on parameters like conceptual knowledge, its application in actual sense, his or her memory and presence of mind. The structure is as under:

## **6. Distribution of Marks :**

- |     |   |          |
|-----|---|----------|
| Q.1 | <b>14 marks</b> will have multiple choice questions based on the given units  | 14 Marks |
| Q.2 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |
| Q.3 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |
| Q.4 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |
| Q.5 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |



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**Semester-V**

**CC 502 : Fundamentals of Communication Theory and Practice (Paper V)**  
(With Effect From Academic Year 2013-14)

**1 . Objectives:** This course has been designed to provide a link to what the students have learnt so far at in the beginning of their UG course school and help them to acquire basic skills of English Language and Commercial Communication. Modified Communicative Approach (Mod.Com) of teaching English is kept in mind while preparing this course as it has already been in use in all the schools of Gujarat.

The objective of this course is to develop effective business communication skills among the students. Communication is a very essential skill for the managers to be successful in their professional career. The objective is to acquaint the students with the basic concepts and techniques of communication that are useful in developing skills of communicating effectively.

**2. Evaluation :**

**Evaluation pattern**

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

**3. Course Contents :**

Module No.	Modules/ Sub Modules	Marks
1	<b>Black Hills : A Textbook for College Students</b> edited by the Members of the Board of Studies in English, KSKV Kachchh University, Bhuj and to published by Macmillan Publishers India Limited, New Delhi, India. (Lesson No: 1 to 5 of the textbook are prescribed for Unit: 1)	24
2	<b>BUSINESS REPORTS</b> - Individual Reports - Committee Reports	17
3	<b>PRESS REPORTS</b> - Reports on Natural Calamities - Reports on Accidents - Reports on Topics related to Academic and Commercial Interests	17
4	<b>QUESTIONNAIRES</b> - Launching a new product and reviewing an existing product - Socio-economic Analysis - Survey on Habits and Educational Interests	12

#### **4.RECOMMENDED AND SUGGESTED REFERENCE BOOKS :**

1. [Professional Communication Skills](#) By [Pravin S R Bhatia](#), [A.M. Sheikh](#), [A.K.Jain](#) Published by S. Chand , New Delhi.
2. [Communication Skills](#) By [Dr. Gajanan Malviya](#), [Prof. R.N. Shukla](#)  
Published by S. Chand , New Delhi.
3. [Business Communication](#) by [K K Ramachandran](#), [Lakshmi K K](#), [M Krishna Kumar](#) Published by Macmillan India , New Delhi.

#### **5. Structure of Course Examination**

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

##### **Evaluation pattern**

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications questions so the test of students can be done on parameters like conceptual knowledge, its application in actual sense, his or her memory and presence of mind. The structure is as under:

#### **6. Distribution of Marks :**

- Q.1** Choose an appropriate option i.e. A or B or C or D from those given under each question/statement and rewrite the entire sentence along with answer. If you write only option, you will not get marks. **10**  
[10 MCQs]  
[4 MCQs from Unit 1 and 2 MCQs each from Unit 2, 3, and 4]
- Q.2** Answer the following questions in about three to four sentences each : (Five out of seven to be answered) **10**  
[Based on Prescribed Textbook : Unit : 1]
- Q.2** Write short notes. (Any Two) **10**  
(B) (Two out of four to be answered)  
[Based on Prescribed Textbook: Unit : 1]
- Q.3** Draft a business report. (Any One ) **15**  
(One Business Report out of three to be be drafted. [Based on Unit : 2]
- Q.4** Write a press report. (Any One) **15**  
(One Press Report out of three to be written.) [Based on Unit: 3]
- Q.5** Draft a questionnaire. (Any One) **10**  
(One questionnaire out of three to be drafted.) [Based on Unit: 4]

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**Semester-V**

**CC 503 : ECONOMICS (Paper V)**

(Economics of International Trade)

(With Effect from Academic Year 2013-14)

**1 . Objectives:** Students should be aware with the internal and external trade, Meaning and types of exchange rates-pegged, Concept of balance of trade and balance of payments.

**2. Evaluation :**

**Evaluation pattern**

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

**3. Course Contents :**

Module No.	Modules/ Sub Modules	Marks (%)
<b>1</b>	<b>THEORIES OF INTERNATIONAL TRADE:</b> Introduction of international trade – internal and external trade – merits and demerits. Basic concept of Adam Smith’s Absolute Cost Advantage Theory. Ricardo’s Comparative Cost Advantage Theory. Multilateral trade and trade with market imperfection. Heckscher-Ohlin Factor Endowment Theory.	<b>25%</b>
<b>2</b>	<b>TERMS OF TRADE:</b> Meaning, types and its importance. Factors affecting terms of trade. Mill’s theory of reciprocal demand. Marshall's theory of offer curves. Concept of balance of trade and balance of payments. Favorable and unfavorable balance of payments. Measures to correct unfavorable balance of payments.	<b>25%</b>
<b>3</b>	<b>TRADE POLICIES:</b> Free Trade vs. protection policy. Arguments for protection policy. Tariffs: types and its effects–optimum tariff and protective tariff. Basic concept of dumping and anti– dumping policies. Non–tariff barriers.	<b>25%</b>
<b>4</b>	<b>EXCHANGE RATE :</b> Meaning and types of exchange rates-pegged, partial and flexible exchange rate. Exchange rate policies and determination of exchange rate. Purchasing power parity theory of exchange rate. Inter-relationship between exchange rate, interest rate and inflation rate.	<b>25%</b>

**1. Recommended & Suggested reference Books :**

- 1) Kindiberger C.P.: International Economics
- 2) Krugmen P.R. & m. Obstgeld: International Economics
- 3) Money, Banking, International Trade & Public Finance: D.M. Mithani
- 4) Intrnational Economics: Francis Cherunilam
- 5) International Economics: M.C.Vaish & Sudama Singh
- 6) Sodersten Bo: International Economics

## **5. Structure of Course Examination**

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

<b>Evaluation pattern</b>	
End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications questions so the test of students can be done on parameters like conceptual knowledge, its application in actual sense, his or her memory and presence of mind. The structure is as under:

## **6. Distribution of Marks :**

- |     |   |          |
|-----|---|----------|
| Q.1 | <b>14 marks</b> will have multiple choice questions based on the given units  | 14 Marks |
| Q.2 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |
| Q.3 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |
| Q.4 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |
| Q.5 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |

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**Semester-V**  
**CC 504 : Basic Disciplines of Management (Paper –V)**  
(Marketing Management in Practice)  
(With Effect from Academic Year 2013-14)

**1 . Objectives:** Students should be aware with the Relationship Marketing and CRM, Retailing in India and Rural Marketing in India.

**2. Evaluation:**

**Evaluation pattern**

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

**3. Course Contents:**

Module No.	Modules/ Sub Modules	Marks (%)
<b>1</b>	<b>Services Marketing &amp; Customer Relationship Management</b> <ul style="list-style-type: none"> <li>- Services Marketing in Indian Context</li> <li>- Meaning, Tasks and Benefits of CRM</li> <li>- Loyalty programmes, Relationship Marketing and CRM</li> <li>- Designing and Operating a CRM programme</li> <li>- Components of a CRM programme</li> <li>- Significance of customer selection and order selection</li> <li>- Measuring customer satisfaction.</li> </ul>	<b>25%</b>
<b>2</b>	<b>Retailing in India</b> <ul style="list-style-type: none"> <li>- Nature and Scope of Retailing</li> <li>- Main activities in Retailing</li> <li>- Retailing in India –The contemporary scene, growth and formats</li> <li>- Spread of Retail chain in India</li> <li>- Spread of Shopping malls in India</li> </ul>	<b>25%</b>
<b>3</b>	<b>Rural Marketing in India</b> <ul style="list-style-type: none"> <li>- Significance of Rural marketing</li> <li>- Rural Marketing Environment: Consumer, Demand and Drivers</li> <li>- Challenges and Solutions in delivering values in the Rural Market</li> <li>- Segmentation</li> <li>- Product and Pricing strategy</li> <li>- Distribution</li> <li>- Sales force Management</li> <li>- Marketing Communication</li> </ul>	<b>25%</b>
<b>4</b>	<b>Case Studies in Marketing</b> <ul style="list-style-type: none"> <li>- Objectives of the case method</li> <li>- Benefits of the case method</li> <li>- Developing a case study</li> <li>- Cases (i) Gujarat State Tourism Development Corporation Ltd. (GSTDC)</li> <li>- (ii) RUDI- The Gujarat Model of Rural Distribution Network</li> <li>- (iii) FMCG in small packs are driving sales in rural India</li> </ul>	<b>25%</b>

#### **4.Recommended & Suggested reference Books :**

- 1.“Marketing Management –Global Perspective Indian context” by V.S.Ramaswami and S.namakumari. Macmillan.
2. “Case Studies in Marketing –The Indian Context by R.Shrinivasan . PHI learning Pvt. Ltd.
3. Rural Marketing –Text and Cases by C.S.G. Krishnamacharyulu and lalitha Ramakrishnan.
4. Marketing Management by Philip Kotler and others for Services Marking Topic (Unit1)

#### **5. Structure of Course Examination**

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

##### **Evaluation pattern**

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

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| Q.4 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |
| Q.5 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |

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**Semester-V**

**CC 505: Business Laws (Paper-I)**

(With Effect from Academic Year 2013-14)

**1 . Objectives:** Students should be aware with the basics of Indian Contract Act, Indirect Taxes and The Sale of Goods Act.

**2. Evaluation:**

**Evaluation pattern**

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

**3. Course Contents:**

<b>Module No.</b>	<b>Modules/ Sub Modules</b>	<b>Marks (%)</b>
<b>1</b>	<b>Indian Contract Act - 1872</b> (1) Definition and Essentials of Contract (2) Types Of Contract (3) Competent Party (4) Free Consent	<b>25%</b>
<b>2</b>	<b>Indian Contract Act - 1872</b> (1) Consideration (2) Performance of Contract (3) Discharge of Contract & Rules for Compensation (4) Contingent Contract & Quasi Contract	<b>25%</b>
<b>3</b>	<b>Indirect Taxes</b> (1) Central Excise Act (2) Customs Act : - Definition & Types	<b>25%</b>
<b>4</b>	<b>The Sale of Goods Act – 1930</b> (1) Definition : Sale & Agreement to Sell – Types of Goods (2) Conditions & Warranties (3) Sale by Non-owners (4) Unpaid seller	<b>25%</b>

**4.Recommended & Suggested reference Books :**

- 1) Law of Contract and Specific Relief By: Avatar Singh Published by: Eastern Book Company
- 2) Elements of Mercantile Laws By : N.D. Kapoor Published by : Sultan Chand & Sons

**5. Structure of Course Examination**

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

**Evaluation pattern**

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications questions so the test of students can be done on parameters like conceptual knowledge, its application in actual sense, his or her memory and presence of mind. The structure is as under:

**6. Distribution of Marks :**

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|-----|---|----------|
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| Q.3 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |
| Q.4 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |
| Q.5 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |



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**Semester-V**

**CE 506 A : Financial, Cost and Management Account (Paper –VII)**  
**(COSTS AND FINANCIAL ACCOUNTING )**  
(With Effect From Academic Year 2013-14)

**1 . Objectives:** To supplement and consolidate the cost accounting concept and costing methods and equip the students to make use of various costing methods. *Degree of difficulty:* Working knowledge.

**2. Evaluation:**

**Evaluation pattern**

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

**3. Course Contents:**

Module No.	Modules/ Sub Modules	Marks (%)
1	<p><b>Process Costing – I:</b> Meaning, Definition and Features; Job Costing vs. Process Costing; processes losses and gains; Accounting of waste, scrap, defectives and spoilage; Meaning of Joint Products and By-Products; Objectives of allocation of joint costs and Methods of Accounting for Joint Products; Methods of Accounting for By-Products.</p>	25%
2	<p><b>Process Costing - II:</b> Inter Process Profit and Transfer Price (valuing Process Stocks under FIFO and Average Cost Methods). Valuation of Work-in-Progress (under FIFO and Average Cost Methods)</p>	25%
3	<p><b>Marginal Costing:</b> <b>Break-even and CVP Analysis:</b> Meaning and definition of Marginal Cost, Marginal Costing and Contribution; Marginal Costing vs. Absorption Costing; Features of Marginal Costing; Situations where Marginal Costing Technique is useful in managerial decision making; Graphical <b>Methods of determination of Break-even point:</b> Method: Traditional Break-even Chart and Contribution Break-even Chart; Algebraic Method; Limitations of C/S Ratio; Margin of Safety, Angle of incidence and assumptions of Break-Even Analysis; Cost-Volume Profit Analysis; Key or Limiting Factors Analysis (analysis where more than one limiting factors exist is not expected); Optimizing of Product Mix (basic problems to highlight its application and limitations).</p>	25%

**Meaning of the following terms relating to ‘Decision-making process’**

(only short objective type theoretical questions are expected): Relevant Cost, Incremental Cost, Sunk Cost, Opportunity Cost, Avoidable/unavoidable costs, Imputed or Notional Cost, Discretionary Costs, Common Costs, Traceable Costs, Joint Costs and Step Costs;

**4 Amalgamation of Companies:**

**In the nature of merger:**

Under Pooling of Interests Method (AS 14).

**in the nature of purchase:**

: Includes additional points arising on Amalgamation/

**25%**

**Note**

Absorption: Inter-company transactions (except Inter-company Holdings and exchange of shares based on ‘intrinsic values’).

**4.Recommended & Suggested reference Books :**

1. Ravi M. Kishore; “Cost & Management Accounting”; Taxmann Allied Services (P.) Ltd..
2. Paresh Shah; “Management Accounting”; Oxford University Press.
3. Jawahar Lal & Seema Srivastava; “Cost Accounting”; Tata McGraw-Hill Publishing Company Ltd.
4. Cost Accounting Author: Charles T. Horngren (Hardback | ISBN10: 0132329018; ISBN13: 9780132329019)
5. Ravi M. Kishore; “Cost and Management Accounting”, Taxmann’s Publications. – A Emphasis,.
6. Horngren, C.T., Cost Accounting Managerial Prentice – Hall
7. Advanced Accounting By R. L. Gupta Pub. S. Chand & Co.
8. Corporate Accounting: By S. N. Maheshwari [Vikas Publishing House]
9. Cost Accounting By P. C. Tulsian [S. Chand & Co.]
10. Cost Accounting By Dr. Murthy & S. Gurusamy [Tata McGraw Hill Publication]
11. Corporate Accounting (Theory and Practice) By K. L. Shah [Shree Niwas Pub.]

**5. Structure of Course Examination**

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

**Evaluation pattern**

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications questions so the test of students can be done on parameters like conceptual knowledge, its application in actual sense, his or her memory and presence of mind. The structure is as under:

**6. Distribution of Marks :**

- |     |   |          |
|-----|---|----------|
| Q.1 | 14 marks will have multiple choice questions based on the given units   | 14 Marks |
| Q.2 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |
| Q.3 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |
| Q.4 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |
| Q.5 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |

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**Semester-V**

**CE 507 A : Financial, Cost and Management Account (Paper –VIII)**  
**(MANAGEMENT ACCOUNTING)**  
(With Effect from Academic Year 2013-14)

**1 . Objectives:** Students should able to understand managerial concepts and decision making criteria

**2. Evaluation :**

**Evaluation pattern**

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

**3. Course Contents :**

Module No.	Modules/ Sub Modules	Marks (%)
1	<p><b>Introduction to Management Accounting and Analysis of Financial Statements:</b> Definition, scope, objectives, functions, tools and techniques, limitations of Management Accounting, Installation of Management Accounting system, difference between Management Accounting and Cost Accounting; Nature and limitations of Financial Statements, Essentials of good financial statements, Analysis and interpretation, Tools of financial analysis (methods, Comparative financial statements, procedure for interpretation, objectives of analysis and interpretation, Common size statements, Trend analysis.</p>	<b>25%</b>
2	<p><b>Interpretation and Analysis through Financial Ratios:</b> Meaning, Importance and limitations of ratio analysis, Calculation and interpretation of the following ratios only: Gross Profit Ratio, Net Profit Ratio, Stock Turnover Ratio, Operating Ratio, Expense Ratios, Return on Investment (ROI), Earning per share (EPS: including concept of EPS as per AS 20), Current Ratio, Liquid Ratio, Acid Test Ratio, Proprietary Ratio, Debt-equity Ratio, Long-term Funds to Fixed Assets Ratio, Capital Gearing Ratio, Coverage Ratio (interest and total), Debtors Ratio (velocity), Creditors Ratio (velocity), Fixed Assets to Turnover Ratio, Total Assets to Turnover Ratio, Debt-service coverage Ratio, Cash earnings per share, Dividend pay-out Ratio, Dividend Yield Ratio, Price Earnings Ratio, Market Price to book value Ratio. <b>Note:</b> Preparation of Financial Statements from given ratios is not expected. Emphasis is to be given on interpretation rather than calculation.</p>	<b>25%</b>
3	<p><b>Cash Flow Statement:</b> Concept and significance of Funds Flow Statement; Sources and Application of Cash; Cash from Operation; Income and Expenditure Approach and Net Profit Approach; Difference between Fund Flow</p>	<b>25%</b>

Statement and Cash Flow Statement; Preparation of Cash Flow Statement as per.AS 3

**4 BUDGETING:**

(A)Budgets and Budgetary Control:

Definition, Objectives, Merits and de-merits of Budgetary Control, Fixed and Flexible Budgets (Theory only), Control Ratios, Zero base Budgeting; Preparation of following Functional Budgets only: Sales Budget, Selling and Distribution Cost Budget, production Budget, Cost of Production Budget (Materials, Labour and Overheads).

(B)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.

**25%**

Notes: (1) Practical problems carrying not less than 80% marks shall be asked. This percentage is inclusive of 20% weightage to be given to a multiple choice question divided into 7 sub-questions (at least one sub-question from each Unit shall be drawn). The students are required to provide justification for selecting the correct option out of four options given for each MCQ.

**4.Recommended & Suggested reference Books :**

- 1.Management and Cost Accounting Author: Colin Drury Publisher: Pat Bond (U. K.)
- 2 Cost Accounting Author: Charles T. Horngren (Hardback | ISBN10: 0132329018; ISBN13: 9780132329019)
3. Ravi M. Kishore; “Cost and Management Accounting”, Taxmann’s Publications.
4. Jawahar Lal; “Advanced Management Accounting”, S. Chand Publications.
- 5 Paresh Shah; “Management Accounting”, Oxford Publication
- 6.Horngren, C.T., Cost Accounting – A Managerial Emphasis,Prentice – Hall

**5. Structure of Course Examination**

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

**Evaluation pattern**

End Semester examination	70%
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Projects, assignments, quizzes, class participation	10%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications questions so the test of students can be done on parameters like conceptual knowledge, its application in actual sense, his or her memory and presence of mind. The structure is as under:

**6. Distribution of Marks :**

Q.1	<b>14 marks</b> will have multiple choice questions based on the given units	14 Marks
Q.2	Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc.	14 Marks
Q.3	Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc.	14 Marks
Q.4	Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc.	14 Marks
Q.5	Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc.	14 Marks

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**Semester-V**

**CE 506 B: Statistical Method (Paper –VII)**

(With Effect from Academic Year 2013-14)

**1 . Objectives:** Student should be familiar to the fundamentals of mathematical statistics and its applications.

**2. Evaluation :**

**Evaluation pattern**

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

**3. Course Contents :**

Module No.	Modules/ Sub Modules	Marks (%)
<b>1</b>	<b>Inventory Control :</b> Introduction, Meaning of Inventory Control, Advantages of Carrying Inventory, Terms of Inventory Controls, Various Deterministic Inventory Models: Economic Order Quantity (EOQ) without Shortages (derivation of the model), EOQ with Shortages, EOQ with finite production rate, EOQ with Price Discounts, simple examples based on these models.	<b>25%</b>
<b>2</b>	<b>Queuing Theory:</b> Introduction, Essential features of Queuing Systems (Input source, Queue configuration, Queue discipline, Service pattern), Operating characteristics of Queuing System (Expected waiting time in queue and system, expected number of customers in queue and system, busy period of server), Probability distribution in Queuing Systems ,Queuing Models: M/M/1 with unlimited and limited queue length, simple examples based on these models.	<b>25%</b>
<b>3</b>	<b>Sequencing Problems:</b> Introduction, Notations, Terminology and Assumptions of Sequencing Problem, Processing n jobs through two machines, processing n jobs through three jobs, simple examples based on these models, simple examples based on these models	<b>25%</b>
<b>4</b>	<b>Game Theory:</b> Introduction, Two person Zero Sum Games, Pure Strategies: Games with addle Point, Mixed Strategies: Games without Saddle Point, The rules of Dominance, Solution Methods of Games without Saddle Point - Algebraic ethod, Graphical Method. Conversion of any game problem in to LLP form (Not solution by Simplex method), simple examples only.	<b>25%</b>

**4. Recommended & Suggested reference Books:**

1. H.A.Taha, Operations. Research, Macmillan Publishing Co. Inc.
2. Vohra N.D, Quantitative Techniques in Management Tata McGraw 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.
5. Barry Render, Ralph M. Stair , Michael E. Hanna, Quantitative Analysis for Management, Pearson Education(Singapore) Pte. Ltd.

## **5. Structure of Course Examination**

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## **6. Distribution of Marks :**

- |     |   |          |
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| Q.5 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |

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**Semester-V**  
**CE 507 B: Statistical Method (Paper –VIII)**  
(With Effect from Academic Year 2013-14)

**1 . Objectives:** Student should able to understand the application of statistical methods in the field of economics.

**2. Evaluation:**

**Evaluation pattern**

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

**3. Course Contents:**

Module No.	Modules/ Sub Modules	Marks (%)
<b>1</b>	<p><b>Student's t Test:</b> Introduction to t-distribution, its probability density function (statement only), assumptions for small sample tests, applications of t-test (both one and two tailed): (1) testing mean of a small sample, (2) comparing means of two samples (independent samples), (3) paired t-test for dependent samples, simple examples based on these tests.</p>	<b>25%</b>
<b>2</b>	<p><b>Chi-square Test:</b> Introduction to chi-square distribution, its probability density function (statement only), applications of chi-square test: (1) testing variance of a small sample, (2) testing independence of attributes using <math>m \times n</math> contingency table, using the formula for <math>2 \times 2</math> contingency table with Yate's correction (without proof), (3) testing goodness of fit (Binomial and Poisson distributions only), simple examples based on these tests.</p>	<b>25%</b>
<b>3</b>	<p><b>Variance Ratio Test and Experimental Design:</b> Introduction to F-distribution, its probability density function (statement only), applications of F-test: (1) comparing variances of 2 small samples, (2) testing means of several small samples – ANOVA (one way and two way analysis). Concept of design of experiments, principles of design of experiment – randomization, replication and local control, concepts of CRD, RBD and LSD with illustrations</p>	<b>25%</b>
<b>4</b>	<p><b>Non Parametric Tests:</b> Meaning - Importance of NP test, Sign test, Median test, Run test, Mann-hitney test, Wilcoxon's test, Kruskal-Wallis test, Kolmogorow - Smirnov test (without derivation). Simple examples (table value given)., simple examples based on these tests.</p>	<b>25%</b>

**4. Recommended & Suggested reference Books :**

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. S.C. Gupta: "Fundamentals of Mathematical Statistics" Sultan Chand & Sons, New Delhi.

4. Levin and Rubin: "Statistics for Management", Prentice Hall of India Pvt. Ltd. New Delhi.
5. Parimal Mukhopadhyay : "Mathematical Statistics" Books & Allied (P) Ltd.

### **5. Structure of Course Examination**

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

#### **Evaluation pattern**

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**Semester-VI**  
**CC 601 : Fundamental Statistics (Paper-IV)**  
(With Effect from Academic Year 2013-14)

**1 . Objectives:** Students should be aware with the basics of advanced mathematical statistics.

**2. Evaluation:**

<b>Evaluation pattern</b>	
End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

**3. Course Contents:**

Module No.	Modules/ Sub Modules	Marks (%)
<b>1</b>	<b>Decision Theory:</b> Meaning of decision theory and its basic terminologies, Methods of solving decision problem (i) Decision under uncertainty- Maxi-max, Maxi-min, Hurwich, Laplace. (ii) Decision under certainty when events probabilities are known – EMV, EVPI simple examples and their interpretations.	<b>25%</b>
<b>2</b>	<b>Time Series:</b> Meaning and uses of time series, Various components of time series, determination of trend by using graphical, moving average and least square method, To separate seasonal component by using moving average method, with examples.	<b>25%</b>
<b>3</b>	<b>Index Numbers:</b> Definition, limitations, characteristics, and uses of index numbers, Construction of whole sale price index number and cost of living index number, Construction of index number by using aggregate expenditure method and family budget method using Laspeyre's, Paasche's, Fisher's, Time Reversal Test (TRT) and Factor Reversal Test (FRT) and to test various formulas for TRT & FRT, Simple examples.	<b>25%</b>
<b>4</b>	<b>Testing of Hypothesis :</b> Meaning of statistical hypothesis, Definitions of Null hypothesis, Alternate hypothesis, Simple and Composite hypothesis, Critical region, Type-I and Type-II errors, Level of significance, Power of tests, One tailed and Two tailed tests, Examples of finding $\alpha$ , $\beta$ and power of tests by using Binomial and Poisson distributions.	<b>25%</b>

**4.Recommended & Suggested reference Books :**

- (1) Goon. Gupta, Dasgupta : "An outline of Statistical Theory" Vol-1 and II. World Press.
- (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) Kapoor V. K. : Business Mathematics; Sultan Chand & Sons, New Delhi.

## **5. Structure of Course Examination**

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

### **Evaluation pattern**

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications questions so the test of students can be done on parameters like conceptual knowledge, its application in actual sense, his or her memory and presence of mind. The structure is as under:

## **6. Distribution of Marks :**

- |     |   |          |
|-----|---|----------|
| Q.1 | <b>14 marks</b> will have multiple choice questions based on the given units  | 14 Marks |
| Q.2 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |
| Q.3 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |
| Q.4 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |
| Q.5 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |

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**Semester-VI**

**CC 602 : Fundamentals of Communication Theory and Practice : Paper VI**  
(With Effect from Academic Year 2013-14)

**1 . Objectives:** This course has been designed to provide a link to what the students have learnt so far at in the beginning of their UG course school and help them to acquire basic skills of English Language and Commercial Communication. Modified Communicative Approach (Mod.Com) of teaching English is kept in mind while preparing this course as it has already been in use in all the schools of Gujarat.

The objective of this course is to develop effective business communication skills among the students. Communication is a very essential skill for the managers to be successful in their professional career. The objective is to acquaint the students with the basic concepts and techniques of communication that are useful in developing skills of communicating effectively.

**2. Evaluation:**

<b>Evaluation pattern</b>	
End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

**3. Course Contents:**

Module No.	Modules/ Sub Modules	Marks
1	<b><u>White Desert : A Textbook for College Students</u></b> edited by the Members of the Board of Studies in English, KSKV Kachchh University, Bhuj and to published by Macmillan Publishers India Limited, New Delhi, India. (Lesson No: 1 to 5 of the textbook are prescribed for Unit: 1)	24
2	<b>READING COMPREHENSION OF STOCK MARKET</b>	12
3	<b>ESSAY WRITING</b> <ul style="list-style-type: none"><li>- Essays on Commercial Issues</li><li>- Essays Current Affairs</li><li>- Essays on Modern Indian Entrepreneurs</li></ul>	17
4	<b>INSURANCE CORRESPONDENCE</b>	17

**4.Recommended & Suggested reference Books :**

1. Professional Communication Skills By Pravin S R Bhatia, A.M. Sheikh, A.K.Jain Published by S. Chand , New Delhi.
2. Communication Skills By Dr. Gajanan Malviya, Prof. R.N. Shukla Published by S. Chand , New Delhi.

3. Business Communication by K K Ramachandran, Lakshmi K K, M Krishna Kumar Published by Macmillan India, New Delhi.

### **5. Structure of Course Examination**

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

<b>Evaluation pattern</b>	
End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications questions so the test of students can be done on parameters like conceptual knowledge, its application in actual sense, his or her memory and presence of mind. The structure is as under:

### **6. Distribution of Marks :**

- Q.1** Choose an appropriate option i.e. A or B or C or D from those given under each question/statement and rewrite the entire sentence along with answer. If you write only option, you will not get marks. **[10 MCQs]**  
[4 MCQs from Unit 1 and 2 MCQs each from Unit 2, 3, and 4] **10**
- Q.2** Answer the following questions in about three to four sentences each : **10**  
**(A)** (Five out of seven to be answered)  
[Based on Prescribed Textbook : Unit : 1]
- Q.2** Write short notes. (Any Two) **10**  
**(B)** (Two out of four to be answered)  
[Based on Prescribed Textbook: Unit : 1]
- Q.3** Reading Comprehension of Stock Market. **10**  
(With Internal Option i.e. One out of Two) [Based on Unit : 2]
- Q.4** Write an essay in your own creative language. (Any One) **15**  
(One Essay out of three to be written.) [Based on Unit: 3]
- Q.5** Write an insurance letter. (Any One) **15**  
(With Internal Option i.e. One out of Two) [Based on Unit: 4]

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**Semester-VI**  
**CC 603: Economics (Paper-VI)**  
(Indian Business and Economic Environment)  
(With Effect from Academic Year 2013-14)

**1. Objectives:** Students should be aware with the economic environment, Export-import policy.

**2. Evaluation:**

**Evaluation pattern**

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

**3. Course Contents:**

<b>Module No.</b>	<b>Modules/ Sub Modules</b>	<b>Marks (%)</b>
<b>1</b>	<b>ECONOMIC ENVIRONMENT</b> Basic concept of economic environment. Cultural, social and political environment of business.	<b>25%</b>
<b>2</b>	<b>POLICIES FOR BUSINESS ENVIRONMENT</b> Capital transfer policy. Technology policy. Investment policy. Policy of brown dots (Non – Veg.) and policy of green dots (Veg.)	<b>25%</b>
<b>3</b>	<b>INTERNATIONAL ECONOMIC ENVIRONMENT</b> Export-import policy (Exim policy). SEZs. Role of international financial institution with special reference to India in post reform era. WTO, IMF and the World Bank.	<b>25%</b>
<b>4</b>	<b>DOMESTIC ECONOMIC ENVIRONMENT</b> MRTP, competition commission. Environment policy. Industrial policy. Labour policy. Agriculture policy. HR policy. Exit policy : eaning, objectives and present policies (all policies to be taught in relation to Indian Business and Economic Development only).	<b>25%</b>

**4. Recommended & Suggested reference Books :**

- 1) Economic Environment of Business: Mishra & Puri
- 2) Business Environment-Text & Cases: Francis Cherunilam
- 3) Jalan B.: The Indian Economy-Problems & Prospects
- 4) Second Generation Economic Reforms in India: Datt R.
- 5) Indian Economy Since Independence: Uma kapila
- 6) The Indian Economy-Environment & Policy: Dhingra I. C.
- 7) Indian Economy-Its development Experience: Misra & Puri
- 8) Government of India: Economic Survey(annual), Ministry of Finance

**5. Structure of Course Examination**

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

### Evaluation pattern

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications questions so the test of students can be done on parameters like conceptual knowledge, its application in actual sense, his or her memory and presence of mind. The structure is as under:

#### **6. Distribution of Marks :**

- |     |   |          |
|-----|---|----------|
| Q.1 | <b>14 marks</b> will have multiple choice questions based on the given units  | 14 Marks |
| Q.2 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |
| Q.3 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |
| Q.4 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |
| Q.5 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |

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**Semester-VI**

**CC 605 : Business Law (Paper-II)**  
(With Effect from Academic Year 2013-14)

**1. Objectives:** The objective of this syllabus is to provide conceptual and procedural knowledge of functional areas of Human resource management.

**2. Evaluation:**

**Evaluation pattern**

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

**3. Course Contents:**

Module No.	Modules/ Sub Modules	Marks (%)
<b>1</b>	<b>Special Contract</b> (1) Indemnity & Guarantee (2) Bailment & Pledge (3) Law of Agency :Meaning , Modes of creating Agency , Types of Agent , Personal liability of Agent and Termination of Agency	<b>25%</b>
<b>2</b>	<b>Indian Companies Act – 1956</b> (1) Definition and Characteristics (2) Private Company & Public Company (3) Memorandum of Association (4) Articles of Association (5) Prospectus (6) Directors : Qualifications , Disqualifications & Legal Position	<b>25%</b>
<b>3</b>	<b>Consumer Protection Act - 1986</b> (1) Definition (2) Consumer & Right of Consumer (3) Consumer Protection Councils (4) Redressal Agencies	<b>25%</b>
<b>4</b>	<b>Negotiable Instruments Act – 1881</b> (1) Meaning , Characteristics & Presumptions of Negotiable Instruments (2) Promissory Note (3) Bill of Exchange & Cheque (4) Holder & Holder in due course (5) Endorsements & Its Types	<b>25%</b>

**4.Recommended & Suggested reference Books :**

- (1) Law of Contract Specific Relief– By : Avatar Singh Published by : Eastern Book Company
- (2) Elements of Mercantile Laws– By : N.D. Kapoor Published by : Sultan Chand & Sons
- (3) Introduction to Company Law - By : Avatar Singh Published by : Eastern Book Company

**5. Structure of Course Examination**

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

**Evaluation pattern**

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications questions so the test of students can be done on parameters like conceptual knowledge, its application in actual sense, his or her memory and presence of mind. The structure is as under:

**6. Distribution of Marks :**

- |     |   |          |
|-----|---|----------|
| Q.1 | <b>14 marks</b> will have multiple choice questions based on the given units  | 14 Marks |
| Q.2 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |
| Q.3 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |
| Q.4 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |
| Q.5 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |



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**Semester-VI**

**CE 606 A : Financial, Cost and Management Account (Paper –IX)**

(MANAGEMENT ACCOUNTING )

(With Effect From Academic Year 2013-14)

**1 . Objectives:** To supplement and consolidate the cost accounting concept and costing methods and equip he students to make use of various costing methods. *Degree of difficulty:* Working knowledge.

**2. Evaluation:**

**Evaluation pattern**

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

**3. Course Contents:**

Module No.	Modules/ Sub Modules	Marks (%)
1	<b>Standard Costing I:</b> Definition, Standard Cost vs. Budgetary Cost, Setting the standards: Variance analysis: Total Material Cost Variance, Material Price Variance, Material Usage Variance, Material Mix Variance, Total Labour Cost Variance, Labour Rate Variance, Labour Efficiency Variance, Idle Time Variance, Labour Mix Variance, Labour Yield Variance	<b>25%</b>
2	<b>Standard Costing II:</b> <b>a.</b> Overhead Variances: Fixed and Variable, Expenditure Variance, Efficiency Variance, Capacity Variance, Calendar Variance; Rate of recovery of overheads to be based on (i) Notes:labour time only. (ii)Problems relating to finding out missing data are not expected. <b>b.</b> Sales Value Variances: Sales Price, Sales Volume, Sales Quantity and Sales Mix Variances. Sales Margin Variances: Total sales Margin Variance, Sales Margin Price Variance, Sales Margin Volume Variance, Sales margin Mix Variance, Sales Margin Quantity (sub-volume) Variance.	<b>25%</b>
3	<b>Capital Budgeting - 1:</b> (A) Meaning, Importance and Process of Capital Budgeting. Methods based on profit and recovery of cash outlays: (1) Accounting Rate of Return (ARR) Method; (2)Pay-Back Method. (B) 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.	<b>25%</b>

#### 4 Capital Budgeting -2:

Methods based on present value of cash flows:

- (1) Net Present Value (NPV) Method;
- (2) Profitability Index (PI) Method;
- (3) Internal Rate of Return (IRR) Method.

(i) Relevant portion of PV Factors and Annuity Factors must be Notes: provided in the question paper;

(ii) Advance level problems (like calculation of expected cost and profit of proposed product to be manufactured, deferment of tax liability, capital rationing, sensitivity analysis, decisions relating to early retirement of existing assets etc) are not expected.

25%

**Notes: (1)** Problems carrying not less than 80% marks shall be asked. This percentage is inclusive of 20% weightage to be given to a multiple choice question divided into 7 sub-questions (at least one sub-question from each Unit shall be drawn). The students are required to provide justification for selecting the correct option out of four options given for each MCQ. (2) Question from any sub-unit shall not be asked in option of any other sub-unit.

(3) Similarly, questions from any main Unit shall not be set in option of questions from any other main Unit.

#### 4. Recommended & Suggested reference Books :

1. Management and Cost Accounting Author: Colin Drury Publisher: Pat Bond (U. K.)
2. Cost Accounting Author: Charles T. Horngren (Hardback | ISBN10: 0132329018; ISBN13: 9780132329019)
3. Ravi M. Kishore; "Cost and Management Accounting", Taxmann's Publications.
4. Jawahar Lal; "Advanced Management Accounting", S.Chand Publications.
5. Paresh Shah; "Management Accounting", Oxford Publication – A Emphasis,.
6. Horngren, C.T., Cost Accounting Managerial Prentice – Hall

#### 5. Structure of Course Examination

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

##### **Evaluation pattern**

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications questions so the test of students can be done on parameters like conceptual knowledge, its application in actual sense, his or her memory and presence of mind. The structure is as under:

#### 6. Distribution of Marks :

Q.1	14 marks will have multiple choice questions based on the given units	14 Marks
Q.2	Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc.	14 Marks
Q.3	Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc.	14 Marks
Q.4	Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc.	14 Marks
Q.5	Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc.	14 Marks

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**Semester-VI**

**CE 607 A : Financial, Cost and Management Account (Paper –X)**  
**(MANAGEMENT ACCOUNTING)**  
(With Effect from Academic Year 2013-14)

**1 . Objectives:** To supplement and consolidate the cost accounting concept and costing methods and equip the students to make use of various costing methods. *Degree of difficulty:* Working knowledge.

**2. Evaluation :**

**Evaluation pattern**

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

**3. Course Contents :**

Module No.	Modules/ Sub Modules	Marks (%)
<b>1</b>	<b>Company Audit</b> •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	<b>25%</b>
<b>2</b>	<b>Auditor 's Report and Certificate</b> •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	<b>25%</b>
<b>3</b>	<b>Divisible profit and depreciation</b> •Divisible profit, Meaning and importance of profit, Determination of profit and its 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, Provisions of the company law, Auditor's duty	<b>25%</b>
<b>4</b>	<b>(A) Investigation</b> •Meaning and need, difference between audit and investigation •Investigation in following cases.. For purchase of business For granting loan In case of declining profit <b>(B) Audit program of..</b> • Hospitals run by public charitable trust • Educational institutes • Manufacturing company	<b>25%</b>

#### **4.Recommended & Suggested reference Books :**

- 1.Principles of Auditing By Rick Stephan Hayes, Roger Dassen, Arnold Schilder, Philip Wallage
- 2.Fundamentals of Auditing By S. K. Basu [Pub.:Dorling Kindersley (India ) Pvt. Ltd., New Delhi 110017]
- 3.Auditing Principles and Techniques By S. K. Basu [Pub.:Dorling Kindersley (India ) Pvt. Ltd., New Delhi 110017]
- 4.Contemporary Auditing By Kamal Gupta [Pub.: Tata McGraw-Hill Education]
- 5.Auditing: Principles and Practice By Ravinder Kumar, Virendra Sharma [Pub.: PHL Learning Pvt. Ltd.]

#### **5. Structure of Course Examination**

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

##### **Evaluation pattern**

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications questions so the test of students can be done on parameters like conceptual knowledge, its application in actual sense, his or her memory and presence of mind. The structure is as under:

#### **6. Distribution of Marks :**

Q.1	<b>14 marks</b> will have multiple choice questions based on the given units	14 Marks
Q.2	Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc.	14 Marks
Q.3	Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc.	14 Marks
Q.4	Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc.	14 Marks
Q.5	Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc.	14 Marks

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**Semester-VI**

**CE 606 B: Statistical Method (Paper -IX)**

(With Effect from Academic Year 2013-14)

**1 . Objectives:** Student should be familiar to the fundamentals of mathematical statistics and its applications.

**2. Evaluation :**

**Evaluation pattern**

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

**3. Course Contents :**

Module No.	Modules/ Sub Modules	Marks (%)
<b>1</b>	<b>Demand Analysis &amp; Monopoly &amp; Duopoly Problems:</b> Demand and supply function, Market equilibrium, effect of taxation and subsidy, marginal and average, revenue & cost function, Discussion of monopoly problems-classical duopoly problems (idea only), Simple examples of monopoly under perfect competition, Difference between monopoly & duopoly problems	<b>25%</b>
<b>2</b>	<b>Partial Derivatives and its applications:</b> Definition of partial derivative involving two variables up to second order, Homogeneous functions, Statement of Euler's theorem (without proof) and its application to homogeneous function, Application of partial derivative to the problems related to constrained optimization problems, (Cost function and Utility function).	<b>25%</b>
<b>3</b>	<b>Mathematics for Finance:</b> Types of Interest, Nominal and Effective rates of Interest, Simple, Compound and continuous discounting, Depreciation, simple examples only Various types of Annuities, Sinking fund and simple examples related to these topics.	<b>25%</b>
<b>4</b>	<b>Curve Fitting:</b> Meaning and definition of least square principle, Fitting of linear, quadratic and exponential curves like (i) $y = abx$ (ii) $y = aebx$ (iii) $y = axb$ etc. and simple examples based on it.	<b>25%</b>

**4. Recommended & Suggested reference Books:**

1. J. K. Sharma, Mathematics for Business and Economics, Asian Books Private Ltd.
2. S. C. Gupta, V. K. Kapoor, Fundamentals of Applied 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. S.C. Gupta: "Fundamentals of Mathematica Statistics" S. Chand, New Delhi.
5. R. G. D. Allen, Mathematical Analysis for Economists, Macmillan, New, York.

## **5. Structure of Course Examination**

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

<b>Evaluation pattern</b>	
End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications questions so the test of students can be done on parameters like conceptual knowledge, its application in actual sense, his or her memory and presence of mind. The structure is as under:

## **6. Distribution of Marks :**

- |     |   |          |
|-----|---|----------|
| Q.1 | <b>14 marks</b> will have multiple choice questions based on the given units  | 14 Marks |
| Q.2 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |
| Q.3 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |
| Q.4 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |
| Q.5 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |

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**Semester-VI**  
**CE 607 B: Statistical Method (Paper –X)**  
(With Effect from Academic Year 2013-14)

**Objective:** Student supposed to apply their theoretical knowledge to identify, analyze and solve any real life problem.

- A live project work using either primary data or secondary data should be undertaken. (Survey based project is preferred). The topics for the project are decided by the internal faculty by keeping the view that student should get an exposure to the techniques of data collection methods, statistical analysis, presenting the data and to derive proper conclusions related to the topic assignee to them in the project.
- Students can work in team of two or more. At the end, student should make a presentation and the submission of their findings of the project undertaken in dissertation form.
- For the internal marks are assigned by the internal faculty to the students on their regular follow ups, progress report and interest in the topic. The faculty is responsible to justify the marks.
- The external marks are given on the basis of presentation of the project by the students against internal and external faculties (an average of the marks assigned by both the faculties should be considered). The project dissertation carries 60% of marks and presentation carries remaining 40% of marks.

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**Semester-VI**

**CC 604 : Basic Disciplines of Management (Paper-VI)**

(Fundamentals of Financial Management)

(With Effect from Academic Year 2013-14)