



હેમચંદ્રાચાર્ય ઉત્તર ગુજરાત યુનિવર્સિટી

NAAC A (3.02) State University

પો.બો.નં.-૨૧, યુનિવર્સિટી રોડ, પાટણ (ઉ.ગુ.) ૩૮૪૨૬૫

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પરિપત્ર ક્રમાંક – ૨૮ / ૨૦૨૦

વિષય: વાણિજ્ય વિદ્યાશાખાના સ્નાતક કક્ષાના સેમેસ્ટર-૧ થી સેમેસ્ટર-૬ સુધીના નવા અભ્યાસક્રમો અંગે...

આ યુનિવર્સિટી સંલગ્ન વાણિજ્ય વિદ્યાશાખાની તમામ કોલેજોના આચાર્યશ્રીઓ તથા યુનિવર્સિટી કેમ્પસની ઈન્સ્ટીટ્યુટ ઓફ કોમર્સના સંયોજકશ્રીને જણાવવાનું કે, એકેડેમિક કાઉન્સિલ ની તા. ૨૪/૦૧/૨૦૨૦ ની સભા ના નિર્દિષ્ટ ઠરાવો અન્વયે UGC ની Model curriculum અંગેની Guideline સંદર્ભે વાણિજ્ય વિદ્યાશાખા હેઠળના નીચેના વિષયોના સ્નાતક કક્ષાના સામેલ પરિશિષ્ટ પ્રમાણેના નવા અભ્યાસક્રમો નીચેની વિગતે જૂન – ૨૦૨૦ થી ક્રમશઃ અમલ માં આવે તે રીતે મંજૂર કરેલ છે. જેનો અમલ કરવા સારૂ સંબંધિતોને આ સાથે મોકલવામાં આવે છે, જેનો યુસ્ત અમલ થવા વિનંતી છે.

ક્રમ નં.	અભ્યાસક્રમ	એકેડેમિક કાઉન્સિલના ઠરાવ ક્રમાંક	સેમેસ્ટર
૧	કોર્મસ	૧૬	સેમ.-૧ થી સેમ.-૬
૨	આંકડાશાસ્ત્ર	૧૮	સેમ.-૧ થી સેમ.-૬
૩	અર્થશાસ્ત્ર	૨૧	સેમ.-૧ થી સેમ.-૬
૪	બિઝનેસ મેનેજમેન્ટ	૨૨	સેમ.-૧ થી સેમ.-૬
૫	એકાઉન્ટસી	૨૩	સેમ.-૧ થી સેમ.-૬
૬	અંગ્રેજી	૩૬	સેમ.-૧ થી સેમ.-૬

આ બાબતની સંબંધિત અધ્યાપકો તથા વિદ્યાર્થીઓને આપના સ્તરેથી જાણ કરવા વિનંતી છે.

નોંધ: (૧) વિદ્યાર્થીઓની જરૂરીયાત માટે પરિપત્રની એક નકલ કોલેજ/ડિપાર્ટમેન્ટ ના ગ્રંથાલયમાં મૂકવાની રહેશે.

(૨) આ અભ્યાસક્રમ યુનિવર્સિટીની વેબ સાઈટ www.ngu.ac.in પર પણ ઉપલબ્ધ કરાવવામાં આવનાર છે.

સહી/-

અધ્યક્ષ

કુલસચિવવતી

બિડાણ: ઉપર મુજબ

નં.-એ કે / અ× સ / ૮૪૦૨ / ૨૦૨૦

તારીખ : ૧૩ / ૦૨ / ૨૦૨૦

પ્રતિ,

૧. સંલગ્ન કોર્મસ કોલેજોના આચાર્યશ્રીઓ

૨. કો.ઓર્ડિનેટરશ્રી, ઈન્સ્ટીટ્યુટ ઓફ કોમર્સ, યુનિવર્સિટી કેમ્પસ, હેમ.ઉ.ગુ. યુનિવર્સિટી, પાટણ.

૩. શ્રી દેવેન્દ્રસિંહ ડી. ઝાલા (ડીનશ્રી-વાણિજ્ય વિદ્યાશાખા) આર્ટસ એન્ડ કોમર્સ કોલેજ, થરા, તા.- કાંકરેજ, જિ.- બનાસકાંઠા

૪. પરીક્ષા નિયામકશ્રી, હેમચંદ્રાચાર્ય ઉત્તર ગુજરાત યુનિવર્સિટી, પાટણ. (પાંચ નકલ)

૫. ગ્રંથપાલશ્રી, હેમ.ઉત્તર ગુજરાત યુનિવર્સિટી, પાટણ. (વિદ્યાર્થીઓના ઉપયોગ સારૂ રેકર્ડ ફાઈલ માટે)

૬. સીસ્ટમ એનાલીસ્ટ, કોમ્પ્યુટર (રીઝલ્ટ) સેન્ટર, હેમ.ઉ.ગુ. યુનિવર્સિટી, પાટણ તરફ પરિણામ માટે તથા વેબસાઈટ પર મૂકવા સારૂ.

૭. પ્રવેશ પ્રશાખા(એકેડેમિક શાખા) હેમચંદ્રાચાર્ય ઉત્તર ગુજરાત યુનિવર્સિટી, પાટણ

૮. મુખ્ય હિસાબી અધિકારીશ્રી (મહેકમ), હેમચંદ્રાચાર્ય ઉત્તર ગુજરાત યુનિવર્સિટી, પાટણ તરફ-પરિપત્રની ફાઈલ અર્થે

૯. સિલેક્ટ ફાઈલે- (૨ નકલ)

HEMCHADRACHARYA NORTH GUJATAT UNIVERSITY, PATAN
C. B. C. S. FOR B.COM. PROGRAMME

CC 202 - Indian Financial System

Program Name	Bachelor of Commerce
Semester	Third
Paper Number	CC 202
Course Name	Indian Financial System
Course Type	CORE
Effective From	June 2021
Objective	To make students familiar with Indian Financial System

Unit No.	Content	Marks	Credit
1	<p>Overview of the Indian Financial System: Pre and post liberalization overview of Indian Financial system, Organizational structure of Indian financial system, Major components - Financial Markets, Financial Institutions / Intermediaries, Financial Instruments, Functions and role of financial system.</p> <p>(b) Regulatory and Promotional Institutions: Objectives and functions of Reserve bank of India, Security Exchange Board of India, Insurance Regulatory Development Authority.</p>	25 %	0.75
2	<p>Financial Markets: Money Market: Meaning, Features, Constituents of organized money market. Capital Market: Meaning, Features, Functions, Money market V/S Capital market 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>	25 %	0.75
3.	<p>Financial Institutions: Commercial Banking: Functions of Commercial banks, Nationalization of commercial banks - Meaning, Achievements and Problems. Non Performing Assets: Meaning, Types, Reasons, Impact and Non performing assets management, Non banking finance companies: Meaning, Types, Growth and Regulation. Insurance: Meaning, Features, Role, Introduction to LIC, GIC and List of public and private sector life and non-life insurance companies.. Mutual funds: Concept, Advantages, History of MFs in India.</p>	25 %	0.75
4.	<p>Capital Market instruments: Equity Shares - Meaning, Features, Advantages and Limitations, Preference shares - Meaning, Types, Advantages and Limitations, Equity Share V/S/ Preference Share, Debentures - Meaning, Types, Advantages and Limitations, New Instruments. Money market instruments: Call / Notice Money Market, Treasury Bills, commercial Papers, Certificate of Deposit, Commercial bills</p>	25 %	0.75

Recommending Reading:

1. Pathak Bharati (2008) : The Indian Financial System, Pearson Education
2. M Y Khan (2007) : Indian Financial System, The McGraw - Hill Companies
3. Hitesh S. Viramgami, Indian Financial System, APH Publishing Corporation, New Delhi

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

CE 201–B Basic Statistics

Programme Name	Bachelor of Commerce
Semester	Third
Course No	CE 201 – B
Course Name	Basic Statistics – III
Course Type	CORE ELECTIVE
Effective From	June – 2021
Objective	Students should be aware with the basics of preliminary mathematical statistics

Unit No.	Content	Marks	Credit
1.	Function – Limit – Continuity Concept of function of one variable (Linear – Quadratic – Exponential) Domain, Co-domain and Range (Theoretical explanation with illustration and without examples) Limit of a function, Rules of Limit (without proof), Formulae for limit of standard functions $\frac{x^n - a^n}{x - a}$, $\frac{a^x - 1}{x}$ and $\frac{e^x - 1}{x}$ Sums of limit of function $y = f(x)$ where $f(x)$ is a polynomial function of x or a rational function showing the ratio of two polynomial function or a function on the basis of standard form – Meaning of continuity (including the concept of left hand limit and right hand limit) Sums of continuity of function $y = f(x)$, where $f(x)$ is a polynomial function or a rational function.	25%	0.75
2.	Differentiation Definition of derivatives of function $f(x)$. Derivatives of function of the type x^n, e^x, a^x and $\log x$ (without proof.) Rules of differentiation (without proof), Derivatives of composite and implicit functions. Logarithmic differentiation. Maxima and Minima. Cases of one variable involving second order derivative.	25%	0.75
3.	Mathematical Expectation Definition, Meaning, Properties of Expected Value, Joint probability distribution of two variables X and Y, their marginal probability distributions, expected values of X+Y and X-Y and their properties, covariance between X and Y, properties of variance for dependent and independent variables, Examples related to these property and its applications.	25%	0.75
4.	Discrete probability Distribution Probability mass function of Binomial distribution, simple applications, deriving mean and variance of Binomial distribution, properties of Binomial distribution, fitting of Binomial distribution and its applied examples. Probability mass function of Poisson distribution as a limiting case of Binomial distribution (without proof), simple applications, deriving mean and variance of Poisson distribution, properties of Poisson distribution, fitting of Poisson distribution	25%	0.75

References :

1. Goon, Gupta, Dasgupta, An outline of Statistical Theory, Vol – I and II World Press, Calcutta.
2. Sancheti & Kapoor, Business Statistics, Sultan Chand & Sons, New Delhi.
3. 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, Ststistics for Management, Prentice Hall of India Pvt. Ltd. New Delhi.
5. Parimal Mukhopadhyay : Theory and Methods of Survey Sampling, Perntice Hall of India, New Delhi.
6. Trivedi and Trivedi : Business Mathematics, Pearson India Ltd. New Delhi.

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

B. COM SEM III
CE – 202-B
FUNDAMENTALS OF STATICS-1
CORE ELECTIVE

Programme Name	Bachelor of Commerce
Semester	Third
Paper No.	CE-202 – B
Course name	Fundamentals of Statistics – I
Course Type	CORE ELECTIVE
Effective From	June – 2021

Unit No.	Content	Marks	Credit
1.	Permutation- Combination Basic idea of permutation and Combination, with simple illustrations, formulae for nPr and $n^c r$ (without proof) with example, Use of results $n^c r + n^c(r-1) = (n+1)^c r$ and $r[n^c r] = n[(n-1)^c(r-1)]$ in examples.	25%	0.75
2.	Mathematical induction & Binomial Theorem Simple illustrative problems based only on principle of mathematical Induction. Binomial theorem and its proof using mathematical induction. Binomial expansion of $(X \pm a)^n$ where n is a positive integer. Characteristics of Binomial Expansion, its application in simple examples.	25%	0.75
3.	Large sample test. Meaning of parameter and statistics. Idea of Statistical hypothesis (null and alternative hypothesis) Level of significance and confidence interval. Application for the following type of tests. 1. Test for number of success and proportions. 2. Test of difference between two proportions. 3. Test for a mean 4. Test of difference between two means.	25%	0.75
4.	Small sample test Idea of degrees of freedom, level of significance Test of significance based upon t and F statics, their application testing 1. Mean 2. Difference between two means 3. Paired t – test, test for correlation coefficient.	25%	0.75

References :

1. Sancheti & Kapoor, Business Statistics, Sultan Chand & Sons, New Delhi.
2. Amir D. Aczel, Jayavel Sounderpandian, Completer Business Statistics, Tat Mc Graw Hill, New Delhi.

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

SE 201 – B Basic Statistics

Programme Name	Bachelor of Commerce
Semester	Third
Course No	SE 201 – B
Course Name	Basic Statistics – III
Course Type	SUBJECT ELECTIVE
Effective From	June – 2021
Objective	Students should be aware with the basics of preliminary mathematical statistics

Unit No.	Content	Marks	Credit
1.	Function – Limit – Continuity Concept of function of one variable (Linear – Quadratic – Exponential) Domain, Co-domain and Range (Theoretical explanation with illustration and without examples) Limit of a function, Rules of Limit (without proof), Formulae for limit of standard functions $\frac{x^n - a^n}{x - a}$, $\frac{a^x - 1}{x}$ and $\frac{e^x - 1}{x}$ Sums of limit of function $y = f(x)$ where $f(x)$ is a polynomial function of x or a rational function showing the ratio of two polynomial function or a function on the basis of standard form – Meaning of continuity (including the concept of left hand limit and right hand limit) Sums of continuity of function $y = f(x)$, where $f(x)$ is a polynomial function or a rational function.	25%	0.75
2.	Differentiation Definition of derivatives of function $f(x)$. Derivatives of function of the type x^n, e^x, a^x and $\log x$ (without proof.) Rules of differentiation (without proof), Derivatives of composite and implicit functions. Logarithmic differentiation. Maxima and Minima. Cases of one variable involving second order derivative.	25%	0.75
3.	Mathematical Expectation Definition, Meaning, Properties of Expected Value Joint probability distribution of two variables X and Y, their marginal probability distributions, expected values of X+Y and X-Y and their properties, covariance between X and Y, properties of variance for dependent and independent variables, Examples related to these property and its applications.	25%	0.75
4.	Discrete probability Distribution Probability mass function of Binomial distribution, simple applications, deriving mean and variance of Binomial distribution, properties of Binomial distribution, fitting of Binomial distribution and its applied examples. Probability mass function of Poisson distribution as a limiting case of Binomial distribution (without proof), simple applications, deriving mean and variance of Poisson distribution, properties of Poisson distribution, fitting of Poisson distribution	25%	0.75

References :

1. Goon, Gupta, Dasgupta, An outline of Statistical Theory, Vol – I and II World Press, Calcutta.
2. Sancheti & Kapoor, Business Statistics, Sultan Chand & Sons, New Delhi.
3. 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, Ststistics for Management, Prentice Hall of India Pvt. Ltd. New Delhi.
5. Parimal Mukhopadhyay : Theory and Methods of Survey Sampling, Perntice Hall of India, New Delhi.
6. Trivedi and Trivedi : Business Mathematics, Pearson India Ltd. New Delhi.

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

Business Environment and Economic Policies : I

Objective L The main objective of the paper is to make the students familiar with the main problems of business environment of India. The course also aims to introduce the economic policies of India.

Unit – 1: Indian Business Environment :

Concept , Characteristics, Components and importance of business environment, Indian business environment.

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

Concept of national income, method of measuring (estimation) of national income (product method, income method & expenditure method), trends of national income during planning, causes of slow growth of national income, suggestion to raise national income.

Meaning of savings, Trends of savings, causes of low rate of savings.

Meaning of investment , Trends of investment, and causes of low rate of investment

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

Meaning , difference between balance of trade and balance of payments, components of balance of payments , trends of balance of payments in India, causes of deficit disequilibrium balance of payments in India, methods (measures) of correcting deficit (disequilibrium)in the balance of payment.

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

Industrial progress during planning, public and private sectors, concept, merits and demerits introduction of industrial policy in free India, industrial policy of 1991, concept of liberalization and privatization, advantages and disadvantages of privatization concept of make in India and start-up India.

References :

1. Sundaran & Black, The International Business Environment, Prentice Hall, New Delhi
2. Agrawal A.N., Indian-Economy nad Society, S.Chand Publication New-Delhi.
3. Khan Faruk A., Business & Society, S.Chand Publication New-Delhi.
4. Dutt R And Sundaram KPM. Indian Economy, Himalaya Publishing House, New-Delhi
5. Misra S K & Puri V.K.Indian Economy, Himalaya Publishing House, New-Delhi

6. Hedge Ian, Environment Economics, Macmillan, Hampshire.
7. Sinha V.C., Business Environment, Sahitya Bhavan Publisher, Agra
8. Swami H.R.Gupta, B.P.Vaishnaw, B.L. Economics & Business Environment, Ramesh Book depot, New-Delhi.

- Unit-I (A) Formation of a Co-Operative Society
(B) Function and working of Co-operative processing societies
1. Co- Operative Sugar Factories.
 2. Co-Operative Milk Processing Union
 3. Co-Operative Ginning and Pressing societies.
 4. Co-Operative Spinning Mills.
 5. Co-Operative Ground Nut oil and Rice Mills
- Unit-II (A) Agricultural credit
1. Nationalized Banks and agricultural credit
 2. Role of NABARD in Agricultural credit
 3. Role of primary Co-operative credit society in agriculture
- (B) Milk Co-operative movement in north Gujarat : Introduction of Banas, Sagar and Sabar Dairy
- Unit III (A)
1. Long Term agricultural credit rural development banks: Their functions.
 2. Role of development of Urban Co-operative banking in Gujarat
- (B) Co-Operative farming in India : advantage , disadvantage.
- Unit IV (A) Management of Co-Operative Societies & Introductions of some co-operative institutions.
- (1) Role of the General body
 - (2) Board of Directors: Function and Responsibility
 - (3) Functions and powers of Registrar of Co-operative societies.
- (B) Introduction of NCCE, NDDB , COOP, NCCT

HEMCHANDRACHARYA NORTH GUJARAT UNIVERSITY, PATAN

B.COM PROGRAMME

CHOICE BASED CREDIT SYSTEM (C. B. C. S.) SYLLABUS

Programme Name	Bachelor of Commerce
Semester :- 3	Three
Course Code	CE 201
Course Name	Advance Export Marketing
Course Type	CORE ELECTIVE (CE)
Effective From	June -2020

CE- 201:: Advance Export Marketing

Unit No.	Course Content	Weightage	Credit
1	Advance Export Marketing: meaning, Export through middlemen, Direct Export system, Preparation for export, product development for exports, Export Procedure: Bill of lading and its functions, Documents required for shipping. Bill of Exchange.	25 %	0.75
2	Export environment: meaning, Economic environment, Political environment, legal environment, Cultural environment, Export Pricing: Cost concept for Export pricing, Objectives of pricing, Factors affecting to pricing, Methods of pricing.	25 %	0.75
3	Branding: meaning, Brand value and Brand strategies, Advantages and disadvantages of branding, Brand positioning. Packing for Exports: packing for export, Elements of packing, Technical consideration for packing, Packing in Developing countries, packing in Indian industries.	25 %	0.75
4	Advertising for Exports: Advertising message, Culture aspect of advertising, Advertising Agencies for Export market, media of advertising for Export market, Personal selling: meaning, Method of personal selling, process of personal selling, advantages of personal selling,	25 %	0.75

Reference Books:

1. P.K.Khurana, Export Management, Book Age Publication.
2. Marketing Management in Practice, Kumar Prakashan.
3. Prin. R.C.Patel, Marketing, Popular prakasan.
4. Parul Gupta, Export Import Management, McGraw Hill Publication.

HEMCHANDRACHARYA NORTH GUJARAT UNIVERSITY, PATAN

B.COM PROGRAMME

CHOICE BASED CREDIT SYSTEM (C. B. C. S.) SYLLABUS

Programme Name	Bachelor of Commerce
Semester :- 3	Three
Course Code	CE 202
Course Name	Product Innovation and Product Line
Course Type	CORE ELECTIVE (CE)
Effective From	June -2020

CE- 202:: Product Innovation and Product Line

Unit No.	Course Content	Weightage	Credit
1	Product and Product Mix: Introduction, Concept of Product, Types of Product, Concept of Product Mix, Product Mix Dimensions, Factor affecting Product Mix, Product Mix Strategies, and Objectives of Product Mix Change	25 %	0.75
2	Product line and New Product: Concept and types of product line, Concept and Reasons for Developing New Product, Reasons for developing new product, Stages in New Product Development Process, Causes of Product Failure	25 %	0.75
3	Product Life Cycle (PLC): meaning, Stages of Product Life Cycle, Introduction stage, Growth Stage, Maturity Stage, Decline stage, Marketing Strategies for different stages of PLC, Limitations of PLC.	25 %	0.75
4	Branding & Consumer Adoption: Introduction, Types of Branding, Importance of Branding, Branding decisions. Concept of Product Diffusion, Concept of Consumer Adoption, Factors affecting consumer adoption.	25 %	0.75

Reference Books:

- (1). Dr. R B Rudani, Basics of Marketing Management, S Chand.

(2). Philip Kotler, Principles of Marketing, Pearson

B.COM PROGRAMME

CHOICE BASED CREDIT SYSTEM (C. B. C. S.) SYLLABUS

Programme Name	Bachelor of Commerce
Semester :- 3	Three
Course Code	SE 201
Course Name	Advance Marketing Management
Course Type	SUBJECT ELECTIVE (SE)
Effective From	June -2020

SE- 201 :: Advance Marketing Management

Unit No.	Course Content	Weightage	Credit
1	Marketing Environments: Organizational Marketing system. Marketing environments. Internal environments and External environments. Micro environments- Company, Suppliers, Marketing Intermediaries, Customers, Competition.	25 %	0.25
2	Macro environments: Demographic environments, Economic environments, Natural environments and Technological environments. Marketing channels: Intermediaries of Marketing channels. Types of Marketing channels. Selection of Marketing channels.	25%	0.75
3	Marketing strategy: Meaning and significance of Marketing strategy. Process of Marketing strategy. Product positioning. Factors affecting to marketing strategy. Managing the marketing Efforts. Growth strategy and its types.	25%	0.75
4	Marketing communication: Meaning and significance of Marketing communication. Process of Marketing communication. Decisions of Marketing communication. Marketing Promotion: Meaning and components of Marketing promotion. Marketing promotion mix. Objectives of	25%	0.75

Reference Books:

1. Dr. Ajay Trivedi, Dr. Shakina Tabbsum A. Munshi and Hidayatull K. Meman, Advanced Marketing Management (Text & Cases), Himalaya Publishing House.
2. Philip Kotler, Marketing Management, Prentice Hall.
3. Advanced Marketing Management, CJamnadas And Company.
4. Dr. K. Karunakaran, Marketing Management, Himalaya Publishing House.

HEMCHANDRACHARAYA NORTH GUJARAT UNIVERSITY, PATAN
EFFECTIVE FROM ACADEMIC YEAR 2021-2022 WITH COMMENCEMENT OF
FIRST SEMESTER (FIRST TERM OF ACADEMIC YEAR 2021-2022)
CE – 201 : COST ACCOUNTING – 1 [SEMESTER - III]

UNIT	PARTICULARS	weightage	Credit
1	INTRODUCTION OF COST ACCOUNTING: Meaning and definition; Need for Cost Accounting; Advantage and limitations; Cost Accounting and Financial Accounting; Cost concepts and cost objects; Elements of cost and classification of of costs; methods of costing; Techniques of costing (with emphasis on Uniform costing); Cost centre and Cost unit; Installation of good cost accounting system.	25%	0.75
2	MATERIALS: Definition of inventory; Materials and material control; Objectives of material control; its necessity and advantages; Purchase and store routine; Control of inventory through EOQ, determination of various stock levels, JIT and ABC system; Methods of pricings of issue of material – FIFO, LIFO, Base Stock price, Weighted average price, periodic weighted average price, standard price and replacement price; Meaning and treatment of Waste, Scrap, Spoilage and Defectives;	25%	0.75
3	LABOUR: Direct and indirect labour cost; Labour cost accounting and Labour records; Remuneration methods – Time wage system and piece wage system, Bonus systems (individual and Group incentive plans) – Halsey Premium Plan, Rowan Plan, Taylor’s differential piece rate system, Bedeaux Plan, Mewrrick;s multiple piece rate system, Gantt task & bonus system, Profit sharing and co-partnership; Requisites of good wage incentive plan; Labour turnover; Cost of Labour turnover & its treatment. Concept of idle time & its treatment; Over time premium; Casual worker & out worker; Holiday & leave with pay; Cost of Apprentice; Employees welfare cost; Fringe benefits; Bonus and Gratuity.	25%	0.75
4	(A) OVERHEADS INCLUDING ACTIVITY BASED COSTING: Definition; Classification of overheads; Techniques for segregation of semi	25%	0.75

	variable overheads; Cost allocation and apportionment; Basis of apportionment of Factory overheads and Re appointment 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) (B) CONCEPTUAL UNDERSTANDING OF ACTIVITY BASED COSTING.		
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References:

- (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

HEMCHANDRACHARAYA NORTH GUJARAT UNIVERSITY, PATAN
EFFECTIVE FROM ACADEMIC YEAR 2021-2022 WITH COMMENCEMENT OF
FIRST SEMESTER (FIRST TERM OF ACADEMIC YEAR 2021-2022)
CE – 202 : CORPORATE ACCOUNTING [SEMESTER - III]

UNIT	PARTICULARS	weightage	Credit
1	Valuation of Goodwill <ul style="list-style-type: none"> • 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) 	25%	0.75
2	<ul style="list-style-type: none"> • Circumstances of valuation of shares • Factors affecting valuation of shares • Methods of valuation of shares • Valuation of fully paid-up and partly paid-up equity shares and preference shares by Net Assets Method • Valuation of fully paid-up and partly paid-up equity shares by Yield Method • Fair value of fully paid-up and partly paid-up equity shares • Valuation of Right Shares • Valuation of Bonus Shares 	25%	0.75
3	BANK ACCOUNTS <ul style="list-style-type: none"> • Legal Provisions (Concepts only) • Banking Regulation Act 1949 • Business carried on by banks 	25%	0.75

	<ul style="list-style-type: none"> • 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 of Acquisition of Shares in other companies • Restriction on Loan and Advances • Non Performing Assets (NPA) • Preparing of Final Accounts* <p>Notes: (1) Only Simple adjustments to be asked (2) Income Statement Or Balance sheet to be asked with relevant schedules.</p> <p>Combined question of final account is not expected.</p>		
4	<p>LIQUIDATION OF COMPANY</p> <ul style="list-style-type: none"> • Meaning of Liquidation or winding up (Concept 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 Act 2013 • Powers and Duties of Liquidators (Concepts only) • Order of disbursement to be made by Liquidator as per latest statutory revision <p>Preparation of Liquidator's Final Statement of Account as per latest statutory revision.</p>	25%	0.75

References:

- (1) Corporate Accounting (Theory & Practice) K.L. Shah (Shree Niwas Publishing)
(2) Corporate Accounting . S.N. Maheshwari & S.K. Maheshwari

HEMCHANDRACHARAYA NORTH GUJARAT UNIVERSITY, PATAN
EFFECTIVE FROM ACADEMIC YEAR 2021-2022 WITH COMMENCEMENT OF
FIRST SEMESTER (FIRST TERM OF ACADEMIC YEAR 2021-2022)
CC – 203 : TAXATION-I [SEMESTER - III]

UNIT	PARTICULARS	weightage	Credit
1	1. Objectives of Income Taxation; The History of Income - tax and Brief introduction of the following Direct and Indirect tax laws: Income Tax, Gujarat Value Added Tax, Custom Duty, Excise Duty and Service Tax; 2. Definitions as per the Income tax Act : Income, Agricultural income, Assesse, Person, Previous Year, Assessment Year and other terms relevant to the syllabus; 3. Income - tax Authorities (sections 116 to 120 and 124 only).	25%	0.75
2	1. Basis of charge of income - tax : Scope of total income and residential status of an individual assessee (sections 4 to 9); 2. Individual assesses 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%	0.75
3	SALARY INCOME: Computation of taxable salary (sections 14 to 17); Taxability of various provident funds affecting the computation of taxable salary income only shall be included. Note : 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%	0.75
4	INCOME FROM HOUSE PROPERTY: Computation of Taxable Income from House Property (sections 22 to 27).	25%	0.75

Note: Problems requiring computation of three or more let-out house properties are not expected.

- (1) While setting a question paper, the topic/aspect shall be indicated rather than the section number.
- (2) Provisions of respective laws applicable (to individual assesses only) as on 31st March immediately preceding the date of commencement of current academic year shall be considered.
- (3) Whenever any section (included in the present syllabus) is deleted or replaced by a new section as Per the amendments made/to be made by a Finance Act, it shall automatically amend the syllabus and Shall be implemented in the relevant academic year.
- (4) 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.

HEMCHANDRACHARAYA NORTH GUJARAT UNIVERSITY, PATAN
EFFECTIVE FROM ACADEMIC YEAR 2021-2022 WITH COMMENCEMENT OF
FIRST SEMESTER (FIRST TERM OF ACADEMIC YEAR 2021-2022)
SE – 201 : COST ACCOUNTING – 1 [SEMESTER - III]

UNIT	PARTICULARS	weightage	Credit
1	INTRODUCTION OF COST ACCOUNTING: Meaning and definition; Need for Cost Accounting; Advantage and limitations; Cost Accounting and Financial Accounting; Cost concepts and cost objects; Elements of cost and classification of costs; methods of costing; Techniques of costing (with emphasis on Uniform costing): Cost centre and Cost unit; Installation of good cost accounting system.	25%	0.75
2	MATERIALS: Definition of inventory; Materials and material control; Objectives of material control; its necessity and advantages; Purchase and store routine; Control of inventory through EOQ, determination of various stock levels, JIT and ABC system; Methods of pricings of issue of material – FIFO, LIFO, Base Stock price, Weighted average price, periodic weighted average price, standard price and replacement price; Meaning and treatment of Waste, Scrap, Spoilage and Defectives;	25%	0.75
3	LABOUR: Direct and indirect labour cost; Labour cost accounting and Labour records; Remuneration methods – Time wage system and piece wage system, Bonus systems (individual and Group incentive plans) – Halsey Premium Plan, Rowan Plan, Taylor’s differential piece rate system, Bedeaux Plan, Mewrick;s multiple piece rate system, Gantt task & bonus system, Profit sharing and co-partnership; Requisites of good wage incentive plan; Labour turnover; Cost of Labour turnover & its treatment. Concept of idle time & its treatment; Over time premium; Casual worker & out worker; Holiday & leave with pay; Cost of Apprentice; Employees welfare cost; Fringe benefits; Bonus and Gratuity.	25%	0.75
4	(A) OVERHEADS INCLUDING ACTIVITY BASED COSTING: Definition; Classification of overheads; Techniques for segregation of semi	25%	0.75

	<p>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)</p> <p>(B) CONCEPTUAL UNDERSTANDING OF ACTIVITY BASED COSTING.</p>		
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References:

- (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

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

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

Objectives of the Course:

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

Reference Book:

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

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

B.Com. Semester III
CC 204 : (Optional) : Commercial Communication (Optional) III

Unit I	Text : The Bridges (Section I) – MacMillan Publishers India Private Ltd, Mumbai	(18)
	[One very long text based question with an internal option from unit I : Chapters : 1 to 3]	
Unit II	Banking Correspondence	(17)
	(A) Opening a Savings Account (B) Error in the Passbook (C) Intimating the Loss of a Debit Card / ATM Card and Requesting to block the Card (D) A Request seeking Loan	
	[One descriptive letter with an internal option from unit II]	
Unit III	E-Communication	(18)
	(A) E-Commerce : Advantages and Disadvantages (B) E-Meetings : Advantages and Disadvantages (C) E-Governance	
	[One descriptive question with an internal option from unit III]	
Unit IV	(A) Comprehension	(08)
	[Four questions having Two marks for each from unit IV (A)]	
Unit IV	(B) Commercial Terms	(09)
	(1) Current Account (2) Bank Statement (3) Bank Rate (4) Circulating Assets (5) Tangible Assets (6) Intangible Assets (7) Arbitrage (8) Pivotal (9) Pay Order (10) Post Date (11) Reserve Price (12) Warranty (13) Reserve Fund (14) Guarantee (15) Ante Date (16) Indenture (17) Hypothecation (18) Right Shares (19) Referendum Contract (20) Guarantor	
	[Student will have to re-write the sentences using the	

Course Objectives:

- (1) To enable the students to develop linguistic competency through texts
- (2) To develop the skills of writing various banking letters in various situations and contexts
- (3) To make the students understand about the advantages and disadvantages of E-Commerce in the present global scenario
- (4) To make the students across about E-Commerce and its form
- (5) To develop comprehension skills among the students
- (6) To develop basic understanding of certain commercial terms used in daily commercial transactions

Reference Book:

1. English Communication – Madhumita Chakraborty, Sumita Puri, Jyoti Jakhar Dahiya, McMillan Education, Ahmedabad
2. Interactive English – Board of Editors, McMillan Education India, Ahmedabad
3. A Textbook of English and Communication Skills – Dr. Richa Mishra and Dr. Ratna Rao, McMillan Education India, Ahmedabad
4. Business Communication and Organisational Management by Rohini Aggrawal – Taxman
5. A Handbook of Business Correspondence — A. Ashley — Oxford University Press.
6. Media and Communication Management — C.S.Rayudu – Himalaya Publishing House, Mumbai.
7. Business Correspondence and Report Writing — R.C.Sharma, Krishna Mohan — Tata McGraw-Hill Publishing Company Limited, New Delhi.
8. Business Communication — K.K.Sinha — Galgotia Publishing Company, New Delhi.

9. Business Communication Strategies — Monipally Mathukutty M.
- Tata McGraw-Hill Publishing Company Limited, New Delhi.
10. Business Communication (Principles, Methods and Techniques)
Nirmal Singh — Deep & Deep Publishing Pvt. Ltd., New Delhi.
11. Business Communication – Dr. S.V.Kadvekar, Prin. Dr.
C.N.Rawal and Prof. Ravindra Kothavade - Diamond Publications,
Pune
12. Contemporary English Grammar – David Green, McMillan
Publication, Mumbai