



# હેમચંદ્રાચાર્ય ઉત્તર ગુજરાત યુનિવર્સિટી

NAAC A (3.02) State University

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

ફોન:(૦૨૭૬૬) ૨૩૭૦૦૦

ફેક્સ : (૦૨૭૬૬) ૨૩૧૯૧૭

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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](http://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 307 - Fundamentals of Financial Management

	Bachelor of Commerce
Semester	Sixth
Paper Number	CC 307
Course Name	Fundamentals of Financial Management
Course Type	CORE
Effective From	December 2022
Objective	To provide conceptual and procedural knowledge of functional areas of financial management

Unit No.	Content	Marks	Credit
1	<b>Finance Function And Financial Planning :</b> Meaning, Importance and scope of financial management, financial goals: profit versus value maximization, Finance function: relationship between finance function and other functional areas of management, Role of finance manager. Meaning of financial planning and Steps in financial planning.	25 %	0.75
2	<b>Capitalization And Capital Structure:</b> <b>Capitalization:</b> Meaning, effects and remedies of under capitalization, over capitalization and watered stock. <b>Capital structure:</b> Meaning, importance and determination of capital structure. <b>Trading on equity:</b> Meaning, Benefits and Risks, Operating leverage and financial leverage: Meaning and degree of combined leverage (no numerical, Sources of long term finance: equity, debentures and preference shares: meaning, advantages and limitations of each.	25 %	0.75
3.	<b>Working Capital Management:</b> Concept and types of working capital, Factors determining working capital requirement, Principles of working capital management, Components of working capital- cash, receivables, inventory, creditors, bank overdraft and Disadvantages of inadequate working capital.	25 %	0.75
4.	<b>Cost of Capital And Capital Budgeting</b> <b>Cost of Capital:</b> Meaning and importance, Computation of cost of capital for debentures or bonds, equity and preference capital and retained earnings, Weighted cost of capital <b>Capital Budgeting:</b> Meaning, Characteristics, Process, Approaches to capital budgeting decision, Techniques, meaning, utility and limitations of various methods – Average rate of return, Pay back period, Net present value and PI.	25 %	0.75

Recommending Reading:

1. Financial Management by I. M. Pandey
2. Elements of Financial Management, by S.N.Maheshwari
3. Working Capital Management, by N.P.Agrawal, B.K.Mishra, RBSA Publishers
4. Financial Management by P.V.Kulkarni, B.G.Satyaprasad, Himalaya Publishing house
5. Financial Management by S.C.Kuchhal

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

**CC- 309 Business Statistics - II**

Programme Name	Bachelor of Commerce
Semester	Sixth
Course No	CC – 309
Course Name	Business Statistics – II
Course Type	CORE COMPULSORY
Effective From	December – 2022

Unit no	Content	Marks	Credit
1.	<p><b>Co-ordinate Geometry</b> Co- ordinate of a point , slope and intercepts of a line joining two points , equations of a straight line, Derive the different forms of equation of a straight line . <math>\frac{y-y_1}{y_1-y_2} = \frac{x-x_1}{x_1-x_2}</math>, <math>(y - y_1) = m(x - x_1)</math>, <math>y = mx + c</math>, <math>\frac{x}{a} + \frac{y}{b} = 1</math></p>	25%	0.75
2.	<p><b>Index Numbers</b> Meaning, Definition, Characteristics, Uses and Limitations of Index Number, Methods of constructing price and quantity indices – Laspeyre’s, Paache’s, Fisher’s, Dorbish – Bowley’s and Marshal – Edgeworth’s index numbers, Cost of Living Index Number of Consumer price index number, Test of adequacy – Time and Factor reversal tests, Chain-base index numbers, Base shifting splicing.</p>	25 %	0.75
3.	<p><b>Elements of Decision Theory</b> Basic structure of decisions, classical basis of pay-off-matrix models. Pay-off matrix under conditions of risk, expected value with Mini-max &amp; Maxi-max Horwich and Laplace criteria, Expected monetary value (EMV)</p>	25%	0.75
4.	<p><b>Sampling Methods</b> Meaning of Population and sample, need of sampling, Definition of population size and sample size, points to be considered for determining sample size, Theoretical description of different sampling methods (i) simple random sampling method (ii) stratified random sampling method (iii)systematic sampling methods. Simple numerical examples of Simple random sampling method with replacement and without replacement only for mean</p>	25%	0.75

**References :**

1. Business Statistics by H.R. Vyas, and others By Sudhir Prakashan , Ahemdabad
2. Hooda R. P.: Statistics for Business and Economics, Macmillan , New – Delhi .

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

**B.COM – SEM – VI(6)**  
**CE-303 – B**

**Fundamentals of Statistics – V**

Programme Name	Bachelor of Commerce
Semester	Sixth
Paper No.	CE-303 – B
Course name	Fundamentals of Statistics – V
Course Type	CORE ELECTIVE
Effective From	December – 2022

Unit No.	Content	Marks	Credit
1.	<b>Analysis of variance and Design of experiments</b> ANOVA for one-way and two-way classification with numerical examples. Need for design of experiments, Fundamental Principles of design of experiments, Lay-out Construction, Analysis, Advantages and disadvantages of the basic design (CRD, RBD, LSD)	50%	1.50
2.	<b>Correlation and Regression</b> Correlation between two variables, Mathematical definition of ' $r$ ' proof of the result - $-1 \leq r \leq +1$ , Effect of change of origin and scale on ' $r$ '. Bi-variate table and co-relation co-efficient, Spearman's rank correlation coefficient (with proof), correlation coefficient when $x$ and $y$ are independent variates, Regression between two variables, Derivation of two lines of regression, Properties of regression co-efficient, Standard error of estimate of $y$ on $x$ (Examples and results should be asked).	25%	0.75
3.	<b>Statistical Inference and Testing of Hypothesis</b> <ul style="list-style-type: none"> <li>• <b>Estimation</b> Characteristics of a good estimator (only definition) Estimation of parameters by the Maximum likelihood method (estimation of parameters of Binomial, Poisson and Normal distribution only).</li> <li>• <b>Testing of Hypothesis</b> Simple, Composite, Null and alternative hypothesis, Type – I, &amp; Type – II errors, Critical Region, Power function and Power of a test, Calculation of the power of a test involving Binomial, Poisson and Normal distributions.</li> </ul>	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

**B. COM SEM VI**  
**CE – 304 – B**  
**FUNDAMENTALS OF STATICS-VI**  
**CORE ELECTIVE**

Programme name	Bachelor of commerce
Semester	Sixth
Course no	CE 304 - B
Course name	Fundamentals of statics – VI
Course type	CORE ELECTIVE
Effective from	December – 2022

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

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

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

**Basic Readings :**

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

**B.COM PROGRAMME**

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

CE

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Int

<b>Programme Name</b>	<b>Bachelor of Commerce</b>
<b>Semester :- 6</b>	<b>Six</b>
<b>Course Code</b>	<b>CE 303</b>
<b>Course Name</b>	<b>International Marketing</b>
<b>Course Type</b>	<b>CORE ELECTIVE (CE)</b>
<b>Effective From</b>	<b>June -2020</b>

**International Marketing**

<b>Unit No.</b>	<b>Course Content</b>	<b>Weightage</b>	<b>Credit</b>
1	<b>International Marketing:</b> Meaning, Necessities, Distinction between national and International marketing, International marketing decision. International marketing environment, International marketing management, Multinational corporation. .	25 %	0.75
2	<b>International Pricing:</b> International Pricing objectives, Factors affecting to International Pricing, International Pricing methods, Information required for International Pricing, Steps for International Pricing, International Pricing terms: F.O.B, F.O.R, F.A.S. C.I.F. EXDOCK.	25%	0.75
3	<b>International Market Promotion and personal selling:</b> tools of International Market promotion, Personal selling: meaning, methods of personal selling in international marketing, process of personal selling, International sales force management, training of sales force, remuneration of sales force.	25%	0.75
4	<b>International packing and Labeling:</b> Packing in International Marketing, International standards for packing, Technical consideration for packing, packing in developing countries, measures to reduce	25%	0.75

	packing cost, Developing in packing. Labeling: Meaning, types, Advantages and disadvantages of Labeling.		
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**Reference Books:**

1. S.C.Jain, International Marketing, CBS publication.
2. Charullium, International Marketing, HimalayaPublishing House.
3. P.K.Vasudev, International Marketing:,Excel books.
4. Marketing Management, KumarPrakasan.

**B.COM PROGRAMME**

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

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<b>Programme Name</b>	<b>Bachelor of Commerce</b>
<b>Semester :- 6</b>	<b>six</b>
<b>Course Code</b>	<b>CE 304</b>
<b>Course Name</b>	<b>Management of Organised Market</b>
<b>Course Type</b>	<b>CORE ELECTIVE (CE)</b>
<b>Effective From</b>	<b>June -2020</b>

**CE- 304 :: Management of Organised Market**

<b>Unit No.</b>	<b>Course Content</b>	<b>Weightage</b>	<b>Credit</b>
1	<b>Stock Exchange:</b> Meaning and characteristics of Stock Exchange. Intermediaries of Stock Exchange. Listing of securities. Functions of Stock Exchange. Usefulness of Stock Exchange. Role of Stock Exchange in economic development. Difference between Stock Exchange and commodity market.	<b>25 %</b>	<b>0.75</b>
2	<b>Forward Market:</b> Meaning and types of Forward Market. Method of trading in Forward Market. Functions of Forward Market. Services of Forward Market, Significance of Forward Market. Limitations of Forward Market. Intermediaries of Forward Market.	<b>25 %</b>	<b>0.75</b>
3	<b>Money market:</b> Meaning and characteristics of Money Market. Structure of Indian Money Market. Instruments of Money Market: treasury bills, certificate of deposits, and commercial paper. Significance of Money Market. Difference between Money Market and capital market.	<b>25 %</b>	<b>0.75</b>
4	<b>Foreign Exchange Market:</b> Meaning of Foreign Exchange market. Emergence of Foreign Exchange. Exchange rate and its policies. Factors affecting to Exchange rate. Types of transactions of Foreign Exchange. Functions and services of Foreign Exchange market.	<b>25 %</b>	<b>0.75</b>

**Reference Books:**

1. Venkatesh T. R., Indian Financial Markets ,Institute of Chartered Financial Analysts India.
2. Vasant Desai, The Indian Financial System and Financial Market Operation, Himalaya Publishing House.
3. Gurusamy S, Financial Markets And Institutions, Vijay Nicole Imprints Private Limited, Chennai, Tamil Nadu.
4. Keith Dickinson, Financial Markets Operations Management, The Wiley Finance Series.

**HEMCHANDRACHARAYA NORTH GUJARAT UNIVERSITY, PATAN**  
**EFFECTIVE FROM ACADEMIC YEAR 2022-2023 WITH COMMENCEMENT OF**  
**SECOND SEMESTER ( SECOND TERM OF ACADEMIC YEAR 2022-2023 )**  
**CE – 303 : MANAGEMENT ACCOUNTING – II [ SEMESTER - VI ]**

UNIT	PARTICULARS	weightage	Credit
1	<p><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 Mix Variance, labour Yield            Variance.</p>	25%	0.75
2	<p><b>STANDARD COSTING – II :</b>  <b>(A) Overhead Variances :</b> Fixed and Variable, Expenditure Variance, Efficiency            Variance, Capacity Variance, Calendar Variance.  <b>Notes :</b> ( I ) Rate of recovery of overheads to be based on labour time only.            ( ii ) Problems relating to finding out missing data are not expected.  <b>(B) Sales Value Variances:</b> Sales Price, Sales Valume, 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>Notes</b> ( 1 ) Problems relating to Reconciliation and Interpretation of Variances are            not expected.            ( 2 ) Problems relating to finding our missing data are not expected.</p>	25%	0.75
3	<p><b>CAPITAL BUDGETING:</b>            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.            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.</p>	25%	0.75

	<p>Notes. ( I ) Relevant portion of PV factors and Annuity Factors must be provided  In the question paper;</p> <p>( ii ) Advance of proposed (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.</p>		
4	<p><b>MARGINAL COSTING:</b></p> <p>(A) Break even and CVP Analysis: 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.</p> <p>(B) Methods of determination of Break even point: 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 of 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> <p>(C) 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 common Costs, Traceable Costs, joint Costs and Step Costs:</p>	25%	0.75

**HEMCHANDRACHARAYA NORTH GUJARAT UNIVERSITY, PATAN**  
**EFFECTIVE FROM ACADEMIC YEAR 2022-2023 WITH COMMENCEMENT OF**  
**SECOND SEMESTER ( SECOND TERM OF ACADEMIC YEAR 2022-2023 )**  
**CE – 304 : AUDITING – II [ SEMESTER - VI ]**

UNIT	PARTICULARS	weightage	Credit
1	<b>Company Audit</b> <ul style="list-style-type: none"> <li>• Importance of Memorandum, articles, prospectus, minute book, preliminary contract</li> <li>• 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</li> <li>• Redemption of preference shares and debentures, conversion of debentures in to shares, forfeiture of shares</li> <li>• Audit of share transfer</li> </ul>	25%	0.75
2	<b>Auditor's Report and Certificate</b> <ul style="list-style-type: none"> <li>• Meaning and importance of auditor's report</li> <li>• Difference between auditor's report and certificate</li> <li>• Kinds of auditor's report</li> <li>• Specimen of qualified report</li> <li>• Use of words "True and Fair" In the report</li> <li>• CARO – 2003</li> </ul>	25%	0.75
3	<b>Divisible profit and depreciation</b> <ul style="list-style-type: none"> <li>• Divisible profit</li> <li>• Meaning and importance of profit</li> <li>• Determination of profit and it's problem</li> <li>• Debatable points regarding divisible profit (Depreciation, capital gain, capital loss, past revenue lost, past profit and transfer to reserve)</li> <li>• Auditor's duty regarding divisible profit</li> <li>• Depreciation</li> <li>• Provisions of the company law</li> <li>• Auditor's duty</li> </ul>	25%	0.75

4	<p><b>(A) Investigation</b></p> <ul style="list-style-type: none"> <li>• Meaning and need, difference between audit and investigation</li> <li>• Investigation in following cases..</li> <li>• For purchase of business</li> <li>• For granting loan</li> <li>• In case of declining profit</li> </ul> <p><b>(B) Audit program of..</b></p> <ul style="list-style-type: none"> <li>• Hospitals run by public charitable trust</li> <li>• Educational institutes</li> <li>• Manufacturing company</li> </ul>	25%	0.75
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**References:**

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.]

**FC 2 :: General Knowledge – II**

(India Level)

Programme Name	Bachelor of Commerce
Semester	Sixth
Paper No.	FC 2
Course Name	<b>General Knowledge - II</b>
Course Type	FOUNDATION
Effective From	DECEMBER – 2022

Unit No.	Content	%	Credit
1	<p>INDIA</p> <ol style="list-style-type: none"><li>1. Our India &amp; her Glimpse</li><li>2. History</li><li>3. Geography</li><li>4. Worth visiting Places</li><li>5. Political Administration</li><li>6. Leaders of Independent India</li><li>7. Constitution</li><li>8. National Characteristics</li><li>9. Path of Progress : Five Year Plans</li><li>10. Industrial and Economical Development</li><li>11. Transportation</li><li>12. Media and means of Communications</li><li>13. Salient features of Great people</li><li>14. Art &amp; Literature</li><li>15. Indian Culture</li><li>16. Population</li><li>17. Science and Technology</li><li>18. Bravery &amp; Venture</li><li>19. Defence Amenities</li><li>20. Various Awards</li><li>21. Unity in diversity</li></ol> <p>Detailed study of all the above topics is necessary.</p>	100	3.0

References :

1. Navneet General Knowledge (Gujarati), Navneet Publication, Ahmedabad
2. General Knowledge book, Liberty Publication, Ahmedabad
3. Gujarat Government web site for General Knowledge Quiz
4. Any other book of General Knowledge

Structure of University Examination (70 Marks : 2 Hours)

**70 small questions one marks each are to be asked. Answer may be in one or two words.**

**B.Com. Sem : VI**  
**CC: 308 : Insurance and Stock Exchange Communication**

<b>Unit : I</b>	<b>Insurance Correspondence Letters</b>	<b>(18)</b>
	(a) Claiming full benefits due to the death of the policy holder by the nominee. (b) Claiming Medical Re-imbursment on the policy (c) Intimating the changes of nomination	
	[ One insurance correspondence letter with an internal option from unit I ]	
<b>Unit : II</b>	<b>Drafting</b>	<b>(17)</b>
	(a) Drafting Invitation for Tender (b) Drafting Auction Notice	
	[ One long question with an internal option from unit II ]	
<b>Unit : III</b>	<b>Comprehension of Stock Market Report</b>	<b>(18)</b>
	The passage should be of about 250 words aiming at testing the students understanding of happenings and movements of stock market. Only SIX questions will be asked from the report. Each question carries THREE marks each.	
<b>Unit : IV</b>	<b>(A) Stock Exchange Terms &amp; Abbreviations</b>	<b>(17)</b>
	(1) Bear (2) Bear Covering (3) Bear Hammering (4) Blue Chip (5) Boom (6) Brokers (7) Bull (8) Bull Liquidation (9) Bull Support (10) Circuit Filter (11) Deflation (12) Demat Account (13) Dividend (14) Flat Market (15) Inflation (16) IRDA (17) Jobber (18) Liquidity Crisis (19) Nifty (20) Nose Dive (21) Opening Bell (22) Preference Shares (23) Repo Rate (24) Reverse Repo Rate (25) Right Issue (26) SEBI (27) Segment (28) Sensex (29) Spurt (30) ULIPS	
	(A) Five brief notes explaining the terms carrying TWO marks each with an internal option from unit IV (A)	

	(B) Objective type question with multiple choices from unit IV (B) ]	
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### **Objectives of the Course:**

- (1) To develop an understanding about drafting various letters related to insurance company on various circumstance.
- (2) To help the students in drafting insurance correspondence
- (3) To facilitate the students to develop conceptual clarity of Invitation of Tender and drafting auction.
- (4) To enable the students to learn the conceptual clarity of Stock Exchange and its related reports. To equip the students with a thorough understanding of various movements, trends of the stock market.
- (5) To equip the students with the fundamental skills of understanding various Stock Exchange terms for effective and meaningful comprehension of the Stock Exchange Report.

### **Reference Books:**

1. English Communication – Madhumita Chakraborty, Sumita Puri, Jyoti Jakhar Dahiya, McMillan Education, Ahmedabad
2. Interactive English – Board of Editors, McMillan Education India, Ahmedabad
3. A Textbook of English and Communication Skills – Dr. Richa Mishra and Dr. Ratna Rao, McMillan Education India, Ahmedabad
4. Business Communication and Organisational Management by Rohini Agrawal Taxman
5. A Handbook of Commercial Correspondence – A. Ashley – OUP, New Delhi
6. Word Power Made Easy – Norman Lewis - Goyal Saab, New Delhi
7. Communicative Competence in Business English – Robinson, Netrakanti & Shintre – Orient Longman, Hyderabad

8. Oxford Dictionary of Phrasal Verbs – A. P. Cowie & R. Mackin, OUP, New Delhi
9. A Guide to Business Correspondence and Communication Skills – A.N. Kapoor – Sultan Chand & Sons, New Delhi
10. Business Communication Today – Bovee & Thill – Prentice-Hall, New Delhi
11. Guide to Report Writing (Guide to Business Communication Series) – Netzley & Snow –Prentice-Hall, New Delhi
12. Contemporary English Grammar – David Green, McMillan Publication, Mumbai

**B.Com. Semester VI**  
**CC 116 : (Optional) : Commercial Communication (Optional) VI**

<b>Unit I</b>	<b>Text : The Reflection (Section Two) – MacMillan Publishers India Private Ltd, Mumbai</b>	<b>(18)</b>
	[ One descriptive question with an internal option from Unit I : Chapters : 1 to 3 ]	
<b>Unit II</b>	<b>Insurance Correspondence Letters</b>	<b>(17)</b>
	(a) Claiming full benefits due to the death of the policy holder by the nominee. (b) Claiming Medical Re-imbursment on the policy (c) Intimating the changes of nomination	
	[ One insurance correspondence letter with an internal option from unit I ]	
<b>Unit : III</b>	<b>Comprehension of Stock Market Report</b>	<b>(18)</b>
	The passage should be of about 250 words aiming at testing the students understanding of happenings and movements of stock market. Only SIX questions will be asked from the report. Each question carries THREE marks each.	
<b>Unit : IV</b>	<b>Stock Exchange Terms &amp; Abbreviations</b>	<b>(17)</b>
	(1) Bear (2) Bear Covering (3) Bear Hammering (4) Blue Chip (5) Boom (6) Brokers (7) Bull (8) Bull Liquidation (9) Bull Support (10) Circuit Filter (11) Deflation (12) Demat Account (13) Dividend (14) Flat Market (15) Inflation (16) IRDA (17) Jobber (18) Liquidity Crisis (19) Nifty (20) Nose Dive (21) Opening Bell (22) Preference Shares (23) Repo Rate (24) Reverse Repo Rate (25) Right Issue (26) SEBI (27) Segment (28) Sensex (29) Spurt (30) ULIPS	
	(A) Five brief notes explaining the terms carrying TWO marks each with an internal option from unit IV (B) Objective type question with multiple choices from unit IV	

**Course Objectives:**

- (1) To inculcate language competency and proficiency through literary texts
- (2) To generate the skills in drafting various letters related to Insurance correspondence
- (3) To facilitate the students to develop conceptual clarity of Invitation of Tender and drafting auction.
- (4) To enable the students to learn the conceptual clarity of Stock Exchange and its related reports. To equip the students with a thorough understanding of various movements, trends of the stock market.
- (5) To equip the students with the fundamental skills of understanding various Stock Exchange terms for effective and meaningful comprehension of the Stock Exchange Report.

**Reference Books:**

1. English Communication – Madhumita Chakraborty, Sumita Puri, Jyoti Jakhar Dahiya, McMillan Education, Ahmedabad
2. Interactive English – Board of Editors, McMillan Education India, Ahmedabad
3. A Textbook of English and Communication Skills – Dr. Richa Mishra and Dr. Ratna Rao, McMillan Education India, Ahmedabad
4. Business Communication and Organisational Management by Rohini Agrawal Taxman
5. A Handbook of Commercial Correspondence – A. Ashley – OUP, New Delhi
6. Word Power Made Easy – Norman Lewis - Goyal Saab, New Delhi
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9. A Guide to Business Correspondence and Communication Skills – A.N. Kapoor – Sultan Chand & Sons, New Delhi

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