



હેમચંદ્રાચાર્ય ઉત્તર ગુજરાત યુનિવર્સિટી

NAAC A (3.02) State University

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

ફોન:(૦૨૭૬૬) ૨૩૭૦૦૦, ૨૨૦૯૩૨

ફેક્સ : (૦૨૭૬૬) ૨૩૧૯૧૭

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પરિપત્ર ક્રમાંક – ૨૩ / ૨૦૧૯

વિષય:- વાણિજ્ય વિદ્યાશાખામાં અનુસ્નાતક કક્ષાના સેમસ્ટર-૧ થી ૪ ના નવા અભ્યાસક્રમ અંગે..

આ યુનિવર્સિટીના કોમર્સ અને મેનેજમેન્ટ વિભાગના અધ્યક્ષશ્રી, યુનિવર્સિટી કેમ્પસની કોમર્સ ઈન્સ્ટીટ્યુટ તથા સંલગ્ન કોમર્સ કોલેજના આચાર્યશ્રીઓને જણાવવાનું કે, UGC ની Model Curriculum અંગેની Guideline સંદર્ભેનો વાણિજ્ય વિદ્યાશાખામાં માસ્ટર ઓફ કોમર્સના સેમસ્ટર-૧ થી સેમસ્ટર-૪ સુધીનો સામેલ પરિશિષ્ટ મુજબનો નવો અભ્યાસક્રમ એકેડેમિક કાઉન્સિલએ તેની તારીખ: ૦૫/૦૬/૨૦૧૮ની સભાના ઠરાવ ક્રમાંક:- ૯, ૧૧, ૧૨ અને ૧૭ થી શૈક્ષણિક વર્ષ: ૨૦૧૯-૨૦ થી ક્રમશઃ અમલમાં આવે તે રીતે મંજૂર કરેલ છે. જેનો અમલ કરવા સારૂ સંબંધિતોને આ સાથે મોકલવામાં આવે છે.

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.

બિડાણ: ઉપર મુજબ

કુલસચિવવતી

નં.-એ કે / અ× સ / ૯૩૭૨ / ૨૦૧૯

તારીખ: ૦૨ / ૦૨ / ૨૦૧૯

પ્રતિ,

૧. અધ્યક્ષશ્રી, કોમર્સ અને મેનેજમેન્ટ વિભાગ (MBA) હેમચંદ્રાચાર્ય ઉત્તર ગુજરાત યુનિવર્સિટી, પાટણ.
૨. કો.ઓર્ડિનેટરશ્રી, ઈન્સ્ટીટ્યુટ ઓફ કોમર્સ, યુનિવર્સિટી કેમ્પસ, હેમ.ઉ.ગુ. યુનિવર્સિટી, પાટણ.
૩. સંલગ્ન કોમર્સ કોલેજના આચાર્યશ્રીઓ
૪. શ્રી દેવેન્દ્રસિંહ ડી. ઝાલા (ડીનશ્રી-વાણિજ્ય વિદ્યાશાખા) આર્ટસ એન્ડ કોમર્સ કોલેજ, થરા, તા.- કાંકરેજ, જિ.- બનાસકાંઠા
૫. પરીક્ષા નિયામકશ્રી, હેમચંદ્રાચાર્ય ઉત્તર ગુજરાત યુનિવર્સિટી, પાટણ. (પાંચ નકલ)
૬. ગ્રંથપાલશ્રી, હેમ.ઉત્તર ગુજરાત યુનિવર્સિટી, પાટણ. (વિદ્યાર્થીઓના ઉપયોગ સારૂ રેકર્ડ ફાઈલ માટે)
૭. સીસ્ટમ એનાલીસ્ટ, કોમ્પ્યુટર (રીઝલ્ટ) સેન્ટર, હેમ.ઉ.ગુ. યુનિવર્સિટી, પાટણ તરફ પરિણામ માટે તથા વેબસાઈટ પર મૂકવા સારૂ.
૮. માન.કુલપતિશ્રી/ કુલસચિવશ્રીનું કાર્યાલય, હેમ.ઉત્તર ગુજરાત યુનિવર્સિટી, પાટણ.
૯. અનુસ્નાતક પ્રશાખા (એકેડેમિક શાખા) હેમચંદ્રાચાર્ય ઉત્તર ગુજરાત યુનિવર્સિટી, પાટણ
૧૦. મુખ્ય હિસાબી અધિકારીશ્રી (મહેકમ), હેમચંદ્રાચાર્ય ઉત્તર ગુજરાત યુનિવર્સિટી, પાટણ તરફ-પરિપત્રની ફાઈલ અર્થે
૧૧. સિલેક્ટ ફાઈલે- (૨ નકલ)



હેમચંદ્રાચાર્ય ઉત્તર ગુજરાત યુનિવર્સિટી

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

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પરિપત્ર ક્રમાંક —૨૭/ ૨૦૧૯

વિષય:— વાણિજ્ય વિદ્યાશાખામાં અનુસ્નાતક કક્ષાના સેમસ્ટર-૧ ના નવા અભ્યાસક્રમના સુધારા અંગે..

આ યુનિવર્સિટીના કોમર્સ અને મેનેજમેન્ટ વિભાગના અધ્યક્ષશ્રી, યુનિવર્સિટી કેમ્પસની કોમર્સ ઈન્સ્ટીટ્યુટ તથા સંલગ્ન કોમર્સ કોલેજના આચાર્યશ્રીઓને જણાવવાનું કે, UGC ની Model Curriculum અંગેની Guideline સંદર્ભનો વાણિજ્ય વિદ્યાશાખામાં માસ્ટર ઓફ કોમર્સના સેમસ્ટર-૧ માં CC -103 Business Research Method ના અભ્યાસક્રમમાં વચ્ચેથી પેજ મીસ થયેલ છે. તે મુજબનો સામેલ પરિશિષ્ટ મુજબનો નવો અભ્યાસક્રમ એકેડેમિક કાઉન્સિલએ તેની તારીખ: ૦૫/૦૬/૨૦૧૮ની સભાના ઠરાવ ક્રમાંક:— ૯, ૧૧, ૧૨ અને ૧૭ થી શૈક્ષણિક વર્ષ: ૨૦૧૯-૨૦ થી ક્રમશઃ અમલમાં આવે તે રીતે મંજૂર કરેલ છે. જેનો અમલ કરવા સારૂ સંબંધિતોને આ સાથે મોકલવામાં આવે છે.

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/—

બિડાણ: ઉપર મુજબ

કુલસચિવવતી

નં.—એ કે / અ× સ / ૯૬૭૬ / ૨૦૧૯

તારીખ: ૧૮/૦૨/૨૦૧૯

પ્રતિ,

૧. અધ્યક્ષશ્રી, કોમર્સ અને મેનેજમેન્ટ વિભાગ (MBA) હેમચંદ્રાચાર્ય ઉત્તર ગુજરાત યુનિવર્સિટી, પાટણ.
૨. કો.ઓર્ડિનેટરશ્રી, ઈન્સ્ટીટ્યુટ ઓફ કોમર્સ, યુનિવર્સિટી કેમ્પસ, હેમ.ઉ.ગુ. યુનિવર્સિટી, પાટણ.
૩. સંલગ્ન કોમર્સ કોલેજના આચાર્યશ્રીઓ
૪. શ્રી દેવેન્દ્રસિંહ ડી. ઝાલા (ડીનશ્રી—વાણિજ્ય વિદ્યાશાખા) આર્ટસ એન્ડ કોમર્સ કોલેજ, થરા, તા.— કાંકરેજ, જિ.— બનાસકાંઠા
૫. પરીક્ષા નિયામકશ્રી, હેમચંદ્રાચાર્ય ઉત્તર ગુજરાત યુનિવર્સિટી, પાટણ. (પાંચ નકલ)
૬. ગ્રંથપાલશ્રી, હેમ.ઉત્તર ગુજરાત યુનિવર્સિટી, પાટણ. (વિદ્યાર્થીઓના ઉપયોગ સારૂ રેકર્ડ ફાઈલ માટે)
૭. સીસ્ટમ એનાલીસ્ટ, કોમ્પ્યુટર (રીઝલ્ટ) સેન્ટર, હેમ.ઉ.ગુ. યુનિવર્સિટી, પાટણ તરફ પરિણામ માટે તથા વેબસાઈટ પર મૂકવા સારૂ.
૮. માન.કુલપતિશ્રી/ કુલસચિવશ્રીનું કાર્યાલય, હેમ.ઉત્તર ગુજરાત યુનિવર્સિટી, પાટણ.
૯. અનુસ્નાતક પ્રશાખા (એકેડેમિક શાખા) હેમચંદ્રાચાર્ય ઉત્તર ગુજરાત યુનિવર્સિટી, પાટણ
૧૦. મુખ્ય હિસાબી અધિકારીશ્રી (મહેકમ), હેમચંદ્રાચાર્ય ઉત્તર ગુજરાત યુનિવર્સિટી, પાટણ તરફ—પરિપત્રની ફાઈલ અર્થે
૧૧. સિલેક્ટ ફાઈલ— (૨ નકલ)

Hemchandracharya North Gujarat University , Patan

CBCS Syllabus for Master of Commerce Effective from : December 2019

Programme Name	Master of Commerce		
Semester	Second		
Course No.	CC-201		
Course Name	Financial Market		
Course Type	Core Course		
Effective From	DECEMBER : 2019		
Unit No.	Content	Waitage	Credit
1	Financial Markets: An Introduction Meaning, Nature and Role of Financial System; Financial Markets as a component of Financial System; Financial system and Economic Growth; Financial System Designs: Bank - based and Market-based.	25 %	1
2	Money Market: Meaning, Characteristics and Functions of Money Market; Role of the Reserve Bank in the Money Market; Intermediaries in the Money Market; Development of Money Market in India; Money Market Instruments: Treasury Bills, Commercial Paper; Certificate of Deposit; Commercial Bills; Collateralized Borrowing and Lending Obligation; Call Money Market and Term Money Market.	25 %	1
3	Capital Market: Meaning, Functions and Types of Capital Market; Reforms in the Capital market; Intermediaries; Issue Mechanisms; Types of Primary Issues: Public, Rights and Private Placement; Resource Mobilization from International Capital Markets: ADRs, GDRs and ECBs; Primary Market Scenario in India; Debt Market: Private Corporate; Role of SEBI in the Capital Market.	25%	1
4	Secondary Capital Market: Functions of the Secondary Market; Post Reforms Stock Market Scenario; Organization, Management and Membership of Stock Exchanges; Listing of Securities; Trading Arrangements; Stock Market Index; Stock Exchanges in India, Derivatives Market in India: A conceptual idea of Futures and Options	25 %	1

References:

1. Pathak, Bharati V., "Indian Financial System", Pearson Education, 4th Edition.
2. M.Y.Khan, "Indian Financial System", Mc Graw Hill, 6th Edition.
3. Machiraju, H.R., "Indian Financial System", Economic Times

Hemchandracharya North Gujarat University , Patan

CBCS Syllabus for Master of Commerce Effective from December : 2019

Programme Name	Master of Commerce		
Semester	Second		
Course No.	CC-202		
Course Name	Business Environment		
Course Type	Core Course		
Effective From	December : 2019		
Unit No.	Content	Waitage	Credit
1	Types of Environment, Competitive structure of Industries, Competitor and Environmental Analysis, Classification of Business and Industries, Characteristics and Goals of Business, Techniques for environmental analysis, Steps in / Approaches to Environmental Analysis, Types and techniques for environmental forecasting, Benefits/ Importance and limitations of environmental analysis and forecasting.	25 %	1
2	Economic Environment: Nature of the economy, Structure of the economy, Economic policies and conditions. Political and Government Environment: Functions of state, Economic rules of government, Government and Legal environment, Constitutional Environment. Natural And Technological Environment: Nature, Innovation, Technological Leadership and Followership, Technology and Competitive Advantage, Sources of technological dynamics, Impact of Technology on Globalization, IT and Marketing, Transfer of Technology. Demographic Environment: Population size, Falling birth rate and changing age structure, Migration and ethnic aspects. Societal Environment: Business and Society, Objectives and Importance of Business, Business and Culture, Religion, Language, Culture and Organizational Behaviour, Technological Development and social Change. Social Responsibility of Business: Classical and Contemporary views, Factors affecting social orientation, arguments for and against social involvement, Social Audit, Companies act 2013 and CSR. Consumer Rights, Consumerism and Consumer Protection	25 %	1
3	Indian Company Law: Brief History, Companies act 2013, Objectives of the companies act, Classification of companies, Incorporation of company, Management and Administration, Revival and Rehabilitation of sick companies, Winding of companies Industrial Relations: Industrial Disputes: Causes and Preventive steps, Tripartite machinery, Settlement of disputes. Workers Participation in Management: Meaning, Objectives, Problems and Limitations, Forms	25%	1

	of Participation. Quality Circles: Origin and development, Meaning, Nature, structure, objectives, process of Quality Circles, Conditions for success of Quality Circles, Reasons for failure of Quality circles.		
4	<p>International Business Environment:</p> <p>(a) Nature, importance and scope, framework for analyzing international business environment – geographical, economic, socio-cultural, political and legal environment. (b) Modes of international business – trade, contract, foreign investment, collaborations, joint ventures, and others. (c) Trade policies – free trade, protection and economic cooperation (d) New international economic order.</p> <p>Economic environment of International business: (a) World economic unions– EU, NAFTA, ASEAN, SAARC, SAPTA (b) Trade regulating bodies – WTO, UNCTAD, ILO, BIS (c) Technology transfers</p>	25 %	1

References:

1. Francis Cherunilam; Business Environment Text and Cases; Revised Edition; Himalaya Publishing House.
2. A.C. Fernando; Business Environment; Pearson Publication.
3. The business environment; Ian Worthington, Chris Britton; Financial Times Prentice Hall.

Hemchandracharya North Gujarat University, Patan

CBCS Syllabus for Master of Commerce Effective from : December 2019

Programme Name	Master of Commerce		
Semester	Second		
Course No.	CE-203 A		
Course Name	Financial Accounting & Auditing		
Course Type	Core Elective		
Effective From	December 2019		
Unit No.			
Unit No.	Content	Waitage	Credit
1	INDIAN ACCOUNTING STANDARDS: Ind AS 2 Inventory Valuation; Ind AS 18 Revenue Recognition; Ind AS 20 Accounting for Government Grants and Disclosure of Government Assistance; Ind AS 23 Borrowing Costs;	25 %	1
2	PREPARATION AND AUDIT OF FINANCIAL STATEMENTS: (a) Some important issues: Inventory, Depreciation, Tax Provision and Managerial Remuneration (including problems). (b) Advanced level problems on preparation of Final Accounts of a public limited company as per revised Schedule VI only. (c) Audit of Financial Statements	25 %	1
3	ACCOUNTS OF PACKAGES AND CONTAINERS	25%	1
4	ACCOUNTING FOR SPECIAL TRANSACTIONS: (A) Hire Purchase Trading Account; (B) Lease Accounting. (Ind AS 17)	25 %	1

References:

1. T.P. Ghosh, "Accounting standards and corporate accounting practices"; Taxman Allied service pvt.ltd.
2. Anil Chaudhary, "Fundamentals of Accounting and Financial Analysis"; Pearson Education.
3. Ambrish Gupta "Financial Accounting for Management – An analysis perspective, Pearson Education.
4. P Premchand Balu and M. Madan Mohan, "Financial Accounting and Analysis"; Himalaya Publishing Stores.
5. J.R. Mongs: "Fundamentals of corporate accounting"; Mayar Noida, Delhi. 6. Shashik Gupta, R. K. Sharma, "Management Accounting – Principles and Practice"; Kalyani Publication, Noida

Programme Name	Master of Commerce
Semester	II(2)
Paper No	
Course Code	CE – 203 – B
Course Name	Mathematical Statistics
Course Type	Core Elective
Effective from	December – 2019
Objective	To present a clear, simple, systematic and comprehensive exposition of the methods, principles and techniques of Statistics in various discipline with special reference to commerce, management, economics and business.

Unit No.	Topic No.	Content	Hrs.	Marks W + %	Credit
1		<u>Mathematical Expectation</u> Concepts of discrete and continuous probability distribution – Distribution functions - expectation of a random variable – Mathematical expectation of the function of random variable – simple illustrations. Moment Generating function and moments. Cumulant generating function and cumulants – Relations between raw moments and central moments – Relations between cumulants and moments. Statement of Inversion theorem without proof – on characteristic function – characteristic functions for Binomial, Poisson and Normal distributions. Definition of a statistic and its standard error – S.E. of Sample mean, sample S.D and sample correlation coefficient – uses of S.E.		25%	1
2		<u>Distribution Theory</u> Hypergeometric, Negative Binomial, Geometric and Multinomial distribution – their properties. Study of Uniform, Exponential, Gamma, Beta and Log normal distributions. Concept of sampling distributions – study of χ^2 , t , F , and z distributions – their properties (without proof) – Applications of these distributions. Bivariate distributions – Discrete and continuous case – conditional expectations – simple illustrations – Study of Bivariate Normal distribution – properties without derivation – Statement only for central limit theorem and law of large numbers		25%	1
3		<u>Estimation Theory</u> (A) Properties of Estimators : Concept of estimator and estimate		25%	1

		<p>Properties of estimators : Unbiasedness, consistency, efficiency and sufficiency of estimators. Statement of Cramer Rao Inequality(without proof) and its importance – MVBU estimator – statement of factorizations theorem – simple illustrations.</p> <p>(B) Methods of Estimation : Method of moments – Method of maximum likelihood – simple illustrations – properties of ML estimators (without proof). Concept of confidence interval – construction of 95% and 99% confidence intervals for mean, variance, difference between means of normal populations using suitable pivotal quantities.</p>			
4		<p><u>Testing of Hypothesis</u></p> <p>(A) Parametric inference : Concepts of statistical hypothesis – Null and Alternative Hypothesis – Critical region – Two types of errors – Neyman Pearson Lemma for testing simple vs. simple hypothesis – (without proof) simple illustrations – BCR – Power function and Power curve – Likelihood ratio test (to be studied only by simple illustrations)</p> <p>(B) Non – Parametric Inference : Concept of NP tests – Advantages and disadvantages – sign test, Median test, Run test, Mann Whitney test, Wilcoxon test, Kolmogorov Smirnov test – simple illustrations.</p>		25%	1

Reference :

1. D.N. Elhance : Fundamentals of statistics (S. Chand & Co.)
2. Parimal Mukhopadhyay (2000) : Mathematical statistics (Books and Allied P. Ltd.)
3. Rohtagi V.R (1984) : Introduction to Prob. Theory and Mathematical Statistics (Wiley Eastern)
4. Jaiswal M.C (1972) : Statistical Distributions, Gujarat University, Ahmedabad
5. S.C Gupta and V.K. Kapoor (1990) : Fundamentals of Applied Statistics (Sultan Chand and Sons)
6. Hogg and Craig (1978) : Introduction to Mathematical Statistics (Collier – M)

Programme Name	Master of Commerce (M. Com.)
Semester	Second
Course No.	CE-203 C
Course Name	Advertising and Retail Management
Course Type	Core Elective
Effective From	December-2019

Unit No.	Content	Waitage	Credit
1.	<p>Advertising:</p> <p>(A) Meaning, characteristics and Objectives of advertising, Types of advertising, Advertising agencies, advertising as a tools of Marketing, Effectiveness of advertising- economically and socially. Measurement of advertisement effectiveness.</p> <p>(B) Advertising Budget: meaning, Methods of advertising Budget, Procedure of deciding advertising budget, advertising message: meaning, stages of development of advertising message.</p>	25%	1.00
2	<p>Advertising Media :</p> <p>(A) Media of Advertising: Various media such as Print media, audio-visual advertising media, advertising on purchase center, Outdoor advertising media, Electronics media, New developing media. Factors affecting to selection of advertising media.</p> <p>(B) Advertising and Publicity: Meaning of Publicity, Characteristics, Distinction between advertising and Publicity, Necessities of Publicity, Public Relations: Meaning, Functions of Public relation officers, Objectives of Public relations, Relations with various Public groups: Customers; suppliers; Employees; Financiers; Society.</p>	25%	1.00
3	<p>Retail Management:</p> <p>(A) Retail Management: Meaning, Definitions, Concept, Importance of Retail management, Building and sustainable relationship in retail management. Retail business organizations.</p> <p>(B)Finance Management in retail business: Financial support in retail business. Support of suppliers, Wholesalers, Middleman. Ethical performance in retail business. Study of D-Mart, Big Bazar, V-Mart as a retailing outlets.</p>	25%	1.00
4.	<p>Salesmanship in Retail Management</p> <p>(A) Salesmanship in Retail Management: Meaning and importance, Functions and duties of salesman, Personal selling</p>	25%	1.00

	<p>strategy, salesman productivity approach, salesman workload approach, Sales force design, salesman remuneration methods.</p> <p>(B) Sales Promotion: Meaning, Importance of sales promotion steps, Objectives of sales promotion, Customers oriented Sales promotion, Salesman oriented sales promotion, Traders oriented sales promotion. Sales promotion strategies, Sales promotion Budget.</p>		
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Books Recommended;

1. Aaker, David A., Rajeev Batra and John G. Mayers, Advertising Management, Prentice Hall of India, New Delhi.
2. Prin. R. C. Patel, Marketing- Popular Prakashan.
3. Belch. George and Michael Belch, Advertising and Promotion: An Integrated Marketing Communications Perspective 6th Ed., McGraw Hill, 2004.
4. Mandell, Maurice, Advertising, Prentice- Hall of India, New Delhi.
5. Still, Richard R. Edward W. Cundiff and Norman A.P.Govoni, Sales Management: Decisions, Strategies and cases, Prentice Hall of India, New Delhi.

Hemchandracharya North Gujarat University, Patan

CBCS Syllabus for Master of Commerce Effective from: December 2019

Programme Name	Master of Commerce		
Semester	Second		
Course No.	CE-204 A		
Course Name	Cost Accounting-I		
Course Type	Core Elective		
Effective From	December : 2019		
Unit No.	Content	Waitage	Credit
1	Cost Book-keeping: Introduction; A fully integrated system; An integrated system with separate financial and cost ledgers; A non-integrated system; Flowchart; Reconciliation of cost and financial accounts.	25 %	1
2	Cost Control and Cost Reduction: The difference between cost control and cost reduction; The mechanism for controlling and reducing costs and some of the recent developments in this regard: (a) Inventory Control: (1) ABC Analysis; (2) VED Analysis; (3) FNSD Analysis; (4) EOQ – Basic Model. (b) Labour Cost Control: Labour Productivity/ Efficiency. (c) Overhead Cost Control: Treatment of ‘Under and Over absorption’ of overheads. (d) Learning Curve.	25 %	1
3	Activity Based costing: (a) Definition and need for Activity Based Costing – Concept of Activity Based Costing (ABC). (b) Characteristics, development and implementation of ABC. (c) Cost drivers and cost tools; Main activities and its cost drivers. (d) Allocation of overheads under Activity Based Costing. (e) Application of Activity Based Costing (when to use).	25%	1
4	Product Pricing Introduction, Economic theory of pricing; Pricing decision process; Role of costs in pricing; Pricing methods: (i) Cost based or cost plus pricing; (ii) Marginal cost pricing; (iii) Pricing for target rate of return; (iv) Added value method of pricing; (v) Going rate pricing; (vi) Standard cost pricing; (vii) Opportunity cost pricing; (viii) Administered pricing(ix) Customary pricing; (x) Export pricing. Strategies in product pricing; Pricing strategies for new product; Pricing of established products; Price discrimination; Target pricing and product line pricing; Discounts and discounting and pricing in inflation.	25 %	1

References:

1. Jawahar Lal; "Advanced Management Accounting"; S.Chand & Company Ltd.
2. T.P.Ghosh; "Accounting and Finance for Managers"; Taxmann Allied Services (P.) Ltd..
3. J.Made Gowda; "Accounting for Managers", Himalaya Publishing House.
4. Dr. Jawahar Lal; "Accounting Theory and Practice"; Himalaya Publishing House.
5. Ravi M. Kishore; "Cost & Management Accounting"; Taxmann Allied Services (P.) Ltd..
6. Paresh Shah; "Management Accounting"; Oxford University Press.
7. Jawahar Lal & Seema Srivastava; "Cost Accounting"; Tata McGraw-Hill Publishing Company Ltd.

Programme Name	Master of Commerce
Semester	II(2)
Paper No	
Course Code	CE – 204 – B
Course Name	Sampling Techniques and Demographic Methods
Course Type	Core Elective
Effective from	December – 2019
Objective	To present a clear, simple, systematic and comprehensive exposition of the methods, principles and techniques of Statistics in various discipline with special reference to commerce, management, economics and business.

Unit No.	Topic No.	Content	Hrs.	Marks W + %	Credit
1		<u>Sampling Techniques – (1)</u> Introduction – Simple Random Sampling Method, Advantages of Sampling – SRSWR and SRSWOR – Basic formulae for sample mean and variance in these types of sampling. Sampling for proportion – study of basic formulae with their use in simple applications. Sample size selection and sample size determination. Stein’s method for sample selection with illustrations. Stratified random sampling – basic results with applications – proportional, Neyman and Optimum allocations with fixed sample size. Study of systematic sampling - Linear and Circular systematic sampling – comparing efficiency of SRS, stratified and systematic sampling – Simple illustrations.		25%	1
2		<u>Sampling Techniques – (2)</u> (Varying) probability sampling – probability proportional to sample size with replacement. Lahiri’s method – Description and estimation of mean and variance without proof. Ratio and regression estimates for sampling – simple illustrations, Cluster sampling – Double sampling – Two stage and multistage sampling – Idea of Multistage sampling – simple illustrations – Sampling and non – sampling errors – Errors of non - response		25%	1
3		<u>Demographic Methods – (1)</u> Meaning and Scope of demography, History and growth of demography – Measures of population growth, common measures of		25%	1

		growth rate, growth curves – Logarithmic, exponential, Gompertz and Logistic curves. Measures of mortality rates – neonatal and perinatal mortality rates – standardized, age specific death rate with numerical examples.			
4		<u>Demographic Methods (2)</u> Construction of Life tables – Scope, importance and limitations of life tables – Different methods for construction of life tables – abridged life tables – numerical examples to illustrate these methods. Population projection techniques – Study of simple models for population projections.		25%	1

References :

1. Parimal Mukhopadhyay (1998) : Applied Statistics (Books and Allied P. Ltd.)
2. Ramkumar R. (1986) : Technical Demography (Wiley Eastern)
3. Pathak K. B & Ramkumar R. (1992) : Technical Demography analysis (Himalaya Publication)
4. Bhende A.A & Kanitkar T (1985) : Principals of Population Study, (Himalaya Publication)
5. W.G. Cochran : Sampling Techniques Wiley, (Low price edition available)
6. Parimal Mukhopadhyay : Theory and Methods of Survey Sampling (Prentice Hall of India)
7. P.V. Sukhatme, B.V Sukhatme, S. Sukhatme and C. Asok, IASRI, Delhi : Theory of Sample surveys with applications
8. P.S.R.S. Rao, Chapman and Hall/ CRC : Sampling Methodologies and Applications
9. Z. Govindrajalu : Elements of sampling theory and methods, (Prentice Hall)

Programme Name	Master of Commerce (M. Com.)
Semester	Second
Course No.	CE-204 C
Course Name	Advanced Consumer Behavior
Course Type	Core Elective
Effective From	December-2019

Unit No.	Content	Waitage	Credit
1.	<p>Consumer behavior: (A) Consumer behavior: Meaning, features, Importance of Consumer behavior, Stages of Consumer behavior, Importance of every stages in marketing view, Consumer v/s Industrial buyers.</p> <p>(B) Internal Determinants of Consumer Behavior: Personal determinants like - Age, caste, profession, economic conditions, Life style, personality. Psychological determinants like- Motivation, Perception, Learning, Belief and attitudes.</p>	25%	1.00
2	<p>Purchase decision: (A) Purchase decision: Meaning, Problems of consumers purchase decision, Routine problems solving behavior, study of city and village based consumer behaviors in India. Maslow's need hierarchy theory.</p> <p>(B) External Determinants of Consumer Behavior: Social determinants like- Family, Reference Groups, Social Roles and status. Cultural determinants like- Culture, Sub-culture, and Social Class.</p>	25%	1.00
3	<p>New Products adoption: (A) New Product adoption: Meaning, New product adoption Process, Types of consumer behavior, Post purchase behavior of consumers. Product mix modification to attract new consumers. Necessities of success of new products. Product development process.</p> <p>(B) Industrial Market: Meaning, characteristics, Major influencing on industrial buying behavior, stages of industrial buying decision making process, Advertising effects on industrial buying decision.</p>	25%	1.00
4.	<p>Pricing effects on consumer behavior: (A) Pricing effects on consumer behavior: Pricing as a problem, Objectives of Pricing, Factors affecting to pricing decision. Consumer oriented pricing concept, Buyers psychology and Behavior.</p>	25%	1.00

	(B) Pricing Policies: Meaning, cost oriented pricing policies- Full cost pricing policy, Mark up or cost plus pricing policy, Target pricing, contributing pricing. Consumer oriented pricing policies- Demand oriented pricing, competition oriented pricing, factors affecting to pricing strategies.		
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Books Recommended;

1. Leon and Schiffman and Leslie Lazar Knuk: Consumer Behavior, Pearson.
2. Blackwell: Consumer Behaviour, Thomson.
3. Suja Nair: Consumer Behaviour, Himalaya Publishers.

Assael: Consumer Behaviour, 6e Thomson.

Programme Name	Master of Commerce
Semester	II(2)
Paper No	
Course Code	205 – A
Course Name	Operations Research Methods
Course Type	Soft Skill
Effective from	December – 2019
Objective	To present a clear, simple, systematic and comprehensive exposition of the methods, principles and techniques of Statistics in various discipline with special reference to commerce, management, economics and business.

Unit No.	Topic No.	Content	Hrs.	Marks W + %	Credit
1		<u>Introduction to Operations Research:</u> Definitions of O.R., Nature and Scope of O.R., Phases of O.R., Different types of Models in O.R., Iconic or Physical models, Analogue or Schematic models, Symbolic models, Deterministic models, Probabilistic models, General models, Dynamic models, Heuristic models, Types of Mathematical models, Advantages of Models, Decision theory, Decision making under certainty, Risk and Uncertainty conditions- Introduction, Applications of O.R. in the fields of Marketing, Finance, Planning, Research Development Techniques, Limitations of O.R., O.R. in India.		25%	1
2		<u>Linear Programming and its Applications:</u> Definitions of Linear Programming, Linear Programming as an Optimization Technique, Structure of an L.P. problem, Formulations of L.P. problem, Graphical Method, Simplex method, Big-M method for Minimization case, Degeneracy, Unbounded, Infeasible and Alternative Solution cases, Advantages and Limitations of Linear Programming, Applications Of L.P.: Production planning problem, Advertising Media Selection problem, Oil Refinery Blending problem, Product Mix problem.		25%	1
3		<u>Transportation Problem and Assignment Problem:</u> Introduction of Transportation and Assignment Problem, Transportation Model, Formulation of Transportation Problem as an L.P.		25%	1

		model, North-West Corner Rule, Matrix Minima Method, Vogel's approximation Method for basic feasible solution. For Optimality Test, Modified Distribution Method, Degeneracy in T.P., Unbalanced T.P., Assignment Problem: Formulation, Hungarian Method, Constrained Assignment Problem.			
4		<u>Theory of Games and Sequencing Problems:</u> Study of Two Person Zero-sum Game Problems, Games with and without Saddle point, Principles of Dominance, Graphical method, Conversion of Game problem into an L.P. problem, Problem of Sequencing: Sequencing of n jobs on two and three machines, Applications of Game theory and Sequencing problems.			

References:

1. Sharma J.K.: Introduction to Operations Research
2. Taha H. A.: Operations Research- An Introduction
3. Hiller and Lieberman: Operations Research
4. Vohra N.D.: Quantitative Techniques for Management
5. Rao S.S : Optimization Theory and Applications
6. Kapoor V.K.: Problems and Solutions in Operations Research

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CBCS Syllabus for Master of Commerce Effective from December : 2019

Programme Name	Master of Commerce		
Semester	Second		
Course No.	SS 205 B		
Course Name	Management Concept and Organizational Behaviour		
Course Type	Soft Skill		
Effective From	December : 2019		
Unit			
Unit No.	Content	Waitage	Credit
1	<p>(a) SCHOOLS OF MANAGEMENT THOUGHTS: [13 %] Meaning and need of management theory, Concept of Scientific, human behavior, social system, system, decision theory, quantitative and contingency school of management, Conflict between various management schools.</p> <p>(b) MANAGERIAL FUNCTIONS: [12%] Definition, features, advantages, disadvantages and types of planning. Definition, principles, importance of organizing and classical theory, neoclassical theory, system theory and contingency theory of organization.. Authority and responsibility: relationship between authority and responsibility, features, sources, and types of authority, importance of delegation of authority and authority v/s power. Centralization v/s decentralization. Definition and features of staffing, directing and co-ordinating. Definition, features, process and techniques of controlling.</p>	25 %	1
2	<p>(A) ORGANIZATION BEHAVIOR: [13 %] Meaning, features, importance and origin of organization behavior, relationship between management and organization behavior. Definition, features, importance and factors affecting attitude, perception, learning and personality.</p> <p>(B) MOTIVATION: [12%] Definition, features and importance of motivation Theories of motivation – Need hierarchy theory, Two factor theory, Theory X and Y, Alderfer’s ERG theory, McClelland’s learned need theory, Vactor, Vroom’s expectancy theory and Adams equity theory.</p>	25 %	1
3	<p>(A) GROUP DYNAMIC AND TEAM DEVELOPMENT: [13%] Process of group formation and development and factors affecting group performance. Meaning and characteristics of team and team v/s group.</p> <p>(B) LEADERSHIP: [12%] Definition, features and styles of leadership. Leadership theories – Trait theory, Fielder’s contingency theory, Harsey and Blanchard’s situational theory, managerial grid and Linkert’s four</p>	25%	1

		systems of leadership.		
4	(A)	ORGANIZATIONAL CONFLICT: Definition, features, sources and types conflict, approaches to conflict, concept of functional and dysfunctional organization conflict, process of conflict and resolution of conflict.	[13 %]	25 %
	(B)	ORGANIZATIONAL DEVELOPMENR: Meaning and need of change, causes of change, resistance to change, theories of planned change and organizational development intervention (overcoming resistance to change)	[12%]	
				1

References:

Griffin, Ricky, W: Organization Behavior, Houghton Mifflin Co.,Bosten.

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CBCS Syllabus for Master of Commerce Effective from December 2019

Programme Name	Master of Commerce		
Semester	Second		
Course No.	SS 205 C		
Course Name	Elements of Banking and Insurance		
Course Type	Soft Skill		
Effective From	December : 2019		
Unit No.	Content	Waitage	Credit
1	<p>(A) Types and functions of commercial banks: (13%) Definition of banking, types of commercial banks, traditional and non-traditional functions of a modern commercial bank, importance and limitations of commercial banks.</p> <p>(B) Co-operative banking in India and overview of cheque: (12%) Primary co-operative credit societies, District co-operative banks and State co-operative banks – their management functions and limitations, Peoples co-operative banks – its management, functions and limitations. Overview of cheque – Meaning, characteristics, types, crossing and endorsement of cheques.</p>	25 %	1
2	<p>(A) Different types of accounts: (13%) Different types of accounts – Current, saving and fixed accounts, recurring account and non-recurring account.</p> <p>(B) Different means of remittances: (12%) Demand draft, mail, telegraphic and telephonic transfer, ATM, telebanking, home banking, interlinked branch banking, marketing of banking services, online banking, computerization in banking field.</p>	25 %	1
3	<p>(A) Introduction to insurance and life insurance: (13%) Insurance – Meaning, characteristics, importance, limitations, types of insurance, meaning of insurance contract, fundamental principles of insurance, concept of period of insurance and re-insurance, double insurance v/s re-insurance. Life insurance: Meaning of life insurance, history of life insurance in India, barriers to life insurance, importance and principles of life insurance, concept of insurance and assurance, life insurance v/s other insurances, procedure for taking life insurance policy.</p> <p>(B) Types of life insurance policy: (12%) Meaning of policy, types of policy – whole life policies, endowment policies and pension policies, policy conditions, procedure for settlement of claims, nomination and assignment, annuities,</p>	25%	1

	medicclaim policy, privatization of insurance and general insurance.		
4	<p>(A) Marine insurance: (13%) Meaning of marine insurance contract, procedure for taking marine insurance, fundamental principles of marine insurance, warranties in marine insurance, types of marine insurance policies.</p> <p>(B) Fire insurance: (12%) Meaning, causes, importance and fundamentals of fire insurance, fire insurance contract, procedure for taking fire insurance, policy conditions (standard policy), rights of insurer, types of fire insurance policies.</p>	25 %	1

Reference Books.

Rana T. J. "Elements of Banking and Insurance", Sudhir Prakashan, Ahmedabad