



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

NAAC A (3.02) State University

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: ૦૫/૦૬/૨૦૧૯ની 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 ફાઈલે- (૨ નકલ)

Hemchandracharya North Gujarat University, Patan

CBCS Syllabus for Master of Commerce Effective from : June 2020

Programme Name		Master of Commerce	
Semester		Third	
Course No.		CC-301	
Course Name		Taxation-I (Personal Tax Planning)	
Course Type		Core Course	
Effective From		June : 2020	
Unit			
Unit No.	Content	Waitage	Credit
1	Introduction Concept and Significance – Tax Evasion and Tax Avoidance – Methods of Tax Planning, Assessment of Individuals: Concept and Objectives, Residential Status, Tax Planning for Special Deductions and Exemptions, Tax Planning for Investments.	25 %	1
2	(a) Tax Planning for Salary Income (b) Tax Planning for House Property Income	25 %	1
3	(a) Tax Planning for Capital Gains. (b) Tax Planning for Profit and Gains from Business and Profession	25%	1
4	(a) Tax planning for Income from other sources (b) Advance Payment of Tax and Interest: Income Liabe for Advance-Tax-Advance tax Liability-Interest Payable by Assesses or Government-Interest payable to assesses-Producer to be Followed to Calculate Interest – Waiver or Reduction of Interest under: Section 234 A, 234 B and 234 C – Power of Chief Commissioner to waiver Penal Interest – Power of CBDT and Settlement Commission to Waiver Interest.	25 %	1

(Note: At least 60% practical questions to be asked)

REFERENCES:

1. Dr Girish Ahuja and Dr RaviGupta – Practical Approach to Direct and Indirect Taxes – Wolters kluwer
2. Aprameya, Milinda, Arpita and Aparajita – Direct Tax Trady Reckoner with Tax Planning – Bharat Law House Pvt.Ltd.
3. Dr Vinod Singhania and Dr Monica Singhania - Students' guide to Income Tax, Problems and Solutions –Taxmann Publications.

Hemchandracharya North Gujarat University , Patan

CBCS Syllabus for Master of Commerce Effective from : June 2020

Programme Name		Master of Commerce	
Semester		Third	
Course No.		CC-302	
Course Name		Strategic Management	
Course Type		Core Course	
Effective From		June : 2020	
Unit			
Unit No.	Content	Waitage	Credit
1	Introduction to Strategic Management: Evolution of strategic management and business policy; Understanding strategy; Strategic Decision Making; Elements in Strategic Management Process; Strategic Intent; Vision; Mission; Business Definition; Goals and Objectives.	25 %	1
2	Strategy Formulation: Environmental Appraisal: Concept of Environment; Environmental Sectors; Environmental Scanning; Appraising the Environment. Organizational Appraisal: Dynamics of Internal Environment; Organization Capability Factors; Considerations in Organizational Appraisal; Methods and techniques used for organizational appraisal, Structuring Organizational Appraisal.	25 %	1
3	Strategic Analysis and Choice: Corporate Level Strategies: Concentration, Integration, Diversification, Stability, Retrenchment and Restructuring. Business Level Strategies: Generic Business Strategies. Process of Strategic Choice, Strategic Analysis: Subjective Factors in Strategic Choice, Contingency Strategies, Strategic Plan.	25%	1
4	Strategy Implementation and control: Nature and Barriers to Strategy Implementation, Model of Strategy Implementation; Structural Implementation: Structural Considerations, Types of Organizational Structures, Organizational Design and Change. Functional and Operational Implementation; Functional Strategies and Functional Plans and Policies. Strategic Control, Operational Control,	25 %	1

References:

- 1 Azhar Kazmi, "Strategic Management and Business Policy"; Mc-Graw-Hill Companies, Third Edition.
2. Thompson and Stickland; "Strategic Management"; Mc-Graw-Hall Companies.
3. Fred R. David; "Strategic Management; Concept and Cases;" Pearson Education.
4. Gerry Johnson and Kiran Scholes; "Exploring Corporate Strategy: Text and Cases"; PHI.

Hemchandracharya North Gujarat University, Patan

CBCS Syllabus for Master of Commerce Effective from: June 2020

Programme Name	Master of Commerce		
Semester	Third		
Course No.	CE-303 A		
Course Name	Cost Accounting-II		
Course Type	Core Elective		
Effective From	June : 2020		
Unit			
Unit No.	Content	Waitage	Credit
1	<p>Short-term decision-making techniques:</p> <p>(A) Marginal and absorption costing:</p> <p>(a) Meaning, importance and application of the concept of contribution.</p> <p>(b) Effect of absorption and marginal costing on inventory valuation and profit determination.</p> <p>(c) Calculation of profit or loss under absorption and marginal costing.</p> <p>(d) Reconciliation of the profits or losses calculated under absorption and marginal costing.</p> <p>(e) Advantages and disadvantages of absorption and marginal costing.</p> <p>(B) Cost-volume profit (CVP) analysis:</p> <p>(i) Calculation and interpretation of a break-even point and margin of safety;</p> <p>(ii) Understanding of, and use, the concepts of a target profit or revenue and a contribution to sales ratio; 5</p> <p>(iii) Identifying the elements in traditional and contribution break-even charts and profit/volume charts;</p> <p>(iv) Applying CVP analysis to single-product situations.</p>	25 %	1
2	<p>Limiting factors and optimal solution.</p> <p>(a) Identifying a single limiting factor;</p> <p>(b) Determining the optimal production plan where an organization is restricted by a single limiting factor;</p> <p>(c) Formulation of a linear programming problem involving two variables;</p> <p>(d) Determining the optimal solution to a linear programming problem using a graphical approach;</p> <p>(e) Use of simultaneous equations, where appropriate, in the solution of a linear programming problem.</p>	25 %	1

3	<p>Differential, Opportunity and Relevant Costing:</p> <p>(A) Differential Costing: Definition and meaning; Advantages of differential cost analysis; Distinction between marginal and differential costing; Cost Indifference point Analysis.</p> <p>(B) Opportunity and Relevant Costing: Meaning and examples of opportunity cost; Application of the concept of opportunity cost; Concept of Relevant Costing; Calculation of the relevant costs for materials, labour and overheads; Calculation of the relevant costs associated with noncurrent assets; Use of relevant cost to take decisions related to pricing, outsourcing and make or buy, product mix when capacity constraints exist, replacement of equipment, operate or shutdown, add or drop, sell or process further etc.; The theory of 'constraints' and throughput cost accounting.</p>	25%	1
4	<p>New Concepts:</p> <p>1. Just in Time (JIT): Introduction and philosophy of JIT; Sources of Waste, Aims and Objectives of JIT; Characteristics; Methodology of Implementation in JIT; Benefits in application; Obstacles to successful implementation; Impact of JIT on management, Accounting System, Material Requirement Planning (MRP – 1), Manufacturing Resource Plan (MRP – 2).</p> <p>2. Life Cycle Costing: Identifying the costs involved at different stages of the life-cycle; Implications of life cycle costing on pricing, performance management and decision making</p> <p>3. Target costing: Deriving a target cost in manufacturing and service industries; Difficulties of using target costing in service industries; Implications of using target costing on pricing, cost control and performance management; Suggestions to close a target cost gap.</p>	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	III (3)
Paper No	
Course Code	CE – 303 – B
Course Name	Statistical Quality Control & Reliability Methods
Course Type	Core Elective
Effective from	June – 2020
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>Statistical Quality control – 1</u> Sampling inspection plans for attributes – concepts of producer’s and consumer’s risk – OC, AOQ and ATI curves, Acceptance Sampling plans for attributes when two points are fixed on O.C curve – single sampling plan, Double Sampling plan – Sequential Sampling plan – Comparison of single, double and sequential sampling plans.		25%	1
2		<u>Statistical Quality control – 2</u> Cumulative sum control charts (CSC chart) construction of V mask for cumsum charts for attributes and variables with illustrations. Sampling inspection plans for variables – study of single sampling plan when lot quality characteristic is normally distributed and (i) lower limit specified (ii) upper limit specified (iii) Both lower and upper limit specified with known and unknown standard deviation, OC, ASN and AOQ for the above plans and their calculations for specific parameter value.		25%	1
3		<u>Total Quality Management (TRM)</u> Introduction – various definitions of quality, TQM: understanding, definitions and elements, six basic concepts of TQM – David Garvin approaches of TQM, Quality planning, quality cost, benefits of TQM, Introduction to Just in time (JIT) circles production. Taguchi method (introduction, nominal the best, smaller the better and largest the better loss function and its examples). ISO 9000 (introduction, benefits, standard,		25%	1

		requirements, implementation, documentation, internal audits& registration)			
4		<u>Reliability methods</u> Basic concept of reliability, Hazzard rate and survival functions for exponential, weibull, rectangular, and geometric distributions and study of their properties without proof – series, parallel and series cum parallel and standby configuration, Discrete replacement policies – concept and definition of preventive maintenance age replacement policy (numerical examples)		25%	1

References :

1. Grant EL & Leavenworth Rs. (1972) : Statistical Quality Control (McGraw Hill)
2. Montgomery DC (1999) : Introduction to SQC (John Wiley N.Y)
3. Ratani R.T. : Statistical Quality Control (Gujarat Granth Nirman Board)
4. S. D. Sharma (2001) : Operations Research (Kedarnath & Ramnath Co. Merrut)
5. Duncan & Smith : Industrial Statistics & Quality Control.
6. Zacks and Shelemiyaha : Introduction to Reliability and Maintainability : Probability Models and Statistical Models.

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CBCS Syllabus for Master of Commerce Effective from: June-2019

1.

Programme Name	Master of Commerce (M. Com.)
Semester	Third
Course No.	CE-303 C
Course Name	AdvancedMarketing Management
Course Type	Core Elective
Effective From	JUNE-2020

Unit No.	Content	Waitage	Credit
1.	<p>Marketing Concept: (A) Marketing concept: Meaning of marketing, Importance of marketing, various concepts-Product concept, production concept, selling concept, marketing concept, societal marketing concept. Marketing task in different demand situation. Marketing and economic development.</p> <p>(B) Market Segmentation: meaning, importance, Bases for segmenting market for consumer products- Geographical bases, Demographic bases, psychographic bases, Behavioristic bases, Bases for segmenting market for industrial products, Marketing strategy alternatives. Factors affecting to selection of marketing strategy alternatives.</p>	25%	1.00
2	<p>Market Demand Measurement and Forecasting: (A) Market Demand: Meaning, characteristics, Method of estimating current marketing demand, Method of estimating future market demand-survey of customers view, survey of salesmen's view, market Expert's view, Market Test, Time series analysis, statistical demand analysis.</p> <p>(B) Marketing Environments: Meaning, Micro environments- company, suppliers, Marketing intermediaries, customers, competitions, Common publics. Macro Environments- Demographic, Economic, Natural, Technological, Cultural, political environments.</p>	25%	1.00
3	<p>Strategic Marketing: (A) Strategic Marketing: Meaning, significance, stages of strategic marketing process, Target market, Market positioning, Development of Market mix, Main elements of Marketing mix Factors affecting to marketing mix strategic. Managing the marketing efforts.</p> <p>(B) Marketing communication: Meaning, significance of marketing communication, Marketing communication process, Objectives of Marketing communication, Deciding marketing communication budget, allocation of budget.</p>	25%	1.00
4.	<p>International Marketing: (A) International Marketing: Meaning, Distinction between National and International Marketing, International marketing decisions, international market selection decision, international market entry decision, Marketing mix decision, international marketing system decision.</p> <p>(B) New issues and development in marketing: Social, legal and ethical aspect of Marketing, Service Marketing, Green Marketing, Cyber Marketing, Relationship marketing, new development in marketing.</p>	25%	1.00

Books Recommended;

1. T. J. Rana , Marketing Management , B. S. Shah Prakashana, Ahmedabad.
2. Marketing Management: Kumar Prakashan, Ahmedabad.
3. Philip Kotler: Principles of Marketing, Prentice Hall of India.
4. William J. Stanton, et. al: Fundamentals of Marketing, McGraw Hill International Ed.
5. Geoff Lancaster: Essentials of Marketing, McGraw Hill, International.
6. Subhash Mehta and Keshav Prasad: Marketing: Environment, concepts and cases, Tata McGraw Hill, Publishing Company Ltd.
7. S. Neelamegham: Marketing Management and the Indian Economy, Vikas

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CBCS Syllabus for Master of Commerce Effective from: June 2020

Programme Name	Master of Commerce		
Semester	Third		
Course No.	CE-304 A		
Course Name	Financial Accounting & Auditing-II		
Course Type	Core Elective		
Effective From	June : 2020		
Unit No.	Content	Waitage	Credit
1	<p>Section 1: Financial Accounting ACCOUNTING FOR MERGER AND AMALGAMATION: a. Introduction, Meaning and Methods of calculation of Purchase Consideration. b. Accounting of Inter-company transactions. c. Accounting of 'Inter-company holdings or cross holding'. d. Accounting entries in the books of Vendor Company and Purchasing Company. e. Merger and Purchase: Ind AS 103.</p>	25 %	1
2	<p>HOLDING COMPANY ACCOUNTS: (a) Preparation of necessary statements (which are to be annexed with parent company's final accounts) as per Section 212 of the Companies Act, 1956. (b) Consolidated Balance Sheet (as per Ind AS 27): Consolidation - Inter company transactions - Issue of bonus shares - Revaluation of Fixed Assets - Debenture and Preference shares of subsidiary company - Dividend - Holding company with two subsidiary companies only (direct interest or chain holding).</p>	25 %	1
3	<p>Section 2: Special Auditing Audit of computer based accounts: Introduction; Types of EDP accounting systems; Auditing in IT environment; Internal control in EDP Accounting System; Special audit techniques; Auditor's involvement in computerization; Using computer in internal audit activities. 2. Government Audits: Introduction; Central Government finances; Comptroller and Auditor General of India; Organizational structure; Audit of Union Government Accounts; Reporting Procedure; Impact of Government Audit.</p>	25%	1
4	<p>Cost Audit: Definition and meaning; Objectives; Important legal provisions; Important provisions of Cost Audit Report Rules, 1996; Distinction of Cost Audit and Financial Audit; Cost Accounting Records. 2. Management Audit: Definition and meaning; Objectives; Scope; Limitations; Efficiency and Propriety Audit</p>	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.

Programme Name	Master of Commerce
Semester	III(3)
Paper No	
Course Code	CE – 304 – B
Course Name	Mathematical Economics and Econometric Methods
Course Type	Core Elective
Effective from	June – 2020
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 Economics</u> Mathematical functions of demand, supply and cost functions – their elasticities – To express M.R. in terms of A.R and demand elasticity. Market equilibrium – Effect of taxation and subsidy on market equilibrium. Edgeworth’s Paradox, Partial elasticity of demand. Concept of production function – Elasticity of substitution for factors of production – Study of Cobb – Douglass and CES production functions. Utility function and utility Index. Leontief’s open and closed system models for inter industry relations – simple illustrative examples.		25%	1
2		<u>Econometric Methods</u> Classical two and three variables linear model – General Linear model – basic assumptions, estimation problem – properties of estimators – BLUE – Problem of prediction and test of significance and confidence interval for two variables linear model – Multiple correlation coefficient – R^2 and \bar{R}^2 , ANOVA. Multicollinearity problem in linear model – Effect of multicollinearity – Detection and methods to tackle the problem of multicollinearity. Heteroscedasticity in linear model – problem of autocorrelation – DW test and Cochrane – Orcutt iterative procedure. Use of dummy variables techniques – Piecewise linear regression – simple illustrations		25%	1
3		<u>Time Series Analysis</u> Distinction between time series, Cross section and Panel data – Components of time series – To separate trend, seasonal and random		25%	1

		components – Method of iterated averages – weighted least squares – variate difference method under necessary assumptions – study of stationary time series – Autoregressive series and periodogram and correlogram analysis.			
4		<u>Analysis of Variance and Design of Experiments</u> ANOVA for one way and two way classification – Fundamental principles of design of experiments – Study of Basic designs – CRD, RBD and LSD. Efficiency of RBD over CRD and efficiency of LSD over RBD – Missing plot techniques for one and two missing observations in the case of RBD and LSD.		25%	1

References :

1. Gujarat D : Basic Econometrics (McGraw Hill)
2. Ghosh S.K : Econometrics, Theory and Applications (Prentice Hall of India)
3. Mehta & Kapoor : Fundamentals of Econometrics (Himalaya Publishing)
4. Akira Takayama : Mathematical Economics (Cambridge Uni. Press)
5. Alpha C. Chiang & Kevin Wainwright : Fundamental Methods of Mathematical Economics (McGraw Hill Education)
6. RGD Allen : Mathematical Analysis for Economists (Trinity Press)

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CBCS Syllabus for Master of Commerce Effective from: June-2019

Programme Name	Master of Commerce (M. Com.)
Semester	Third
Course No.	CE-304 C
Course Name	Marketing Research
Course Type	Core Elective
Effective From	JUNE-2020

Unit No.	Content	Waitage	Credit
1.	<p>Marketing Research: (A) Marketing Research: meaning, Definition, Distinction between Market research and Marketing research. Role of Marketing research in Marketing Management. Nature of Marketing research. Scope of Marketing research.</p> <p>(B)Marketing Information System: meaning, Importance, causes for Marketing information, Sources of Marketing information, Marketing research process, Research Design, Research Instruments, Sampling Plan, Data analysis, Report preparation and presentation.</p>	25%	1.00
2	<p>Marketing Research Design: (A) Marketing Research Design: Meaning of Marketing Research Design, Problem identification, Stages of Research proposal, Determining Marketing research types- Exploratory, Descriptive and Conclusive.</p> <p>(B) Measurement of Marketing research: Scale of measurement of Marketing research, Characteristics of an ideal measurement, Errors arises in measurement, Managerial consideration for avoidance of errors. Types of basic rating scale.</p>	25%	1.00
3	<p>Sampling Plan and Data Collection: (A) Sampling Plan: Meaning, Need of Sampling, Various types of sampling plan, Distinction between Stratified sampling and Quota sampling. Advantages and disadvantages of sampling.</p> <p>(B) Data Collection: Primary data and secondary data, primary data collection method, Questionnaire - Preparation of open-ended and close-ended questionnaire, Secondary Data collection method- Sources and its usage, online sources.</p>	25%	1.00
4.	<p>Data Analysis and Marketing Research Report Writing: (A) Data Analysis: Arrangement of Data, Tabulating data, Use of computer for data analysis, Types of data analysis- Univariate, bivariate and Multivariate data analysis, interpretation analysis of differences.</p> <p>(B) Marketing Research Report: Guiding principles for preparation of Marketing Report, Graphical presentation in report, Types of Marketing Research Report, Marketing Research Report preparation and presentation.</p>	25%	1.00

Books Recommended;

1. David Johnston Luck& Ronald S. Rubin., Marketing Research, Prentice-Hall.
2. G.C. Beri, Marketing Research- Tata McGraw Hill Education Private Limited.
3. Paul, Donald, Herald: Research for Marketing decisions, Prentice Hall (India).
4. Zikmund: Exploring Marketing Research, 8e, Thomson.
5. Naresh K.Malhotra: Marketing Research, An applied Orientation, Pearson Education Asia.

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CBCS Syllabus for Master of Commerce Effective from : June 2020

Programme Name	Master of Commerce		
Semester	Third		
Course No.	SS 305 B		
Course Name	Security Analysis and Portfolio Management		
Course Type	Soft Skill		
Effective From	June : 2020		
Unit No.	Content	Waitage	Credit
1	A. Investments : Nature and Scope of investment analysis, elements of investment, avenues of investment, approaches of investment analysis; Concept of return and risk: Security returns and risk analysis, measurement of return and risk B. Financial Assets: Types and their characteristics, sources of financial information.	25 %	1
2	A. Security Markets : Primary and secondary market; Primary market- role, function and methods of selling securities in primary market; Allotment procedure; New financial instruments. B. Public Issue : SEBI guidelines on public issue, size of issue, pricing of issue, promoters' contribution, appointment of merchant bankers, underwriters, broker, register and managers, bankers and allotment of shares.	25 %	1
3	A. Secondary Markets : Role importance, type of brokers, trading mechanism, listing of securities in stock exchanges, screen based trading; Depository - role and need; Depositors Act, 1996. B. Valuation of securities: Bonds, debentures, preferences shares, and equity shares.	25%	1
4	A. Fundamental Analysis, Economic Analysis, Industry Analysis and Company Analysis. B. Technical Analysis: Trends, Indicators, Indices and moving averages applied in technical analysis.	25 %	1

Reference Books.

Amling: Fundamentals of investment Analysis, Prentice Hall, International Edition.

Bhalla : Investment Analysis, S. Chand & Co. Delhi.

Chandratre, K.R: Capital Issue, SEBI & Listing, Bharat Publishing House, New Delhi.

Donal, E.Fisher and Ronald J. Jordan: Security Analysis and portfolio Management, prentice Hall, New1 Delhi.

Fabozzi, Frank J: Investment Management, prentice Hall, International Edition

Computerized Accounting Tally – I

Programme Name	Master of Commerce
Semester	Third
Paper No.	SS305C
Course Name	Computerized Accounting Tally – I
Course Type	Soft Skill Course
Effective From	June – 2020
Objective	To develop Computerized Accounting System Using Tally ERP 9

Unit No.	Content	Waitage	Credit
1.	Computerized Accounting System <ul style="list-style-type: none"> ❖ Advantages of computerized accounting system. ❖ Introduction to Tally ERP 9 ❖ Features of Tally Software ❖ Installation of Tally ERP 9 ❖ Starting Tally software, Gateway of Tally, Button Toolbar ❖ Creating a Company ❖ Ledger and Groups ❖ Opening an existing company ❖ Shutting an Opened company 	25 %	01
2.	Company and Account Management <ul style="list-style-type: none"> ❖ Creating a Company ❖ Ledger and Groups ❖ Opening an existing company ❖ Shutting an Opened Company 	25 %	01
3.	Voucher Entry <ul style="list-style-type: none"> ❖ Concept of Voucher ❖ Activate Voucher Entry screen ❖ Types of Vouchers-Contra, Payment, Receipt, Purchase, sales, Journal, Debit Note and Credit Note, Memo Voucher ❖ Editing and Deleting voucher entry 	25 %	01
4.	Financial Reports <ul style="list-style-type: none"> ❖ Ledger, Trial Balance, Profit and Loss statement, Balance Sheet, Ratio Analysis, Cash and Fund Flow statement, Day Book, Bank Book, Purchase – Sales and journal Register. 	25 %	01

Recommended Reading:

- 1) Tally ERP 9 Computer world - Ahmedabad
- 2) Computerized Accounting Tally I & II, Damini Publications, chadkeda,Ahmedabad

Structure of University question paper

Theory (35 Marks , 2 Hours)	Question	Type	Unit	Marks
	1	Short Notes (2 out of 3)	1	06
	2	Procedures (4 out of 6)	2	08
	3	Procedures (4 out of 6)	3	08
	4	Procedures (3 out of 5)	4	06
	5	Fill up the 7 blanks from given 12 words (7 out of 7)	All	07
Practical (35 Marks, 2 Hours)		(A) One from Tally (Out of 2)		25
		(B) Viva		05
		(C) Journal		05

Practical should be asked based on the style of practical prepared by University.

NOTE :

1. Two periods should be allotted for THEORY teaching per week.
2. Two periods should be allotted for PRACTICAL teaching per week.
3. There should be ONE computer for every TWO students and the maximum number of students in a batch should be 30.