

F. Y. B. COM.
GUJARAT UNIVERSITY
FINANCIAL ACCOUNTING
– CORPORATE ACCOUNTING

NEW SYLLABUS

**AS PER UGC MODEL CURRICULUM
EFFECTIVE FROM JUNE, 2006**

1. Issue and forfeiture of shares (including pro-rata distribution, buy-back of shares); Meaning of Potential Equity Shares and Sweat equity shares.
2. Underwriting of Shares and Debentures (accounting in the books of company.)
3. **Alteration of Share Capital:** Sub-division/Consolidation of shares; Conversion of shares into stock and its re-conversion.
Redemption of Redeemable Preference Shares under Sec. 80 of the Companies Act, 1956.
Issue of Bonus Shares as per the guidelines in force on 31st March of the preceding academic year.
Capital Reduction (excluding preparation of Scheme of Internal Reconstruction.)
4. Purchase of business by a company (including Profit prior to incorporation.)
5. Company Final Accounts (only vertical presentation; calculation of managerial remuneration is not expected.)
6. Revenue Accounts of General Insurance Companies (in vertical form.)
7. Indian Accounting Standards : **AS-1, AS-2, AS-5, AS-6, AS-9 & AS-10**
(practical problems are not expected; Only short theoretical questions to be asked.)
AS-1 : Disclosure of Accounting Policies.
AS-2 : Valuation of Inventories.
AS-5 : Net profit or loss for the period, Prior-period items and Change in Accounting Polices.
AS-6 : Depreciation Accounting
AS-9 : Revenue Recognition.
AS-10 : Accounting for Fixed Assets.

Notes :

- (i) A multiple choice question (divided into 5 sub-questions) carrying **20% marks** shall be asked as a compulsory question, requiring the students to select correct option supported by necessary working / explanations.
- (ii) Practical problems (in addition to the Multiple Choice Question) carrying not less than **60% marks** shall be asked.

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GUJARAT UNIVERSITY FINANCIAL ACCOUNTING - GENERAL

NEW SYLLABUS

AS PER UGC MODEL CURRICULUM EFFECTIVE FROM JUNE, 2006

1. **Consignment.**
2. **Joint Venture** (Excluding Conversion of Consignment into Joint Venture.)
3. **Accounts from Incomplete Records :** Conversion Method only (Use of ratios to find out missing data is not expected.)
4. **Dissolution of partnership firm** and insolvency including Garner vs Murray.
5. **Piecemeal Distribution of cash.**
6. **Conversion of partnership firm into a company** (in the books of vendor firm).
7. **Investment Accounts :** Accounting for interest bearing (Fixed Earning) securities in the Books of Investor only.
8. **Insurance Claims :** Claims for loss or stock & fixed assets; claim for loss of profit or consequential loss.
9. **Branch Accounts** (excluding Foreign Branch)
10. **Computerised Accounting :** Introduction; various components of a computer including Hardware and Software, Features of a computer, role of computer in accounting, Accounting information system Vs. Management Information system; Selection of the best software for the business; Advantages and disadvantages of a computer system; Tally software system (7.2 version).

Notes :

1. *A multiple choice question (divided into 5 sub-questions) carrying 20% marks shall be asked as a compulsory question, requiring the students to select correct option supported by necessary Workings/Explanations.*
2. *Practical Problems (in addition to the Multiple Choice Question) carrying not less than 60% marks shall be asked*
3. *In internal marks 10 marks (out of 30 marks) to be allotted for Practical Work in Tally Programme.*
4. *Each student should be given minimum 5 hours practical training on computer during the year.*
5. *The college has to establish a computer lab with 1 computer for every 50 students.*

IF YOU CAN DREAM IT, YOU CAN DO IT

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GUJARAT UNIVERSITY

ADVANCED STATISTICS-I

NEW SYLLABUS

As per UGC Model Curriculum Effective from June, 2006

- 1.** **1.1 Function**
Concept of a function of a single variable, (linear, quadratic and exponential functions only.) Domain, co-domain and range of a function. Types of function. Equal functions, Real function Concept and determination of break even point. Examples.
- 1.2 Limit and Continuity**
Concept of limit & continuity of a function, Rules of limit (Without Proof) Examples of limit & continuity of $f(x)$, where $f(x)$ is a polynomial of x or rational function of two polynomials of x .
- 1.3 Differentiation**
Definition of a derivative of a function. Derivative of functions $—$, $\sqrt{—}$, $ax + b$, $ax^2 + bx + c$, etc. by definition. Rules of derivative (Without Proof). Derivatives of functions of the type x^n , e^x , a^x and $\log x$ (Without Proof). **20%**
- 2.** **2.1 Permutations and Combinations**
Basic idea of permutations and combinations with simple illustrations. Formulae for ${}_n P_r$ and ${}_n C_r$ (without proof) with examples, Use of results ${}_n C_r + {}_n C_{r-1} = {}_{n+1} C_r$ and $r[{}^n C_r] = n({}^{n-1} C_{r-1})$ in examples
- 2.2 Mathematical Induction and Binomial theorem.**
Simple illustrative problems based only on Principal of mathematical induction. Binomial theorem and its proof using mathematical induction. Binomial expansion of $(x \pm a)^n$ where n is a positive integer; Characteristics of Binomial Expansion, its application in simple examples. **20%**
- 3.** **3.1 Probability Theory :**
Definitions of Random Experiment, Sample space (With simple illustrations), Events, Mutually exclusive events, Equally likely events,

Exhaustive events, Dependent events and Independent events, Mathematical, Statistical and Axiomatic definitions of probability. Theorems and corollaries of addition and multiplication laws of probability (Without Proof). Simple numerical examples of probability. Bayes theorem (Without Proof) and examples upto 3 events.

3.2 Mathematical Expectation

Concept of a discrete random variable, probability mass function of a discrete random variable and its properties. Definition of mathematical expectation of a random variable, Mathematical expectations of sum and product of two independent and dependent random variables and its properties. Definition of raw and central moments of a discrete random variable upto order four. The relationship of raw moments with central moments (Without Proof). Numerical examples.

20%

4. 4.1 Probability Distributions

Poisson and Hypergeometric distributions, properties and application of these distributions. Derivation of mean and variance of these distributions. Simple numerical examples. (The value of e^{-m} should be given).

4.2 Quadratic Equations

Solution of a quadratic equation $ax^2 + bx + c = 0$ where $a \neq 0$, sum and product of the roots of the equation, Nature of roots from the value of discriminant Δ , Examples.

20%

5. 5.1 Decision Theory

Meaning and Basic structure of decision theory, classical basis of pay-off matrix models, pay-off matrix under conditions of risk, Expected value, Maxi-mini, Maxi-max, Horwitch and Laplace criteria to decide best strategy, Expected Monetary Value (E.M.V.), Expected Value of Perfect Information (E.V.P.I.), Examples.

5.2 PERT and CPM

Meaning and characteristics of PERT, PERT chart with explanation of Activities and Events, D. R. Fulkerson's rule for numbering the events, Dummy activity, Expected activity time, expected and cumulative expected time, Earliest Start Time (EST), Earliest Finish Time (EFT), Latest Start Time (LST), Latest Finish Time (LFT), Float Time. Meaning of Critical Path Method (CPM), Difference between PERT and CPM, uses and limitations of PERT and CPM Examples

20%

References Books :

- (1) Goon, Gupta, Dasgupta : “An outline of Statistical Theory” Vol-I and II, World Press, Culcutta (1980)
- (2) Sancheti & Kapoor : Business Statistics, Sultan Chand & Sons, New Delhi.
- (3) Sancheti & Kapoor : Business Mathematics, Sultan Chand & Sons, New Delhi.
- (4) J. K. Sharma : “O. R. Theory and Applications” Macmillan India Ltd. 2nd edition (2003)
- (5) D. N. Elhance : Fundamentals of Statistics.
- (6) Kapoor V. K. : Business Mathematics; Sultan Chand & Sons, Delhi.
- (7) Levin and Rubin : “Statistics of Management”, Prentice Hall of India Pvt. Ltd. New Delhi, (7th edition)
- (8) Parimal Mukhopadhyay : “Mathematical Statistics” Books & Allied (P) Ltd. (2nd edition) 2000



**DON'T CHANGE WITH THE CHANGE;
CHANGE BEFORE THE CHANGE.**



F.Y. B.COM.
GUJARAT UNIVERSITY
Business Economics-1
[Economics : Paper I]

NEW SYLLABUS

**AS PER UGC MODEL CURRICULUM
EFFECTIVE FROM JUNE, 2006**

Objective : Objective of this syllabus is to acquaint the First Year Students of Commerce faculty with Micro economic theory of Business Economics and its applications to business decisions in general.

1. Total Marks : 100
2. Equal Weightage to all units
3. Four units to be covered in each academic term

Unit I :

Robbins' Definition of Economics - Economics as a positive science - Limitations of Robbins' definition - Basic problems of an economy - Role of price mechanism in solving these problems and limitations of price mechanism.

Unit II :

Elasticity of Demand : Concept and measurement of elasticity of demand; Price, income and cross elasticities; Average revenue, marginal revenue, and elasticity of demand; Determinants of elasticity of demand; Importance of elasticity of demand.

Unit III :

Production Function : Law of variable proportions; Iso-quants; Optimum factor combination; Expansion path; Returns to scale; Internal and external economies and diseconomies.

Unit IV :

Theory of Costs : Short-run and long-run cost curves - Traditional approach - Modern approach which considers real life situations.

Unit V :

Market Structures : Market structures and business decisions; Objectives of a business firm.

- a. Perfect Competition; Profit maximization and equilibrium of firm and industry; Short-run and long-run supply curves; Price and

output determination - Practical applications.

- b. Monopoly : Determination of price under monopoly; Equilibrium of a firm; Comparison between perfect competition and monopoly; Price discrimination – Practical applications.

Unit VI :

- a. Monopolistic Competition : Meaning and characteristics; Price and output determination under monopolistic competition; Product differentiation; Selling costs; Comparison with perfect competition; Excess capacity under monopolistic competition.
- b. Oligopoly : Characteristics; Indeterminate pricing and output; Classical models of oligopoly; Price leadership; Collusive oligopoly; Kinked demand curve.

Unit VII :

Factor Pricing-1 : Marginal Productivity theory and demand for factors; Nature of supply of factor inputs; Determination of wage rates under perfect competition and monopoly; Exploitation of labour; Rent - concept; Ricardian and modern theories of rent; Quasi-rent.

Unit VIII :

Factor Pricing-11 : Interest - Classical theory and Keynes' theory of interest. Profit - nature, Knight's Risk and uncertainty theory of profit-Schumpeter's innovation theory of profit.

Suggested Readings :

1. Pual Samuelson : Economics
2. Lipsey : Introduction to Positive Economics
3. Ahuja H. L. Business Economics
4. Jhingan : Micro Economics

GUJARAT UNIVERSITY

FIRST YEAR B. COM.



IN FORCE FROM JUNE, 2006

NEW SYLLABUS

COMMERCIAL COMMUNICATION-I

Grammar or The Mechanics of Communication

(Please Note, this Chapter is given with a view to revising Grammar and Improving Language Skill. No Question will be asked in the University Examinations from it.)

SEGMENT : ONE COMMUNICATION

1. Introduction to Communication.

- a. Definition of Communication
- b. Process of Communication
- c. Aims or Objectives of Communication :
 - i. Knowledge ii. Information iii. Counselling iv. Request v. Warning vi. Advice vii. Raising morale viii. Persuasion ix. Appeal x. Report xi. Motivation xii. Order xiii. Suggestion xiv. Complaint xv. Instruction.

2. Forms of Communication

- *a. Verbal Communication :*
 - i. Oral Communication
 - ii. Written Communication
 - iii. Communication through listening and reading
 - iv. Advantages and limitations of verbal communication.
- *b. Non-verbal Communication :*
 - i. Importance of non-verbal communication
 - ii. Types of non-verbal communication
 1. Body language
 2. Para language
 3. Time and space language
 4. Sign language
 - iii. Advantages and limitations of non-verbal communication.

SEGMENT : TWO LETTER WRITING TECHNIQUES

1. Understanding the basics of Letter Writing :

□ a. *Physical Appearance*

- i. Paper : 1. Quality 2. Colour 3. Size 4. Continuation Sheet
- ii. Typing : 1. On conventional type writer 2. On computers 3. Advantages of typing on computer.
- iii. Margin
- iv. Folding
- v. Envelope : 1. Sizes 2. Window Envelope
- vi. Superscription

□ b. *Structure of Letter and essential parts of letter :*

- | | |
|-----------------------------------|------------------------------|
| i. Heading | ix. Body of the letter |
| ii. Date | x. Complimentary close |
| iii. Reference Number | xi. Signature |
| iv. Confidential or personal note | xii. Post Script |
| v. Inside address | xiii. Enclosures |
| vi. Attention Line | xiv. Identification Initials |
| vii. Salutation | xv. Carbon copy note |
| viii. Subject | |

□ c. *Style or format of letter :*

- | | |
|--------------------------|------------------------------|
| i. The Indented Form | iv. The Modified Block Form |
| ii. The Full-Block Form | v. The Hanging Indented Form |
| iii. The Semi-Block Form | |

□ d. *Principles of Effective letter writing*

SEGMENT : THREE TYPES OF LETTERS

1. **Inquiry Letters** : a. *Solicited Inquiry*, b. *Unsolicited Inquiry*, c. *Routine Inquiry*
d. *Inquiry for a special purpose or favour*
2. **Reply to Inquiry Letters** : a. *Circumstantial reply* -(favourable and unfavourable)
3. **Order Letters** : a. *Order letters by the buyer* b. *Acknowledgment of orders* c. *Execution of orders* d. *Cancellation of orders*
4. **Complaints and Adjustments** : a. *Complaints* (e.g. complaints for damages, late delivery of goods, inferior quality, shortage in quantity, wrong invoicing, rude behaviour of salesperson etc.) b. *Adjustments*
5. **Collection Letters** :
a. *Definition of collection letters* b. *Essential points for drafting collection letters*,
c. *Stages of Collection letters* : i. Notification stage ii. Reminder Stage iii. Strong
Reminder Stage iv. Inquiry and Discussion stage v. Warning and Threat Stage
vi. Thanking the customer for a timely payment vii. Reply to a complaint
regarding faulty billing

6. Sales Letters : *a. Objectives of Sales letters b. Tips of writing a sales letter*

7. Job Application

8. Business Vocabulary : List of commonly confused words

9. Precis Writing : The list of commonly confused and misused words is attached on a separate paper.

Structure of Question Paper with Allocation of Marks

I.	A. Theory question based on Segment 1	Marks 5
	B.-Theory Questions based on Segment 1	Marks 5
II.	Objective Questions based on Segment 2	Marks 10
III.	Write Any Two out of Three of the following letters (Segment 3: points 1, 2, 3, 4, 5, 6, 7)	Marks 16
IV.	Write Any Two of the following letters (Segment 3: points 1,2, 3, 4, 5, 6, 7)	Marks 16
V.	Objective question based on (Segment 3: Point 8: Vocabulary)	Marks 10
VI.	Precis Writing	Marks 8

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BUSINESS ORGANISATION AND MANAGEMENT-2

NEW SYLLABUS

Syllabus Prescribed for Second Year B. Com., Effective From June, 2007

Objective : To impart to the students the conceptual and procedural knowledge in the functional of management :

- 1. Money Markets and Capital Markets :** [20%
Instruments of Money Markets like Treasury Bills, Certificate of deposits, Commercial Papers – Modern trends of Money Markets.
Meaning of Capital Markets – Primary Markets and Secondary Markets – Management of Public Issues – Issue of shares, Right shares, Bonus Shares, Private Placement.
Stock Exchange : Meaning, characteristics, importance, management, Membership – Listing of Securities. Control of stock exchanges – Securities Contracts Regulation Act, 1956.
- 2. Marketing :** [30%
Nature and Scope of Marketing – Importance of Marketing in the economy.
— Different concepts of Marketing : Production Concept, Product Concept, Selling Concept, Marketing Concept, Social marketing Concept.
Marketing in different demand situations.
— Marketing Mix – Four P's in marketing.
— Product – Concept of Product, product line and product mix.
— Product life cycle and appropriate strategies for different stages of product life cycle.
— Consumer Behaviour – Major factors influencing consumer behaviour – The Buying behaviour Process.
— Marketing Segmentation – Meaning, importance : Bases : Market Targeting – Product Positioning.
- 3. Personnel Management :** [40%
Meaning, Importance, Scope and Functions – Concept of Human resource management – Functions of Personnel Management.
— Manpower Planning – Career Planning
— Recruitment, Selection and Placement - Need for recruitment, Sources of recruitment, Internal and external - steps in selection process – Placement and Induction.

Training and Development – Meaning of training and development, Need for training and development – Methods of training workers and supervisors – Methods of Management development – Difference between Training and Development.

Performance Appraisal : Meaning & need – Methods of P. A. – Confidential Reports, Rating Scales, Ranking System, Paired-comparison method, Forced-choice, Critical Incident, Cost Accounting – Forced distribution – Self appraisal.

Promotion, Demotion & Transfer : Merit vs. Seniority in Promotion.

Job Design : Approaches to Job Design – Concepts of Job Rotation, Job Enlargement and Job Enrichment.

4. **Concept of M-Commerce** : [10%
Meaning – Difference between traditional – E-commerce and M-commerce – Concept of Wireless Application Protocol (WAP) – Technological bases of WAP – Practical application of M-commerce – In Banking, Stock Market, in Trading and Purchasing.

Note : 20% weightage is to be given to objective questions covering whole syllabus.

Books for Reference :

1. *S. N. Maheshwari : Financial Management – Sultan Chand & Sons, New Delhi*
2. *Bhole L. M. : Financial Markets and Institutions : Tata McGraw Hill, New Delhi.*
3. *Hooda R. P. : Indian Securities Market – Excell Books, New Delhi.*
4. *Raghunathan V. : Stock Exchange and Investment, – Tata McGraw Hill.*
5. *Philip Kotler : Marketing Management – Prentice Hall of Hill.*
6. *Stanton : Fundamentals of Marketing – Tata McGraw Hill.*
7. *V. S. Ramaswamy & S. Namakumari : Marketing Management – MacMillan India Ltd. Delhi.*
8. *Edwin Flippo : Principles of Personnel Management.*
9. *Dale Yoder : Personnel Management and Industrial Relation : Prentice - Hall of India New Delhi.*
10. *V. V. Khanzode : Human Resource Management.*
11. *Agarwala Kamlesh N. and Agarwala Deeksha : Business on the Net, Introduction on E-commerce : MacMillan India, New Delhi.*
12. *Moore : Manufacturing Management – D. B. Taraporewala & sons.*
13. *Broom : Production Management – D. B. Taraporewala & Sons.*

Have a golden tongue and a golden pen

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GUJARAT UNIVERSITY

MANAGERIAL AND ENTREPRENEURIAL ECONOMICS

NEW SYLLABUS

As per UGC Model Curriculum Effective from June, 2007

Syllabus prescribed for Second Year B.Com.

1. Total Marks : 100
2. Equal Weightage to all units
3. Four units to be covered in each academic term

Objective - Section : I

The objective of this section on Managerial Economics is to explain the role of a managerial economist in demand estimation and forecasting. The emphasis should be on clarity of concepts and method of application of concepts in real life situations.

Section - I : Managerial Economics

Unit-1 : The Nature and Significance of Managerial Economics – Salient features and Significance of Managerial Economics – The Role and Responsibility of a Managerial Economist.

Unit-2 : Basic Concepts : Incremental Concept – Opportunity Cost – Time Perspective – Discounting Principle - Equimarginal principle.

Unit-3 : Market Demand Analysis and Demand Estimation.

Unit-4 : Demand Forecasting : Meaning – Importance – Factors to be Considered – Purposes – Methods.

Objective - Section : II

The objective of this section is to provide exposure to the entrepreneurial culture and industrial growth so that students may be encouraged to set-up and manage their own small units.

Section - II : Entrepreneurial Economics

Unit-1 : Introduction : The entrepreneur – Definition - Emergence of entrepreneurial class - Theories of entrepreneurship - Role of socio-economic environment

- Characteristics of entrepreneur - Leadership, Risk taking, Decision-making and business planning.

Unit-2 : Role of Entrepreneur : Role of an entrepreneur in economic growth as an innovator, generation of employment opportunities, complementing and supplementing economic growth, bringing about social stability and balanced regional development of industries; Role in export promotion and import substitution, forex earnings, and augmenting and meeting local demand.

Unit-3 : Entrepreneurial Development Programmes (EDP) -EDPs, their role, relevance, and achievements - Role of Government in organising EDPs - Critical evaluation.

Unit-4 : Promotion of a Venture - Opportunities analysis - External environmental analysis - Economic, social and technological - Competitive factors - Legal requirements for establishment of a new unit, and raising of funds - Venture capital – sources and documentation required.

Suggested Readings :

1. *Joel Dean : Managerial Economics*
2. *Gupta G. S. : Managerial Economics*
3. *Tandon B. C. : Environment and Entrepreneur*
4. *Pandey I. M. : Venture Capital : The Indian Experience*

***Your mind is like a camera with memory !
It can take several pictures which you can
“file” for subsequent use.***

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GUJARAT UNIVERSITY

ADVANCED ACCOUNTANCY-3

[For Principal & Subsidiary : Paper -3]

NEW SYLLABUS

As per UGC Model Curriculum Effective from June, 2007

Section I :

Corporate Accounting

[50%]

- 1. Valuation of Goodwill :** Definition; nature and type of goodwill; Factors contributing to goodwill; Determination of capital employed, future maintainable profit and normal rate of return; Methods for valuation of Goodwill (a) Capitalisation method (b) Super profits method (c) Annuity method.

Valuation of Shares : Purposes and relevance of share valuation; Methods of valuation : (a) Net assets basis / Intrinsic value method (b) Yield basis (Dividend yield basis and EPS yield basis).

[Note : Only simple problems on Valuation of Goodwill and Shares (not requiring any assumptions to be made by the examinees) are expected; Changes in stock valuation method, tax implications and effect of exchange rate fluctuations are also not expected.]

- 2. Liquidation of Company:** Liquidator's Statement of Receipts & Payments; List B contributories.
- 3. Banking Companies Accounts:** Important terms; Transfer to Reserve Fund or Statutory Fund, Maintenance of Cash Reserve Ratio (*CRR*) & Maintenance of liquid asset or Statutory Liquidity Ratio (*SLR*); in theory only; Preparation of Final Accounts of Banks (only simple problems are expected). Accounting of Interest Suspense, Revenue Recognition and Rebate on Bills Discounted.
- 4. Electricity Companies Accounts :** Important terms (in theory only) and preparation of Final Accounts as per 'Double Account System': Revenue Account, Net Revenue Account, Receipts and Payments on Capital Accounts and General Balance Sheet; Replacement Accounts.
- 5.** (i) Accounting Standard on 'Intangible Assets' (AS-26) and
(ii) Accounting Standard on 'Earnings Per Share' (AS-20) issued by ICAI.

Section II:**Auditing:**

[50%]

- (a) Introduction, Definition, Objectives, Types of Audit; Techniques of Auditing (e.g. Total, test and surprise checking).
- (b) Internal Control; Internal Check; Internal Audit (internal check as regards cash sales and wage payments only).
- (c) **Vouching:** Meaning of voucher; Definition and objects of vouching; Vouching of individual transactions and of subsidiary books.
- (d) **Verification and valuation of Assets and Liabilities:** Meaning; Auditor's duties; Verification and valuation of the following: - Goodwill, Leasehold Property, Plant and Machinery, Investments, Inventory, Accounts Receivable and Payable, Secured Loans, Contingent Liabilities,
- (e) **Company Auditor:** Qualifications, Disqualifications, Appointment, Remuneration, Removal; Classes of Auditor; Rights and Duties; Status of an Auditor; Lien of an Auditor.
- (f) **Auditors' Liabilities :** Civil, Criminal and Third Party Liabilities.
- (g) **Company Audit:** Preparation before commencing audit of a limited company; Importance of different documents such as Memorandum of Association, Articles of Association, Prospectus, Minute Book, Preliminary Contracts.

Notes:

- (i) Practical problems carrying not less than 40% marks shall be asked from the topics prescribed in **Section I**.
- (ii) A *multiple choice* question (divided into 5 *sub-questions*) carrying 30% of 50% marks allotted to Section II shall be asked as a compulsory question from the syllabus prescribed in **Section II**, requiring the students to select correct option supported by necessary workings/explanations.
- (iii) Both the Sections are independent sections and under any method of paper-setting Questions from Section I shall not be set in option of Questions from **Section II**.



Problems are the price you pay for progress.

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GUJARAT UNIVERSITY

ADVANCED ACCOUNTANCY-2

[COST ACCOUNTING]

NEW SYLLABUS

As per UGC Model Curriculum Effective from June, 2007

COST ACCOUNTING

- 1. Introduction:** Meaning and Definition; Need for Cost Accounting; Advantages and limitations; Cost Accounting and Financial Accounting; Cost concepts and Cost object; Elements of cost & Classification of costs; Methods of Costing; Techniques of Costing; Cost Centre and Cost Unit; Installation of Good Cost Accounting System.
- 2. Materials:** Definitions of Inventory, Materials and Material Control; Objectives of Material Control, Its necessity and advantages; Purchase and Stores Routine; Inventory Control: **EOQ** & Determination of various Stock Levels; Control of Inventory through **ABC**; **Methods of Pricing material Issues:** FIFO, LIFO, Base Stock Price, Weighted Average Price, Periodic Weighted Average Price, Standard Price and Replacement Price; Meaning and Accounting treatment of Waste, Scrap, Spoilage and Defectives.
- 3. Labour:** Direct and Indirect Labour Cost; Labour Cost Accounting and Labour Records; **Remuneration Methods:** Time rates, Piece rates, Bonus systems: Individual incentive systems-Halsey premium plan, Rowan plan and Group bonus system (based on overall efficiency of the group only); Requisites of Good Wage Incentive Plan; Labour Turnover; Cost of Labour Turnover and its treatment; Idle Time and its Accounting Treatment; Overtime Premium; Casual Worker and Out worker; Cost of Apprentice, Employee Welfare cost, Fringe benefits, Bonus and Gratuity and their accounting treatment.
- 4. Overheads:** Definition; Indirect Materials, Indirect Labour and Indirect Expenses; Classification of overheads; Techniques for segregation of costs; Cost allocation and apportionment; Bases of Apportionment of Factory Overheads and Reapportionment of service centre costs; **Overhead absorption** on the basis of Direct Material cost, Direct Labour cost, Prime Cost, Labour Hours or Machine Hours; Over-absorption and under-absorption and its accounting treatment; Setting-up Time, Idle Time and its treatment in Cost Accounts. Absorption of Administration Overhead and Selling & Distribution Overhead (in Theory only).

5. **Non-Integrated Accounts & Reconciliation of Profit as per Cost Accounts with Profit as per Financial Accounts.**
6. **Single or Unit Costing:** Concept of Cost; Classification; *Elements of Cost* Direct Materials, Direct Labour, Direct Expenses, Overheads; Preparation of Cost Sheet; Expenses that are not treated in Cost Sheet; Imputed costs, Treatment of Work-in-progress, Defective Materials, Sale of scrap, Defective Product, Abnormal Loss & Normal Loss of Materials; Treatment of Finished Goods; Estimated Cost Sheet and Estimate for work order (Quotation).
7. **Service / Operating Costing** (for Transport undertaking & Hotels only)
8. **Job, Batch and Contract Costing:** Definition and features of Job Costing; Pre-requisites for Job Costing; Source Documents, Procedure for recording under Job Costing; Definition of Batch Costing and its accounting procedure; Method of determination of Economic Batch Quantity (EBQ); Definition of Contract Costing; Difference between Job and Contract Costing; Features of Contract Costing; Accounting Entries; Work Certified, Work uncertified and Retention Money; Method of valuation of Work-in-progress; Profit on Incomplete Contracts; Costing Entries.
9. Uniform Costing, Just-in-Time (JIT) Costing and Activity Based Costing (ABC) (in theory only).

Notes :

- (i) A *multiple choice* question (divided into 5 *sub-questions*) carrying **20% marks** shall be asked as a compulsory question from the entire syllabus, requiring the students to select correct option supported by necessary workings / explanations.
- (ii) Practical problems carrying minimum **35% marks** shall be asked from the topics prescribed in **para (2) to para (5)** and Practical problems carrying minimum 35% marks shall be asked from the topics covered in para (6) to para (8)
- (iii) Question from the topics prescribed in para (2) to para (5) shall not be asked in option of questions from the topics prescribed in para (6) para (8).

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NEW SYLLABUS

COMMERCIAL COMMUNICATION-II

With Effect From June 2007

SEGMENT ONE

Text

Wuthering Heights (Abridged & Simplified) **Macmillan's Stories to remember (Senior Series)** By - Emily Bronte

SEGMENT TWO :

COMMUNICATION

1. Barriers to Effective Communication

a. Physical Barriers

- (i) Noise
- (ii) Time and Distance

b. Semantic Barriers

- (i) Interpretation of words
- (ii) Technical Jargon
- (iii) Idioms and Phrases

c. Psycho-Sociological Barriers

- (i) Status Block
- (ii) Closed Mind
- (iii) Emotions
- (iv) Group Identification
- (v) Poor Communication Skills
- (vi) State of Health

d. Cultural Barriers

2. Corporate Communication

a. Patterns of Communication

- (i) Upward Communication
 - * Objectives/Importance
 - * Limitations

* Advantages

* Improvement

- (ii) Downward Communication
 - * Objectives
 - * Limitations
- (iii) Diagonal Communication
- (iv) Grapevine Concept

- * Advantages
- * Improvement

SEGMENT THREE

1. Bank Correspondence :

- a. Stop payment of cheque
- b. Errors in pass book/bank statement, calculation of interest
- c. Delay in collection of cheque
- d. Wrongful dishonour of cheque
- e. Transfer of account from one branch to another branch
- f. Asking for cash credit, overdraft and loan.
- g. Opening a Demat Account
- h. Non-credit of Shares in the Demat account
- i. Errors in the Demat statement
- j. Application for a new debit card (ATM cards)/new PIN
- k. Intimating the loss of your debit card (ATM cards)

2. Agency Correspondence :

- a. Application for agency
- b. Offering agency terms
- c. Appointment of agents
- d. Negotiation for better terms and conditions at initial or renewal stage.
- e. Appreciation of agent's performance.
- f. Reprimanding an agent's unsatisfactory performance/untimely payments
- g. Agent's explanation for unsatisfactory performance/untimely payments.
- h. Surrendering an Agency
- i. Terminating an Agency.

3. Secretarial Correspondence :

- a. Non-allotment of shares
- b. Reply to the above letter by the Company Secretary
- c. Non-receipt of refund order
- d. Non-receipt of dividend warrant
- e. Request for revalidation of dividend warrant

- f. Shareholder's concern about declining profits of the company
- g. Reply to the above letter by the Company Secretary
- h. Transfer of Demat shares to nominee

4. Agenda and Minutes of Meeting :

- * Introduction to the procedure of meeting
- * Important terms related to meetings e.g. Agenda, Quorum, Resolutions, Consensus, Notice, Minutes etc.
- * Format and Drafting of Agenda
- * Format and Drafting of Minutes.

Note : No Theory based Questions will be asked Only the drafting of Agenda and Minutes will be asked.

5. Comprehension Based on a Commercial Topic

6. Vocabulary (Foreign Words)***

List of Foreign Words & Phrases :					
1	Ab initio	23	Entrepreneur	45	Per capita
2	A compte	24	Ex gratia	46	Per centum
3	A dato	25	Ex officio	47	Per contra
4	Ad hoc	26	Ex parte	48	Per diem
5	Ad interim	27	Fait accompli	49	Per procuratiuem
6	Ad infinitum	28	Gratis	50	Per se
7	Alial	29	Impasse	51	Prima facie
8	A priori	30	Inter alia	52	Pro forma
9	A posteriori	31	In camera	53	Pro rata
10	A propos	32	Inter se	54	Quod vide
11	Ad quontum	33	In toto	55	Rentes
12	Ad reforenduni	34	Intra vires	56	Resume
13	Bona fide	35	Imso facto	57	Sine die
14	Cadre	36	Lacuna	58	Sine quanon
15	Consensus	37	Laisser-faire	59	Status quo
16	Caveat Emptor	38	Locus standi	60	Sub-judice
17	Debri	39	Malafide	61	Ultimo
18	De facto	40	Mandamus	62	Proximo
19	De jure	41	Modus operandi	63	Ultra vires
20	Embargo	42	Per excellence	64	Versus
21	En bloc	43	Pari passu	65	Vide
22	En masse	44	Per annum		

**FORMAT OF UNIVERSITY QUESTION PAPER WITH THE
ALLOCATION OF MARKS
With Effect From June 2007**

- | | |
|--|------------------|
| 1. Long Question (Text) | 8 |
| 2. Short Notes (Any Two out of Three) (Text) | 4 + 4 = 8 |
| 3. Short Notes on Barriers to Effective Communication and Corporate Communication (Any Two out of Three) [Segment Two] | 4 + 4 = 8 |
| 4. Letters of Bank Correspondence (Any One Out of Two) [Segment Three] | 8 |
| 5. Letters of Agency Correspondence (Any One out of Two) [Segment Three] | 8 |
| 6. Letters of Secretarial Correspondence (Any One out of Two) [Segment Three] | 8 |
| 7. Drafting of Agenda and Minutes of Meetings (Any One out of Two) [Segment Three] | 8 |
| 8. Comprehension (Commercial Topics) | 8 |
| 9. Vocabulary (Foreign Words) | 6 |
-

T. Y. B.Com.

GUJARAT UNIVERSITY

**MONEY AND FINANCIAL SYSTEM
[Economics -III]**

NEW SYLLABUS

As per UGC Model Curriculum Effective from June, 2008

Objective : *Objective of this Syllabus is to expose the final year students of commerce faculty to (a) the working of monetary and financial system in India, (b) working of international monetary institutions and (c) centre-state financial relations in india.*

1. Total Marks : 100
2. Equal Weightage to all units
3. Four units to be covered in each academic term.

Unit-1 : Money : Functions; Alternative measures of money supply in India - their different components - Meaning and changing relative importance of each - High Powered money - Meaning and uses - Sources of changes in high powered money.

Unit-2 : Finance : Role of finance in an an economy - Kinds of finance - Financial system; Components - Financial intermediaries - Markets and instruments, and their functions.

Unit-3 : Indian Banking System : Definition of bank – Commercial banks - importance and functions; Structure of commercial banking system in India; Balance sheet of a Bank; Meaning and importance of main liabilities and assets.**(4-Guj)Unit-6 : Fiscal Polices of the Govt. of India -** Taxation, Expenditure and Borrowing Policies - Revenue deficit and Fiscal deficit in the budgets of the Central Government since the introduction of economic reforms in India.

Unit-4 : The Reserve Bank of India : Functions; Instruments of monetary and credit control; Main features of monetary policy since independence.

Unit-5 : Interest Rates : Various rates in India (viz. bond rate, bill rate, deposit rates, etc); Administered rates and market-determined rates; Sources of difference in rates of interest; Behaviour of average level of interest rates since 1951 - impact of inflation and inflationary expectations.

Unit-6 : Fiscal Policies of the Govt. of India - Taxation, Expenditure and Borrowing Policies - Revenue deficit and Fiscal deficit in the budgets of the Central Government since the introduction of economic reforms in India.

Unit-7 : Centre - State financial relations in India - Recommendations and implications of last two Finance commissions.

Unit-8 : International Monetary Fund : Its functioning during the last 25 years - **World Bank** and its working during the last 25 years.

Suggested Reading :

1. *Gupta S. B.* : Monetary Planning of India : S. Chand, New Delhi.
2. *Khan M. Y.* : Indian Financial System - Theory and Practice; Tata McGraw Hill, New Delhi.
3. *Reserve Bank of India* : Functions and Working.
4. *Merrill* : Financial Planning in the Bank; Macmillan India Ltd. New Delhi.
5. *Agarwal A. N.* : Indian Economy.

*Whenever you get medals,
give them to your colleagues.
YOU WILL GET MORE.*

**GUJARAT
UNIVERSITY
NEW SYLLABUS**

AS PER UGC MODEL CURRICULUM EFFECTIVE FROM JUNE, 2008

T. Y. B.Com. – BUSINESS ORGANISATION AND MANAGEMENT-

Objective: *The Objective of this course is to help the students understand the basics of some areas -of Management like Financial Management, Marketing Management, Personnel Management and E-Commerce.*

- 1. Financial Management : 35%**
 - (A) Financial Management :**
Meaning, Importance, Finance Function - Traditional and Modern Concept - Interrelationship between Finance Function and other Functional Areas of Management -Role of Financial Manager.
 - (B) Capitalisation :**
Meaning, Causes, Effects of Under-capitalisation and Over-capitalisation-Watered Stock
Capital Structure :
Meaning, Determination of Capital Structure- Meaning and Computation of Trading on Equity.
 - (C) Cost of Capital :**
Meaning and Importance -Computation of cost of capital for debentures or bonds, equity and preference capital and Retained earnings.
 - (D) Working Capital :**
Concept and types of Working Capital - Factors determining working capital requirement – Principles of Working Capital Management - Sources of Working Capital.
 - (E) Dividend Policies -** Determinants – Stability - Forms - Restrictions
- 2. Marketing Management : 35%**
 - (A) Branding :** Types of branding and important decisions in branding.
 - (B) Pricing :** Objectives - Cost oriented, Demand oriented and Competition - oriented pricing.
 - (C) Advertising :** Meanings, importance, advantages and disadvantages- Difference between Publicity and Advertisement.

- (General awareness of various types of advertising media)
- (D) **Sales Promotion** : Types, 'Pools and Objectives of sales promotion.
- (E) **Personal Selling** : by Travelling salesman and at (the sales counter, qualities of an effective salesman and Public Relations
- (F) **Physical Distribution** : Retailing and Whole-selling - Their nature, importance - Marketing decisions for it.
- (G) **Marketing Research** : Meaning - Importance - Limitations
- 3. Production Management** **10%**
 Meaning - Types of manufacturing process - Production Planning and Control - Routing, Scheduling, Despatching, Follow-up.
- 4. (A) Disaster Management :** **10%**
 Meaning, Nature and Classification and Resolution
- (B) Crisis Management :**
 Meaning - Types - Causes and Resolution.
- 5. (A) E-Marketing :** **10%**
 Meaning, Uses, Types, Importance and Limitations.
- (B) Internet :**
 Its uses - Search Engines- General Features of Search Engines - Approaches to Website Selection -- Major Search Engines - Guidelines for Effective Surfing - A general approach to searching.

Weightage of 5 marks should be for project work on Financial Management or Marketing Management

Note : 20% weightage is to be given to objective questions covering whole syllabus.

Books for Reference:

- (1) Khan M. Y. and Jain P. K.; **Financial Management**- Tata McGraw Hill, New Delhi.
- (2) Pandey L M. : **Financial Management** - Vikas Publishing House, New Delhi.
- (3) Bringham, Gapenski and Erhardt: **Financial Management - Theory and Practice** - Harcourt College Publishers, Singapore.
- (4) Van Home J. C.: **Financial Management and Policy** - Prentice Hall of India, New Delhi.
- (5) Prasanna Chandra: **Fundamentals of Financial Management** -, Tata McGraw Hill, New Delhi.
- (6) Philip Kotler: **Marketing Management**: Eaglewood Cliffs, Prentice Hall, New York
- (7) Stanton, Michael and Walker: - **Fundamentals of Marketing** McGraw Hill New York.
- (8) R. S. Davat: **Modern Marketing Management**.
- (9) Ramaswamy and Namakumari: **Marketing Management**.
- (10) Minoli Daniel, Minoi Emma- **Web Commerce Technology Handbook**- Tata McGraw Hill New Delhi
- (11) Judy Strauss, Adel El-Ansary and Ramond Trust - **E-Marketing** - Prentice Hall of India. New Delhi.
- (12) **Personnel Management**-Edward Flippo
- (13) **Personnel Management**-C. B. Memoria

T. Y. B.Com. – BUSINESS LAWS

1. **Indian Contract Act, 1872** — (Sec. 1 to 75 & 124 to 238)
2. **The Sale of Goods Act, 1930** (excluding sections relating to suits for breach)
3. **The Consumer Protection Act, 1986:** Salient features, Definition of Consumer, Grievance Redressal Machinery.
4. **Negotiable Instrument Act, 1881**
Definitions and Main Provisions of the Act.
5. **Security Contract (Regulation) Act — 1956**
6. **(A) Central Excise Act:**
 - (a) Definitions (Sec. 2):

* Excisable Goods	* Sales & Purchase
* Factory	* Retail Sales prices u/s 4A
* Manufacture & Manufacturer	
 - (b) Levy and Collection of Duty (Sec. 3, 4, 4A); exemptions from duty (Sec. 5A)
 - (c) Registration of certain persons u/s 6; Relaxation for small scale sector under Exemption Notification 8/2003 and 9/2003. Concept of CENVAT and CENVAT Credit under Central Excise Law.
- (B) Customs Act, 1962:**

Definitions: (i) Dutiable goods (ii) Export (iii) Exporter (iv) Goods (v) Import (vi) Imported goods (vii) Importer (viii) Prohibited goods.

Types of Customs Duties:

 - (i) Basic Custom Duty under section 12 of Customs Act.
 - (ii) Additional Customs Duty under Section 3(1) of Customs Tariff Act
 - (iii) Special Additional Duty of Customs under Section 3A of Customs Tariff Act.
 - (iv) Protective Duty under section 6 of Customs Tariff Act
 - (v) Countervailing Duty on subsidized goods under section 9 of Customs Tariff Act.
 - (vi) Anti-Dumping Duty under section 9A of Customs Tariff Act.

7. The Companies Act, 1956

- Definition – Characteristics of company – Types of Companies
Provisions relating to information of companies - (Private & Public Companies only)

Memorandum and Articles of Association, Prospectus,
Directors, (Appointment, Reappointment, Remuneration, Removal, Resignation, Rights, Duties & Liabilities).

Note: *Objective types of Question should carry at least 20% of the total marks.*

1. Indian Contract Act, 1872 (including special contracts)	40%
2. Sale of Goods Act, 1930	10%
3. Consumer Protection Act, 1986	10%
4. Negotiable Instrument Act, 1881	5%
5. Security Contract (Regulation) Act	5%
6. Indirect Taxes (a) Central Excise Act (b) Customs Duty	15%
7. The Companies Act, 1956	15%
Total	<u>100%</u>

T. Y. B.Com. – ADVANCED ACCOUNTING AND AUDITING-V
[MANAGEMENT ACCOUNTING AND AUDITING]

Section - I : Management Accounting

[50%

1. **Introduction**
2. **Analysis and Interpretation of Financial Statements** : Concept, Nature, Objectives and Limitations of Financial Statements, Analysis and Interpretation of Financial Statements; Types of Analysis and Interpretations; Methods of Analysis and Interpretation; Comparative Financial Statements; Common Size Statements, Trend Analysis and Fund Flow Analysis (in Theory Only)
3. **Accounting Ratios and their Interpretation (Including Concept of EPS as per AS-20)** : Definition; Mode of expression and Interpretation of Ratios; Classification of Ratios; **Practical Problems on the following Ratios Only** : Current Ratio; Liquid Ratio; Turnover Ratios relating to Stock, Debtors; Creditors, Net Assets, Fixed Assets and Working Capital; Gross Profit Ratio, Net Profit Ratio, Operating Ratio, Expense Ratios, Rate of Return on Investment, Return on Shareholders' Funds, Earning per share and Price-Earning Ratio, Leverage Ratio (Trading on Equity or Capital Gearing); Advantages and Limitations of Ratio Analysis; *Note : Preparation of Financial Statements from given ratio is not expected; Emphasis is to be given on interpretations.*
4. **Cash Flow Statement** : Concept and Singificance of Funds Flow Statement; Sources and Applications of Cash; Cash from Operation; Income and Expenditure Approach and Net Profit Approach; Difference between Fund Flow Statement and Cash Flow Statements; Preparation of Cash Flow Statement as per AS-3.
5. **Amalgamation and Absorption (Excluding inter-company holding) of Companies (as per AS-14) (Including Merger)**

Section - II : Auditing

[50%

- (a) **Audit of Share Capital and Debentures** :
 - (1) Issue of shares : at par, at premium, at discount - Issue and redemption of redeemable preference shares - Issue of right shares, Buy-Back of Shares.

- (2) Issue of shares for consideration other than cash, Bonus shares, Issue of shares in conversion of debentures bonds.
- (3) Forfeiture of shares and Surrender of Shares
- (4) Share Transfer Audit
- (5) Statutory Audit
- (6) Audit of redemption of debentures
- (b) **Auditor's Report and Certificate :**
Importance - legal requirements - Difference between Audit Report and Certificate, Clean and Qualified Report - 'True and Fair' in auditor's report, Companies Auditor's Report Order, 2003.
- (c) **Divisible Profits :**
Meaning and Importance - Legal provisions under Companies Act and principles enunciated under some famous legal cases.
Legal Provisions for Depreciation.
Auditor's duties regarding distribution of dividend.
- (d) **Investigations :**
 - (i) Meaning and Need :
Difference between Audit and Investigation
 - (ii) Investigation in following cases :
 - (1) For Purchase of Business (3) In case of declining profits
 - (2) For Granting of a loan (4) In case of suspected frauds.
- (5) **Audit Programme of :**
 - (1) Hospital run by Charitable Trust
 - (2) Educational Institutions
 - (3) Branch of a Commercial Bank
 - (4) Manufacturing Companies

Note :

- (1) Section (I) and (II) are independent sections and under any method of paper-setting, Questions from Section I shall not be set in option of Questions from Section II.
- (2) Practical problems carrying not less than 80% marks of 50% marks. allotted to Section I shall be asked from topics covered in Section I.
- (3) A Multiple Choice Question (divided into 5 Sub-Questions) carrying 30% of 50% marks allotted to Section II shall be asked from the syllabus prescribed in Section II, requiring the students to select correct option supported by necessary working / explanations.

relating to Reconciliation, interpretation, Investigation and missing data are not expected,

- (6) **Capital Budgeting:** Following methods are covered.
- (1) Accounting rate of return
 - (2) Payback Method
 - (3) Net Present Value
 - (4) Profitability Index
- (P.V. factors and Annuity factors must be provided in the question.
Advanced level problems are not expected)
- (7) **Leverages:** Calculation of Operating, Financial and Combined Leverages.

NOTES:

- (a) A multiple choice question (divided into 5 sub-questions) carrying 20% **marks** shall be asked, requiring the students to select correct option supported by necessary workings/explanations.
- (b) Questions from **Para (1) & (2)** shall not be asked in option of Questions from **Para (4) to (7)**,
- (c) Practical problems (in addition to Multiple Choice Question) carrying not less than 35% marks shall be asked from the topics covered in **Para (1) & (2) and** Practical problems (in addition to Multiple Choice Question) carrying not less than 35% marks shall be asked from the topics covered in **Para (4) to (7)**.

- 6. Management of Change :** **15%**
Concept, Nature and Process of a Planned Change – Resistance to change – Management in a changing environment.
- 7. Internet and Commerce :** **15%**
Concept of Internet – E-commerce practices vs. traditional business practices – Benefits of E-commerce to organisation, consumers and society – limitations of E-commerce – Management issues relating to E-commerce – Concept of b2b, b2c, c2c, b2g, g2gh, g2c.

Note : 20% weightage is to be given to objective questions covering whole syllabus.

Book Recommended :

- (1) *Koontz and Weirich : Essentials of Management – Tata McGraw Hill, New Delhi*
- (2) *Stoner and Freeman : Management – Prentice Hall of India, New Delhi*
- (3) *Hamptan, David R : Modern Management – McGraw Hill, New York*
- (4) *Peter Drucker : Management Challenge for 21st Century – Butterworth Heinemann – Oxford*
- (5) *Fred Luthans : Organisational Behaviour – McGraw Hill, New York*
- (6) *Ansoff H. I. : Corporate Strategy – McGraw Hill, New York*
- (7) *Louis A. Allen : Management and Organisation – McGraw Hill, Tokyo*
- (8) *Agarwala Kamlesh N and Agarwala Deeksha : Business on Net – Introduction to E-Commerce – MacMillan India, New Delhi.*

The magic begins when we set-goals. It is then that the switch is turned on, the current begins to flow, and the power to accomplish becomes a reality.

Gujarat and D.D. Desai University

Third Year B.Com.

(Effective from June, 2008)

New Syllabus

BUSINESS STATISTICS (Compulsory Paper)

1. 1.1 Co - Ordinate Geometry 20%
Definition of Slope, Intercept, Conditions for parallel and perpendicular lines. Distance between two points. Equations of a straight line in the following forms.
(i) $y = mx + c$ (ii) $y - y_1 = m(x - x_1)$
(iii) $\frac{-}{-} = \frac{-}{-}$ (iv) $Ax + By + C = 0$
(v) $- + - = 1$
Simple illustrative examples
- 1.2 Matrix Algebra
Definition of a matrix, Different types of matrices, properties of matrices, Determinant of a square matrix, Inverse matrix, solution of simultaneous linear equations by using inverse matrix (upto 3 variables only), Business applications.
2. 20%
2.1 Correlation [For two variables]
Concept of correlation, correlation coefficient properties, Scatter diagram, Karl Pearson's and Spearman's rank correlation coefficient, Probable Error, Coefficient of determination and its interpretation, Correlation Coefficient for Bi-variate table - Intra - class correlation coefficient.
- 2.2 Regression [For two variables]
Concept of regression - Two lines of regression - Properties of regression coefficients - Forecasting on the basis of regression equation - Regression equation pertaining to linear model in the form $Y = \alpha + \beta x + U$ and relevant properties.
- 2.3 Association of Attributes :
Meaning and criteria of independence and association of attributes, Association in 2×2 contingency table only, Method of expected frequency, Proportion method and Yule's Coefficient of association, condition for consistency.

- 3 20%
- 3.1 Time Series Analysis
 Components of a time series - Determination of trend by graphical, moving average and least squares methods - To separate seasonal component by using sales forecasts and seasonal variation by moving average method with examples.
- 3.2 Business Forecasting Methods
 Forecasting concept, types and importance - General approach to forecasting, Methods of forecasting, Forecasting demand, Industry verses company sales forecasts. Factors affecting company sales - Graphical method - Linear and parabolic trend - Exponential smoothing method.
- 4 20%
- 4.1 Interpolation - Extrapolation
 Meaning and scope for interpolation and extrapolation. Understanding of the operators Δ and E , Newton's Method, Binomial Expansion Method, Lagrange Method.
- 4.2 Demographic Methods
 Meaning and scope of Demography - Crude, standard and Age specific rates. Mortality rates pertaining to (i) CDR (ii) SDR (iii) IMR.
 Birth rates pertaining to (i) CBR (ii) SBR (iii) Age specific BR
 Fertility rates pertaining to (i) CBR (ii) GFR (iii) SFR (iv) TFR
- 5 20%
- 5.1 Arithmetic and Geometric Progression
 Introduction of arithmetic progression and geometric progression, sum of series of n terms in arithmetic progression, arithmetic mean, geometric mean, sum of series of n terms in geometric progression.
- 5.2 Linear Programming
 Definition and Formulation of L.P.P. - solution by graphical method upto two variable - applications and uses of L.P.P.
- Reference Books :
- (1) Sancheti & Kapoor : Business Statistics, Sultan Chand & Sons, New Delhi.
 - (2) Sancheti & Kapoor : Business mathematics, Sultan Chand & Sons, New Delhi.
 - (3) Kapoor V.K. : Business Mathematics, Sultanchand & Sons, Delhi.
 - (4) Srivatava O.S. : A Text Book of Demography, Vikas publishing.
 - (5) Loomba & N.Paul : Linear Programming Tata Mc Graw Hill, New Delhi.
 - (6) Gass S.I. : Linear Programming Methods & Applications, Mc Graw Hill.

Gujarat University
Third Year B. Com.
Curriculum for
Commercial Communication - III
With Effect from June, 2008

Segment One

Text

Segment Two

1. **Report Writing**
 - a. **Press Reports**
 - i. Reports on Natural Calamities
 - ii. Reports On Accidents
 - iii. Reports on Speeches related to topics of academic and commercial interests
 - b. **Business Reports**
 - i. Individual Reports
 - ii. Committee Reports
 2. **Questionnaires**
 - a. Launching of a new product
 - b. Review of an existing product
 - c. Socio economic analysis
 - d. Questionnaires regarding habits
 - e. Questionnaires regarding academic and educational survey
- OR
2. **Essays**
 3. **Import Export Correspondence**
 - a. Inquiry sent to an overseas manufacturer
 - b. Reply to the above letter
 - c. Inquiry from a prospective importer from abroad to an Indian manufacturer
 - d. Reply to the above letter
 - e. Letter requesting the bank to open an irrevocable letter of credit
 - f. The importer's intimation to an exporter of the opening of an irrevocable credit in his favour
 - g. The exporter's intimation regarding the shipment
 4. **Correspondence with Insurance Companies**
 - a. Letter soliciting information about various policies
 - b. Buying a policy
 - c. A letter requesting information for loan against an existing policy
 - d. A letter to the company asking for full benefits due to the death of the policy holder by the kin
 - e. A letter claiming medical re-imburement on the policy
 - f. Surrendering of a policy
 5. **Stock Market Reports (Comprehension)**

Commercial Communication-III

T.Y. B.Com.

Structure of Question Paper with Allocation of Marks

- | | |
|---|------------|
| 1. Long Question (Text) | 10 |
| 2. Short Notes (Any Two) (Text) | 5 + 5 = 10 |
| 3. Press Report (Any One out of Two) | 8 |
| 4. Business Report (Any One out of Two) | 8 |
| 5. Questionnaire (Any One out of Two) | 8 |

OR

- | | |
|--|----|
| 5. Essay (Any One out of Two) | 8 |
| 6. Letter of Import Export Correspondence (Any One out of Two) | 8 |
| 7. Letter of Insurance Correspondence (Any One out of Two) | 8 |
| 8. Stock Exchange Report (Comprehension) | 10 |