

**GUJARAT UNIVERSITY**

**SEMESTER : 02 (COMMERCE) (2017-2018)**

**SYLLABUS FOR UG B. COM ALL SEMESTERS ECONOMICS**

**NEW SYLLABUS FOR THE SEMESTER – 02 (CORE)**

**ECONOMICS (PRINCIPLES OF ECONOMICS – 02 )**

**PAPER -102 ( CORE)**

1. VARIOUS CONCEPTS OF REVENUE AND COST FOR THE FIRM – INTER-RELATIONSHIP BETWEEN AVERAGE COST AND MARGINAL COST – AVERAGE REVENUE AND MARGINAL REVENUE IN THE PERFECT COMPETITION MARKET AND MONOPOLY MARKETS
2. MEANING AND CHARACTERISTICS OF PERFECT COMPETITION MARKET – MEANING OF EQUILIBRIUM – CONDITIONS FOR EQUILIBRIUM – SHORT AND LONG TERM EQUILIBRIUM OF THE FIRM
3. MEANING AND CHARACTERISTICS OF MONOPOLY MARKET – MONOPOLIST EQUILIBRIUM – MEANING AND CHARACTERISTICS OF MONOPOLISTIC COMPETITION MARKET – EQUILIBRIUM OF THE GROUP OF FIRMS
4. MARGINAL PRODUCTIVITY THEORY OF DISTRIBUTION – RICARDIAN AND MODERN THEORY OF RENT – QUASI RENT

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**EFFECTIVE FROM ACADEMIC YEAR 2019-20 WITH COMMENCEMENT OF SECOND SEMESTER****(SECOND TERM OF ACADEMIC YEAR 2019-20)****CC 108 ACCOUNTANCY – II SEMESTER - II**

<b>UNIT</b>	<b>PARTICULARS</b>	<b>MARKS</b>
UNIT - 1	INVESTMENT ACCOUNTS, ACCOUNTING FOR INTEREST BEARING (FIXED EARNING) SECURITIES IN THE BOOKS OF INVESTOR ONLY	25%
UNIT - 2	INSURANCE CLAIMS: CLAIMS FOR LOSS OR STOCK & FIXED ASSETS; CLAIM FOR PROFIT OR CONSEQUENTIAL LOSS	25%
UNIT - 3	ACCOUNTS FROM INCOMPLETE RECORDS: CONVERSION METHOD ONLY (USE OF RATIOS TO FIND OUT MISSING DATA IS NOT EXPECTED)	25%
UNIT - 4	HIRE PURCHASE ACCOUNT	25%

Recommended Reading :

1. Grewal's Accounting : M.P. Gupta & B. M. Agrwal. S. Chand & Company Ltd.
2. Corporate Accounting : Dr. B. C. Tulsian. S. Chand & Company Ltd.
3. Non Corporate Accounting : Dr. P. C. Tulsian S. Chand & Company Ltd.
4. Financial Accounting and Analysis : P. Premchand Babu on Madan Mohan, Himalaya Publication.
5. Financial Accounting : Dr. Sharda Gangwar, D. K. Gangwar, Himalaya Publication.
6. Problems & Solutions in Advanced Accounting : Arulanandan Raman & Sunivasan, Himalaya Publication.
7. Financial Accounting : Dr. S. N. Maheshwari, Dr. S. K. Maheshwari, Vikas Publication House Pvt. Ltd.
8. Problems & Solutions in Advanced Accounting Vol. I & II : Dr. S. N. Maheshwari, Dr. S. K. Maheshwari, Vikas Publication House Pvt. Ltd.

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**EFFECTIVE FROM ACADEMIC YEAR 2019-20 WITH COMMENCEMENT OF SECOND SEMESTER****(SECOND TERM OF ACADEMIC YEAR 2019-20)****SE 102 A FINANCIAL ACCOUNTING – II SEMESTER - II**

<b>UNIT</b>	<b>PARTICULARS</b>	<b>MARKS</b>
UNIT - 1	SUB-DIVISION/CONSOLIDATION OF SHARES, CONVERSION OF SHARES INTO STOCK AND ITS RE-CONVERSION  REDEMPTION OF REDEEMABLE PREFERENCE SHARES UNDER SECTION 80 OF COMPANIES ACT 2013 AND ISSUE OF BONUS SHARES AS PER STAUTORY PROVISIONS IN FORCE ON 31 <sup>ST</sup> MARCH OF THE IMMEDIATE PRECEDING ACADEMIC YEAR.	25%
UNIT - 2	(A) BOOK BUILDING PROCESS, BID AND BUY BACK  (B) UNDERWRITING OF SHARES AND DEBENTURES  (COMPUTATION FOR FIXING THE LIABILITIES OF UNDERWRITERS)	10%  15%
UNIT - 3	CAPITAL REDUCTION  (EXCLUDING PREPARATION OF SCHEME OF INTERNAL RESOLUTION)	25%
UNIT - 4	REVENUE ACCOUNTS OF GENERAL INSURANCE COMPANY (IN VERTICAL FORM)	25%

Recommended Reading :

1. Grewal's Accounting : M.P. Gupta & B. M. Agrwal. S. Chand & Company Ltd.
2. Corporate Accounting : Dr. B. C. Tulsian. S. Chand & Company Ltd.
3. Non Corporate Accounting : Dr. P. C. Tulsian S. Chand & Company Ltd.
4. Financial Accounting and Analysis : P. Premchand Babu on Madan Mohan, Himalaya Publication.
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**GUJARAT UNIVERSITY**  
**B. Com. Programme**  
**SEMESTER-II**  
**COMMERCIAL COMMUNICATION-II**  
**(With Effect from Academic Year 2017-2018)**  
**UNIT- ONE**

**Forms of Communication**

1. Forms of Communication: Verbal and Non-verbal
2. Difference between Oral and Written Communication
3. Oral Communication: Advantages and Disadvantages (Limitations)
4. Written Communication: Advantages and Disadvantages (Limitations)
5. Non-verbal Communication: Advantages and Disadvantages (Limitations)

**UNIT- TWO**

**Basics of Business Letter Writing**

1. Physical Appearance of a Business Letter
2. Structure (Layout) of a Business Letter: Regular and Occasional parts
3. Seven Cs of Business Letter Writing

**UNIT- THREE**

**Business Letters**

1. Inquiry for goods
2. Reply to an inquiry
3. Placing an order
4. Execution of an order
5. Asking for an extension of time limit to execute the order
6. Offering substitute goods
7. Cancellation of an order (Reason: Delay in execution of order)

**UNIT- FOUR**

**(A) E-mail Writing**

- \* Understanding the Basics of an E-mail (No Theory based questions will be asked. Only Objective Type questions and MCQs can be asked in Q-5.)
- \* Writing Complaints and their Adjustments on the following situations through E-mail:
  1. Late delivery of goods
  2. Damaged goods
  3. Shortage in quantity of goods
  4. Rude behaviour of a salesperson

## **(B) Vocabulary**

**Words Commonly Used in Business Communication: (\*List is attached)**

### **\*List of Words Commonly Used in Business Communication**

1. Agenda
2. At par
3. Backlog
4. Bankruptcy
5. Beneficiary
6. Bill of Lading
7. Black Market
8. Breach of Contract
9. Budget
10. Bullion
11. Capital
12. Collateral
13. Commission
14. Consignee
15. Creditor
16. Dead stock
17. Default
18. Deficit
19. Disbursement
20. Dock Receipt
21. Entrepreneur
22. Exchange rate
23. Fiscal
24. Franchise
25. Freight
26. Gross
27. Lease
28. Liabilities
29. Lockout
30. Margin
31. Minimum Wage
32. Monopoly
33. Mortgage
34. Negotiable
35. Patent
36. Petty cash
37. Pledge
38. Power of Attorney
39. Promissory Note
40. Rebate
41. Recession
42. Reimburse
43. Revenue
44. Royalty
45. Subsidy
46. Surplus
47. Syndicate
48. Trademark
49. Volume of business
50. Waive

**GUJARAT UNIVERSITY**  
**Syllabus for B. A., B. Com. and B. Sc.**  
**SEMESTER – II**  
**GENERAL ENGLISH – II**  
**(With Effect from Academic Year 2017-2018)**

**Unit – I**

(Text) ***Pinnacle: A Text Book for College Students*** (Published by Macmillan)

**SECTION TWO (Prose: 1 to 3)**

**Unit – II**

(Text) ***Pinnacle: A Text Book for College Students*** (Published by Macmillan)

**SECTION TWO (Poems: 1 to 3)**

**Unit – III (Grammar)**

(A) Modal Auxiliaries (can, could, shall, should, will, would, may, might, must)

(B) Prepositions (indicating Place, Time, and Direction only)

(C) Articles

(D) Types of Sentences: Assertive (Declarative), Interrogative, Imperative and Exclamatory

(NOTE: Questions should aim at assessing only the students' ability to identify the types of sentences.)

**Unit – IV (Composition)**

(A) Dialogue Writing: (in about 50-60 words)

**List:**

(1) Discussion about Semester System

(2) A talk about a movie

(3) A conversation on the celebration of days in your college

(4) A conversation about vacation plans

(5) A conversation about students' participation in politics

(B) Writing a Biographical Sketch:

**List:**

(1) APJ Abdul Kalam

(2) Rabindranath Tagore

(3) Dr. B. R. Ambedkar

(4) Dr. C. V. Raman

(5) Shri Ravishankar Raval

(6) Smt. Sarojini Naidu

(7) Amitabh Bachhan

(8) Ms. Deepa Malik

**NOTE:** A specimen for writing a Biographical Sketch is given on page no -5.

**Recommended Reading: (For Semester 1 & 2)**

1. David Green: *Contemporary English Grammar Structure and Usage*

2. M L Tickoo and Subramanian: *Intermediate Grammar, Usage and Composition*

3. Wren and Martin – *High School English Grammar and Composition*

4. Raymond Murphy – *Intermediate English Grammar*
5. Martinet and Thomson – *A Practical English Grammar*

## **CC 107 Fundamentals of Marketing Management**

**Objective** : The objective of this syllabus is to provide basic knowledge of functional

areas of Marketing Management and Marketing research

**Note: All units carry equal weightage of marks**

**Unit:1. Marketing:** Meaning- nature-Scope- Different Approaches-Marketing Mix

**Market Demand** : Meaning-Factors affecting-Marketing in different situation of market demand.

**Unit: 2. Main functions of Marketing:**

**(1) Branding:** Meaning-Types-Policy decisions-Importance of Branding

**(2) Pricing:** Meaning-Objectives-factors affecting –Types-Importance

**(3) Advertising:** Meaning-Objectives-Importance-disadvantages-Difference between advertisement and Publicity.

**Unit:3. Consumer Behaviour:** Factors influencing consumes behaviour-Buying behaviour Process

**Market Segmentation:** Meaning-Basis and importance of Market Segmentation

– Target Market

**Unit:4. Marketing research:** Meaning of Market Research and Marketing Research –

Objectives and Scope of Marketing Research - Stages of Marketing research –

Importance and limitations of Marketing Research

**Ethical issue in Marketing research:** From the view point of Respondents-Customers and Researchers

**Note** : 20% weightage is to be given to objective questions (except M. C. Q.) covering entire syllabus.

**Recommended Reading:**

1. Marketing Management-Philip Kotler- Prentice Hall of India
2. Fundamentals of Marketing- Stanton-Tata McGraw Hill.
3. Basics of Marketing Management – Dr. R.B.Rudani- S.Chand & Co.
4. Modern Marketing - R.S.N. Pillai & Bagawathi – S.Chand & Co.



## **CE 102 B Operations Research**

**Objective:** - Students must be familiar with basic techniques of Operation Research.

### **Unit 1. Linear Programming Problem: [25%]**

Meaning of linear programming, its uses, assumptions and limitations, Explanation of basic terminologies, Mathematical form of linear programming problem, Solution of linear programming problem by using graphical methods, Simple formulation problems (for two variables).

### **Unit 2. Transportation Problem: [25%]**

Definition of balanced Transportation Problem (T.P.), General Transportation table and its mathematical form, Initial basic feasible solution and initial cost by using North-West Corner rule, Least Cost Method, Vogel's Approximation Method, Examples base on these methods.

### **Unit 3. Assignment and Replacement Problems: [25%]**

Definition of balanced Assignment Problem (A.P.), its mathematical form, Application of Hungarian method for solving A.P. in the cases of maximization and minimization problem, Meaning of Replacement problem (R.P.), Simple examples of replacement problem when the units are deteriorate depending on time and money value remains same.

### **Unit 4. PERT and CPM Techniques: [25%]**

Meaning and characteristics of PERT, Explanation of basic terms – activity, event, dummy activity, Fulkerson's rule for numbering the events, Meaning of Critical Path Method (CPM), Differences between PERT and CPM, Earliest start time, Earliest finish time, Latest start time, Latest finish time, Total float time of activities, Uses and limitations of PERT and CPM and simple examples.

### **Recommended Reading :**

1. H.A.Taha, Operations. Research, Macmillan Publishing Co. Inc.

2. Vohra N.D, Quantitative Techniques in Management Tata Mc Graw Hill, New Delhi.
3. J.K.Sharma : O.R. Theory and Applications, Macmillan India Ltd.
4. Anderson, Sweeney, Williams, An Introduction to Management Science Quantitative Approach to Decision Making, Cengage Learning India Pvt. Ltd. New Delhi.
5. Barry Render, Ralph M. Stair , Michael E. Hanna, Quantitative Analysis for Management, Pearson Education(Singapore) Pte. Ltd.