

GUJARAT UNIVERSITY

SEMESTER : 05 (COMMERCE)(2019-2020)

SYLLABUS FOR UG B. COM ALL SEMESTERS ECONOMICS

NEW SYLLABUS FOR THE SEMESTER – 03 (CORE)

COMMERCE

PAPER -105(CORE)

ECONOMICS (PROBLEMS OF INDIAN ECONOMY -01)

- 1. CONCEPT OF PLANNING - STRATEGY OF PLANNING IN INDIA – ACHIEVEMENTS AND LIMITATIONS OF PLANNING – LESSONS OF PLANNING IN INDIA**
- 2. ECONOMIC REFORMS IN INDIA – INDUSTRIAL AND AGRICULTURAL POLICIES IN INDIA – TECHNOLOGICAL POLICY IN INDIA**
- 3. CONSTITUTIONAL PROVISIONS OF FEDERAL FINANCE – ISSUES IN CENTRAL-STATE FINANCE RELATIONS - LAST FINANCE COMMISSION’S REPORT**
- 4. PROBLEM OF PRICE-RISE IN INDIA – CAUSES – EFFECTS – REMEDIES**

EFFECTIVE FROM ACADEMIC YEAR 2021-22 WITH COMMENCEMENT OF FIRST SEMESTER**(FIRST TERM OF ACADEMIC YEAR 2021-22)****CE 301 A COSTS AND FINANCIAL ACCOUNTING SEMESTER V**

UNIT	PARTICULARS	MARKS
UNIT 1	PROCESS COSTING – 1 (A) Meaning, Definition and Features; Job costing vs. Process Costing; Processes losses and gains; Accounting of waste, scrap, defectives and spoilage (B) Meaning of Joint Products and By-Products; Objectives of allocation of joint costs and Methods of Accounting for joint Products; Methods of Accounting for by-Products.	25%
UNIT 2	PROCESS COSTING – II (A) Inter Process Profit and Transfer Price (valuing Process Stocks under FIFO and Average Cost Methods) (B) Valuation of Work-in-Progress (under FIFO Average Cost Methods)	25%
UNIT 3	AMALGAMATION OF COMPANIES: <ul style="list-style-type: none"> • In the nature of merger: Under Pooling of interests Method (AS-14) • In the nature of purchase: Note: Includes additional points arising on Amalgamation	25%
UNIT 4	ABSORPTION AND RECONSTRUCTION (EXTERNAL): Inter-company transactions (except Inter-company Holdings and exchange of shares based on 'intrinsic values')	25%

References:

1. Ravi M. Kishore; "Cost & Management Accounting"; Taxmann Allied Services (P.) Ltd..
2. Paresh Shah; "Management Accounting"; Oxford University Press.
3. Jawahar Lal & Seema Srivastava; "Cost Accounting"; Tata McGraw-Hill Publishing Company Ltd.
4. Cost Accounting Author: Charles T. Horngren (Hardback | ISBN10: 0132329018; ISBN13: 9780132329019)
5. Ravi M. Kishore; "Cost and Management Accounting", Taxmann's Publications.
6. Horngren, C.T., Cost Accounting – A Managerial Emphasis,. Prentice – Hall
7. Advanced Accounting By R. L. Gupta Pub. S. Chand & Co.
8. Corporate Accounting: By S. N. Maheshwari [Vikas Publishing House]
9. Cost Accounting By P. C. Tulsian [S. Chand & Co.]
10. Cost Accounting By Dr. Murthy & S. Gurusamy [Tata McGraw Hill Publication]
11. Corporate Accounting (Theory and Practice) By K. L. Shah [Shree Niwas Pub.]

EFFECTIVE FROM ACADEMIC YEAR 2021-22 WITH COMMENCEMENT OF FIRST SEMESTER**(FIRST TERM OF ACADEMIC YEAR 2021-22)****CE 302 A MANAGEMENT ACCOUNTING – I SEMESTER - V**

UNIT	PARTICULARS	MARKS
UNIT 1	Introduction to Management Accounting and Analysis of Financial Statements: 1. Definition, scope, objectives, functions, tools and techniques, limitations of Management Accounting, Installation of Management Accounting system, difference between Management Accounting and Cost Accounting; 2. Nature and limitations of Financial Statements, Essentials of good financial statements, Analysis and interpretation, Tools of financial analysis (methods, Comparative financial statements, procedure for interpretation, objectives of analysis and interpretation, Common size statements, Trend analysis.)	25%
UNIT 2	Interpretation and Analysis through Financial Ratios: Meaning, Importance and limitations of ratio analysis, Calculation and interpretation of the following ratios only: Gross Profit Ratio, Net Profit Ratio, Stock Turnover Ratio, Operating Ratio, Expense Ratios, Return on Investment (ROI), Earning per share (EPS: including concept of EPS as per AS 20), Current Ratio, Liquid Ratio, Acid Test Ratio, Proprietary Ratio, Debt-equity Ratio, Long-term Funds to Fixed Assets Ratio, Capital Gearing Ratio, Coverage Ratio (interest and total), Debtors Ratio (velocity), Creditors Ratio (velocity), Fixed Assets to Turnover Ratio, Total Assets to Turnover Ratio, Debt- service coverage Ratio, Cash earning per share, Dividend pay-out Ratio, Dividend Yield Ratio, Price Earning Ratio, Market Price to book value Ratio. Note: Preparation of Financial Statements from given ratios is not expected. Emphasis is to be given on interpretation rather than calculation.	25%
UNIT 3	Cash Flow Statement: Concept and significance of Funds Flow Statement; Sources and Application of Cash; Cash from Operation; Income and Expenditure Approach and Net Profit Approach; Difference between Fund Flow Statement and Cash Flow Statement; Preparation of Cash Flow Statement as per AS 3.	25%
UNIT 4	BUDGETING: 1. Budgets and Budgetary Control: Definition, Objectives, Merits and de-merits of Budgetary Control, Fixed and Flexible Budgets (Theory only), Control Ratios, Zero base Budgeting; Preparation of following Functional Budgets only: Sales Budget, Selling and Distribution Cost Budget, production Budget, cost of Production Budget (Materials, Labour and Overheads). 2. Introduction, Advantages and limitations of Cash Budget, Methods of preparing Cash Budget: Cash Receipts and Disbursement Method, Adjusted Earnings Method, Balance Sheet Projection Method and Working Capital Differential Method.	25%

Reference Books:

1. Management and Cost Accounting Author: Colin Drury Publisher: Pat Bond (U. K.)
- 2 Cost Accounting Author: Charles T. Horngren (Hardback | ISBN10: 0132329018; ISBN13: 9780132329019)
3. Ravi M. Kishore; "Cost and Management Accounting", Taxmann's Publications.
4. Jawahar Lal; "Advanced Management Accounting", S.Chand Publications.
- 5 Paresh Shah; "Management Accounting", Oxford Publication 6. Horngren, C.T., Cost Accounting – A Managerial Emphasis,. Prentice – Hall

GUJARAT UNIVERSITY
B. COM. PROGRAMME
SEMESTER - V
COMMERCIAL COMMUNICATION - V
(With Effect from Academic Year 2019-2020)

UNIT - ONE

TEXT

PETALS OF LIFE – (SECTION ONE)

Published by: Oxford University Press

UNIT – TWO

PRESS REPORTS

(A) Introduction to Mass Media

1. Introduction to Media: Print and Electronic
2. A brief review of the evolution of Indian Press
3. Press as a Fourth Estate: Its role and impact on society
4. Major News Agencies in India
5. Definition of News and News values
6. Structure of a Press Report
7. Features of a Press Report

N.B.: No Theory based questions will be asked from the above mentioned points. They are only for understanding of the Topic. They should be discussed in brief before the actual drafting of Press Reports.

(B) Drafting of Press Reports

1. Accidents:

- (i) A Serious Road Mishap (A Collision of Two Vehicles only)
- (ii) A Train Disaster (A Collision of Two Trains only)
- (iii) A Plane Crash
- (iv) A Boat Tragedy

2. Natural Calamities:

- (ii) An Earthquake
- (iii) A Tsunami
- (iv) A Devastating Flood
- (v) A Cyclonic Storm

3. Current Events:

(An Event that has greater news value and concerns larger sections of society)

UNIT – THREE

INSURANCE CORRESPONDENCE

(Letters written to Insurance Companies only)

1. Soliciting information about a Life Insurance Policy
2. Inquiring about a Medical Insurance Policy
3. Asking for a loan against an existing Life Insurance Policy
4. Claiming full benefits due to death of the policy holder by the nominee

5. Claiming medical re-imburement on the policy
6. Intimating the change of nomination
7. Asking for the surrender value of a life insurance policy

UNIT - FOUR
CLOZE TEST AND VOCABULARY
(A) CLOZE TEST

(Intermediate Level with Multiple Choices)

N. B.: The passage should be of about 200 words aiming at testing the students' intermediate level proficiency in language. The students are expected to write the answers only instead of reproducing the whole passage in the examination.

A Specimen for Cloze Test is given herewith.

(B)VOCABULARY: FOREIGN WORDS IN COMMON USE

1. Ad hoc (L)
2. Ad interim (L)
3. Alibi (L)
4. Bona fide (L)
5. Caveat emptor (L)
6. Consensus (L)
7. Corrigendum (L)
8. De facto (L)
9. De jure (L)
10. Debris (F)
11. Emeritus (L)
12. En masse (F)
13. En route (F)
14. Eureka (Gk)
15. Exempli gratia (e.g.) (L)
16. Ex-gratia (L)
17. Ex-officio (L)
18. Ex-parte (L)
19. Fait accompli (F)
20. Front à front (F)
21. Id est (i.e.) (L)
22. In camera (L)
23. In toto (L)
24. Intra vires (L)
25. Ipso facto (L)
26. Lacuna (L)
27. Locus standi (L)
28. Mala fide (F)
29. Modus operandi (L)
30. Nota bene (L)
31. Per annum (L)

32. Per capita (L)
 33. Per centum (L)
 34. Per contra (L)
 35. Per diem (L)
 36. Prima facie (L)
 37. Pro forma (L)
 38. Pro rata (L)
 39. Proximo (L)
 40. Senor (Sp)
 41. Senorita (Sp)
 42. Sine die (L)
 43. Status quo (L)
 44. Sub- judice (L)
 45. Ultimo (L)
 46. Ultra vires (L)
 47. Via media (L)
 48. Vice (L)
 49. Vice versa (L)
 50. Viva voce (L)
- (L= Latin, F=French, Gk =Greek, Sp= Spanish)

CC302 - Marketing Management in Practice

Unit-1 : Services Marketing & Customer Relationship Management (25%)

- Services Marketing in Indian Context
- Meaning, Tasks and Benefits of CRM
- Loyalty programmes, Relationship Marketing and CRM
- Designing and Operating a CRM programme
- Components of a CRM programme
- Significance of customer selection and order selection
- Measuring customer satisfaction

Unit-2: Retailing in India (25%)

- Nature and Scope of Retailing
- Main activities in Retailing
- Retailing in India –The contemporary scene, growth and formats
- Spread of Retail chain in India
- Spread of Shopping malls in India

Unit:3 Rural Marketing in India (25%)

- Significance of Rural marketing
- Rural Marketing Environment: Consumer, Demand and Drivers
- Challenges and Solutions in delivering values in the Rural Market
- Segmentation
- Product and Pricing strategy
- Distribution
- Sales force Management
- Marketing Communication

Unit:4 Case Studies in Marketing (25%)

- Objectives of the case method
 - Benefits of the case method
- C:\Users\ketan shah\Desktop\MARKETING.doc
- Developing a case study
 - Cases (i) Gujarat State Tourism Development Corporation Ltd. (GSTDC)
 - (ii) RUDI- The Gujarat Model of Rural Distribution Network
 - (iii) FMCG in small packs are driving sales in rural India

NOTE FOR UNIT 4: Questions from cased should be asked as an option to part A of Q-4 (6 Marks)

References

- (i) “Marketing Management –Global Perspective Indian context” by V.S.Ramaswami and S.namakumari. Macmillan.
- (ii) “Case Studies in Marketing –The Indian Context by R.Shrinivasan . PHI learning Pvt. Ltd.
- (iii) Rural Marketing –Text and Cases by C.S.G. Krishnamacharyulu and lalitha Ramakrishnan. Pearson Education
- (iv) Marketing Management by Philip Kotler and others for Services Marking Topic (Unit-1)

Websites: www.ruralmarketing.org

www.managementparadise.com

www.rajeshithal.blogpot.in

To be effective from Year 2017-2018

New Syllabus of Gujarat University for B. Com. **Semester - V**
CC 305 STATISTICS – V

Unit 1 : Integration and its application (25%)

Definition of Integration, Rules of integration (For constants and addition as well as subtraction rule). Simple sums on the basis of rules of integration and standard functions like x^n , $(ax + b)^n$, ax , $amx + n$, $1/(ax + b)$, $e^{ax + b}$. Definition and properties of definite integration and its uses (for Total Revenue, Total Cost and Profit from Marginal Revenue and Marginal Cost and sums on the basis of the same)

Unit 2 : Poisson Distribution and Hypergeometric Distribution (25%)

Meaning and Probability mass function of Poisson distribution. Its properties (without proof) and uses. Simple related sums.

Meaning and Probability mass function of Hypergeometric Distribution. Its properties (without proof) and uses. Simple related sums.

Unit 3 : Process Control Technique (Statistical Quality Control) (25%)

Meaning of Quality and Quality Control and its uses in Industry – variation in quality – principle of control chart – Process Control Limits, Revised Control Limits, Run Theory, Variable Charts (\bar{x} and R) and their sums, Attribute Charts (control limits without proof). Sums of attribute charts (For constant sample size np, p and c chart). Difference between Variable Chart & Attributable Charts.

Unit 4 : Lot Control Technique (Acceptance Sampling) (25%)

Meaning of Lot (Product) Control and its uses. Single Sampling Plan, AQL, LTPD, Producer's Risk, Consumer's Risk, Operating Characteristic Curve, ASN, ATI and AOQ. Simple sums on the basis of Hypergeometric Distribution and Poisson Distribution only.

References Books:

- (1) Grant E.L.: Statistical Quality Control, McGraw Hill.
- (2) Duncan A.J.: Quality Control and Industrial Statistics. Taraporewala and Sons.
- (3) Levin and Rubin: "Statistics for Management", Prentice Hall of India Pvt. Ltd. New Delhi
- (4) Sancheti & Kapoor : Business Statistics. Sultan Chand & Sons, New Delhi.
- (5) Sancheti & Kapoor : Business Mathematics, Sultan Chand Sons, New Delhi.

GUJARAT UNIVERSITY
T.Y.B.Com. – Semester : V
Sub : Business Laws – I
Course No : CC 303

Unit – 1 Indian Contract Act - 1872

- (1) Definition and Essentials of Contract
- (2) Types Of Contract
- (3) Competent Party
- (4) Free Consent

Unit – 2 Indian Contract Act - 1872

- (1) Consideration
- (2) Performance of Contract
- (3) Discharge of Contract & Rules for Compensation
- (4) Contingent Contract & Quasi Contract

Unit – 3 Indirect Taxes Central Excise Act - Customs Act : - Definition & Types

Unit - 4 The Sale of Goods Act – 1930

- (1) Definition : Sale & Agreement to Sell – Types of Goods
- (2) Conditions & Warranties
- (3) Sale by Non-owners
- (4) Unpaid seller

Reference Books :

- (1) law of Contract and Specific Relief – By : Avatar Singh Published by : Eastern Book Company
- (2) Elements of Mercantile Laws – By : N.D. Kapoor Published by : Sultan Chand & Sons