

Saurashtra University
CBCS (Semester) for B.Com Degree

Semester-III and Semester-IV

Sr. No.	Code	Semester-III	Semester-IV
1.	Foundation/ Language	English-3	English-4
2.	Core-5	Money Economics and Financial System- 1	Money Economics and Financial System -2
3.	Core-6	Cost Accounting -1	Cost Accounting-2
4.	Core-7	Income Tax -1	Income Tax-2
5.	Core-8	Corporate Accounting -1	Corporate Accounting-2
6.	Core & Allied-5*	1. Business Communication -1	1. Business Communication - 2
7.	Elective-1	1. Accounting & Finance-3	1. Accounting & Finance-4
		2. Business Management-3 (Marketing Management)	2. Business Management-4 (Marketing Research)
		3. Banking-3	3. Banking-4
		4. Computer Science-3	4. Computer Science-4
		5. Insurance-3	5. Insurance-4
		6. Advance Statistics-3	6. Advance Statistics-4
		7. Co-operation-3	7. Co-operation-4
		8. Transport -3	8. Transport -4
		9. Cotton -3	9. Cotton -4
		10. Public finance-3	10. Public finance-4
		11. Public Administration-3	11. Public Administration-4

Note:

The total marks for each subject is 100. Out of 100 Marks, 30 Marks for internal evaluation and 70 Marks for external assessment. Minimum marks for passing the subjects is 40 Marks (Including Internal and External assessment).

Sr. No.	Who can teach	Semester-III June-2011	Semester-IV January-2012
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1.	English teacher	English-3	English-4
2.	Economics teacher	Money Economics and Financial System- 1	Money Economics and Financial System -2
3.	Accounting / commerce	Cost Accounting -1	Cost Accounting-2
4.	Accounting / commerce	Income Tax -1	Income Tax-2
5.	Accounting / commerce	Corporate Accounting -1	Corporate Accounting-2
6.	English/ commerce	1. Business Communication -1	1. Business Communication - 2
7.	1.Account /commerce 2.Com/mange/acconts 3.Comm./economics 4.computer 5.commerce 6.statetistics/com/acc 7.Economics\comm 8. Economics\comm 9. Economics\comm 10. Economics\comm 11. Economics\comm	1. Accounting & Finanace-3	1. Accounting & Finanace-4
		2. Business Management-3 (Marketing Management)	2. Business Management-4 (Marketing Research)
		3. Banking-3	3.Banking-4
		4. Computer Science-3	4. Computer Science-4
		5.Insurace-3	5.Insurace-4
		6. Advance Statistics-3	6. Advance Statistics-4
		7. Co-operatoon-3	7. Co-operatoon-4
		8. Transport -3	8.Transport -4
		9. Cotton -3	9. Cotton -4
		10. Public finanace-3	10. Public finanace-4
		11. Public Administration-3	11. Public Administration-4

B.Com. Semester – III (Effective from June - 2011)

Foundation/ Language:

Subject 1: English 3

Total Credits: = 03

Total teaching time: = 45 hours

Distribution of Marks:

Total Marks per semester: 100

Semester end exam: 70

Internal assessment 30

100

Internal marks break up: assignment/internal test = 10, assignment/MCQ test = 10,
presentation = 10

Text: ‘Pathways to English: A Course for Intermediate Learners’, By Board of Editors,
Cambridge University Press. 45 Marks

Skills and Proficiency in English: 55 marks

Total Marks: 100 marks

Communication Skills: Teaching time: 07 hrs

Topic: Narrating/Describing an Object, Experience, Details regarding
Visit to a Place or Industry, TV Show or Movie

Reading and Writing Skills:

Text: ‘Pathways to English: A Course for Intermediate Learners’, By Board of
Editors; Cambridge University Press(chapters 1 to 5) - Teaching time: 18 hrs

Proficiency in Language - Teaching time: 20 hrs

Grammar: Types of Sentences
Active and Passive Voices
Creative Writing – writing a paragraph

Internal Assessment

30 marks

Distribution of Marks

- Assignment 10 marks
Creative Writing - paragraph
- MCQ 10 marks
Grammar
Types of sentences, Voices
- Seminar 10 marks

Narrating/Describing an Object, Experience, Details regarding Visit to a Place or an Industry, a TV Show or a Movie

External Exam Mark Distribution 70 marks

Section 1 20 marks

- MCQ (Twenty sentences of one mark each)
- Grammar – 10 marks
Types of sentences, voices
 - Text 10 marks

Section 2 50 marks

- Q. 1 Descriptive questions – answers 2/4 15 marks
(Based on the prescribed text)
- Q. 2 Brief questions – answers 2/4 10 marks
(Based on the prescribed text)
- Q. 3 Short Notes 2/4 10 marks
Based on the text
- Q. 4 Creative Writing – paragraph 2/4 15 marks

Core Subjects

Core 5: Money Economics and Financial System- 1

Objectives: This syllabus aims at making students aware of functioning of monetary theories and prevailing financial system in India.

Unit	Content	No of Lectures
I	Money 1.1 Functions of money. 1.2 Different components of money. 1.3 Meaning of each component and it's changing relating significance.	10
II	Theories of value of money – Quantity theory of money : 2.1 Definitions and clarification of quantity theory of money. 2.2 Assumptions – conditions. 2.3 Characteristics of quantity theory of money. 2.4 Clarification of quantity theory of money with the help of Equation. (i) Fisher's equation (ii) Cambridge equation	05
III	Financing : 3.1 Financing in Economy 3.2 Types of Finance 3.3 Method of Finance 3.4 Micro finance – a bird view	10
IV	Indian Banking System 4.1 Definition of Bank 4.2 Commercial Banks: Importance and Functions (with reference to core banking). 4.3 Evaluation of working of Nationalized Banks with reference to non performing assets. 4.4 Credit creation process of Banks.	10
V	Banks, Non Banking Financial Institutions and International Monetary and Financial Institutions. 5.1 Important Institutions : IFCI, ICICI, IDBI, SIDBI 5.2 Unregulated credit market in India and its main features. 5.3 World Bank, WTO, Asian Development Bank.	10
	TOTAL	45

Reference Books:

1.	An Outline of Money	-	G. Crowther
2.	Money	-	D. H. Robertson
3.	Economics of Money and Banking	-	G. N. Halm
4.	Economics	-	F. Benham
5.	Modern Banking	-	R. S. Sayers
6.	Central Banking	-	De Cocke
7.	The Economics of Money and Banking	-	Chandler
8.	Monetary Theory	-	M. C. Vaish
9.	Money Market Operations in India	-	Sengupta & Agarwal
10.	Monetary Planning in India	-	S. B. Gupta
11.	Reserve Bank of India : Functions and Working		
12.	Indian Financial System	-	H. R. Machhirajo
13.	Indian Financial Policy	-	S. S. Tarapor
14.	Financial Markets	-	Robinson & Rightsma

Core 6: Cost Accounting -1

Objectives: To familiar the students with various cost accounting Concepts and their application in the decision-making.

Unit	Content	No of Lectures
I	<p>INTRODUCTION TO COST ACCOUNTING</p> <ul style="list-style-type: none"> • Meaning • Evolution of Cost Accounting • Characteristics of Cost Accounting • Importance of Cost Accounting • Advantages and Limitations of Cost Accounting • Classification of Cost • Elements of Cost • Methods of Costing • Techniques of Costing • Cost Audit 	10
II	<p>MATERIAL COST</p> <ul style="list-style-type: none"> • Introduction • Types of Material • Material Control-Objectives, Importance. • Process of Material Control <ol style="list-style-type: none"> 1. Purchase of Materials 2. Receipt and Inspection of Goods 3. Store-keeping (Including the Examples of Levels of Material and Inventory turnover ratio) 4. Issue of Material (Including Examples of Pricing of Issues) 	05
III	<p>LABOUR COST</p> <ul style="list-style-type: none"> • Introduction • Classification of Labour • Time Recording and Time Keeping • Time Booking • Principles of Determining Wage Rate • Wage Systems <ol style="list-style-type: none"> 1 Essentials of Wage System 2 Various Wage Systems 	10

	<p style="text-align: center;">3 Incentive Wage Systems</p> <ul style="list-style-type: none"> • Computation of Labour Cost • Labour Turnover 	
IV	<p>OVERHEADS</p> <ul style="list-style-type: none"> • Introduction • General Principles for overheads • Classification of Overheads <ul style="list-style-type: none"> 1. Functional Classification 2. Element wise Classification 3. Behaviour wise classification • Absorption or Recovery of Overheads (Including Examples) <ul style="list-style-type: none"> 1 Appportionment of overheads over various departments 2 Re-apportionment of service department Cost to Production departments 3 Allocation of overheads 4 Over-absorption and Under-absorption of overheads 	10
V	<p>UNIT COSTING</p> <ul style="list-style-type: none"> • Introduction • Elements of Cost • Tender Price • Examples of Preparation of Cost Sheet and Estimated Cost Sheet 	10
	TOTAL	45

Reference Books:

1. Costing-Methods and Techniques, By S.P.Jain & K.L.Narang (Kalyani Publishers)
2. Cost Accounting By S.P.Iyenger (S.Chand & Sons)
3. Cost Accounting- Theory & Problems By M.N.Arora (S.Chand & Sons)
4. Practical Costing By Khanna, Pandey, Ahuja, Arora (S.Chand & Sons)
5. Practical Costing By P.C. Tulsian (Vikas Publishing House Pvt. Ltd.)
6. Cost Accounting – Problems & Solutions By V.K.Saxena, C.D.Vashist (S.Chand & Sons)
7. Cost and Management Accounting By S.N.Maheshwari (S. Chand & Sons)
8. Theory and Problems in Cost Accounting By M.Y.Khan, P.K.Jain (Tata McGraw Hill Publishing Company Ltd.)

Note:

Internal Assessment 30 marks

Distribution of Marks

- Assignment 10 marks
- MCQ 10 marks
- Seminar 10 marks

External Exam Mark Distribution 70 marks

Section 1

MCQ 20 marks

Section 2 50 marks

Q. 1 Examples 15 marks
 Q. 2 Examples 15 marks
 Q. 3 Examples or Theory 10 marks
 Q. 4 Examples 10 marks

Core 7: Income Tax: 1

Objectives: To familiarize the students with Income Tax and their application.

Unit	Content	No of Lectures
I	Introduction to income tax Act 1961 Basic concept 1. income 2. Agricultural Income 3. Assessment year 4. previous year 5. Gross Total Income 6. Person 7. Assessee 8. Dividend 9. Company 10. Method of Calculation at tax- step and slab method	10
II	Incomes Exempt from tax Total income and taxability Deduction from total income Assessment Proceeding: 1. Return of Income 2. Permanent Account Number Self Assessment	05
III	Income under the head "Salary"	10
IV	Income under the head "House Property"	10
V	Value Added Tax- Concept, Methods, Merits and Demerits of VAT, Simple practical Examples	10
	TOTAL	45

Reference Books:

1. V.K.SINGHANIYA & MONICA SINGHANIYA - PUBLICATION-TAXMANN

Core 8: Corporate Accounting –I :

Objective: To study the corporate accounting concepts and principles.

Unit	Content	No of Lectures
I	ALTERATION OF SHARE CAPITAL	10
II	FINAL ACCOUNTS OF COMPANY (VERTICAL FORMAT)	05
III	LIQUIDATION'S ACCOUNTS (VOLUNTARY LIQUIDATION OF COMPANY)	10
IV	ACCOUNTS OF UNDERWRITING COMMISSION	10
V	INDIAN ACCOUNTNG STANDARDS 11 to 20(Brief)	10
	TOTAL	45

Reference Books:

1. Company Accounts : R.L.Gupta &M. Radhaswamy,(Sultan Chand &sons ,New Delhi)
2. Company Accounts : S.P. Jain &K.L.Narang(Kalyani Publishers,New Delhi)
3. Corporate Accounting : S.N.Maheshwari (Vikas Pulishing house pvt ltd; NewDelhi)
4. Financial Accounting :Negis,R.F. (Tata McGraw Hill,New Delhi)
5. Advanced Accountancy :Shukla,M.C. & T.S.Grawal (Sultan Chand &sons ,New Delhi)
6. Practical Accounting :R.S.N.Pillai,Bhagawathi,S.Uma (S.Chand & co.,New Delhi)
7. Advanced Accounting Ashok Sehagal Deepai Sehagal (Taxmann Allied Services,(P) Ltd; New Delhi)
8. Accountng Standards:D.S.Daver (Taxmann Allied Services,(P) Ltd; New Delhi)
9. Accountng Standards: Sanjeevj Singhal (Bharat Law House Pvt. Ltd;New Delhi)
10. Financial Accontng : P. C. Tulsian(Tata McGraw Hill,New Delhi)

Note:

Internal Assessment

30 marks

Distribution of Marks

- Assignment 10 marks
- MCQ 10 marks
- Seminar 10 marks

External Exam Mark Distribution

70 marks

Section 1

MCQ 20 marks

Section 2

50 marks

- Q. 1 Examples 15 marks
- Q. 2 Examples 15 marks
- Q. 3 Examples or Theory 10 marks
- Q. 4 Examples 10 marks

Core & Allied – 5

Subject 1: Business Communication- 1

Objectives: To familiar the students with various communication Principles and Concepts and their application.

Unit	Content	No of Lectures
I	Nature and Scope of Business Communication Introduction – Defining Communication – Nature of Communication – Classification of Communication – Process of Communication – Scope of Communication – functions of Communication – Relevance of Communication	10
II	Channels, Networks, Forms and Dimensions of Communication Channels of communication on the basis of organizational structure (formal and informal channels) – Advantages and disadvantages of formal and informal channels – Communication on the basis of Direction/dimension (Downward, upward, horizontal, diagonal, inward, outward)	05
III	Verbal and Nonverbal Communication Verbal communication: Oral - Verbal communication: written – characteristics - advantages – disadvantages – Nonverbal communication – characteristics - classification of nonverbal communication – kinesics (facial expression, eye contact, gestures, postures) – proxemics (space language, surroundings, colours, lay out, time language, paralanguage, voice and word stress)	10
IV	Business Letters Practical Letter Writing only Introduction: – Different types of letters (Information letters – a. routine letters – inquiries, quotations, orders, payment; b. Special purpose: sales letters, complaint letters, goodwill letters) – Lay out of a business letter (parts of a business letter)	10
V	Enquiries and Replies Orders (first order, subsequent orders, cancellation of order) and Replies (execution of order, offering substitutes, request for extension of the deadline, rejecting the order)	10
	TOTAL	45

Reference Books:

1. Business Communication: Basic Concepts and Skills; by J. P. Parikh et. al. Orient BlackSwan.
2. Business Communication: Building Critical Skills; by Kitty O Locker and Stephan Kyo Kaczmarek; The McGraw- Hill
3. Business Letters for Busy People, by Jim Dugger; Jaico Publishing House
4. Business Communication; by Rajesh Vishwanathan; Himalaya Publishers
5. Business Communication; by Nageshwar Rao
6. Business Communication; by Urmila Rai, S. M. Rai

Elective-2:

Subject 1: Accounting & Finance– 3

Objectives: To familiar the students with various Accounting and finance Principles and Concepts and their application in the decision-making.

Unit	Content	No of Lectures
I	<p>Insolvency Accounts (under provincial insolvency Act-1920)</p> <ul style="list-style-type: none"> • Introduction and meaning Insolvency and Insolvent • Brief knowledge of Insolvency Acts • Procedure for declaring Insolvent as per Act • Statement of Affairs- Specimen and explanation • Deficiency Account -Specimen and explanation • Specific items in accordance with legal matters of accounting treatments • Practical questions (In the case of proprietor firm and in the case of partnership firm) 	10
II	<p>Farm Accounting</p> <ul style="list-style-type: none"> • Introduction and meaning of Farm and Farm Accounting • Utility and importance of Farm Accounting • Types of income – expenses and special items of Farm Accounting • Practical questions covering final accounts of farming activities 	05
III	<p>Profit prior to and after incorporation</p> <ul style="list-style-type: none"> • Introduction and meaning and legal requirements of Profit prior to and after incorporation of private company and public company • Calculation and Accounting treatment of profit or loss in case of prior to and incorporation • Time Ratio and Sales Ratio –calculation and explanation • Allocation ratios of income and expenditure items for ascertainment of profit or loss prior to incorporation • Practical questions to ascertain profit or loss prior to and after incorporation 	10
IV	<p>Issues and Listing of Securities [Under guidelines of SEBI , Securities contracts-regulation Rules</p>	10

	<p>and companies Act]</p> <ul style="list-style-type: none"> • Brief Introduction of SEBI (Establishment, functions-duties-rights- authority, and control over share market) • Introduction and methods of issuing shares, debentures (as per provisions of companies Act and under the guidelines of SEBI) • Advantages and limitations of listing • Types of debentures, and Debenture Deed • Securities on issue of debentures • Methods redemption of debentures • Process of issuing Right shares • Process of issuing Bonus shares • Listing of Securities-Meaning and procedure , Required documents-terms and conditions Main provisions-clauses of listing agreement • Advantages and limitations of listing • Securities transactions (deals) -meaning-forms (cash, future, speculative) 	
V	<p>Introduction to Working Capital Management [WCM]</p> <ul style="list-style-type: none"> • Meaning- concepts-needs-types-utilities of WCM • Sources and adequacy of working capital for applications • Management of Cash, Receivables and Inventories(Brief understanding only) 	10
	TOTAL	45

Reference Books:

1. Advanced Accounts by M.C.Shukla and T.S.Grewal (Sultan Chand & Sons, Delhi)
2. Financial Accounting. By Narayan Swamy (Prentice Hall India, New Delhi)
3. Advanced Accounting by Dr.B.M.Agrawal and Dr. M.P.Gupta
4. Modern Accounting by Amitabha Mukherjee and Mohammed Hanif
5. Principles and Practice of Accounting.- by Gupta and Gupta (Sultan Chand & Sons, Delhi)
6. Financial Accounting-by P.C. Tulsian (Tata McGraw Hill Publishing Co., New Delhi)
7. Accountancy (Self Tutor) by Dr.R.K. Sharma and Dr. R.S.Popli
8. Financial Management by I.M. Pandey (Vikas Publishing House, New Delhi)
9. Working Capital Management by Bhattacharya, Hrishikesh (Prentice Hall India, New Delhi)
10. Financial Management by M.Y.Khan and P.K.Jain (Tata McGraw Hill Publishing Co., New Delhi)

Note:

Internal Assessment

30 marks

Distribution of Marks

- Assignment 10 marks
- MCQ 10 marks
- Seminar 10 marks

External Exam Mark Distribution

70 marks

Section 1

MCQ 20 marks

Section 2

50 marks

- Q. 1 Examples 15 marks
- Q. 2 Examples 15 marks
- Q. 3 Examples or Theory 10 marks
- Q. 4 Examples 10 marks

Subject 2: Business Management – 3 (Marketing Management)

Objective: The objective of this course is to facilitate understanding of the conceptual framework of marketing and its applications in decision making under various environmental constraints.

Unit	Content	No of Lectures
I	Introduction: Concept, nature, scope and importance of marketing; Marketing concept and its evolution; Marketing mix; Strategic marketing planning- an overview.	10
II	Product Decisions: Concept of a product; Classification of products; Major product decisions; Product line and product mix; Branding; Packaging and labeling; Product life-cycle -strategic implications; New product development and consumer adoption process.	05
III	Pricing Decisions: Factors affecting price determination; Pricing policies and strategies; Discounts and rebates.	10
IV	Distribution Channels and Physical Distribution Decisions: Nature, functions, and types of distribution channels; Distribution channel intermediaries; Channel management decisions; Retailing and wholesaling.	10
V	Promotion Decisions: Communication process; Promotion mix - advertising, personal selling, sales promotion, publicity and public relations; Determining advertising budget; Copy designing and its testing; Media selection; Advertising effectiveness; Sales promotion -tools and techniques.	10
	TOTAL	45

Reference Books:

1. Kotler, Philip and Gary Armstrong: Principles of Marketing , Prentice Hall, New Delhi.
2. Kotler, Philip: Marketing Management-Analysis, Planning, Implementation and Control, Prentice Hall, New Delhi.
3. Majumdar, Ramanuj: Product Management in India, Prentice Hall, New Delhi.

4. Me Carthy, E. Jenome and William D., Perreault Jr: Basic Marketing: Managerial Approach, Richard D. Irwin, Homewood, Illinois.
5. Ramaswamy.V.S and Namakumari.S: Marketing Management, MacMillan India, New Delhi.
6. Srinivasan, R: Case Studies in Marketing: The Indian Context, Prentice Hall, New Delhi.
7. Stanton, William J., and Charles Futrell: Fundamentals of Marketing; McGraw Hill Publishing Co., New York.
8. Still, Richard R, Edward W, Cundiff and Norman A.P. Govoni: Sales Management: Decisions, Strategies and Cases, Prentice Hall, New Delhi.

Subject 3: Banking – 3**Objective: To learn various banking concepts.**

Unit	Content	No of Lectures
I	Types of Commercial banks, traditional and Non- Traditional functions of a modern commercial bank.	10
II	Banker and customer – Definitions, General and Special relationship between banker and customer.	05
III	Various types of accounts- savings, current and fixed Deposit Accounts, Recurring Accounts, Various Types of Bank's Customers, Circumstance and procedure to close Accounts by a bank.	10
IV	Various method to transfer money – Demand draft(D.D.), Mail Transfer(M.T.),telegraphic and telephonic transfer(T T),letter of credit, Credit card, Debit card, ATM(Automated Teller machine),Interlink branch banking, Core Banking.	10
V	Cheque – Meaning,Characteristics,Types,Importance of cheque in economy, Material alterations.	10
	TOTAL	45

Subject 4: Computer Science – 3**Objective: To learn DBMS and Applications.**

Unit No.	Topic	Detail	No of Lectures
1	Introduction	Concept of DBMS, Creation of database file structure	2
2	Input/output, initializing, assigning and other commands:	<ul style="list-style-type: none">• ?, ??, ???, *, &&, note, =• accept, input, store• wait, @ say ... get [picture, range, valid, default, when]• read, say, clear, &&, exit, loop, @ ... to, @ ... box, @ ... fill, @ ... prompt with message• Array declaration using dimension (one dimension and two dimension)	10
3	Looping commands	<ul style="list-style-type: none">• for ... endfor• do while enddo	5
4	Conditional and branching commands:	<ul style="list-style-type: none">• if ... else ... endif (also nesting)• do case ... endcase	5

5	Library Functions	<ul style="list-style-type: none"> • Character, string and other functions: chr(), asc(), val(), left(), right(), str(), substr(), len(), lower(), upper(), ltrim(), rtrim(), alltrim(), stuff(), isupper(), islower(), isalpha(), isdigit(), soundex(), parameter(), proper() • Numeric functions: abs(), between(), ceiling(), floor(), int(), min(), max(), mod(), round(), sqrt(), rand(), sign() • Date and Time functions: date(), time(), day(), dow(), month(), year(), dtoc(), ctod(), cdow(), cmonth(). 	15
6	Set Commands	alternate, bell, carry, century, confirm, color to, console, date, default, decimal, device, delimiters, exact, field, fixed, function, print, safety, talk, mark	8
7	Programming Exercise (Practical)	Programming exercise of unit 2 to 6	45
Total Number of lecturers (Theory + Practicals)			90

Reference Books :

1. - Foxpro 2.5 Made Simple by R. K. Taxali, BPB Publication
2. - Programming in Foxpro 2.6 by Gagan Sahoo, Khanna Publication

Note:

- Theory 3 Hours – 3 credits and practical 4 hours – 2 credits. Total 7 hours and 5 credits
- Theory Examination – 70 marks: 50 marks as external exam and 20 marks as internal
- Practical Examination – 30 Marks: 20 marks external and 10 marks as internal

Subject 5: Insurance-3 (Principles of Life Insurance)

Objectives: To familiar the students with the environment of life Insurance, Concepts and their application in the decision-making.

Unit	Content	No of Lectures
I	Introduction: Need for security against economic difficulties, risk and uncertainty, Individual life insurance – nature and uses of life insurance, life insurance as a collateral, as a measure of financing business continuation, as protection of property and a measure of investment.	10
II	Life Insurance Contract-I : Distinguishing characteristics, utmost good faith, Insurable interest, Caveat emptor, Unilateral and allegory nature of contract,	05
III	Life Insurance Contract –II: Proposal and application form, Warranties, Medical examination, Policy construction and delivery, Policy provision, Lapse, Revival, Surrender value.	10
IV	Life Insurance Contract –III: Paid up policies, Maturity, Nomination and assignment, Suicide and payment of insured amount, Loan to policy holder-terms and condition.	10
V	Life Insurance Risk: Factors governing sum assured, Methods of calculating economic risk in life insurance proposal, Measurement of risk and mortality tables, Calculation of premium,	10
	TOTAL	45

Reference Books:

- 1 .Mishra M.N.- Insurance- Principles & Practice, S.Chand & Co.Ltd,New Delhi
2. Vinayak, N.M.Radhasamy and S.V.Vasudevan: Insurance- Principles & Practice, S.Chand & Co.Ltd,New Delhi

Subject 6: Advance Statistics-3

Objectives: To familiarize the students with various statistics tools and their application in decision making in business.

Unit	Content	No of Lectures
I	Discrete probability distribution : <ul style="list-style-type: none">• Negative binomial distribution & Geometric distribution• Properties (without proof)• Importance of these distributions• Simple examples	10
II	Hyper Geometric distribution: <ul style="list-style-type: none">• Probability function of hyper geometric distribution• Properties (without proof)• Examples to find probability by using hyper geometric distribution	05
III	Normal distribution: <ul style="list-style-type: none">• Probability function of normal distribution• Uses of normal distribution• Properties (without proof)• Examples based on Normal Distribution	10
IV	Control Charts: Quality & quality control <ul style="list-style-type: none">• Variation in quality• Theory of run & theory of control charts• Control charts for variable<ul style="list-style-type: none">- Average chart (\bar{x})- Range chart (R)• Examples based on industrial data.• Control limits of \bar{x} and R charts (statement only)<ul style="list-style-type: none">- P chart, np chart, C chart (for constant sample size only)- Examples based on industrial data• Difference between variable charts and attributes chart	10
V	Acceptance Sampling: <ul style="list-style-type: none">• Meaning• Advantages• Single sampling plan• Ideas of producer's Risk & Consumer Risk• Ideas of producer's Risk & Consumer Risk• Ideas of AQL & LTPD• Drawing of Oc curve of single sampling plan by using hyper geometric distribution or Poisson distribution	10

	<ul style="list-style-type: none">• Drawing of AOQ, ASN, ATI curves• Examples	
	TOTAL	45

Reference Books:

Subject 7: Co – Operation -3

Objective: To aware the students about the co-operation concepts and Applications

Unit	Content	No of Lectures
I	Functions Right Duties Functions of annual general Meeting of Cooperative Society Functions of Executive Committee of cooperative society Right and duties of cooperative society	10
II	Dispute settlement in cooperative - co-operative tribunals.	05
III	Liquidation of co-operatives right and duties of liquidator	10
IV	Manpower planning in cooperative management Recruitment, Training, Promotion	10
V	Globalization and co-operation	10
	TOTAL	45

Reference Books:

1. Dr. D. G. Karve -Co-operation Principles & Practice
2. Dr. B.S. Mathur Co-operation in India
3. Dr. R. D. Bedi - Theory History and Practice of Co-operation
4. The Gujarat Co-operative Societies Act. 1961
5. H. Culvert - Law and Principles of Co-operation
6. S. K. Gupte Co-operative societies, Act and Rules of Gujarat

Subject 8: Transport – 3**Objective: To aware the students about transportation concepts and Applications**

Unit	Content	No of Lectures
I	Origin & development of various mediums & means of Transport (2) Various effect of Transport (3) Transport relation with 'Industries & agriculture ' industries	10
II	Social utilities of various mediums and means of transport (6) Social characteristics, merits and demerits and dangers of various medium and means of transport	05
III	Management of various transport institution, method of management and merits and demerits of it	10
IV	Private sector v/s Public sector. (10) Nationalization of transport and its Deeds.	10
V	Various institutions of Transport, Government and incentives to it. (12) Measures of promote Tourists Traffic.	10
	TOTAL	45

Subject 9: Cotton – 3**Objective: To aware the students about cotton concepts and Applications**

Unit	Content	No of Lectures
I	Brief history of Cotton cultivation.	10
II	cotton plants and characteristics,	05
III	Factors affecting the cotton yield of quantity.	10
IV	Importance of cotton as a major raw material for textile industry, cotton cultivation, and main agriculture process of cotton in brief.	10
V	Uses of cotton bye products, other comprehensive fibers.	10
	TOTAL	45

Subject 10: Public Finance-3

Objectives: To familiar the students with Advanced public finance concepts and their application in the decision-making.

Unit	Content	No of Lectures
I	Basic Aspects of Public Finance - I (i) Definations, Nature and Scope (ii) Objectives of Public Finance (iii) Socio-Economic Significance of Public Finance	10
II	Basic Aspects of Public Finance - II (i) Comparative Analysis of Private and Public Finance (a) Similarities (b) Difference (ii) Principle of maximum social Advantage Presentation and limitations:	05
III	Types of Budget (a) Balanced Budget (b) Imbalanced Budget (c) Performance Budget (d) Optimal Budget	10
IV	TAXATION (i) Sources of revenue of the Government (ii) Meaning, objectives and importance of Taxes (iii) Principles of Taxes (iv) Ideal Tax Structure	10
V	(i) Effects of Taxes (ii) Types of Taxes – Direct, Indirect, Progressive-Regressive, Service Tax (iii) Incidence of tax (iv) Taxable capacity	10
	TOTAL	45

Reference Books:

1. Auerbach, A. J. and M Feldstern, Hardbook of Public Economics, Vol. I North Holland, Amsterdam.
2. Shome, P. Tax Policy Handbook, Tax Division, Fiscal Affairs. Department, International Monetary Fund, Washington D. C.
3. Atkinson A. B. & J. E. Siglitz, Lectures on Public Economics, Tata MacGraw Hill, New York.
4. Musgrave R.A. & P. B. Musgrave; Public Finance in Theory and Practice; MacGraw Hill Kogakusha, Tokyo.
5. Buchanan J.M. The Public Finances, Richard d. Irwin, Homewood.

Subject 11: Public Administration -3

Objectives: To familiar the students with the environment of Public Administration, Concepts and their application in the decision-making.

Unit	Content	No of Lectures
I	Meaning of economic planning, Different definition of economic planning, Brief history of economic planning.	10
II	Public administration – Definition, meaning scope, Importance, Goals of Government.	05
III	Need for economic planning & perspective of economic planning, planning in different countries	10
IV	Organization, Principles, Auxiliary Agencies, Public Corporations.	10
V	Types of planning, War planning, Peace planning, Functional planning and Structural planning, General planning and Special planning. Planning by direction & planning by inducement	10
	TOTAL	45

Reference Books:

1. Studies in theories of planning by Bettlehem C. Asia Publishing Home
2. Problems of economic planning handle, Reutledea and Keanaw Ltd. 1949
3. Planning economic development, Irwin – 1963

IV semester

Foundation/ Language:

Subject 1: English 4

Total Credits: = 03

Total teaching time: = 45 hours

Distribution of Marks:

Total Marks per semester: 100

Semester end exam: 70

Internal assessment 30

100

Internal marks break up: assignment/internal test = 10, assignment/MCQ test = 10, presentation = 10

Text: ‘‘Pathways to English: A Course for Intermediate Learners’, By Board of Editors; Cambridge University Press – 45 Marks

Skills and Proficiency in English: 55 marks

100 marks

Communication Skills: Teaching time: 05 hrs

Topic: Personal Interview for Job and Admission Reading and Writing Skills:

Text: ‘‘Pathways to English: A Course for Intermediate Learners’, Board of Editors, Cambridge University Press (chapters 6 to 10) Teaching time: 15 hrs

Proficiency in Language Teaching time: 25 hrs

Grammar: Reported Speech, Preparing Resume and C.V., Creative Writing – Essay writing.

Internal Assessment 30 marks

Distribution of Marks

- Assignment 10 marks

- Preparing c.v. or resume
- MCQ 10 marks
 - Grammar
 - Reported speech
- Seminar 10 marks
 - Interview for job or admission

External Exam Mark Distribution 70 marks

Section 1 20 marks

- MCQ (Twenty sentences of one mark each)
 - Grammar – 05 marks
 - Reported speech
 - Text 15 marks

Section 2 50 marks

- Q. 1 Descriptive questions – answers 2/4 15 marks
(Based on the prescribed text)
- Q. 2 Brief questions – answers 3/5 15 marks
(Based on the prescribed text)
- Q. 3 Preparing c. v./ resume 2/4 10 marks
- Q. 4 Creative Writing – essay 1/3 10 marks

Core 5: Money Economics and Financial System -2

Objectives: This syllabus aims at making students aware of functioning of monetary theories and prevailing financial system in India.

Unit	Content	No of Lectures
I	This syllabus aims at making students aware of functioning of Monetary theories and prevailing financial system in India.	10
II	Inflation : 2.1 Meaning 2.2 Reasons 2.3 Remedies	05
III	Reserve Bank of India 3.1 Functions 3.2 Money and instruments of credit control. (Control by RBI)	10
IV	Interest Rates : 4.1 Different interest rates in India. (A) Bond rate (B) Bill rate (C) Deposit Rate (D) Repo rate (E) Reverse Repo Rate 4.2 Administrated and market rates of interest 4.3 Source of differentiations in interest rates.	10
V	Exchange rate : 5.1 Meaning and its determination.	10
TOTAL		45

Reference books:

- | | | |
|---|---|----------------------|
| 1. An Outline of Money | - | G. Crowther |
| 2. Money | - | D. H. Robertson |
| 3. Economics of Money and Banking | - | G. N. Halm |
| 4. Economics | - | F. Benham |
| 5. Modern Banking | - | R. S. Sayers |
| 6. Central Banking | - | De Cocke |
| 7. The Economics of Money and Banking | - | Chandler |
| 8. Monetary Theory | - | M. C. Vaish |
| 9. Money Market Operations in India | - | Sengupta & Agarwal |
| 10. Monetary Planning in India | - | S. B. Gupta |
| 11. Reserve Bank of India : Functions and Working | - | |
| 12. Indian Financial System | - | H. R. Machhirajo |
| 13. Indian Financial Policy | - | S. S. Tarapor |
| 14. Financial Markets | - | Robinson & Rightsman |

Core 6: Cost Accounting – 2

Objectives: This syllabus aims at making students aware of functioning of Cost Accounting, theories and prevailing Cost Accounting system in India.

Unit	Content	No of Lectures
I	RECONCILIATION OF COST AND FINANCIAL ACCOUNTS <ul style="list-style-type: none">• Introduction• Causes of disagreement in profit• Procedure of Reconciliation	10
II	JOB AND BATCH COSTING <ul style="list-style-type: none">• Introduction• Characteristics of Job Costing• Importance of Job Costing• Advantages and Limitations of Job Costing• Batch Costing	05
III	PROCESS COSTING <ul style="list-style-type: none">• Introduction• Features of Process Costing• Process Loss and Wastage• Accounting of Joint-Products• Accounting of By-Products	10
IV	CONTRACT COSTING (Excluding the examples of final accounts in the books of contractor) <ul style="list-style-type: none">• Introduction• Expenses of Contract• Certified Work, Uncertified Work and Work-in-	10

	<p>Progress</p> <ul style="list-style-type: none"> • Ascertainment of Profit or Loss on contract • Types of Contract <ul style="list-style-type: none"> i. Fixed Price Contract ii. Cost-Plus Contract iii. Sub –Contract iv. Escalation Clause 	
V	<p>OPERATING COSTING</p> <ul style="list-style-type: none"> • Introduction • Meaning and Characteristics • Examples of Road Transport 	10
	TOTAL	45

Reference books:

1. Costing-Methods and Techniques, By S.P.Jain & K.L.Narang (Kalyani Publishers)
2. Cost Accounting By S.P.Iyenger (S.Chand & Sons)
3. Cost Accounting- Theory & Problems By M.N.Arora (S.Chand & Sons)
4. Practical Costing By Khanna, Pandey, Ahuja, Arora (S.Chand & Sons)
5. Practical Costing By P.C. Tulsian (Vikas Publishing House Pvt. Ltd.)
6. Cost Accounting – Problems & Solutions By V.K.Saxena, C.D.Vashist (S.Chand & Sons)
7. Cost and Management Accounting By S.N.Maheshwari (S. Chand & Sons)
8. Theory and Problems in Cost Accounting By M.Y.Khan, P.K.Jain (Tata McGraw Hill Publishing Company Ltd.)

Note:

Internal Assessment

30 marks

Distribution of Marks

- Assignment 10 marks
- MCQ 10 marks

- Seminar 10 marks

External Exam Mark Distribution 70 marks

Section 1

MCQ 20 marks

Section 2 50 marks

Q. 1 Examples 15 marks
Q. 2 Examples 15 marks
Q. 3 Examples or Theory 10 marks
Q. 4 Examples 10 marks

Core 7: Income Tax - 2

Objectives: To provide an understanding of the income Tax Act and Applications.

Unit	Content	No of Lectures
I	Income under the head”Business or Profession	10
II	Income under the head” Capital Gains”	10
III	Income under the head” Other Sources”	10
IV	Tax Deducted at Source(TDS) Advance Tax& Interest Income Tax Authorities and Organization Of Income Tax	10
V	An Overview of Service Tax	05
	TOTAL	45

Reference books:

1. V.K.SINGHANIYA & MONICA SINGHANIYA - PUBLICATION-TAXMANN

Core 8: Corporate Accounting – 2

Objective: To study the Corporate Accounting theories and applications

Unit	Content	No of Lectures
I	ALTERATION OF SHARE CAPITAL <ul style="list-style-type: none">• – Introduction-meaning of Alteration of share capital• Consolidation of shares• Sub-division of shares• Conversion of shares into stock• Issue of further (right) shares (provisions regarding issue of right shares)• Issue of bonus shares (reasons, sources and fraction of bonus shares)• Accounting entries for right and bonus shares• Redemption of redeemable preference shares• Buyback of share- (A brief introduction only)• Practical Problems	10
II	FINAL ACCOUNTS OF COMPANY (VERTICAL FORMAT) <ul style="list-style-type: none">• Introduction and legal framework• Financial Statement – revenue statement and position statement• Revenue statement – Profit & Loss Account Revenue statement – Profit & Loss Appropriation Account• Position statement – Balance Sheet• Accounting adjustments relating to Final accounts of company<ul style="list-style-type: none">- Depreciation -Provisions for taxation - Allocations -Dividends• Practical Problems (should be asked either to prepare only Revenue statement or only position statement with maximum five to six scheduled.	05
III	LIQUIDATION'S ACCOUNTS (VOLUNTARY LIQUIDATION OF COMPANY) <ul style="list-style-type: none">• Meaning & modes of winding up	10

	<ul style="list-style-type: none"> • Disbursement of liquidator • Legal guidelines as per company Act. • Liquidator's final statement of Account • Allocation of Capital Deficiency • Practical Problems 	
IV	ACCOUNTS OF UNDERWRITING COMMISSION <ul style="list-style-type: none"> • Meaning & provisions of companies act regarding commission • Advantages of Underwriting • Classification of Application <ul style="list-style-type: none"> - Marked Application - Unmarked Application • Types of Underwriting Contract • Sub Underwriting contract • Practical Problems 	10
V	INDIAN ACCOUNTNG STANDARDS No. 11 TO No. 20 Only Brief knowledge regarding, introduction, objectives, definitions, scope explanation and disclosure items of each Indian Accounting Standards. Full TEXT of standards is not required.	10
	TOTAL	45

References Books:

1. Company Accounts : R.L.Gupta &M. Radhaswamy,(Sultan Chand &sons ,New Delhi)
2. Company Accounts : S.P. Jain &K.L.Narang(Kalyani Publishers,New Delhi)
3. Corporate Accounting : S.N.Maheshwari (Vikas Pulishing house pvt ltd; NewDelhi)
4. Financial Accounting :Negis,R.F. (Tata McGraw Hill,New Delhi)
5. Advanced Accountancy :Shukla,M.C. & T.S.Grawal (Sultan Chand &sons ,New Delhi)
6. Practical Accounting :R.S.N.Pillai,Bhagawathi,S.Uma (S.Chand & co.,New Delhi)
7. Advanced Accounting Ashok Sehagal Deepai Sehagal (Taxmann Allied Services,(P) Ltd; New Delhi)
8. Accountng Standards:D.S.Daver (Taxmann Allied Services,(P) Ltd; New Delhi

9. Accounting Standards: Sanjeevj Singhal (Bharat Law House Pvt. Ltd.;New Delhi
10. Financial Accounting : P. C. Tulsian,Tata McGraw Hill,New Delhi

Note:

Internal Assessment 30 marks

Distribution of Marks

- Assignment 10 marks
- MCQ 10 marks
- Seminar 10 marks

External Exam Mark Distribution 70 marks

Section 1

MCQ 20 marks

Section 2 50 marks

- Q. 1 Examples 15 marks
Q. 2 Examples 15 marks
Q. 3 Examples or Theory 10 marks
Q. 4 Examples 10 marks

Core & Allied – 5

Subject 1: Business Communication- 2

Objectives: To familiar the students with various communication Principles and Concepts and their application.

Unit	Content	No of Lectures
I	Barriers to Communication – Categorization of Barriers (Semantic barriers, - Organizational barriers, - interpersonal barriers, - individual barriers/psycho-sociological barriers, -Cross cultural barriers, -Physical barriers/channel and media barriers, -technological barriers) – Measures to Overcome Barriers in Communication	10
II	Principles of Effective Communication: – Essential qualities of business letter (8Cs of business letters) – Outward Appearance of Business Letters – You Attitude	05
III	Media and Modes of Communication – Choice of medium – Modes of Communication (Conventional modes – postal mail, courier, hand delivery, telegraph, telex; Electronic modes – telephone, intercom, cell phone, fax, E-mail, E- conferencing, tele- conferencing, internet, computer net working) – Media of Mass Communication (news papers and magazine, notice board, hoardings and bill boards, radio, television, film, internet)	10
IV	Business Letters Practical Letter Writing only Letters of Complaints (regarding misbehavior of a salesperson, supply of damaged goods, short supply of goods, supply of goods other than specified, etc.)	10
V	Letters in Response to Complaints Debt Collection/Payment Reminder Letters Sales Letters	10
	TOTAL	45

References:

1. Business Communication M. K. Sehgal, Vandana Khetarpal, Excel books
2. Business Communication: Basic Concepts and Skills; by J. P. Parikh et. al. Orient BlackSwan.
3. Business Communication: Building Critical Skills; by Kitty O Locker and Stephan Kyo Kaczmarek; The McGraw- Hill
4. Business Letters for Busy People, by Jim Dugger; Jaico Publishing House
5. Business Communication; by Rajesh Vishwanathan; Himalaya Publishers
6. Business Communication; by Nageshwar Rao
7. Business Communication; by Urmila Rai, S. M. Rai

Subject 1: Accounting & Finance-4

Objectives: To provide an understanding of the Accounting & Finance principles their relevance.

Unit	Content	No of Lectures
I	Accounts of General Insurance Company <ul style="list-style-type: none">• Introduction and meaning of Insurance• Types of Insurance• IRDA and Insurance management-(including main accounting provisions of Insurance Act- 1938,1956,1972,1993 amendments on wards)• Practical questions covering,• Revenue Accounts• P. & .L Accounts and Appropriation Account and• General Balance sheet	10
II	Hire Purchase Accounts <ul style="list-style-type: none">• Introduction and meaning Hire Purchase Accounting system• Difference between Installment system and Hire Purchase system• Particulars (items) of Hire Purchase Agreement• Points of calculations and Accounting entries under Hire Purchase system• Cash price, Interest and Depreciation on assets • Necessary Journal Accounting entries and required ledgers , accounts in the books of Hirer and Vender• Practical questions covering various sorts of calculating points in respect of cash price, interest, installments, use of Annuity table, Assets repairing reserve, compound interest, when assets returned and when required to work out any missing amount such as, cash price, interest, installment,	05
III	Valuation of Goodwill and Shares <ul style="list-style-type: none">• Introduction and meaning –characteristics-need and factors leading to Goodwill and Shares• Accounting treatment of goodwill• Difficulties and alertness regards to valuation of Goodwill and Shares• Practical questions covering different methods for valuation	10

	<p>of goodwill</p> <ul style="list-style-type: none"> • Practical questions covering different methods for valuation of shares • Practical questions covering valuation of Right shares and Bonus shares 	
IV	<p>Working Capital Management-1 (Mgt. of Cash & Receivables)</p> <ul style="list-style-type: none"> • Mgt. of cash -: Meaning –objectives-importance-scope and functions-effective factors- advantages- limitations and planning-forecasting • Mgt. of receivables:-: Meaning - objectives-importance-scope and functions-determining factors-planning, advantages-limitations forecasting- cost matters- and credit policies • Practical questions of Mgt. of Cash & Receivables • Cash budget- meaning-objectives-benefits-limitations and simple practical questions related to cash budget. 	10
V	<p>Working Capital Management-1 (Mgt. of Inventories)</p> <ul style="list-style-type: none"> • Inventory- Meaning –types-needs-objectives-benefits and limitations- cost factor- Mgt. and control –motive factors-methods(techniques) • Determination of different levels of Inventory-EOQ-ABC-perpetual Inventory • Practical questions of Mgt. Inventories. 	10
	TOTAL	45

Reference books:

1. Advanced Accounts by M.C.Shukla and T.S.Grewal (Sultan Chand & Sons, Delhi)
2. Financial Accounting. By Narayan Swamy (Prentice Hall India, New Delhi)
3. Advanced Accounting by Dr.B.M.Agrawal and Dr. M.P.Gupta
4. Modern Accounting by Amitabha Mukherjee and Mohammed Hanif
5. Principles and Practice of Accounting.- by Gupta and Gupta (Sultan Chand & Sons, Delhi)

6. Financial Accounting-by P.C. Tulsian (Tata McGraw Hill Publishing Co., New Delhi)
7. Accountancy (Self Tutor) by Dr.R.K. Sharma and Dr. R.S.Popli
8. Financial Management by I.M. Pandey (Vikas Publishing House, New Delhi)
9. Working Capital Management by Bhattacharya, Hrishikesh (Prentice Hall India, New Delhi)
10. Financial Management by M.Y.Khanand P.K.Jain (Tata McGraw Hill Publishing Co., New Delhi)

Note:

Internal Assessment 30 marks

Distribution of Marks

- Assignment 10 marks
- MCQ 10 marks
- Seminar 10 marks

External Exam Mark Distribution 70 marks

Section 1

MCQ 20 marks

Section 2 50 marks

- Q. 1 Examples 15 marks
- Q. 2 Examples 15 marks
- Q. 3 Examples or Theory 10 marks
- Q. 4 Examples 10 marks

Subject 2: Business Management – 4 (Marketing Research)

Objective:

The purpose of this course is to enable students learn the process, tools and techniques of marketing research.

Unit	Content	No of Lectures
I	1. Introduction to Marketing Research: Importance, nature and scope of marketing research; Marketing information system and marketing research; Marketing research process and organisation.	10
II	2. Problem Identification and Research Design: Problem identification and definition; Developing a research proposal; Determining research type - exploratory, descriptive and conclusive research; Experimental designs.	05
III	3. Data Resources: Secondary data sources and usage; Online data sources; Primary data collection methods - questioning techniques, online surveys, observation method; Questionnaire preparation.	10
IV	4. Sampling Plan: Universe, sample frame and sampling unit; Sampling techniques; Sample size determination.	10
V	5. Data Collection and Analysis and Report Preparation : : Organisation of field work and survey errors - sampling and non- sampling errors. Univariate, bivariate and multivariate data analysis; Report preparation and presentation.	10
	TOTAL	45

References Books:

1. Beri, G.C: Marketing Research, Tata McGraw Hill, New Delhi.
2. Boyd, H.W., Ralph Westfall and S.F.Starsh: Marketing Research : Text and Cases, Richard D. Irwin, Boston.
3. Chisnall, Peter M.: The Essence of Marketing Research, Prentice Hall, New Delhi.
4. Churchill, Gilbert A.: Basic Marketing Research, Dryden Press, Boston.
5. Davis, J.J: Advertising Research, Prentice Hall, New Delhi.
6. Green, Paul E., Donald S.Tull and Gerald Albaum: Research for Marketing Decision, Prentice Hall, New Delhi.
7. Hooda, R.P: Statistics for Business and Economics, Macmillan India, New Delhi.
8. Luck, D.J: Marketing Research, Prentice Hall; New Delhi.
9. Tull, Donald and Hawkin, Del I: Marketing Research: Measurement and Method, Prentice Hall, New Delhi.
- 10.Zaltman and Burger: Marketing Research; Dryden Press, Illinois.

Subject 3: Banking – 4**Objective: To study various Banking concepts**

Unit	Content	No of Lectures
I	Clearing system: introduction ,importance,working,progress,role of reserve bank of India,	10
II	Introduction of various types of banks: Co-Operative, Development ,public,private,foreign and rural banks.	05
III	Credit creation: Multiple Credit Creation,methods and limitation	10
IV	Credit worthiness of various documents: LIC Policy,Dock warrant,Railway receipt,share certificate,Land,Gold,Government security,Goods,plant and machinery.	10
V	Internal Departments of a bank and management.	10
	TOTAL	45

Subject 4: Computer Science- 4

Objectives: To provide an understanding of the principles and practice of Programming with DBMS.

Unit	Content	No of Lectures
I	Database Management: Concept of DBMS, types of files (command, database, report, label, index), creating, modifying, executing of command file using commands (create, modify, do), different data types (numeric, character, logical, date, memo, float, general), different operators (arithmetic, relational, logical), different scope options (all, next, rest, record).	10
II	DBF creation /closing commands, DBF editing commands, Data Display Commands	05
III	Record Movement commands , Record deletion commands, Record Searching Commands	10
IV	Indexing, Sorting and multiple file handling commands , Set commands, Looping command	10
V	Programming Exercise (Practical)	10
	TOTAL	45

Reference books:

1. Foxpro 2.5 Made Simple by R. K. Taxali, BPB Publication
2. Programming in Foxpro 2.6 by Gagan Sahoo, Khanna Publication

Note:

- Theory 3 Hours – 3 credits and practical 4 hours – 2 credits. Total 7 hours and 5 credits
- Theory Examination – 70 marks: 50 marks as external exam and 20 marks as internal
- Practical Examination – 30 Marks: 20 marks external and 10 marks as internal

Subject 5: Insurance-4 (Property and Liability Insurance)

Objectives: To provide an understanding of the principles Property and Liability Insurance and their relevance.

Unit	Content	No of Lectures
I	Introduction: Risk and insurance, Insurable and non-insurable risks, Nature of property and liability insurance, Crop and cattle insurance, Types of liability insurance, Reinsurance	10
II	Basic Concepts of Liability Insurance: Basic concepts – specific and all risk insurance, Liability insurance-procedure for obtaining liability insurance, Legal position of insurance agent , Construction and issue of policy, Records of liability insurance , Policy condition	05
III	Types of Liability Insurance Policy: Dwelling property losses, Business interruption and related losses, Theft insurance contracts, Budgetary covers, Auto insurance, Medical benefit insurance, Dishonesty, disappearance and destruction insurance, Personal and residential insurance.	10
IV	Insurance Problems of Institutions: Insurance problems of educational and religious institutions- hospitals, clubs and associations, Professional package contracts, Error and omissions insurance, Professional liability insurance, Accounts liability insurance.	10
V	Adjustment of Losses and Claims Compensation: Nature of losses and their adjustment, Procedure of adjustment, Functions of adjuster, Responsibility of adjuster, Survey of losses, Procedure for preparing claims statements.	10
	TOTAL	45

Reference books:

1. Mishra M.N.- Insurance- Principles & Practice, S.Chand & Co.Ltd,New Delhi
2. Vinayak, N.M.Radhasamy and S.V.Vasudevan: Insurance- Principles & Practice, S.Chand & Co.Ltd,New Delhi
3. Singh S.P.:Investment Pattern of the LIC, Sahitya Bhavan, Agra.

Subject 6: Advance Statistics – 4

Objectives : To familiar the students with various statistics tools and their application in the decision making in business.

Unit	Content	No of Lectures
I	<p>Business Forecasting:</p> <ul style="list-style-type: none"> • Meaning and importance of business forecasting • Step in forecasting • Methods of forecasting <ol style="list-style-type: none"> 1. Exponential smoothing method 2. Input out analysis 3. Method of Least square <ul style="list-style-type: none"> • Fitting of $y = a + bx$ & $y = a + bx + cx^2$ • Examples 	12
II	<p>Multiple and partial correlation:</p> <ul style="list-style-type: none"> • Definition of multiple and partial correlation • The equation of plan of regression of <ul style="list-style-type: none"> ○ X_1 on x_2 and x_3 (without proof) ○ X_2 on x_3 and x_1 (without proof) ○ X_3 on x_1 and x_2 (without proof) • Properties of Residuals and variance of residuals (without proof) • Coefficient of Multiple correlation (in Tri variate distribution) $R_{1.23}$, $R_{2.31}$ and $R_{3.21}$ • Coefficient of partial correlation $r_{12.3}$, $r_{13.2}$ and $r_{23.1}$ (without proof) <p>Examples</p>	12
III	<p>Linear Programming:</p> <ul style="list-style-type: none"> • Meaning and uses of L.P. • Limitation and assumptions of L.P • Various Terms : (Objective functions, Constraints, solution, feasible solution, optimum solution , basic solution , slake and surplus variables etc.) • Mathematical form of L.P.P • Method solving L.P.P. <ol style="list-style-type: none"> 1. Graphic method 2. Simplex Method (Simplex method only for maximization case and L.P.P involving two variable and • Dual problem • Examples. 	
IV	Theory of Estimation:	

	<ul style="list-style-type: none"> • Population and population size • Sample and sample size • Sampling and sampling method • Main objects of sampling 	
V	<p>Theory of Estimation:</p> <ul style="list-style-type: none"> • Parameters and statistics • Sampling distribution, central limit theorem • Standard Error and its uses • Meaning of statistical inference • Point estimation and interval estimation • How to determine sample size. • Examples 	
	TOTAL	45

Reference Books :

- | | |
|---|--|
| 1. Statistics | D.S. sancheti and V.K. Kapoor |
| 2. Fundamentals of mathematical statistics | V.K.Kapoor and S.C.Gupta |
| 3. Problems in Operations Research | P.K. Gupta & Man mohan |
| 4. Operations Research problems & Solutions | V.K. Kapoor |
| 5. Business Statistics | Bharat Jhunhunvala |
| 6. Basic Statistics | B.L. Agarwal |
| 7. Fundamentals of Statistics | S.C. Srivastva and Sangya Srivastava |
| 8. Operation Research | Kanti Swarup, P.K. Gupta and Man mohan |

Subject 7: Co – Operation -4

Objective: To aware the students about the co-operation concepts and Applications

Unit	Content	No of Lectures
I	Growth and history of co-operative movement in India	10
II	Long Term Agricultural credit land Development Banks	05
III	Type of co-operative (1) Agricultural Credit Societies (2) Reserve Bank and Rural Credit Reserve Bank of India and Co-operative movement	10
IV	Type of co-operative Societies (1) Marketing co-operative societies (2) Consumers co-operative societies	10
V	Working and progress of (1) Housing of co-operative societies (2) Processing co-operative societies (3) Indian Farmers Fertilizer co-operative Limited	10
	TOTAL	45

Reference Books:

1. Dr. D. G. Karve -Co-operation Principles & Practice
2. Dr. B.S. Mathur Co-operation in India
3. Dr. R. D. Bedi - Theory History and Practice of Co-operation
4. The Gujarat Co-operative Societies Act. 1961
5. H. Culvert - Law and Principles of Co-operation
6. S. K. Gupte Co-operative societies, Act and Rules of Gujarat

Subject 8: Transport – 4

Unit	Content	No of Lectures
I	Principles to frame the rate structure, merits, demerits & utilities of each principles.	10
II	Size of the unit or all types of means of Transport the factors affecting the size of the unit Special characteristics of large and small units.	05
III	Problems of the Power Types of Power shortages of remedies Power Small vehicles and Power problems.	10
IV	Problems of Urban Transport and the remedies of it. Utilities of various means of Transport engaged in the urban area or big cities.	10
V	Development of Railways, Road, Water and Air transport The difficulties and problems to face them	10
	TOTAL	45

Subject 9: Cotton -4**Objective: To learn cotton industry, structure and strategies**

Unit	Content	No of Lectures
I	The world cotton crops production and consumption	10
II	In the world main producing areas, USA, INDIA, PAKISTAN, CHINA, SUDAN, MEXICO, PERU, position of India in World, cotton production and consumption.	05
III	Classification of cotton crop	10
IV	Main commercial varieties of cotton.	10
V	Cotton producing area in India, cotton improvement in India after independence.	10
	TOTAL	45

Subject 10: Public Finance - 4

Objectives: This syllabus aims at making students aware of functioning of Public Finance system, theories and prevailing Public Finance system in India.

Unit	Content	No of Lectures
I	Public Enterprise (P.E.) (i) Objectives, Need and importance of public enterprise. (ii) Pricing techniques of P.E.	10
II	(A) Various forms of P.E. (a) Government Company (b) Public Corporation (c) Joint Sector (d) Government Department (B) Problems of P.E.	05
III	Public Debt. Classical view of Public Debt., Burden of Public Debt and Sources of Public debt.	10
IV	Fiscal Policy Objectives of fiscal policy : Full employment, anti-inflation, economic growth, redistribution of income & health, Independence of fiscal and monetary policies, Fiscal policy for stabilization.	10
V	(i) Need for privatization in India, Globalization and Liberalization with reference of India. (ii) Role of public enterprise in developing economy like India.	10
	TOTAL	45

Reference books:

1. Musgrave R.A. & P. B. Musgrave; Public Finance in Theory and Practice; MacGraw Hill Kogakusha Tokyo
2. Buchanan J.M. The Public Finances, Richard d. Irwin, Homewood.

Subject 11: Public Administration - 4

Objectives: This syllabus aims at making students aware of functioning of Public Administration system, theories and prevailing Public Administration system in India.

Unit	Content	No of Lectures
I	Planning under different economic systems, Capitalism and planning, Socialism and Planning, Morel economic system & planning	10
II	Constitution – meaning, written and unwritten constitution, Laws and conventions in constitution, Rigid and flexible constitution.	05
III	Unitary – Federal state and local government centralized and decentralized administration	10
IV	Functional and territorial devolution of power – regionalism.	10
V	International organization of society, United nations development programme, World Bank, IMF	10
	TOTAL	45

Reference books:

1. Studies in theories of planning by Bettelhelm C. – Asia Publishing Home, Mumbai
2. Problems of economic planning by EFM Durbin.
3. Planning eco-development by Hegan L. E.
4. Theories of economic growth by Irma Adamin, Standford University.

