



હેમચંદ્રાચાર્ય ઉત્તર ગુજરાત યુનિવર્સિટી

NAAC A (3.02) State University

પો.બો.નં.-૨૧, યુનિવર્સિટી રોડ, પાટણ (ઉ.ગુ.) ૩૮૪૨૬૫

ફોન:(૦૨૭૬૬) ૨૩૭૦૦૦

ફેક્સ : (૦૨૭૬૬) ૨૩૧૯૧૭

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પરિપત્ર ક્રમાંક – ૨૮ / ૨૦૨૦

વિષય: વાણિજ્ય વિદ્યાશાખાના સ્નાતક કક્ષાના સેમેસ્ટર-૧ થી સેમેસ્ટર-૬ સુધીના નવા અભ્યાસક્રમો અંગે...

આ યુનિવર્સિટી સંલગ્ન વાણિજ્ય વિદ્યાશાખાની તમામ કોલેજોના આચાર્યશ્રીઓ તથા યુનિવર્સિટી કેમ્પસની ઈન્સ્ટીટ્યુટ ઓફ કોમર્સના સંયોજકશ્રીને જણાવવાનું કે, એકેડેમિક કાઉન્સિલ ની તા. ૨૪/૦૧/૨૦૨૦ ની સભા ના નિર્દિષ્ટ ઠરાવો અન્વયે UGC ની Model curriculum અંગેની Guideline સંદર્ભે વાણિજ્ય વિદ્યાશાખા હેઠળના નીચેના વિષયોના સ્નાતક કક્ષાના સામેલ પરિશિષ્ટ પ્રમાણેના નવા અભ્યાસક્રમો નીચેની વિગતે જૂન – ૨૦૨૦ થી ક્રમશઃ અમલ માં આવે તે રીતે મંજૂર કરેલ છે. જેનો અમલ કરવા સારૂ સંબંધિતોને આ સાથે મોકલવામાં આવે છે, જેનો યુસ્ત અમલ થવા વિનંતી છે.

ક્રમ નં.	અભ્યાસક્રમ	એકેડેમિક કાઉન્સિલના ઠરાવ ક્રમાંક	સેમેસ્ટર
૧	કોર્મસ	૧૬	સેમ.-૧ થી સેમ.-૬
૨	આંકડાશાસ્ત્ર	૧૮	સેમ.-૧ થી સેમ.-૬
૩	અર્થશાસ્ત્ર	૨૧	સેમ.-૧ થી સેમ.-૬
૪	બિઝનેસ મેનેજમેન્ટ	૨૨	સેમ.-૧ થી સેમ.-૬
૫	એકાઉન્ટસી	૨૩	સેમ.-૧ થી સેમ.-૬
૬	અંગ્રેજી	૩૬	સેમ.-૧ થી સેમ.-૬

આ બાબતની સંબંધિત અધ્યાપકો તથા વિદ્યાર્થીઓને આપના સ્તરેથી જાણ કરવા વિનંતી છે.

નોંધ: (૧) વિદ્યાર્થીઓની જરૂરીયાત માટે પરિપત્રની એક નકલ કોલેજ/ડિપાર્ટમેન્ટ ના ગ્રંથાલયમાં મૂકવાની રહેશે.

(૨) આ અભ્યાસક્રમ યુનિવર્સિટીની વેબ સાઈટ www.ngu.ac.in પર પણ ઉપલબ્ધ કરાવવામાં આવનાર છે.

સહી/-

અધ્યક્ષ

કુલસચિવવતી

બિડાણ: ઉપર મુજબ

નં.-એ કે / અ× સ / ૮૪૦૨ / ૨૦૨૦

તારીખ : ૧૩ / ૦૨ / ૨૦૨૦

પ્રતિ,

૧. સંલગ્ન કોર્મસ કોલેજોના આચાર્યશ્રીઓ

૨. કો.ઓર્ડિનેટરશ્રી, ઈન્સ્ટીટ્યુટ ઓફ કોમર્સ, યુનિવર્સિટી કેમ્પસ, હેમ.ઉ.ગુ. યુનિવર્સિટી, પાટણ.

૩. શ્રી દેવેન્દ્રસિંહ ડી. ઝાલા (ડીનશ્રી-વાણિજ્ય વિદ્યાશાખા) આર્ટસ એન્ડ કોમર્સ કોલેજ, થરા, તા.- કાંકરેજ, જિ.- બનાસકાંઠા

૪. પરીક્ષા નિયામકશ્રી, હેમચંદ્રાચાર્ય ઉત્તર ગુજરાત યુનિવર્સિટી, પાટણ. (પાંચ નકલ)

૫. ગ્રંથપાલશ્રી, હેમ.ઉત્તર ગુજરાત યુનિવર્સિટી, પાટણ. (વિદ્યાર્થીઓના ઉપયોગ સારૂ રેકર્ડ ફાઈલ માટે)

૬. સીસ્ટમ એનાલીસ્ટ, કોમ્પ્યુટર (રીઝલ્ટ) સેન્ટર, હેમ.ઉ.ગુ. યુનિવર્સિટી, પાટણ તરફ પરિણામ માટે તથા વેબસાઈટ પર મૂકવા સારૂ.

૭. પ્રવેશ પ્રશાખા(એકેડેમિક શાખા) હેમચંદ્રાચાર્ય ઉત્તર ગુજરાત યુનિવર્સિટી, પાટણ

૮. મુખ્ય હિસાબી અધિકારીશ્રી (મહેકમ), હેમચંદ્રાચાર્ય ઉત્તર ગુજરાત યુનિવર્સિટી, પાટણ તરફ-પરિપત્રની ફાઈલ અર્થે

૯. સિલેક્ટ ફાઈલે- (૨ નકલ)

HEMCHADRACHARYA NORTH GUJATAT UNIVERSITY, PATAN
C. B. C. S. FOR B.COM. PROGRAMME

CC 106 - Fundamentals of Marketing Management

Program Name	Bachelor of Commerce
Semester	Second
Paper Number	CC - 106
Course Name	Fundamentals of Marketing Management
Course Type	CORE
Effective From	December 2020
Objective	To provide basic knowledge of functional areas of marketing management and marketing research.

Unit No.	Content	Marks	Credit
1	Marketing: Meaning, Nature, Selling V/S Marketing, Scope, Different Approaches, Marketing mix Market Demand : Meaning, Factors affecting, Marketing in different situation of market demand.	25 %	0.75
2	Branding: Meaning, Features, Types, Policy decisions, Importance of Branding Pricing: Meaning, -Objectives, Factors affecting, –Types, Importance Advertising: Meaning, -Objectives, Importance, Disadvantages, Difference between advertisement and Publicity.	25 %	0.75
3.	Consumer Behaviour: Meaning, Factors influencing consumes bahaviour, Buying behaviour Process Market Segmentation: Meaning, -Basis and importance of Market Segmentation, Target Market	25 %	0.75
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	25 %	0.75

Recommending Reading:

1. Marketing Management-Philip Kotler- Prentice Hall of India
2. Fundamentals of Marketing- Stanton-Tata McGraw Hill.
3. Principles of Marketing and Human Resource Management, Hitesh S. Viramgami, APH Publishing Corporation, New Delhi
4. Basics of Marketing Management – Dr. R.B.Rudani- S.Chand & Co.

HEMCHANDRACHARYA NORTH GUJARAT UNIVERSITY, PATAN
C.B.C.S : FOR B.COM PROGRAMME

CE 102 : Operations Research

Programme Name	Bachelor of Commerce
Semester	Second
Paper No.	CE 102
Course Name	Operations Research
Course Type	CORE ELECTIVE
Effective From	December – 2020
Objective	To make the students familiar with basic knowledge of Operation Research

Unit No.	Content	Weight age	Credit
1	Linear Programming Problem : 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)	25%	0.75
2	Transportation Problem : 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	25%	0.75
3	Assignment and Replacement Problems : 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.	25%	0.75
4	PERT and CPM Techniques : 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.	25%	0.75

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.

HEMCHANDRACHARYA NORTH GUJARAT UNIVERSITY, PATAN
C.B.C.S : FOR B.COM PROGRAMME

SE 102 : Operations Research

Programme Name	Bachelor of Commerce
Semester	Second
Paper No.	SE 102
Course Name	Operations Research
Effective From	December – 2020
Course Type	SUBJECT ELECTIVE
Objective	To make the students familiar with basic knowledge of Operation Research

Unit No.	Content	Weight age	Credit
1	Linear Programming Problem : 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)	25%	0.75
2	Transportation Problem : 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	25%	0.75
3	Assignment and Replacement Problems : 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.	25%	0.75
4	PERT and CPM Techniques : 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.	25%	0.75

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.

HEMCHANDRACHARYA NORTH GUJARAT UNIVERSITY, PATAN
C B C S : FOR B.COM PROGRAMME

CC102 :: Fundamentals of Business Economics – II

Programme Name	Bachelor of Commerce
Semester	Second
Course No	CC 102
Course Name	Fundamentals of Business Economics –II
Course Type	CORE
Effective From	JUNE – 2020
Objective	This course is meant to acquaint the students with the principles of Business Economics as re applicable in business.

12.

Unit No.	Content	Marks	Credit
1	Perfect Competition Characteristics of perfect competition, revenue curves of firm under perfect competition, profit maximization and equilibrium of firm and industry.	25%	0.75%
2	Monopoly Characteristics of Monopoly, revenue curves of firm under monopoly, determination of price under monopoly, equilibrium of a firm, comparison between perfect competition and monopoly, price discrimination – profitability & possibility.	25%	0.75%
3	Monopolistic Competition Meaning and characteristics, revenue curves of firm under monopolistic competition, price and output determination under monopolistic. Competition, product differentiations, selling costs, comparison with perfect competition, excess capacity under monopolistic competition.	25%	0.75%
4	Factor Pricing Marginal productivity theory determination of wage rate under perfect competition and monopoly, exploitation of labor, modern theory of rent and modern theory of interest. Theory of Profit: Risk, Undertaking and innovation	25%	0.75%

Basic Readings :

1. **John P.Gould , Jr.and Edward P.Lazear, Micro economic Theory all india traveler, Delhi.**
2. **Browning Edger K. and Browning Jacquenlence M: Microeconomic Theory and Applications, Kalyani, New Delhi**

3. **Waston Donald S. and Getz Moloclim: Prince Theory and Its Uses, Khosla publishihng house, New Delhi**
4. **Koutsoyianni A.: Modern Microeconomics, Macmillan, New Delhi.**
5. **Rechard G, Lipsey : Introduction to positive Economics, ELBS, Oxford**
6. **Stigler G: The theory of prince, prentice Hall of India.**
7. **Nellis & Parker: The Essence of Business Economics, Prentice Hall, New Delhi**
8. **Ferguson P R and Rothschild R and Ferguson G J: Business Economics, Macmillan, Hampshire**
9. **Ahuja H L L Business Economics, S Chand & Co, New Delhi**
10. **Dewett K K Modern economic theory, S Chand & Co Ltd New Delhi**
11. **Ahuja H L Macro Economic Theory & Policy, S Chand & Co Ltd New Delhi**

SE 102 F : Co-operation – II

Programme Name	Bachelor of Commerce
Semester	Second
Paper No.	SE 102 F
Course Name	Co-operation-II
Course Type	SUBJECT ELECTTIVE
Effective From	DECEMBER - 2020

Unit No.	Content	Weightage	Credit
1	Beginning and development of co-operative movement in India, origin and development of co-operative movement in Gujarat, Introduction of Amul, Introduction of GCMMF	25 %	0.75
2	(A) Co-operative movement in foreign countries : Israel, Britain, Germany, Denmark, Italy (B) State and Co-Operative Movement	25 %	0.75
3	(A) Function of Co-Operative agricultural and rural development bank (B) Function and related issued of urban co-operative bank, urban co-operative credit society and district co-operative bank.	25 %	0.75
4	Achievements and drawbacks of Co-operation. Conditions for success of Co-operative movement. Report of the vaidyanathan committee report and patil committee report.	25 %	0.75

૧	સહકાર	પ્રિ. શીખ , ગઢવી, દોશી
૨	સહકાર સિક્કાંત અને વ્યવહાર	પ્રિ. શીખ ગઢવી, (યુનિ, ગ્રંથ નિર્માણ બોર્ડ)
૩	સહકારના સિક્કાંત અને વ્યવહાર	પ્રિ, શાસ્ત્રી, દવે, પ્રા.પંચોલી અને પરમાર
૪	સહકારી વ્યવસ્થા અને વહીવટ	હકુમતરાય દેસાઈ (ગુ.રા.સહકારી સંઘ)
૫	સહકાર દર્શન	જગદીશ મુલાણી , પ્રમુખ પ્રકાશ, અમદાવાદ
6	Theory and Practice of Co-Operation in India And Abroad	K.R.Kulkarni
7	Co-operation in India	Dr. B.S.Mathur
9	Co-operative movement in India & Abroad	Dr.N.P.Mathur
10	Co-operation in India	Dr.C.B.Momoria
11	New Dimension of Co-operative Management	G S Kamat
12	Principles Practice and Problem Co-operation	T.N.Hazela

HEMCHANDRACHARYA NORTH GUJARAT UNIVERSITY, PATAN

B.COM PROGRAMME

CHOICE BASED CREDIT SYSTEM (C. B. C. S.) SYLLABUS

Programme Name	Bachelor of Commerce
Semester :- 2	TWO
Course Code	CE 102
Course Name	Stress Relief Management
Course Type	CORE ELECTIVE (CE)
Effective From	June -2020

CE- 102:Stress Relief Management

Unit No.	Course Content	Weightage	Credit
1	Stress: Meaning and concept of stress, How to identify that you are in stress, stress and time management. Sources of stress Dimension of stress. Types of stress, Burnout: meaning, possibility of burnout, method to avoid burnout, difference between stress and burnout.	25 %	1.00
2	Stress Causes and effects: Causes of stress, Effects of stress, How does stress affects performance. Job loss and unemployment stress, Tips for managing Unemployment stress, Strategies for coping with stress.	25%	1.00
3	Stress Management: Tips for stress Management, Tips for relaxation techniques, cognitive Behavioral therapy. Laughter Technique: Tips for bringing laughter, Relaxation and other techniques. The basic of quick relief from stress	25%	1.00
4	Measures to overcome stress: Meditation techniques, yoga, massage therapy, coping with stress of work, How to stop worrying. Relax techniques: Relax techniques for anxiety relief, Relaxation exercises and tips, steps for starting	25%	1.00

	a meditation practice.		
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Reference Books:

1. Prof. P.M. Shah , Stress Management:, Kumar Prakasan
2. Stress Management: B.S.Shah prakasan.
3. Edward A. Charlesworth,Ronald G. Nathan, Stress Management: A Comprehensive Guide to Wellness, Random House Digital, Inc.
4. P. K. Dutta, Stress Management, Himalaya Publishing House Pvt. Ltd.

B.COM PROGRAMME

CHOICE BASED CREDIT SYSTEM (C. B. C. S.) SYLLABUS

SE- 102 :: Advanced Sales Management

Programme Name	Bachelor of Commerce
Semester :- 2	Two
Course Code	SE 102
Course Name	Advance Sales Management
Course Type	SUBJECT ELECTIVE (SE)
Effective From	June -2020

Unit No.	Course Content	Weightage	Credit
1	Advance Sales Management and Sales Organisation: Meaning, Characteristics of Sales Management. Sales Organisation: Meaning, Nature, Departments of Sales Organisation, Types of Sales Organisation	25 %	0.75
2	Salesman's Qualities and Duties: Qualities of Salesman's, Duties of sales Manager, Rights of Sales Manager Structure of sales organization.	25 %	0.75
3	Personal selling: Meaning and objectives of Personal selling, Salesman's Duties, Nature of salesman's functions, Deciding sales force size, Sales force design: Territorial design, Product wise design, Customers wise design.	25 %	0.75
4	Salesman's Remuneration: Salesman's attitudes for remuneration, Management's attitudes for remuneration, Necessities of Salesman's Remuneration, Various methods of Salesman's Remuneration.	25 %	0.75

Reference Books:

1. D. C. Kapoor, Marketing and Sales Management, s. Chand Publication.
2. Bill Donaldson Sales Management: Theory and Practice, Macmilan.
3. Thomas N. Ingram , Raymond W. LaForge , Ramon A. Avila , Jr. Charles H. Schwepker , abd Michael R. Williams, Sales Management : Analysis and Decision Making, Taylor & Francis Ltd.

HEMCHANDRACHARAYA NORTH GUJARAT UNIVERSITY, PATAN
EFFECTIVE FROM ACADEMIC YEAR 2020-2021 WITH COMMENCEMENT OF
SECOND SEMESTER (SECOND TERM OF ACADEMIC YEAR : 2020 -2021)
CC – 107 :ACCOUNTANCY – II [SEMESTER - II]

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

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. PremchandBabu on Madan Mohan, Himalaya Publication.
5. Financial Accounting : Dr. ShardaGangwar, 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.

HEMCHANDRACHARAYA NORTH GUJARAT UNIVERSITY, PATAN
EFFECTIVE FROM ACADEMIC YEAR 2020-2021 WITH COMMENCEMENT OF
SECOND SEMESTER (SECOND TERM OF ACADEMIC YEAR : 2020-2021)
CE – 102 :FINANCIAL ACCOUNTING - II [SEMESTER - II]

UNIT	PARTICULARS	weightage	Credit
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 31ST MARCH OF THE IMMEDIATE PRECEDING ACADEMIC YEAR	25%	1
2	(A) BOOK BUILDING PROCESS, BID AND BUY BACK (B) UNDERWRITING OF SHARES AND DEBENTURES (COMPUTATION FOR FIXING THE LIABILITIES OF UNDERWRITERS)	25%	1
3	CAPITAL REDUCTION (EXCLUDING PREPARATION OF SCHEME OF INTERNAL RESOLUTION)	25%	1
4	REVENUE ACCOUNTS OF GENERAL INSURANCE COMPANY (IN VERTICAL FORM)	25%	1

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. PremchandBabu on Madan Mohan, Himalaya Publication.
5. Financial Accounting : Dr. ShardaGangwar, D. K. Gangwar, Himalaya Publication.
6. Problems & Solutions in Advanced Accounting :Arulanandan Raman &Sunivasan, HimalayaPublication.
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.

HEMCHANDRACHARAYA NORTH GUJARAT UNIVERSITY, PATAN
EFFECTIVE FROM ACADEMIC YEAR 2020-2021 WITH COMMENCEMENT OF
SECOND SEMESTER (SECOND TERM OF ACADEMIC YEAR : 2020-2021)
SE – 102 (A) : FINANCIAL ACCOUNTING - II [SEMESTER - II]

UNIT	PARTICULARS	weightage	Credit
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 31ST MARCH OF THE IMMEDIATE PRECEDING ACADEMIC YEAR	25%	1
2	(A) BOOK BUILDING PROCESS, BID AND BUY BACK (B) UNDERWRITING OF SHARES AND DEBENTURES (COMPUTATION FOR FIXING THE LIABILITIES OF UNDERWRITERS)	25%	1
3	CAPITAL REDUCTION (EXCLUDING PREPARATION OF SCHEME OF INTERNAL RESOLUTION)	25%	1
4	REVENUE ACCOUNTS OF GENERAL INSURANCE COMPANY (IN VERTICAL FORM)	25%	1

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.
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FC 1 :: General Insurance

Programme Name	Bachelor of Commerce
Semester	Second
Paper No.	FC 1
Course Name	General Insurance
Course Type	FOUNDATION
Effective From	December 2020

Unit No.	Content	Waitage	Credit
1	Basic idea of risk: concept of risk, risk versus uncertainty, risk and exposure, types of risks, pure risks, financial risks, rationale for risk management.	25 %	0.50
2	Definition of insurance, nature of insurance as a business, risk transfer and risk mitigation role of insurance, costs and benefits of insurance, elements of insurable risk, insurance as a macroeconomic issue, kinds of insurance.	25 %	0.50
3	Basic principles of insurance: principle of utmost good faith, principle of insurable interest, principle of indemnity, principle of subrogation, principle of proximate cause, other related principles and terms, IAIS core principles.	25 %	0.50
4	Brief history of evolution and development of insurance services in the world and in India. Role of insurance in economic development.	25 %	0.50

Recommended Reading:

1. Fundamentals of insurance, P.K.Gupta, Himalaya Publishing House.
2. General Insurance Principles and Practice, K.C.Misra and G.E.Thomas, Cengage Learning
3. Insurance Principles and Practice, M.N.Mishra and S.B.Mishra, S.Chand
4. Insurance and Risk Management, P.K.Gupta, Himalaya Publishing House

B.Com. Sem : II
CC: 108 : Business Correspondence

Unit : I	Text : The Colours of Life (Section II) – MacMillan Publishers India Private Ltd, Mumbai	(18)
	[One very long question with an internal option from unit I : Chapter 1 to 3]	
Unit : II	Grammar	(17)
	(a) Primary Auxiliaries (be, do, have) (b) Tenses	
	[Objective type questions with multiple choices from unit II]	
Unit : III	Communication	(18)
	(a) Process of Communication (b) Barriers to Communication	
	[One long question with an internal option from unit III]	
Unit : IV	Business Letters	(17)
	(a) Inquiry Letter (b) Reply to the Inquiry (c) Complaint Letter (d) Adjustment Letter	
	[One descriptive letter with an internal option from unit IV]	

Objectives of the Course:

- (1) To acquaint the students with the various facts of language usages and vocabulary.
- (2) To make the students aware about the basic concepts of grammar like primary auxiliaries, its forms and usages and Tenses in detail in order to concertise the grammar aspects of language.
- (3) To familiarise the students about the methodology and process of communication.
- (4) The syllabus also aims at clarifying the areas which prove obstacles in effective communication. Hence, the students are

made aware about the barriers of communication so that they can overcome them in effective communication.

- (5) To acquaint the students with various day to day business letters and enabling them to draft various letters as per the situational demand.

Reference Books:

1. English Communication – Madhumita Chakraborty, Sumita Puri, Jyoti Jakhar Dahiya, McMillan Education, Ahmedabad
2. Interactive English – Board of Editors, McMillan Education India, Ahmedabad
3. A Textbook of English and Communication Skills – Dr. Richa Mishra and Dr. Ratna Rao, McMillan Education India, Ahmedabad
4. Business Communication and Organisational Management by Rohini Agrawal Taxman
5. Essentials of Business Communication — Rajendra Pal and J.S.Korlhalli — Sultan Chand & Sons, New Delhi.
6. Business Correspondence and Report Writing – R. C. Sharma & Krishna Mohan – Tata McGraw Hill, New Delhi
7. Business Communication (Principles, Methods and Techniques) – Nirmal Singh – Deep & Deep Publications, New Delhi
8. Effective Business Communication - Murphy G. A., Hildebrandt W. H., Thomas J. P., Tata McGraw Hill, New Delhi
9. A Handbook of Commercial Correspondence – A. Ashley – OUP, New Delhi
10. A Guide to Business Correspondence and Communication Skills – A.N. Kapoor – Sultan Chand & Sons, New Delhi
11. Business Communication Today – Bovee & Thill – Prentice-Hall, New Delhi
12. Guide to Report Writing (Guide to Business Communication Series) – Netzley & Snow –Prentice-Hall, New Delhi
13. Contemporary English Grammar – David Green, McMillan Publication, Mumbai

B.Com. Semester II
CC 108 : (Optional) : Commercial Communication (Optional) II

Unit I	Communication	(18)
	(A) Oral Communication : Advantages & Disadvantages (B) Written Communication : Advantages & Disadvantages (C) Objective of Communication	
	[One descriptive question with an internal option from unit I]	
Unit II	Basics of Business Letter Writings	(17)
	(A) Structure (Layout) of a Business Letter (B) Seven C's of Business Letter: Regular & Occasional (C) E-Banking	
	[One descriptive question with an internal option from unit II]	
Unit III	Communication for Employment	(18)
	(A) Drafting Job Application (B) Drafting Resume / CV (C) Tips for facing Interview	
	[One descriptive question with an internal option from unit III]	
Unit IV	(A) Business Letters	(10)
	(a) Inquiry Letter (b) Reply to the Inquiry (c) Complaint Letters (d) Adjustment Letters	
	[One letter with an internal option from Unit IV(A)]	
Unit IV	(B) List of Words Commonly used in Business Related Works	(07)
	(1) Agenda (2) Backlog (3) Bankruptcy (4) Black Market (5) Budget (6) Bullion (7) Capital (8) Commission (9) Consignee (10) Creditor (11) Dead Stock (12) Deficit (13)	

	Disbursement (14) Entrepreneur (15) Fiscal (16) Franchise (17) Gross (18) Lease (19) Liabilities (20) Lockout (21) Margin (22) Monopoly (23) Mortgage (24) Negotiable (25) Petty Cash (26) Power of Attorney (27) Promisory Note (28) Reimburse (29) Rebate (30) Subsidy	
	[Multiple choice questions with options in the bracket from unit IV (B)]	

Course Objectives:

- (1) To equip the students with the advantages and disadvantages of oral communication
- (2) To equip the students with the advantages and disadvantages of written communication
- (3) To enable the students to understand about the basic structure and essentials of a business letter
- (4) To make the students aware about the courtesy elements of business letter
- (5) To enable the students to understand the basic elements of E-Banking
- (6) To equip the students with the skills of drafting job application and resume / CV
- (7) To enable the students to understand the skills to be developed while facing interview
- (8) To enable the students to learn about drafting inquiry letter, reply to the inquiry letter, compliment letter and adjustment letter
- (9) To enable the students to understand commercial terms commonly used in business letters

Reference Books:

1. English Communication – Madhumita Chakraborty, Sumita Puri, Jyoti Jakhar Dahiya, McMillan Education, Ahmedabad
2. Interactive English – Board of Editors, McMillan Education India, Ahmedabad
3. A Textbook of English and Communication Skills – Dr. Richa Mishra and Dr. Ratna Rao, McMillan Education India, Ahmedabad

4. Business Communication – Urmila Rai & S. M. Rai – Himalaya Publishing House, Mumbai
5. Business Communication – Homai Pradhan & N. S. Pradhan – Himalaya Publishing House, Mumbai
6. Business Communication – Asha Kaul – Prentice-Hall, New Delhi
7. Essentials of Business Communication – Rajendra Pal & J. S. Korlahalli – Sultan Chand & Sons, New Delhi
8. Effective Business Communication – Dr. S. K. Agrawal & Dr. P. K. Singh – Himanshu Publications, New Delhi
9. Business Correspondence and Report Writing – R. C. Sharma & Krishna Mohan – Tata McGraw Hill, New Delhi
10. Business Communication (Principles, Methods and Techniques) – Nirmal Singh – Deep & Deep Publications, New Delhi
11. Effective Business Communication - Murphy G. A., Hildebrandt W. H., Thomas J. P., Tata McGraw Hill, New Delhi
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