BHAKTA KAVI NARSINH MEHTA UNIVERSITY

FACULTY OF COMMERCE

SYLLABUS

FOR

B.COM. (CBCS PROGRAMME)

(BASED ON UGC-CBCS-2015 GUIDELINES)

SEMESTER - 2

(CHOICE BASED CREDIT SYSTEM)

With Effective from NOV./DEC. - 2018

BHAKTA KAVI NARSINH MEHTA UNIVERSITY, JUNAGADH
JUNAGADH – 362263.
Website: www.bknmu.edu.in

SYLLABUS

For

B.COM.

Semester – 2

(With effective from NOV./DEC. – 2018)

STRUCTURE & SYLLABUS BASED ON UGC GUIDELINES B.COM.SEMESTER-2 CBCS PROGRAMME

Sr no	Course Type	Subject/Course Structure	Credit	Who can teach
1	Core	English Language - 2	3	English
2	Core	Business Economics - 2	3	Economics
3	Core	Financial Accounting - 2	3	Accountancy, Commerce
4	Core	Business Organization & Management - 2	3	Management, Commerce, Accountancy
5	Core	Company Law - 2	3	Commerce, Accountancy, Law
6	DSE-1	Personal Selling and Salesmanship - 2	3	Commerce, Management, Accountancy
		Business Mathematic - 2	3	Statistics, Mathematics, Commerce, Accountancy
		Business Law - 2	3	Law, Commerce, Accountancy
7	DSE-2	Entrepreneurship - 2	3	Commerce, Economics, Accountancy
		E-Commerce & Use of RDBMS (MS- Access)	5	Computer, Commerce, Accountancy
8	ELECTIVE	Accounting - 2	3	Accountancy, Commerce
		Business Management - 2	3	Management, Commerce
		Banking & Finance- 2	3	Commerce, Economics
		Computer Science - 2	5	Computer, Commerce
		Advance Statistics - 2	3	Statistics, Mathematics, Commerce
		Co-operation - 2	3	Commerce, Economics

B.COM. [CBCS] SEMESTER - 2

EVALUATION SCHEME AND DISTRIBUTION OF MARKS

COMMERCE PAPERS FOR REGULAR STUDENTS ONLY

WITH EFFECTIVE FROM: Nov./Dec-2018

INTERNAL ASSESSMENT [30 Marks]		
No.	**Particulars**	**Marks**
1	Assignments, MCQ, Seminar	**30**
(UNIVERSITY) ASSESSMENT [70 Marks]		
Que. No.	**Particulars**	**Marks**
1 OR 1	QUESTION (From Unit 1)	20
2 OR 2	QUESTION (From Unit 2)	20
3 OR 3	QUESTION (From Unit 3)	15
4 OR 4	QUESTION (From Unit 4)	15
		70
Total Marks		**100**

B.COM. (CBCS) SEM-2 NEW COURSE-TITLES FOR

REGULAR STUDENTS

WITH EFFECTIVE FROM: NOV. /DEC. – 2018

Sr. No.	Type	Name of the Subject	Pg. No.
1	Core	English Language - 2	3
2	Core	Business Economics - 2	5
3	Core	Financial Accounting - 2	7
4	Core	Business Organisation & Management - 2	10
5	Core	Company Law - 2	13
6	DSE-1	Personal Selling and Salesmanship - 2	15
		Business Mathematic - 2	17
		Business Law - 2	19
7	DSE-2	Entrepreneurship - 2	22
		E-Commerce & Use of RDBMS (MS-Access)	24
8	Elective	Accounting - 2	27
		Business Management - 2	29
		Banking & Finance- 2	31
		Computer Science - 2	33
		Advance Statistics - 2	35
		Co-operation - 2	37

DSE = Discipline Specific Elective

B.COM. SEMESTER – 2

1	Core	English Language - 2

Name of the Course: **Foundation Course in English (II)**
Course credit: **03**
Teaching Hours: **45 (Hours)**
Total marks: **100**

Objectives:

- To initiate the students into learning of English language in interactive, learner friendly manner
- To expose the students to key concepts of different grammatical forms as well as various aspects of language
- To acquire proficiency in English by developing their writing, reading and communicative skills
- To make the students aware about the Indian culture and civilization through prescribed text.

Unit	Content	No. of Lectures
1	Grammar: • Modal Auxiliaries • Types of Sentences • Conjunctions • Concord	13
2	Composition • Personal Letter Writing • Paragraph Writing(unguided)	13
3	**Text: *Pinnacle- A text for College Students* (Section-Two) Board of Editors, McMillan**	19
	Total Lectures	**45**

Text: *Pinnacle- A text for College Students* (Section-Two) Board of Editors, McMillan

(Titles: Prose: 1. Digital India, 2. India's Gift to the World by Louis Fisher, 3. India's Tech King- An Article from the Internet. Poetry: 1. On Fame by John Keats, 2. To Be Weak is Miserable (Extract from Book I, *Paradise Lost* by John Milton 3. To Daffodils by Robert Herrick.)

External Examination Paper Style

Question No.	Details	Options	Marks
1 A	Modal Auxiliaries (Objective Types of Questions)	5/7	05
1 B	Types of Sentences (Objective Types of Questions)	5/7	05
1 C	Conjunctions	5/7	05
1 D	Concord	5/7	05
2 A	Personal Letter Writing	1/2	10
2 B	Paragraph Writing(Points are not to be given)	1/2	10
3 A	Answer in one line each (Text)	6/8	06
3 B	Short answer questions. (Text)	3/5	09
4	Short Notes/Long Question (Text)	2/4	15

Recommended Reading:

- Murphy's English Grammar (with CD- Rom). Cambridge University Press.
- Thomson and Martinet. *A Practical English Grammar* (4th edition). Oxford University Press.
- Redman, Stuart. 1997. *English Vocabulary in Use* : *Pre-intermediate and Intermediate*. Cambridge University Press.
- Jones Daniel. *English Pronouncing Dictionary* (with CD – Rom). Cambridge University Press.

B.COM. SEMESTER – 2

2	Core	Business Economics - 2

Name of the Course: **Business Economics - 2**
Course credit: **03**
Teaching Hours: **45 (Hours)**
Total marks: **100**

Objectives:

Objective – To familiar the students with various micro economics concepts and their application in the decision – making.

Unit	Content	No. of Lectures
1	**PERFECT COMPETITION** - Perfect competition- Meaning and characteristics, Equilibrium and pricing of firm and group in short run and long run under perfect competition.	12
2	**MONOPOLY** - Monopoly – Meaning and types, equilibrium and pricing of firm during different time perspectives	10
3	**IMPERFECT COMPETITION-1** -Monopolistic Competition - meaning and characteristics, Price discrimination, types, possibility, profitability - Monopolistic competition, equilibrium and pricing of firm and group during short and long period under monopolistic competition, excess capacity	10
4	**IMPERFECT COMPETITION-2** - Selling costs – nature, inter-relationship of production cost and selling cost, effects of selling cost on demand curve. - Oligopoly – definition, features, kinked demand curve and price rigidity -	13
	Total Lectures	45

Important instructions for paper setter –

Set University examination question paper for regular candidates as per the following instruction:

Sr. No.	Particulars	Marks
UNIVERSITY EXAMINATION **(Que. No. 1 to 4 are compulsory for regular students and external candidates)**		
1	QUESTION - 1 (From Unit 1) **(OR)** QUESTION - 1 (From Unit 1)	20
2	QUESTION - 2 (From Unit 2) **(OR)** QUESTION - 2 (From Unit 2)	20
3	QUESTION - 3 (From Unit 3) **(OR)** QUESTION - 3 (From Unit 3)	15
4	QUESTION - 4 (From Unit 4) **(OR)** QUESTION - 4 (From Unit 4)	15
	Total Marks for Regular Students	**70**

Reference Books:

1. Environment and entrepreneurs B.C Tandor
2. A Practical guide of industrial entrepreneurs
3. Dr. D. MMithani, Micro Economics, Himalaya Publishing House.
4. Dr. D. MMithani, Managerial Economics – Theory and Applications, Himalaya Publishing House
5. P.L. Mehta Managerial Economics

Note: Latest edition of the reference books should be used.

B.COM. SEMESTER – 2

3	Core	Financial Accounting – 2

Name of the Course: **Financial Accounting - 2**
Course credit: **03**
Teaching Hours: **45 (Hours)**
Total marks: **100**

Objectives:

The objective of this paper is to help students to acquire conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions.

Unit	Content	No. of Lectures
1	**CONVERSION OF PARTNERSHIP FIRM INTO COMPANY [ACCOUNTS IN THE BOOKS OF VENDOR FIRM]:** - Introduction & Meaning - Dissolution of partnership firm and Conversion of Partnership Firm Into Company - Difference - Purchase Consideration [PC] - Accounting treatments to close the books of Partnership Firm - Practical Questions	12
2	**PURCHASE [ACQUISITION] OF PARTNERSHIP FIRM'S BUSINESS BY COMPANY [Accounts in the Books of Purchasing Company]:** - Introduction-Meaning - Purchase Consideration-Goodwill and Capital reserve - Accounting treatments: Journal-Ledger Entries and Initial Balance Sheet in the books of Purchasing Company. - Practical Questions	11
3	**ACCOUNTS OF JOINT LIFE POLICY** - Introduction-Meaning - Accounting Treatment of premium paid by the firm: [A] When premium is considered as Revenue expenditure [B] When premium is considered as Capital expenditure [C] When policy is shown and treated at surrender value and Amount of difference is debited to Profit and Loss A/C	11

		[D] When policy is shown and treated at Surrender Value with the help of Joint Life Policy (JLP) A/C - All partners' Individual policy and Joint Life Policy [Joint and Several policies] - Amount payable to successor of deceased partner - Practical Questions	

4	**FINAL ACCOUNTS OF NON TRADING ORGANIZATIONS:**
	 - Introduction-Meaning of Trading and Non-Trading Organization
	 - Need of Accounts and Books of Accounts of Non-Trading Organization
	 - Distinctive Classification of Capital-Revenue and Deferred transactions
	 - Exceptions and Debatable points in Expenses and Incomes
	 - Receipts and Payments Account & Income and Expenditure Account
	 - **Practical Questions:**
	   ➢ Preparing Income- Expenditure AC/ from Receipt-Payment A/C
	   ➢ Preparing Receipt-Payment A/C from Income-Expenditure A/C
	   ➢ Preparing Opening and Closing Balance-sheet from Receipt-Payment A/C and Income-Expenditure A/C
		11	

	Total Lectures	**45**	

Important instructions for paper setter –

Set University examination question paper for regular candidates as per the following instruction:

UNIVERSITY EXAMINATION		
(Que. No. 1 to 4 are compulsory for regular students candidates)		
Sr. No.	**Particulars**	**Marks**
1	PRACTICAL QUE - 1 (From Unit 1) **(OR)** PRACTICAL QUE - 1 (From Unit 1)	20
2	PRACTICAL QUE - 2 (From Unit 2) **(OR)** PRACTICAL QUE - 2 (From Unit 2)	20
3	PRACTICAL QUE - 3 (From Unit 3) **(OR)** PRACTICAL QUE - 3 (From Unit 3)	15
4	PRACTICAL QUE - 4 (From Unit 4) **(OR)** PRACTICAL QUE - 4 (From Unit 4)	15
	Total Marks for Regular Students	**70**

Suggested Readings and Reference Books:

1. Bhushan Kumar Goyal and HN Tiwari, Financial Accounting, International Book House
2. Charles T. Horngren and Donna Philbrick, Introduction to Financial Accounting Pearson Education.
3. Compendium of Statements and Standards of Accounting, The Institute of Chartered Accountants of India, New Delhi.
4. Deepak Sehgal Financial Accounting Vikas Publishing H House, New Delhi.
5. Goldwin, Alderman and Sanyal, Financial Accounting, Cengage Learning.
6. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi.
7. M.C.Shukla, T.S. Grewal and S.C.Gupta. Advanced Accounts. Vol.-I. S. Chand & Co New Delhi.
8. Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education
9. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Pub House New Delhi.
10. Tulsian, P.C. Financial Accounting, Pearson Education.

Note: Latest edition of the reference books should be used.

B.COM. SEMESTER – 2

4	Core	Business Organisation & Management - 2

Name of the Course: **Business Organisation & Management - 2**
Course credit: **03**
Teaching Hours: **45 (Hours)**
Total marks: **100**

Objectives:

The course aims to provide basic knowledge to the students about the organization and management of a business enterprise.

Unit	Content	No. of Lectures
1	**DECISION MAKING AND COMMUNICATION:** - Introduction - **Decision Making:** Definition and characteristics - Basic Elements and Principles of Decision-Making - Types of Decision-Making - Importance of Decision-Making - Steps and Procedure of Decision-Making - **Communication:** Concept - Characteristics and Basic elements - Importance of communication Types- Process- Barriers of communication	11
2	**MOTIVATION AND GROUP DYNAMICS:** - Introduction - **Motivation**: Concept and Importance - Types of Motivation - Motivational Theories: - Maslow Need Hierarchy Theory - Herzberg Two Factors Theory - **Group Dynamics:** Concept - Types of Groups - Impact of Groups and group dynamics - Importance of group dynamics Factors influencing group dynamics	12
3	**CONTROLLING:** - Introduction - Basic Concept of Control and Controlling - Need and Purposes - Impact and Importance	11

		- Types of control - Control Process - Control Techniques: (Traditional –Budgetary and Non Budgetary Control Devices) Preventive & Direct Control	

4	**EMERGING OPPORTUNITIES IN INDIAN BUSINESS**
	 - Introduction
	 - Manufacturing and Service sectors: Meaning and Explanation
	 - **Brief concepts of Emerging opportunities in business:**
	     1) Technological innovations
	     2) Skill development
	     3) 'Make in India' Movement
	     4) Social Responsibility and Ethics
	     5) Franchising
	     6) Outsourcing
	     7) E-commerce
		11	

	Total Lectures	**45**	

Important instructions for paper setter –

Set University examination question paper for regular candidates as per the following instruction:

UNIVERSITY EXAMINATION		
(Que. No. 1 to 4 are compulsory for regular students candidates)		
Sr. No.	**Particulars**	**Marks**
1	QUESTION - 1 (From Unit 1) **(OR)** QUESTION - 1 (From Unit 1)	20
2	QUESTION - 2 (From Unit 2) **(OR)** QUESTION - 2 (From Unit 2)	20
3	QUESTION - 3 (From Unit 3) **(OR)** QUESTION - 3 (From Unit 3)	15
4	QUESTION - 4 (From Unit 4) **(OR)** QUESTION - 4 (From Unit 4)	15
	Total Marks for Regular Students	**70**

Suggested Readings and Reference Books:

1. Kaul, V.K., Business Organization and Management, Pearson Education, New Delhi
2. Chhabra, T.N., Business Organization and Management, Sun India Publications, New Delhi,
3. Gupta C B, Modern Business Organization, Mayur Paperbacks, New Delhi
4. Koontz and Weihrich, Essentials of Management, McGraw Hill Education.
5. Basu, C. R., Business Organization and Management, McGraw Hill Education.
6. Jim, Barry, John Chandler, Heather Clark; Organization and Management, Cengage Learning
7. B.P. Singh and A.K.Singh, Essentials of Management, Excel Books

8. Buskirk, R.H., et al; Concepts of Business: An Introduction to Business System, Dryden Press, New York.
9. Burton Gene and Manab Thakur; Managament Today: Principles and Practice; Tata McGraw Hill, New Delhi.
10. Griffin, Management Principles and Application, Cengage Learning
11. L. M. Prasad: Principles of management ,Himalaya publication

Note: Latest Editions of the above books may be used.

B.COM. SEMESTER – 2

5	Core	Company Law – 2

Name of the Course: **Company Law – 2**
Course credit: **03**
Teaching Hours: **45 (Hours)**
Total marks: **100**

Objectives:

The objective of the course is to impart basic knowledge of the provisions of the Companies Act 2013

Unit	Content	No. of Lectures
1	**MANAGERIAL AUTHORITY OF THE COMPANY:** - Company Secretary: Meaning, Qualification, Quality, Duty, Role, Functions - Board of Directors: Meaning and legal position of the directors in the company - Appointment of the directors - Manager, Managing Directors and other types of directors - Organization Chart of the Company - DIN (Directors Identification Number)	13
2	**DECISION MAKING SYSTEM IN THE COMPANY:** - Company Meeting and its procedure - Kinds of company meeting - Different voting system in the company meeting - Quorum, Policy Minutes Book - Meeting through video conferencing	12
3	**DEVELOPMENT OF COMPANY LAW ADMINISTRATION:** - Introduction - Ministry of company affairs - Company Law Board - Security Exchange Board of India (SEBI) - Registrar of the Companies - The High Court & Tribunal - National Company Law Tribunal (NCLT)	08
4	**CASE STUDY ON COMPANY LAW:** - Salomon V/S Salomon (Separate legal entity, Lifting or Piercing the corporate veil) - Badri Prasad V/S Nagarmal (Conversion of Pvt. Co. into Public Co. By holding of more than 25% shares	12

	of Pvt. Co.		
	- Re Peel's Case (Certificate of incorporation is conclusion evidence of legality)		
	- Ashbury R/y Carriage & Iron V/S Riche (Doctrine of Ultra Vires)		
	- Royal British Bank V/S Turquand (Doctrine of Indoor Management)		
	- Peek V/S Gurney (Mis – statement in the prospectus)		
	- Mohiri Bibi V/S Dharamadas Ghose (Minor cannot became member of the company)		
	Total Lectures		**45**

Important instructions for paper setter –

Set University examination question paper for regular candidates as per the following instruction:

UNIVERSITY EXAMINATION		
(Que. No. 1 to 4 are compulsory for regular students candidates)		
Sr. No.	**Particulars**	**Marks**
1	QUESTION - 1 (From Unit 1) **(OR)** QUESTION - 1 (From Unit 1)	20
2	QUESTION - 2 (From Unit 2) **(OR)** QUESTION - 2 (From Unit 2)	20
3	QUESTION - 3 (From Unit 3) **(OR)** QUESTION - 3 (From Unit 3)	15
4	QUESTION - 4 (From Unit 4) **(OR)** QUESTION - 4 (From Unit 4)	15
	Total Marks for Regular Students	**70**

Suggested Readings and Reference Books:

1. MC Kuchhal, Modern Indian Company Law, Shri Mahaveer Book Depot (Publishers),Delhi.
2. GK Kapoor and Sanjay Dhamija, Company Law, Bharat Law House, Delhi.
3. Anil Kumar, Corporate Laws, Indian Book House, Delhi.
4. Reena Chadha and Sumant Chadha, Corporate Laws, Scholar Tech Press, Delhi.
5. Avtar Singh, Introduction to Company Law, Eastern Book Company.
6. Ramaiya, A Guide to Companies Act, LexisNexis, Wadhwa and Buttersworth.
7. Manual of Companies Act, Corporate Laws and SEBI Guideline, Bharat Law House, Delhi
8. A Compendium of Companies Act 2013, along with Rules, by Taxman Publications
9. Gower and Davies, Principles of Modern Company Law, Sweet & Maxwell
10. Sharma, J.P., An Easy Approach to Corporate Laws, Ane Books Pvt. Ltd., New Delhi

Note: Latest edition of Reference books may be used.

B.COM. SEMESTER – 2

| 6 | DSE - 1 | Personal Selling and Salesmanship - 2 |

Name of the Course: **Personal Selling and Salesmanship - 2**
Course credit: **03**
Teaching Hours: **45 (Hours)**
Total marks: **100**

Objectives:

The purpose of this course is to familiarize the students with the fundamentals of personal selling and the selling process. They will be able to understand selling as a career and what it takes to be a successful salesman.

Unit	Content	No. of Lectures
1	**SALES PROMOTION** - Introduction-Meaning and Concepts - Significance and Importance - Forms of Sales Promotion - Sales Promotion Programme - Sales promotion of industrial products and services - Mechanisms for good sales promotion Sales promotion strategy	11
2	**SALES MANAGEMENT -1:** - Introduction - **Meeting meaning and its' related functions:** [Objectives-Planning-Organizing-Directing -Staffing-Coordinating-Controlling] - **Formulating sales policies:** [Structuring the sales force-Determining the size of sales force - Designing sales Territories-Fixing sales quotas and targets - Creating the sales force-Managing the sales force]	11
3	**SALES MANAGEMENT -2:** - Introduction - **Recruitment and Selection of Salesman:** [Necessity and Importance-Methods of Selection and Recruitment -Internal & External Steps in recruitment Sound selection of Candidates and Appointment order] - **Training of Salesman:** [Importance -Objectives-Types –Methods Advantages-Limitations and Evaluation] - **Motivation through Sales Conferences and Sales**	11

	Contests:	
	[Meaning and Purposes of Motivational sales conferences and Sales Contests to Salesman-Necessity-Methods-Financial & Non-financial Stimulations]	
4	**SALES MANAGEMENT -3:**	12
	- Introduction	
	- **Remuneration to Salesman:**	
	[Meaning of Ideal and good Remuneration-Methods-Straight Salary-Straight commission-Mixed method]	
	- **Controlling aspects to salesman:**	
	[Meaning -Reasons and Intentions of Controlling, Controlling Methods-Controlling Process]	
	- **Sales Reports of salesman:**	
	[Meaning and purposes of Reports and Documents-Types: Sales manual-Order Book-Cash Memo Tour Diary-Daily and Periodical Reports]	
	Total Lectures	**45**

Important instructions for paper setter –

Set University examination question paper for regular candidates as per the following instruction:

UNIVERSITY EXAMINATION		
(Que. No. 1 to 4 are compulsory for regular students candidates)		
Sr. No.	**Particulars**	**Marks**
1	QUESTION - 1 (From Unit 1) **(OR)** QUESTION - 1 (From Unit 1)	20
2	QUESTION - 2 (From Unit 2) **(OR)** QUESTION - 2 (From Unit 2)	20
3	QUESTION - 3 (From Unit 3) **(OR)** QUESTION - 3 (From Unit 3)	15
4	QUESTION - 4 (From Unit 4) **(OR)** QUESTION - 4 (From Unit 4)	15
	Total Marks for Regular Students	**70**

Suggested Readings and Reference Books:
1. Spiro, Stanton, and Rich, Management of the Sales force, McGraw Hill.
2. Rusell, F. A. Beach and Richard H. Buskirk, Selling: Principles and Practices, McGraw Hill
3. Futrell, Charles, Sales Management: Behaviour, Practices and Cases, The Dryden Press.
4. Still, Richard R., Edward W. Cundiff and Norman A. P. Govoni, Sales Management: Decision Strategies and Cases, Prentice Hall of India Ltd., New Delhi,
5. Johnson, Kurtz and Schueing, Sales Management, McGraw Hill
6. Pedesson, Charles A. Wright, Milburn d. And Weitz, Barton A., Selling: Principles and Methods, Richard, Irvin
7. Kapoor Neeru, Advertising and personal Selling, Pinnacle, New Delhi.

Note: Latest Editions of the above books may be used.

B.COM. SEMESTER – 2

6	DSE – 1	Business Mathematic - 2

Name of the Course: **Business Mathematic - 2**
Course credit: **03**
Teaching Hours: **45 (Hours)**
Total marks: **100**

Objectives:
The course aims to provide basic knowledge to the students about the fundamental concepts of business mathematics & its application in business

Unit	Content	No. of Lectures
1	**DETERMINANTS** - Definition - Order 2 χ 2 , 3 χ 3 - Cramer's Rule (Two, Three variables) - Properties of Determinant - Examples	12
2	**MATRICES:** - Definition - Types of Matrices - Matrix Operation ➢ Addition , Subtraction ➢ Product and their properties - Transpose of Matrix - Adjoint of Matrix , Inverse of Matrix - Solution of Simultaneous linear equation using inverse matrix - Examples	13
3	**LIMITS:** - Introduction, meaning of x -> a, x->∝ , x-> 0 - Limit of a Function, (Definition) - Rules of limits - Standard limits $\lim\limits_{x \to a} \dfrac{x^n - a^n}{x - a} = n.a^{n-1}$ $\lim\limits_{n \to \infty} (1 + 1/n)^n = e$ $\lim\limits_{h \to 0} \dfrac{a^h - 1}{h} = \log a$ $\lim\limits_{h \to 0} \dfrac{e^h - 1}{h} = 1$ (Without Proof)	10

	- Examples	
4	**MATHEMATICAL INDUCTION**: - Introductions - Principle of Mathematical Induction - Meaning of Sequence and Series - Sigma Notation $\sum n$, $\sum n2$, $\sum n3$ (with proof) - Examples	**10**
	Total Lectures	**45**

Important instructions for paper setter –

Set University examination question paper for regular candidates as per the following instruction:

UNIVERSITY EXAMINATION (Que. No. 1 to 4 are compulsory for regular students candidates)		
Sr. No.	**Particulars**	**Marks**
1	QUESTION - 1 (From Unit 1) **(OR)** QUESTION - 1 (From Unit 1)	20
2	QUESTION - 2 (From Unit 2) **(OR)** QUESTION - 2 (From Unit 2)	20
3	QUESTION - 3 (From Unit 3) **(OR)** QUESTION - 3 (From Unit 3)	15
4	QUESTION - 4 (From Unit 4) **(OR)** QUESTION - 4 (From Unit 4)	15
	Total Marks for Regular Students	**70**

Suggested Readings and Reference Books:

1. Business Mathematics By Sancheti & Kapoor
2. Fundamental of Mathematics and Statistics By V.K. Kapoor and S.C. Gupta
3. Business Mathematics By J. K. Singh

Note: Latest Editions of the above books may be used.

B.COM. SEMESTER – 2

6	DSE - 1	Business Law - 2

Name of the Course: **Business Law - 2**
Course credit: **03**
Teaching Hours: **45 (Hours)**
Total marks: **100**

Objectives:

The objective of the course is to impart basic knowledge of the important Business Legislation and framework of Indian business law

Unit	Content	No. of Lectures
1	**THE NEGOTIABLE INSTRUMENTS ACT 1881:** - Introduction - Negotiable Instruments: [Meaning-Definition-Characteristic-Types -Promissory Note-Bill of Exchange-Cheque] - Holder and Holder in Due Course-Privileges of Holder in Due Course - Negotiation: Types of Endorsements - Crossing of Cheque and Bouncing of Cheque	**11**
2	**THE SECURITY AND EXCHANGE BOARD OF INDIA [SEBI] ACT-1992:** - Introduction - Preamble - Short title-extent commencement - definitions - Establishment of SEBI - **Brief knowledge only of the following as per Section-11,12, and 15:** - Powers & Functions - Registration certificate : [Registration of stock--Brokers-Sub-brokers Share transfer agents-Collective Investment Scheme] - Direction authority-Investigation - Insider trading control and prohibition - Penalties and Adjudication-Adjudicater [Adjudicating Officer] - Security Appellate Tribunal (section-15-L,M,T,Y only)	**11**
3	**FOREIGN EXCHANGE MANAGEMENT ACT-2000:** - Introduction – Origin and Development of FEMA - Importance –Objectives- Definitions and Abbreviations	**12**

		- Restrictions -RBI's functions - Manner of Receipt and Payment of Foreign Exchange - Transfer-Issue of Foreign Security - Other Miscellaneous Provisions	
4	**COMPETITION ACT – 2002:** - Introduction-Preamble-Short title-extent-commencement - Definitions: [Agreement - Cartel-Commission (CCI) – Consumer - Director General-Enterprise] - Need- Objectives - Provisions related clauses - Combination and its' Regulations- Relevant Market - "Competition Kills Competition"- Meaning - Competition Commission of India – its duty, powers & functions - Duties of Director General - Competition Advocacy - Functions of Competition Appellate Tribunal(section-53-A)	**11**	
	Total Lectures	**45**	

Important instructions for paper setter –

Set University examination question paper for regular candidates as per the following instruction:

UNIVERSITY EXAMINATION		
(Que. No. 1 to 4 are compulsory for regular students candidates)		
Sr. No.	**Particulars**	**Marks**
1	QUESTION - 1 (From Unit 1) **(OR)** QUESTION - 1 (From Unit 1)	20
2	QUESTION - 2 (From Unit 2) **(OR)** QUESTION - 2 (From Unit 2)	20
3	QUESTION - 3 (From Unit 3) **(OR)** QUESTION - 3 (From Unit 3)	15
4	QUESTION - 4 (From Unit 4) **(OR)** QUESTION - 4 (From Unit 4)	15
	Total Marks for Regular Students	**70**

Suggested Readings and Reference Books:

1. M.C. Kuchhal, and Vivek Kuchhal, Business Law, Vikas Publishing House, New Delhi.
2. Avtar Singh, Business Law, Eastern Book Company, Lucknow
3. S.N. Maheshwari and S.K. Maheshwari, Business Law, National Publishing House, New Delhi.
4. Aggarwal S K, Business Law, Galgotia Publishers Company, New Delhi
5. Bhushan Kumar Goyal and Jain Kinneri, Business Laws, International Book House
6. Sushma Arora, Business Laws, Taxmann Publications.

7. Akhileshwar Pathak, Legal Aspects of Business, McGraw Hill Education, 6th edition
8. P C Tulsian and Bharat Tulsian, Business Law, McGraw Hill Education
9. Sharma, J.P. and Sunaina Kanojia, Business Laws, Ane Books Pvt. Ltd., New Delhi.
10. SEBI ACT,1992
11. FEMA ACT, 2000
12. Competition Act – 2002

Note: Latest Editions of the above books may be used.

B.COM. SEMESTER – 2

| 7 | DSE - 2 | Entrepreneurship - 2 |

Name of the Course: **Entrepreneurship - 2**
Course credit: **03**
Teaching Hours: **45 (Hours)**
Total marks: **100**

Objectives:
- To make the students aware about the business environment
- To create entrepreneurial awareness among students
- To motivate students to make their mind set for taking up entrepreneurship as career.

Unit	Content	No. of Lectures
1	**Localization of Industrial Enterprise** – various aspects for localization of industrial unit and responsibilities of an entrepreneur – Analysis of industrial opportunities – selection and importance of localization – factors of localization. Establishment of New Industrial Unit – Capital Management - Bank, Special Capital Institutes, Owned Capital and Borrowed Capital, Risk Capital	**15**
2	**Environment aspects regarding business and industry** – Economic and Technological competitive environment analysis.	**10**
3	**Contribution of Entrepreneurs** – export promotion and Foreign Currency in concept of Globalization, Economic development, Employment, Regional balance and social stability	**15**
4	**Entrepreneurship Development programme (EDPs) in India-**objectives and need of EDP's Entrepreneurship development in Gujarat, Women Entrepreneurship in India need and progress.	**05**
	Total Lectures	**45**

Important instructions for paper setter –

Set University examination question paper for regular candidates as per the following instruction:

Sr. No.	Particulars	Marks
UNIVERSITY EXAMINATION **(Que. No. 1 to 4 are compulsory for regular students candidates)**		
1	QUESTION - 1 (From Unit 1) **(OR)** QUESTION - 1 (From Unit 1)	20
2	QUESTION - 2 (From Unit 2) **(OR)** QUESTION - 2 (From Unit 2)	20
3	QUESTION - 3 (From Unit 3) **(OR)** QUESTION - 3 (From Unit 3)	15
4	QUESTION - 4 (From Unit 4) **(OR)** QUESTION - 4 (From Unit 4)	15
	Total Marks for Regular Students	**70**

Suggested Readings and Reference Books:

1. Entrepreneurship – Hisrich& Peters
2. Entrepreneurship Megabucks – Siner A David
3. Entrepreneurship - New Venture Creation - Holt
4. Venture Capital – The Indian Experiences – J. M. Pandey
5. Project Preparation, Appraisal and Implementation P. Chandra

Note: Latest Editions of the above books may be used.

B.COM. SEMESTER – 2

7	DSE - 1	E-Commerce and Use of RDBMS(MS-Access)

Name of the Course: **E-Commerce and Use of RDBMS (MS-Access)**
Course credit: **05**
Teaching Hours: **Theory: 45 (Hours) + Practical: 60 (Hours)**
Total marks: **100**
Distribution of Marks: **5**0 **Marks semester end theory examination**
                          30 Marks semester end practical examination
                          20 Marks Internal assessments of theory (Unit:1 to 4) (CCA)

Objectives:
The core objective of the course is to familiar to the students about the E-Commerce and Use of RDBMS

Unit No. 1 to 4 -> Theory of 70 Marks and Unit No. 5 -> Practical of 30 Marks

Unit	Content	No. of Lectures
1	**DATABASE AND ITS OBJECTS:** - Introduction Access Database and its Objects including Table, Query, Form, Reports, Macros and Modules, Page - Creating Database - Working with data including insert, modify and delete records - Navigating Database including records, find and replace - Access data types - Object naming rules	**12**
2	**TABLES:** - Creating tables through wizard and design view, datasheet view - Understanding field properties: field size, input mask, format, indexed, Required, Allow zero length, Validation rule , Validation text, Caption, Default value - Primary keys, foreign key, composite key and candidate key - Defining relationship and setting up the referential integrity (Cascade update and Cascade Delete) - Importing Exporting and Linking objects with another application	**11**
3	**QUERIES AND FORMS:** - **Query:** Understanding and creating different queries including select, Action (append, delete, update, make-table), using wizard (cross-tab query, find duplicate query), Parameter query,	**11**

		Implementation of calculations and functions in queries - **Form:** Understanding types forms and its properties	
4	**E – COMMERCE:** - What is E-Commerce? - Types of E-Commerce: Business to Consumer, Business to - Business, Consumer to Business, Government to Business - M-Commerce	11
5	**PRACTICAL:** - Practical Exercise of Unit 1 to Unit 3	60
	Total Lectures	**45 + 60**

Theory Question Paper Style:

- **UNIVERSITY EXAMINATION**		
Sr. No.	**Particulars**	**Marks**
1	QUESTION - 1 (From Unit 1) **(OR)** QUESTION - 1 (From Unit 1)	14
2	QUESTION - 2 (From Unit 2) **(OR)** QUESTION - 2 (From Unit 2)	12
3	QUESTION - 3 (From Unit 3) **(OR)** QUESTION - 3 (From Unit 3)	12
4	QUESTION - 4 (From Unit 4) **(OR)** QUESTION - 4 (From Unit 4)	12
	Total Marks for Regular Students	**50**

Credit:
- 1 lecture = 1 hour = 1 credit and 2 practical = 2 hours = 1 credit
- Total 45 hours of theory teaching work per semester and additional 60 hours of practical per semester.
- Theory 3 Hours/week = 3 credits and additional practical 4 hours/week = 2 credits. Total credit is 5.

Examination:
- Theory Examination - Total marks 70 (50 marks of university examination and 20 marks of internal). University examination: 2 Hours
- Practical Examination - Total Marks 30 (No Internal Marks).University Examination: 2 Hours

Passing Standard:
- Student must obtain minimum 40% marks in theory and practical both
- Theory: Minimum 40% (minimum 20 marks in University examination and minimum 8 marks in internal)
- Practical: Minimum 40% (Minimum 12 marks in University examination)

Suggested Readings and Reference Books:

1. Access 2000 Bible
2. RDBMS Using MS-Access- By Bharat & Co.
3. Mastering Access 2000
4. No Experience Required Access-2000n

Note: Latest Editions of the above books may be used.

B.COM. SEMESTER – 2

8	Elective - 1	Accounting - 2

Name of the Course: **Accounting - 2**
Course credit: **03**
Teaching Hours: **45 (Hours)**
Total marks: **100**

Objectives:

The objective of this paper is to help students to acquire conceptual knowledge of the Accounting and to impart skills for recording various kinds of business transactions.

Unit	Content	No. of Lectures
1	**ACCOUNTS OF FARM:** - Introduction-Meaning of Farm and Farm Accounting - Utility and importance of Farm Accounting - Types of Income – Expenses Special Items - Practical Questions covering Farm Accounts and Farm, Profit & Loss account *(Excluding preparation of Balance Sheet)*	12
2	**ROYALTY ACCOUNTS :** - Introduction-Meaning and Contract of Royalty - Explanation of special terms - Basis of Royalty calculation - Accounting calculations of Royalty - Accounting treatments: Journal Ledger Entries and Accounts - Practical Questions [Excluding Sub-contract of Royalty]	11
3	**REPLACEMENT ACCOUNT** - Introduction-Meaning of Capital-Revenue transactions - Classification of transactions with Examples - Meaning of Replacement and its' Examples - Replacement expenditures - Classification and Allocation of Replacement expenditures : Revenue-Capital - Accounting Treatments : Journal ledger entry and Accounts Practical Questions	11

4	**ACCOUNTS OF SALES UNDER INSTALLMENTS SYSTEM:** - Introduction and Meaning - Difference between Installment system and Hire Purchase system - Installments Sale Agreement - Accounting treatments under Installments Purchase system - Practical Questions	**11**
	Total Lectures	**45**

Important instructions for paper setter –

Set University examination question paper for regular candidates as per the following instruction:

UNIVERSITY EXAMINATION		
(Que. No. 1 to 4 are compulsory for regular students candidates)		
Sr. No.	**Particulars**	**Marks**
1	PRACTICAL QUE - 1 (From Unit 1) **(OR)** PRACTICAL QUE - 1 (From Unit 1)	20
2	PRACTICAL QUE - 2 (From Unit 2) **(OR)** PRACTICAL QUE - 2 (From Unit 2)	20
3	PRACTICAL QUE - 3 (From Unit 3) **(OR)** PRACTICAL QUE - 3 (From Unit 3)	15
4	PRACTICAL QUE - 4 (From Unit 4) **(OR)** PRACTICAL QUE - 4 (From Unit 4)	15
	Total Marks for Regular Students	**70**

Suggested Readings and Reference Books:

1. M.C.Shukla and T.S.Grewal; Advanced Accounts, (Sultan Chand & Sons, Delhi)
2. Narayan Swamy; Financial Accounting, (Prentice Hall India, New Delhi)
3. Dr.B.M.Agrawal and Dr. M.P.Gupta; Advanced Accounting,
4. Amitabha Mukherjee and Mohammed Hanif; Modern Accounting,
5. Gupta and Gupta; Principles and Practice of Accounting, (Sultan Chand & Sons, Delhi)
6. P.C. Tulsian; Financial Accounting, (Tata McGraw Hill Publishing Co., New Delhi)
7. Dr. R.K. Sharma and Dr. R.S. Popli; Accountancy (Self Tutor),
8. R.S.N.Pillai, Bhagawathi, S.Uma; Practical Accounting (S. Chand & Co., New Delhi)
9. Ashok Sehagal Deepak Sehagal; Advanced Accounting (Taxmann Allied Services, Pvt. Ltd; New Delhi
10. Robert N Anthony, David Hawkins, Kenneth A. Merchant, *Accounting: Text and Cases.* McGraw-Hill Education

Note: Latest Editions of the above books may be used.

B.COM. SEMESTER – 2

8	Elective - 2	Business Management – 2 [Production Management]

Name of the Course: **Business Management – 2 [Production Management]**
Course credit: **03**
Teaching Hours: **45 (Hours)**
Total marks: **100**

Objectives:

To aware the students about the Production Business Management principles and practices due to development of industry and business as a complex phenomenon in the world and their impact on organizational efficiency is needed.

Unit	Content	No. of Lectures
1	**OPERATIONS MANAGEMENT AN INTRODUCTION:** - Introduction- Concept - Types of Operation Management Decisions - Operations Management as a function - Manufacturing and Services-Differences & Similarities – - Trends in Operations management - Productivity	**12**
2	**OPERATIONS STRATEGY:** - Introduction- Concept - Corporate Strategy and Market Analysis - Competitive Priorities - Service Strategies and Manufacturing Strategies - Mass Customization - Operations Strategy as a Pattern of Decisions	**11**
3	**PLANT LOCATION:** - Introduction - Meaning and Need - Nature of Location Decisions - Procedure - Factors Affecting Location Decisions - Methods of Evaluating Location Alternatives	**11**
4	**PLANT LAYOUT:** - Introduction- - Concept - Layout Planning	**11**

	- Need – Objectives -Significance - Factors Influencing Layout Choices - Principles - Types - Layout Planning and Design - Layout Tools and Techniques	
	Total Lectures	**45**

Important instructions for paper setter –

Set University examination question paper for regular as per the following instruction:

	UNIVERSITY EXAMINATION (Que. No. 1 to 4 are compulsory for regular students candidates)	
Sr. No.	**Particulars**	**Marks**
1	QUESTION - 1 (From Unit 1) **(OR)** QUESTION - 1 (From Unit 1)	20
2	QUESTION - 2 (From Unit 2) **(OR)** QUESTION - 2 (From Unit 2)	20
3	QUESTION - 3 (From Unit 3) **(OR)** QUESTION - 3 (From Unit 3)	15
4	QUESTION - 4 (From Unit 4) **(OR)** QUESTION - 4 (From Unit 4)	15
	Total Marks for Regular Students	**70**

Suggested Readings and Reference Books:

1. Bhatt K.S., Production and Operation Management, Himalaya Publishing House, Mumbai
2. Chunawala & Patel, Production & Operation Management, Himalaya Pub. House, Mumbai
3. Jain K.C. and Aggrawal L.N., Production Management, Khanna Publishers, New Delhi
4. Sharma S.C., Production Management, Khanna Publishers, New Delhi

Note: Latest Editions of the above books may be used.

B.COM. SEMESTER – 2

| 8 | Elective - 3 | Banking & Finance - 2 |

Name of the Course: **Banking & Finance – 2**
Course credit: **03**
Teaching Hours: **45 (Hours)**
Total marks: **100**

Objectives:

Aware the students with the Banking & Finance environment

Unit	Content	No. of Lectures
1	**LENDING PRINCIPLES :** - Safety, Liquidity, Profitability, Diversifications of Risks - Conflict between liquidity and profitability	10
2	**NEGOTIABLE INSTRUMENTS:** - Definition, Meaning and Characteristics of Promissory Note - Bill of Exchange and Cheque - Types of Cheques: Bearer, Order and Crossed - Types of Crossings : General and Special	15
3	**ENDORSEMENT:** - Definition and Meaning of Endorsement - Types of Endorsement: Blank, Full or Special, Restrictive, Partial, Conditional, Facultative - Effects of Endorsements	10
4	**TECHNOLOGY IN BANKING:** - Need and importance of technology in banking - ATM ,Credit Card , Debit Card , Tele banking \ Net banking, Pay TM, RTGS, E-Purse, E-Payment, NEFT. - Concept of Core Banking Solution	10
	Total Lectures	45

Important instructions for paper setter –

Set University examination question paper for regular candidates as per the following instruction:

Sr. No.	Particulars	Marks
	UNIVERSITY EXAMINATION	
	(Que. No. 1 to 4 are compulsory for regular students candidates)	
1	QUESTION - 1 (From Unit 1) **(OR)** QUESTION - 1 (From Unit 1)	20
2	QUESTION - 2 (From Unit 2) **(OR)** QUESTION - 2 (From Unit 2)	20
3	QUESTION - 3 (From Unit 3) **(OR)** QUESTION - 3 (From Unit 3)	15
4	QUESTION - 4 (From Unit 4) **(OR)** QUESTION - 4 (From Unit 4)	15
	Total Marks for Regular Students	**70**

Suggested Readings and Reference Books:

1. Practice and Law of Banking – G. S. Gill
2. Banking : Law and Practice – P. N. Varshney
3. Banking : Law and Practice in India – Tannan
4. Banking : Law and practice in India – Maheshwari
5. Banking and Financial system – Vasant Desai
6. Fundamentals of Banking – Dr.R. S. S. Swami
7. Bank Management By Vasant Desai –Himalaya Publication
8. Bank and Institutional Management By Vasant Desai – Himalaya Publication
9. Microfinance – Dr. R. J .Yadav , Paradise Publication, Jaipur.
10. Aantarrashtriya Banking ane Nibandho – Dr. R. J. Yadav

Note: Latest Editions of the above books may be used.

B.COM. SEMESTER – 2

8	Elective - 4	Computer Science – 2 (Programming in C Language)

Name of the Course: **Computer Science – 2 (Programming in C Language)**
Course credit: **05**
Teaching Hours: **Theory: 45 (Hours) + Practical: 60 (Hours)**
Total marks: **100**
Distribution of Marks: **5**0 **Marks semester end theory examination**
                            30 Marks semester end practical examination
                            20 Marks Internal assessments of theory (Unit:1 to 4) (CCA)

Objectives:

Unit No. 1 to 4 - Theory of 70 Marks Unit No. 5 - Practical of 30 Marks

Unit	Content	No. of Lectures
1	**CONTROL STATEMENTS:** - Decision Statements: if … else, Nesting of if … else, else if ladder, switch - Looping Statements: for, while, do … while, and Nesting of loops - Other statements: go to & label, break, continue	12
2	**ARRAY:** - Requirement of an array - Single dimension array - Two dimension array	11
3	**LIBRARY FUNCTIONS:** - Mathematical Functions: pow(), abs(), sqrt(), ceil(), floor(), mod() - Character testing/conversion Functions: isalpha(), isdigit(), isalnum(), isupper(), islower(), isprint(), isspace(), toupper(), tolower() - String handling Functions: strlen(), strcpy(), strcat(), strcmp(), strupr(), strlwr(), strrev()	11
4	**USER DEFINED FUNCTIONS:** - No argument and No return value - Argument and No return value - Argument and Return value	11
5	**PRACTICAL:** Practical Exercise of Unit 1 To 4 In C Language	60
	Total Lectures	**45 + 60**

Theory Question Paper Style:

Sr. No.	Particulars	Marks
	UNIVERSITY EXAMINATION	
1	QUESTION - 1 (From Unit 1) **(OR)** QUESTION - 1 (From Unit 1)	14
2	QUESTION - 2 (From Unit 2) **(OR)** QUESTION - 2 (From Unit 2)	12
3	QUESTION - 3 (From Unit 3) **(OR)** QUESTION - 3 (From Unit 3)	12
4	QUESTION - 4 (From Unit 4) **(OR)** QUESTION - 4 (From Unit 4)	12
	Total Marks for Regular Students	**50**

Credit:
- 1 lecture = 1 hour = 1 credit and 2 practical = 2 hours = 1 credit
- Total 45 hours of theory teaching work per semester and additional 60 hours of practical per semester.
- Theory 3 Hours/week = 3 credits and additional practical 4 hours/week = 2 credits. Total credit is 5.

Examination:
- Theory Examination - Total marks 70 (50 marks of university examination and 20 marks of internal).
- University examination: 2 Hours
- Practical Examination - Total Marks 30 (No Internal Marks).University Examination: 2 Hours

Passing Standard:
- Student must obtain minimum 40% marks in theory and practical both
- Theory: Minimum 40% (minimum 20 marks in University examination and minimum 8 marks in internal)
- Practical: Minimum 40% (Minimum 12 marks in University examination)

Suggested Readings and Reference Books:
1. Programming C – Bharat & Company
2. Programming C By Balagurusamy
3. Programming C By Yashwant Kanitkar

Note: Latest Editions of the above books may be used.

B.COM. SEMESTER – 2

8	Elective - 5	Advance Statistics - 2

Name of the Course: **Advance Statistics - 2**
Course credit: **03**
Teaching Hours: **45 (Hours)**
Total marks: **100**

Objectives:
To provide knowledge regarding practical application of statistical tools in business.

Unit	Content	No. of Lectures
1	**SET THEORY AND PROBABILITY:** - Element of a set - Types of Sets - Venn Diagrams - Operations of Sets - Cartesian product of sets - Examples - Concept of probability - Mathematical and statistical definition of probability - Definition of different terms (Random Experiment , sample space, types of events, independent events etc) - Addition Law and Multiplication Law for two event with proof - Examples	13
2	**INDEX NUMBER:** - Meaning and Definition of index number - Uses and limitation of index number - Construction of wholesale price index number - Method of Calculation of Index numbers (Laspeyre's , Paasche's , Fisher) - Two main Tests of index numbers - Aggregate expenditure and family Budget method - Examples	12
3	**MATHEMATICAL EXPECTATION:** - Definition and meaning - Mean and variance. - Properties of Mean and Variance - Examples	10
4	**DISCRETE PROBABILITY DISTRIBUTION:**	10

	- Binomial and Poisson Distribution - Characteristics - Constants - Importance of Distribution - Fitting - Examples	
	Total Lectures	**45**

Important instructions for paper setter –

Set University examination question paper for regular candidates as per the following instruction:

	UNIVERSITY EXAMINATION (Que. No. 1 to 4 are compulsory for regular students candidates)	
Sr. No.	**Particulars**	**Marks**
1	QUESTION - 1 (From Unit 1) **(OR)** QUESTION - 1 (From Unit 1)	20
2	QUESTION - 2 (From Unit 2) **(OR)** QUESTION - 2 (From Unit 2)	20
3	QUESTION - 3 (From Unit 3) **(OR)** QUESTION - 3 (From Unit 3)	15
4	QUESTION - 4 (From Unit 4) **(OR)** QUESTION - 4 (From Unit 4)	15
	Total Marks for Regular Students	**70**

Suggested Readings and Reference Books:

1. Advance Practical Statistics   : S. P.Gupta.
2. Fundamental of Statistics   : V. K. Kapoor and S.C. Gupta
3. Fundamental of Mathematics and Statistics   : V. K. Kapoor and S.C. Gupta
4. Fundamental of Statistics   : D .N Elhance

Note: Latest Editions of the above books may be used.

B.COM. SEMESTER – 2

8	Elective - 6	Co-operation – 2 (Law and Practice of Co-operation)

Name of the Course: **Co-operation – 2 (Law and Practice of Co-operation)**
Course credit: **03**
Teaching Hours: **45 (Hours)**
Total marks: **100**

Objectives:
The objective of the course is to provide the basic knowledge of co-operative activities

Unit	Content	No. of Lectures
1	**Procedure of Registration of Co-operative societies**	**12**
2	**FUNCTION - RIGHTS - DUTIES:** - Functions of Annual general meeting of co-operative society - Functions of Executive committee of co-operative society - Rights and Duties of co-operative society members - Powers and Duties of Registrar of co-operative society	**11**
3	**CO-OPERATIVE AUDIT:** - Meaning of co-operative Audit and Type of Audit - Importance of Audit in co-operative society - Difference between commercial and co-operative Audit - Type of Auditor and powers and duties of Auditor of co-operative society	**11**
4	**DISPUTE SETTLEMENT IN CO-OPERATIVES (co-operative tribunals):** - Liquidation of Co-operative society - Powers and duties of liquidator	**11**
	Total Lectures	**45**

Important instructions for paper setter –

Set University examination question paper for regular candidates as per the following instruction:

UNIVERSITY EXAMINATION		
(Que. No. 1 to 4 are compulsory for regular students candidates)		
Sr. No.	**Particulars**	**Marks**
1	QUESTION - 1 (From Unit 1) **(OR)** QUESTION - 1 (From Unit 1)	20
2	QUESTION - 2 (From Unit 2) **(OR)** QUESTION - 2 (From Unit 2)	20
3	QUESTION - 3 (From Unit 3) **(OR)** QUESTION - 3 (From Unit 3)	15
4	QUESTION - 4 (From Unit 4) **(OR)** QUESTION - 4 (From Unit 4)	15
	Total Marks for Regular Students	**70**

Suggested Readings and Reference Books:

1. The Gujarat Co-operative Societies Act. 1961
2. H Calvert : Law and Principles of Co-operation
3. L. S. Shastri : Law and Practice of Co-operative Societies in India
4. R. D. Bedi : Theory History and Practice of Co-operation
5. S. K. Gupte : Co-operative Societies, Act and Rules of Gujarat
6. Jacaues. Co-operative Book-keeping (3 volumes)
7. Co-operative Societies Act - 1904 & 1912
8. Co-operative societies Manual - Bombay
9. ગુજરાત રાજય સહકારી સંઘ – અમદાવાદ – સહકારી મંડળીઓનો કાયદો અને નિયમો
10. દેસાઈ અને શેઠ – સહકારી મંડળીઓનો કાયદો અને વ્યવસ્થા
11. ગ્રંથનિર્માણ બોર્ડ પ્રકાશન – સહકાર સિદ્ધાંત અને વ્યવહાર, સહકાર–ભાગ–૧–૨
12. સહકાર સિદ્ધાંત અને વ્યવહાર – ડો. ફડકે, ગ્રંથનિર્માણ બોર્ડ, અમદાવાદ.
14. સહકાર દર્શન – જગદીશ એમ. મુલાણી
15. ભારતમાં સહકારી પ્રવૃતિ , ડો. શાંતીલાલ બી. મહેતા

Note: Latest Editions of the above books may be used.