

H. L. COLLEGE OF COMMERCE

(Since 1936)

GUJARAT UNIVERSITY SYLLABUS

THIRD B.COM.

Effective from June 1996

GUJARAT UNIVERSITY – SECOND B.COM. SYLLABUS

THIRD B.COM. EXAMINATION

(In force from June, 1980)

O.Com. 5 :

No candidate shall be admitted to the Third B.Com. Examination unless he passed the Second B.Com. Examination of this University or an equivalent Examination and has kept two terms in a college affiliated to this University for the purpose of this Examination, provided that a candidate who is allowed to keep terms for the Third B.Com. Examination of this University will also be eligible for admission to this Examination after keeping two terms in a college affiliated to this University.

O.Com. 5 (B) :

A Candidate who has passed the B.A. Special Degree Examination of this University with Economics as a Special Subject shall be held admissible to the Second B.Com. Examination of the University, provided that –

(I) He will, notwithstanding anything contained elsewhere, be required to appear in the following eight papers :

1. Commercial Communication-I
2. Business Organization and Management-I
3. Accountancy
4. I-Paper of Principal Subject under R. Com.- I
5. Business Organisation and Management-II
6. Taxation
7. II and III paper of Principal Subject under R.Com. 7 & 8.

Note : The syllabus for paper Nos. 1 to 4 will be identical with that prescribed for the corresponding papers for the First B.Com. Examination under Regulation Com. And the syllabus for paper Nos. 5 to 8 will be identical with that prescribed for the corresponding papers for the Second B.Com. Examination under Regulation Com. 7.

and

(II) He has kept two terms in an affiliated College.

O.Com. 6 :

Candidate must forward their applications for examination to the Register on or before the prescribed date with a certificate of attendance during the First Term Certificates of attendance during the Second Term shall be forward by Principals of the colleges within a week the close of the Second Term.

O.Com. 7 :

A Candidate who has passed the B.Com. Examination of this University or any other recognised University will on payment of a fresh fee prescribed for the Third B.Com. Examination be admitted to a subsequent examination without keeping any additional terms in one of the special subjects specified in R. Com. 12. In which he has not already passed, and will on passing in such additional subject be awarded a certificate to that effect, provided that no candidate will be allowed to appear thus for examination in more than two optional subjects.

Provided further that such students shall also pass the optional subject concerned at the First and Second B.Com. Examination by appearing in the respective examinations on payment of the necessary fees in the same or previous Examinations season. No candidate will be declared to have passed the examination with optional subject concerned till he has passed all the papers in the subject concerned at the First, Second and Third B.Com. Examinations, provided, however, that the candidate who fails to pass all the papers in the subjects at the one and the same examination season will not be required to reappear in the examination at which he has obtained passing marks required under the relevant regulation and his result will not be

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declared till he has passed in all the papers in the subjects at all the three examinations, viz., First, Second and Third of Final B.Com. Examination.

Standard of Passing (Third B.Com. Examination)

R. Com. 7

To pass the examination candidate must obtain at least 36 percent of the total marks obtainable separately in the University Examination and in the internal evaluation in each subjects.

(1) Those of the successful candidates who obtain 60 per cent or more of the total marks obtainable in the aggregate, i.e. (i) the marks worked out as percentage at their First and Second B.Com. Examination on the basis given in the paragraph No.2 below, and (ii) in actual marks obtained by them in their Third B.Com. Examination will be placed in First Class, provided they obtain at least 60 per cent of the total marks obtainable in the papers at the Third B.Com. Examination in the examination actually held by the University as distinguished from internal.

R. Com. 12 :

The following are the subjects prescribed for two terms of the Third B.Com. Examination :

<i>No.</i>	<i>Subject</i>	<i>Paper</i>	<i>Marks External</i>	<i>Internal</i>	<i>Duration of Examination</i>
Compulsory :					
1.	Commercial Communication-III	One	70	30	3 hours
2.	Economics-III	One	70	30	3 hours
3.	Business Organisation and Management-III	One	70	30	3 hours
4.	Elements of Business Statistics	One	70	30	3 hours
5.	Business Law	One	70	30	3 hours

Two papers, i.e., Papers IV and V in any one subject from the following Principal subject in confirmation of the Second B.Com. Examination.

- (1) Advanced Accountancy & Auditing
- (2) Advanced Business Management
- (3) Economics of Cotton
- (4) Advanced Statistics
- (5) Banking
- (6) Agriculture with Commercial & Managerial Aspect
- (7) Advanced Public Economics including Public Enterprise
- (8) Public Administration
- (9) Actuarial Science
- (10) Business Statistics
- (11) Computer and Data Processing

For Internal Evaluation test Common Regulation remains the same as F.Y. and S.Y.B.Com. Examinations.

Evaluation, and those obtaining 48 per cent or more, but less than 60 per cent of the total marks in the aggregate, i.e. (i) the marks worked out as the percentage at their First and Second B.Com. Examinations, on the basis given in paragraph No.2 below and (ii) the actual marks obtained by them in the Third B.Com. Examination will be placed in Second Class, Provided they obtain at least 48% of the total marks obtainable in the papers at the Third B.Com. Examination actually held by the University as distinguished from internal evaluation.

- (2) For the purpose of determining the class of a candidate at the B.Com. degree Examination the marks of the First Year, Second Year and Third Year Examinations will be calculated on the following basis:

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- (i) Percentage of marks obtained in subjects other than General Education at the F.Y.B.Com. ..100 marks
i.e. out of
- (ii) Percentage of marks obtained on subjects other than General Education at the S.Y.B.Com. .. 100 marks
i.e. out of
- (iii) Marks obtained in all subjects at the Third B.Com. i.e. out of .. 600 marks
Total .. 800 marks
- (3) The marks assigned to a candidate at the internal evaluation shall be carried forward and credited to **15** the candidate concerned in a subsequent examination, if he appears thereat as an ex-student.
- (4) Notwithstanding anything contained above, it is hereby provided that :
- (i) A student who joins the Three-year Degree Course in the Second Year After passing intermediate Examination of this University or an examination recognised as equivalent to the percentage of the aggregate marks obtained by him thereat shall be counted in place of the percentage of marks at the F.Y. Examination as contemplated above.
- (ii) A student who has passed the First Year or the Second Year Examination (either or this University or an equivalent examination of any other University) in compartment in any manner will be awarded the marks equal to the percentage of marks works out on basic of the marks obtained by a candidate in each subject when that subject is cleared by the candidate shall be carried forward to a maximum of 47 for the purpose of awarding a class at the Degree Examination.
- (iii) A fraction of marks determined by taking out the percentage of marks for the purpose contemplated above shall be considered as one mark.

R. Com. 15 :

A candidate who fails at the examination and has obtained 40% of the marks in English and 44% or more of marks in any other subject or subjects shall, at his option, be excused from appearing in the subjects, provided he has passed in that subject, at a subsequent examination, and will be declared to have passed the whole examination, when he has passed in all the remaining subject of the examination, provided that in the subject the minimum number of mark in each subject as required under relevant regulation. The candidate passing the examination in this manner by compartments shall not be eligible for a prize, scholarship or other award at the examination.

BUSINESS LAW

1. The Indian Contract Act, 1872
2. The Sale of Goods Act, 1930
(Excluding sections relating to suits for breach of contract and miscellaneous provisions.)
3. Indian Partnership Act, 1932
4. The Negotiable Instrument Act, 1881
Chapters I to IV (Sections 1 to 60 and Sec. 118)
5. The Companies Act, 1956
Provisions relating to Formation of Companies
Memorandum and Articles of Association,
Prospectus, Directors and Private Companies.
6. The Trade Unions Act, 1926
Provisions relating to registration of trade unions and rights and liabilities of such trade unions.
7. The Industries Disputes Act, 1947 :
 - (i) Industrial Disputes.
 - (ii) Provisions relating to settlement of disputes by Conciliation.
 - (iii) Provisions relating reference of industrial disputes to Courts or Tribunal for Adjudication.
 - (iv) Powers of the Courts and Tribunals on reference.

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Allocation of Marks :

1. Indian Contract Act, 1872	}	60%
Sale of Goods Act, 1830		
Indian Partnership Act, 1932		
2. The Negotiable Instrument Act, 1881		10%
3. The Companies Act, 1956		15%
4. The Trade Unions Act, 1926	}	15%
The Industrial Disputes Act, 1947		
		100%

COMMERCIAL COMMUNICATION-III

- 1. Press Reports** (20%)
Accidents, natural calamities
 - 2. Business Reports** (15%)
Reports by individuals and committees :
(1) Decline in sales (2) Starting a factory (3) Opening a branch (4) Selecting a building for an office (5) Inspection of a branch/es (6) Inquiry into charges against an employee/s (7) Demands and grievances of employees (8) Accident in a factory (9) Starting a welfare centre (10) Taking over an industrial / business unit.
 - 3. Questionnaires** (15%)
Socio-economic, commercial and educational matters
- OR**
- 3. Essays** (15%)
Current topics : 300 words
 - 4. Stock Exchange Reports** (20%)
Comprehension of daily / weekly share market reports
 - 5. Study of the Text** (30%)

ECONOMICS - III

(N.B. : Each topic carries 10% marks)

- (a) Characteristics of Indian economy as an underdeveloped economy.
(b) Nature and magnitude of population pressure-Effects of increasing population-Population policy.
- (a) Unemployment and underemployment-Nature and magnitude Causes of unemployment and underemployment – Policy measures to relive unemployment and underemployment.
(b) Indicators of poverty-Analysis of the problem of poverty – Causes of poverty and eradication of poverty.
- (a) Price trends during the last decade – Causes of price rise-Government’s policy to control price rise.
(b) Deficit financing-Its effects on Indian economy.
- (a) Technological and institutional changes in agriculture.
(b) Marketing of agricultural produce in India.
(c) Institutional changes in agricultural finance.
- (a) Present industrial policy of India, after 1990.
(b) Role and significance of public sector-Critical view of the working of the public sector-Privatisation.
- (a) Trends in the quantum, direction and composition of foreign trade during last decade-Balance of trade.
(b) Import liberalisation and export promotion policy and their evaluation.

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7. (a) Recent trends in commercial banks in India.
(b) Critical evaluation of the monetary policy of the Reserve Bank of India.
8. (a) India's tax-structure and tax policy.
(b) Federal finance in India-Recommendations of the 10th Finance Commission.
9. (a) Meaning and indicators of economic development – Human development v/s Economic development.
(b) Strategy of planning in India.
(c) Main features of the 8th Plan-Objectives-Size and pattern of investment – Sources of finance – 9th Five Year Plan.
10. (a) Evaluation of Planning in India.
(b) Lessons of Planning in India.

BUSINESS ORGANISATION AND MANAGEMENT - III

I Production Management :

(25%)

- Meaning of Production
- Types of Manufacturing Process
- Production planning and control – Routing, Scheduling, Dispatching, Follow up
- Purchase function
Objective of Purchase function, Classification of purchases
Purchase Procedure
Centralised Vs. Decentralised Purchase
- Inventory control
Meaning of Inventory control
Understanding of Inventory control Techniques, Record level, E O Q.ABC Analysis
- Value Analysis
- Statistical Quality Control including control charts and acceptance sampling (Examples not expected)

II Marketing Management :

(75%)

- The Marketing function – Four Ps in Marketing
- Different concepts in marketing : Production concept, Product concept. Selling concept, Marketing concept, Societal Marketing concept, Core concepts of Marketing; Marketing in different demand situations.
- Market Demand : Estimating Market Potential; Methods of forecasting of Demand (Note : Examples on measurement and forecasting not expected)
- Product – concept of product, product line and product mix-product life Cycle and appropriate strategies for different stages of product life cycle.

Consumer markets and consumer behaviour :

- Major factors influencing consumer behaviour, the Buying decision process
- Market segmentation; meaning, importance, bases : Market Targeting : Product Positioning.
- Branding – types of branding and important decisions in branding
- Packaging – functions and usefulness
(Note : types of packaging not expected)
- Pricing – objectives – cost oriented, demand oriented and competition – oriented pricing.
- Publicity : meaning, objectives, importance.
- Sales promotion – Types, tools and objectives of Sales promotion for consumer goods.
- Public relations – tools and decisions
- Personal selling – Meaning, functions, process
- Physical Distribution – Retailing and wholesaling – their nature, importance, marketing decisions for the same.

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- Physical distribution – nature, objectives, order processing, warehousing, inventory, transportation – organisational responsibility.

Note : Of the five questions one questions may cover topics from both production Management and Marketing Management.

ADVANCED ACCOUNTANCY - IV

I COST ACCOUNTING :

(1) Process Costing :

- (i) Features of process costing, Accounting for waste or loss in process Normal loss, Abnormal loss/gain.
- (ii) **Joint products by products :** Methods of costing of joint products : (a) Physical measurement (units) basis of apportionment, (b) Relative sales value method of apportionment, (c) Relative sales value minus further processing cost method of apportionment, (d) Weighted average method of apportionment.
Methods of costing of By-products : (a) Costing of by-products on the basis of market value, (b) Comparative price at standard cost where by-products are not of significant value.
- (iii) **Transfer Pricing :** At actual or at cost plus profit, inter-process profit and provision of unrealised profit.
- (iv) **Process Costing :** Where process/processes are not completed. Ascertainment of equivalent production, apportionment of costs and evaluation under FIFO and average cost method.

(2) Uniform Costing :

The Development Requirement Advantages & Limitations (only in theory)

(3) Marginal Costing and BEP Analysis :

- (i) **Concept of Marginal Cost :** Marginal variable and absorption costing; Advantages of marginal costing technique; Assumptions of marginal costing.
- (ii) **Break-even Analysis :** Analysis with any one limiting factor only; simple break-even charts and profit volume chart.

Note : Problems involving differential cost analysis and decision – making are not expected.

(4) Standard Costing :

- (i) Definition of Standard, Standard Cost and Standard Costing; Standard Absorption Costing and Standard Marginal Costing; Standard Cost Card; Setting Standards; Advantages and Limitations of Standard Costing.
- (ii) Standard Costing and Budgetary Control; Analysis of Variances; Types of variances and their brief explanation; Computation of following variances : (a) Material Price (b) Material Usage (c) Material Mix (d) Material Yield (e) Labour Rate (f) Labour Efficiency (g) Idle Time (h) Labour Mix and (i) Revised Labour Efficiency.

Note : Problems for finding out variances directly are expected and problems involving of the missing values are not expected.

(5) Budgetary Control :

- (i) Introduction, Procedure of setting up Budgeting Control; Preparation of various budgets (in theory only.)
- (ii) Problems on preparation of Sales Budget and Cash Budget only.

II MANAGEMENT ACCOUNTANCY :

(40%)

(1) Introduction to Management Accountancy.

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- (2) **Analysis and Interpretation of Financial Statements :** Concept and nature of financial statements. Types of Financial Statements; Brief idea about the methods used in analysis of financial statements : (a) Comparative Financial and Operating Statements (b) Statement of changes in working capital (c) Trend Percentages (d) Common size statements (e) Ratio analysis (f) Funds-flow and Cash flow analysis.
- (3) **Ratio Analysis :**
(i) Computation of the following ratios and their brief interpretation : (1) Gross Profit Ratio (2) Net Profit Ratio (based on profit after tax) (3) Expense Ratio (4) Operating Ratio (5) Current Ratio (6) Liquid Ratio and Acid test or Quick Ratio (7) Turnover Ratios : (a) Stock Turnover (b) Debtors Turnover (c) Creditors Turnover (d) Assets Turnover (8) Debt-equity Ratio (9) Debt Service Coverage Ratio (10) Return on Capital Employed (11) Return on Shareholders' Funds(based on PAT; (12) Capital Gearing Ratio.
- (4) (a) Funds Flow Analysis and Cash Flow Analysis – Distinction between Cash flow and Fund flow.
(b) Preparation of Cash Flow Statement.
Notes : (1) Preparation of projected cash flow statement is not expected. (2) Only simple problems are expected on Cash Flow Statement and Analysis. Problems involving points like purchase of business, revaluation of assets, forfeiture and reissue of shares, dividend out of pre-acquisition profits etc. are not expected in these chapters (3) Preparation of Balance Sheet and P & L A/c from given ratios is not expected.

ADVANCED STATISTICS - IV

(1) LINEAR CORRELATION & REGRESSION :

Definition of coefficient of correlation, its properties of (i) independence of r from change of origin and scale of variables, (ii) $-1 \leq r \leq 1$, Karl Pearson's coefficient of correlation,

Bivariate table and calculation of r from it, Spearman's rank correlation coefficient and derivation of its formula, measuring and calculation of coefficient of determination and its interpretation. Fitting of Linear regression model by scatter diagram and method of least squares meaning of regression coefficients and their properties, examples.

(2) MULTIPLE AND PARTIAL CORRELATION & REGRESSION : (20%)

Definition of covariance and correlation and covariance matrices, definitions of multiple and partial correlation involving three variable only, Derivation of the following formula and numerical examples based on these formula.

(1) $a_{12.3}$ & $b_{13.2}$ (2) $r_{12.3}$ (3) $R^2_{1(23)}$ (4) $r_{12.3}$ etc

Derivation of a regression line of x_1 on x_2 and x_3 and numerical examples.

(3) ELEMENTS OF STATISTICAL INFERENCE :

(A) Estimation of a parameter, characteristics of a good estimator (only definitions), estimation of parameters by the method of maximum likelihood based on samples from Binomial, Poisson and Normal distributions only.

(B) Testing of Statistical hypotheses : Simple and Composite, Null and Alternative hypothesis, meaning of Type-I & Type-II errors with their probabilities, critical region, statement of Neyman Pearson Lemma, its use in obtaining critical region of most powerful test. Calculation of power or a test involving Binomial and Normal distributions.

(4) LARGE SAMPLE TEST FOR ATTRIBUTES : (20%)

Definition of X^2 statistic, conditions for applying X^2 -test, Derivation of X^2 2x2 contingency table with Yates' correction, use of X^2 test.

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- (1) In testing of independence of attributes in an $r \times s$ contingency table.
- (2) In testing of goodness of fit.

- (5) NON-PARAMETRIC TESTS :** **(20%)**
Need for non-parametric tests, advantages and disadvantages of non-parametric tests, sign, Run, Median, Wilcoxon and Mann-Whitney-U tests for one and two samples only using Normal approximation.

Reference :

1. Meyer, P.L. : Introductory probability and statistical applications, Addison – Wesley
2. Lapin L. : Statistics for modern business and decision, Horcouth Braco-Jovanovich Inc.
3. Mendenshall, sch after and wackorly (1981) : Mathematical Statistics with applications, Duxbury (Boson)
4. Hotel P.G. : Introduction to mathematical statistics, Wiley (N.Y.1971)
5. Sancheti & Kapoor : Business Statistics; Sultan Chand & Sons.
6. H.D. Shah :

ADVANCED BUSINESS MANAGMENT - IV

ORGANIZATIONAL BEHAVIOUR :

1. Organization & Organizational behaviour – Importance of studying o.b. – Contributing disciplines to the Management and O.B. – Contingent nature of O.B.
2. **Individual Behaviour :**
Biographical Characteristics – (1) age (2) sex (3) Marital status (4) Number of dependents (5) Tenure.
Ability : (1) Intellectual abilities (2) Physical abilities – The ability – job fit.
Personality : What is personality ? Mail personality determine Personality traits Major Personality attributes effecting O.B. Matching Personality and job.
Learning : Definition – Theories of Learning – Shaping behavior Some special organizational application.
Implication for performance and satisfaction.
3. **Perception and Decision making :**
Perception – Meaning and importance – Factors influencing perception (1) The perceiver, (2) The target (3) The situation. The attribution Theory – Short cuts in judging others – Specify applications in Organization.
Perception and Decision making.
The optimising Decision making Model – Steps – Assumptions Predictions.
Alternative Decision making models – The satisfising model – The implicate favourite model.
Implication for performance and satisfaction.
4. **Values, Attitudes and Job satisfaction :**
Values – Importance – Sources of our value systems – Types values.
Attitudes – Sources – Types – Attitude and Consistency cognitiv Dissonance Theory – Measuring A.B. Relationship.
Job – Satisfaction – Meaning – Job satisfaction as Dependent variable and as an independent variable – Expressing Dis-satisfaction.
5. **Basic Motivation concept :**
Contemporary Theories : (1) ERG Theory (2) Three needs Theory (3) Cognitive evaluation theory (4) Coal-setting theory (5) Re-inforcement theory (6) Equity Theory (7) Expectancy Theory.

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6. **Job-Design** : Meaning – from Job – Simplification to Quality of work – life – The Job characteristic Model – Job design in practice – (1) Job enrichment (2) Autonomous work – teams – Four Schools of thought on job-design.
7. **Group Behaviour** : Definition and types of groups – Why do people form groups 7 stage of group development – Explaining work – group behaviour – External conditions imposed on the group – Group member resources – Group Structure – Group process Group Tasks groups.
8. **Communication Group Decision – Making** – Group v/s Individual – Groups think and group shift-group decision making Techniques – Implications.
9. **Leadership** : Meaning – Theories of leadership – (1) Trait theories (2) Behavioural theories (3) Contingency theories – (a) Continuum model (b) Fiedler Model (c) Ersay – Blanchards’ situational theory (d) Leader – Member exchange theory (e) Path goal theory (f) Leader – Participation Model.(4) Implicit theories – (a) Attribution Theory (b) Charismatic Leadership Theory.
- 10. Power and Politics –**
Power- Meaning – Leadership and Power – Bases of Power – Sources of Power
Concept of Dependency – General Postulates – factors creding dependency Power Tactics – Power in group co-alitior. Politics – Definition – Importance of Political perspective Factors contributing to political behaviour.
- 11. Conflict and Inter-group behaviour :**
Definition of conflict – Different views on conflict – Functional Disfunctional conflict – The conflict process – (Stages 1 to 4)
Factors affecting inter – group behaviour – Methods for managing inter-group relations.
- 12. Cultural Systems :**
What is organisational culture ? What does culture do ? Creating and subtaining Culture – How employees learn culture ?
- 13. Work-stress :**
Meaning of Stress – Its spread – consequence of stress - Potential sources of stress – Individual differences in stress - stress consequencies – stress management stratages.
- 14. ORGANIZATIONAL CHANGE AND DEVELOPMENT :**
Meaning of Organizational Change – Resistance to change The change Process-
Organizational Development – Meaning values and objectives – The O.D. Constancy process –
Implementation issues in OD – OD Intervantions – Evaluating O.D. Effectiveness.

BOOKS

Basic Text Books :

1. Organisational Behaviour – Stephen P. Robbins.

(Prentice – Hall of India (1989))

Weightage :

Paras

I (1) to (6)

II (7) to (14)

Weightage

40%

60%

**GUJARAT UNIVERSITY – SECOND B.COM. SYLLABUS
ELEMENTS OF BUSINESS STATISTICS**

1 (A) LINEAR CORRELATION AND REGRESSION :

Meaning and types of correlation, study of correlation between two variables by scatter diagram, definition of coefficient of correlation (r) and its properties. Calculation of r by Karl Person's method for grouped and ungrouped data.

Spearman's rank correlation coefficient. Probable error and interpretation of r, idea and computation of coefficient of determination.

Meaning of regression and use of regression analysis.

Regression line of dependent variable on independent variable and their properties.

(B) ASSOCIATION OF ATTRIBUTES :

Meaning and concept of independence and association of attributes, in 2 x 2 contingency table, consistency of data, methods of studying association, calculation of Yule's coefficient of association.

2 (A) TIME SERIES :

(20%)

Meaning and importance of time series in economics and business. Components of a time series, determination of trend by graphical method and method of moving averages. Seasonal variation and Seasonal indices.

(B) BUSINESS FORECASTING :

(20%)

Importance of Business forecasting in planning forecasting for long, medium and short term decisions, methods of forecasting, graphical, least square, exponential smoothing and input-output method (two industries only).

3 (A) INTERPOLATION & EXTRAPOLATION :

Meaning and importance of interpolation and extrapolation idea of operator and E and their relationship with examples. Methods of interpolation – Newton's forward difference, Binomial Expansion and Lagrange's methods, examples pertaining to business and industries.

(B) DEMOGRAPHIC METHODS :

(20%)

Meaning and scope of demography. Computation of mortality rates : (1) CDR (2) SDR (3) IMR. Computation of fertility rates (1) CBR (2) SBR (3) GFR (4) Age SFR (5) TFR. Construction of life tables and examples.

4 (A) CO-ORDINATE GEOMETRY :

Co-ordinates of a point, slope and intercepts of a line joining two points, general form of equation of straight line $Ax + By + C = 0$, Equation of straight line of the form :

$$(1) y = mx + c \quad (2) y - y_1 = m(x - x_1) \quad (3) \frac{x}{a} + \frac{y}{b} = 1 \quad (4) \frac{y - y_1}{y_2 - y_1} = \frac{x - x_1}{x_2 - x_1}$$

Length of a line segment joining two points, slope of parallel and perpendicular lines and examples.

(B) LINEAR PROGRAMMING :

(20%)

Linear inequality of two variables and its graph – idea of lattice points. Meaning and uses L.P., formulation of LP problem for two variable only. Solution of LP problem by graphical method only.

5 (A) MATRIX ALGEBRA :

(20%)

Definition of matrix and types of matrices. Addition, subtraction and multiplication of two or more matrices. Determinates of the square matrices of order two and three of real elements. Inverse of

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square matrix, solution of simultaneous equations. (for two and three variable only using inverse of a matrix and examples.)

- (B) ARITHMETIC & GEOMETRIC PROGRESSIONS :** (20%)
Meaning of progression and series. The n^{th} term and sum of the first n term of A.P. and G.P. (without proof), Arithmetic and Geometric mean between two variables, simple business application of A.P. & G.P.

ADVANCED ACCOUNTANCY - V

I Financial Accounting : (50%)

- (1) Amalgamation, Absorption and Reconstruction of Companies :
(excluding inter-company holding of shares)
* Concept of Mergers and Takeovers
- (2) Valuation of Goodwill and Shares :
Note : Necessary data must be provided by the paper-setter in such a way that any assumptions on the part on the part of the students are not required.
- (3) Accounts of Banking Companies :
 - (i) Some relevant provisions of Banking Regulation Act, 1949 as under :
 - (1) Meaning of banking (Sec. 5(b))
 - (2) Prohibition of Trading (Sec. 8)
 - (3) Disposal of non-banking assets (Sec. 9)
 - (4) Capital & Reserve (Sec. 11)
 - (5) Reserve Funds (Sec. 17)
 - (6) Restriction as payment of dividend
 - (7) Cash Reserves (Sec. 18)
 - (8) Liquidity norms (Sec. 24)
 - (9) Restriction on acquisition of shares in other company
 - (10) Restriction on loans and advances (Sec. 20)
 - (11) Unclaimed deposits (Sec. 26)
 - (12) Accounts and Audit (Sec. 29 to 34-A)
 - (ii) Main characteristics of a bank's book-keeping, slip system and new revised form of Balance Sheet and Profit and Loss Account.
 - (iii) Income recognition; Classification of Bank Advances on the basis of asset-performance for determining loss provisions; Classification of investments.
 - (iv) Some special transactions of Banks : Functions of a Commercial Bank Discounting and Collection and Collection of bills (Including its Accounting treatment) Acceptances and endorsements
 - (v) Statutory liquidity ratio and cash reserve ratio for scheduled commercial bank.
 - (vi) Simple problems on preparation of Bank's Final Accounts (excluding schedules).

Note : Problems involving computation are not expected pertaining to any to any of the topics in (i), (iii) and (v) above.

II Auditing : (50%)

- (1) **Company Audit :**
 - (a) Preparation before commencing audit of a limited company.
 - (b) Importance of different documents such as Memorandum of Association, Articles of a Association, Prospectus, Minutes Book, Preliminary contracts.
 - (c) Audit of share capital :
 - (i) Issue of shares : at par, at premium, at discount, Issue and redemption of redeemable preference shares. Issue of right shares.

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- (ii) Issue of shares for consideration other than cash, bonus shares, issue of shares in conversion of debentures; bonds and issue of shares for any other consideration.
- (iii) Share forfeiture and reissue.
- (iv) Share transfer audit
- (d) Statutory Audit.
- (e) Auditor's duties regarding distribution of dividend.

(2) Auditor's Report / Certificate :

Importance- Legal requirements-Difference between auditor's report and certificate, clean and qualified report; concept of "True and Fair" in auditor's report concept of manufacturing and other companies audit order 1988.

(3) Divisible Profits :

Meaning and Importance – legal provisions under Companies Act.

(4) Depreciation :

Legal provisions under Companies Act-Auditor's duties regarding depreciation.

(5) Reserve & Provisions :

General reserve and specific reserves-Distinction between reserve & provisions and Capital Reserve & Reserve Capital, Secret Reserve-Legal provisions & Auditor's duties.

(6) Investigations :

- (1) Meaning and need; Difference between Audit & Investigation
- (2) Investigation under Companies Act
- (3) Investigation for purchase of business
- (4) Investigation for granting of a loan
- (5) Investigation in case of declining profits
- (6) Investigation in case of suspected fraud

(7) Audit Programmes of :

- (1) Hospital run by Public Charitable Trust.
- (2) Educational Institutions
- (3) Partnership Firm
- (4) Manufacturing Unit

(8) Cost Audit :

Meaning-scope-uses-legal provisions

(9) Tax Audit :

Legal provisions

- Note :**
- (1) Sections I and II are independent sections and under any scheme of paper setting, both the sections will have to be treated separately and questions from one section cannot be set in option to questions from other section.
 - (2) One objective question should be set from Section II which will carry 20% marks of that section.
 - (3) Answers to objective questions must be supported by logical reasoning, explanation or relevant legal provision.

**GUJARAT UNIVERSITY – SECOND B.COM. SYLLABUS
ADVANCED STATISTICS - V**

1 THEORY OF SAMPLING : (20%)

Simple random sampling with and without replacement for variables and proportion, derivation of mean and variance of simple random sample for proportion, numerical example's to verify the following :

(1) $E, \bar{Y}, = \bar{Y}$

(2) $v \bar{Y} = \frac{N-n}{N} \frac{S^2}{n}$

(3) $v \bar{Y} = \frac{\sigma^2}{n}$

(4) $E(s^2) = S^2$

(5) $E(S^2) \times (n-1) S^2$ (For $N \leq 5$ sample size 2 only) stratified random sampling, proportional and optimum allocation with fixed sample size only, confidence intervals for sample mean and sample proportion for SRS; using normality. Description of systematic sampling and two stage sampling.

2 LINEAR PROGRAMMING : (20%)

General linear programming problems, formulation of the LPP, solution by graphical and simplex method, dual of LPP, duality theorem without proof, examples.

3 ACCEPTANCE SAMPLING : (20%)

Description of double sampling plans, oc function of double sampling plans (statement only) and ASN, ATI, AOQ AOQL for it (only statements), examples, description only of sequential sampling plans.

4 ANALYSIS OF VARIANCE : (20%)

Analysis of variance technique for one way and two way classifications, analysis of completely Randomized design (CRD), Randomized Block design (RBD) and Latin Square design.

5 INVENTORY CONTROL : (20%)

Basic functions of inventory and inventory decisions, classical Economic order Quantity (EOQ) Formula, Quality discounts, relevance of shortage cost, economic lot size, examples.

Reference :

1. Cochran W. : Sampling Techniques, Wiley Eastern
2. Shah S.M. :
3. P.K.Gupta and Man Mohan : Operations Research & Statistical Analysis, Sultan Chand & Sons.
4. Gass : Linear Programming, Method's & Applications McGraw Hill, Student Edition.
5. R.T.Ratani :
6. Schellenberger : Managerial Analysis, Taraporwala and sons.

ADVANCED BUSINESS MANAGEMENT - V

1. Study of Buyer Behaviour of a consumer product.
2. Analysis of managerial problems of a large sized department store.
3. Critical analysis of Marketing activities of a consumer product company.
4. A critical study of the advertising strategy adopted by a soft drink company.
5. Analysis of advertising functions of an industrial product company.
6. A study of managerial issue of a co-operative bank.

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7. Critical analysis of the management functions of a public sector unit.
8. A detailed study of an advertising agency.
9. A study of motivation in an organization employing not less than 100 employees.
10. A critical study of recruitment and selection functions in a large industrial unit or a co-operative organization.
11. Personnel problems of a service organization.
12. A critical study of distribution network of a consumer.
13. T V as an advertising medium.
14. Marketing problems of a Khadi & Village industries products marketing unit.
15. A comparative evaluation of the sources of financing industrial units. (at least two units of any one industry).
16. An overview of capital structure theories.
17. A critical assessment of working capital management in any industrial unit.
18. Problems and prospects of non-banking finance companies.
19. Evaluation of O D intervention in any unit.
20. Organizational culture – its contents, process and impact.
21. Group Dynamics and Leadership issues in a local self Government or a co-operative unit.

Note : In addition to the above, a student may, in consultation with his Guide, select any other topic provided it is approved by the Chairman of the Board of Studies for Business Management before 31st July 1996. However, such cases should be minimum.

ADVANCED BUSINESS MANAGEMENT PAPER – V (EFFECTIVE JUNE AS AN ALTERNATIVE TO DISSERTATION)

1. Introduction : Meaning of Research – objectives of Research Motivation in research – Types of Research - Research approaches – Methods – V/s Methodology – Research and Scientific Method – Importance of knowing how Research is done – Research Process – Criteria and good Research Problems of Researchers in India.
2. **Defining the Research Problem** : What is Research Problem – Selecting the problem – Defining the Problem – Technique involved in defining a problem –
3. **Research Design** : Meaning – Need – Features of good design – Importance concepts relating to Research design – Types of Research designs (1) Exploratory (2) Descriptive and Diagnostic (3) Hypothesis Testing – Basic Principle of Experimental Designs – Important Experimental designs.
4. **Sampling Design** : Census and sample survey – Implications of a sample design – steps in sampling design – Criteria for selecting a sampling procedure – Different types of sample design – Random Sample – How to select ? Types –
5. **Measurement and Scaling Techniques** : Importance of Measurement – Measurement scales (1) Nominal scale (2) Ordinal Scale (3) Interval (4) Ratio. Sources of Error in Measurement – Tests of Sound Measurement (1) Test of Validity (2) Test of Reliability (3) Test of Practicability – Techniques of Developing measurement tools.
Scaling – Meaning of scaling – Scale classification bases Important scaling Techniques – Scale constructing Techniques.
6. **Methods of Data Collection** : Primary Data & Secondary Data Collection of Primary Data – (1) Observation (2) Interview.

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Collection of Data through questionnaires – main aspects of a questionnaires (1) General Form (2) Question Sequence (3) Question Formulation.

Collection of Data through schedules – Questionnaire and schedule –

Other methods of collecting data.

Collection of Secondary Data :

Selection of appropriate method for data collections – Case Study Method.

7. Processing and Analysis of Data :

Processing Operation (1) Editing (2) Coding (3) Classification (4) Tabulation – Some problems of processing. Analysis – Elements / Types of Analysis.

Statistics in Research : (General understanding of following concepts) : (1) Measures of Central Tendency (2) Measure of dispersion (3) Measure of relationship (4) Regression – Simple & Multiple co-relation (5) Association in case of attributes (6) Other measures.

8. Sampling Fundamentals : Definition of Sampling – Need for sampling – some fundamental definitions – Important sampling Distributions – (1) Means (2) Propertion (3) Student's Distribution (4) F. Distribution (5) Chi-Square –

Central limit theorem – Sampling theory – Brief idea of the concept of standard errors – Determinants of sample size –

9. Testing / Hypothesis : Meaning of a Hypothesis – characternts of Hypothesis – Basic concepts concerning testing of hypotheses – Procedure for hypothesis testing. Importance of Non-paramite test.

10. Interpretation and Report writing : Meaning of interoperation – why interpretation ? Techniques of Interpretation – Precautions in interpretations – Report writing – significance of – steps in writing reports Lay out of the research report – Types of Reports – Mechanics of writing a research of report – precautions – oral presentation.

BOOKS

Basic Text Book :

(1) Research Methodology – C. R. Kothari
(Wiley Eastern Limited (1987))

Other Reference Books :

(1) Research Methodology in Social Sciences – G. C. Pande
(Amol Publications, New Delhi - 1989)

Weightage

	Paras	Weightage
I	(1) & (2)	15%
II	(3) & (4)	20%
III	(5)	15%
IV	(6) & (7)	25%
V	(8) to (10)	25%
		100%