

BHAKTA KAVI NARSINH MEHTA

UNIVERSITY



FACULTY OF COMMERCE

B. COM. [CBCS PROGRAMME]

(BASED ON UGC-CBCS-2015 GUIDELINES)

SEMESTER - 1

(CHOICE BASED CREDIT SYSTEM)

Effective From June-2018

Bhakta Kavi Narsinh Mehta University

Junagadh-362263

Website : www.bknmu.edu.in

Semester-I

Sr No	Course Type	Subject/Course Structure	Credit	Sr No	Course Type	Credit
1	Core	English Language - 1	3	1	Core	3
2	Core	Business Economics-1	3	2	Core	3
3	Core	Financial Accounting - 1	3	3	Core	3
4	Core	Business Organisation & Management - 1	3	4	Core	3
5	Core	Company Law - 1	3	5	Core	3
6	DSE-1	Personal Selling and Salesmanship - 1	3	6	DSE-1	3
		Business Mathematic - 1	3			3
		Business Law - 1	3			3
7	DSE-2	Entrepreneurship - 1	3	7	DSE-2	3
		Computer Application in Business	5			5
8	Elective	Accounting - 1	3	8	Elective	3
		Business Management - 1	3			3
		Banking & Finance - 1	3			3
		Computer Science - 1	5			5
		Advance Statistics - 1	3			3
		Co-operation - 1	3			3

COMMERCE FACULTY

B.Com. Semester-1 (Effective from June - 2018)

No		Course/Paper Title	Credit	Internal Marks	External Marks	Practical/Viva
1	Core	English Language - 1	3	30	70	
2	Core	Business Economics-1	3	30	70	
3	Core	Financial Accounting - 1	3	30	70	
4	Core	Business Organisation & Management - 1	3	30	70	
5	Core	Company Law - 1	3	30	70	
6	DSE-1	Personal Selling and Salesmanship - 1	3	30	70	
7		Business Mathematic - 1	3	30	70	
8		Business Law - 1	3	30	70	
9	DSE-2	Entrepreneurship - 1	3	30	70	
10		Computer Application in Business	5	20	50	30
11	Elective	Accounting - 1	3	30	70	
12		Business Management - 1	3	30	70	
13		Banking & Finance - 1	3	30	70	
14		Computer Science - 1	5	20	50	30
15		Advance Statistics - 1	3	30	70	
16		Co-operation - 1	3	30	70	

B.COM.[CBCS]SEMESTER-1

EVALUATION SCHEME AND DISTRIBUTION OF MARKS

WITH EFFECTIVE FROM: JUNE-2018 FOR ALL SEMESTERS

INTERNAL ASSESSMENT [30 Marks]		
No.	Particulars	Marks
1	Assignments, MCQ, Seminar	30
EXTERNAL (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



SYLLABUS

For

B.COM.

Semester - 1

(Effective from June - 2018)

1. Core English Language - 1

Name of the Course: **Compulsory English-1**
 Course credit: **03**
 Teaching Hours: **45 (Hours)**
 Total marks: **100**

Objectives:

The course intends to initiate the students in English language The course intends to initiate the students in

Business English Detailed Syllabus:

Unit	Item	Marks	Hours
I	Grammar: <ul style="list-style-type: none"> • Articles • Tenses • Parts of Speech • Prepositions 	20	13
II	Composition <ul style="list-style-type: none"> • Paragraph Writing: (Guided) • Dialogue Writing (Guided) based on commercial/official situations Comprehension <ul style="list-style-type: none"> • Information Transfer through Table and Charts, Pictures • Resume 	20	13
III	Text: Pinnacle- A text for College Students (Section-One) Board of Editors, McMillan	30	19
Total Teaching Hours			45

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

(Titles: Prose: 1. The Boy Who Broke the Bank by Ruskin Bond, 2. Black Boy (Extract) by Richard Wright, 3. The Man Who Redefined Digital Age –Excerpts from a Newspaper Article.
 Poetry: 1. Where The Mind is Without Fear by Rabindranath Tagore, 2. The Seven Ages of Man by Shakespeare, 3. The Road Not Taken by Robert Frost.)

Examination Paper Style

Question No.	Details	Options	Marks
1 A	Articles (Objective Types of Questions)	5/7	05
1 B	Tenses (Objective Types of Questions)	5/7	05
1 C	Identify the Underlined part of Speech	5/7	05
1 D	Fill the blanks by choosing the correct preposition from the bracket.	5/7	05
2 A	Paragraph Writing (Points to be given)	1/2	05
2 B	Information Transfer through Table, Charts or pictures	1/1	05

B.COM. SEMESTER - 1

2 C	Write a Resume for the given post.	1/2	05
2 D	Dialogue Writing based on commercial/official situations	1/1	05
3 A	Answer in one line or Objective Type/Multiple Choice etc (Text- From Unit-III)	6/8	06
3 B	Short answer questions. (Text- From Unit-III)	3/5	09
4	Short Notes (Text- From Unit-III)	2/4	15

Recommended Reading:

- **Murphy's English Grammar.** 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,** Cambridge University Press.

• 2 Core Business Economics - 1

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

Teaching Hrs.: 45

UNIT-1, BUSINESS ECONOMICS:

- Definitions, nature and scope, business economics and economics theories, Types of business decisions.
- Basic concepts of Economics - Demand and Law of Demand, Supply and Law of Supply
- Concept of Incremental, Concept of Equi-Marginal, Discounting Principle, Utility of above concepts in decision making

UNIT-2, CONCEPT OF ELASTICITY:

- Definition, Factors, Importance and types of price elasticity, concept and types of Income and cross elasticity of demand, use of concept of elasticity in business decision

UNIT-3, PRODUCTION ANALYSIS:

- Concept, Nature, and types, of production function, laws of variable proportion
- Economies of scale Iso-quant curve, Iso-cost curve, optimum input combination
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UNIT-4, PRODUCTION COST ANALYSIS:

- Significance of production cost analysis, Concept of real cost, opportunity cost and monetary cost, cost output relationship with reference to time perspective, use of cost analysis in business decisions

Reference books:

1. Samuleson, Paul A. & Nordhaus, Economics
2. K.E. Boulding - A Reconstruction of Economics
3. J.R. Hicks value and capital.
4. Lionel Robbins - The nature & significance of Economic science
5. P.L Mehta - Managerial Economics
6. VarshneyMaheswari - Managerial Economics

B.COM. SEMESTER - 1

Important instructions for paper setter -

Set University examination question paper for regular and external candidates as per the

UNIVERSITY EXAMINATION		
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
ONLY FOR EXTERNAL CANDIDATES		
5	QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks] OR QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks]	30
	Total Marks for external candidates	100

B.COM. SEMESTER - 1

3 Core Financial Accounting - 1

Name of the Course: Financial Accounting - 1
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	ACCOUNTS OF AMALGAMATION OF PARTNERSHIP FIRMS: - Meaning-Objectives-Reasons of Amalgamation of Partnership Firms - Accounting procedure for amalgamation as per point raised [A] In the books of Transfer or firm [B] In the books of Transfer or firm - Amalgamation in the form of Absorption [Method to prepare Business Purchase Account] Practical Questions	12

2	CONSIGNMENT ACCOUNTS Introduction- Meaning and Features of consignment Consignment, Sale and Goods sent on Sale or Return The Process and Different terminologies of consignment Terms and conditions of Consignment Agreements Consignment transactions and Ledger Accounts Accounting treatments in the books of the Consignor and Consignee Practical Questions	12
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3	JOINT VENTURE ACCOUNTS - Introduction- Meaning and characteristics of Joint Venture - Accounting procedure for Joint Venture transactions - Various methods for Joint Venture Accounting [A] Recording Joint Venture transactions by only one partner [B] Recording Joint Venture transactions by all partner [C] Joint Venture for goods sending on consignment [D] Independent books for Joint Venture when a separate Joint Bank Accounting is used [E] Memorandum Joint Venture Account - Practical Questions	11
4	ACCOUNTS OF PIECEMEAL DISTRIBUTION OF CASH AMONG PARTNERS: - Introduction-Meaning - Surplus Capital Method (Proportionate Capital Method) Maximum Loss Method - Practical Questions of both methods	10
Total Lectures		45

Important instructions for paper setter -

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

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

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

B.COM. SEMESTER - 1

4 Core Business Organization & Management - 1

Name of the Course: **Business Organisation & Management - 1**
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	MANAGEMENT <ul style="list-style-type: none">- Introduction- Meaning and Nature- Aims and objectives- Scope and Functions-Process- Importance of Management- Management Process and universality of principles - Brief concept of area of management	12
2	PLANNING <ul style="list-style-type: none">- Introduction- Meaning and Nature- Aims-Objectives and Importance- Strategies formulation- Policies and planning premises- Planning Procedure- Benefits -Limitations and pre-requisites of planning	11

3	<ul style="list-style-type: none"> - ORGANIZATION - Introduction - Meaning and Nature - Purpose of organizing - Importance of organizing - Basic considerations for organizing - Basic Departmentalization 	11
4	<p>DIRECTING AND LEADERSHIP</p> <ul style="list-style-type: none"> - Introduction - Directing : Meaning -Need and Purpose - Methods of directing - Leadership: Concept and Importance - Traits-Qualities of Leader - Types of leader - Styles of Leadership Situational Theory of Leadership 	11
Total Lectures		45

Important instructions for paper setter -

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

UNIVERSITY EXAMINATION		
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; Management 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 publishing
- House Note: Latest Editions of the above books may be used.

B.COM. SEMESTER - 1

5 Core Company Law - 1

Name of the Course: Company Law - 1

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 1956 & new provisions of Companies Act 2013

Unit	Content	No. of Lectures
1	INTRODUCTION TO THE COMPANIES ACT-2013: <ul style="list-style-type: none">- Introduction, Meaning and Characteristics (nature)- Main New Provisions of Companies ACT-2013- Brief history of Company Law<ul style="list-style-type: none">- Kinds of companies with one man and nonprofit company- Incorporation of company- Conversion of private company into public company- Social responsibilities of the company	12
2	STRATEGY OF COMPANY FORMATION Legal guidelines of formation of the company): <ul style="list-style-type: none">- Memorandum of association- Doctrine of Ultra Vires- Articles of Association- Doctrine of Indoor Management- Doctrine of constructive notice- Table - A- Prospectus, Red herring prospectus and Self prospectus- Public offer and Private placement- Statement in lieu of prospectus- Online filling of documents	12

3	LIQUIDATION OF THE COMPANY: - Introduction & Meaning - Types of Liquidation Procedure of liquidation	11
4	PROVISIONS OF COMPANY LAW - 2013 REGARDING DIVIDEND AND INTEREST: - Introduction and Provisions of determination of the divisible profit and dividend - Unpaid and unclaimed dividends - Interim dividend and final dividend - Payment of dividend from capital - Role of Stock Exchange in modern economy > Meaning and Nature of the Stock Exchange > Importance of the Stock Exchange > Listing of Securities - > Meaning & Advantages	10
Total Lectures		45

Important instructions for paper setter -

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

UNIVERSITY EXAMINATION (Que. No. 1 to 4 are compulsory for regular students and external 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

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,
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.

5 DSE 1 Personal Selling and Salesmanship - 1

Name of the Course: **Personal Selling and Salesmanship - 1**

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	INTRODUCTION TO PERSONAL SELLING <ul style="list-style-type: none"> - Introduction-Meaning and Nature - Importance - Role and Significance of personal selling - Mythology [Legends-Tradition-Theory] of selling - Characteristics of a good salesperson - Types of salespersons - Brief concept of Buying motives and their uses in personal selling - Personal selling and Advertising - Types of selling situations - Advantages and Limitations 	12
2	CONCEPT OF SALESMANSHIP <ul style="list-style-type: none"> - Introduction - Evolution of the concept - Meaning and definition - Features of good salesmanship - Ethical aspects of Selling - Scope and functions - Importance and Utility - Salesmanship: As an art or As a science or As a profession - Counter salesmanship and Creative salesmanship 	11

3	<p>SELLING PROCESS</p> <ul style="list-style-type: none"> - Introduction-Meaning - Psychology of Salesmanship - Attracting-Attending-Approaching - Welcoming prospects: Sales talk and awakening interest - Creating desire and Securing action - Prospecting and qualifying - The approach to overcome objections - Closing the sale Services after sales (Post sale activities) 	11
4	<p>SALES ORGANIZATION:</p> <ul style="list-style-type: none"> - Introduction- Sales Organization Concepts: - Meaning-Need and Objects - Significance and Importance - Size-Types and Structure of sales organization - Functions of sales organization - - Sales Officer - Sales Manager: [Qualification-Qualities-Importance-Functions - types - Administrative operating-Administrative cum operating - Duties & Responsibility] - Sales Routine : [Meaning - Handling Incomes- Mails - Customers and Traveler's order] 	11
Total Lectures		45

Important instructions for p aper setter -

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

UNIVERSITY EXAMINATION

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 - 1

6 DSE - 1 Business Mathematic - 1

Name of the Course: Business Mathematic - 1

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	SET THEORY: <ul style="list-style-type: none">- Concept of a Set- Method of Representing Sets- Types of Sets- Some important Number Sets - Operation of Sets1. Intersection of Sets2. Union of Sets (with Proof)- Distributive Laws1. Union over Intersection2. Intersection over Union (With Proof)- Complimentary of Set- De- Morgan's Laws (With Proof)- Difference of Two Sets- Cartesian product - Examples	10
2	PERMUTATION & COMBINATION: <ul style="list-style-type: none">- Permutations (Meaning, formula)- Permutations of different things- Permutations of Similar things - Restricted Permutation- Combinations (Meaning formula)- Combinations of things taken some or all at time- Some Restricted Combinations - Examples	12

3	BINOMIAL THEOREM: - Introduction - Binomial Theorem (Without Proof) - Position of Terms - Characteristics of Binomial theorem - Binomial Coefficient - Examples	10
4	INTERPOLATION & EXTRAPOLATION: - Introduction and Uses - Newton's Forward Method - Newton's Backward Method - Binomial Expansion Method - Lagrange's Method - Examples	13
Total Lectures		45

Important instructions for paper setter -

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

UNIVERSITY EXAMINATION		
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. Business Mathematics By Sancheti & Kapoor
2. Fundamental of Mathematics and Statistics By V.K. Kapoor and S.C. Gupta
3. Numerical Analysis By V. N .Vedmut

Note: Latest Editions of the above books may be used

B.COM. SEMESTER - 1

6 DSE – 1 Business Law - 1
 Name of the Course: Business Law - 1
 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	INTRODUCTION TO BUSINESS REGULATORY FRAMEWORK <ul style="list-style-type: none"> - Introduction-Legal environment of business - Sources of business law - Brief knowledge of laws applicable to business: <ol style="list-style-type: none"> 1) Commercial laws 	11
2	THE INDIAN CONTRACT ACT-1872: GENERAL PRINCIPLES <ul style="list-style-type: none"> - Introduction: Indian Contract Act - 1872 - Contract - meaning, characteristics and kinds - Classification of contract Essentials of a valid contract: [Offer and acceptance-Consideration Contractual capacity- Free consent- Legality of objects] - Performance of contract-Law of agency - Creation and Termination of agency - Powers & Duties of Agent & Principal - Void agreements Discharge of a contract: <ul style="list-style-type: none"> > Modes of discharge > Breach and Remedies against breach of contract - Contingent contracts and Quasi – contracts 	12

3	THE INDIAN CONTRACT ACT-1872: CONTRACTS SPECIFIC <ul style="list-style-type: none"> - Introduction: Specific Contract - Meaning - Contract of Indemnity and Guarantee - Contract of Bailment - Contract of Agency 	11
4	THE SALE OF GOODS ACT- 1930 <ul style="list-style-type: none"> - Formation of Contracts of sale: <ul style="list-style-type: none"> > Meaning of goods-their classification and price > Difference between sale and agreement to sell > Hire purchase Agreement - Conditions and warranties: <ul style="list-style-type: none"> - Transfer of ownership in goods including sale by a nonowner - Performance of the contract of sale - Unpaid seller <p>[Meaning-Rights of an unpaid seller against the goods and the buyer]</p>	11
Total Lectures		45

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

UNIVERSITY EXAMINATION		
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 VivekKuchhal, 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 SunainaKanojia, Business Laws, Ane Books Pvt. Ltd., New Delhi.
10. SEBI ACT, 1992 FEMA ACT, 2000 ¹²- Competition Act - 2002

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

7 DSE – 2 **FUNDAMENTALS OF ENTREPRENEURSHIP-1**

Name of the Course: FUNDAMENTALS OF ENTREPRENEURSHIP-1

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	<p>Entrepreneur and origin of Entrepreneurial class</p> <p>1.1 Meaning, definitions and features of entrepreneur, Basic function with reference to leadership, Innovation, Risk-Bearing.</p> <p>1.2 Emergence of Entrepreneurial class origin and progress of entrepreneur in India problems of inadequate growth causes and remedial suggestions</p>	15
2	<p>PRINCIPLES OF ENTREPRENEURSHIP:</p> <p>2.1 Principles of Entrepreneurship's behavior, concept of Innovation, achievement motivation, imbalance creating propensity</p>	10
3	<p>ENTREPRENEURSHIP:</p> <p>3.1 Meaning and definitions of Entrepreneurship, features & factors of Entrepreneurship</p> <p>3.2 Theories of Entrepreneurship, Economic and Psychological Theories</p>	15
4	<p>SOCIAL RESPONSIBILITIES AND ACCOUNTABILITY</p> <p>4.1 Social responsibilities and Accountability Towards various group of society.</p>	05
Total Lectures		45

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

UNIVERSITY EXAMINATION		
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

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

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

4 DSE - II Computer Application in Business

Name of the Course: **Computer Application in Business**
 Course credit: **05**
 Teaching Hours: **45 (Hours) + Practical: 60 (Hours) 100**
 Total Marks: **100**
 Distribution of Marks: **50 Marks semester end theory examination**
30 Marks semester end practical examination
assessments of theory (Unit:1 to 4) (CCA)

Objectives:

To impart information technology related skills to the students

Unit	Content	No. of Lectures
1	<p>COMPUTER BASICS:</p> <p>Definition of computer, Block Diagram Of Computer, Characteristics of computer, Generations of computer, Analog computer, Digital Computer, (Mini, Micro, Mainframe, Super), Hybrid computer</p> <ul style="list-style-type: none"> - Types of Memory: RAM, ROM, PROM, EPROM, EEPROM - Storages Devices: Floppy Disk, Hard Disk, CD, DVD, Pen drive 	12
2	<p>INPUT & OUTPUT DEVICES:</p> <p>- Input Devices: Keyboard, Mouse, Scanner, MICR, Micro Phone, Barcode Reader, Touch Screen - Output Devices:</p> <p>> Visual Display Unit: CRT, LCD</p> <p>> Printers: Impact (Daisy Wheel, Dot Matrix printer), Non Impact (Drum, Ink-Jet, Laser)</p>	11
3	<p>NUMBER SYSTEMS AND CODES:</p> <p>- Conversions</p> <p>- Decimal, Binary, Octal, Hexadecimal Number Systems (Inter-conversion of only Integer numbers between number systems)</p>	11

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

4	INTERNET BASICS: - Internet Concept - Internet Services: E - Mail, Chatting, Conferencing , Internet Telephony - Internet Connection Methods: Dial Up Connection, Leased Line Connection - Addressing: IP Addressing , DNS - Overview: FTP, WWW, Web, Browser	11
5	PRACTICAL: S WORD: Editing, Font formatting, Paragraph formatting, Page setups and printing document S EXCEL: Preparing worksheet, Formatting cell, Page setup, building formulas, library functions (sum(), average(), count(), left(), right(), mid(),ifQ, or(), and(), not(), date(), now(), time())	60
Total Lectures		45 + 60

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

Theory Question Paper Style:

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. Computer Fundamentals and Information Technology - By Bharat & Co.
2. Computer Fundamentals By P.K. Sinha
3. F u n d a m e n t a l o f IT fo r B C A - B y S . J a i s w a l
4. Internet The Complete Reference - By Young
5. World Wide Web Design With Html - By C Xavier
6. Internet For Every One Techworld - By Leon

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

B.COM. SEMESTER - 1

8 Elective - 1 Accounting - 1

Name of the Course: Accounting - 1

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 different kinds of economic - business transactions.

Unit	Content	No. of Lectures
1	ACCOUNTS OF PROFESSIONAL PERSONS - Introduction-Meaning - Accounting system: Cash Basis and Mercantile [Accrual] basis - Accounting treatment for Professional Persons' Annual Accounts - Practical Questions relating to Professional Persons such as, > Solicitors > Chartered Accountants > Doctors and Medical Practitioners > Architectures > Engineers > Consultants > Advocates-Lawyers	12
2	HIRE PURCHASE ACCOUNTS - Introduction and Meaning - Difference between Installment system and Hire Purchase system - Hire Purchase Agreement - Accounting treatments under Hire Purchase system - Practical Questions	11

3	VOYAGE ACCOUNTING: - Introduction-Meaning- Objectives - Incomes - Expenses- - Time period of voyage - Special items and Terms - Preparation of Voyage Account Practical Questions	11
4	INVENTORY VALUATION: - Introduction-Meaning of Inventory and Inventory Valuation - Objectives of Inventory Valuation - Main valuation points of Indian Accounting Standard -2 [Revised] - Methods of Inventory Valuation[including Stock statement] [A] Specific Identification method [B] FIFO [C] LIFO [D] HIFO [E] Base Stock method [F] Weighted Average Price method - Practical Questions	11
Total Lectures		45

Important instructions for paper setter -

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

UNIVERSITY EXAMINATION		
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

ONLY FOR EXTERNAL CANDIDATES		
5	QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks] OR QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks]	30
Total Marks for external candidates		100

Suggested Readings and Reference Books:

- M.C.Shukla and T.S.Grewal; Advanced Accounts, (Sultan Chand & Sons, Delhi)
- 2 Narayan Swamy; Financial Accounting, (Prentice Hall India, New Delhi)
- Dr.B.M.Agrawal and Dr. M.P.Gupta; Advanced Accounting,
- 3 Amitabha Mukherjee and Mohammed Hanif; Modern Accounting,
- Gupta and Gupta; Principles and Practice of Accounting, (Sultan Chand &
- 4 Sons, Delhi) P.C. Tulsian; Financial Accounting, (Tata McGraw Hill Publishing
- Co., New Delhi)
- 5 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
- 6 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 - 1		
8	Elective - 2	Business Management - 1 [Personnel Management-PM]

Name of the Course: Business Management - 1
Course credit: Teaching [Personnel Management-PM] 03
Hours: 45 (Hours)
Total marks: 100

Objectives:

To aware the students about the 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	INTRODUCTION TO PERSONNEL MANAGEMENT-PM - Introduction-Meaning and Concept I- importance Scope and Functions - Guiding principles of PM - PM Organization- department Personnel Manager: > Qualification and Qualities > Duties and Role	11
2	MANPOWER SEARCH- RECRUITMENT AND ADMINISTRATION - Introduction-Meaning and Concept Attracting Recruitment Selection - Placement and Induction Transfer and Promotion Demotion and Dismissal-Retrenchment	11
3	CAREER AND SUCCESSION PLANNING - - Introduction- Meaning of Career and Succession Planning - Job Analysis - Job Description - Job Evaluation Performance Appraisal	11

4	TRAINING: - Introduction - Training-Meaning and Nature - Aims and Objectives of Training - Importance - Advantages of Training - Types of Training - Methods of Training - Training Evaluation - Limitations and Guiding suggestions for effective Training - Potential evaluation	11
Total Lectures		45

Important instructions for paper setter -

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

UNIVERSITY EXAMINATION		
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

1. DeCenzo D.A. & S.P. Robbins: Personnel/Human Resource Management, Pearson Ed
- Guy V & Mattock J.: The new international manager, London.
2. Holloway J Ed: Performance measurement and evaluation New Delhi
C B Memoria: Personnel Management, Himalaya publishing house
3. Aswathappa K: Human Resource and Personnel Management Tata McGraw
Hill, Delhi, Tripath

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

B.COM. SEMESTER – 1

8 Elective - 3 Banking & Finance- 1

Name of the Course: **Banking & Finance- 1**
Course credit: 03
Teaching Hours: 45 (Hours)
Total marks: 100

Objectives:

- To acquaint the students with the Fundamentals of Banking.
- To make the students aware of banking business and practices.
- To give thorough knowledge of banking operations.
- To enlighten the students regarding the new concepts introduced in the banking system

Unit	Content	No. of Lectures
1	<p>INTRODUCTION OF BANKING AND FINANCE :</p> <p>Origin of the word ' Bank ', Meaning and Definition of the Bank & Types of banks, Concept & Definition of finance & scope of banking finance</p> <p align="center">(B) Primary Functions: Accepting Deposits (Current and Savings Deposits), Time Deposits (Recurring and Fixed Deposits), Granting Loans and Advances (Term Loan, Short term credit, Overdraft, Cash Credit, Purchasing and Discounting of Bills).</p> <p>Secondary Functions: Agency Functions - Payment and Collection of Cheques, Bills and Promissory notes. Execution of Standing Instructions.., Acting as a Trustee and Executor General Utility Functions - Safe Custody</p>	15
2	<p>PROCEDURE FOR OPENING OF BANK ACCOUNT:</p> <p>Know Your Customer Norms (KYC Norms).</p> <p>Application Form.</p> <p>Introduction.</p> <p>Proof of Residence.</p> <p>Specimen Signature.</p> <p>Nomination.</p> <p>No Frills Account.</p> <p>Procedure for Operating Deposit Account : Pay- inSlips, Withdrawal Slips, Issue of Pass Book (Current , Saving or Recurring deposits), Issue of Cheque Book .</p> <p>Issue of Fixed Deposit Receipts, Premature encashment of FDR, Loan against FDR .</p> <p>Recurring Deposits, Premature encashment and Loan against Recurring Deposit .</p>	10

3	CLOSURE OF ACCOUNTS & TYPES OF ACCOUNT HOLDERS: - Closure of Accounts - Transfer of Accounts to other branches Types of Account Holders: (Individual Account Holders) Single or Joint , Illiterate, Minor, Married woman , Pardahnasin woman , Non - Resident Indian accounts Types of Account Holders: (Institutional Account Holders) Sole Proprietorship Firm, Partnership Firm, Joint Stock Company, Hindu Undivided Family Business Firm, Clubs, Associations, Societies , Trusts	10
4	METHODS OF REMITTANCES: Demand Drafts, Banker's Cheques , Mail Transfer , Telegraphic Transfer , Electronic Funds Transfer .	10
Total Lectures		45

Important instructions for paper setter -

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

UNIVERSITY EXAMINATION		
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. 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
- a. Bank and Institutional Management By Vasant Desai - Himalaya Publication
9. Microfinance - Dr. R. J .Yadav , Paradise Publication, Jaipur.
10. Aantarrashtriya Banking aneNibandho - Dr. R. J. Yadav

B.COM. SEMESTER - 1

8 Elective - 4 Computer Science - 1 (Programming Methodology

Name of the Course: **Computer Science - 1 (Programming Methodology Using C Language) 05**

Course credit: Teaching

Hours: **Theory: 45 (Hours) + Practical: 60 (Hours)**

Total marks: **100**

Distribution of Marks: **50 Marks semester end theory examination
30 Marks semester end practical examination
20 Marks Internal assessments of theory (Unit:1 to 4) (CCA)**

Objectives:

To impart information technology related skills to the students

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

Unit	Content	No. of Lectures
1	PROGRAMMING DEVELOPMENT TOOLS: Flowchart & Algorithm	12
2	C LANGUAGE BASICS: Structure of C program, Character set, Tokens[Keywords, Constants, Variables, Operators (arithmetic, relational, logical, conditional, shorthand assignment, increment/decrement], Expressions and it's evaluation, Data types	11
3	CONSOLE INPUT/OUTPUT: - I/O Library Functions: printf(), scanf(), getchar(), getch(), getche(), putchar(), putch(), gets(), puts() - Format Specifiers: %c, %s, %d, %ld, %f, %lf, %u, - Backslash Codes : \ a , \ b , \ f , \ n , \ r , \ t , \ v , \ ' , \ " , \ ? , \ \ , \ 0	11
4	CONTROL STATEMENT: Decision Statements: if ... else, Looping Statements: for, while, do ... while	11
5	PRACTICAL: - Programming Algorithm, Flow Chart And Programming Exercise - Exercise Using Unit 1 To 4. (In C Language)	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. 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.

8 Elective - 5 Advance Statistics – 1

Name of the Course: Advance Statistics - 1

Course credit: 03

Teaching Hours : 45 (Hours)

Total marks 100

Objectives:

To equip students with the various statistical tools

Unit	Content	No. of Lectures
1	DISPERSION AND SKEWNESS: - Measurement of Dispersion - Coefficient of variation - Variance - Measurement of skew ness > Method of Karl Pearson's > Method of Bowley Fvamnloc _____	12
2	TIME SERIES ANALYSIS: - Analysis of Time Series Important and Limitations - Component of Time Series 1. Trend 2. Seasonal variations 3. Regular and Irregular variation - Method of Finding Trend Simple Moving average method - Method of Least Square - Fitting the following equations 1. $y = a + bx$ 2. $y = a + bx + cx^2$ - seasonal variation by Simple moving average method Seasonal Index Examples	13

3	<p>SAMPLING:</p> <p>Idea of Population and sample Advantages of sampling and limitation of sampling Characteristics of Good Sample With and Without Replacement sampling Sampling and Non Sampling Errors Sampling Method</p> <ol style="list-style-type: none"> 1. Simple Random Sampling 2. Stratified Simple Random Sampling <p>Drawing of All possible random samples of given size (Two or Three) from a population (with and without Replacement)</p> <ul style="list-style-type: none"> - Calculation of variance of simple random sample mean, stratified sample mean (Two or three Strata) 	10
4	<p>LINEAR CORRELATION & LINEAR REGRESSION:</p> <ul style="list-style-type: none"> - Meaning and Definition - Types of correlation - Methods for correlation <ol style="list-style-type: none"> 1. Scatter Diagram method 2. Karl Pearson's method 3. Spearman's Rank method <ul style="list-style-type: none"> - Probable Error and standard error of coefficient of correlation - coefficient of correlation from Bivariate frequency distribution <ul style="list-style-type: none"> - Examples - Meaning and definition of regression - Properties of regression coefficient - Relation between correlation and regression coefficient - Two line of regressions - Regression coefficients from bivariate frequency distribution - Examples 	10
Total Lectures		45

Important instructions for paper setter -

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

UNIVERSITY EXAMINATION		
(Que. No. 1 to 4 are compulsory for regular students and external 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
ONLY FOR EXTERNAL CANDIDATES		
5	QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks] OR QUESTION - 5 (From Unit 1 to 4) [Q.5 (A) 15 marks + Q.5 (B) 15 marks]	30
	Total Marks for external candidates	100

Suggested Readings and Reference Books:

- | | |
|--|-------------------------|
| 1. Advance Practical Statistics | : S. P.Gunja. |
| 2. Fundamental of Statistics | : V. K. Kapoor and S.C. |
| 3. Fundamental of Mathematics and Statistics | : V. K. Kapoor and S.C. |
| 4. Fundamental of Statistics | : D .NEIhance |

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

B.COM. SEMESTER - 1

8	Elective - 6	Co-operation - 1 (Co-Operation in India)
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Name of the Course: Co-operation - 1 (Co-Operation in India)

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	INTRODUCTION: - Origin of Co-operative Movement - Robert Owen and Rachael Pioneers in England - Definition - Principles of Co-operation	12
2	CO-OPERATIVE MOVEMENT IN INDIA: - History of Co-operation in India - Importance of Co-operation in India - Limitations of Co-operation in India - Present scenario of Co-operation in India	11
3	CO-OPERATIVE MOVEMENT IN GUJARAT - Brief History of Co-operation in Gujarat - Progress of Co-operation in Gujrat - Problems and Prospects of Co-operation in Gujarat	11
4	GUJARAT CO-OPERATIVE SOCIETIES ACT-1961 - Structure of Co-operative Department	11
Total Lectures		45

Important instructions for paper setter -

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

UNIVERSITY EXAMINATION		
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, 1961 & 1962
8. Co-operative societies Manual - Bombay

Note: Latest Editions of the above books may be used