

GUJARAT UNIVERSITY

Syllabus S.Y.B.Com.

Managerial & Entrepreneurial Economics

Syllabus Prescribed for S.Y. B.Com.

(Effective from June 2007)

1. Total Marks : 100
2. Equal weightage to all units
3. Four units to be covered in each academic term.

Objective - Section - I

The objective of this section on Managerial Economics is to explain the role of a managerial economist in demand estimation and forecasting. The emphasis should be on clarity of concepts and method of application of concepts in real life situations.

Section - I : Managerial Economics

- Unit-1 : The nature and significance of Managerial Economics - Salient features and significance of Managerial Economics - The role and responsibility of a managerial economist.
- Unit-2 : Basic concepts : Incremental concept - Opportunity cost - Time perspective - Discounting Principle - Equimarginal principle.
- Unit-3 : Market demand analysis and Demand Estimation.
- Unit-4 : Demand forecasting : Meaning - Importance - Factors to be considered - Purposes - Methods.

Objective - Section - II

The objective of this section is to provide exposure to the entrepreneurial culture and industrial growth so that students may be encouraged to setup and manage their own small units.

Section - II : Entrepreneurial Economics

- Unit-1 : Introduction : The entrepreneur - Definition - Emergence of entrepreneurial class - Theories of entrepreneurship - Role of socio-economic environment - Characteristics of entrepreneur - Leadership, Risk taking, Decision-making and business planning.
- Unit-2 : Role of Entrepreneur : Role of an entrepreneur in economic growth as an innovator, generation of employment opportunities, complementing and supplementing economic growth bringing about social stability and balanced regional development of industries; Role in export promotion and import substitution, forex earnings and augmenting and meeting local demand.
- Unit-3 : Entrepreneurial Development Programmes (EDP) - EDP, their role, relevance and achievements - Role of Government in organizing EDPs - Critical evaluation.
- Unit-4 : Promotion of a Venture - Opportunities analysis - External environmental analysis - Economic, social and technological - Competitive factors - Legal requirements for establishment of a new unit and raising of funds - Venture capital sources and documentation required.

Suggested Readings :

1. Joel Dean : Managerial Economics
 2. Gupta G. S. : Managerial Economics
 3. Tandon B. C. : Environment and Entrepreneur
 4. Pandey I. M. : Venture Capital : The Indian Experience.
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SECOND YEAR B.COM.
Business Organisation and Management
Syllabus prescribed for Second Year B.Com.
(Effective from June, 2007)

Objective : To impart to the students the conceptual and procedural knowledge in the functional areas of management.

1. Money Markets and Capital Markets : 20%

Instruments of Money markets like Treasury Bills, Certificate of deposits, Commercial Papers Modern trends of Money Markets.

Meaning of Capital Markets-Primary Markets and Secondary Markets-Management of Public Issue - Issue of shares, Right shares, Bonus Shares, Private Placement.

Stock Exchange : Meaning, Characteristics, importance, Management, membership-Listing of Securities.

Control of stock exchanges - Securities Contracts Regulation Act, 1956

2. Marketing : 30%

Nature and Scope of marketing-importance of Marketing in the economy.

- Different concepts of marketing : Production Concept, Product Concept, Selling Concept, Marketing Concept, Social Marketing Concept, Marketing in different demand situations.

- Marketing Mix-Four P's in marketing.

- Product-Concept of Product, Product line and Product mix.

- Product life cycle and appropriate strategies for different stages of product life cycle.

- Consumer Behaviour-Major factors influencing consumer behaviour - The Buying behaviour process.

- Marketing Segmentation - Meaning importance : Bases : Market Targeting - Product Positioning.

3. Personal Management : 40%

Meaning, importance, Scope and Functions - Concept of Human resource management - Functions of Personnel Management.

- Manpower Planning - Career Planning

- Recruitment Selection and Placement- Need for recruitment, Sources of recruitment, Internal and external - steps in selection process - Placement and Induction.

Training and Development - Meaning of training and development, need for training and development - methods of training workers and supervisors methods of Management development - Difference between Training and Development.

Performance Appraisal : Meaning & Need - Methods of P.A. - Confidential Reports, Rating Scales, Ranking Systems, Paired - comparison method, Forced-choice, Critical Incident, Cost Accounting - Forced distribution - Self appraisal.

Promotion, Demotion & Transfer - Merit vs. Seniority in Promotion.

Job Design : Approaches to Job Design - Concepts of Job Rotation, Job Enlargement and Job Enrichment.

4. Concept of M-Commerce : 10%

Meaning - Difference between traditional -E-Commerce and M-Commerce - Concept of Wireless Application Protocol (WAP) - Technological bases of WAP - Practical application of M-commerce- in Banking, Stock markets, in Trading and Purchasing.

Note : 20% weightage is to be given to objective questions covering whole syllabus

Book for Reference :

1. S.N. Maheshwari : Financial Management - Sultan Chand & Sons, New Delhi.

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2. Bhole L.M. Financial Marketing and Institutions : Tata Mc Graw Hill, New Delhi.
3. Hooda R.P. Indian Securities Market - Excell Books, New Delhi.
4. Raghunathan V. : Stock Exchange and Investment - Tata McGraw Hill.
5. Philip Kotler : Marketing management - Prentice Hall of India.
6. Stamon : Fundamentals of marketing - Tata McGraw Hill.
7. V.S. Ramaswamy & S. Namakumari : marketing Management - MacMillan India Ltd. Delhi.
8. Edwin Flippo : Principles of Personal Management.
9. Dale Yoder : Personnel Management and Industrial Relation : Prentice Hall of India New Delhi.
10. V.V. Khanzode : Human Resource Management.
11. Agarwala Kamlesh N and Agrawala Deeksha : Businss on the Net.
Introduction to E-commerce : MacMillan India Ltd. Delhi.
12. Moore : Manufacturing Management - D.B. Taraporewala & Sons.
13. Broom : Production management - D.B. Taraporewala & Sons.

GUJARAT UNIVERSITY

SECOND YEAR B.COM.

Curriculum for Commercial Communication II

(Effective from June, 2007)

SEGMENT ONE

Text

Wuthering Heights (Abridged & Simplified)

Macmillan's Stories to remember (Senior Series)

By Emily Bronte

SEGMENT TWO

Communication

1. Barriers to Effective Communication :

- (a) Physical Barriers
 - (i) Noise
 - (ii) Time and Distance
- (b) Semantic Barriers
 - (i) Interpretation of words
 - (ii) Technical Jargon
 - (iii) Idioms and phrases
- (c) Psycho-Sociological Barriers
 - (i) Status Block
 - (ii) Closed Mind
 - (iii) Emotions
 - (iv) Group Identification
 - (v) Poor Communication Skills
 - (vi) State of Health
- (d) Cultural of Barriers

2. Corporate Communication :

- (a) Patterns of Communication
 - (i) Upward Communication
 - < Objectives/Importance
 - < Advantages
 - < Limitations
 - < Improvement
 - (ii) Downward Communication
 - < Objectives
 - < Advantages
 - < Limitations
 - < Improvement
 - (iii) Diagonal Communication
 - (iv) Grapevine Concept

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SEGMENT THREE

1. Bank Correspondence

- (a) Stop payment of cheque
- (b) Errors in pass book/bank statement, calculation of interest
- (c) Delay in collection of cheque
- (d) Wrongful dishonour of cheque
- (e) Transfer of account from one branch to another branch
- (f) Asking for cash credit, overdraft, and loan
- (g) Opening a Demat Account
- (h) Non credit of Shares in the Demat account
- (i) Errors in the Demat statement
- (j) Application for a new debit card (ATM cards)/ new PIN
- (k) Intimating the loss of your debit card (ATM cards)

2. Agency Correspondence

- (a) Application for agency
- (b) Offering agency terms
- (c) Appointment of agents
- (d) Negotiation for terms and conditions at initial or renewal stage
- (e) Appreciation of agent's performance
- (f) Reprimanding an agent's unsatisfactory performance/untimely payments
- (g) Agent's explanation for unsatisfactory performance/untimely payments
- (h) Surrendering an Agency
- (i) Terminating an Agency

3. Secretarial Correspondence

- (a) Non-allotment of shares
- (b) Reply to the above letter by the Company secretary
- (c) Non-receipt of refund order
- (d) Non-receipt of dividend warrant
- (e) Request for revalidation of dividend warrant
- (f) Shareholder's concern about declining profits of the company
- (g) Reply to the above letter by the Company secretary
- (h) Transfer of Demat shares to a nominee

4. Agenda and Minutes of Meeting

- < Introduction to the procedure of meeting
- < Important terms related to meetings e.g. Agenda, Quorum, Resolutions, Consensus, Notice, Minutes, etc.
- < Format and Drafting of Agenda
- > Format and Drafting of Minutes

Note : No Theory based questions will be asked. Only drafting of Agenda and Minutes will be asked.

5. Comprehension Based on a commercial topic.

6. Vocabulary (Foreign Words)***

List of foreign words & phrases :

- | | | |
|-------------|-----------------|---------------|
| 1 Ab initio | 23 Entrepreneur | 45 Per capita |
| 2 A compte | 24 Ex gatia | 46 Per centum |
| 3 A dato | 25 Ex officio | 47 Per contra |
| 4 Ad hoc | 26 Ex parte | 48 Per diem |

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5 Ad interim	27 Fait accompli	49 Per procuracionem
6 Ad infinitum	28 Gratis	50 Per se
7 Alibi	29 Impasse	51 Prima facie
8 A priori	30 Inter alia	52 Pro forma
9 A posteriori	31 In camera	53 Pro rata
10 A propos	32 Inter se	54 Quod vide
11 Ad quantum	33 In toto	55 Rentes
12 Ad reforenduni	34 Intra vires	56 Resume
13 Bona fide	35 Ipso facto	57 Sine die
14 Cadre	36 Lacuna	58 Sine quanon
15 Consensus	37 Laisser-faire or laissez faire	59 Status qou
16 Caveat Emptor	38 Locus standi	60 Sub-judice
17 Debris	39 Malafide	61 Ultimo
18 De facto	40 Mandamus	62 Proximo
19 De jure	41 Modus operandi	63 Ultra vires
20 Embargo	42 Par excellence	64 Versus
21 En bloc	43 Pari passu	65 Vide
22 En masse	44 Per annum	

Format of University Question Paper with the Allocation of Marks
(Effective from June 2007)

1 Long Question (Text)	8
2 Short notes (any two out of three) (Text)	4+4=8
3 Short notes on Barriers to effective Communication and Corporate Communication (any two out of three) (Segment two)	4+4=8
4 Letters of Bank Correspondence (any one out of two) (segment three)	8
5 Letters of Agency Correspondence (any one out of two) (segment three)	8
6 Letters of Secretarial Correspondence (any one out of two) (segment three)	8
7 Drafting of Agenda and Minutes of Meetings (any one out of two) (segment three)	8
8 Comprehension (Commercial Topic)	8
9 Vocabulary (Foreign Words)	6

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GUJARAT UNIVERSITY

SYLLABUS TAXATION AT SECOND YEAR B.COM.

(Effective from June, 2007)

- Section I** **Direct Taxes** **[85%]**
- 1. Income-tax Act 1961:** **[20%]**
- (i) Introduction and brief history;
 - (ii) Definitions: Agricultural Income, Assessee, Person, Previous Year, Assessment Year, Income, Total Income, Casual Income. Tax Evasion, Tax Avoidance and other terms relevant to the syllabus.
 - (iii) Basis of Charge, Scope of Total Income and Residential Status of an assessee. (Sections 4 to 9)
 - (iv) Income-tax Authorities (Sections 116 to 120 and 124 only)
 - (v) Procedure for assessment: Sections 139, 139A, 140, 140A, 142 to 145, 147 to 149, 154 and 156 only)
 - (vi) Concept of Securities Transaction Tax and Fringe Benefit Tax.
- 2. Computation of Total Income of an Individual Assessee:** **[65%]**
- [1] Heads of Income (sec 14)**
- (i) Salary Income: (Sections 15 to 17)
 - (ii) Income from House Property: (Sections 22 to 27)
 - (iii) Profits and Gains of Business or Profession: (Sections 28 to 32, 34, 35, 35A, 35AB, 35D, 36, 37 and 40)
 - (iv) Capital Gains: (Sections 45 to 51, 54, 54B, 54D, 54EC, 54 ED (54F and 55)
 - (v) Income from other Sources: (Sectoin 56 to 59)
- [2] Exempted Incomes** under Section 10 (applicable to Individaul assessee only)
- [3] Income of other persons included in assessee's Total Income:** (Sections 60 to 65)
- [4] Aggregation of Income and set-off and carry-forward of losses:** (Sections 66, 68, 69, 69A to 69D, 70, 71, 71A, 71B, 72, 72A, 73, 74, 74A and 75)
- [5] Deductions to be made in computing Total Income** (of an Individual Assessee): u/s 80C, 80CCC, 80CCD, 80D, 80DD, 80 DDB 80E, 80G, 80QQB, 80RRB & 80U
- Section II** **Indirect Taxes** **[15%]**
- Gujarat Value Added Tax Act, 2003**
- 1. Introduction**
- 2. Definitions :**
- | | | | |
|-----------------------|---------------------|-----------------------|--------------------|
| (1) Business | (2) Dealer | (3) Goods | (4) Capital Goods |
| (5) Manufacture | (6) Person | (7) Place of Business | (8) Purchase Price |
| (9) Raw Materials | (10) Sale | (11) Re-sale | (12) Sale Price |
| (13) Taxable Turnover | (14) Value of Goods | | |
- 3. Incidence of Tax :**
- Section 3: Incidence of Tax
 - Section 4: Certain Sales and Purchases not liable to tax
 - Section 11: General concept of Tax credit,
 - Section 14: Option for Payments of Lump-sum Tax in lieu of Tax on sales
- 4. Registration - Section 21 & 22**

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Notes :

- I. The topics prescribed in Section-I shall be studied with reference to an individual ordinary resident assessee only.
 - II. The students are not expected to remember and quote the section nos. While setting a question paper the topic/aspect should be indicated rather than the section no.
 - III. One multiple choice question carrying 20% marks shall be asked from the syllabus prescribed in Section-I, requiring the students to select correct option supported by workings/explanations.
 - IV. Provisions of sections 60 to 75 (as stated in Para (3) & (4) of section-I on Computation of Income) are not to be incorporated in practical problems. Only theory/objective questions shall be asked relating to these Sections.
 - V. Practical problems from Section-I (in addition to the multiple choice question) carrying not less than 45% marks shall be asked.
 - VI. Only theoretical questions based on understanding of concepts of Value Added Tax' under Section-II are expected.
 - VII. Both the sections are independent sections and under any scheme of paper-setting Questions from Section-I shall not be set in option of Questions from Section-II
 - VIII. Provisions of respective laws applicable as on 31st March immediately preceding the date of commencement of current academic year shall be considered.
 - IX. Whenever any section (included in the present syllabus) is deleted or replaced by a new section as per the amendments to be made by a Finance Act, it will automatically become a part of the syllabus and will be implemented in the relevant assessment year.
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As approved at meeting of Board of Accounting on Monday, 16th april, 2007

SYLLABUS OF SECOND YEAR B.COM.

Advance Accounting & Auditing Paper II

Cost Accounting

- (1) **Introduction** : Meaning and Definition; need for Cost Accounting Advantages and limitation; Cost Accounting and Financial Accounting; Cost concept and cost object, Elements of cost & Classification of costs, Methods of Costing , Techniques of Costing, Cost Centre and Cost Unit, Installation of good Cost Accounting Systems.
- (2) **Materials** : Definition of Inventory, Materials and Material Control, objectives of Material Control, its necessity and advantages : Purchase and Stores Routine, Inventory Control : EOQ & Determination of various Stock levels, Control of Inventory through ABC, Methods of Pricing material Issues : FIFO, LIFO, Base Stock Price, Weighted Average Price, Standard Price and Replacement Price, Meaning and Accounting treatment of Waste, Scrap, Spoilage and Defectives.
- (3) **Labour** : Direct and Indirect Labour Cost, Labour Cost Accounting and Labour Records, Remuneration Methods : Time rates, Piece rates, Bonus systems : Individual incentive systems Halsey premium plan, Rowan plan and Group bonus system (based on overall efficiency of the group only), Requisites of good Wage Incentive Plan, Labour Turnover, Cost of Labour Turnover and its treatment, Idle Time and its Accounting treatment. Overtime Premium, Casual Worker and out Worker, Cost of Apprentice, Employee Welfare Cost, Fringe benefits, Bonus and Gratuity and their accounting treatment.
- (4) **Overheads** : Definition, Indirect Materials, Indirect Labour and Indirect Expenses, Classification of overheads, Techniques for segregation of costs, Cost allocation and apportionment, Bases of Apportionment of Factory Overheads and reapportionment of service centre costs, overhead absorption on the basis of Direct Material cost. Direct Labour cost, Prime Cost, labour Hours or Machine Hours, Over-absorption, and under-absorption and its accounting treatment, Setting-up Time, Idle Time and its treatment in Cost Accounts. Absorption of Administration, Selling & Distribution overhead (In Theory only).
- (5) Non-integrated Accounts & Reconciliation of Profit as per Cost Accounts with Profit as per Financial Accounts.
- (6) **Single of Unit Costing** : Concept of Cost, Classification, **Elements of Cost** : Direct Materials, Direct Labour, Direct Expenses, Overheads, Preparation of Cost Sheet, Expenses that are not treated in Cost Sheet, Imputed costs, Treatment of work-in-progress, Defective Materials, Sale of scrap, Defective Product, Abnormal loss & Normal loss of Materials, Treatment of Finished Goods, Estimated Cost Sheet and Estimate for work order (Quotation).
- (7) Service/Operating Costing (for Transport undertaking and Hotels only).
- (8) **Job, Batch and Contract Costing** : Definition, and features of Job Costing, Pre-requisites for Job Costing, Source Documents, Procedure for recording under Job Costing, Definition of Batch Costing and its accounting procedure, Method of determination of Economic Batch Quantity (EBQ), Definition of Contract Costing, Difference between Job and Contract Costing, Features of contract Costing, Accounting Entries, Work Certified, Work uncertified and Retention Money, Method of valuation of Work-in-progress, Profit on Incomplete Contracts, Costing Entries.
- (9) Uniform Costing Just-In Time (JIT) Costing and Activity Based Costing (ABC) (In theory only).

Notes :

- (i) A multiple choice question, from the entire syllabus (divided into 5 sub-questions), carrying 20% marks shall be asked as a compulsory question, requiring the students to select correct option supported by necessary workings/explanations.
 - (ii) Practical problems carrying minimum 35% marks shall be asked from the topics prescribed in para (2) to Para (5) and practical problems carrying minimum 35% marks shall be asked from the topics covered in para (6) to para (8).
 - (iii) Questions from the topics prescribed in Para (2) to Para (5) shall not be asked in option of questions from the topics prescribed in Para (6) to Para (8).
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SYLLABUS OF SECOND YEAR B.COM.
Advance Accounting & Auditing Paper III
Corporate Accounting and Auditing

Section I Corporate Accounting :

50%

- (1) **Valuation of Goodwill :** Definition; nature and type of goodwill; Factors contributing to goodwill; Determination of capital employed, future maintainable profit and normal rate of return; Methods for valuation of Goodwill (a) Capitalization method (b) Super profits method (c) Annuity method.
Valuation of Shares : Purposes and relevance of share valuation; Methods of valuation; (a) Net assets basis/ intrinsic value method (b) Yield basis (**Dividend yield basis and EPS yield basis**).
[**Note : Only simple problems on valuation of Goodwill and Shares (not requiring any assumptions to be made by the examinees) are expected; Changes in stock valuation method, tax implications and effect of exchange rate fluctuations are also not expected**]
- (2) **Liquidation of Company :** Liquidator's Statement of Receipts & Payments; **List B** contributories.
- (3) **Banking Companies Accounts :** Important terms; Transfer to Reserve Fund or Statutory Fund, Maintenance of Cash Reserve Ratio (**CRR**) & Maintenance of liquid asset or Statutory Liquidity Ratio (**SLR**) in theory only; Preparation of Final Accounts of Banks (only simple problems are expected). Accounting of interest suspense, Revenue recognition and 'Rebate on bills discounted'.
- (4) **Electricity Companies Accounts :** Important terms (in theory only) and preparation of Final Accounts as per 'Double Account System'; Revenue Account, Net Revenue Account, Receipts and payments on Capital Account and General Balance Sheet; Replacement Accounts.
- (5) (i) Accounting Standard on '**Intangible Assets**' (**AS-26**) and
(ii) Accounting Standard on '**Earnings Per Share**' (**AS-20**) issued by ICAI.

Section II Auditing

50%

- (a) Introduction, Definition, Objectives, Types of Audit; Techniques of Auditing (e.g. Total, test and surprise checking).
- (b) Internal Control; Internal Check; Internal Audit (internal check as regards cash sales and wage payments only).
- (c) **Vouching :** Meaning of voucher; Definition and objects of vouching; Vouching of individual transactions and of subsidiary books.
- (d) **Verification and valuation of Assets and Liabilities :** Meaning; Auditors duties; Verification and valuation of the following : Goodwill, Leasehold Property, Plant and Machinery, Investments, Inventory, Accounts Receivable and Payable, Secured Loans, Contingent Liabilities.
- (e) **Company Auditor :** Qualifications, Disqualifications, Appointment, Remuneration, Removal; Classes of Auditor; Rights and Duties; Status of an Auditor; Lien of an Auditor.
- (f) Auditors' Liabilities : Civil Criminal and Third Party Liabilities.
- (g) **Company Audit :** Preparation before commencing audit of a limited company; Importance of different documents such as Memorandum of Association, Articles of Association, Prospectus, Minute Book, Preliminary Contracts.

Notes :

- (i) Practical problems carrying not less than **80% of 50% marks allotted to Section I** shall be asked from the topics prescribed in **Section I**.
- (ii) A **multiple choice question** (divided into 5 sub-questions) carrying **30% of 50% marks allotted to Section II** shall be asked as a compulsory question from the syllabus prescribed in **Section II**, requiring the students to select correct option supported by necessary workings/ explanations.
- (iii) Both the **Sections** are independent sections and under any method of paper-setting Questions from **Section I** shall not be set in option of Questions from **Section II**.

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GUJARAT UNIVERSITY
SYLLABUS OF SECOND YEAR B.COM.
Advanced Statistics Paper-II
(Effective from June, 2007)

- 1. Differentiation and Integration :** **20%**
- 1.1 Differentiation :**
Definition of second order derivative, maximum and minimum value of a functions & its application in business (cost, revenue, and profit related numerical problems). Application of derivatives in economics (elasticity of demand & supply, M.R., A.R., M.C. & A.C. and its related examples). Definition of partial derivative involving two variables up to second order and its application. (Cost function and utility function).
- 1.2 Integration :**
Definition of integral, standard forms of integration $\left(x^n, a^x, e^x, \frac{1}{x}\right)$, Definite integral and its rules & its simple example, Applications of integration (marginal cost, marginal revenue, profit function).
- 2. Statistical Quality Control (Process Control) :** **20%**
Meaning of Statistical Quality Control and its uses in industry, Variations in quality, Theory of control charts and revised control limits, Theory of runs, Control charts for variables and R charts (without derivation of control limits), control charts for attributes p, np, (for constant sample size) and c charts (without derivation of control limits) and its related examples.
- 3. Statistical Quality Control (Product Control) :** **20%**
Meaning of lot control. Basic concepts like procedure's and consumer's risks, AQL, LTPD, O.C., ASN, ATI, AOQ and AOQL. Single sampling plan for attributes when two points are fixed on the O.C. curve - Simple examples based upon Hypergeometric, Binomial and Poisson distributions. Concept of Double Sampling Plan.
- 4. Operations Research :** **20%**
- 4.1 Transportation Problem :**
Definition of balanced transportation problem. Its Formulation - Different methods of obtaining initial basic feasible solution by North-west corner rule, Matrix Minima, Vogel's approximations - Its Applications.
- 4.2 Assignment Problem :**
Definition of balanced assignment problem. Formulation of the problem-Hungarian method of solving an assignment problem. Its Applications.
- 4.3 Replacement Problem :**
Importance of replacement models. Simple replacement problem when the units get deteriorate as per passage of time. Value of money remains the same - simple illustrations.
- 5. 5.1 Large Sample Test** **20%**
Idea of parameter & statistic, standard error of statistic, Level of significance, Type-I & II errors, Large Sample tests for attributes and Variables - 95% and 99% confidence intervals only. Test for number of Success and proportions, Test for difference between two proportions, Test for Sample mean, Test for difference between two means.
- 5.2 Negative Binomial and Geometric Distributions :**
Probability mass functions of the distributions, their means & variances (only statement), their properties & uses.

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Advanced Statistics—Paper III
(Effective from June, 2007)

- 1. Mathematical Expectation :** **20%**
Mathematical expectation of a random variable and function of random variable in discrete and continuous cases - Basic theorems of expectation - Moment generating function, Cumulant generating, function Moments and Cumulants - coefficients $\beta_1, \beta_2, \gamma_1, \gamma_2$. Relations between moments and cumulants - Mathematical expectation for Bi-variate distribution - Marginal and conditional distribution - Conditional Mean and variance in Bi-Variate case (Discrete case) - Illustrations.
- 2. Univariate Distributions and their Properties :** **20%**
Bernoulli, Binomial, Poisson, Normal and Exponential distributions with their properties.
- 3. Element of Statistical Inference :** **20%**
3.1 Estimation Theory :
Properties of estimators - unbiasedness, efficiency and sufficiency of estimators - Cramer - Rao inequality (statement only). Method of Estimation - Method of Moments and Method of maximum likelihood Properties of M.L.E. - simple illustrations (Based on Binomial, Poisson, Normal and Exponential distributions.)
3.2 Testing of Hypothesis :
Formulation of statistical hypothesis, two kinds of errors, critical region, level of significance, power and size of the test - Neyman - Pearson Lemma (Without Proof) Simple Illustrations. (Based on Binomial, Poisson, Normal and Exponential distributions.)
- 4. Small Sample Tests** **20%**
Introduction to Chi-square distribution - Student's t distribution, Snedecore's and Fisher's statistic-Properties of these distributions.
Tests of significance based upon χ^2 , t, F distributions - Simple Illustrations.
- 5. Operations Research :** **20%**
5.1 Game Theory :
 2×2 game problem with and without saddle point. Rules of dominance. Conversion of game problem in to a LPP and its solution by Graphical Method.
5.2 Sequencing :
Introduction to Job Sequencing Problem, Principal Assumptions, Processing jobs through two machines. Illustrations based on above problem.

Reference Books :

1. H. A. Taha, Operations Research, Macmillan Publishing Co. Inc. (Edition 6, 1999)
 2. Vohra N. D. : Quantitative Techniques in Management; Tata McGraw Hill, New Delhi
 3. Grant E. L. : Statistical Quality Control, McGraw Hill
 4. Duncan A. J. : Quality Control and Industrial Statistics. Taraporewala and Sons.
 5. Kapoor V. K. : Business Mathematics, Sultan Chand & Sons, New Delhi.
 6. Sancheti & Kapoor : Business Statistics, Sultan Chand & Sons, New Delhi.
 7. Sancheti & Kapoor : Business Mathematics, Sultan Chand & Sons, New Delhi.
 8. Mukhopadhyay, P. : Mathematical Statistics, New Central Book Agency, Calcutta.
 9. Goon, Gupta, Dasgupta : An outline of Statistical Theory (Vol. I).
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ગુજરાત યુનિવર્સિટી

એસ. વાય. બી.કોમ.

સેક્રેટેરિયલ પ્રોક્લિસ-૨

(જૂન ૨૦૦૮થી અમલમાં)

- (૧) શેરમૂડીમાં ફેરફાર ૧૦%
- કલમ ૯૩ અને ૯૪ એ મુજબ
 - શેરમૂડીમાં ફેરફાર કરવાની પદ્ધતિઓ
 - શેરમૂડીમાં ઘટાડો કરવાની વિધિ અને કંપનીધારાની જોગવાઈઓ
 - હક્કના શેર, બોનસ શેર (માર્ગદર્શક સિદ્ધાંતો સહિત)
- (૨) ડિબેન્ચર ૧૦%
- ડિબેન્ચરનો અર્થ, પ્રકારો, બહાર પાડવાની વિધિ અને જોગવાઈઓ
 - ડિબેન્ચર બહાર પાડવા અંગે સેબીના માર્ગદર્શક સિદ્ધાંતો
 - ડિબેન્ચર પરત કરવાની પદ્ધતિઓ
- (૩) (અ) કંપનીના ડિરેક્ટરો અને મેનેજિંગ ડિરેક્ટરો ૧૫%
- ડિરેક્ટર અને મેનેજિંગ ડિરેક્ટરોનો અર્થ અને વ્યાખ્યા
 - મેનેજિંગ ડિરેક્ટરને લગતી જોગવાઈઓ : (૧) નિમણૂક અંગે (૨) હોદ્દાની મુદત અંગે (૩) સંખ્યા પરના નિયંત્રણ (૪) વેતન અંગે (૫) સત્તાઓ, લાયકાતો અને ગેરલાયકાતો (૬) હોદ્દો ગુમાવવા બદલ વળતર
- (બ) કોર્પોરેટ ગવર્નન્સ : વ્યાખ્યા અને ભારતમાં વિકાસ
- (૪) કંપનીધારાનો વહીવટ ૧૦%
- કંપની બાબતોનો વિભાગ
 - કંપની લો બોર્ડ
 - વિભાગીય ડિરેક્ટરો-કંપની રજિસ્ટ્રાર
- (૫) કંપનીની વહીવટીની તપાસ ૧૦%
- કંપનીની વહીવટી તપાસ અંગે કંપનીધારાની જોગવાઈઓ
 - (૧) મધ્યસ્થ સરકાર દ્વારા નિરીક્ષકની નિમણૂક (૨) જોગવાઈઓ (૩) તેની સત્તાઓ (૪) ઇન્સ્પેક્ટરનો અહેવાલ
 - કંપનીની માલિકીની તપાસ
 - શેર અને ડિબેન્ચરની ફેરબદલી પર નિયંત્રણ
- (૬) (અ) મૂડીબજાર - શેર બજાર ૨૦%
- મૂડીબજારની વ્યાખ્યા અને પ્રકારો (પ્રાથમિક અને ગૌણ)
 - SEBI : રચના, કાર્યક્ષેત્ર, કાર્યો અને મૂડીબજારના વિકાસ માટે SEBIની ભૂમિકા
 - જુદા જુદા પ્રકારના શેરબજારના પ્રકારો : BSE, NSE, NIFTY, OTCE
 - જામીનગીરી નિયમનધારોનો ટૂંકમા પરિચય
 - શેરબજારમાં જુદા જુદા પ્રકારના ટ્રેડિંગ
 - ડેરીવેટીવ્ઝ
 - ડીમેટ એકાઉન્ટ
- (બ) મ્યુચ્યુઅલ ફંડ : વ્યાખ્યા, પ્રકારો, ફાયદા, મર્યાદાઓ, ભારતમાં કામગીરી
- (૭) કંપની ઓડિટર ૧૦%
- અર્થ, લાયકાતો, ગેરલાયકાતો, નિમણૂકની જોગવાઈઓ, ઓડિટરને દૂર કરવો, હક્કો, ફરજો, જવાબદારીઓ
- (૮) કંપનીનું વિસર્જન/કંપનીને ફડયામાં લઈ જવી (Liquidation) ૧૫%
- વિસર્જન અને લિક્વિડેશનનો અર્થ અને પદ્ધતિ, ફરજિયાત ફડયા અંગેની જોગવાઈઓ, કંપનીના સ્વેચ્છિક વિસર્જનનો અર્થ અને વિધિ, સભ્યો અને લેણદારો દ્વારા કંપનીના વિસર્જનની જોગવાઈ.
 - લિક્વિડેટરની નિમણૂક સત્તાઓ અને ફરજો.

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GUJARAT UNIVERSITY

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Secretarial Practice-2

(Effective from June, 2008)

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|-----|---|-----|
| (1) | Alteration in Share Capital : | 10% |
| | - As per Section 94, 94A | |
| | - Modes of Alteration in Share Capital | |
| | - Procedure & provisions of reduction in Share Capital | |
| | - Right Shares & Bonus Shares (Including Guiding principles) | |
| (2) | Debenture : | 10% |
| | - Meaning and types of debenture | |
| | - Procedure & provisions of Company law to issue debenture | |
| | - Guiding principles of SEBI | |
| | - Methods of redemption of debenture | |
| (3) | (a) Director & Managing Directors of the company | 15% |
| | - Meaning and definition of Directors & Managing Directors of the company | |
| | - Managing Directors : (1) Legal provisions regarding appointment, (2) Term of Office (3) Restrictions number of Managing Directors, (4) Remuneration, (5) Power, Qualifications & Disqualifications and (6) Compensation for the loss of office of Managing Directors. | |
| | (b) Corporate Governance : Definition and it's development in India | |
| (4) | Administration of Company Law : | 10% |
| | - Department of Company affairs | |
| | - The company law Board | |
| | - Regional directors, the company registrar | |
| (5) | Investigation of Company's administration : | 10% |
| | - Provisions of Company law regarding investigation of company's administration | |
| | - (i) Appointment of Inspector by central Government (ii) It's Provision (iii) his Powers (iv) his Report. | |
| (6) | (a) Capital Market : Share Market | 20% |
| | - Capital Market : Definition and types (Primary & Secondary) | |
| | - SEBI : Formation, Scope, Function, Role for the development of capital market | |
| | - Share Market : Types, BSE, NSE, NIFTY, OTCE | |
| | - Introductions of securities regulation Act | |
| | - Different types of trading in share market, Derivatives, Demat Account | |
| | (b) Mutual Fund | |
| | - Definition, Types, Advantages and disadvantages, Performance of Mutual Funds in India | |
| (7) | Company Auditor : | 10% |
| | - Meaning, Qualifications, Disqualification, Provisions regarding appointment, Removal, Rights, Duties, Liabilities | |
| (8) | Winding up/Liquidation of the company | 15% |
| | - Meaning & Modes of winding up & liquidation of the company | |
| | - Provisions regarding compulsory liquidation | |
| | - Meaning and procedure of voluntary Winding up | |
| | - Provision regarding company's voluntary Winding up by members and creditors | |
| | - Appointment, Rights (Power) & Duties of liquidator. | |