



B.Com. COURSE STRUCTURE

SEMESTER – VI

Paper No.	Type of Course	Course Name	Credit	Internal Marks	Term-End Marks	Total Marks
SS-601	Soft Skill Course	Computer Skill	2	30	70	100
FC-602	Foundation Course	International Business	2	30	70	100
BA-CC-603	Compulsory Course	Business Administration – VI	3	30	70	100
BC-CC-604	Compulsory Course	Business Communication – VI	3	30	70	100
ECO-CC-605	Compulsory Course	Managerial Economics	3	30	70	100
AC-CC-606	Compulsory Course	Accountancy – VI	3	30	70	100
STAT-CC-607	Compulsory Course	Business Statistics – II	3	30	70	100
F&A-CE-608A	Core Elective FINANCE & ACCOUNTS	Finance & Accounts-VII (Cost Accounting – I)	3	30	70	100
F&A-CE-609A	Core Elective FINANCE & ACCOUNTS BUSINESS MANAGEMENT	Finance & Accounts-VIII (Management Accounting – I)	3	30	70	100



B.Com.
SEMESTER – VI

SOFT SKILL:

SS – 601: Computer Skill

Credits: 02

Total Marks: 100 Marks

Semester End Examination: 70 Marks

Internal Evaluation: 30 Marks

Unit	Detailed Syllabus	Teaching Hours	Marks / Weight
Unit-1	Introduction to Computers : Definition, components of a computer, Applications of computers, Advantage of computers, History of computers, types of computers H/W and S/W.	6	14+6
Unit-2	Operating System : Types of S/W, Definition and functionality of OS, types of OS, Introduction to OS – Windows XP, Components of windows, Definition of Desktop, Start button, Icons, Shortcuts, Taskbar, Overview of folders and files	6	14+6
Unit-3	Word Processing : • Introduction to MS Word 2007: Basic features of MS Word like – Create, View, Edit, Save, Copy, Cut, various kind of text documents, Auto features of MS Word , Formatting of word document with font Attributes, Paragraph, Borders and Shading, Bullets and Numbering, Tables, Macros and Mail Merge, Page Setup, Page layout options, Printing document.	6	14+6
Unit-4	Spread Sheet : Introduction to MS Excel 2007: Basic features of MS Excel, Creating, Viewing, Editing worksheet by change in columns width, Row height, Hiding, Deleting, Inserting rows and columns	6	14+6
Unit-5	Presentation : Introduction to MS Power Point, Creating, Editing, Viewing, Saving presentation, Creating new slides, using design template, Slide layouts, Inserting new slide between two slides, Inserting textbox, Deleting textbox, Deleting slide, Hiding slide, Reordering slides, Use of color scheme	6	14+6

Major Readings:

1. Working With Personal Computer Software by R.P.Soni, Harshal Arolkar, Sonal Jain, Wiley India.



B.Com.
SEMESTER – VI

FOUNDATION COURSE:

FC – 602: International Business

Credits: 02

Total Marks: 100 Marks

Semester End Examination: 70 Marks

Internal Evaluation: 30 Marks

Unit	Detailed Syllabus	Teaching Hours	Marks / Weight
Unit-1	Frame work for International Business : <ul style="list-style-type: none">• Globalization: Concept and factors affecting globalization and Restructuring• International Business: Reasons for expansion• Concepts: International Trade, International Marketing, International Investment, International Management and Global Business	6	14+6
Unit-2	<ul style="list-style-type: none">• New Trade Theory: Internal and External Economics of Scale• International Political System and Ideologies: Types of Governments, Economies System, Political System, Concept of Embargo and Sanction• Principles of International Law• Cultural Orientation in International Business	6	14+6
Unit-3	Tools for International Business: <ul style="list-style-type: none">• Tools for country Selection - Market Potential Index o Global Competitive Index - FDI Confidence Index - Global Political Risk Index (Only Concepts) - International Product Life Cycle	6	14+6
Unit-4	Strategy and Structure of International Business <ul style="list-style-type: none">• Market Entry Strategies: - Exporting - Contractual Agreement - International SA - Joint Venture - Other Entry Mode	6	14+6
Unit-5	Export & Import Procedure : Entire Export and Import Procedure	6	14+6

Major readings:

1. International Business: Rakesh Mohan Joshi, Oxford University Press
2. International Business by: Justin Paul, Tata McGraw Hill
3. Global Business : Mike Peng and Deepak Srivastava , Cengage Publications



B.Com.
SEMESTER – VI

COMPULSORY COURSE

Paper No. BA – CC – 603

Title of the Paper: **Business Administration – VI**

Credits:03

Total Marks: 100 Marks

Semester End Examination: 70 Marks

Internal Evaluation: 30 Marks

Unit	Detailed Syllabus	Teaching Hours	Marks / Weight
Unit-1	Career Planning and Training & Development : Meaning, Stages of Career Planning, Advantages, Limitations, Suggestions to overcome Career Problems	9	14+6
Unit-2	Stress Management: Meaning, Causes, Effects of Stress, methods for Stress reduction	9	14+6
Unit-3	Credit Rating Institution : Rating Types – Benefits – Credit Rating Agencies – Procedure of Credit Rating Followed by Crisil – Credit Rating Objective – Problem in Rating – Rating Scale – Process of ICRA Rating	9	14+6
Unit-4	Introduction to Indian Financial System : Definition – Organized and Unorganized System – Importance – New Financial Instruments – Indian Financial System	9	14+6
Unit-5	SEBI : Importance - Functions – Limitations – Organization – Stock Exchange : Introduction – Functions	9	14+6

Reference / Text -Books / Additional Reading:

1. Brech, E.F.L., The Principles and Practice of Management, Longmans Group Ltd., London.
2. Chndan, J.S., Management: Theory & Practice, Vikas Pub., New Delhi.
3. Druker P.F., Practice of Management, Heinemann, London.
4. Henderson, R., Practical Guide to Performance Appraisal, Reston Publishing Co.
5. Kanter, Jerma, Management Information System, PHI, New Delhi.
6. Koontz, H. & O'Donnell, Management: A System & Contingency Analysis of Managerial Function, McGraw Hill.
7. Monappa, Arun & Ssayyaddin, Mirza, Personnel Management, TMH, Bombay.
8. Pareek, U., Role Effectiveness Exercices, Learning System, New Delhi.
9. Prasad, L.M., Principles & Practice, Sultan Chand, New Delhi.
10. Singh, J.P., Organisational Development: Concepts and Strategies, IIM Ahemedabad. Simon, H.A.,
11. The New Science of Management Decision, Harper, New York.
12. Indian Financial System



B.Com.
SEMESTER – VI

COMPULSORY COURSE

Paper No. BC- CC-604

Title of the Paper: Business Communication – VI

Credit: 03

Total Marks: 100 Marks
Semester End Examination: 70 Marks
Internal Evaluation: 30 Marks

Unit	Detailed Syllabus	Teaching Hours	Marks / Weight
Unit – 1	<u>Notices, Agenda & Resolutions:</u> Types of Joint Stock Company Meetings; Structure of a Notice; Preparation of Agenda; Types of Resolution and its drafting. <u>Notices & Agenda of the following Joint Stock Company Meetings:</u> <ul style="list-style-type: none">• First Board Meeting• Routine Board Meeting• Statutory Meeting• Extraordinary General meeting• Meeting held prior to A.G.M.• Annual General Meeting	06	14
Unit – 2	<u>Minutes Writing:(Joint Stock Cos.)</u> <ul style="list-style-type: none">• First Board Meeting• Routine Board Meeting• Statutory Meeting• Extraordinary General meeting• Meeting held prior to A.G.M.• Annual General Meeting	07	14
Unit – 3	<u>Insurance Correspondence: (Fire & Marine)</u> Types of Fire and marine policies – Losses and claims – Procedures involved in lodging of claims. Fire and Marine Insurance Letters: <ul style="list-style-type: none">• Letter requesting cover for goods against fire/marine hazard• Letter inviting a quotation for premium• Insurance Company quoting a rate of premium• Request for reduction in premium• Notice about increase in premium rates by Insurance Company.• Lodging a claim for fire/marine policy• Letter granting/refusing a claim• Letter contesting a claim made by policy holder. Note The above letters cover fire and marine insurance topics individually.	12	14



MAHARAJA KRISHNAKUMARSINHJI BHAVNAGAR UNIVERSITY

NAAC Accreditation Grade "B"
(With effect from Academic Year 2017-18)

Unit - 4	<u>Comprehension on Stock Market Reports: (Stocks & derivatives only)</u> Characteristics of Stock-Exchanges in India- Share market terminology- Role of SEBI- DMAT trading A share market report based on current market trend should be given for comprehension to the students. A set of five questions must be asked in the examination to assess the grasping knowledge of the students regarding stocks and securities.	10	14
Unit - 5	<u>Advertising Theory and Practice</u> What is Advertising–Advertising as a Tool of Communication- Designing the Message- Advertising as Brand Building- Role of Advertising in Modern Business World- Ethics in Advertising- Benefits of Advertising to Advertisers & Consumers- Types of Advertising- Media Selection and Planning- Internet as a media of Advertisement The students have to prepare advertisement on Fast Moving Consumer Goods; White Goods in their own words about popular commodities and products available in market.	10	14

Break up of continuous internal evaluation:

Assignment : 30 marks

Reference / Text -Books / Additional Reading:

1. Business Communication - K. K. Sinha - Galgotia Publishing Company, New Delhi.
2. Media and Communication Management - C. S. Rayudu - Himalaya Publishing House, Bombay.
3. Essentials of Business Communication - Rajendra Pal and J. S. Korlhalli - Sultan Chand & Sons, New Delhi.
4. Business Communication – Rai&Rai, Himaliya Publishing House, Mumbai
5. Business Communication – HomaiPradhan, Bhende D.S., Thakur Vijaya
6. Business Communication (Principles, Methods and Techniques) Nirmal Singh - Deep & Deep Publications Pvt. Ltd., New Delhi.
7. Business Communication - Dr. S.V. Kadvekar, Prin. Dr. C. N. Rawal and Prof. RavindraKothavade - Diamond Publications, Pune.
8. Business Correspondence and Report Writing - R. C. Sharma, Krishna Mohan - Tata McGraw-Hill Publishing Company Limited, New Delhi.
9. Business Communication and Organisational Management – RohiniAggrawal – Taxman
10. Business Communication Strategies – MonipallyMathukutty M.- Tata McGraw –Hill Publishing Company Limited, New Delhi.
11. Handbook of Communication – Narula Uma
12. A Handbook of Commercial Correspondence – A . Ashley – OxfordUniversity Press
13. Business Communication and Organisationaland Management – C.B.Gupta
14. Comprehensive Business Communication – SarojKarnik, P.P.Mehta,-P.V.Kulkarni
15. Stock Market Analysis – N.J.Yasaswy- Vision Books Pvt. Ltd., New Delhi
16. Stock Exchange and Investments- V Raghunathan- Tata McGraw Hil Publishing Company Ltd., New Delhi
17. Foundations of Advertising- Theory and Practice- S.A. Chunawalla; K.C.Sethia- Himalya Publishing House, Mumbai



**B.Com.
SEMESTER - VI**

COMPULSORY COURSE

ECO- CC-605: Managerial Economics

Total Marks:	100 Marks
Semester End Examination:	70 Marks
Internal Evaluation:	30 Marks



**B.Com.
SEMESTER - VI**

COMPULSORY COURSE

AC-CC-606: Accountancy-VI

Credits: 03

Total Marks: 100 Marks
Semester End Examination: 70 Marks
Internal Evaluation: 30 Marks

Objective: The objective of this course is to be unable the students to have such minimum knowledge of finance and accounting as it is applicable to business and corporate situations.

Unit	Detailed Syllabus	Teaching hours	Marks/Weight
Unit- I	<u>Final Accounts of Public limited Company:</u> Excluding computation of marginal remuneration disposal of profit	9	14+6
Unit- II	<u>Accounting Amalgamation of Companies:</u> Accounting Amalgamation of Companies	9	14+6
Unit- III	<u>Accounting for internal reconstruction:</u> Excluding intercompany holding and reconstruction schemes	9	14+6
Unit- IV	<u>Accounting Standard (only theory):</u> AS-21 to AS-24	9	14+6
Unit- V	<u>Accounting Standard (only theory):</u> AS-25 to AS-28	9	14+6

Breakup of Continues Internal Evaluation:

Assignment 30 Marks

Reference / Textbooks/Additional Reading:

Maheshwari S.N. – Advanced Accounting – Vikas Publishing

Maheshwari S.N. – Corporate Accounting – Vikas Publishing

Rana T. J. and Dalal V.S. – Advanced Accounting – Sudhir prakashan.

Rana, Dalal, Shah and Shah – Advanced Accounting – Sudhir
prakashan Corporate Accounting – Sudhir Prakashan

Management Analysis – B.S.Shah Publication



B.Com.
SEMESTER – VI

COMPULSORY COURSE

STAT-CC-607: Business Statistics – II

Credits: 03

Total Marks: 100 Marks
Semester End Examination: 70 Marks
Internal Evaluation: 30 Marks

Objective: The objective of this course is to enable the students to have such minimum knowledge of statistics as is applicable to business and economic situations.

UNIT	DETAILED SYLLABUS	TEACHING HOURS	MARKS / WEIGHT
UNIT-1	Theory of Probability: Introduction, Short history, Terminology, Permutation and combination, Mathematical and classical or 'a Priori' probability, Statistical or empirical probability, Addition theorem of probability, Addition law of probability for mutually exclusive events, Theorem of compound probability of multiplication law of probability.	9	14+6
UNIT-2	Random Variable, Probability Distribution And Mathematical Expectation: Random variable, Probability distribution of random variable, Mathematical expectation, Variance of X in terms of expectation, Introduction of theoretical distribution, Binominal distribution, Probability functions of Binominal distribution. Properties and uses of Binomial distribution	9	14+6
UNIT-3	Theoretical Distribution: Poisson distribution, properties of Poisson distribution, Utility or importance of Poisson distribution, Normal distribution, Equation of normal probability curve, Properties of normal distribution, How to compute areas of under normal probability curve, importance of normal distribution.	9	14+6
UNIT-4	Test of significance Based on t Distribution: Introduction, Student's 't' distribution, Students 't' (definition) Properties of student's t-distribution, application of t-distribution, Test for single Mean, t-test for difference Means, Paired t-test for difference of Mean, t-test for significance of an observed sample correlation coefficient	9	14+6
UNIT-5	F Test:-F- Distribution, Assumptions, Properties and Uses of 'F' distribution. Variance Ratio Test (FTest). Chi Square Test: Introduction to χ^2 distribution, Assumptions, Properties and Uses of ' χ^2 ' distribution. Goodness of Fit Test: Fitting of Binomial and Poisson Distribution, Independence of Two Attributes (2 X 2 contingency table)	9	14+6

Break up of continuous internal evaluation:

Assignment 30 marks



Reference / Text -Books / Additional Reading:

1. Business Statistics, B.S.SHAH PRKASHAN.
2. Business Statistics, C.JAMANADAS PRKASHAN.
3. Fundamentals of Statistics, S.C.Gupta, Himalaya Publishing house.
4. Fundamentals of Statistics, Gupta and Kapoor, S.chand& company.



B.Com.
SEMESTER – VI

CORE ELECTIVE: FINANCE AND ACCOUNTS

F&A-CE-608A: Finance & Accounts-IX (Cost Accounting – II)

Credits: 03

Total Marks: 100 Marks

Semester End Examination: 70 Marks

Internal Evaluation: 30 Marks

Objective: The objective of this course is to be unable the students to have such minimum knowledge of finance and accounting as it is applicable to business and corporate situations.

Unit	Detailed Syllabus	Teaching hours	Marks/Weight
Unit- I	<u>Operating or Service costing :</u> Example of Road Transportation	9	14+6
Unit- II	<u>Contract Costing:</u> Contract Completed Method Contract Incomplete Method <ul style="list-style-type: none">○ Just Started Contract○ Reasonably Goods Account Work is done+○ Major part of work is done	9	14+6
Unit- III	<u>Process Costing:</u> Normal and abnormal wastage and abnormal gain Byproduct Oil mill process	9	14+6
Unit- IV	<u>Job and Batch costing(Only theory):</u> Meaning, Definition, Characteristics, Distinguish of job and Batch, Importance advantage and limitations. Batch Costing- meaning, examples and fetchers	9	14+6
Unit- V	<u>Cost Records (Only theory):</u> Cost Audit Concept Reconciliation of cost and financial account	9	14+6

Breakup of Continues Internal Evaluation:

Assignment 30 Marks

Reference / Textbooks/Additional Reading:

M.E. Thukaram Rao, – Cost accounting – New age publication, New Delhi.

Talasian P.C. – Practical costing Vikas, New Delhi.

Khan M.Y., Jain P.K. – Management Accounting, Tata.

Nigam Sharma – Advanced cost Accounting, Himalaya.



B.Com.
SEMESTER – VI

CORE ELECTIVE: FINANCE AND ACCOUNTS

F&A-CE-609A: Finance & Accounts-X (Management Accounting – II) Credits: 03

Total Marks: 100 Marks
Semester End Examination: 70 Marks
Internal Evaluation: 30 Marks

Objective: The objective of this course is to be unable the students to have such minimum knowledge of finance and accounting as it is applicable to business and corporate situations.

Unit	Detailed Syllabus	Teaching hours	Marks/Weight
Unit- I	<u>Marginal Coasting:</u> Examples of marginal costing	9	14+6
Unit- II	<u>Differential Costing:</u> Examples of Deferential costing	9	14+6
Unit- III	<u>Common size and comparative statement analysis:</u> Common size statement Comparative statements	9	14+6
Unit- IV	<u>Accounting and Reporting of the effect of changing prices (Only theory):</u> CPP and CCA Method	9	14+6
Unit- V	<u>Reporting(Only theory):</u> Introduction, Meaning , types of report and MIS <u>Cost management (Only theory):</u> Introduction, Meaning, Definitions, objectives, four pillars, postulates, Quality, time and constrains.	9	14+6

Breakup of Continues Internal Evaluation:

Assignment 30 Marks

Reference / Textbooks/Additional Reading:

- S.P. Gupta – Management Accounting –Sahitya Bhavan, Agra.
- Ravi M. Kishor –Advanced Management Accounting, Taxman
- Pander I.M, –Essential Of Management Accounting, Vikas.
- Anthony Robert–Principles Of Management Accounting, Irwin.
- Kalpana R. S., Atkinson A. - Advanced Management Accounting, Prentice

