

BHAVNAGAR UNIVERSITY

BHAVNAGAR

(NACC Accreditation Grade “B”)

CREDIT AND SEMESTER SYSTEM

SYLLABUS

BACHELOR OF COMMERCE

(B.Com.)

(In Force From Academic Year: 2010-2011)

तमसो मा ज्योतिर्गमय



B.Com.
Credit and Semester System Syllabus

SEMESTER - 1ST

SR. NO.	PAPER NO	NAME OF THE PAPER	TOTAL MARKS EXT+INT*=TOTAL	PASSING STANDARD EXT+INT=TOTAL	TOTAL TEACHING HOURS	CREDITS
1	1	Principles and Practice of Management - I	70 + 30 = 100	28 + 12 = 40	15 Weeks x 03 Hours = 45	03
2	2	Business Economics-I	70 + 30 = 100	28 + 12 = 40	15 Weeks x 03 Hours = 45	03
3	3	Business Communication-I	70 + 30 = 100	28 + 12 = 40	15 Weeks x 03 Hours = 45	03
4	4	Fundamental for Entrepreneurship Development - I	70 + 30 = 100	28 + 12 = 40	15 Weeks x 03 Hours = 45	03
OR						
5	4	Business Mathematics - I	70 + 30 = 100	28 + 12 = 40	15 Weeks x 03 Hours = 45	03
6	5	Financial Accounting-I	70 + 30 = 100	28 + 12 = 40	15 Weeks x 03 Hours = 45	03
7	6	Company Law-I	70 + 30 = 100	28 + 12 = 40	15 Weeks x 03 Hours = 45	03
8	7	Business Regulation Frame Work-I	70 + 30 = 100	28 + 12 = 40	15 Weeks x 03 Hours = 45	03

INTERNAL MARKS EVALUATION:

1. Test	10 Marks
2. Assignment	10 Marks
3. Take Home Examination / Seminar / Presentation	<u>10 Marks</u>
Total	30 Marks



B.Com.
Credit and Semester System Syllabus

SEMESTER 2nd

SR. NO.	PAPER NO	NAME OF THE PAPER	TOTAL MARKS EXT+INT*=TOTAL	PASSING STANDARD EXT+INT=TOTAL	TOTAL TEACHING HOURS	CREDITS
1	1	Principles of Business Management-II	70 + 30 = 100	28 + 12 = 40	15 Weeks x 03 Hours = 45	03
2	2	Business Economics-II	70 + 30 = 100	28 + 12 = 40	15 Weeks x 03 Hours = 45	03
3	3	Business Communication-II	70 + 30 = 100	28 + 12 = 40	15 Weeks x 03 Hours = 45	03
4	4	Fundamental for Entrepreneurship Development - II	70 + 30 = 100	28 + 12 = 40	15 Weeks x 03 Hours = 45	03
OR						
5	4	Business Mathematics - II	70 + 30 = 100	28 + 12 = 40	15 Weeks x 03 Hours = 45	03
6	5	Financial Accounting-II	70 + 30 = 100	28 + 12 = 40	15 Weeks x 03 Hours = 45	03
7	6	Company Law-II	70 + 30 = 100	28 + 12 = 40	15 Weeks x 03 Hours = 45	03
8	7	Business Regulation Frame Work-II	70 + 30 = 100	28 + 12 = 40	15 Weeks x 03 Hours = 45	03

INTERNAL MARKS EVALUATION:

- | | |
|---|-----------------|
| 1. Test | 10 Marks |
| 2. Assignment | 10 Marks |
| 3. Take Home Examination / Seminar / Presentation | <u>10 Marks</u> |
| Total | 30 Marks |



B.Com.
SEMESTER – I

Paper No: 01

Title of the Paper: - **Principles and Practice of Management – I**

Credit: 03

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

Unit	Detailed Syllabus	Teaching Hours	Marks / Weight
Unit-1	♣ Introduction, Concept nature, process and significance of management ♣ Managerial rules (mintzberg) Scientific management, Time study-motion study importance-resistance	9	14+6
Unit-2	<u>Functional Area:</u> ♣ Production management, Introduction, Scope & Significance ♣ Marketing management, Introduction, Scope & Significance ♣ Human resources management, Introduction, Scope & Significance ♣ Financial management, Introduction, Scope & Significance	9	14+6
Unit-3	♣ Planning concept, process and types. Advantage and disadvantage, Decision making concept and process bounded rationality	9	14+6
Unit-4	♣ Management by objective, basic features, steps, merits and limitations, corporate planning. ♣ Management of change-concept, nature and process of planned change resistance to change. Emerging horizons, of management in a changing environment.	9	14+6
Unit-5	♣ Organisation concept, nature, process and significance, type of organization formal and informal. Advantage and disadvantage & organization structure.	9	14+6

Break up of continuous internal evaluation:

1. Test	10 marks
2. Assignment	10 marks
3. Take Home Examination / Presentation / Seminar	10 marks
Total	30 marks

Reference / Text –Books / Additional Reading:

1. Drucker Peter F: Management Challenges for the 21st century, Butterwarth, Heinemann Oxford
2. Weihrich and kootz et. al: Essentials of management. Tata McGraw Hill, New Delhi.
3. fredhuthans: organizational Beharour Mc. Graw Hill, New York
4. Louis A Allen: Management and Organization. Mc Graw Hill. Tokyo.
5. Ansoff H.I: Corporate Strategy: Mc Graw Hill. New York
6. Haonplon. David R. Modern Management McGraw Hill New York.
7. Stoner and freeman; Management prestice l hall New Delhi.



B.Com.
SEMESTER – I

Paper No: 02

Title of the Paper: - **Business Economics – I**

Credit: 03

Marks: 100 Marks

Marks: Semester End Examination: 70 Marks

Internal Evaluation: 30 Marks

Objectives: As a Foundation Course in this Paper, Student is expected to understand the behavior of an economic agent namely, a Consumer, a producer, a factor owner and the price fluctuations in a market. The approach of this paper is to study the behavior of a unit and analysis is generally static and in partial equilibrium framework

The Course is divided into five units and each unit consists 14 marks.

Unit	Detailed Syllabus	Teaching Hours	Marks / Weight
Unit-1	♣ Introduction, Basic problems of an Economy, Functions of Price Mechanism ,Limitations of Price Mechanism	9	14+6
Unit-2	♣ Consumer's Behavior, Law of diminishing Marginal Utility, Consumer's Surplus – Concept, Importance and limitations of the concept, Limitations of Utility Analysis.	9	14+6
Unit-3	♣ Demand, Meaning of price elasticity of demand, its types, methods to measure price elasticity of demand, factors affecting price elasticity of demand, importance of the concept, Concept of Income Elasticity of Demand, and its types, Concept of Cross Elasticity of Demand	9	14+6
Unit-4	♣ Theory of production, Laws of Returns, Internal and External economies and diseconomies, ISO quant curves – Meaning and Characteristics.	9	14+6
Unit-5	♣ Cost Concepts., Fixed and Variable Cost, Marginal and Average Cost – Interrelationship, Short Run Cost and Long Run Cost, ISO Cost curve.	9	14+6

Break up of continuous internal evaluation:

1. Test	10 marks
2. Assignment	10 marks
3. Take Home Examination / Presentation / Seminar	10 marks
Total	30 marks



B.Com.
SEMESTER – I

Paper No: 03

Title of the Paper: - **Business Communication – I**

Credit: 03

Marks: 100 Marks

Marks: Semester End Examination: 70 Marks

Internal Evaluation: 30 Marks

Objectives:

- 1) To understand the concept, process and importance of communication.
- 2) To gain knowledge of media of communication.
- 3) To develop skills of effective communication - both written and oral.
- 4) To make students familiar with information technology.
- 5) To familiarize the students with the Short Story form in Literature

Unit	Detailed Syllabus	Teaching Hours	Marks/Weight
Unit-1	<u>Introduction to Communication Types & Methods:</u> ♣ Meaning and Definition of Communication – Process of Communication – Forms of Communication – Objectives of Communication – Upward Communication – Downward Communication – Written – Oral – Horizontal – Vertical – Formal – Informal – Grapevine – Consensus – Merits and limitations of each type – Network of Communication – Barriers to Communication – Overcoming Barriers to Communication	9	14+6
Unit-2	<u>Information Technology for Communication:</u> ♣ Telex – Facsimile Fax) - E-mail -Voice mail - Internet Multimedia - Teleconferencing – Audio Conferencing – Video Conferencing – SMS – Telephone Answering Machine – Advantages and limitations of these types. 1) C.O.D.; C.W.O.; C.I.F.; F.O.B.; F.O.R.; E & O.E.; Cartage; Freight; Excise Duty; Custom Duty; V.A.T.; Proforma Invoice; Invoice; Trade Mark; Hypothecation; Ex-Warehouse; Debit note; Credit Note; Pilferage; Demurrage; Power of Attorney; Consignment; Bill of Lading; Bonded Warehouse; Certificate of Origin	9	14+6
Unit-3	<u>Selected business terms:</u> ♣ C.O.D.; C.W.O.; C.I.F.; F.O.B.; F.O.R.; E&O.E.; Cartage; Freight; Excise Duty; Custom Duty; V.A.T.; Proforma Invoice; Invoice; Trade Mark; Hypothecation; Ex- Warehouse; Debit note; Credit Note; Pilferage; Demurrage; Power of Attorney; Consignment; Bill of Lading; Bonded Warehouse; Certificate of Origin	9	14+6
Unit-4	<u>Drafting of business letters:</u> ♣ Lay –out of a business letter- Appearance of a business letter- Styles and Format of a business letter - Features of a Letter of Inquiry — Solicited letter of Inquiry – Unsolicited letter of inquiry – Replies to inquiries	9	14+6



Unit-5	<u>Selected Short Stories:</u>	9	14+6
	♣ A Cup of Tea- Katherine Mansfield ♣ The Post Master- Rabindranath Tagore ♣ How Much Land Does A man need - Leo Tolstoy The above three stories are selected from 'Twelve Short Stories', Edited by C.S.Sharma, Oxford University Press, New Delhi, Print edition 2002		

Break up of continuous internal evaluation:

1. Test	10 marks
2. Assignment	10 marks
3. Take Home Examination / Presentation / Seminar	<u>10</u> marks
Total	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 – Homai Pradhan, 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. Ravindra Kothavade - 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 – Rohini Aggrawal – Taxman
10. Business Communication Strategies – Monipally Mathukutty M.- Tata McGraw –Hill Publishing Company Limited, New Delhi.
11. Handbook of Communication – Narula Uma
12. A Handbook of Commercial Correspondence – A . Ashley – Oxford University Press
13. Business Communication and Organisational and Management – C.B.Gupta
14. Comprehensive Business Communication – Saroj Karnik, P.P.Mehta,- P.V.Kulkarni



B.Com.
SEMESTER – I

Paper No: **04**

Title of the Paper: - **Fundamentals of Entrepreneurship Development -I**

Credit: 03

Marks: 100 Marks

Marks: Semester End Examination: 70 Marks

Internal Evaluation: 30 Marks

Objective: It Provides exposure to the students to Entrepreneurial Culture & Industrial Growth so as to prepare them to set and manage their small unit.

Unit	Detailed Syllabus	Teaching Hours	Marks / Weight
Unit-1	<u>Introduction:</u> ♣ The Entrepreneur, Definition, Characteristics of Entrepreneur- Leadership, Risk Taking, Decision Making and Business planning	9	14+6
Unit-2	♣ Entrepreneurship – Defining, Characteristics of Entrepreneurship, Theories of Entrepreneurship	9	14+6
Unit-3	♣ Emergence of Entrepreneurial class, Innovation and Entrepreneur Role of Socio-economic Environment	9	14+6
Unit-4	♣ Entrepreneurial Behavior and Psycho-Theories, Opportunities analysis.	9	14+6
Unit-5	♣ Social Responsibility – Towards – Employees, Customers, Investors, Competitors, National & International Levels.	9	14+6

Break up of continuous internal evaluation:

1. Test	10 marks
2. Assignment	10 marks
3. Take Home Examination / Presentation / Seminar	<u>10</u> marks
Total	30 marks

Reference / Text –Books / Additional Reading:

1. Tandon B.C.: Environment and Entrepreneur chugh publication, Allahabad.
2. Simmer A David,: Entrepreneurial Megabuku Jhon Wiley & sons, New York.
3. Shrivastav S.B.,: Practical Guide to Industrial Entrepreneur sultan chand & sons & sons, New Delhi.
4. Prasanna Chandra: Project – Preparation, Appraisal & Implementation, Tata Mec - Graw Hill, New Delhi.
5. Pandey I.M.: Venture capital, The Indian Experience, PHI, New Delhi.
6. Holl – j: Entrepreneurship – New Venture cretion, PHI. New Delhi.



OR
B.Com.
SEMESTER – I

Paper No: **04**

Title of the Paper: - **Business Mathematics – I**

Credit: 03

Marks: **100 Marks**

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 mathematics as is applicable to business and economic situations.

Unit	Detailed Syllabus	Teaching Hours	Marks/Weight
Unit-1	<ul style="list-style-type: none">♣ Calculus (problems and theorems involving trigonometrically ratios are not to be done);♣ Differentiation, Partial derivatives up to second order, Homogeneity of functions with the help of total differentials.	9	14+6
Unit 2	<ul style="list-style-type: none">♣ Maxima and minima;♣ Cases of one variable involving second or higher order derivatives;♣ Cases of two variables involving not more than one constraint. Application of differentiation in Business & Economics.	9	14+6
Unit 3	<ul style="list-style-type: none">♣ Determinants:♣ Properties of determinants:♣ Crammers' Rule of solving simultaneous equations;♣ Calculation of values of determinants into second & third order.	9	14+6
Unit 4	<ul style="list-style-type: none">♣ Matrices:♣ Definition, Types, Algebra of matrices, Ad-joint of a matrix, elementary row or column operations;♣ Solution of a system of linear equation having unique solution involving not more than three variables.	9	14+6
unit 5	<ul style="list-style-type: none">♣ Arithmetic & Geometric progression, formula T_n & S_n, A.M. & G.M. (Practical Problems only).	9	14+6

Break up of continuous internal evaluation:

1. Test	10 marks
2. Assignment	10 marks
3. Take Home Examination / Presentation / Seminar	<u>10</u> marks
Total	30 marks

Reference / Text –Books / Additional Reading:

1. Business Mathematics - Sanchetti & Kapoor.
2. Business Mathematics - Atul Prakashan.
3. ધંધાક્રિય ગણિતશાસ્ત્ર – સી. જમનાદાસ લી કું.
4. ધંધાક્રિય ગણિતશાસ્ત્ર – બી. એસ. શાહ પ્રકાશન



B.Com.
SEMESTER – I

Paper No: **05**

Title of the Paper: - **Financial Accounting-I**

Credit: 03

Marks: 100 Marks

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 Mathematics as is applicable to business and economic situations.

Unit	Detailed Syllabus	Teaching Hours	Marks/Weight
Unit-1	<u>Sale of firm to a Company:</u> ♣ Introduction, Ascertaining the purchase consideration, distribution of share and debenture Entries and account in the books of firm.	9	14+6
Unit-2	<u>Gradual realization of assets and piece meal distribution:</u> ♣ Introduction, theory and example of surplus capital method and maximum loss methods.	9	14+6
Unit-3	<u>Accounts of joint life policy:</u> ♣ Introduction, methods of dealing with joint life policy premium, charging premium to revenue (first method), treating premium as capital (second methods) showing policy at its surrender value (third and fourth methods)	9	14+6
Unit-4	<u>Single entry system:</u> ♣ Meaning & definition example, only conversion into double entry final accounts	9	14+6
Unit-5	<u>Sectional balancing system:</u> ♣ Total Debtors account ♣ Total creditors account <u>Self balancing system:</u> ♣ Meaning, adjustment account, advantages debtors, creditors and general ledger, contra balances in ledgers.	9	14+6

Break up of continuous internal evaluation:

1. Test	10 marks
2. Assignment	10 marks
3. Take Home Examination / Presentation / Seminar	10 marks
Total	30 marks

Reference / Text –Books / Additional Reading:

1. Anthony R.N. and Ree ce J.S.-accounting principles
2. Harishikesh Chakvaborty-Advanced accountancy-Oxford Press
3. Gupta R.L. and Gupta V.K.-financial Accounting –Sultanchand & Sons.
4. Rana T.J. and Dalal V.S.-Advanced Accountancy –Sudhir Parkashan
5. Rand, Dalal shah and Shah Accountancy, Sudhir Prakashan



B.Com.
SEMESTER – I

Paper No: **06**

Title of the Paper: - **Company Law – I**

Credit: 03

Marks: **100 Marks**

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 Mathematics as is applicable to business and economic situations.

Unit	Detailed Syllabus	Teaching Hours	Marks / Weight
Unit-1	<u>Corporate Personality:</u> ♣ Meaning, Nature <u>Kinds of Companies:</u> ♣ Liability of members- privileges of private Companies, Conversions.	9	14+6
Unit-2	<u>Promotion on and incorporation of companies:</u> ♣ meaning, Importance of promoters, liability and legal position of promoters ♣ Meaning and process of promotion.	9	14+6
Unit-3	♣ Memorandum of Association: meaning, Importance, contents, Alternation. ♣ Articles of Association: meaning, contents, Alternation. ♣ Prospectus: meaning, contents, lieu statements, mis-statements.	9	14+6
Unit-4	<u>Shares and Share Capital:</u> ♣ Meaning, kinds, alternation of Capital, Method of issue in share ♣ Allotment of Shares - Share Certificate - Calls on Shares - Forfeiture of Shares.	9	14+6
Unit-5	♣ Shares Transfer and transmission <u>Members:</u> ♣ Rights of members, Liability of members, Register of member.	9	14+6

Break up of continuous internal evaluation:

1. Test	10 marks
2. Assignment	10 marks
3. Take Home Examination / Presentation / Seminar	<u>10</u> marks
Total	30 marks



B.Com.
SEMESTER – I

Paper No: **07**

Title of the Paper: - **Business Regulation Frame Work – I**

Credit: 03

Marks: 100 Marks

Marks: Semester End Examination: 70 Marks

Internal Evaluation: 30 Marks

Objective: To provide a brief idea about time frame work of Indian business laws.

Unit	Detailed Syllabus	Teaching Hours	Marks / Weight
Unit-1	♣ LAW OF CONTRACT (1872), Nature of contract, Classification; offer & Acceptance; Capacity of parties to contract; Free Consent.	9	14+6
Unit-2	♣ Consideration; Legality of object: Agreement declared void; Performance of contract, Discharge of contracts.	9	14+6
Unit-3	♣ Negotiable instrument Act 1881. Definition; Features of Promissory note.	9	14+6
Unit-4	♣ Bill of exchange and Cheque; types of crossing: negotiation dishonor and discharge of negotiable instrument.	9	14+6
Unit-5	♣ Foreign Exchange management Act 2000:- Definitions and main provisions	9	14+6

Break up of continuous internal evaluation:

- | | |
|---|-----------------|
| 1. Test | 10 marks |
| 2. Assignment | 10 marks |
| 3. Take Home Examination / Presentation / Seminar | <u>10</u> marks |
| Total | 30 marks |



B.Com.
SEMESTER – II

Paper No: 1

Title of the Paper: - **Principles and Practice of Management – II**

Credit: 03

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

Unit	Detailed Syllabus	Teaching Hours	Marks / Weight
Unit-1	♣ Authority and responsibility, relationship, centralization and decentralization, Advantage and disadvantage, Departmentation, Objectives Function, types of Departmentation, advantage and disadvantage	9	14+6
Unit-2	♣ Motivation and leading people at work motivation, concept, characteristics, Theories- Maslow, Herzberg, McGregor, and Ouchi financial and non financial incentives. Morale 4 Importance .factor 4 concept	9	14+6
Unit-3	♣ Leadership concept and leadership styles leadership theories, (Tannenbaum and Schmidt) Likert's system management	9	14+6
Unit-4	♣ Managerial Control, Concept, and process Effective Control system, Techniques of control, traditional and modern	9	14+6
Unit-5	♣ E-Commerce ♣ Meaning, use types, Importance and Limitation	9	14+6

Break up of continuous internal evaluation:

1. Test	10 marks
2. Assignment	10 marks
3. Take Home Examination / Presentation / Seminar	10 marks
Total	30 marks

Reference / Text –Books / Additional Reading:

1. Drucker Peter F: Management Challenges for the 21st century, Butterworth, Heinemann Oxford
2. Wehrich and Kootz et. al: Essentials of management. Tata McGraw Hill, New Delhi.
3. Fred Luthans: Organizational Behaviour Mc. Graw Hill, New York
4. Louis A Allen: Management and Organization. Mc Graw Hill. Tokyo.
5. Ansoff H.I: Corporate Strategy: Mc Graw Hill. New York
6. Haonplon. David R. Modern Management McGraw Hill New York.
7. Stoner and Freeman; Management preface I hall New Delhi.



B.Com.
SEMESTER – II

Paper No: 2

Title of the Paper: - **Business Economics – II**

Credit: 03

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

Unit	Detailed Syllabus	Teaching Hours	Marks / Weight
Unit-1	♣ Market Structure, Perfect Competitive Market – Characteristics, Monopoly Market – Characteristics, Monopolistic Competition Market – Characteristics, Price Discrimination, when possible and profitable, Oligopoly Market - Characteristics.	9	14+6
Unit-2	♣ Factor Pricing I, Marginal Productivity Theory of Distribution., Wage determination under perfect complete market and monopoly.	9	14+6
Unit-3	♣ Factor Pricing II, Real wage - Money wage, factors affecting real wage, Causes of wage differences in same and different occupations, Exploitation of Labor	9	14+6
Unit-4	♣ Factor pricing III, Theories of interest, Liquidity Preference Theory and Loan able Fund Theory of interest, Modern theory of Rent., Concept of Quasi-Rent	9	14+6
Unit-5	♣ Profit Policies., Concept of Gross profit and Net profit, Theories of profit, Break even Analysis	9	14+6

Break up of continuous internal evaluation:

1. Test	10 marks
2. Assignment	10 marks
3. Take Home Examination / Presentation / Seminar	<u>10</u> marks
Total	30 marks

Reference / Text –Books / Additional Reading:

1. John P Gould Jr and Edward P Micro economic Theory All India Traveler New Delhi.
2. Watson Donald S and Getz Malcon Price Theory and gts user khosla Publishing of House New Delhi.
3. Stigler G The Theory of price practice hall of India
4. Ahuja H L Business Economics S Chand & Co New Delhi
5. Dewet K K Price Theory Business Economics-II



B.Com.
SEMESTER – II

Paper No: 3

Title of the Paper: - **Business Communication – II**

Credit: 03

Marks: 100 Marks

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

Unit	Detailed Syllabus	Teaching Hours	Marks/Weight
Unit-1	♣ Types and Methods of Communication	9	14+6
Unit-2	♣ Letter of Orders & Cancellation of Orders	9	14+6
Unit-3	♣ Complaints and Adjustments	9	14+6
Unit-4	♣ Application Writing & Cover letters for Jobs	9	14+6
Unit-5	♣ 'Twelve Short Stories', Edited by C.S. Sharma, OUP	9	14+6

Break up of continuous internal evaluation:

1. Test	10 marks
2. Assignment	10 marks
3. Take Home Examination / Presentation / Seminar	10 marks
Total	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 – Homai Pradhan, 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. Ravindra Kothavade - 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 – Rohini Aggrawal – Taxman
10. Business Communication Strategies – Monipally Mathukutty M.- Tata McGraw –Hill Publishing Company Limited, New Delhi.
11. Handbook of Communication – Narula Uma
12. A Handbook of Commercial Correspondence – A . Ashley – Oxford University Press
13. Business Communication and Organizational and Management – C.B.Gupta
14. Comprehensive Business Communication – Saroj Karnik, P.P.Mehta,- P.V.Kulkarni



B.Com.
SEMESTER – II

Paper No: 4

Title of the Paper: - **Fundamentals of Entrepreneurship Development-II**

Credit: 03

Marks: 100 Marks

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

Objective: It provides exposure to the students to the entrepreneurial culture & industrial growth so as to preparing them to set up and manage their own small units.

Unit	Detailed Syllabus	Teaching Hours	Marks / Weight
Unit-1	♣ Venture capital – Meaning and Impedance, Sources Documents required for Venture Capital Finance. Promotion of a Venture, Risk Capital in Market.	9	14+6
Unit-2	♣ External Environmental Analysis: ♣ Economic, Cultural & Technological Environment, Competitive Factors, Legal requirements for Establishment of a new unit and Raising of Funds	9	14+6
Unit-3	♣ 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	9	14+6
Unit-4	♣ Role of Export – Promotion and Import – Substitution, Forex – earnings and augmenting and meeting local demand	9	14+6
Unit-5	♣ Entrepreneurial Developments Programmes (EDPs): EDPs, their role, relevance, and achievements in organising EDPs, Critical Evaluation	9	14+6

Break up of continuous internal evaluation:

1. Test	10 marks
2. Assignment	10 marks
3. Take Home Examination / Presentation / Seminar	10 marks
Total	30 marks

Reference / Text –Books / Additional Reading:

1. Tandon B.C.: Environment and Entrepreneur chugh publication, Allahabad
2. Simmer A David, Entrepreneurial Megabuks Jhon Wiley & sons, New York.
3. Shrivastav S.B. Practical Guide to Industrial Entrepreneur sultan chand & sons & sons, New Delhi
4. Prasanna Chandra. Project – Preparation, Appraisal & Implementation, Tata Mec - Graw Hill, New Delhi
5. Pandey I.M. Venture capital, The Indian Experience, PHI, New Delhi.
6. Holl – j: Entrepreneurship – New Venture cretion, PHI. New Delhi.



OR
B.Com.
SEMESTER - II

Paper No: 4

Title of the Paper: - **Business Mathematics – II**

Credit: 03

Marks: 100 Marks

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 mathematics as is applicable to business and economic situations.

Unit	Detailed Syllabus	Teaching Hours	Marks/Weight
Unit-1	<u>Integration:</u> <ul style="list-style-type: none">♣ Integration as anti-derivative process;♣ Standard forms;♣ Methods of integration by substitution, by parts, and by use of partial fraction.	9	14+6
Unit 2	<ul style="list-style-type: none">♣ Definite integration;♣ Finding areas in simple cases;♣ Consumers' surplus and producers' surplus Nature of commodities learning curve;♣ Application of integration in business.	9	14+6
Unit 3	<ul style="list-style-type: none">♣ Linear Programming – Formulation of LPP;♣ Graphical method of solution; Problems relating to two variables including the case of mixed constraint;♣ Cases having no solution, multiple solution, multiple solution, unbounded solution and redundant constraints.	9	14+6
Unit 4	<u>Simplex Method:</u> <ul style="list-style-type: none">♣ Solution of problems up to three variables, including cases of mixed constraints;♣ Duality;♣ Transportation Problem, North-West corner method, vogels method, matrix minima method.	9	14+6
unit 5	<ul style="list-style-type: none">♣ Compound interest and Annuities;♣ Certain different types of interest rates;♣ Concept of present value and Amount of an Annuity;♣ Types of Annuities;♣ Present Value and amount of an Annuity, including the case of Continuous Compounding;♣ Valuation of simple loans and debentures;♣ Problems relating to sinking funds.	9	14+6



Break up of continuous internal evaluation:

1. Test	10 marks
2. Assignment	10 marks
3. Take Home Examination / Presentation / Seminar	<u>10</u> marks
Total	30 marks

Reference / Text –Books / Additional Reading:

1. Business Mathematics - Sanchetti & Kapoor.
2. Business Mathematics - Atul Prakashan.
3. ધંધાકિય ગણિતશાસ્ત્ર – સી. જમનાદાસ લી કું.
4. ધંધાકિય ગણિતશાસ્ત્ર – બી. એસ. શાહ પ્રકાશન



B.Com.
SEMESTER - II

Paper No: 5

Title of the Paper: - **Financial Accounting – II**

Credit: 03

Marks: 100 Marks

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

Objective: It provides exposure to the students to the entrepreneurial culture & industrial growth so as to preparing them to set up and manage their own small units.

Unit	Detailed Syllabus	Teaching Hours	Marks /Weight
Unit-1	<u>Consignment Accounts:</u> ♣ Meaning, Main Features, Difference between consignment and sale, Account sale, Del credere commission, Entries and accounts in the books of consigner including valuing of stock, calculation of normal and abnormal loss, different type of commission, invoicing goods, in the books of consignee only consigner's account	9	14+6
Unit-2	<u>Joint – Venture Accounts:</u> ♣ Introduction, Difference between joint venture and partnership , difference between joint venture and consignment, Examples: when a separate books are kept (only joint bank account method)	9	14+6
Unit-3	<u>Royalty Account of mining colliers:</u> ♣ Meaning of royalty, agreement, minimum rent, short working, Entries and accounts in the books of the lessee.	9	14+6
Unit-4	<u>Accounts of solicitor:</u> ♣ Introduction, method of keeping accounts 1. Cash system 2. Mercantile system	9	14+6
Unit-5	<u>Accounting Principles outlines:</u> ♣ Meaning and definition of concept standard & principles. International accounting standard. 1. Accounting standard in India 2. Accounting Principles	9	14+6

Break up of continuous internal evaluation:

1. Test	10 marks
2. Assignment	10 marks
3. Take Home Examination / Presentation / Seminar	10 marks
Total	30 marks

Reference / Text –Books / Additional Reading:

1. Anthony R.N. and Ree ce J.S.-accounting principles
2. Harishikesh Chakvaborty-Advanced accountancy-Oxford Press
3. Gupta R.L. and Gupta V.K.-financial Accounting –Sultanchand & Sons.
4. Rana T.J. and Dalal V.S.-Advanced Accountancy –Sudhir Parkashan
5. Rand, Dalal shah and Shah Accountancy, Sudhir Prakashan



B.Com.
SEMESTER - II

Paper No: 6

Title of the Paper: - **Company law-II**

Credit: 03

Marks: 100 Marks

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

Objective: It provides exposure to the students to the entrepreneurial culture & industrial growth so as to preparing them to set up and manage their own small units.

Unit	Detailed Syllabus	Teaching Hours	Marks / Weight
Unit-1	<u>Capital management:</u> ♣ Meaning and method of borrowing powers. <u>Debenture:</u> ♣ Meaning, kinds of debenture, Morgages and charges.	9	14+6
Unit-2	<u>Directors:</u> ♣ Managing, Qualification and Dis-qualification ♣ Distinction between managing directors and whole-time derectors.	9	14+6
Unit-3	<u>Company meeting:</u> ♣ Meaning, Importance and Kinds company ♣ Meeting, voting, quorum, Agenda, minutes.	9	14+6
Unit-4	<u>Majority powers and minority protection:</u> ♣ Majority powers, protection of minority shareholders. ♣ Prevention of oppression and mis management: meaning- poers of the company law board.	9	14+6
Unit-5	<u>Winding up:</u> ♣ Meaning modes of winding up liquidator and official liquidator powers and duties.	9	14+6

Break up of continuous internal evaluation:

1. Test	10 marks
2. Assignment	10 marks
3. Take Home Examination / Presentation / Seminar	<u>10</u> marks
Total	30 marks



B.Com.
SEMESTER - II

Paper No: 7

Title of the Paper: - **Business Regulation Frame Work – II**

Credit: 03

Marks: 100 Marks

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

Objective: It provides exposure to the students to the entrepreneurial culture & industrial growth so as to preparing them to set up and manage their own small units.

Unit	Detailed Syllabus	Teaching Hours	Marks / Weight
Unit-1	♣ Remedies for Breach of contract; ♣ Special contracts; ♣ Identity; ♣ Guarantee	9	14+6
Unit-2	♣ Bailment and Pledge; ♣ Agency	9	14+6
Unit-3	<u>Sale of good Act 1930:</u> ♣ Formation of contracts of sale; ♣ Goods and their classification, price; ♣ Conditions and warranties; ♣ Transfer of property in goods.	9	14+6
Unit-4	♣ Performance of the contract of sales; ♣ Unpaid seller and his rights, sale by auction; ♣ Hire purchase agreement.	9	14+6
Unit-5	<u>The consumer protection Act 1986:</u> ♣ Salient features, Definition of consumer, Grievance redressed machinery.	9	14+6

Break up of continuous internal evaluation:

1. Test	10 marks
2. Assignment	10 marks
3. Take Home Examination / Presentation / Seminar	10 marks
Total	30 marks

Reference / Text –Books / Additional Reading:

1. Business Regulatory Frame Work: B.S. Shah
2. Business law: Tata Macro Hill.
3. Mercantile law: Sultan chand publisher\