



B.Com.
COURSE STRUCTURE

SEMESTER – I

Paper No.	Type of Course	Course Name	Credit	Internal Marks	Term-End Marks	Total Marks
BCom-SS-101	Soft Skill Course	Personality Development	2	30	70	100
BCom-FC-102	Foundation Course	Time Management	2	30	70	100
BCom-CC-103A	Core Course	Business Administration – I	3	30	70	100
BCom-CC-103B	Core Course	Business Communication – I	3	30	70	100
BCom-CC-103C	Core Course	Business Economics – I	3	30	70	100
BCom-CC-103D	Core Course	Accountancy – I	3	30	70	100
BCom-CC-103E	Core Course	Business Law – I	3	30	70	100
BCom-CE-104A	Core Elective	Finance & Accounts – I (Auditing – I)	3	30	70	100
BCom-SE-105A	Subject Elective	Business Mathematics – I	3	30	70	100



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SOFT SKILLS:

Paper No. BCom-SS-101

Title of the Paper: **Personality Development**

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 Personality a) Basic of Personality b) Human growth and Behavior c) Theories in Personality d) Motivation	6	14+6
Unit-2	Communication skills and Personality Development a) Intra personal communication and Body Language b) Inter personal Communication and Relationships c) Leadership Skills d) Team Building and public speaking	6	14+6
Unit-3	Techniques in Personality development I a) Self confidence b) Mnemonics c) Goal setting d) Time Management and effective planning	6	14+6
Unit-4	Techniques in Personality Development II a) Stress Management b) Meditation and concentration techniques	6	14+6
Unit-5	Techniques in Personality Development III a) Self hypnotism b) Self acceptance and self growth	6	14+6

Major Readings:

1. Personality Development by Rajiv K. Mishra. Rupa & Co.



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FOUNDATION COURSE:

Paper No. BCom-FC-102

Title of the Paper: **Time Management**

Credits: 02

Total Marks: 100 Marks

Semester End Examination: 70 Marks

Internal Evaluation: 30 Marks

Unit	Detailed Syllabus	Teaching Hours	Marks / Weight
Unit-1	Time Management Concept and importance	6	14+6
Unit-2	Effective Use of Time	6	14+6
Unit-3	Methods of Time Utilization	6	14+6
Unit-4	Graphics, Charts and Electronic Media and Time Saving Techniques	6	14+6
Unit-5	Communication Methods and Time Management	6	14+6

Major readings:

- Reuben Ray, Time Management: Himalaya Publication, 2008



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CORE COURSE:

Paper No. BCom-CC-103A

Title of the Paper: **Business Administration - I**

Credits: 03

Total Marks: 100 Marks

Semester End Examination: 70 Marks

Internal Evaluation: 30 Marks

Unit	Detailed Syllabus	Teaching Hours	Marks/Weight
Unit-1	<ul style="list-style-type: none">Introduction, Concept nature, process and significance of managementManagerial rules (mintzberg) Scientific management, Time study-motion study importance-resistance	9	14+6
Unit-2	<p>Functional Area:</p> <ul style="list-style-type: none">Production management, Introduction, Scope & SignificanceMarketing management, Introduction, Scope & SignificanceHuman resources management, Introduction, Scope & SignificanceFinancial management, Introduction, Scope & Significance	9	14+6
Unit-3	<ul style="list-style-type: none">Planning concept, process and types. Advantage and disadvantage, Decision making concept and process bounded rationality	9	14+6
Unit-4	<ul style="list-style-type: none">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	<ul style="list-style-type: none">Organisation concept, nature, process and significance, type of organization formal and informal. Advantage and disadvantage & organization structure.	9	14+6

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. 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.



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SEMESTER - I

CORE COURSE:

Paper No. BCom-CC-103B

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

Credits: 03

Total Marks: 100 Marks

Semester End Examination: 70 Marks

Internal Evaluation: 30 Marks

Unit	Detailed Syllabus	Teaching Hours	Marks / Weight
Unit - 1	<i>Introduction to Communication</i> Meaning and Definition of Communication – Process of Communication – Method of Communication (Verbal and Non Verbal Communication – Advantages and its Disadvantages) – Channels of Communication – Network of Communication	9	14+6
Unit - 2	<i>Information Technology for Communication</i> FAX – E-Mail – Internet – Audio Conferencing – Video Conferencing – SMS – Voice Mail (Advantages and Disadvantages of all the above mentioned Technology)	9	14+6
Unit - 3	<i>Selected Business Terms</i> 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; Trademark; Hypothication; Ex-warehouse; Debit Note; Credit Note; Pilferage; Demurage; Power of Attorney; Consignment, Bill of Lading; Bonded Warehouse; Certificate of origin; Advice Note; Letter of Credit (L/C); Warranty	9	14+6
Unit - 4	<i>Drafting of Business Letters:</i> Layout of a Business Letter – Appearance of a Business Letter Style and format of a Business Letter – Other Parts or Occasional Parts of a Business Letter - (Attention Line, Post-Script, Window Envelope, Enclosure, Identification Marks etc.)	9	14+6
Unit - 5	Essential of an Inquiry Letter and Quotation Letters	9	14+6

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. Korlhali - 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



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B.Com. SEMESTER - I

CORE COURSE:

Paper No. BCom-CC-103C

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

Credits: 03

Total Marks: 100 Marks

Semester End Examination: 70 Marks

Internal Evaluation: 30 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

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 - I

CORE COURSE:

Paper No. BCom-CC-103D

Title of the Paper: **Accountancy - I**

Credits: 03

Total Marks: 100 Marks

Semester End Examination: 70 Marks

Internal Evaluation: 30 Marks

Unit	Detailed Syllabus	Teaching Hours	Marks/Weight
Unit-1	<u>Sale of firm to a Company:</u> <ul style="list-style-type: none">Introduction, Ascertaining the purchase consideration, distribution of share and debenture Entries and account in the books of firm	9	14+6
Unit-2	<u>Piece meal distribution of cash along with partners :</u> <ul style="list-style-type: none">Example of surplus capital methodExample of maximum loss method	9	14+6
Unit-3	<u>Single entry system:</u> <ul style="list-style-type: none">Example of conversion into double entry final accounts	9	14+6
Unit-4	<u>Accounting Standard and Principle outlines (only theory):</u> <ul style="list-style-type: none">Introduction, Meaning, Definition, History, Nature, Objective, Scope, Importance, Summary of International Accounting Standard and Indian Accounting StandardAccounting Principle and GAAP	9	14+6
Unit-5	<u>Accounting Standard (only theory) :</u> <ul style="list-style-type: none">AS - 01 to AS - 05	9	14+6

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



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SEMESTER - I

CORE COURSE:

Paper No. BCom-CC-103E

Title of the Paper: **Business Law - I**

Credits: 03

Total Marks: 100 Marks

Semester End Examination: 70 Marks

Internal Evaluation: 30 Marks

Unit	Detailed Syllabus	Teaching Hours	Marks/Weight
Unit-1	<ul style="list-style-type: none">LAW OF CONTRACT (1872): Nature of contract, Classification; offer & Acceptance; Capacity of parties to contract; Free Consent.	9	14+6
Unit-2	<ul style="list-style-type: none">Consideration; Legality of object: Agreement declared void; Performance of contract, Discharge of contracts.	9	14+6
Unit-3	<ul style="list-style-type: none">Negotiable instrument Act 1881.Definition; Features of Promissory note.	9	14+6
Unit-4	<ul style="list-style-type: none">Bill of exchange and ChequeTypes of crossing: negotiation dishonor and discharge of negotiable instrument.	9	14+6
Unit-5	<ul style="list-style-type: none">Foreign Exchange management Act 2000:- Definitions and main provisions	9	14+6

Reference / Text -Books / Additional Reading:

1. Business Regularity Frame Work, B.S. Shah
2. Business Law : Tata Macgrow Hill
3. Mercantile Law : Sultanchand Publishers



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B.Com. SEMESTER - I

CORE ELECTIVE:

Paper No. BCom-CE-104A (Finance & Accounts)

Title of the Paper: **Finance & Accounts - I (Auditing - I)**

Credits: 03

Total Marks: 100 Marks

Semester End Examination: 70 Marks

Internal Evaluation: 30 Marks

Unit	Detailed Syllabus	Teaching Hours	Marks/Weight
Unit-1	Auditing : Introduction, Meaning, Deification Characteristic of Auditing Book Keeping, Accountancy, Auditing and investigation Advantage and disadvantage of Audit Objective of Audit	9	14+6
Unit-2	Types of Audit: Classification of Audit on the Basis of nature wise, scope wise Conduct of Audit and Audit by function	9	14+6
Unit-3	Audit Process : Audit Note Book Auditors working papers and evidence Audit Procedures Consideration for commencing audit Audit Programs : Educational Audit Program Banking Company Audit Program Insurance Company Audit Program Hospital Audit Program	9	14+6
Unit-4	Internal Check System and internal control: Meaning, Definition, Characteristic of Internal Check Advantages and limitation of internal check Internal Check of Cash sales Internal Check for payment of wages Scope of internal control Internal Audit Objective of Internal Audit Distinguish of Internal Audit and Statutory Audit	9	14+6
Unit-5	Recent Trend in Auditing Cost Audit- meaning, objective, Merit and Demerits, Distinguish of Financial Audit and Cost Audit Management Audit- meaning, objective, Distinguish of Management Audit and Statutory Audit Tax Audit- Including Current Slab Electronic Data Processing Unit EDP Audit- Introduction , EDP System, types of Computers, Internal Structure of Computer, EDP control	9	14+6



Reference / Text -Books / Additional Reading:

1. Gupta Kamal – Contemporary Auditing, Tata Mc Graw Hill
2. Tandon B. N. – Principle of Auditing, S. Chand.
3. Pagare Dinkar – Principles and Practice of Auditing, S. Chand.
4. Sharma T. R. – Auditing Principles and Problems, Sahitya Bhavan, Agra.



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SUBJECT ELECTIVE:

Paper No. BCom-SE-105A (Business Mathematics)

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

Credits: 03

Total Marks: 100 Marks

Semester End Examination: 70 Marks

Internal Evaluation: 30 Marks

Unit	Detailed Syllabus	Teaching Hours	Marks / Weight
Unit-1	Limit: Limit of a function, Methods of evaluating limit of a function, Some important limits. Practical Problems.	9	14+6
Unit-2	Differentiation: Rule of addition & subtraction, multiplication, division, chain rule, derivative of implicit function and derivative of parametric equations.	9	14+6
Unit-3	Application of differentiation in Business & Economics Maximum and minimum values of a function, average cost, marginal cost, average revenue, marginal revenue, profit maximization.	9	14+6
Unit-4	Determinants: Properties of determinants, Crammers' Rule of solving simultaneous equations. Calculation of values of determinants into second & third order.	9	14+6
Unit-5	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

Reference / Text -Books / Additional Reading:

1. Business Mathematics, D.C.Sancheti&V.K.Kapoor, S.Chand& Sons
2. Business Mathematics, J.K.Singh&Deepti Rani, Himaliya Publishing House
3. Business Mathematics, G.C.Patel& A.G. Patel, AtulPrakashan.