



CHOICE BASED CREDIT SYSTEM
Credit and Semester System Syllabus
B.Com. COURSE STRUCTURE

SEMESTER – III

Paper No.	Type of Course	Course Name	Credit	Internal Marks	Term-End Marks	Total Marks
SS-301	Soft Skill Course	E-Communication	2	30	70	100
FC-302	Foundation Course	Tourism Management	2	30	70	100
BA-CC-303	Compulsory Course	Business Administration – III	3	30	70	100
BC-CC-304	Compulsory Course	Business Communication – III	3	30	70	100
ECO-CC-305	Compulsory Course	Indian Economy – I	3	30	70	100
AC-CC-306	Compulsory Course	Accountancy – III	3	30	70	100
TAX-CC-307	Compulsory Course	Taxation – I	3	30	70	100
F&A-CE-308A	Core Elective FINANCE & ACCOUNTS	Finance & Accounts-III (Govt. Utility Account-I)	3	30	70	100
F&A-CE-309A	Core Elective FINANCE & ACCOUNTS	Finance & Accounts-IV (Financial Account-I)	3	30	70	100



MAHARAJA KRISHNAKUMARSINHJI BHAVNAGAR UNIVERSITY
NAAC Accreditation Grade "B"
(With effect from Academic Year 2017-18)

B.Com.
SEMESTER – III

SOFT SKILL:

SS – 301: E-Communication

Credits: 02

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

Unit	Detailed Syllabus	Teaching Hours	Marks / Weight
Unit-1	Mass Communication: An Overview <ul style="list-style-type: none">• Mass Communication & Society• Uses & Effects• Content of Media• Target Audience & Objectives• Cultural Context & Psychology• Technology in Communication• Effective Presentation Skills	6	14+6
Unit-2	Print Media & Corporate Communication – 1 <ul style="list-style-type: none">• Newspapers• What is news?• News Values, Types & Sources• Role of Editors & Reporters• Technology used in print media	6	14+6
Unit-3	Print Media & Corporate Communication – 2 <ul style="list-style-type: none">• Magazines• What is Corporate Communication?• In-house Communication• Corporate Identity: Definition & Types	6	14+6
Unit-4	Radio <ul style="list-style-type: none">• Importance of Spoken words• Strength & Weaknesses of Radio as a Medium• Functioning of Radio Stations• Public & Private Radio Stations• Technology in Radio	6	14+6
Unit-5	Television <ul style="list-style-type: none">• Basics of Photography• Developing Ideas & Script Writing• TV Production Formats• Planning & Budgeting• E-Content	6	14+6

Major Readings :

1. Mass Communication in India Publication: JAICO Publications, By Keval J. Kumar



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FOUNDATION COURSE:

FC - 302: Tourism 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	• Introduction to Tourism Relationship of Travel, Tourism Industry Tourism Policy & Planning Impacts of Tourism Tourism Destination & Geography	6	14+6
Unit-2	• Tourism Products of India Tourism Products; Definition, Concept & Classification World Religions; Tribes & Castes, Fairs & Festivals, Heritage Sites & Monuments, Museums, Libraries & Art Galleries Conferences, Conventions, Games, Competitions, Cuisines & Health, Rural Tourism Wealth	6	14+6
Unit-3	• Marketing of Tourism Segmentation, Targeting and Positioning (STP Marketing) Scope and Process of Market Research Planning a Campaign Budget Services in Global Perspective	6	14+6
Unit-4	• Accounting & Finance for Tourism Nature of Accounting Double entry/Transaction Analysis/Cash Book- Trial Balance Meaning, Role, Scope & Importance of Financial Management Capitalizations & Structure; Working Capital Mgmt, Financial Statement & Analysis, Ratios, Fund Flow, Cash Flow, Case Study Tourism Fin. Corp of India	6	14+6
Unit-5	• Geography of Tourism Fundamentals of geography; Peninsular India World geography Flora & Fauna of the Various Regions Aquatic Tourism Vegetation Global warming	6	14+6

Major readings:

1. Bhattacharya S.K. & Dearden John, Accounting for Management, Vikas Publications, 2007
2. Gupta Kasbekar, Tourism Products of India, PHI, 2005
3. Kotler Philip, Marketing Management: Analysis, Planning, Implementations and Control", Pearson Education, 2003.



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B.Com. SEMESTER – III

COMPULSORY COURSE

Paper No. BA-CC-303

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

Credits: 03

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

Unit	Detailed Syllabus	Teaching Hours	Marks / Weight
Unit-1	Marketing : Meaning, Nature, Scope-Different Approaches – Marketing Mix, Market Demand	9	14+6
Unit-2	Functions of Marketing : Branding : Meaning – Types – Policy Decisions – Importance of Branding Pricing : Meaning – Objectives – Factors affecting – Types – Importance	9	14+6
Unit-3	Advertising : Meaning – Objectives – Importance – Disadvantages – Difference between Advertisement and Publicity	9	14+6
Unit-4	Market Segmentation : Meaning – Basis and Importance of Market Segmentation – Target Market Ethical Issue and Market Research : From the view point of Respondents – Customers and Researchers	9	14+6
Unit-5	Marketing Research : Meaning of Market Research and Marketing Research – Objectives and Scope of Marketing Research – Stages of Marketing Research – Importance and Limitations of Marketing Research	9	14+6

Reference / Text -Books / Additional Reading:

1. Marketing Management – Philip Kotler – Prentice Hall of India
2. Fundamentals of Marketing – Stanton – Tata McGraw Hill
3. Basics of Marketing Management – Dr. R. B. Rudani – S.Chand & Co.
4. Modern Marketing – R.S.N. Pillai & Bagwathi – S.Chand & Co.



B.Com.
SEMESTER – III

COMPULSORY COURSE:

Paper No. BC- CC-304

Title of the Paper: Business Communication – III

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>Trade References & Status Inquiry:</u> Letters asking for credit information from banks and business firms- Letters giving favourable opinion- Giving unfavourable opinion- Giving mixed opinion- Letters granting credit- Refusing credit- Partially granting credit	10	14+6
Unit – 2	<u>Comprehension of Unseen Passage</u>	08	14+6
Unit – 3	<u>Press Reports:</u> Characteristics of a Press Report- Press Reports based on Accidents and natural Calamities - Business related press reports	10	14+6
Unit – 4	<u>Group Communication:</u> Meetings – Types of Meetings – Advantages and Disadvantages of Meetings- Preparation for a Meeting – Responsibilities of a Chairman of Meeting- Responsibilities of Participants	07	14+6
Unit – 5	<u>Listening:</u> Importance of Listening- Profile of an Effective Listener- Advantages and limitations of Listening-Guidelines for Effective Listening- Importance of Silence in Communication	10	14+6

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. Korlhali - Sultan Chand & Sons, New Delhi.
4. Business Communication – Rai&Rai, Himalaya Publishing House, Mumbai
5. Business Communication – HomaiPradhan, Bhende D.S., Thakur Vijaya
6. Business Communication (Principles, Methods and Techniques) Nirmal Singh - Deep & DeepPublications 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 – 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



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COMPULSORY COURSE:

ECO-CC-305: Indian Economy -I

Credit: 03

Total Marks: 100 Marks

Semester End Examination: 70 Marks

Internal Evaluation: 30 Marks



**B.Com.
SEMESTER – III**

COMPULSORY COURSE

AC-CC-306: Accountancy-III

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>Banking Companies Account(As per Schedule system):</u> General Legal Provision Preparation of P & L A/c and Balance sheet Accounting treatment	9	14+6
Unit- II	<u>Company Liquidation Accounts:</u> Liquidators final statement of account	9	14+6
Unit- III	<u>Divisional Performance Measurement:</u> Method for measuring divisional performance <ul style="list-style-type: none">○ Return of investment method○ Residual income method○ Sales volume, contribution and controllable profit	9	14+6
Unit- IV	<u>Valuation of Goodwill (only theory):</u> Meaning, Definition, affecting factors, necessity, various method <u>Valuation of Share (only theory):</u> Meaning, Definition, affecting factors, necessity, various method	9	14+6
Unit- V	<u>Value Added Accounting (only theory)</u> Meaning, concept and Definition of value added, preparation of value added statement, uses of reporting	9	14+6

Breakup of Continues Internal Evaluation:

Assignment 30 Marks

Reference / Textbooks/Additional Reading:

Maheshwari S.N. – Advanced Accountancy, Vikas Publishing

B, M. Agarwal – company Accounts, Suchita Publications

R.L. Gupta – Radhaswamy, Advanced Accountancy, S. Chand

Maheshwari S. N. – Corporate Accounting, Vikas Publishing

M. C. Shukla- Advanced Accounts, S. Chand



**B.Com.
SEMESTER – III**

COMPULSORY COURSE

Paper No. TAX- CC-307

Title of the Paper: **Taxation – 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	Basic concepts: History of Income Tax, methods of Income tax, Levy and Collection of Tax, Various Definitions	9	14+6
Unit-2	Residential Status, Scope of total income, Residence and tax liability.	9	14+6
Unit-3	Income from Salary.	9	14+6
Unit-4	Income from house property.	9	14+6
Unit-5	Tax Administration, Authorities, Appeals, penalties.	9	14+6

Reference / Text –Books / Additional Reading:

1. Singhanai V.K.: Students Guide to Income Tax; Taxmann, Delhi.
2. Prasad, Bhagwati: Income Tax Law & Practice; Wiley Publication, New Delhi.
3. Mehrotra H.C.: Income Tax Law & Accounts; Sahitya Bhawan, Agra.
4. Dinker Pagare: Income Tax Law and Practice; Sultan Chand & Sons, New Delhi.
5. Girish Ahuja and Ravi Gupta: Systematic approach to income tax; Sahitya Bhawan Publications, New Delhi.
6. Chandra Mahesh and Shukla D.C.: Income Tax Law and Practice; Pragati Publications, New Delhi.



B.Com.
SEMESTER – III

CORE ELECTIVE: FINANCE AND ACCOUNTS

F&A-CE-308A: Finance & Accounts-III (Govt. Utility Account-I)

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>Fire Insurance policy and claims:</u> Stock Insurance policy method Consequential loss of profit policy method Comprehensive policy method	9	14+6
Unit- II	<u>Underwriting commission Accounts:</u> Firm Underwriting Partial Underwriting	9	14+6
Unit- III	<u>Investment Accounts:</u> Investment Debenture Account Investment Preference Share Account Investment Equity Share Account	9	14+6
Unit- IV	<u>Government Accounts in India(only theory):</u> General Principles Indian Audit and Accounts department Comptroller Auditor General of India Public Account Committee Financial administration	9	14+6
Unit- V	<u>Lease Accounting (only theory):</u> Lease Accounting: Introduction, Meaning, Definitions, Structure, types, merits and demerits Lease accounts development in India, Futures Lease Accounts as per AS-19	9	14+6

Breakup of Continues Internal Evaluation:

Assignment 30 Marks

Reference / Textbooks/Additional Reading:

Maheshwari S.N. – Advanced Accountancy, Vikas Publishing
Hrishikesh Chakraborty – Advanced Accountancy, Oxford
R.L. Gupta – Radhaswamy, Advanced Accountancy, S. Chand
Maheshwari S. N. – Corporate Accounting, Vikas Publishing



B.Com.
SEMESTER – III

CORE ELECTIVE: FINANCE AND ACCOUNTS

F&A-CE-309A: Finance & Accounts-IV (Financial Account-I)

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>Cost of Capital:</u> Calculating Cost of Debt Calculating Cost of Preference Share Capital Calculating Cost of Equity Share Capital Retained Earning Weighed Cost of Capital	9	14+6
Unit- II	<u>Capital Structure:</u> NI Approach NOI Approach Traditional Approach MM Approach	9	14+6
Unit- III	<u>Dividend Policy:</u> Walter's Model Gordon's Model	9	14+6
Unit- IV	<u>Conceptual Frame Work of Financial Management (Only theory):</u> Introductions, meaning, Financial Goals, Profit Maximization V/s Wealth Maximization, Financial Function	9	14+6
Unit- V	<u>Management of Working Capital(Only theory):</u> Concept, Nature, Significance, Factor determine of Working Capital Requirement	9	14+6

Breakup of Continues Internal Evaluation:

Assignment 30 Marks

Reference / Textbooks/Additional Reading:

Van Home – Financial Management and Policy, Prentice.

Kahn and Jain – Financial Management, Tata

Pandey I. M. – Financial Management, Vikas

Ravi Kishore – Financial Management, Taxman