



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

**SEMESTER – V**

<b>Paper No.</b>	<b>Type of Course</b>	<b>Course Name</b>	<b>Credit</b>	<b>Internal Marks</b>	<b>Term-End Marks</b>	<b>Total Marks</b>
SS-501	Soft Skill Course	Writing Skill	2	30	70	100
FC-502	Foundation Course	Disaster Management	2	30	70	100
BA-CC-503	Compulsory Course	Business Administration – V	3	30	70	100
BC-CC-504	Compulsory Course	Business Communication – V	3	30	70	100
ECO-CC-505	Compulsory Course	Business Environment	3	30	70	100
AC-CC-506	Compulsory Course	Accountancy – V	3	30	70	100
STAT-CC-507	Compulsory Course	Business Statistics – I	3	30	70	100
F&A-CE-508A	Core Elective FINANCE & ACCOUNTS	Finance & Accounts-VII (Cost Accounting – I)	3	30	70	100
F&A-CE-509A	Core Elective FINANCE & ACCOUNTS	Finance & Accounts-VIII (Management Accounting – I)	3	30	70	100



**B.Com.**  
**SEMESTER – V**

**SOFT SKILL**

**SS – 501: Writing 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	<ul style="list-style-type: none"><li>• What is writing?</li><li>• The Sentence</li><li>• The Phrase</li><li>• Kinds of Sentences</li></ul>	6	14+6
Unit-2	<ul style="list-style-type: none"><li>• Parts of Sentence</li><li>• Types of Sentences</li><li>• Parts of Speech</li><li>• Articles</li></ul>	6	14+6
Unit-3	<ul style="list-style-type: none"><li>• What is a Paragraph?</li><li>• Construction of a Paragraph</li><li>• Linkage and Cohesion</li><li>• Example</li><li>• Exercise</li></ul>	6	14+6
Unit-4	<ul style="list-style-type: none"><li>• Academic Essay Writing</li><li>• Precis Writing</li><li>• Letter Writing</li><li>• Memo</li><li>• Covering Letter</li><li>• Resume writing</li></ul>	6	14+6
Unit-5	<ul style="list-style-type: none"><li>• Writing E-mails</li><li>• Attachments</li><li>• Sending E-mails</li><li>• Replying to E-mails</li></ul>	6	14+6

**Major Readings:**

1. Improve Your Writing Skills by Graham King – HarperCollins
2. College Writing Skills With Readings by John Langan – TMH
3. The Oxford Essential Guide to Writing Thomas S. Kane – Berkley



**B.Com.**  
**SEMESTER – V**

**FOUNDATION COURSE**

**FC – 502: Disaster 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	Concept of disaster - Different approaches - Concept of Risk - Levels of disasters Disaster phenomena and events (Global, national and regional)	6	14+6
Unit-2	Natural and man-made hazards; response time, frequency and forewarning levels of different hazards - Characteristics and damage potential of natural hazards; hazard assessment -	6	14+6
Unit-3	Dimensions of vulnerability factors; vulnerability assessment- Vulnerability and disaster risk - Vulnerabilities to flood and earthquake hazards	6	14+6
Unit-4	Concepts of risk management and crisis management - Disaster management cycle Response and Recovery - Development, Prevention, Mitigation and Preparedness Planning for relief	6	14+6
Unit-5	Strategies for disaster management planning - Steps for formulating a disaster risk reduction plan - Disaster management Act and Policy in India - Organizational structure for disaster management in India	6	14+6

**Major readings:**

1. Alexander, D. Natural Disasters, ULC press Ltd, London, 1993.
2. Carter, W. N. Disaster Management: A Disaster Management Handbook, Asian Development Bank, Bangkok, 1991.
3. Disaster Management Act. (2005), Ministry of Home Affairs, Government of India, New Delhi, 2005



**B.Com.**  
**SEMESTER – V**

**COMPULSORY COURSE**

Paper No. BA – CC – 503

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

**Credits:03**

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

Unit	Detailed Syllabus	Teaching Hours	Marks / Weight
Unit-1	Crisis Management	9	14+6
Unit-2	Strategic Management – I : Meaning and Classification of Strategy and Characteristics of Strategic Management	9	14+6
Unit-3	Strategic Management – II : Functional areas of Strategic Management, Importance and Limitations of Strategic Management	9	14+6
Unit-4	Consumer Behaviour: Meaning, Types, Factors, Marketing Research, Scope, Procedure, Merits – Demerits	9	14+6
Unit-5	Manpower Planning: Definition, Elements, Needs, Procedure, Factors, Merits and Demerits	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 & Ssaiyaddin, 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.



**B.Com.**  
**SEMESTER – V**

**COMPULSORY COURSE**

Paper No. BC- CC-504

Title of the Paper: Business Communication – V

Credit : 03

Total Marks: 100 Marks

Semester End Examination: 70 Marks

Internal Evaluation: 30 Marks

Unit	Detailed Syllabus	Teaching Hours	Marks / Weight
Unit – 1	<p><b><u>Banking Correspondence:</u></b> Birds eye view of banking sector in India; types of banks and bank Accounts; Functions of banks; Elements of Good banking;</p> <p><b><u>Letters Between Banks and their Clients :</u></b> Customer asking for Stop payment of cheque/demand draft. Bank manager's reply to the stop payment request Customer asking for loan Loan granted/not granted by the bank. Customer's complaint of dishonourment of cheque inspite of sufficient balance in his account. Banker's reply explaining the reason for dishonouring of the cheque. Customer requesting the bank manager to issue a duplicate key of his safe deposit vault. Banker's reply explaining him the relevant procedure for obtaining the duplicate key of safe deposit vault.</p>	09	14
Unit – 2	<p><b><u>Insurance Correspondence: ( Life Insurance )</u></b> Basic Principles of Insurance: Definition of Life Insurance; Life Insurance terminology; Various types of Life Insurance policies</p> <p><b><u>Letters between LIC and Policy Holders:</u></b> Policy holder intimating the insurance company regarding change of residential address. Policy holder requesting for a duplicate copy of policy. Policy holder asking for the surrender/paid up value of his policy. LIC's reply to the policy holder regarding the surrender value paid-up value and advising him against surrendering his policy. Nominee's letter asking for guidance from LIC office regarding the procedure for lodging a valid claim on natural demise/accidental death of the policy holder. LIC granting/rejecting of the death claim. LIC intimating the policy holder about lapsing of his policy. LIC intimation to policy holder for revival of lapsed policy.</p>	09	14
Unit – 3	<p><b><u>Import &amp; Export Trade Correspondence:</u></b> Mechanism of Foreign trade; Import &amp; Export Trade Terms; Letters of Enquiries &amp; quotations; Letters placing orders; Shipping Advice; Appointing of an Agent; Accepting an Agency; Intimation of Goods arrival; letter of complaints.</p>	12	14



# MAHARAJA KRISHNAKUMARSINHJI BHAVNAGAR UNIVERSITY

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

<b>Unit - 4</b>	<b><u>Circular Letters:</u></b> Characteristics of Circular Letters; Importance of Circulars as medium of communication in Corporate world; <b><u>Circulars Letters written on following Occasions:</u></b> Opening of new branch/business Shifting of Premises Admission of Partner Death/Retirement of a partner Dismissal of an employee Price rise/ price reduction of a product Stock Clearance/ Festival sale	07	14
<b>Unit - 5</b>	<b><u>Agency Correspondence:</u></b> <b>Need of agents; Agent as a Connecting link between Principal/ Manufacturer and the Consumer;</b> <b>Kinds of Agents;</b> <b>Letters between Principal and the Agents:</b> <ul style="list-style-type: none"><li>• Agent applying for Agency</li><li>• Appointing of an agent by Principal</li><li>• Agents suggestion to the principal for improving market share of the product.</li><li>• Principal's reminder to the agent for improving sales in his territory.</li><li>• Agent's demand for increase in commission and other facilities.</li><li>• Termination of agency by the principal</li></ul>	08	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 – 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. 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. Commercial Correspondence and Office Management- R.S.N. Pillai&Bagavathi- S.Chand and Company Ltd, Delhi



**B.Com.  
SEMESTER – V**

**COMPULSORY COURSE**

**ECO-CC-505: Business Environment**

**Credit: 03**

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



**B.Com.  
SEMESTER – V**

**COMPULSORY COURSE**

**AC-CC-506: Accountancy-V**

**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	<b><u>Transaction of Share Capital:</u></b> Issue, Forfeiture & Reissue	9	14+6
Unit- II	<b><u>Transaction of Debentures:</u></b> Issue and Redemptions DRF methods	9	14+6
Unit- III	<b><u>Redemptions of preference Share and Distribution of Bonus Shares:</u></b> Redemptions of preference Share and Distribution of Bonus Shares	9	14+6
Unit- IV	<b><u>Accounting Standard (only theory):</u></b> AS-11 to AS-15	9	14+6
Unit- V	<b><u>Accounting Standard (only theory):</u></b> AS-16 to AS-20	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





**B.Com.**  
**SEMESTER – V**

**COMPULSORY COURSE**

**STAT-CC-507: Business Statistics – I**

**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	<b>Correlation:</b> Introduction, Types of correlation, correlation and causation, Methods and studying correlation, Scatter diagram method, Karl pearson's coefficient of correlation, properties of correlation of coefficient, Interpretation of r, Probable error, Correlation in bivariate frequency table, Spearmans' Rank correlation method.	9	14+6
UNIT-2	<b>Linear Regression Analysis:</b> Introduction, Lines of regression, Angle between the regression lines, Co-efficient of regression, To find mean value from the lines of regression, To find regression Co efficient and the correlation co-efficient from the two lines of regression, Regression equation for a bivariate frequency table, correlation analysis vs. regression analysis	9	14+6
UNIT-3	<b>Association of Attributes:</b> For Two attributes Types of Association, Consistency of data, Proportion method, Comparison of Frequencies method, Yule's method of coefficient of Association	9	14+6
UNIT-4	<b>Index Numbers:</b> Introduction, Uses of Index numbers, types of index numbers, problems in the construction of index numbers, Methods of constructing index numbers, simple(Un-weighted)Aggregate method, weighted aggregate method, Tests of consistency of index number formulae, Chain indices or chain base index numbers, Uses of chain base index numbers, Limitation of chain base index numbers, Cost of living index numbers, Construction of cost living index numbers, Uses of cost living index numbers, Limitation of index numbers	9	14+6
UNIT-5	<b>Time Series Analysis:</b> Introduction, Components of a time series, Secular trend, Short-term variations, Random or irregular variation, Analysis of time series, Measurement of trend, Graphic or free-hand curve fitting method, Method of curve fitting by the principle of least squares, Method of moving averages, Measurement of seasonal variations, Method of simple averages	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 – V**

**CORE ELECTIVE: FINANCE AND ACCOUNTS**

**F&A-CE-508A: Finance & Accounts-VII (Cost Accounting – 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	<b><u>Accounting for labour:</u></b> Halsey Plan, Rowan plan, Piece wage system, time wage system, bonus hour rate, labour turnover rate	9	14+6
Unit- II	<b><u>Accounting for Overheads:</u></b> Distributions of indirect expenses Machine hour rate	9	14+6
Unit- III	<b><u>Unit Costing:</u></b> Tender price methods	9	14+6
Unit- IV	<b><u>Cost Accounting (Only theory):</u></b> Introductions, meaning, definitions, characteristics, advantage, disadvantage, distinguish of cost a/c and financial a/c.	9	14+6
Unit- V	<b><u>Accounting of material (Only theory):</u></b> Economic order quantity , Material Control - ABC analysis, Type of Bin Card, Various Method of Stock Evaluation- LIFO, FIFO and Weighted Average Method	9	14+6

**Breakup of Continues Internal Evaluation:**

Assignment 30 Marks

**Reference / Textbooks/Additional Reading:**

Arora M.N. – Cost Accounting – Vikas, New Delhi.

Jain S.P., Narang K.L. – Cost Accounting, Kalyani, New Delhi.

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

Nigam and Sharma – Advanced Cost Accounting, Himalaya.

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

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



**B.Com.**  
**SEMESTER – V**

**CORE ELECTIVE: FINANCE AND ACCOUNTS**

**F&A-CE-509A: Finance & Accounts-VIII (Management Accounting – 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	<b>Ratio Analysis:</b> Accounting ratio	9	14+6
Unit- II	<b>Fund Flow Statement:</b> Prepare Fund Flow Statement	9	14+6
Unit- III	<b>Cash Flow Statement (as per AS 03):</b> Prepare Cash Flow Statement	9	14+6
Unit- IV	<b>Management Accounting (Only theory):</b> Introductions, meaning, Scope, Function, Role, Tools and Techniques Distinguish of Management accounting and financial accounting <b>theory):Financial statement analysis and Interpretations (Only</b> Meaning of financial statements, Characteristics, Nature, Limitations, Purposes, Analysis methods, Comparative statements Trend percentage Common size statements	9	14+6
Unit- V	<b>Strategic Management Accounting(Only theory):</b> Introduction, Meaning , Definition, affecting factors, Strategic Cost Analysis, Information To be Provide by SMA, Volume and Unit Cost, Price and Analysis of Future	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.

