



**B.Com.**  
**COURSE STRUCTURE**

**SEMESTER – II**

| <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> |
|------------------|-------------------------------------|---|---------------|-----------------------|-----------------------|--------------------|
| BCom-SS-202      | Soft Skill Course                   | Leadership Development                  | 2             | 30                    | 70                    | 100                |
| BCom-FC-202      | Foundation Course                   | Environmental Studies                   | 2             | 30                    | 70                    | 100                |
| BCom-CC-203A     | Core Course                         | Business Administration – II            | 3             | 30                    | 70                    | 100                |
| BCom-CC-203B     | Core Course                         | Business Communication – II             | 3             | 30                    | 70                    | 100                |
| BCom-CC-203C     | Core Course                         | Business Economics – II                 | 3             | 30                    | 70                    | 100                |
| BCom-CC-203D     | Core Course                         | Accountancy – II                        | 3             | 30                    | 70                    | 100                |
| BCom-CC-203E     | Core Course                         | Business Law – II                       | 3             | 30                    | 70                    | 100                |
| BCom-CE-204A     | Core Elective<br>FINANCE & ACCOUNTS | Finance & Accounts – II (Auditing – II) | 3             | 30                    | 70                    | 100                |
| BCom-SE-205A     | Subject Elective                    | Business Mathematics – II               | 3             | 30                    | 70                    | 100                |



# MAHARAJA KRISHNAKUMARSINHJI BHAVNAGAR UNIVERSITY

NAAC Accreditation Grade "B"

(With effect from Academic Year 2016-17)

## B.Com. SEMESTER - II

### SOFT SKILLS:

Paper No. BCom-SS-201

Title of the Paper: **Leadership 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 | Concept of Leadership  | 6              | 14+6           |
| Unit-2 | Theories of leadership   | 6              | 14+6           |
| Unit-3 | Leadership styles of Indian managers.  | 6              | 14+6           |
| Unit-4 | Leadership ethics  | 6              | 14+6           |
| Unit-5 | Leadership Development<br>Leadership Developmental Mechanisms Flowchart of Leadership<br>Development | 6              | 14+6           |

### Major Readings:

1. Unit No I, II, III, & IV from "Leadership and management" By A Chandramohan, Himalaya Publishing House.
2. Unit No V From "Leadership and Team Building" By Uday kumar Haldar, Oxford University, New Delhi .



B.Com.

SEMESTER - II

FOUNDATION COURSE:

Paper No. BCom-FC-202

Title of the Paper: **Environmental Studies**

Credits: 02

**Total Marks:** 100 Marks

Semester End Examination: 70 Marks

Internal Evaluation: 30 Marks

| Unit   | Detailed Syllabus   | Teaching Hours | Marks / Weight |
|--------|---|----------------|----------------|
| Unit-1 | <b>The Multidisciplinary Nature of Environmental Studies :</b><br>Scope, Importance, Need for Public Awareness  | 6              | 14+6           |
| Unit-2 | <b>Natural Resources :</b><br>Land Resources and Landuse Change, Land Degradation, Soil Erosion and Desertification.<br>Water : Use and over Exploitation of Surface and Ground Water, Flood, Droughts, Conflicts over Water. | 6              | 14+6           |
| Unit-3 | <b>Ecosystems :</b><br>Concept, Structure and Functions, Producer, Consumers and Decomposers, Introduction, Types, Characteristics, Features of following Ecosystem. (a) Forest Ecosystem<br>(b) Grassland Ecosystem          | 6              | 14+6           |
| Unit-4 | <b>Biodiversity :</b><br>Introduction, Definition : Genetic, Species and Ecosystem Diversity, Biographical Classification of India, Productive Use, Biodiversity of Global-National and Local Level.                          | 6              | 14+6           |
| Unit-5 | <b>Pollution :</b><br>Introduction, Definition, Causes, Effects, Control Measures of Pollution : Air, Water, Soil, Marine, Noise. Thermal Nuclear Hazards. Solid Waste Management : Causes, Effects and Control Measures.     | 6              | 14+6           |

**Reference / Text –Books / Additional Reading:**

1. Textbook of Environmental Studies for Undergraduate Courses by Erach Bharucha (Universities Press)
2. Agarwal, K.G.2001 Environmental Biology, Nidi Publ. Ltd. Bikaner.
3. BharuchaErach, The Biodiversity of India, Mapin Publishing Pvt.Ltd., Ahmedabad— 380 013, India, Email: mapin@icenet.net ( R)
4. Brunner R.C., 1989, Hazardous Waste Incineration, McGraw Hill Inc.480p
5. Clark R.S., Marine Pollution, Glanderson Press Oxford (TB)
6. Cunningham, W.P.Cooper, T.H.Gorhani, E & Hepworth, M.T.2001. Environmental Encyclopedia, Jaico Publ. House. Mumbai, 1196p



**B.Com.  
SEMESTER - II**

**CORE COURSE:**

Paper No. BCom-CC-203A

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

**Credits: 03**

**Total Marks: 100 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<br>• Meaning, use types, Importance and Limitation   | 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 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 prestice l hall New Delhi.



**MAHARAJA KRISHNAKUMARSINHJI BHAVNAGAR UNIVERSITY**  
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**B.Com.**  
**SEMESTER - II**

**CORE COURSE:**

Paper No. BCom-CC-203B

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

**Credits: 03**

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

| Unit   | Detailed Syllabus   | Teaching Hours | Marks / Weight |
|--------|---|----------------|----------------|
| Unit-1 | <b>Objective of Communication</b><br>Merits and Demerits of the following: Upward Communication – Downward Communication – Horizontal – Vertical – Formal – Informal – Grapevine – Consensus – Barriers to Communication<br>Language Barrier – Cross Cultural Barrier – Socio – Psychological Barrier – Technical Barriers – Status Barrier – How to overcome from Barriers | 9              | 14+6           |
| Unit-2 | <b>Letter of Orders &amp; Cancellation of Orders</b><br>Features of an Order Letter – Placing of an Order - Acknowledgement of an Order - Executing Orders (Fully /Partially) – Demanding Extension of time substitute Offers; Cancellation of Orders   | 9              | 14+6           |
| Unit-3 | <b>Complaints and their Adjustments</b>   | 9              | 14+6           |
| Unit-4 | <b>Application Writing &amp; Cover letters for Jobs</b><br>Solicited Application – Unsolicited Application Letters – Resume and C.V. Format – Cover Letters   | 9              | 14+6           |
| Unit-5 | <b>Collection Letters:</b><br>Basics of Collection Letters – Collection Series: Sending Statement of Account – Reminders – Inquiry and Discussions – Appeal and Urgency – Demand and Warning  | 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. 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 - II**

**CORE COURSE:**

Paper No. BCom-CC-203C

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

**Credits: 03**

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

| <b>Unit</b> | <b>Detailed Syllabus</b>  | <b>Teaching Hours</b> | <b>Marks/ Weight</b> |
|-------------|---|-----------------------|----------------------|
| 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                 |

**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

**CORE COURSE:**

Paper No. BCom-CC-203D

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

**Credits: 03**

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

| Unit   | Detailed Syllabus   | Teaching Hours | Marks/Weight |
|--------|---|----------------|--------------|
| Unit-1 | <b><u>Consignment Accounts:</u></b><br>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 book of consignee only consigner's account                   | 9              | 14+6         |
| Unit-2 | <b><u>Joint Venture Accounts:</u></b><br>Example of when a separate book are kept (only joint bank account method)  | 9              | 14+6         |
| Unit-3 | <b><u>Royalty Accounts of mining colliers :</u></b><br>Calculation of minimum Rent, short working, entries and account in the books of lessee   | 9              | 14+6         |
| Unit-4 | <b><u>Sectional Balancing System (only theory):</u></b><br>Total debtors accounts<br>Total Creditors accounts<br><b><u>Self Balancing System (only theory):</u></b><br>Meaning, Adjustment Account, Advantage Debtors, Creditors and general ledger, contra balance in ledger | 9              | 14+6         |
| Unit-5 | <b><u>Accounting Standard (only theory):</u></b><br>AS-06 to AS-10  | 9              | 14+6         |

**Reference / Textbooks/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 Publication
5. Rana, Dalal Shah and Shah Accountancy, Sudhir Publication
6. Financial Accounting C Jamanadas & Sons



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**SEMESTER - II**

**CORE COURSE:**

Paper No. BCom-CC-203E

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

**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"><li>Remedies for Breach of contract;</li><li>Special contracts;</li><li>Identity;</li><li>Guarantee</li></ul>  | 9              | 14+6         |
| Unit-2 | <ul style="list-style-type: none"><li>Bailment and Pledge;</li><li>Agency</li></ul>  | 9              | 14+6         |
| Unit-3 | <b>Sale of good Act 1930:</b> <ul style="list-style-type: none"><li>Formation of contracts of sale;</li><li>Goods and their classification, price</li><li>Conditions and warranties</li><li>Transfer of property in goods.</li></ul> | 9              | 14+6         |
| Unit-4 | <ul style="list-style-type: none"><li>Performance of the contract of sales;</li><li>Unpaid seller and his rights, sale by auction;</li><li>Hire purchase agreement.</li></ul>  | 9              | 14+6         |
| Unit-5 | <b>The consumer protection Act 1986:</b> <ul style="list-style-type: none"><li>Salient features, Definition of consumer, Grievance redressed machinery.</li></ul>  | 9              | 14+6         |

**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





B.Com.  
SEMESTER - II

**CORE ELECTIVE:**

Paper No. BCom-CE-204A (Finance & Accounts)

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

**Credits: 03**

**Total Marks: 100 Marks**

Semester End Examination: 70 Marks

Internal Evaluation: 30 Marks

| Unit   | Detailed Syllabus  | Teaching hours | Marks/Weight |
|--------|--|----------------|--------------|
| Unit-1 | <b>Company Audit - I:</b><br>Company Auditor- appointment, reappointment, removal, power, duties, liabilities of auditors<br>Qualification and Disqualification of an Auditors   | 9              | 14+6         |
| Unit-2 | <b>Company Audit - II:</b><br>Auditor Report- Meaning, importance, Precautions for preparing the Audit Report, the phase true and false view, clean audit report, qualified audit report<br>True Profit and divisible profit                                   | 9              | 14+6         |
| Unit-3 | <b>Vouching:</b><br>Meaning, Definition objective, Vouchers, vouching of Cash transaction, Receipts and Payments, Petty Cash and various, revenue and Capital Expenditure  | 9              | 14+6         |
| Unit-4 | <b>Verification of Assets and liabilities:</b><br>Verification and valuation of fixed assets and current assets<br>Liability, Public Deposit, Creditors, Bills payable, Outstanding Expenses and contingent Liabilities  | 9              | 14+6         |
| Unit-5 | <b>Investigation:</b><br>Meaning, Definition, Distinguish of Auditions and Investigation<br>Investigation on Behalf of an intending purchase of a business<br>Investigation in the case of suspected fraud<br>Investigation on behalf the Bank granting a Loan | 9              | 14+6         |

**Reference / Textbooks/Additional Reading:**

1. Gupta Kamal – Contemporary Auditing, Tata Mc Graw Hill
2. Tondon 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,



B.Com.  
SEMESTER - II

**SUBJECT ELECTIVE:**

Paper No. BCom-SE-205A (Business Mathematics)

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

**Credits: 03**

**Total Marks: 100 Marks**

Semester End Examination: 70 Marks

Internal Evaluation: 30 Marks

| Unit   | Detailed Syllabus   | Teaching Hours | Marks / Weight |
|--------|---|----------------|----------------|
| Unit-1 | Integration: Integration as anti-derivative process; Standard forms; Indefinite Integration, Methods of integration-by substitution, by parts, and by use of partial fractions.   | 9              | 14+6           |
| Unit-2 | Applications of Integration, Definite integration; Finding areas in simple cases; Consumer and producers surplus, Application in Business and Economics problems.   | 9              | 14+6           |
| Unit-3 | <b>Linear Programming</b> :Formulation of LPP;<br><b>Graphical method of solution</b> ; Problems relating to two variables including the case of mixed constraint; Cases having no solution, multiple solution, unbounded solution and redundant constraints. For two Variables.  | 9              | 14+6           |
| Unit-4 | Arithmetic progression and Geometric progression, Arithmetic, Geometric and Harmonic Mean, Relation between A.M., G.M., H.M. A.M and G.M. (Practical Problems only).  | 9              | 14+6           |
| Unit-5 | Compound interest and Annuities;<br>Certain different types of interest rates;<br>Concept of present and Future value, and Amount of an Annuity;<br>Types of Annuities;<br>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           |

**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, Atul Prakashan.