



# MAHARAJA KRISHNAKUMARSINHI BHAVNAGAR UNIVERSITY

NAAC Accreditation Grade "B"  
(With effect from Academic Year 2015-2016)

Academic Council: 23 / 11 / 2013, R.No. (2)

## Third Year B.Com.

Paper No-01: Business Communication – III	Total Marks: 100
Paper No-02: Corporate Accounting	Total Marks: 100
Paper No-03: Business Statistics	Total Marks: 100
Paper No-04: Business Environment	Total Marks: 100
Paper No-05: Advanced Cost Accounting	Total Marks: 100
Paper No-06: Management Accounting	Total Marks: 100
Paper No-07: Financial Accounting	Total Marks: 100



T.Y. B.Com.

**COMPULSORY PAPER:**

Paper No: 01: **Business Communication – III**

**Total Marks: 100**

**Objectives:**

To understand the concept, process and importance of communication.

To gain knowledge of media of communication.

To develop skills of effective communication - both written and oral.

To make students familiar with information technology.

Unit	Detailed Syllabus	Marks/ Weight
1	<b>Notices, Agenda and Minutes writing of the following Joint Stock Company Meetings:</b> Types of Joint stock Company Meetings; Structure of a Notice; Preparation of Agenda; Types of Resolution and its drafting: <ul style="list-style-type: none"><li>○ First Board Meeting</li><li>○ Routine Board Meeting</li><li>○ Statutory Meeting</li><li>○ Extraordinary General meeting</li><li>○ Meeting held prior to A.G.M.</li><li>○ Annual General Meeting</li></ul>	20
2	<b>Press Reports:</b> Characteristics of a Press Report- Press Reports based on Accidents and natural Calamities - Business related press releases	20
3	<b>Comprehension on Stock Market Reports: (Stocks &amp; derivatives only)</b> Characteristics of Stock-Exchanges in India- Share market terminology- Role of SEBI- DMAT trading A share market report based on current market trend should be given for comprehension to the students. A set of five questions must be asked in the examination to assess the grasping knowledge of the students regarding stocks and securities.	20
4	<b>Personnel Correspondence:</b> Interview Letters – Letter of Appointment- Letter of Job Confirmation- Letter of Promotion- Resignation Letters-Testimonials- Memo Letters	20
5	<b>Advertising Theory and Practice:</b> What is Advertising - Advertising as a Tool of Communication- Designing the Message- Advertising as Brand Building- Role of Advertising in Modern Business World- Ethics in Advertising- Benefits of Advertising to Advertisers & Consumers- Types of Advertising- Media Selection and Planning- Internet as a media of Advertisement- The students have to prepare advertisement on Fast Moving Consumer Goods; White Goods in their own words about popular commodities and products available in market.	20



**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 – HomaiPradhan, 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 – MonipallyMa thukutty M.- Tata McGraw –Hill Publishing Company Limited, New Delhi.
11. Handbook of Communication – Narula Uma
12. A Handbook of Commercial Correspondence – A . A shley – OxfordUniversity Press
13. Business Communication and Organisationaland Management – C.B.Gupta
14. Comprehensive Business Communication – SarojKar nik, P.P.Mehta,-P.V.Kulkarni
15. Stock Market Analysis – N.J.Yasaswy- Vision Books Pvt. Ltd., New Delhi
16. Stock Exchange and Investments- V Raghunathan- Tata McGraw Hil Publishing Company Ltd., New Delhi
17. Foundations of Advertising- Theory and Practice- S.A. Chunawalla; K.C.Sethia



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**COMPULSORY PAPER:**

Paper No: 02: **Corporate Accounting**

**Total Marks: 100**

**Objective:** The objective of this course is to enable the students to have such minimum knowledge of corporate accounting as it is applicable to business and corporate situations.

Unit	Detailed Syllabus	Marks/ Weight
1	Transactions of Share Capital Issue forfeiture and reissue Valuation of Goodwill (Theory)	20
2	Transactions of Debentures Issue and Redemptions Valuation of Shares (Theory)	20
3	Redemption of Preference Share and Distribution of Preference Share Accounting Standard (Theory) (1 to 5)	20
4	Accounting for Internal Reconstruction Accounting Standard (Theory) (6 to 10)	20
5	Final Accounts of Public Ltd. Co. Accounting for Amalgamation of Company	20

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

1. Maheshwari S.N. – Advanced Accountancy, Vikas
2. Maheshwari S.N. – Corporate Accounting, Vikas
3. Rana T. J. & Dalal V.S. – Advanced Accountancy, Sudhir Prakashan
4. Rana, Dalal, Shah & Shah – Accountancy, Sudhir Prakashan
5. R. L. Gupta, Radhaswami – Advanced Accountancy, S. Chand
6. Corporate Accounting, Sudhir Prakashan.



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**COMPULSORY PAPER:**

Paper No: 03: Business Statistics

Total Marks: 100

Unit	Detailed Syllabus	Marks
Unit – I	<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.	10
	<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 Coefficient and the correlation co-efficient from the two lines of regression, Regression equation for a bivariate frequency table, correlation analysis vs. regression analysis	10
Unit– II	<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	10
	<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	
Unit – III	<b>Theory of Probability:</b> Introduction, Short history, Terminology, Permutation and combination, Mathematical and classical or ‘a Priori’ probability, Statistical or empirical probability, Addition theorem of probability, Addition law of probability for mutually exclusive events, Theorem of compound probability of multiplication law of probability.	10
	<b>Random Variable, Probability Distribution And Mathematical Expectation:</b> Random variable, Probability distribution of random variable, Mathematical expectation, Variance of X in terms of expectation, simple examples	10
Unit – IV	<b>Theoretical Distribution:</b> , Introduction of theoretical distribution, Binominal distribution, Probability function of Binominal distribution. Properties and uses of Binomial distribution Poisson distribution, properties of Poisson distribution, Utility or importance of Poisson distribution, Normal distribution, Equation of normal probability curve, Properties of normal distribution, How to compute areas of under normal probability curve, importance of normal distribution.	20



<b>Unit– V</b>	<b>Small Sample Test:</b> Introduction, Student's 't' distribution, Students 't' (definition) Properties of student's t-distribution, application of t-distribution, Test for single Mean, t-test for difference Means, Paired t-test for difference of Mean, t-test for significance of an observed sample correlation coefficient, F-statistic, Application of F-distribution, F-test for Equality of population variances.	<b>10</b>
	<b>Chi Square Test:</b> Introduction to $\chi^2$ distribution, Assumptions, Properties and Uses of ' $\chi^2$ ' distribution. Goodness of Fit Test: Fitting of Binomial and Poisson Distribution, Independence of Two Attributes (2 X 2 contingency table)	<b>10</b>

**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.



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**COMPULSORY PAPER:**

Paper No: 04: **Business Environment**

**Total Marks: 100**

UNIT	DETAILED SYLLABUS
Unit – I	<p><u>Introduction of Managerial Economics:</u> Meaning of Managerial Economics Scope of Managerial Economics Nature of Managerial Economics Characteristics of Managerial Economics</p> <p><u>Introduction:</u> Meaning of Business Environment Components of Business Environment Problems of Growth –     o unemployment – Its nature, Its causes and Magnitude     o Poverty – Absolute and relative poverty, its magnit ude Inflation – meaning and causes.</p>
Unit – II	<p><u>Basic Concepts:</u> Incremental Reasoning Time perspective concept Discounting principle Opportunity cost concept Equi. – Marginal Concept</p> <p><u>Role of Government:</u> Monetary Policy – Objectives and current monetary p olicy Fiscal Policy – Objectives and tools Industrial Policy of 1991 and recent changes Industrial Sickness in India</p>
Unit – III	<p><u>Demand Forecasting:</u> Meaning of Demand Forecasting Objectives of Demand Forecasting Methods of Demand Forecasting for current and new products Parameters for an ideal method of Demand Forecasting</p> <p><u>International Environment:</u> Significance of International Trade India’s foreign trade – size, composition and direc tion – changes therein Problems of Foreign Trade     International Economic Institutions – WTO – IBRD (W orld Bank)</p>
Unit – IV	<p><u>Cost &amp; Pricing:</u> Cost concepts : Accounting Cost and Economic Cost, Direct and indirect cost, short run cost and long run cost Pricing of the product of the perishable distinctiveness Cost plus pricing</p> <p><u>Social Responsibility of Business Firms:</u> Meaning of Business Social Responsibility Responsibility towards customers Responsibility towards other Business Firms Responsibility towards State</p>



	Responsibility towards the Society Contemporary situation of Social responsibility of Business firms
<b>Unit – V</b>	<u>Profit.</u> Profit Policy – Standards of reasonable profit Reasons for limiting profit Accounting Profit and Economic Profit <u>New Economic Reforms.</u> Globalisation – Meaning, effects and measures towards globalisation Liberalisation – Meaning, effects and measures towards liberalisation Privatisation – Meaning, Pros and Cons, of Privatisation and measures towards Privatisation

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

1. Managerial Economics: Prof Joel Dean.
2. Managerial Economics: Maheshwari and Varshney.
3. Managerial Economics: P. L. Mehta.
4. The international Business Environment: Sundharam & Black : Prentice Hall New Delhi.
5. Indian Economy: Datt & Sundharam, S. Chand & Co. New Delhi.
6. Indian Economy: A. N. Agarwal : Vikas Publishing House, Delhi.





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**OPTIONAL GROUP: ACCOUNT & FINANCE:**

Paper No: **05: AC-4 Advanced Cost Accounting**

**Total Marks: 100**

**Objective:** The objective of this course is to enable the students to have such minimum knowledge of Finance and accounting as it is applicable to business and corporate situations.

Unit	Detailed Syllabus	Marks/Weight
1	<b>Cost Accounts:</b> Introduction, Meaning, Objectives, Nature, Scope, Methods, Techniques etc. (Theory) <b>Unit Costing</b>	20
2	Accounting for Materials Accounting for Labour	20
3	Accounting for Over Heads Service or Operating Costing	20
4	Process Costing Job and Batch Costing (Theory)	20
5	Contract Costing Cost Records (Theory) Concept of Cost Audit Reconciliation of Cost and Financial Accounts	20

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

1. Arora M.N. – Cost Accounting, Vikas, New Delhi
2. Jain S.P., Narang K.I. – Cost Accounting, Kalyani, New Delhi
3. Khan M.Y., Jain P. K. – Management Accounting, Tata Mcgrow Hill
4. Nigam & Sharma – Advanced Cost Accounting, Himalaya
5. M.E. Tukaram Rao – Cost Accounting – New Age Publication, New Delhi
6. Talsian P. C. – Practical Costing, Vikas, New Delhi .



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**OPTIONAL GROUP: ACCOUNT&FINANCE:**

Paper No: **06: AC-5 Management Accounting**

**Total Marks: 100**

**Objective:** The objective of this course is to enable the students to have such minimum knowledge of Finance and accounting as it is applicable to business and corporate situations.

<b>Unit</b>	<b>Detailed Syllabus</b>	<b>Marks/ Weight</b>
<b>1</b>	Management Accounting (Theory) Meaning, Nature, Scope, Function, Role, Tools and Techniques Difference Ratio Analysis	<b>20</b>
<b>2</b>	Fund Flow Analysis Cash Flow Analysis	<b>20</b>
<b>3</b>	Marginal Costing Differential Costing	<b>20</b>
<b>4</b>	Common Size and Comparative Statement Analysis Budgetary Control (Theory)	<b>20</b>
<b>5</b>	Accounting and Reporting of The Effects of Changes in Price CPP Method CCA Method Reporting (Theory) Meaning, Types of Reports, MIS	<b>20</b>

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

1. S.P. Gupta – Management Accounting, Sahitya Bhavan, Agra
2. Ravi M. Kishor – Advanced Management Accounting, Taxman
3. Pander I. M. – Essential of Management Accounting, Vikas
4. Anthony Robert – Principles of Management Accounting, Irwin
5. kalpana R. S., Atkinson A.A. – Advanced Management Accounting, Prentice
6. S.D. Gupta – Management Accounting, Agra
7. Horngren Charles – Introduction to Management Accounting, Prentice



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**OPTIONAL GROUP: ACCOUNT&FINANCE:**

Paper No: **07: AC-6 Financial Accounting**

**Total Marks: 100**

**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.  
The objective of this course is to enable the students to have such minimum knowledge of Finance and accounting as it is applicable to business and corporate situations.

<b>Unit</b>	<b>Detailed Syllabus</b>	<b>Marks/ Weight</b>
<b>1</b>	Financial Management (Theory) Meaning, Profit / Wealth Maximization, Finance Functions etc. Cost of Capital	<b>20</b>
<b>2</b>	Capital Structure Management of Working Capital (Theory)	<b>20</b>
<b>3</b>	Dividend Policy Walter's Model, Gordon's Model Management of Cash (Theory)	<b>20</b>
<b>4</b>	Leverage Management of Receivables (Theory)	<b>20</b>
<b>5</b>	Capital Budgeting Management of Inventories (Theory)	<b>20</b>

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

1. Vanhome – Financial Management and Policy, Prentice
2. Khan & Jain – Financial Management, Tata
3. Pandey I.N. – Financial Management, Vikas
4. Ravi Kishor - Financial Management, Taxman
5. Prasannachandra – Financial Management, Tata
6. S.N. Maheshwari – Financial Management, S.Chand