



**MAHARAJA KRISHNAKUMARSINHJI BHAVNAGAR UNIVERSITY**  
(With effect from Academic Year: 2018-19)

**B.Com. (Honours)**  
**SEMESTER – I**

SOFT SKILL COURSE :

Paper No. B.Com.(Hons.) – 101

Title of the Paper – **ORGANIZATIONAL STRUCTURE AND DYNAMICS**

Credit - 02

Total Marks : 100 Marks

Semester End Examination : 70 Marks

Internal Evaluation: 30 Marks

Unit	Detailed Syllabus
Unit -1	<b>AN INTRODUCTION TO ORGANISATION</b> Organisation: Meaning, Importance - Relationship: Organisation Theory, Organisation Design/Structure, Organisation Culture, Organisation Change – Organisation Theory: Stages (Approaches) of Development of Organisation Theory.
Unit -2	<b>PRINCIPLES OF ORGANISING</b> Span of Management: Meaning, Determinants of Span of Management – Delegation & Decentralisation: Meaning and factors affecting Authority Delegation and Decentralisation.
Unit -3	<b>ORGANIZATION DESIGN/ STRUCTURE</b> Organization Structure: Functional, Divisional, Hybrid and Matrix Structures, its Meaning, Advantages, Disadvantages and Suitability.
Unit -4	<b>ORGANISATION CONTROL AND ORGANISATION CHANGE</b> Organisation Control: Concept, Process and design of control system – Organisation Change: Resistance to change, Process of change and dealing with and managing change.

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

1. James A. F. Stoner, R. Edward Freeman and Daniel R. Gilbert (2008) 6TH Edition; Management; PHI [PEARSON].
2. P G Aquinal (2008); Organisation Structure and Design; Excel Books.
3. Koontz and Weihrich et al. (2003) 5th Edition; Essentials of Management; Tata McGraw Hill.
4. L. M. Prasad (2002) 6th Edition; Principles of Management; Himalaya Publishing House.
5. P C Tripathi and P N Reddy (2008); Principles of Management; Tata McGraw Hill.
6. Y. K. Bhushan (2008) 18th Revised Edition; Business Organization and Management; Sultan Chand & sons.
7. V S P Rao and V Hari Krishna (2009); Management Text and Cases; Excel Books.
8. Stephen P. Robins, Mary Coulter and Neharika Vohra (2010); Management; Pearson.



**MAHARAJA KRISHNAKUMARSINHJI BHAVNAGAR UNIVERSITY**  
**(With effect from Academic Year: 2018-19)**

**B.Com. (Honours)**

**SEMESTER – I**

FOUNDATION COURSE :

Paper No. B.Com.(Hons.) – 102

Title of the Paper – **TIME MANAGEMENT**

Credit - 02

Total Marks : 100 Marks

Semester End Examination : 70 Marks

Internal Evaluation: 30 Marks

Unit	Detailed Syllabus
Unit -1	Time Management Concept and importance
Unit -2	Effective Use of Time.
Unit -3	Methods of Time Utilization
Unit -4	Graphics, Charts and Electronic Media and Time Saving Techniques
Unit -5	Communication Methods and Time Management

**Major readings:**

1. Reuben Ray, Time Management: Himalaya Publication, 2008



**MAHARAJA KRISHNAKUMARSINHJI BHAVNAGAR UNIVERSITY**  
(With effect from Academic Year: 2018-19)

**B.Com. (Honours)**  
**SEMESTER – I**

CORE COURSE :

Paper No. B.Com.(Hons.) – 103

Title of the Paper – **FUNDAMENTALS OF ACCOUNTING**

Credit - 03

Total Marks : 100 Marks

Semester End Examination : 70 Marks

Internal Evaluation: 30 Marks

Unit	Detailed Syllabus
Unit -1	A) <b>Accounting: An Overview:</b> Evolution, Definition, Scope, Basic terminology, Rules of Debit and Credit, Accounting equation Vs Traditional approach, Accounting and Book keeping, Branches of Accounting, System of Accounting, Users of Accounting information. B) <b>Accounting Framework:</b> Concepts, Conventions, Standards, Policies C) <b>Accounting Cycle:</b> Journal, Ledger, Trial Balance, Adjustments, Final Accounts D) <b>Reading of Ledger Accounts</b>
Unit -2	A) <b>Introduction to Accounting Standards:</b> Meaning, Formation, Preface, Indian and International Scenario. B) <b>Capital and Revenue Items</b> C) <b>Financial Statements of Sole Proprietorship &amp; Partnership Firms (Manufacturing and Trading Concerns)</b>
Unit -3	A) <b>Average Due Date and Account Current</b> B) <b>Voyage Account</b> C) <b>Accounting in Computerized Environment:</b> Manual Vs Computerized Accounting D) <b>Accounting from Incomplete Records:</b> Introduction, Ascertainment of Profit by Capital Comparison, Statement of Affairs and Determination of Profit, Preparation of Final Accounts from Incomplete records
Unit -4	A) <b>Insurance Claims for Loss of Stock and Loss of Profit Policy</b> B) <b>Self Balancing Ledgers:</b> Meaning, Advantages and Types of Ledgers, Preparation of Control Accounts, and Ledger Adjustment Accounts.

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

1. Advanced Accounting Vol. I & II by R. L. Gupta and M. Radhaswamy (S Chand Publication)
2. Financial Accounting by P. C. Tulsian, (Pearson)
3. Advanced Accounting by S. Kr. Paul (New Central Book Agency Private Limited)
4. Advanced Accountancy Vol I by S. N. Maheshwari (Vikas Publishing House).
5. Modern Accounting Vol. I & II, by Hanif and Mukherjee (TMH)



**MAHARAJA KRISHNAKUMARSINHJI BHAVNAGAR UNIVERSITY**  
**(With effect from Academic Year: 2018-19)**

**B.Com. (Honours)**  
**SEMESTER – I**

CORE COURSE :

Paper No. B.Com.(Hons.) – 104

Title of the Paper – **FOUNDATIONS OF MANAGEMENT**

Credit - 03

Total Marks : 100 Marks

Semester End Examination : 70 Marks

Internal Evaluation: 30 Marks

Unit	Detailed Syllabus
Unit -1	<b>AN INTRODUCTION TO MANAGEMENT</b> Definition-Nature and Scope –Management as an Art/Science-Management as a Profession-Management Levels-Roles and Skills of Managers.
Unit -2	<b>AN OVERVIEW OF FUNCTIONAL AREAS OF MANAGEMENT</b> Human Resource Management – Marketing Management-Production Management - Materials Management-Inventory Management.
Unit -3	<b>MANAGERIAL FUNCTIONS</b> Planning-Organising-Directing-Controlling- Management By Objectives (MBO) - Delegation and Decentralisation of Authority.
Unit -4	<b>CONTEMPORARY ISSUES IN MANAGEMENT</b> Total Quality Management (TQM)-Conflict Management-Corporate Social responsibility - Ethics in Management-Management Challenges in the 21st Century.

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

1. Koontz and Weihrich, (2003) 5th edition, Essentials of Management, Tata McGraw Hill.
2. L.M. Prasad (2002) 6th edition, Principles of Management, Himalaya Publishing House.
3. Philip Kotler, Principles of Marketing, Pearson Education
4. Monnappa and Saiyadinn, Personnel Management, Himalaya Publications.
5. Bhat, S.K. (2010) Total Quality Management, Himalaya Publishing House Pvt. Ltd.
6. Y.K.Bhushan (2008) 18th Revised Edition, Business Organisation & Management, Sultan Chand & Sons.



**MAHARAJA KRISHNAKUMARSINHJI BHAVNAGAR UNIVERSITY**  
**(With effect from Academic Year: 2018-19)**

**B.Com. (Honours)**

**SEMESTER – I**

CORE COURSE :

Paper No. B.Com.(Hons.) – 105

Title of the Paper – **FUNDAMENTAL OF ECONOMICS**

Credit - 03

Total Marks: 100 Marks

Semester End Examination: 70 Marks

Internal Evaluation: 30 Marks

Unit	Detailed Syllabus
Unit -1	<b>FOUNDATION OF ECONOMICS</b> Definitions of Economics - Concepts : Value, Price, Competition, Equilibrium - Growth & Development Economic systems
Unit -2	<b>THEORY OF DEMAND AND SUPPLY</b> Law of Demand - Utility analysis - Law of Supply - Cost & Revenue Concepts - Markets
Unit -3	<b>THEORY OF DISTRIBUTION</b> <b>NATIONAL INCOME</b> Factors of Production - Theory of Marginal productivity - Circular flow - National Income : Concept & Measurement
Unit -4	<b>BASICS OF ECONOMIC ENVIRONMENT</b> Money & Banking - Public Finance - International Trade

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

1. H.L. Ahuja - Advanced Economic Theory
2. K.K. Dewitt & Verma - Elements of Economic Theory
3. Paul Samuelson & William D. Nordhaus – Economics
4. D.M. Mithani - Managerial Economics



**MAHARAJA KRISHNAKUMARSINHJI BHAVNAGAR UNIVERSITY**  
**(With effect from Academic Year: 2018-19)**

**B.Com. (Honours)**  
**SEMESTER – I**

CORE COURSE :

Paper No. B.Com.(Hons.) – 106

Title of the Paper – **INDIAN BANKING SYSTEM**

Credit - 03

Total Marks : 100 Marks

Semester End Examination : 70 Marks

Internal Evaluation: 30 Marks

Unit	Detailed Syllabus
Unit -1	<b>RESERVE BANK OF INDIA</b> Reserve Bank of India (RBI); its constitution, General working, Conventional and Promotional functions, Objectives and instruments of monetary policy. 'H' theory of money supply. Types of money and measures of money supply.
Unit -2	<b>BUSINESS OF BANKING:</b> Regulation of banking business in India. Various provisions under Banking Regulation Act, 1949, Permitted and Prohibited activities of banks in India.
Unit -3	<b>FORMS OF BANKING SYSTEMS IN INDIA</b> Branch banking and unit banking; General features, Merits and limitations. Present banking and institutional structure; Role, Functions and Working of Scheduled Commercial banks, Cooperative credit system, All-India Financial Institutions and State level financial institutions.
Unit -4	<b>BANKING OPERATIONS:</b> Deposits: Opening, operations and closure of different types of bank deposit accounts, KYC norms, Mandate and Power of Attorney, Facility of nomination, Deposit Insurance. Advances: Principles of sound bank lending, Types of securities. Methods of charging various securities. Features, merits and demerits of various types of bank advances; viz Loans, Overdraft, Cash credit and Bill discounting. Concept of Foreign Exchange, Types of transactions and various rates of exchange, Methods of Quotations and Calculation Mechanisms. <b>Current issues and challenges in Banking.</b>

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

1. P N Varshney & D K Mittal Indian Financial System Published by Sultan Chand & sons
2. H R Machiraju Indian Financial System Published by Vikas Publishing House Pvt. Ltd.
3. V A Avdhani Marketing of Financial Services Published by Himalaya.
4. Bharati V Pathak. Indian Financial System Published by Pearson Education (Singapore) Pvt. Ltd.
5. M Y Khan. Indian Financial System by Tata McGraw-Hill Publishing Company Limited.



**MAHARAJA KRISHNAKUMARSINHJI BHAVNAGAR UNIVERSITY**  
**(With effect from Academic Year: 2018-19)**

**B.Com. (Honours)**

**SEMESTER – I**

CORE COURSE :

Paper No. B.Com.(Hons.) – 107

Title of the Paper – **ELEMENTS OF COOPERATION**

Credit - 03

Total Marks : 100 Marks

Semester End Examination : 70 Marks

Internal Evaluation: 30 Marks

Unit	Detailed Syllabus
Unit -1	<b>INTRODUCTION TO COOPERATIVES</b> Concept, Definition and Characteristics of Cooperative Form of Organization, Cooperatives and Other Forms of Business Organizations, Significance of Cooperation
Unit -2	<b>PRINCIPLES OF COOPERATION</b> Rochdale's Principles, Schulze-Delitzsch and Raiffeisen Principles, Principles of Cooperation by ICA
Unit -3	<b>GENESIS OF COOPERATIVE MOVEMENT</b> Cooperative Movement in Pre and Post Independence Period, Recent Developments in Cooperatives
Unit -4	<b>REGISTRATION, ORGANISATION, AND MANAGEMENT OF COOPERATIVES</b> Registration of Cooperative Societies, Power and Functions of Registrar of Cooperative Societies, Powers and Functions of Board of Directors

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

1. K Ravichandran - Theory of Cooperation
2. G R Madan - Cooperative Movement in India
3. T.N. Hajella - Principles, Problems & Practice in Cooperation



**MAHARAJA KRISHNAKUMARSINHJI BHAVNAGAR UNIVERSITY**  
(With effect from Academic Year: 2018-19)

**B.Com. (Honours)**  
**SEMESTER – I**

CORE COURSE :

Paper No. B.Com.(Hons.) – 108

Title of the Paper – **BUSINESS STATISTICS & MATHS**

Credit - 03

Total Marks : 100 Marks

Semester End Examination : 70 Marks

Internal Evaluation: 30 Marks

Unit	Detailed Syllabus
Unit -1	<b>BASIC CALCULUS</b> A) Concept of Limit and Continuity: Evaluation of Limit, Working rules of Limit B) Concept of Derivatives: Examples, Concept of Slope, and Rate of Change C) Applications of Derivative in Business D) Concept of Integration
Unit -2	<b>REVIEW OF DATA ANALYSIS</b> A) Introduction to Statistics (Collection, Classification, Tabulation, Graphical Presentation) B) Measures of Central Tendency C) Measures of Dispersion D) Measures of Skewness, Moments, and Kurtosis
Unit -3	<b>BIVARIATE DISTRIBUTION</b> A) Correlation: Scatter diagram, Karl Pearson's Correlation Coefficient and Rank Correlation B) Regression Analysis: Simple Linear Regression C) Applications of Correlation and Regression in Business
Unit -4	<b>PROBABILITY THEORY</b> A) Basic Concepts of Probability B) Baye's Theorem C) Random variable: Its Expectation D) Discrete Probability Distributions: Binomial and Poisson Distribution E) Continuous Probability Distribution: Probability distribution, Normal and Exponential distribution

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

1. Fundamentals of Statistics by D.N. Elhance
2. Statistical Methods by S.C. Gupta
3. Business Statistics by J.K. Sharma
4. Business Mathematics by M.C. ChakrabortiH R Machiraju Indian Financial System Published by Vikas Publishing House Pvt. Ltd.





**MAHARAJA KRISHNAKUMARSINHJI BHAVNAGAR UNIVERSITY**  
(With effect from Academic Year: 2018-19)

**B.Com. (Honours)**  
**SEMESTER – I**

CORE COURSE :

Paper No. B.Com.(Hons.) – 109

Title of the Paper – **BUSINESS COMMUNICATION – I**

Credit - 03

Total Marks : 100 Marks

Semester End Examination : 70 Marks

Internal Evaluation: 30 Marks

Unit	Detailed Syllabus
Unit -1	<b>FUNDAMENTALS OF COMMUNICATION</b> Definition / Objectives, Characteristics of Business Communication / Components, Process of communication, Barriers / Overcoming Barriers, Types of Communication – i) Verbal and Non verbal communication ii) Oral and Written communication, Formal and Informal Networks of Communication
Unit -2	<b>LISTENING AND READING SKILLS</b> Listening: i) Definition and process of listening ii) Types of listening. Comprehension of unseen passages. Reading: Types of Reading: Skimming and scanning. (Text for Reading : <i>Stay Hungry</i> <i>Stay Foolish</i> by Rashmi Bansal) <b>The Believers:</b> i) The Book of Job. ii) Rock with it, Roll with it. <b>The Opportunists:</b> i) Tripping Along ii) Bloom and Grow. <b>The Alternate Vision:</b> i) The Art Of Giving ii) Small Is Beautiful
Unit -3	<b>BUSINESS CORRESPONDENCE: TRADITIONAL AND CONTEMPORARY</b> Letter Writing: Format and layouts of business letters. Business Letters: Trade Inquiries, , Quotations, Purchase Orders, Complaint and Adjustment, Memorandum, E-mails, Effective Short Business Messages.(SMS), Etiquettes and Netiquettes Report Writing: Manuscript report, Brief manuscript report.
Unit -4	<b>REFERENCE SKILLS AND LANGUAGE DEVELOPMENT</b> Note taking/Note Making, Bibliography skills (MLA style), Dictionary Skills, Phrasal Verbs and Idioms

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

1. Mujumdar, Aarti and O. P. Juneja. *Business Communication: Techniques and Methods*. Orient Blackswan: Hyderabad. 2010.
2. Parikh, J. P., Anshu Surve, Swarnabharati and Asma Bahrainwala. *Business Communication: Basic Concepts and Practices*. Orient Blackswan: Hyderabad. 2011
3. Bansal Rashmi, *Stay Hungry Stay Foolish*. West land, CIIE, IIM Ahmedabad.2008.



**RECOMMENDED READINGS**

1. P N Varshney & D K Mittal Indian Financial System Published by Sultan Chand & sons
2. Achar Deeptha, et al. Basics of Academic English I. Orient Blackswan: Hyderabad. 2012.
3. Achar, Deeptha, et al. English for Academic purposes Book-1. University Granthnirman Board, Ahmedabad. 2011.
4. Achar Deeptha et al. English for Academic purposes Book-2. University Granthnirman Board: Ahmedabad: Ahmedabad. 2011.
5. Courtland I. Bovee, John V. Thill and Barbara E. Schatzman. Business Communication Today. Pearson Education. 2008.
6. Jha Madhulika and Shekhar Shashi, A Course in Business Communication. Orient Blackswan: Hyderabad. 2010.
7. Kaul, Asha. Business Communication. Prentice-Hall of India Pvt. Ltd.: New Delhi. 2004.



**MAHARAJA KRISHNAKUMARSINHJI BHAVNAGAR UNIVERSITY**  
**(With effect from Academic Year: 2018-19)**

**B.Com. (Honours)**

**SEMESTER – II**

SOFT SKILL COURSE :

Paper No. B.Com.(Hons.) – 201

Title of the Paper – **LEADERSHIP DEVELOPMENT**

Credit - 02

Total Marks : 100 Marks

Semester End Examination : 70 Marks

Internal Evaluation: 30 Marks

Unit	Detailed Syllabus
Unit -1	Concept of Leadership
Unit -2	Theories of leadership
Unit -3	Leadership styles of Indian managers.
Unit -4	Leadership ethics
Unit -5	Leadership Development Leadership Developmental Mechanisms Flowchart of Leadership Development

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

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.



**MAHARAJA KRISHNAKUMARSINHJI BHAVNAGAR UNIVERSITY**  
(With effect from Academic Year: 2018-19)

**B.Com. (Honours)**  
**SEMESTER – II**

FOUNDATION COURSE :

Paper No. B.Com.(Hons.) – 202

Title of the Paper – **ENVIRONMENT STUDIES**

Credit - 02

Total Marks : 100 Marks

Semester End Examination : 70 Marks

Internal Evaluation: 30 Marks

Unit	Detailed Syllabus
Unit -1	<b>INTRODUCTION TO ENVIRONMENT AND ENVIRONMENTAL STUDIES</b> Definition and components of Environment, Relationship between the different components of Environment, Man and Environment relationship, Impact of Technology on Environment, Environmental Degradation, Multidisciplinary nature of the Environmental studies, Its scope and importance in the present day Education system. <b>NATURAL RESOURCES:</b> A) Renewable and non-renewable resources, exploitation and conservation, Role of an Individual in conservation of natural resources. B) Water resources: Surface and Ground water sources, Indian and Global scenario C) Land as a resource, social issues D) Forest resources: Definition and classification of forests Ecological and Economic importance and benefits of forest, Indian scenario. Deforestation: Causes and effects, remedial measures. E) Food resources: Sources of food, Global and Indian food demand scenario, Limits of the food production, Environmental effects of Agriculture.
Unit -2	<b>HUMAN POPULATION AND ENVIRONMENT</b> <b>Population Theories-</b> Malthus, Optimum and theory of Demographic transition, Population growth- world and Indian scenario, population and Environmental degradation, Population Explosion- Causes, effects and control. <b>Urbanisation-</b> Urban population growth and Environmental problems. <b>Environmental pollution: Water pollution- and Air pollution</b> <b>Role of an Individual in the prevention of pollution.</b>
Unit -3	<b>ENERGY AND GLOBAL ENVIRONMENTAL ISSUES</b> Energy resources- Global and Indian energy demand scenario, Future Projections, Conventional and non conventional sources of energy, Advantages and Limitations, Utilization, Exploitation and related environmental problems, Environmental implications of Non conventional energy sources.



**MAHARAJA KRISHNAKUMARSINHJI BHAVNAGAR UNIVERSITY**  
**(With effect from Academic Year: 2018-19)**

Unit -4	<p><b>ENVIRONMENTAL LEGISLATION AND GUJARAT'S INITIATIVES FOR ENVIRONMENTAL PROTECTION</b></p> <p>Environmental Protection Laws in India, The Water (Prevention and Control of Pollution) Act 1974, Air (Prevention and Control of Pollution) Act 1981, Environmental Protection Act 1986.</p> <p><b>Role of Different Organisations in Gujarat Related to Protection of Environment:</b> Gujarat Pollution Control Board(GPCB), Gujarat Environmental Management Institute(GEMI), Gujarat Ecological Commission(GEC), Gujarat institute of Desert Ecology(GUIDE), Department of Environment And Forest Gujarat, Department of climate change, Gujarat state disaster management Authority(GSDMA).</p>
---------	--

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

1. Environmental Studies by B.R.SHAH & Snehal Popli (Mahajan Publishing House)



**MAHARAJA KRISHNAKUMARSINHJI BHAVNAGAR UNIVERSITY**  
(With effect from Academic Year: 2018-19)

**B.Com. (Honours)**  
**SEMESTER – II**

CORE COURSE :

Paper No. B.Com.(Hons.) – 203

Title of the Paper – **FINANCIAL ACCOUNTING**

Credit - 03

Total Marks : 100 Marks

Semester End Examination : 70 Marks

Internal Evaluation: 30 Marks

Unit	Detailed Syllabus
Unit -1	<b>A. Advanced Accounts of Partnership Firm - I</b> Admission of a Partner, Retirement and/or Death of a Partner, (Including Simultaneous admission and retirement) <b>B. Advanced Accounts of Partnership Firm - II</b> Dissolution of Partnership firm, Gradual Realisation of Assets and Piece meal, Distribution of Cash, Surplus Capital Method, Maximum Loss Method (Garner Vs Murray Rule) <b>C. Sale and Conversion of Partnership Firm</b> Purchase Consideration, Journal, Ledger and Balance Sheet
Unit -2	<b>A. Hire Purchase and Installment Purchase System</b> Meaning of Hire Purchase Contract, Legal Provisions, Accounting Treatment in the books of Hire Purchaser and Hire Vendor, Meaning of Installment system, Difference between Hire Purchase and Installment Purchase system, Repossession of Goods, Accounting Entries, Books of Buyer and Seller <b>B. Branch Accounts</b> Meaning, Objectives, Types of branches, Preparation of Branch Accounts, Debtors system and Stock and Debtors System
Unit -3	<b>A. Consignment Accounts</b> Meaning, Features, Concepts, Distinction between Consignment and Sale, Types of Commission, Valuation of Unsold Stock, Goods-in- Transit, Abnormal Loss, Normal Loss, Accounting Methods (Cost and Invoice Price), Journal Entries, Ledger Accounts in the Books of Consignor and Consignee <b>B. Joint Venture</b> Meaning, Features, Difference between Joint Venture and Partnership, Methods of Accounting, Separate set of Books, Record in Co-Venture's books and Memorandum Method, Journal and Ledger
Unit -4	<b>A. Accounting for Not for Profit Entities</b> Meaning, Features, Special Terms, Preparation of Receipts and Payment Account, Income and Expenditure Account and Balance Sheet <b>B. Final Accounts of Professionals</b>



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

1. Advanced Accounting Vol. I by R. L. Gupta and M. Radhaswamy (S Chand Publication)
2. Financial Accounting by P. C. Tulsian, (Pearson)
3. Advanced Accounting by S. Kr. Paul (New Central Book Agency Private Limited)
4. Advanced Accountancy Vol I by S. N. Maheshwari (Vikas Publishing House).
5. Modern Accounting Vol. I by Hanif and Mukherjee (TMH)



**MAHARAJA KRISHNAKUMARSINHJI BHAVNAGAR UNIVERSITY**  
(With effect from Academic Year: 2018-19)

**B.Com. (Honours)**  
**SEMESTER – II**

CORE COURSE :

Paper No. B.Com.(Hons.) – 204

Title of the Paper – **ORGANIZATIONAL BEHAVIOUR**

Credit - 03

Total Marks : 100 Marks

Semester End Examination : 70 Marks

Internal Evaluation: 30 Marks

Unit	Detailed Syllabus
Unit -1	<b>INTRODUCTION TO ORGANISATIONAL BEHAVIOUR (OB)</b> Foundations of OB: The Human Relations movement, Concept and Nature of OB, goals of OB, Contributing disciplines to OB, the SOBC Model to understanding OB, Challenges and opportunities in OB.
Unit -2	<b>FOUNDATIONS OF INDIVIDUAL BEHAVIOUR ANALYSIS</b> a) Perception: Perceptual process, social perception, Impression management; b) Motivation: Application of Motivation concepts at work place. c) Learning and Reinforcement, Behaviour Modification; d) Personality, Attitudes, Values and emotions.
Unit -3	<b>FOUNDATIONS OF GROUP BEHAVIOUR</b> Concept of Group and Group Dynamics, Group Norms, Cohesiveness, Group Decision making, Group Development Stages. Intergroup Behavior: Conflict and Conflict management, Leadership, Communication, Power and politics, Characteristics of Effective teams.
Unit -4	<b>ORGANISATIONAL SYSTEM &amp; CONTEMPORARY ISSUES IN OB</b> Organisational Culture. Work Stress, Organizational change, Organizational development, Learning Organizations, Other issues.

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

1. H.L. Ahuja - Advanced Economic Theory .
2. Stephen P. Robins, "Organisational" Behaviour", PHI Learning / Pearson Education, 11th edition, 2008.
3. Fred Luthans, "Organisational Behaviour", McGraw Hill, 11th Edition, 2001
4. P. Subbarao. "Organisational behaviour Text Cases and games", Himalaya Publications, 2nd revised edition, 2013
5. Udai Pareek, Understanding Organisational Behaviour, 2nd Edition, Oxford Higher education, 2004.





**MAHARAJA KRISHNAKUMARSINHJI BHAVNAGAR UNIVERSITY**  
**(With effect from Academic Year: 2018-19)**

**B.Com. (Honours)**

**SEMESTER – II**

CORE COURSE :

Paper No. B.Com.(Hons.) – 205

Title of the Paper – **PRODUCTION & MATERIALS MANAGEMENT**

Credit - 03

Total Marks : 100 Marks

Semester End Examination : 70 Marks

Internal Evaluation: 30 Marks

Unit	Detailed Syllabus
Unit -1	<b>AN INTRODUCTION TO MATERIALS MANAGEMENT</b> Materials Management: Meaning and Definition, Areas/Scope, Objectives and Importance of Materials Management – Problems: Problems of Materials Management – Planning: Materials Planning and Budgeting.
Unit -2	<b>PURCHASING FUNCTION</b> Purchasing: Meaning, Principles of Right purchasing, Purchase Procedure- Purchasing and Corporate Planning
Unit -3	<b>AN INTRODUCTION TO PRODUCTION/OPERATIONS MANAGEMENT</b> Production Management: Meaning, Objectives and Scope of Production/Operations Management – Functions and Objectives of Production System – Production Management Problems.
Unit -4	<b>PRODUCTION/OPERATIONS PLANNING AND CONTROL</b> Production Planning: Meaning, Planning Procedure – Production Control: Meaning, Objectives, Factors determining production control procedure – Functions of Production Planning and Control

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

1. M M Varma; Materials Management; Sultan Chand & Sons.
2. Dr. V. L. Sharma (2001) Production Management; A B D Publishers, Jaipur.
3. S. A. Chunawala and D. R. Patel (2010); Production and Operations Management; Himalaya Publishing House.
4. Y. K. Bhushan (2008) 18th Revised Edition; Business Organization and Management; Sultan Chand & Sons.



**MAHARAJA KRISHNAKUMARSINHJI BHAVNAGAR UNIVERSITY**  
**(With effect from Academic Year: 2018-19)**

**B.Com. (Honours)**

**SEMESTER – II**

CORE COURSE :

Paper No. B.Com.(Hons.) – 206

Title of the Paper – **BUSINESS ECONOMICS**

Credit - 03

Total Marks : 100 Marks

Semester End Examination : 70 Marks

Internal Evaluation: 30 Marks

Unit	Detailed Syllabus
Unit -1	<b>INTRODUCTION</b> Nature & Scope of Business Economics Planning - Application of economic theory to business practice - Decision making & forward planning
Unit -2	<b>DEMAND AND REVENUE ANALYSIS</b> Demand Function, Demand Estimation - Demand Elasticities - Demand & Revenue relationships
Unit -3	<b>PRODUCTION AND COST ANALYSIS</b> Production Function - Concept of maximization & optimization, Production Analysis - Supply Elasticities - Cost Function & Cost output relationships - Break even analysis
Unit -4	<b>INVESTMENT ANALYSIS</b> Time value of money - Types of Investment - Risk – return relationship - Methods of Investment evaluation

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

1. R L Varshney & Maheshwari – Managerial Economics
2. G S Gupta – Managerial Economics
3. Paul Keat & Phillip Young – Managerial Economics
4. Ravindra Dholakia & Ajay Oza – Microeconomics for Management Students



**MAHARAJA KRISHNAKUMARSINHJI BHAVNAGAR UNIVERSITY**  
(With effect from Academic Year: 2018-19)

**B.Com. (Honours)**

**SEMESTER – II**

CORE COURSE :

Paper No. B.Com.(Hons.) – 207

Title of the Paper – **LEGAL ASPECTS OF BANKING**

Credit - 03

Total Marks : 100 Marks

Semester End Examination : 70 Marks

Internal Evaluation: 30 Marks

Unit	Detailed Syllabus
Unit -1	<b>RELATIONSHIP BETWEEN BANKER AND CUSTOMER</b> Definition & meaning of banker and customer, General and special features of banker-customer relationships; their rights and duties, Bank procedures and practices in opening, operations and closure of various types of domestic & NRI deposit accounts. Nomination facilities, Insurance of bank deposits, Legal aspects of entries in the passbook/account statement
Unit -2	<b>DIFFERENT TYPES OF BANK CUSTOMERS</b> Minor, illiterate person, blind person, married women, lunatic person, joint account holders, partnership firm, Joint Hindu Family, firms, clubs, societies, joint stock company, unincorporated associations, trusts, Steps to be taken by a bank on customer's death, lunacy, bankruptcy, winding up or in case of garnishee orders.
Unit -3	<b>NEGOTIABLE INSTRUMENT ACT</b> Main provisions and definitions, features, types, parties: their rights and duties. Crossing, Endorsements, Payments and Collection of Cheques. Statutory protections, precautions and duties of banker, negligence and cases where banker must refuse payment, forged instruments. Bouncing of Cheques and its Implications.
Unit -4	<b>PRACTICAL ISSUES IN BANKING</b> Current Developments and Case studies relating to Banker-customer relationship, Different types of Bank customers, Negotiable instruments and remittance services. <b>Current Issues and Practical Problems in Banking Laws and Practices.</b>



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

1. R L Varshney & Maheshwari – Managerial Economics
2. P N Varshney Banking Law & Practice. Published by Sultanchand & Sons
3. Gordan & Natarajan, Banking Theory, Law & Practice. Published by Himalaya Publishing House.
4. P K Srivastava. Banking Theory & Practices. Published by Himalaya Publishing House
5. Indian Institute of Banking. Legal Aspects of Banking Operations & Finance Published by Macmillan India Ltd; New Delhi.
6. H L Bedi and V K Hardikar. Practical Banking Advances. Published by UBS Publishers; Distributors Pvt. Ltd.
7. M L Tannan. Banking Law and Practice in India Published by India Law House, New Delhi.
8. The Indian Institute of Bankers. Laws and Practice Relating to Banking Published by Macmillan India Ltd; new delhi

**B.Com. (Honours)**  
**SEMESTER – II**

CORE COURSE :

Paper No. B.Com.(Hons.) – 208

Title of the Paper – QUANTITATIVE TECHNIQUES FOR COMMERCE      Credit - 03

Total Marks : 100 Marks

Semester End Examination : 70 Marks

Internal Evaluation: 30 Marks

Unit	Detailed Syllabus
Unit -1	Operation Research approach to decision making. Linear Programming : Application and Model formulation. Graphical method for solving Linear Programming (Two variables) Simplex method for solving Linear Programming, Big M Method
Unit -2	Transportation Problem: Introduction, Methods for finding Initial solution:- North West Corner rule, LCM and -Vogel's Approximation. (Only balanced T.P.) Optimal Solution to Transportation Problem, Assignment Problem: Introduction, Hungarian method
Unit -3	Job Sequencing: Processing n jobs through 2 machines, processing n jobs through 2 machines Game theory: Two player zero sum game, payoff matrix, pure and mixed strategy. Method of Saddle point for pure strategy. Algebraic method for mixed strategy with 2 x 2 Pay-off; Dominance method Networking : Events, Activities, Rules for drawing network diagrams and Errors while drawing network diagrams.
Unit -4	<b>Statistical Inference</b> Estimation : Point and Interval estimation. (Only one population) Testing of Hypothesis: Z-test, t-test. (Only one population) 2 -test (for independence of two attributes).

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

1. Business Statistics by J.K.Sharma
2. Statistical Methods by S.C.Gupta
3. Operation Research by J.K.Sharma
4. Operation Research by Kantiswarup



**MAHARAJA KRISHNAKUMARSINHJI BHAVNAGAR UNIVERSITY**  
(With effect from Academic Year: 2018-19)

**B.Com. (Honours)**  
**SEMESTER – II**

CORE COURSE :

Paper No. B.Com.(Hons.) – 209

Title of the Paper – **BUSINESS COMMUNICATION – II**

Credit - 03

Total Marks : 100 Marks

Semester End Examination : 70 Marks

Internal Evaluation: 30 Marks

Unit	Detailed Syllabus
Unit -1	<b>PRESENTATION SKILLS</b> Oral Presentation: Planning and Preparation; Using visual aids; Making effective oral presentations. Group Discussion: What is Discussion?; Purpose of discussion; Types of Discussion; Turn taking skills; The discussion question; The four phases of interaction in G.D.; Why some Discussions fail?
Unit -2	<b>DEVELOPING EMPLOYABILITY SKILLS</b> Drafting a job application letter; SWOT; Interviews; Interviewer; Interviewee; Types of interview questions Types of Interviews: i) Employment interview ii) Appraisal/promotional interview iii) Telephonic interview.
Unit -3	<b>DATA COLLECTION AND INTERPRETATION SKILLS</b> Primary and secondary sources of information; Making questionnaires; Analyzing, interpreting and representing data; Case studies.
Unit -4	<b>BUSINESS ENGLISH</b> Error Analysis; Word Formation; Frequently confused word/Misused word; Registers <b>Media:</b> Journalist; Advertorials; Editorials; Bulletin. <b>Business/ Law:</b> Agenda; Amalgamation; Statutory; Cross-Examine. <b>Internet and E-Business /Cyber Law:</b> Cyber net; Protocol; sneaker net; hacker. <b>Environment :</b> Poaching ; Habitat ; Flora-Fauna ; Conservation.

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

1. Mujumdar, Aarati and O. P. Juneja. *Business Communication: Techniques and Methods*. Orient Blackswan: Hyderabad. 2010.
2. Parikh, J. P., Anshu Surve, Swarnabharati and Asma Bahrainwala. *Business Communication: Basic Concepts and Practices*. Orient Blackswan: Hyderabad. 2011.
3. P.D. Chaturvedi, Mukesh Chaturvedi: *Business, Communication Concept, Cases and application*: Pearson education. 1st impression 2011, 2nd impression 2013.
4. Bansal Rashmi, *Stay Hungry Stay Foolish*. West land, CIIE, IIM Ahmedabad.2008.