



MAHARAJA KRISHNAKUMARSINHJI BHAVNAGAR UNIVERSITY
(With effect from Academic Year: 2021-22)

B.Com.
SEMESTER – III

Soft Skill:

Title of the Paper: **E-Communication**

Credits: 01
Teaching Hours:15

Total Marks: 100 Marks

Semester End Examination: 70 Marks

Internal Evaluation: 30 Marks

Unit	Detailed Syllabus	Marks / Weight
Unit-1	Mass Communication: An Overview • Mass Communication & Society • Uses & Effects • Content of Media • Impact of Mass Media on children, women & others • Target Audience & Objectives • Cultural Context & Psychology • Technology in Communication • Various Media • Convergence & New Media: E-Commerce, E-learning • Effective Presentation Skills	18
Unit-2	Print Media & Corporate Communication – 1 • Newspapers • What is news? • News Values, Types & Sources • Role of Editors & Reporters • Technology used in print media • Content analysis of newspaper	18
Unit-3	Print Media & Corporate Communication – 2 • Magazines • What is Corporate Communication? • In-house Communication • Corporate Identity: Definition & Types	17
Unit-4	Radio • Importance of Spoken words • Strength & Weaknesses of Radio as a Medium • Functioning of Radio Stations • Public & Private Radio Stations • Different Production Formats & Genres • Technology in Radio • Ethics in Broadcasting Television • Basics of Photography • Early Experiments of Television (SITE, KCP, Jhabua project, etc)	17



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	<ul style="list-style-type: none">• Developing Ideas & Script Writing• TV Production Formats• Planning & Budgeting• Camera Compositions, Framing, Movements• Editing• Television Crew & Functioning of Studio• E-Content	
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Internal Evaluation:

Test	15 Marks
Assignment/Presentation	10 Marks
Seminar/Attendance	<u>05 Marks</u>
TOTAL	30 Marks

Major Readings:

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



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B.Com.
SEMESTER – III

Foundation Course

Title of the Paper: **Tourism Management**

Credits: 02
Teaching Hours:30

Total Marks: 100 Marks

Semester End Examination: 70 Marks

Internal Evaluation: 30 Marks

Unit	Detailed Syllabus	Marks / Weight
Unit-1	(a) Introduction to Tourism Relationship of Travel, Tourism Industry Tourism Destination & Geography (b) International Tourism Trends in International Tourism Market in the Industrialized Countries Forecasting of Tourism Statistics & Dynamics Trends in Tourist Arrivals in India	18
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	18
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 Travel Agency – I : Definition & Meaning & Functions of Travel Agency Travel Documents and other Provisions; Passport, Visa, Health, Insurance, Baggage, Foreign Exchange	17
Unit-4	Travel Agency – II World Travel Bodies; IATA, PATA, WTO, ITDC, TAAI, IRTC, IATO Tour Operators Handling Agents; Ticketing, Booking & Reservation, Airport Mgmt Public Private Sectors Participation in Tourism; Case Studies, Role of Guides, Interpreters, Escorts etc. 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 Cultural Heritage of India The Indus Valley Civilization Religions of Indian Origin Religions of Non Indian Origin Folk Dance, Music, Art and Handicrafts & Fairs & Festivals of India Art and Architecture Geography of Tourism Fundamentals of geography; Peninsular India World geography Flora & Fauna of the Various Regions Aquatic Tourism Vegetation Global warming	17



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Internal Evaluation:

Test	15 Marks
Assignment/Presentation	10 Marks
Seminar/Attendance	<u>05 Marks</u>
TOTAL	30 Marks

Major readings:

1. Zulfikar Mohammed, Introduction to Tourism & Hotel Industry, UBSPD, 2007.
2. Velas & Hornell Becherel, International Tourism, VNR, 2006
3. Gupta Kasbekar, Tourism Products of India ,PHI, 2005
4. Chawla Ramila, Cultural Tourism, Roli Books, 2007
5. Ravindran Gowsami , A Text Book of Tourism, Roli Books 2006
6. Raman B.S., Finacial Accounting, United Publishers, 1999
7. Bhattacharya S.K. & Dearden John, Accounting for Management, Vikas Pubications,2007
8. Kotler Philip, Marketing Management: Analysis, Planning, Implementations and Control”, Pearson Education, 2003.
9. Stanton William J., Fundamentals of Marketing, McGraw Hill, 1994.
10. Majumdar R.C, The Vedic Age, Sultan Chand,2004
11. Panikkar K. M., Essential features of Indian Culture, Orient Longman,2004
12. Sinha P.C., Tourism Geography,2006 13. Periodical, Travel Info Manual, Quarterly



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B.Com.
SEMESTER – III

CORE COURSE:

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

Credits: 03

Teaching Hours:45

Total Marks: 100 Marks

Semester End Examination: 70 Marks

Internal Evaluation: 30 Marks

UNIT	SYLLABUS	Marks
UNIT-1	Marketing: Meaning, Characteristics, Functions, Importance, Various Approaches, Difference Between Selling and Marketing, Marketing Mix, Marketing functions in Different Demand Situations.	18
UNIT-2	Branding & Advertising: Meaning, Merits and Demerits, Difference between Advertisement and Publicity. Sales Promotion: Meaning, Merits and Demerits, methods	18
UNIT-3	Market Segmentation: Meaning, Bases, Advantages and Limitations, Market Targeting. Pricing: Meaning, Objective, Factors Affecting Pricing and various pricing policy.	17
UNIT-4	Marketing Research: Meaning , Objectives, Scope, Stages, Methods, Importance and Limitations of Marketing Research, Ethical Issue and Market Research Consumer behavior: meaning, importance, affecting factors	17

Internal Evaluation:

Test 15 Marks

Assignment/Presentation 10 Marks

Seminar/Attendance 05 Marks

TOTAL 30 Marks

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.



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B.Com.
SEMESTER – III

CORE COURSE:

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

Credits: 03

Teaching Hours:45

Total Marks: 100 Marks

Semester End Examination: 70 Marks

Internal Evaluation: 30 Marks

Unit	Detailed Syllabus	Marks / Weight
Unit – 1	Trade References & Status Inquiry: Letters asking for credit information from banks and business firms – Letters giving favorable opinion – Giving unfavorable opinion – Giving mixed opinion – Letters granting credit – Refusing credit – Partially granting credit	18
Unit – 2	(A) Comprehension of Unseen Passage Listening: (B) Listening: Importance of Listening – Profile of an Effective Listener – Advantages and limitations of Listening – Guidelines for Effective Listening – Importance of Silence in Communication	18
Unit – 3	Press Reports: – Characteristics of a Press Report – Press Reports based on Accidents and natural Calamities Business related press reports: – Announcing New Business – Business Mergers – Announcing of Franchisee and dealerships	17
Unit – 4	Group Communication: Meetings – Types of Meetings – Advantages and Disadvantages of Meetings – Preparation for a Meeting – Responsibilities of a Chairman of Meeting – Responsibilities of Participants	17

Internal Evaluation:

Test 15 Marks

Assignment/Presentation 10 Marks

Seminar/Attendance 05 Marks

TOTAL 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, Himalaya Publishing House, Mumbai
5. Business Communication – Homai Pradhan, Bhende D.S., Thakur Vijaya



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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



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B.Com.
SEMESTER – III

CORE COURSE:

Title of the Paper: **Indian Economy – I**

Credits: 03
Teaching Hours:45

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

Unit	Detailed Syllabus	Marks
1	Developing Economy Capitalist, Socialist & Mixed economy. Different economies and economic problem solution Developed and Developing Economy –Concepts Basic Characteristics of Indian Economy as a Developing Economy. Comparison of Indian Economy with Developed Economies Major Issues of Development in India	18
2	Agriculture Role of Agriculture in Indian economy. Agricultural Productivity – Causes of Low Productivity & Measures. Green Revolution- Achievements & Failures. Economic liberalization and emerging trends in Indian Agriculture. Sources of Agricultural Finance. Agricultural Marketing – Defects & Measures. Special Economic Zone- Concept, Features, Problems.	17
3	Industry Role of Industrialization. Industrial Policy – 1991 onwards. New Economic Reforms – Concepts Liberalization, Privatization & Globalization . Small and Large Scale Industry – Growth and Problems. Growth of Knowledge Based Industry – IT, Software Consultancy.	18
4	Services Role of Service Sector in Indian Economy Transportation – concepts, trends, issues and importance Communication – concepts, trends, issues and importance Education – concepts, trends, issues and importance Health - concepts, trends, issues and importance Sustainability of services led growth in India.	17

Internal Evaluation:

Test 15 Marks
Assignment/Presentation 10 Marks
Seminar/Attendance 05 Marks
TOTAL 30 Marks



Reference Books:

1. Datt, Gaurav and Mahajan, Ashwani “Dutt & Sundharam Indian Economy” S. Chand & Company (Latest Ed.).
2. Dhar, P.K. “Indian Economy – Its Growing Dimensions” Kalyani Publishers (Latest Ed.).
3. Goel, M.M. (2014): Indian Economy Long Term Challenges & Policy Measures, Monograph N.91, A Guna Gaurav Nyas Publications Think Line
4. Goel, M.M. (2012) “Economics of Human Resource Development in India” VK Global Publications
5. Government of India, Economic Survey (Annual), Ministry of Finance, New Delhi.
6. Government of India, Planning Commission; Five Year Plan Document.
7. Kapila, Uma “Indian Economy: Performance and Policies” Academic Foundation, New Delhi (Latest Edition)
8. Kapila, Uma “Indian Economy since Independence” Academic Foundation, New Delhi (Latest Edition)
9. Mishra S. K. and Puri, V. K. “Indian Economy”, Himalaya Publishing House (Latest Ed.)
10. Monthly Issues of Journals “*Kurukshetra*” and “*Yojana*”.



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B.Com.
SEMESTER – III

CORE COURSE:

Title of the Paper: Accountancy – III

Credits: 03

Teaching Hours:45

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	Marks/ Weight
Unit- I	<u>Redemptions of preference Share and Distribution of Bonus Shares:</u> Theory and practices of redemptions of preference Share and Distribution of Bonus Shares	18
Unit- II	<u>Transaction of Debentures:</u> Theory and practices of ➤ Issue and Redemptions ➤ DRF methods	18
Unit- III	<u>(Only theory):</u> <u>Transaction of Share Capital:</u> ➤ Issue, Forfeiture & Reissue	17
Unit- IV	<u>(Only theory):</u> <u>Accounting Standard</u> ➤ AS-15 to AS-21	17

Breakup of Continues Internal Evaluation:

Assignment / Presentation 10 Marks

Seminar / Attendance 05 Marks

Test 15 Marks

Total: 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



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SEMESTER – III

CORE COURSE:

Title of the Paper: **Taxation – I**

Credits: 03
Teaching Hours:45

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

Unit	Detailed Syllabus	Marks/ Weight
Unit- I	Basic concepts: History of Income Tax, methods of Income tax, Levy and Collection of Tax, Various Definitions	18
Unit- II	Residential Status, Scope of total income, Residence and tax liability Tax Administration, Authorities, Appeals, penalties.	18
Unit- III	Income from Salary	17
Unit- IV	Income from house property	17

Internal Evaluation:

Test 15 Marks
Assignment/Presentation 10 Marks
Seminar/Attendance 05 Marks
TOTAL 30 Marks

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.



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B.Com.
SEMESTER – III

CORE ELECTIVE : F&A

Title of the Paper: Finance & Accounts –V (Govt. Utility Account – I)

Credits: 03

Teaching Hours:45

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	Marks/ Weight
Unit- I	<u>Fire Insurance policy and claims:</u> Theories and practices of ➤ Stock Insurance policy method ➤ Consequential loss of profit policy method ➤ Comprehensive policy method	18
Unit- II	<u>Investment Accounts:</u> Theories and practices of ➤ Investment Debenture Account ➤ Investment Preference Share Account ➤ Investment Equity Share Account	18
Unit- III	<u>(only theory):</u> <u>Underwriting commission Accounts:</u> ➤ Meaning, importance, types of underwriting, accounting treatment, underwriting commission, underwriters, advantages and disadvantages	17
Unit- IV	<u>(only theory):</u> <u>Government Accounts in India</u> ➤ General Principles, Indian Audit and Accounts department, Comptroller Auditor General of India, Public Account Committee, Financial administration <u>Lease Accounting</u> ➤ Lease Accounting: Introduction, Meaning, Definitions, Structure, types, merits and demerits, Lease accounts development in India, Futures, Lease Accounts as per AS-19	17

Breakup of Continues Internal Evaluation:

Assignment / Presentation 10 Marks

Seminar / Attendance 05 Marks

Test 15 Marks

Total: 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



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B.Com.
SEMESTER – III

CORE ELECTIVE : F&A

Title of the Paper: Finance & Accounts – VI (Financial Accounting – I)

Credits: 03
Teaching Hours:45

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	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	18
Unit- II	<u>Dividend Policy:</u> ➤ Walter’s Model ➤ Gordon’s Model	18
Unit- III	<u>(Only theory):</u> <u>Conceptual Framework of Financial Management :</u> ➤ Introductions, meaning, Financial Goals, Profit Maximization V/s Wealth Maximization, Financial Function <u>Bank Finance :</u> ➤ Concept, Contribution of commercial bank, Forms of bank finance, Security against bank finance, Reports of various statutory committees, Factoring services.	17
Unit- IV	<u>(Only theory):</u> <u>Capital Structure :</u> ➤ Conceptual frame work of capital structure and analysis of various approaches <u>Risk analysis and Investment :</u> ➤ Concept, Classification of financial risk, Methods and Methodology to measure risk and project report.	17

Breakup of Continues Internal Evaluation:

Assignment / Presentation 10 Marks
Seminar / Attendance 05 Marks
Test 15 Marks
Total: 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



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B.Com.
SEMESTER – III

Core Elective (STATISTICS)

Title of the Paper: **Statistics- V (Statistical Inference – I)**

Credits: 03
Teaching Hours:45

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

Unit	Detailed Syllabus	Marks / Weight
Unit-1	Basic Principles of Hypothesis Testing: Population, Sample, Statistical Hypothesis, Null Hypothesis, Alternate Hypothesis, Acceptance Region, Critical Region, and One sided tests, Two sided tests, Type-1 Error, Type-II Error, Level of Significance, Degree of freedom. Large Sample Tests – I: Introduction, Sampling of Variables, Test of significance of a mean, Test of significance of difference between two means with simple examples.	18
Unit-2	Large Sample Tests – II: Sampling of Attributes, Test of significance of proportion of successes, Test of Significance of difference between two proportions.	18
Unit-3	Small Sample Tests-I: Difference between Large Sample Tests and Small Sample Tests. Student's 't' distribution, Assumptions, Properties and Uses of 't' distribution. Test of significance of a Mean of a Small Sample.	17
Unit-4	Small Sample Tests-II: Test of Significance of Difference between Means of Two Samples (Independent Samples). Paired – Difference 't' test (Dependent Samples). Testing significance of an Observed Correlation Coefficient.	17

Internal Evaluation:

Test 15 Marks
Assignment/Presentation 10 Marks
Seminar/Attendance 05 Marks
TOTAL 30 Marks

Reference / Text –Books / Additional Reading:

1. Rohtagi V.K. (1985): An introduction to Probability theory and Mathematical Statistics, Wiley Eastern
2. S. P. Gupta and M. P. Gupta: Business Statistics, Sultan Chand & Sons.
3. Jit S. Chandan: Statistics for Business and Economics, Vikas Publishing House



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B.Com.
SEMESTER – III

Core Elective (STATISTICS)

Title of the Paper: **Statistics- VI (Statistical Quality Control – I)**

Credits: 03
Teaching Hours:45

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

Unit	Detailed Syllabus	Marks / Weight
Unit-1	Basics of Quality Control: Introduction and meaning of Quality Control, Importance of Statistical Quality Control in Industrial Research & practice, Quality and Quality Control, Variations in Quality due to chance and due to assignable causes. Determination of tolerance limits, criteria for detecting lack of control, General theory of Control Charts, Theory of run of points.	18
Unit-2	Control Charts for Variables – I: Objectives of drawing \bar{X} - Chart and R-Chart. Construction of \bar{X} -Chart and R-Chart. Interpretation of \bar{X} -Chart and R-Chart. Illustrations of \bar{X} – Chart and R-Chart.	18
Unit-3	Control Charts for Variables – II: Objectives of drawing \bar{X} - Chart and σ -Chart. Construction of \bar{X} -Chart and σ -Chart. Interpretation of \bar{X} -Chart and σ -Chart. Illustrations of \bar{X} – Chart and σ Chart. R-Chart Vs σ – Chart.	17
Unit-4	Control Charts for Attributes – I: p and np-Chart, Construction of 3 – σ control limits, when n is fixed, Interpretation of p-Chart and np-chart, Difference between p-chart and np-chart	17

Internal Evaluation:

Test 15 Marks
Assignment/Presentation 10 Marks
Seminar/Attendance 05 Marks
TOTAL 30 Marks

Reference / Text –Books / Additional Reading:

1. Statistical Quality Control: E. L. Grant
2. Statistical Quality Control: R. C. Gupta
3. Fundamental of Statistics: S. C. Gupta, Himalaya Publishing House.
4. Business Statistics, B. S. Shah prakashan.
5. Sampling Techniques: R. T. Ratani



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B.Com.

SEMESTER – III

CORE ELECTIVE: BANKING & INSURANCE

Title of the Paper: **BANKING & INSURANCE-V (Merchant Banking & Financial Services – I)**

Credits: 03

Teaching Hours: 45

Total Marks: 100 Marks

Semester End Examination: 70 Marks

Internal Evaluation: 30 Marks

Objective: This course exposes the students to the essentials of merchant banking and financial services.

UNIT	DETAILED SYLLABUS	MARKS / WEIGHT
Unit – I	Introduction to merchant Banking: nature of merchant banking, functions, merchant banking in India, importance of merchant bank, SEBI guidelines for merchant bankers	18
Unit – II	Role of merchant bankers in fund raising, contribution in public issue, managing public issue, private placement, raising public deposits, challenges to merchant banks in India. stress management	18
Unit – III	Security rating, definition, nature of rating, determinants of quality ratings, utility of rating, rating agencies, credit rating information services of India limited	17
Unit – IV	CRISIL rating symbols, ICRA rating symbols, CARE rating symbols, advantages and types of credit rating, project appraisal, project life cycle, capital cost and social cost benefit analysis. Concept of computerization in banking sector	17

Internal Evaluation:

Test 15 Marks

Assignment/Presentation 10 Marks

Seminar/Attendance 05 Marks

TOTAL 30 Marks

Reference / Text –Books / Additional Reading:

1. G.S.Gill -Practice and Law of Banking
2. E.Gordon, K.Talraj- Banking: Theory & Practice
3. Sundharam&Varshney : Banking Theory & Practice: Sultan Chand & Sons new Delhi.
4. Tannan ML: Banking-Law and practices in India: Indian Law House, New Delhi.
5. Maheswari - Banking: Law and Practice in India
6. Dr. G.V.Kayandepatil, Prof. B.R.Sangle and Dr.G.T.Sangle- Fundamentals of Banking
7. BasuA.K. Fundamentals of Banking Theory and Practice: A.Mukhee and co, Calcutta.
8. PanandikarS.G.&MithaniD.M.: Banking in India; Orient Longman.
9. Khubchandani B.S.: Practices and Law of Banking; Macmillan, New Delhi.
10. Shekhar and Shekhar: Banking theory and practice: Vikas Publishing House, New Delhi



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B.Com.

SEMESTER – III

CORE ELECTIVE: BANKING & INSURANCE

Title of the Paper: **BANKING & INSURANCE-VI (Insurance Management-I)**

Credits: 03

Teaching Hours: 45

Total Marks: 100 Marks

Semester End Examination: 70 Marks

Internal Evaluation: 30 Marks

Objective: This Course will facilitate the study about premium and bonus calculation that will be useful to the student, helps them implementing in to future practice.

UNIT	DETAILED SYLLABUS	MARKS / WEIGHT
Unit – I	Comparison between different products offered vis -a -vis premium and coverage, tax benefits- pricing policies-channels of distribution, endowment policies	18
Unit – II	Insurance documents including proposal forms and other relevant forms, first premium receipt, renewal premium, endorsement, renewal notice/bonus notice, policy documents	18
Unit – III	Computation of premium, bonus, rebates, extra premium, surrender value and paid up value, maturity, claim documents forms, premium payment, lapse & renewal, ULIPs.	17
Unit – IV	Set-up of life insurance organization , company profile, life cycle needs, Insurance marketing, rural marketing, strategic marketing planning	17

Internal Evaluation:

Test 15 Marks

Assignment/Presentation 10 Marks

Seminar/Attendance 05 Marks

TOTAL 30 Marks

Reference / Text –Books / Additional Reading:

1. Insurance Regulatory Development Act 1999
2. IC-33 Life Insurance , Insurance Institute of India -Mumbai
3. Life Insurance Corporation Act 1956
4. Gupta OS : Life Insurance :Prank Brothers, New Delhi
5. Vinayakam N, Radhaswamy and VasudevanSV; Insurance – Principles and Practice ,S. Chand and Co.,New Delhi.
6. Mishra M .N : Life Insurance Corporation Of India VolsI,II&III Raj Books,Jaipur
7. McCarthy J.E. : Basic Marketing –A Managerial Approach :McGraw Hill ,New York.
8. KshitijPatukale: Insurance for Every One; Macmillan India Ltd
9. Services Marketing – Christopher lovelock & john wirtz
- 10 Services Marketing – Valarie A ZeithamlEtal



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B.Com.
SEMESTER – III

CORE ELECTIVE: MKT

Paper Name: MARKETING-V(Personal Selling – I)

Total Marks:100

Credit: 03

Teaching Hours: 45

Total Marks: 100 Marks

Semester End Examination: 70 Marks

Internal Evaluation: 30 Marks

Objective: This course aims at acquainting student with the operations of marketing international environment

Unit	Detailed Syllabus	Marks
Unit: 1	Personal selling: Nature and importance; functions of salesman; types of selling; personal selling as a career; Salesmanship and qualities of salesman – Buyer-seller dyads	18
Unit: 2	Salesmen's Product and customer knowledge; Buying motives and selling points;Scientific selling process.	18
Unit: 3	Basic steps in personal selling: Prospecting, pre-approach and qualifying. Customer Approach: Methods of approaching a customer.	17
Unit: 4	Presentation: presentation process and styles; presentation planning, Objection Handling: Types of objections; Handling customer objections	17

InternalEvaluation:

Test 15Marks

Assignment/ Presentation 10Marks

Seminar/ Attendance 05Marks

Total: 30Marks

Reference / Text –Books / Additional Reading:

1. Cundiff, Still and Govani et.al: Sales Management: Prentice Hall India, New Delhi.
2. Smith R: Sales Management; Prentice Hall of India, New Delhi.
3. Vaccaro J.P: Sales Management - Text; Cases & Readings: Prentice Hall, New Delhi.
4. Harper H.W: Modern Advertising: Practice and Principles; McGraw Hill, New York.
5. Condiff E.W. and Still R.R: Basic Marketing -Concepts, Decisions and Strategy; Prentice Hall of India, New Delhi.
6. Brink Edward L. and Kelly W.T: The Management of Promotion: Prentice Hall, New York.
7. Kotler Philip: Marketing Management: Prentice Hall, New Jersey.



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(With effect from Academic Year: 2020-21)

B.Com.
SEMESTER – III

CORE ELECTIVE: MKT

Paper Name: Marketing-VI (Distribution and Retailing– I)

Credit: 03
Teaching Hours: 45

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

Objective: The objective of this course is to acquaint students with distribution methods and retailing system.

Unit	Detailed Syllabus	Marks
Unit: 1	Importance of Distribution in Marketing: Emerging trends and challenges; Distribution channel decisions and logistics issues, Distribution Channel System: Functions and types of channels.	18
Unit: 2	Channel management. Channels Selection and Motivation: Factors affecting channels decision; Motivating channel members; Conflict resolution; Distribution audit and control.	18
Unit: 3	Distribution Location Decisions: Inventory control; Warehousing and transportation planning, Channel Gap Analysis; sources and types of channel Gaps, Closing channel Gaps.	17
Unit: 4	Alternate Channel Formats: concept and significance, Manufacture based, Retailer based, Service provider based, other alternative formats.	17

InternalEvaluation:

Test	15Marks
Assignment/ Presentation	10Marks
Seminar/ Attendance	<u>05Marks</u>
Total:	30Marks

Reference / Text –Books / Additional Reading:

1. Luiek, Ziegler, et.al: Sales Promotion and Modem Merchandising;
2. Stem, and Ansary, and Coughlan: Marketing Channels; Prentice Hall of India, New Delhi.
3. Wamer, David S.: Marketing and Distribution; McMillan, NY.
4. Pyle Joseph: Marketing Principles; McMillan, NY.
5. Doughlas L, et al: Fundamentals of Logistics and Distribution; Tata McGraw Hill, New Delhi.
6. Annet T. C, Erin Enderson, Louis W. S. & Adel I. E.: Marketing Channels; Prentice Hall of India, New Delhi.



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SEMESTER – III

Core Elective – M.I.P.

Title of the Paper: MIP-V (DTP and Corel Draw)

Credit:03
Teaching Hours: 45

Marks:	100 Marks
Semester end Examinations	70 Marks
Internal Evaluation	30 Marks [Based on Practical]

Unit	Detailed Syllabus	Marks / Weight
Unit-1	DTP an Overview -Introduction to DTP -DTP Software and it's applications -features and use of corel draw compare to other DTP Software. -Painting Tools, Starting of corel draw	18
Unit-2	Formatting Text and Symbols -Corel Toolbox-Pick Tool ,Crop Fill Tool, Rectangle Tool - Object Flyout, Perfect Shape Flyout, Text Tool, Interactive Tool Flyout, Eyedropper Tool, Fil Flyout.	18
Unit-3	File and Editing Commands File-New, Open, Close All, Save, Save As, Revert, Image etc. -Edit Undo, Redo, Cut, Copy, Paste, Paste Special,	17
Unit-4	Formatting Text,images and Image Effects • Working with text • Shape & Curve • Page Layouts & Outline • Mixing files • Image Designing • Working with images • Image effects: Perspective, Leans, Power clip, Blends • Visiting Cards, Letter Pad & Advertisement Designing • Photo formatting	17

Internal Evaluation:

Test	15marks
Assignment/ Presentation	10marks
Seminar/ Attendance	05marks
Total:	30marks

Reference / Text –Books / Additional Reading:

1. CorelDraw-9



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B.Com.
SEMESTER – III

Core Elective – M.I.P.

Title of the Paper: MIP-VI (TALLY & ACCOUNTING)

Credit:03
Teaching Hours: 45

Marks: 100 Marks
Semester end Examinations 70 Marks
Internal Evaluation 30 Marks [Based on Practical]

Unit	Detailed Syllabus	Marks / Weight
Unit-1	Accounting Concepts Introduction to Double entry System Book Keeping System Classification of Transaction Types of Accounts Laws of Debits & Credits Liabilities & Assets Classification	18
Unit-2	Introduction to Tally Company info Menu Creation & Selection of company Gateway of Tally Transaction & Report, Capital Transaction, Cash & Debits, Case & Bank Transaction Purchase, Sale, Return of Sale & purchase. Depreciation on Assets	18
Unit-3	Password & security features Reports Inventory features Stock group, Stock category, S Maintained go down	17
Unit-4	Introduction to GST IGST, CGST, SGST	17

Internal Evaluation:

Test 15marks
Assignment/ Presentation 10marks
Seminar/ Attendance 05marks
Total: 30marks

Reference / Text –Books / Additional Reading:

Reference Books
1:-Tally-9 with GST