



**MAHARAJA KRISHNAKUMARSINHJI BHAVNAGAR UNIVERSITY**  
(With effect from Academic Year: 2022-23)

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**B.Com.**

**SEMESTER – V**

**SOFT SKILL COURSE:** Paper No. **SS-501**

Title of the Paper: **Writing Skill**

**Credits: 01**

**Total Marks:** 100 Marks

Semester End Examination: 70 Marks

Internal Evaluation: 30 Marks

Unit	Detailed Syllabus	Marks / Weight
<b>Unit-1</b>	<ul style="list-style-type: none"><li>• What is writing?</li><li>• The Sentence</li><li>• The Phrase</li><li>• Kinds of Sentences</li></ul>	18
<b>Unit-2</b>	<ul style="list-style-type: none"><li>• Parts of Sentence</li><li>• Types of Sentences</li><li>• Parts of Speech</li><li>• Articles</li></ul>	18
<b>Unit-3</b>	<ul style="list-style-type: none"><li>• What is a Paragraph?</li><li>• Construction of a Paragraph</li><li>• Linkage and Cohesion</li><li>• Example</li><li>• Exercise</li></ul>	17
<b>Unit-4</b>	<ul style="list-style-type: none"><li>• Academic Essay Writing</li><li>• Precis Writing</li><li>• Letter Writing</li><li>• Memo</li><li>• Covering Letter</li><li>• Resume writing</li><li>• Writing E-mails</li><li>• Attachments</li><li>• Sending E-mails</li><li>• Replying to E-mails</li></ul>	17

**Internal Evaluation:**

Test 15 Marks

Assignment/ Presentation 10 Marks

Seminar/ Attendance 05 Marks

Total: 30 Marks

**Major Readings:**

1. Improve Your Writing Skills by Graham King – HarperCollins
2. College Writing Skills With Readings by John Langan – TMH
3. The Oxford Essential Guide to Writing Thomas S. Kane – Berkley
4. English Skills Real Writing 3 With Answers By Gower – Cambridge
5. A Practical Course for Developing Writing Skills in English by Gangal J. K. – PHI



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**B.Com.**

**SEMESTER – V**

**FOUNDATION COURSE:** Paper No. FC-502

Title of the Paper: **Disaster Management**

**Credits: 02**

**Total Marks:** 100 Marks

Semester End Examination: 70 Marks

Internal Evaluation: 30 Marks

Unit	Detailed Syllabus	Marks / Weight
Unit-1	Understanding Disaster : Concept of disaster-Different approaches - Concept of Risk-Levels of disasters Disaster phenomena and events (Global, national and regional)	18
Unit-2	Hazards and Vulnerability – I Natural and man-made hazards; response time, frequency and forewarning levels of different hazards- Characteristics and damage potential of natural hazards; hazard assessment	18
Unit-3	Hazards and Vulnerability – II Dimensions of vulnerability factors; vulnerability assessment- Vulnerability and disaster risk - Vulnerabilities to flood and earthquake hazards	17
Unit-4	Disaster Management Mechanism : Concepts of risk management and crisis management - Disaster management cycle Response and Recovery - Development, Prevention, Mitigation and Preparedness Planning for relief Planning for Disaster Management : Strategies for disaster management planning - Steps for formulating a disaster risk reduction plan - Disaster management Act and Policy in India - Organizational structure for disaster management in India - Preparation of state and district disaster management plans	17

**Internal Evaluation:**

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

**Major readings:**

- Alexander, D. Natural Disasters, ULC press Ltd, London, 1993.
- Carter, W. N. Disaster Management: A Disaster Management Handbook, Asian Development Bank, Bangkok, 1991.
- Chakrabarty, U. K. Industrial Disaster Management and Emergency Response, Asian Books Pvt. Ltd., New Delhi 2007.
- Disaster Management Act. (2005), Ministry of Home Affairs, Government of India, New Delhi, 2005



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**B.Com.**  
**SEMESTER – V**

**CORE COURSE: Paper No. CC–503**

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

**Credits: 03**

**Total Marks: 100 Marks**

Semester End Examination: 70 Marks

Internal Evaluation: 30 Marks

Unit	Detailed Syllabus	Marks / Weight
Unit–1	<b>Crisis Management</b> : Introduction, Meaning, Characteristics, Types, Process, Suggestion of Crisis Management <b>Stress Management</b> : Meaning, Causes, Effects of Stress, Methods for Stress Reduction	18
Unit–2	<b>Financial Management</b> : Meaning, Functions, Importance <b>Financial Planning</b> : Meaning, Importance, Affecting Factors, Short Term and Long Term Financial Planning, Process, Guiding Principles	18
Unit–3	<b>Social Responsibilities of Business</b> : Meaning, Social Responsibilities towards various Parties, Arguments for and against Social Responsibilities	17
Unit–4	<b>21st Centuries Office Management</b> : Meaning, Definitions, Objectives, Importance, Inward and Outward Mail, Computer Data Records and Computerized E-Filing and its importance	17

**Internal Evaluation:**

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

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

1. Brech, E.F.L., The Principles and Practice of Management, Longmans Group Ltd., London.
2. Chndan, J.S., Management: Theory & Practice, Vikas Pub., New Delhi.
3. Druker P.F., Practice of Management, Heinemann, London.
4. Financial Management - S. C. Kuchhal
5. Corporate Finance – S. C. Kuchhal
6. Financial Organization and Management of Business – Gersternberg
7. Monappa, Arun & Ssaiyaddin, Mirza, Personnel Management, TMH, Bombay
8. Koontz, H. & O'Donnell, Management : A System & Contingency Analysis of Managerial Function, McGraw Hill
9. Office Management – S. P. Jain and T. N. Chhabara
10. Office Organization & Management , M. C. Shukla
11. Kanter, Jerma, Management Information System, PHI, New Delhi.



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**B.Com.**

**SEMESTER – V**

**CORE COURSE: Paper No. BC–CC–504**

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

**Credits: 03**

**Total Marks: 100 Marks**

Semester End Examination: 70 Marks

Internal Evaluation: 30 Marks

Unit	Detailed Syllabus	Marks / Weight
Unit – 1	<p><b><u>Banking Correspondence:</u></b> – Birds eye view of banking sector in India – Types of banks and bank accounts – Functions of banks – Elements of Good banking</p> <p><b><u>Selected Correspondence between Banks and their Clients:</u></b> (a) Customer asking for Stop payment of cheque/demand draft. (b) Bank manager’s reply to the stop payment request (c) Customer asking for loan (d) Loan granted (e) Loan not granted by the bank. (f) Customer’s complaint of dishonourment of cheque despite of sufficient balance in his account. (g) Banker’s reply explaining the reason for dishonouring of the cheque. (h) Customer requesting the bank manager to issue a duplicate key of his safe deposit vault. (i) Banker’s reply explaining him the relevant procedure for obtaining the duplicate key of safe deposit vault.</p>	18
Unit – 2	<p><b><u>Insurance Correspondence: ( Life Insurance )</u></b> – Basic Principles of Insurance –Definition of Life Insurance – Life Insurance terminology –Various types of Life Insurance policies</p> <p><b><u>Correspondence between LIC and Policy Holders:</u></b> (a) Policy holder intimating the insurance company regarding change of residential address. (b) Policy holder requesting for a duplicate copy of policy. (c) Policy holder asking for the surrender/paid up value of his policy. (d) LIC’s reply to the policy holder regarding the surrender -value paid-up value and advising him against surrendering his policy. (e) Nominee’s letter asking for guidance from LIC office regarding the procedure for lodging a valid claim on natural demise/accidental death of the policy holder. (f) LIC granting the claim (g) Rejecting of the death claim. (h) LIC intimating the policy holder about lapsing of his policy. (i) LIC intimation to policy holder for revival of lapsed policy.</p>	18
Unit – 3	<p><b><u>I. Import &amp; Export Trade Correspondence:</u></b> – Mechanism of Foreign trade – Import &amp; Export Trade Terms</p>	17



	<p><b><u>Correspondence between Clients and various Stakeholders:</u></b></p> <p>(a) Letters of Enquiries &amp; quotations (b) Letters placing orders (c) Shipping Advice (d) Appointing of an overseas agent (e) Accepting an Agency (f) Intimation of Goods arrival by shipping agent/ stevedore (g) Various letters of complaints.</p> <p><b><u>II. Agency Correspondence:</u></b></p> <p>– Need of agents – Agent as a Connecting link between Principal/ Manufacturer and the Consumer – Kinds of Agents</p> <p><b><u>Correspondence between Principal and Agents:</u></b></p> <p>(a) Agent applying for Agency (b) Appointing of an agent by Principal (c) Agents’ suggestion to the principal for improving market share of the product. (d) Principals’ reminder to the agent for improving sales in his territory. (e) Agents’ demand for increase in commission and other facilities. (f) Termination of agency by the principal</p>	
<b>Unit – 4</b>	<p><b><u>Circular Letters:</u></b></p> <p>– Characteristics of Circular Letters– Importance of Circulars as a medium of communication in corporate world,</p> <p><b><u>Circulars Letters written on following occasions:</u></b></p> <p>(a) Opening of new branch/business (b) Shifting of Premises (c) Admission of Partner (d) Death/Retirement of a partner (e) Dismissal of an employee (f) Price rise/ price reduction of a product (g) Stock Clearance/ Festival sale</p>	17

**Internal Evaluation:**

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



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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 – SarojKarnik, P.P.Mehta,-P.V. Kulkarni
15. Handbook of Communication – Narula Uma
16. A Handbook of Commercial Correspondence – A . Ashley – Oxford University Press
17. Business Communication and Organisational and Management – C.B. Gupta
18. Comprehensive Business Communication – Saroj Karnik, P.P. Mehta,- P.V .Kulkarni



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**B.Com.**  
**SEMESTER – V**

**CORE COURSE: Paper No. ECO–CC–505**

Title of the Paper: **Business Environment**

**Credits: 03**

**Total Marks: 100 Marks**

Semester End Examination: 70 Marks

Internal Evaluation: 30 Marks

<b>Unit</b>	<b>Detailed Syllabus</b>	<b>Marks</b>
1	<b>An Overview of Business Environment</b> Type of Environment-internal, external, micro and macro environment. Competitive structure of industries, environmental analysis and strategic management. Managing diversity. Scope of business, characteristics of business. Objectives and the uses of study. Process and limitations of environmental analysis.	18
2	<b>Economic Environment</b> Nature of Economic Environment. Economic factors-growth strategy, basic economic system, economic planning, Economic policies- new industrial policy, FEMA, Monetary and fiscal policies. Consumer Protection Act and Competition Law. Liberalization, Privatization and Globalization of Indian Economy, Trends and Issues.	17
3	<b>Political Environment</b> Functions of state, economic roles of government, government and legal environment. The constitutional environment, rationale and extent of state intervention.	18
4	<b>Natural and Technological Environment</b> Innovation, technological leadership and followership, sources of technological dynamics, impact of technology on globalization, transfer of technology, time lags in technology introduction Status of technology in India; Management of technology; Features and Impact of technology.	17

- \* (1) Five questions of equal marks shall be drawn by the paper setter.  
(2) Four questions shall be drawn from four units (1 question from each unit)  
(3) The 5<sup>th</sup> questions shall be of short notes drawn from the four units. Four short-notes shall be given out of which two short-notes have to be answered.



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Internal Evaluation:

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

***Reference Books:***

1. M. Adhikari: Economic Environment of Business, Sultan Chand and Sons
2. Francis Cherunilam: Business Environment, Himalaya Publishing House, Mumbai.
3. David Baron: Business and Its Environment.
4. Raj Agarwal: Business Environment, Excel Publications, New Delhi
5. Rangarajan, C.A.; Perspective in Economics, S.Chand& Sons, New Delhi
6. Cherunilam, Francis; Business Environment - Text and Cases, Himalaya Publishing House.
7. Aswathappa, K.; Essentials of Business Environment, Himalaya Publishing House, New Delhi





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**B.Com.**  
**SEMESTER – V**

**CORE COURSE: Paper No. AC-CC-506**

**Title of the Paper: Accountancy – v (GST Practices-I)**

**Credits: 03**

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

**Objective:** To provide students with a operational knowledge of principles and provisions of GST to under the relevance of GST in the present Indian accounting system. and its contribution for academic and corporate development.

Unit	Detailed Syllabus	Marks/ Weight
Unit- I	<b>Introduction to GST:</b> History-Important terms –definitions-GST act-2017-Types of GST-Distinguish of direct tax and indirect tax-features of GST-Advantage of GST-Challenges of GST (Only theory)	18
Unit- II	<b>Supply:</b> meaning and scope-supply of goods-supply of service-time of supply-place of supply-valuation of supply-classification of goods and service-taxable person under GST act (Only theory)	18
Unit- III	<b>The accounting treatment of GST for business transaction-I</b> (I) Goods related transaction and GST (II) Income-expense related transaction and GST (III) Assets related transactions and GST	17
Unit- IV	<b>The accounting treatment of GST for business transaction-II</b> (I) Joint transaction and GST (II) Transaction of account settlement and GST a. When input GST amount is less than output GST amount b. When input GST amount is more than GST amount	17

**Breakup of Continues Internal Evaluation:**

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

**Reference / Textbooks/Additional Reading:**

1. Agrawal, Raj. K. Advance handbook on GST
2. CA J.S & J.T., Atul prakashan, Basics of GST
3. Chaudhary. Vashishtha: Dalmiya, Ashu. Girdharwal, “GST practical approach”, Taxman Publication
4. Jha R. K. & Singh P. K. A, Birds eye view of GST, Asia law house
5. Majmudar, Sumit Dutt, GST in India, IIInd edition, Centex Publication Pvt. Ltd.
6. Taxation, B.S. Shah Publication



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**B.Com.**

**SEMESTER – V**

**CORE COURSE: Paper No. BS–CC–507**

Title of the Paper: **Business Statistics – I**

**Credits: 03**

**Total Marks: 100 Marks**

Semester End Examination: 70 Marks

Internal Evaluation: 30 Marks

Objective: The objective of this course is to enable the students to have such minimum knowledge of statistics as is applicable to business and economic situations.

UNIT	DETAILED SYLLABUS	MARKS/ WEIGHT
UNIT-1	<b>Correlation:</b> Introduction, Types of correlation, correlation and causation, Methods and studying correlation, Scatter diagram method, Karl pearson's coefficient of correlation, properties of correlation of coefficient, Interpretation of r, Probable error, Correlation in bivariate frequency table, Spearmans' Rank correlation method. <b>Linear Regression Analysis:</b> Introduction, Lines of regression, Angle between the regression lines, Co-efficient of regression, To find mean value from the lines of regression, To find regression Co efficient and the correlation co-efficient from the two lines of regression, Regression equation for a bivariate frequency table, correlation analysis vs. regression analysis	18
UNIT-2	<b>Association of Attributes:</b> For Two attributes Types of Association, Consistency of data, Proportion method, Comparison of Frequencies method, Yule's method of coefficient of Association	18
UNIT-3	<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	17
UNIT-4	<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	17

**Internal Evaluation:**

Test 15 Marks

Assignment/Presentation 10 Marks

Seminar/Attendance 05 Marks

**TOTAL 30 Marks**



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

1. Business Statistics, B.S.SHAH PRKASHAN.
2. Business Statistics, C.JAMANADAS PRKASHAN.
3. Fundamentals of Statistics, S.C.Gupta, Himalaya Publishing house.
4. Fundamentals of Statistics, Gupta and Kapoor, S.chand& company.



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**B.Com.**  
**SEMESTER – V**

**CORE ELECTIVE : F&A - Paper No. CE-508**

**Title of the Paper: Finance & Accounts – IX (Cost Accounting – I)**

**Credits: 03**

**Total Marks: 100 Marks**

Semester End Examination: 70 Marks

Internal Evaluation: 30 Marks

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

Unit	Detailed Syllabus	Marks/ Weight
Unit- I	<b><u>Unit Costing:</u></b> ➤ Theory and practices of unit costing - tender price methods	18+8
Unit- II	<b><u>Accounting for Overheads:</u></b> ➤ Theory and practices of distributions of indirect expenses and ➤ Machine hour rate	18+8
Unit- III	<b><u>(Only theory):</u></b> <b><u>Cost Accounting</u></b> ➤ Introductions, meaning, definitions, concepts, characteristics, need, Objectives, classification, advantage, disadvantage, distinguish of cost a/c and financial a/c. cost centre and cost unit, various methods of cost accounting, elements of costs, Pre-requisites of an ideal and efficient cost accounting system	17+7
Unit- IV	<b><u>(Only theory):</u></b> <b><u>Accounting for labour:</u></b> ➤ Halsey Plan, Rowan plan, Piece wage system, time wage system, bonus hour rate, labour turnover rate	17+7

**Breakup of Continues Internal Evaluation:**

**Assignment / Presentation** 10 Marks

**Seminar / Attendance** 05 Marks

**Test** 15 Marks (10 Marks for LQ & 05 Marks for SQ)

**Total:** 30 Marks

**Reference / Textbooks/Additional Reading:**

- Arora M.N. – Cost Accounting – Vikas, New Delhi.
- Jain S.P., Narang K.L. – Cost Accounting, Kalyani, New Delhi.
- Khan M.Y., Jain P.K. –Management Accounting, Tata McGraHill.
- Nigam and Sharma – Advanced Cost Accounting, Himalaya.
- R.L. Gupta – Radhaswamy, Advanced Accountancy, S. Chand
- M. C. Shukla- Advanced Accounts, S. Chand



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**B.Com.**  
**SEMESTER – V**

**CORE Elective : F&A - Paper No. CE-509**

**Title of the Paper: Finance & Accounts – X (Management Accounting – I) Credits: 03**

**Total Marks: 100 Marks**

Semester End Examination: 70 Marks

Internal Evaluation: 30 Marks

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

Unit	Detailed Syllabus	Marks/ Weight
Unit- I	<b><u>Fund Flow Statement:</u></b> ➤ Theory and practices of Fund Flow analysis	18
Unit- II	<b><u>Cash Flow Statement (as per AS 03):</u></b> ➤ Theory and practices of Cash Flow analysis	18
Unit- III	<b><u>(Only theory):</u></b> <b><u>Management Accounting</u></b> ➤ Introductions, meaning, Scope, Function, Role, Tools and Techniques ➤ Distinguish of Management accounting and financial accounting	17
Unit- IV	<b><u>(Only theory):</u></b> <b><u>Financial statement analysis:</u></b> ➤ Meaning of financial statements, Characteristics, Nature, Limitations, Purposes, Analysis methods, ➤ Comparative statements ➤ Trend percentage ➤ Common size statements <b><u>Strategic Management Accounting</u></b> ➤ Introduction, Meaning , Definition, affecting factors, Strategic Cost Analysis, Information To be Provide by SMA, Volume and Unit Cost, Price and Analysis of Future	17

**Breakup of Continues Internal Evaluation:**

Assignment / Presentation 10 Marks

Seminar / Attendance 05 Marks

Test 15 Marks (10 Marks for LQ & 05 Marks for SQ)

**Total: 30 Marks**

**Reference / Textbooks/Additional Reading:**

- S.P. Gupta – Management Accounting –Sahitya Bhavan, Agra.
- Ravi M. Kishor –Advanced Management Accounting, Taxman
- Pander I.M., –Essential Of Management Accounting, Vikas.
- Anthony Robert–Principles Of Management Accounting, Irwin.



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**B.Com.**  
**SEMESTER – V**

**CORE Elective : STAT - Paper No. CE-508**

**Title of the Paper: Statistics – IX (Operation Research – I)**

**Credits: 03**

**Total Marks: 100 Marks**

Semester End Examination: 70 Marks

Internal Evaluation: 30 Marks

Unit	Detailed Syllabus	Marks / Weight
Unit-1	<b>Optimization Models – I:</b> Introduction of OR, History of OR, Applications of OR, Linear programming (concepts), Structure of L.P., Assumptions of L.P, Uses and Limitations of Linear Programming.	18
Unit-2	<b>Optimization Models – II:</b> General and Standard forms of LPP, Graphical method in solving L.P.P, Simplex method for maximum 3 variables and 3 constraints, simple examples based on above models.	18
Unit-3	<b>Transportation Problem – I:</b> Introduction to Transportation Problem, Mathematical formulation, North – West corner method, Matrix-Minima method & Vogel's Approximation method for obtaining initial basic feasible solution.	17
Unit-4	<b>Transportation Problem – II:</b> Modified Distribution Method (MODI Method) for testing the optimality of a basic feasible solution of Transportation Problem. (Minimization case), Unbalanced Transportation problem and its examples.	17

**Internal Evaluation:**

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

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

1. J.K.Sharma: O.R.: Theory & Application – Macmillan India Ltd
2. Kantiswaroop, Gupta and Manmohan: Operations Research- Sultan Chand & Sons
3. Hamdy A. Taha: Operations Research-Prentice Hall of India Private Ltd.
4. R.Panneerselvam: Operations Research –Prentice Hall of India Private Ltd.
5. V. K. Kapoor: Operations Research (Techniques for Management), Sultan Chand & Sons.



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**B.Com.**  
**SEMESTER – V**

**CORE Elective: STAT - Paper No. CE-509**

**Title of the Paper: Statistics – X (Statistics in Research-I)**

**Credits: 03**

**Total Marks: 100 Marks**

Semester End Examination: 70 Marks

Internal Evaluation: 30 Marks

Unit	Detailed Syllabus	Marks / Weight
Unit-1	<b>Research Methods</b> <ul style="list-style-type: none"><li>- Introduction of Research</li><li>- Role of research in research methodology</li><li>- Research design</li><li>- Objectives of Research</li><li>- Research Approach</li><li>- Types of Research</li><li>- The main steps of the research process</li><li>- Characteristics of good research</li><li>- Methods of writing research report</li></ul>	18+8
Unit-2	<b>Research Design</b> <ul style="list-style-type: none"><li>- Meaning of Research Plan</li><li>- Basic features of a good research plan</li><li>- Basic principles of experimental planning</li><li>- Experimental plan and its types: CRD, RBD, LSD</li></ul>	18+8
Unit-3	<b>Collection of Data and it's explanation</b> <ul style="list-style-type: none"><li>- Meaning of numerical data</li><li>- Difference between observation and data</li><li>- Types of Data</li><li>- Measurement of data</li><li>- Source of Data</li><li>- Primary Data and Secondary Data</li></ul>	17+7
Unit-4	<b>Grouping of data</b> <ul style="list-style-type: none"><li>- Objective of grouping</li><li>- Types of grouping</li><li>- Grouping of data by its property</li><li>- Frequency distribution and its types</li><li>- Bi-variate Frequency distribution</li><li>- Construction of table</li><li>- Types of tables and its uses</li></ul>	17+7

**Internal Evaluation:**

Test 15 Marks

Assignment/Presentation 10 Marks

Seminar/Attendance 05 Marks

**TOTAL 30 Marks**

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

**1. Research Methodology by C. R. Kothari**

**B.Com.**

**SEMESTER – V**

**CORE ELECTIVE: BI- Paper No. CE-508 –**



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Title of the Paper: **Banking & Insurance-IX (Commercial Bank Management – I)**

**Credits: 03**

**Teaching Hours: 45**

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

**Objective:** The course aims to acquaint students with the basics of commercial bank management

UNIT	DETAILED SYLLABUS	MARKS / WEIGHT
Unit – I	Principles of banking, definition of bank, creation of money, present structure of commercial bank, working & progress of banking activities in India, brief history, banks in India, functions of commercial bank agency, latest banking trends,	18
Unit – II	Management principles in banks, managerial functions in banks, functions of a bank manager, hierarchy, individual and group behaviour, personnel management, inspector, local advisory committee	18
Unit – III	Recruitment, selection, training, promotion, transfer, controlling, government and industrial securities	17
Unit – IV	Types of bank accounts, bank deposits, nature of lending principles for secure bank lendings, branch banking vs unit banking, , Indian money market.	17

**Internal Evaluation:**

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

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

1. Tannan ML: Banking-Law and practices in India: Indian Law House, New Delhi.
2. Sundharam&Varshney : Banking Theory & Practice: Sultan Chand & Sons new Delhi
3. Radhaswarnim and Basudevan: A Text book of Banking; S.Chand& Co. New Delhi
4. PanikarK.K: Banking Theory and System; S.Chand& Co. New Delhi
5. Jessup P.F: Innovations in Bank Management
6. Reed E.W: Commercial Bank Management
7. Desai Vasant: Principles of Bank Management
8. Khubchandani B.S.: Practice and law of Banking ; Macmillan, New Delhi.

**B.Com.**

**SEMESTER – V**

**CORE ELECTIVE: BI- Paper No. CE-509**





**MAHARAJA KRISHNAKUMARSINHJI BHAVNAGAR UNIVERSITY**  
**(With effect from Academic Year: 2022-23)**

Title of the Paper: **Banking & Insurance-X(Legislative Insurance Framework – I)**

**Credits: 03**

**Teaching Hours: 45**

**Total Marks: 100 Marks**

Semester End Examination: 70 Marks

Internal Evaluation: 30 Marks

**Objective:** The Course will make the students learn about Insurance law and the legal environment in which the life Insurance business runs. The course would illustrate the acts and their interpretation to life Insurance. It also focuses on insurance marketing.

UNIT	DETAILED SYLLABUS	MARKS / WEIGHT
Unit – I	Insurance act 1938-agents regulations, insurance documents, policy conditions, Specimen of proposal/application form for Insurance agent.	18
Unit – II	LI C act 1956, health insurance, settlement of policy claims, riders, paid up value	18
Unit – III	IRDA act, 1999- code of conduct in advertisement and publicity areas, consumer protection act, group insurance, Insurance terminology	17
Unit – IV	Consumer protection act – ombudsman scheme – income tax act – married women property act and contract act as relevant to the conduct of insurance business, bonus, marketing, rural marketing,	17

**Internal Evaluation:**

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

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

1. Mishra M .N : Insurance Principles and Practises; S.Chand& Co; New Delhi
2. Insurance Regulatory Development Act 1999
3. Life Insurance Corporation Act 1956
4. IC-79 Liability & Engineering Insurance , Insurance Institute of India
5. Gupta OS : Life Insurance :Prank Brothers, New Delhi
6. Vinayakam N, Radhaswamy and VasudevanSV; Insurance – Principles and Practice ,S. Chand and Co.,New Delhi.
7. KshitijPatukale: Insurance for Every One; Macmillan India Ltd
8. Mishra M .N : Life Insurance Corporation Of India VolsI,II&III Raj Books,Jaipur
9. McCarthy J.E. : Basic Marketing –A Managerial Approach :McGraw Hill ,New York.
10. Rural Marketing - Text and Cases, CSGKrishnamacharyulu and LalithaRamakrishnan, Pearson Education.



**MAHARAJA KRISHNAKUMARSINHJI BHAVNAGAR UNIVERSITY**  
**(With effect from Academic Year: 2022-23)**

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**B.Com.**  
**SEMESTER – V**

**CORE COURSE: MKT-Paper No.–CE–508**

Title of the Paper: **Marketing-IX (Agriculture and Rural Marketing– I)**

**Total Marks:100**

Semester End Examination:70 Marks

**Credit: 03**

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	Rural Marketing importance, nature, and scope: Rural vs urban marketing; Definition of rural area. Understanding Rural Marketing Environment: Geographical, economic, socio-cultural and infrastructural factors, and their influence on marketing operations. Rural Consumer: models of consumer behaviour, buyer characteristics, buying decision process, buying behaviour patterns and influences, buying evaluation procedure.	18
Unit: 2	Rural Marketing Information System: introduction, concepts, significance, internal reporting system, marketing intelligence system, marketing research system, decision support system, MR-the rural way, urban v\s rural market research.	18
Unit: 3	Rural Market Segmentation: concept and process, segmentation, degrees of segmentation, guides of effective segmentation, bases of segmentation, targeting and positioning in rural markets.	17
Unit: 4	Marketing of Agricultural Inputs: Pricing and distribution of agricultural products; Role of government and organizations in marketing of agricultural products; Cooperative marketing; Problems in agricultural marketing.	17

**Internal Evaluation:**

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

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

1. Rajagopal: Management Rural Business; Wheeler Publications, New Delhi.
2. Neel Meghan S: Marketing in India: Cases and Readings; Vikas Publishing House, New Delhi.
3. Gopala Swamy TP: Rural Marketing; Wheeler Publishers, New Delhi.
4. Nayyar H and Ramaswamy P: Globalization and Agricultural Marketing; Rawat Publications, Jaipur.
5. Memoria CB: Agriculture Marketing; Himalaya Publishing House, New Delhi.
6. C.S.G. Krishnamacharyulu& Lalitha Ramakrishnan: Rural marketing: Text and cases; Pearson Edu, Delhi.



**MAHARAJA KRISHNAKUMARSINHJI BHAVNAGAR UNIVERSITY**  
**(With effect from Academic Year: 2022-23)**

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**B.Com.**  
**SEMESTER – V**

**CORE COURSE: MKT-Paper No.–CE–509**

Title of the Paper: **Marketing-X (Advertising and Sales Promotion– I)**

**Total Marks:100**

**Credit: 03**

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	Communication Process: Basic communication process, role of source; Encoding and decoding of message, media, audience, feedback and noise. Advertising and Communication mix: Different advertising functions; Types of advertising.	18
Unit: 2	Economic aspects of advertising; Advertising process -an overview; Setting advertising objectives and budget. Creative Aspects of Advertising: Advertising appeals, copy writing, headlines, illustration, message, copy types; developing a sample copy.	18
Unit: 3	Advertising Media: meaning and significance, Different types of media; Media planning and scheduling, Campaign planning.	17
Unit: 4	Impact of Advertising: Advertising agency roles, relationship with clients, advertising department; Measuring advertising effectiveness; Legal and ethical aspects of advertising.	17

**Internal Evaluation:**

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

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

1. Aaker, David and Myers John G., et.al: Advertising Management; Prentice Hall of India, New Delhi.
2. Border W.H: Advertising: John Wiley, NY.
3. Ogivy D.: Ogivy on Advertising; Longman Publication.
4. Aaker Daind A, Batra Rajeev, Myers G: Advertising Management; Prentice Hall of India, New Delhi.
5. Sengupta Subroto: Brand Positioning Strategies for Competitive Advantage; Tata McGraw Hill, New Delhi.
6. Cundiff Still and Govani: Sales Management; Prentice Hall, New Delhi
7. Rorsiter John R, Percy Larry: Advertising and Promotion Management; McGraw Hill, New York.
8. Sundage, Fryburger, Rotzoll: Advertising Theory and Practice: AITBS, New Delhi.