



**Krantiguru Shyamji Krishna Verma
KACHCHH UNIVERSITY
BHUJ-370001**

**Syllabus
For Programme of B. Com. (Professional)
(3 Years)
SEMESTER III and IV (2025 – 26)**

(For the candidates to be admitted from the academic year 2024- 2025 onwards)



**Krantiguru Shayamji Krishna Verma
KACHCHH UNIVERSITY, BHUJ - 370001**

Semester – III		
Course Type	Course No.	Credit
Disciplinary Specific Courses-Major	DSC-MP 301 A ADVANCE FINANCIAL ACCOUNTING	4
Disciplinary Specific Courses-Major	DSC-MP 302 A COST ACCOUNTING	4
Disciplinary Specific Courses –Major	DSC-MP 303 A DIRECT TAX LAWS AND PRACTICE	4
Interdisciplinary/ Multidisciplinary Specific Courses	MD/IDP 301 A INDUSTRIAL LAWS and ECONOMICS	4
Ability Enhancement Courses ; MIL / Communication skills	AECP 301	2
Skill Enhancement Courses	SECP 301 A/B	2
Common Value - Added Courses	VACP 301 A/B	2
Total Credits		22
Semester – IV		
Course Type	Course No.	Credit
Disciplinary Specific Courses-Major	DSC-MP 401 A ADVANCE FINANCIAL ACCOUNTING	4
Disciplinary Specific Courses-Major	DSC-MP 402 A COST ACCOUNTING	4
Disciplinary Specific Courses –Major	DSC-MP 403 A DIRECT TAX LAWS AND PRACTICE	4
Minor Courses	MICP 401 A INDUSTRIAL LAWS and ECONOMICS	4
Ability Enhancement Courses	AECP 401	2
Skill Enhancement Courses	SECP 401 A/B	2
Common Value - Added Courses	VACP 401 A/B	2
Total Credits		22



EXIT AFTER FOUR SEMESTERS: (AFTER TWO YEARS)

AWARDING UG DIPLOMA:

- 1) Students in existing programme after securing 92 (88+4) internship credits shall be awarded UG Diploma at the time of exit after successful completion of four semesters of second year in the relevant Discipline / Subject provided they secure 4 credits in work based vocational courses offered during summer term or internship /Apprenticeship.
4 Credits in work based vocational courses: Students shall have to earn 4 credits in work based vocational courses offered during the summer term or Internship/Apprenticeship. Students can undertake this vocational training from anyone of the Following.
 - 1) Any Registered Chartered Accountant Firm
 - 2) Any Registered CS Firm
 - 3) Any Registered ICMA Firm
 - 4) Any Registered Insurance companies
 - 5) Any Registered Bank
 - 6) Any Registered Organization
 - 7) Vocational training from Any Registered Higher Educational Institute
 - 8) Any Other Institute of Similar Nature
- 2) A student shall have to earn credits for said purpose as per the norms of UGC. In this context 1 credit is equal to 45 working hours here 4 credits are allotted hence student shall have to work for 180 hours to earn such credit
- 3) This vocational training would commence after University examination of 4th Semester.
- 4) This Diploma awarding provision, college should bring to the notice of students who are desire to take exit after successful completion of Semester 1 and Semester2.
- 5) Students shall have to acquire vocational training completion certificate from respective host Institute/Organization from where he/she has obtained Vocational Training.
- 6) A report of such credits earned by the students shall be sent by the respective college to the Examination section of the Kachchh University as per the system developed by the Kachchh University.
- 7) If possible, for such kind of Internship/Apprenticeship college should undertake MOUs with relevant organizations/Institutes. A college may take the assistance of alumnus for stated training programme.
- 8) The registration of student shall be for the period of 7 years from the date of his/her registration.
- 9) It shall be legitimate right of the student to get re-entry in Semester 5th within 2 years and complete the degree programme within the stipulated period of 7 years. These 7 years shall be calculated from the date of registration.



- 10) If stated Vocational Training is not done by the student and she/he has discontinued his/her study after successful completion of Semester 3 and Semester 4, he/she is entitled to get re-entry in Semester 5 within prescribed duration/period. He/ She willnot have any claim to obtained U.G. Certificate.
- 11) On completion of registration period of 7 years student shall have to re-register withthe Kachchh University and shall require to pay re-registration fee as per the prevailing norms of the Kachchh University.
- 12) A result of 4nd Semester shall not be declared by Kachchh University until the completion of stated Internship/Apprenticeship. (it is applicable to those students who has shown desire to get exit after Semester 2 with consent for such training)
- 13) A student who has successfully completed Semester 3, Semester 4 and Internship /Apprenticeship, information pertaining to U.G. Diploma along with earned 4 credits shall be disclosed in the Marksheet of 4nd Semester of the respective students.
- 14) A Diploma pertaining to Internship / Apprenticeship shall be provided by the HostInstitute on its letter head duly signed by competent/authorized authority.
- 15) A copy of Internship/Apprenticeship certificate obtained by the student on successful completion of stated Internship/Apprenticeship should retain by the respective college as part of office record.
- 16) A specimen of Internship / Apprenticeship Certificate

To whom it may concern

This is to certify that (Mr/Ms/Mrs) _____
 _____ (Full name of the student as per admission form) student of
 _____ (name of the college in full) has successfully
 completedsummer Internship/Apprenticeship of 180 hours in the field of__
 _____ (name ofthe subject) from__to under the
 guidance of _____ (name of the guide)

During the period of his/her Internship/Apprenticeship programme with us, he/she had beenexposed to different processes and was found diligent, hardworking and inquisitive.

We wish him/her every success in his/her life and career.
 For (Name of the company) Authorized Signature



Semester – V		
Course Type	Course No.	Credit
Disciplinary Specific Courses-Major	DSC-M 501 A/B/C/D	4
Disciplinary Specific Courses-Major	DSC-M 502 A/B/C/D	4
Disciplinary Specific Courses-Major	DSC-M 503 A/B/C/D	4
Minor Courses	MIC 501 A/B/C/D/E	4
Minor Courses	MIC 502 A/B/C/D/E	4
Skill Enhancement Courses	SEC 501 A/B	2
Total Credits		22
Semester – VI		
Course Type	Course No.	Credit
Disciplinary Specific Courses-Major	DSC-M 601 A/B/C/D	4
Disciplinary Specific Courses-Major	DSC-M 602 A/B/C/D	4
Disciplinary Specific Courses-Major	DSC-M 603 A/B/C/D	4
Minor Courses	MIC 601 A/B/C/D/E	4
Ability Enhancement Courses	AEC 601	2
Skill Enhancement Courses	SEC – Internship	4
Total Credits		22

EXIT AFTER SIX SEMESTERS:

AWARDING UG DEGREE (3 YEARS):

- (1) Students who want to undertake 3-year U.G. Programme will be awarded U.G.Degree in the relevant Discipline / Subject by securing 132 credits.



HONORS

Semester – VII		
Course Type	Course No.	Credit
Disciplinary Specific Courses- Major	DSC-M 701 A/B/C/D	4
Disciplinary Specific Courses- Major	DSC-M 702 A/B/C/D	4
Disciplinary Specific Courses- Major	DSC-M 703 A/B/C/D	4
Minor Courses	MIC 701	4
On the job training	OJT 701	6
Total Credits		22
Semester – VIII		
Course Type	Course No.	Credit
Disciplinary Specific Courses- Major	DSC-M 801 A/B/C/D	4
Disciplinary Specific Courses- Major	DSC-M 802 A/B/C/D	4
Disciplinary Specific Courses-Major	DSC-M 803 A/B/C/D	4
Minor Courses	MIC 801	4
On the job training	OJT 801	6
Total Credits		22

HONORS WITH RESEARCH

Semester – VII		
Course Type	Course No.	Credit
Disciplinary Specific Courses-Major	DSC-M 701 A/B/C/D	4
Disciplinary Specific Courses-Major	DSC-M 702 A/B/C/D	4
Disciplinary Specific Courses-Major	DSC-M 703 A/B/C/D	4
Minor Courses	MIC 701	4
Research Project	RP 701	6
Total Credits		22



Semester – VIII		
Course Type	Course No.	Credit
Disciplinary Specific Courses-Major	DSC-M 801 A/B/C/D	4
Disciplinary Specific Courses-Major	DSC-M 802 A/B/C/D	4
Disciplinary Specific Courses-Major	DSC-M 803 A/B/C/D	4
Minor Courses	MIC 801	4
Research Project	RP 701	6
Total Credits		22

Project/Dissertation: (Guidelines)

- i. Above stated DSC-M and MIC courses should be completed in the first half of the VIIth & VIIIth Semester and in second half student should go with organization where project is to be done or it can be done independently.
- ii. It should be original work.
- iii. It carries 6 credits in each semester.
- iv. It should be examined by the external examiner and Viva-Voce for the same is to be arranged by the examination section of Kachchh University. This work shall be of 100marks out of which 70% marks i.e. 70 marks for Project / Dissertation preparation and 30% marks for Project / Dissertation Viva-Voce examination, where student shall have to secure 40% marks individually from Project / Dissertation preparation and from Viva-Voce examination. That is project preparation 40% from 70 marks = 28marks and Viva-Voce 40% from 30 marks = 12. Total 40 marks out of 100 are required for successful completion of project work.
- v. For Project / Dissertation preparation, guide shall be allotted by the respective college.
- vi. The title of Project / Dissertation can be selected from DSC-M or MIC or ID/MD or AEC or SEC or CVAS or IKS.



- vii. The mechanism of Viva-Voce shall be credited by the Kachchh University.

O. B. Com. (P) 6. Credits:

An academic year is divided in to two semesters. In each semester, courses are offered in 15 teaching weeks and the remaining 5 weeks are to be utilized for conduct of examinations and evaluation purposes. Each week has 30 working hours spread over 6 days a week, consisting of lectures, courses, tutorial courses, practicum laboratory work, seminar, internship, studio activities, field practice/projects, community engagement and services.

O. B. Com. (P) 7. Credits:

The term 'Credit' refers to the weightage given to a course, usually in relation to the instructional hours assigned to it. For instance, four hour theory course per week is given four credits. Three credit to three hour theory course per week. However, in no instance the credits of a course can be greater than the hours allotted to it. For practical subjects in Commerce 1 and ½ hours of course is given one credit.

The total minimum credits, required for completing a UG B. Com programme is 132 for 3 years UG degree programme and 176 for 4 years UG degree programme.

O. B. Com. 8. Course:

Each Course is to be designed by the competent authority of the Kachchh University in the form of lectures/ tutorials/ laboratory /field work/ seminar/ practical training/ assignments/ term paper or report writing etc. to meet effective teaching and learning needs.

O. B. Com. 9. (P) Examinations:

There shall be university examinations at the end of each semester, for odd semesters in the month of October/November; for even semesters in April/May. A candidate who does not pass the examination in any course(s) shall be permitted to appear in such failed course(s) in



the subsequent examinations to be held in October / November or April / May.

O. B. Com. (P) 10. Evaluation System:

The evaluation process should be formulated to make a systematic evaluation of students' progress based on UGC guidelines. The evaluation must be designed with learner attributes in mind. These attributes have clear linkages to Programme Education Objectives and Outcomes. The evaluation consists of the following two components:

1. Continuous and Comprehensive Evaluation (CCE)- Formative
2. Semester End Evaluation (SEE)- Summative

CCE carries 50% of the total marks allotted to a subject and the other 50% being assigned to the SEE.

In each course, every credit carries 25 marks, of which 50% marks is assigned for CCE and rest 50% marks for SEE. The 50% marks assigned to the CCE is distributed between the continuous classroom evaluation and mid-term evaluation. The pattern may be as follow:

Sr. No.	Evaluation	4 credit subject (Marks)	2 credit subject (Marks)
1	CCE (50%)		
	Classroom & Mid-Term Evaluation	50	25
2	SEE (50%)	50	25
	Total	100	50

O. B. Com. (P) 10.1 Continuous and Comprehensive Evaluation (CCE)

Subject-wise CCE will be undertaken by the concerned faculty member. The mode of evaluation will be decided by the faculty member concerned with the subject. Normally CCE consists of class participation, case analysis and presentation, assignment, tutorials, slip tests (announced/ surprised), quizzes, attendance etc. or any combination of these. The students are expected to submit their answer scripts/ reports of internal evaluation within the stipulated time. Failure to do so may result



in the script not being valued. Another part of CCE consists of mid-term written evaluation, which is compulsory for all students. It can be done in a scheduled manner. The duration of the mid-term evaluation shall be one hour.

O. B. Com. (P) 10.2 Semester End Evaluation (SEE)

The SEE carries 50% of the marks assigned to a course. SEE shall be of 2 ½ hours for 4 credit course and 2 hours in case of 2 credit courses. The controller of the examination will conduct these examinations. Paper setting and evaluation will be done by the external examiners to an extent of 50% of the evaluation process. This examination shall be conducted as per a schedule which shall be notified in advance.

The backlog exam will be conducted twice a year just after the result declared of the semester evaluation. Students shall have a second chance to clear their backlog and avoid the burden to carry forward the backlog with the next semester exam.

Appearance in all the evaluations is mandatory and no exemption can be granted except in the following case:

1. In case of inability to attend the exam due to reasons considered genuine by the controller of examination in consultation with the Director/Board.
2. In case of medical emergency, a certificate from the registered medical practitioner must be produced before the commencement of exams. The evaluation board will then take final decision on the recommendation for exemption.

O. B. Com. (P) 10.3 Eligibility Criteria to appear in SEE

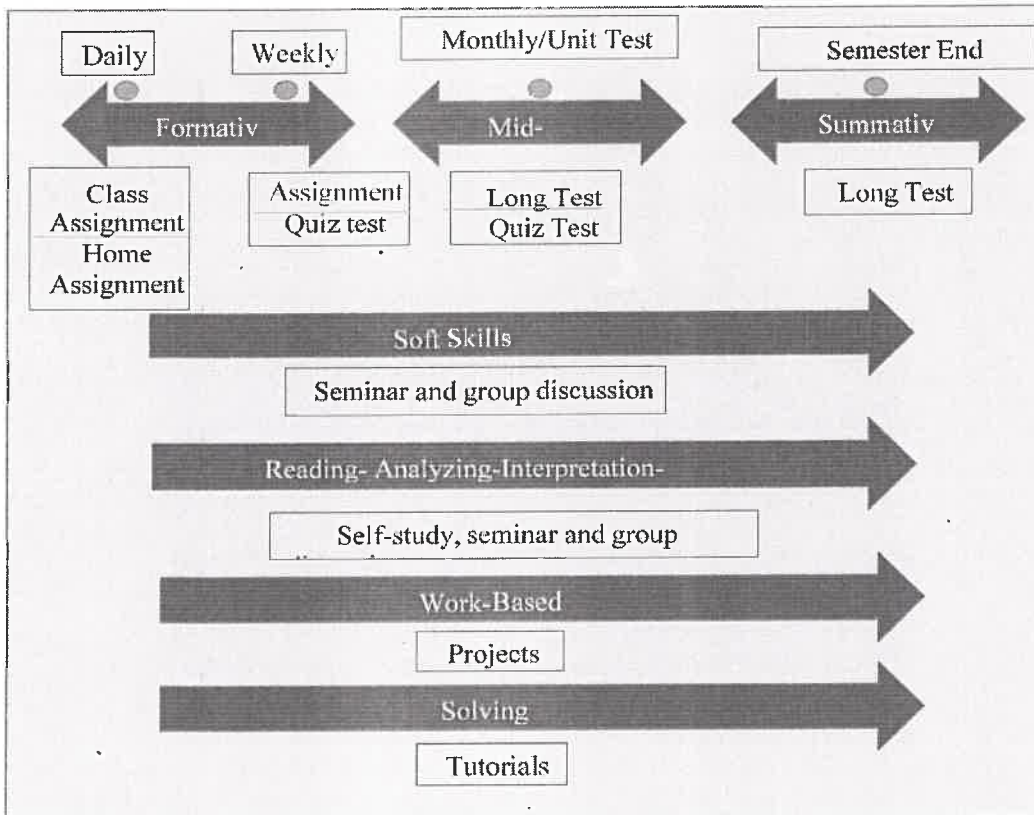
To be able to appear for the SEE, a student must comply with the following conditions:

1. Should have at least 75% of attendance in all the courses put together
2. Should have at least 70% of attendance in each course/subject
3. Should not have any disciplinary proceedings pending against him/her
4. Should have no pending due



O. B. Com. (P) 10.4 Continuum of Evaluation

Evaluation must be continuous which may include both formative and summative components in a timely manner for continuous feedback as follow:



O. B. Com. (P) 11. Passing Minimum:

The passing minimum for CIA (Continues Internal Assessment) shall be 40% out of 50 marks (i.e. 20 marks), where the candidate is required to appear for the internal test at least once. Failed candidates in the Internal Assessment are permitted to improve their Internal Assessment marks in the subsequent semesters by writing test and by submitting Assignments. The passing minimum for University or External Examinations shall be 40% out of 50 marks (i.e. 20 marks)

O. B. Com. (P) 12. Conferment of the Bachelor's Degree:

- (i) A candidate shall be eligible for the conferment of the Degree of 3 years Bachelor of Commerce (Professional) (3-years B.



Com.) in the specialized subject selected by the students, (Major subject) only if he/she has earned the minimum required credits for the programme prescribed therefore (i.e. 132 credits).

(ii) A candidate shall be eligible for the conferment of the Degree of 4 years Bachelor of Commerce (Professional) (Honors) (4-years B. Com.) in the specialized subject selected by the students, (Major subject) only if he/she has earned the minimum required credits for the programme prescribed therefore (i.e. 176 credits).

(iii) A candidate shall be eligible for the conferment of the Degree of 4 years Bachelor of Commerce (Professional) (Honors with Research) (4-years B. Com.) in the specialized subject selected by the students, (Major subject) only if he/she has earned the minimum required credits for the programme prescribed therefore (i.e. 176 credits).

(iv) A candidate who is migrating from other university to Kachchh University where no matching specialization is offered by the University of the Migrating Student shall be given degree in commerce without disclosing specialized (Major) subject.

O. B. Com. (P) 13. End Semester Examinations:

(i) The Colleges shall conduct the internal examination of all stated subjects of all semesters.

(ii) The Kachchh University shall conduct the External examination of all stated subjects of all semesters.

(iii) The examination fees for all semesters shall be decided by the Kachchh University time to time (fees for theory / practical / project / summer term / internship / apprenticeship)

O. B. Com. (P) 14. Self - Financing Stream external candidates:

The above ordinances shall be applicable also for the candidate undergoing the programmes in Self-Financing Stream. The above ordinances shall be applicable to external candidates also if university offers it.



O. B. Com. (P) 15. Grievance Redressal Committee:

The College shall form a Grievance Redressal Committee for each course in each department with the Course Teacher and the HOD (HOD and Principle for single person Departments) as the members. This Committee shall solve all grievances relating to the Internal Assessment marks of the students.

O. B. Com. (P) 16. Transfer of Credits:

Any student migrating from other university to Kachchh University shall be given admission in Semester 3, Semester 5 and semester 7 subject to earning of minimum credits decided by the respective university of migration students.

O. B. Com. (P) 17. Revision of Ordinances, Regulations and Curriculum:

The University may from time to time revise, amend and change the Ordinances, the Regulations and the Curriculum, if found necessary.

The schedule of papers prescribed for various semesters and paper content is as follow:

B.COM. (Professional) SEMESTER - I				
Course No.	Course Type	Title of Course	Selection	Credits
101	DSC-MP	Accounting For Business – 1		4
102	DSC-MP	Mathematics for Finance and Business Statistics – 1		4
101	MICP	Business Economics – 1		4
101	IDP/MDP	Legal Aspects of Business – 1		4
101	AECP	Business Communication – 1		2
101 A	SECP	Introduction to Public Administration	(Select any one)	2
101 B	SECP	Personality Dynamics		
101 C	SECP	Entrepreneurial Skills and Practices		
101A	CVACP (IKS)	Introduction to Indic Knowledge System – I	(Select any one)	2
101B	CVACP	Environmental Education		
101C	CVACP	Bhagavad Gita and Life Management		
101D	CVACP	Business Ethics		
		TOTAL		22



**B.COM. (Professional)
SEMESTER - II**

Course No.	Course Type	Title of Course	Selection	Credits
201	DSC-MP	Accounting For Business – 2		4
202	DSC-MP	Mathematics for Finance and Business Statistics – 2		4
201	MICP	Business Economics - II		4
201	IDP/MDP	Legal Aspects of Business – 2		4
201	AECP	Business Communication – 2		2
201 A	SECP	Accounting in Excel	(Select any one)	2
201 B	SECP	E – Filing		
201 C	SEC	E – Commerce		
201A	CVACP	Yoga – Nityansh	(Select any one)	2
201B	CVACP	Digital Technology Education		
201C	CVACP	Integrated Personality Development Course-1		
		TOTAL		22



Semester – III		
Course Type	Course No.	Credit
Disciplinary Specific Courses-Major	DSC-MP 301A ADVANCE FINANCIAL ACCOUNTING	4
Disciplinary Specific Courses-Major	DSC-MP 302 A COST ACCOUNTING	4
Disciplinary Specific Courses –Major	DSC-MP 303 A DIRECT TAX LAWS AND PRACTICE	4
Interdisciplinary/ Multidisciplinary Specific Courses	ID/MDP 301 A INDUSTRIAL LAWS AND ECONOMICS	4
Ability Enhancement Courses ; MIL / Communication skills	AECP 301	2
Skill Enhancement Courses	SECP 301	2
Common Value - Added Courses	VACP 301	2
Total Credits		22
Semester – IV		
Course Type	Course No.	Credit
Disciplinary Specific Courses-Major	DSC-MP 401 A ADVANCE FINANCIAL ACCOUNTING	4
Disciplinary Specific Courses-Major	DSC-MP 402 A COST ACCOUNTING	4
Disciplinary Specific Courses –Major	DSC-MP 403 A DIRECT TAX LAWS AND PRACTICE	4
Minor Courses	MICP 401 A INDUSTRIAL LAWS AND ECONOMICS	4
Ability Enhancement Courses	AEC 401	2
Skill Enhancement Courses	SEC 401 A/B	2
Common Value - Added Courses	CVAC 401 A/B	2
Total Credits		22



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Semester – III		
Course Type	Course No.	Credit
Disciplinary Specific Courses-Major	DSC-MP 301 A ADVANCE FINANCIAL ACCOUNTING	4
Disciplinary Specific Courses-Major	DSC-MP 302 A COST ACCOUNTING	4
Disciplinary Specific Courses –Major	DSC-MP 303 A DIRECT TAX LAWS AND PRACTICE	4
Interdisciplinary/ Multidisciplinary Specific Courses	MD/IDP 301 A INDUSTRIAL LAWS and ECONOMICS	4
Ability Enhancement Courses ; MIL / Communication skills	AECP 301	2
Skill Enhancement Courses	SECP 301 A/B	2
Common Value - Added Courses	VACP 301 A/B	2
Total Credits		22





K.S.K.V. KACHCHH UNIVERSITY
Bachelor of Commerce (Professional)
Semester-III
DSC-MP 301A

Advance Financial Accounting

Units	Particulars	No. of Lectures \ Hours
Unit – 1	Investment Accounting: Introduction, classification of investment, cost of investment, disposal of investment, reclassification, practical problems. Accounting standard (Theory): Introduction AS 1: Disclosure of Accounting Policies AS 13: Accounting for Investments	4
Unit – 2	Insurance claims for loss of stock and loss of profit: Introduction, meaning of fire, claim for loss of stock and profit, practical problems Accounting standard 2 (Theory): Valuation of Inventories	4
Unit – 3	Hire purchase and installment sale transaction: Introduction, nature of hire purchase, different types of practical problems. AS 10 (Theory): Property, Plant and Equipment	4
Unit – 4	Departmental accounting: Introduction, advantages, method, types of departments, allocation of expenditure, practical problem Branch accounting: Introduction, difference between branch and departmental accounts, accounts of dependent and independent branch and foreign branches with practical problems	4

• **COURSE OBJECTIVES: (Cos)**

By the end of this course, students will be able to:

- **Understand and apply** the fundamental principles of **accounting and financial reporting**.
- Develop knowledge of **Accounting Standards (AS 1, 2, 3, 10, 12, etc.)** applicable at the initial level.
- Prepare and interpret **financial statements** (Balance Sheet, Profit & Loss, Cash Flow Statements, etc.).
- Solve practical problems related to **branch accounting, departmental accounting, and investments**.



- **PROGRAM OBJECTIVES: (Pos)**

The **B. Com (Professional) Advance Financial Accounting** course aims to:

- Develop a strong foundation in **accounting principles, standards, and financial reporting**.
- Prepare students for **real-world financial decision-making and compliance with accounting regulations**.
- Enable students to **apply accounting standards (AS) and analyze financial transactions** effectively.
- Enhance problem-solving and analytical skills in accounting scenarios.
- Lay the groundwork for **advanced studies** in financial management and corporate reporting
- **Learning Outcomes:**

After completing the **Financial Accounting** course, students should be able to:

- Identify and apply basic accounting concepts, conventions, and principles.
- Accurately prepare and present financial statements as per Accounting Standards.
- Compute and account for depreciation, inventories, and revenue recognition.
- Reconcile bank statements and identify discrepancies.
- Record transactions related to hire purchase, branch accounts, and investments.
- Analyze errors in accounting records and make necessary rectifications.
- Interpret and explain the impact of various financial transactions on the organization.

Suggested Readings:

1. **Financial Accounting: A Managerial Perspective** by Shashi K. Gupta & R. K. Sharma
 - Provides an in-depth explanation of financial accounting concepts and helps students develop the skills required to prepare and interpret financial statements.
2. **Financial Accounting for Management** by Dr. S. K. Mandal
 - A good resource for understanding financial reporting and accounting standards applicable to businesses, including analysis of balance sheets, income statements, and cash flow statements.
3. **Advanced Accountancy Volume 1 & 2** by S. N. Maheshwari
 - A detailed book for intermediate and advanced students on accounting principles, accounting standards (AS), and specific topics such as branch accounts, departmental accounting, and investments.
4. **Principles of Accounting** by P.C. Tulsian
 - This book covers the fundamentals of financial accounting and is designed for those looking to understand key accounting principles and standards.
5. **International Financial Reporting Standards (IFRS)** by Craig Deegan
 - An excellent resource for understanding the IFRS standards and their application in financial reporting, particularly for those preparing for professional certifications.



Structure of Course Examination

Evaluation for each course shall be done by a Continuous and Comprehensive Evaluation (CCE) by the concerned course teacher as well as by an end semester examination and will be consolidated at the end of the course. The components for continuous internal assessment are:

Internal Evaluation System

Internal Tests	25 Marks
Class participation / Case analysis and presentation/ assignment,tutorials/ slip tests (announced/ surprised),quizzes etc.	25 Marks
Total	50 Marks

Component, the end semester examination, which will be a written-type examination of at least 2:30 hours duration, would also form an integral component to the evaluation. The ratio of marks to be allotted to Continuous and Comprehensive Evaluation (CCE) and to end semester examination is 50 : 50.

The external evaluation pattern would be based on the written examination taken at the end of the semester. The format includes subjective, objective and applications questions so the test of students can be done on parameters like conceptual knowledge, its application in actual sense, his or her memory and presence of mind. The structure is as under:

University examination will be of 50 Marks and 150 minutes (2.30 Hrs.)

Q.1	Answer two short questions carrying 05 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc. carrying 10 marks (Unit No. 1)	(10)
Q.2	Answer two short questions carrying 05 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc. carrying 10 marks (Unit No. 2)	(10)
Q.3	Answer two short questions carrying 05 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc. carrying 10 marks (Unit No. 3)	(10)
Q.4	Answer two short questions carrying 05 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc. carrying 10 marks (Unit No. 4)	(10)
Q.5	Any Two questions out of four carrying 05 marks each (Unit No. 1 to Unit No. 4)	(10)
	Total	(50)





K.S.K.V. KACHCHH UNIVERSITY
Bachelor of Commerce (Professional)
Semester-III
DSC-MP 302A

COST ACCOUNTING

UNIT	Particulars	No. of Lectures \Hours
1	Introduction to Cost Accounting: Introduction, important of cost accounts, element of cost, classification of cost	4
2	Cost Ascertainment: – Elements of Cost, Calculation of Material, Labours, Direct and Indirect Expenses and Overheads, Practical Problems	4
3	COST BOOK KEEPING: Introduction, advantages, Cost Sheet Preparation and Practical Problems	4
4	Reconciliation of Costing and Financial Profit: Introduction, Reasons for Reconciliation and Practical Problems Integrated Accounting System: Introduction, Advantages, Practical Problems	4

COURSE OUTCOMES: (COs)

By the end of this course, students will be able to:

- Understand and apply **basic cost concepts, classifications, and methods.**
- Prepare **cost sheets** and analyze different types of costs (**fixed, variable, direct, indirect**).
- Learn **marginal costing, standard costing, and variance analysis** for decision-making.
- Develop problem-solving skills related to **cost management, decision-making, and performance evaluation.**
- Understand **integrated and non-integrated accounting systems** for cost records.

• **PROGRAM OUTCOMES: (Pos)**

The **Cost and Management Accounting** course at the Graduate level is designed to:

- Develop a **strong conceptual foundation** in cost and management accounting principles.
- Equip students with the ability to **analyze, classify, and record costs** effectively.
- Enable the application of **costing techniques** for decision-making in businesses.
- Help students understand **cost control, cost reduction, and performance evaluation.**



- Prepare students for advanced concepts in **Strategic Cost Management** at the **Final** level
- **Learning Outcomes:**

After completing the Cost and Management Accounting course, students should be able to:

- Classify and allocate costs correctly across different cost centers.
- Prepare and analyze cost sheets and financial reports for business decision-making.
- Apply variance analysis to identify deviations and improve cost efficiency.
- Understand the relevance of costing techniques in managerial decision-making.
- Use management accounting tools to improve business performance and resource utilization

REFERENCE BOOKS:

1. **Cost Accounting: A Managerial Emphasis** by Charles T. Horngren, Srikant M. Datar & George Foster
 - One of the most comprehensive books on cost accounting principles, focusing on decision-making, cost control, and cost management techniques.
2. **Cost Accounting: Theory and Practice** by M.N. Arora
 - A detailed book that explores cost accounting concepts, methods (such as job costing, contract costing), and applications for managerial decision-making.
3. **Cost and Management Accounting** by S.N. Maheshwari & S.K. Maheshwari
 - This book provides both theoretical and practical aspects of cost accounting, with a focus on cost control, budgeting, and performance evaluation.
4. **Cost Accounting: Principles and Practice** by B. K. Bhar
 - A practical guide to various costing methods, such as process costing, operating costing, and standard costing, which is particularly useful for cost analysis and decision-making.
5. **Cost Accounting: A Managerial Approach** by Jawahar Lal
 - This book is a good source for understanding cost allocation, variance analysis, and cost-volume-profit analysis, aligning well with decision-making tools used in management accounting.



Structure of Course Examination

Evaluation for each course shall be done by a Continuous and Comprehensive Evaluation (CCE) by the concerned course teacher as well as by an end semester examination and will be consolidated at the end of the course. The components for continuous internal assessment are:

Internal Evaluation System

Internal Tests	25 Marks
Class participation / Case analysis and presentation/ assignment, tutorials/ slip tests (announced/ surprised), quizzes etc.	25 Marks
Total	50 Marks

Component, the end semester examination, which will be a written-type examination of at least 2:30 hours duration, would also form an integral component to the evaluation. The ratio of marks to be allotted to Continuous and Comprehensive Evaluation (CCE) and to end semester examination is 50:50.

The external evaluation pattern would be based on the written examination taken at the end of the semester. The format includes subjective, objective and applications questions so the test of students can be done on parameters like conceptual knowledge, its application in actual sense, his or her memory and presence of mind. The structure is as under:

University examination will be of 50 Marks and 150 minutes (2.30Hrs.)

Q.1	Answer two short questions carrying 05 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc. carrying 10 marks (Unit No. 1)	(10)
Q.2	Answer two short questions carrying 05 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc. carrying 10 marks (Unit No. 2)	(10)
Q.3	Answer two short questions carrying 05 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc. carrying 10 marks (Unit No. 3)	(10)
Q.4	Answer two short questions carrying 05 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc. carrying 10 marks (Unit No. 4)	(10)
Q.5	Any Two questions out of four carrying 05 marks each (Unit No. 1 to Unit No. 4)	(10)
	Total	(50)





Bachelor of Commerce (Professional)
Semester-III
DSC-MP 303 A
DIRECT TAX LAWS AND PRACTICE

Units	Particulars	No. of Lectures \ Hours
Unit 1	BASIC CONCEPTS: Basic concepts, applicability, charges, revenue and capital receipts)	04
Unit 2	Residential status and scope of total income: Introduction, scope, applicability, calculation of residential status, calculation of total income as per residential status Incomes not included in total income: Introduction, types of income which is not includes in total income, practical problems	04
Unit 3	Heads of income salary: Introduction, meaning, scope, perquisites, deduction applicable, allowance calculation of total taxable salary, practical problem	04
Unit 4	Income from house property: Introduction, meaning, types of property, deductions, calculation income of house property, practical problems	04

• **Course Outcomes: (Direct Tax Laws and Practice)**

By the end of this course, students will be able to:

- Understand the fundamental concepts of the Income Tax Act, 1961, including key definitions and taxability rules.
- Identify different sources of income (Salary, House Property, Business/Profession,) and their tax treatment.
- Apply deductions, exemptions, and rebates to minimize tax liability.
- Learn TDS (Tax Deducted at Source) and TCS (Tax Collected at Source) provisions.
- Gain knowledge of advance tax, self-assessment tax, and tax refunds.
- Understand the procedure for filing income tax returns (ITR) and e-filing compliance.

• **Program Outcomes: (Direct Tax Laws and Practice)**

The Direct Tax Laws and Practice course at the Graduate level is designed to:



- Develop a thorough understanding of direct taxation principles in India.
- Equip students with the ability to compute taxable income and tax liability for individuals and businesses.
- Ensure students gain expertise in tax planning, compliance, and tax procedures.
- Prepare students for real-world tax practice, including filing returns and handling tax assessments.
- Build a strong foundation for advanced tax studies
- **Learning Outcomes (Key Takeaways for Students)**

After completing the Direct Tax Laws and Practice course, students should be able to:

- Identify taxable income and apply relevant tax rates as per the latest Finance Act.
- Compute income tax liability for various assesses with accuracy.
- Utilize deductions and exemptions to optimize tax planning.
- Prepare and file Income Tax Returns (ITRs) electronically.
- Understand TDS and TCS provisions and their implications for businesses.
- Analyze case laws and amendments to apply tax provisions effectively.

Suggested Readings:

1. **Income Tax Law and Practice** by Dr. H.C. Mehrotra & Dr. S.P. Goyal
 - An extensive guide to understanding the provisions of the Income Tax Act, including key sections related to income, deductions, exemptions, and TDS.
2. **Direct Taxes: Law and Practice** by V.K. Singhania & K.K. Singhania
 - A highly recommended book for understanding the direct tax provisions and their applications, focusing on practical case studies and tax planning.
3. **Taxmann's Direct Taxes: Law & Practice** by Taxmann
 - This book is particularly well-regarded for its coverage of the Income Tax Act, TDS, tax returns, and includes useful case law and amendments.
4. **Students' Guide to Income Tax** by Dr. Vinod K. Singhania & Monica Singhania
 - Provides comprehensive coverage of the Income Tax Act, along with updated amendments, and practical examples to simplify the understanding of tax laws.
5. **Direct Tax Laws and Practice** by T.S. Grewal
 - A good resource for students looking for detailed examples and clear explanations of direct tax laws and their application.

Structure of Course Examination

Evaluation for each course shall be done by a Continuous and Comprehensive Evaluation (CCE) by the concerned course teacher as well as by an end semester examination and will be consolidated at the end of the course. The components for continuous internal assessment are:

Internal Evaluation System

Internal Tests	25 Marks
Class participation / Case analysis and presentation/ assignment, tutorials/ slip tests (announced/	25 Marks



surprised),quizzes etc.	
Total	50 Marks

Component, the end semester examination, which will be a written-type examination of at least 2:30 hours duration, would also form an integral component to the evaluation. The ratio of marks to be allotted to Continuous and Comprehensive Evaluation (CCE) and to end semester examination is 50:50.

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Q.5	Any Two questions out of four carrying 05 marks each (Unit No. 1 to Unit No. 4)	(10)
	Total	(50)





K.S.K.V. KACHCHH UNIVERSITY
Bachelor of Commerce
Semester-III
IDP/MDP 301A
INDUSTRIAL LAWS AND ECONOMICS

Units	Particulars	No. of Lectures \ Hours
Unit 1	Factories Act, 1948: Introduction, Important Definitions, Health, Power of Central Government, Safety Rules, Case Studies	4
Unit 2	Payment of Gratuity Act, 1972: Introduction, Important Definition, Calculation of Gratuity, Payment of Gratuity, Application of Rules, Power of Controlling Authority, Recovery, Protection, Appeal, Case Study	4
Unit 3	Employees Provident Fund and Miscellaneous Provisions Act, 1952: Introduction, applicability, important definition, applicability, advances and withdrawal of funds, provident fund, Employee provident fund, penalty, case study	4
Unit 4	Employees State Insurance Act, 1948 and the Code on Wages, 2019: Introduction, applicability, Important definition, penal provisions, case study Determination of National Income: Circular Flow of Income, Methods for Measuring National Income, Key Concepts: GDP, GNP, NNP, NDP, Personal Income, Disposable Income, Real vs. Nominal GDP, GDP Deflator	4

Course Objectives: (Cos) (Industrial Laws AND ECONOMICS)

Upon completion of this course, students will be able to:

- Understand the **historical evolution and significance** of industrial laws in India.
- Analyze the provisions of key labor laws, including:
 - (i) **Factories Act, 1948** – Regulations regarding health, safety, and welfare of workers.
 - (ii) **Employees' Provident Funds and Miscellaneous Provisions Act, 1952** – Social security measures for employees.
 - (iii) **Payment of Bonus Act, 1965** – Legal provisions governing employee bonuses.



(iv) **Payment of Gratuity Act, 1972** – Regulations concerning gratuity payments.

- Evaluate the role of **trade unions** and their influence on industrial relations.
- Examine the **legal framework for employment contracts, termination policies, and worker rights**.
- Assess compliance requirements and potential penalties for non-adherence to industrial laws.
- Apply relevant laws in **business decision-making and HR policies**.

Program Objectives: (Pos)

The **Industrial Laws** component at the Graduate level is designed to:

- Provide an in-depth understanding of **statutory regulations governing labor and employment** in India.
- Enable students to comprehend and apply **legal provisions related to industrial relations, wages, social security, and working conditions**.
- Equip future cost and management accountants with the knowledge required to ensure **legal compliance in business organizations**.
- Develop analytical skills to interpret various **industrial legislations** and their implications on corporate decision-making.
- Establish a foundation for corporate governance, ethical employment practices, and labor law compliance.

Learning Objectives (Key Takeaways for Students)

By the end of the **Industrial Laws** course, students should be able to:

- Interpret and apply **key labor legislations** governing employer-employee relationships.
- Ensure **compliance with industrial laws** to mitigate legal risks in business operations.
- Assess the impact of **wage laws, employee benefits, and social security regulations** on organizational policies.
- Analyze the procedures for **industrial dispute resolution, collective bargaining, and grievance redressal mechanisms**.
- Evaluate case laws and precedents to enhance **legal understanding and application**.
- Demonstrate knowledge of **labor welfare and workplace safety regulations**.
- Identify the consequences of **non-compliance, penalties, and legal remedies** under various industrial statutes.



Reference Books:

1. **Industrial Law** by R. K. Jain
 - Covers key labor laws, industrial relations, and workplace regulations in India, with an emphasis on providing students with a practical understanding of the legal framework.
2. **Industrial Laws and Labour Laws** by P.K. Padhi
 - An essential book that deals with various industrial legislations, including the Factory Act, Provident Funds, Gratuity, and the Payment of Bonus Act.
3. **Labour and Industrial Law** by S.N. Mishra
 - Focuses on the relationship between labor laws, industry practices, and social security measures, providing a comprehensive view of labor rights and responsibilities.
4. **Industrial Relations and Labour Laws** by P.K. Ghosh
 - A practical guide that covers industrial relations, trade unions, employee welfare measures, and dispute resolution.
5. **Industrial Relations and Labour Laws** by P. L. Malhotra
 - Covers both theoretical and practical aspects of industrial relations and labor laws, including the historical evolution and the modern legal landscape of employee rights.

Structure of Course Examination

Evaluation for each course shall be done by a Continuous and Comprehensive Evaluation (CCE) by the concerned course teacher as well as by an end semester examination and will be consolidated at the end of the course. The components for continuous internal assessment are:

Internal Evaluation System

Internal Tests	25 Marks
Class participation / Case analysis and presentation/ assignment, tutorials/ slip tests (announced/ surprised), quizzes etc.	25 Marks
Total	50 Marks

Component, the end semester examination, which will be a written-type examination of at least 2:30 hours duration, would also form an integral component to the evaluation. The ratio of marks to be allotted to Continuous and Comprehensive Evaluation (CCE) and to end semester examination is 50 : 50.



The external evaluation pattern would be based on the written examination taken at the end of the semester. The format includes subjective, objective and applications questions so the test of students can be done on parameters like conceptual knowledge, its application in actual sense, his or her memory and presence of mind. The structure is as under:

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Q.4	Answer two short questions carrying 05 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc. carrying 10 marks (Unit No. 4)	(10)
Q.5	Any Two questions out of four carrying 05 marks each (Unit No. 1 to Unit No. 4)	(10)
	Tota I	(50)





K.S.K.V. KACHCHH UNIVERSITY

**Bachelor of
Commerce
Semester-III**

AECP 301

Will be selected from the Basket given by the university

UNIT NO.	PARTICULARS	NO. OF LECTURES
I		2
II		2
	Total Lectures / Hours	4

Structure of Course Examination

Evaluation for each course shall be done by a Continuous and Comprehensive Evaluation (CCE) by the concerned course teacher as well as by an end semester examination and will be consolidated at the end of the course. The components for continuous internal assessment are:

Internal Evaluation System

Internal Tests	15 Marks
Class participation / Case analysis and presentation/ assignment, tutorials/ slip tests (announced/ surprised), quizzes etc.	10 Marks
Total	25 Marks

Component, the end semester examination, which will be a written-type examination of at least 2:00 hours duration, would also form an integral component to the evaluation. The ratio of marks to be allotted to Continuous and Comprehensive Evaluation (CCE) and to end semester examination is 50 : 50.

Question No.	Unit	Type of Questions	Marks
1	1	(A) Answer in short with choice (Any five out of seven) (B) Short notes with choice (Any one out of three)	05 05
2	2	(A) Exercise based on topics specified as Unit II (B) Exercise based on topics specified as Unit II	05 05



3	1-2	Objective Type Questions/ Definitions/ Fill in the blanks/ Short questions/ True- False/ Match A with B	05
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References





K.S.K.V. KACHCHH UNIVERSITY

Bachelor of Commerce

Semester-III

SECP 301

Will be selected from the Basket given by the university

Units	PARTICULARS	NO. OF LECTURES
Unit 1		2
Unit 2		2
	Total Lectures / Hours	4

Reference Book:

Structure of Course Examination

Evaluation for each course shall be done by a Continuous and Comprehensive Evaluation (CCE) by the concerned course teacher as well as by an end semester examination and will be consolidated at the end of the course. The components for continuous internal assessment are:

Internal Evaluation System

Internal Tests	15 Marks
Class participation / Case analysis and presentation/ assignment, tutorials/ slip tests (announced/ surprised), quizzes etc.	10 Marks
Total	25 Marks

Component, the end semester examination, which will be a written-type examination of at least 2:00 hours duration. , would also form an integral component to the evaluation. The ratio of marks to be allotted to Continuous and Comprehensive Evaluation (CCE) and to end semester examination is 50 : 50.

University Exam Format



Question No.	Unit	Type of Questions	Marks
1	1	Essay question with choice OR Short Notes	10
2	2	Essay question with choice OR Short Notes	10
3	1-2	Objective Type Questions/ Definitions/ Fill in the blanks/ Short questions/ True-False/ Match A with B	05





K.S.K.V. KACHCHH UNIVERSITY

Bachelor of Commerce

Semester-III

VACP 301 A

Will be selected from the Basket given by the university

Unit	Particulars	No. of Lectures\ Hours
Unit-1		2
Unit-2		2

Structure of Course Examination

Evaluation for each course shall be done by a Continuous and Comprehensive Evaluation (CCE) by the concerned course teacher as well as by an end semester examination and will be consolidated at the end of the course. The components for continuous internal assessment are:

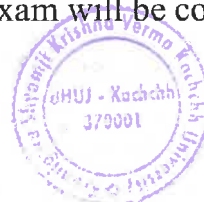
Internal Evaluation System

Internal Tests	15 Marks
Class participation / Case analysis and presentation/ assignment, tutorials/ slip tests (announced/ surprised), quizzes etc.	10 Marks
Total	25 Marks

Component, the end semester examination, which will be a written-type examination of at least 2:00 hours duration, would also form an integral component to the evaluation. The ratio of marks to be allotted to Continuous and Comprehensive Evaluation (CCE) and to end semester examination is 50: 50.

Suggested Examination pattern:

- Total numbers of credits are 2
- Total number of units in semester-1 & 3 are 2
- Total numbers of teaching hours per semester are $15 \times 2 = 30$
- Total Marks of University assessment are 25
(The exam pattern for 1 & 3 semesters is MCQs - (1 marks of each question.)
- Total Marks of internal assessment are 25 and exam will be conducted by each college followed according to University rules





**Krantiguru Shyamji Krishna Verma
KACHCHH UNIVERSITY
BHUJ-370001**

**Syllabus
For Programme of B. Com. (Professional)
(3 Years)
SEMESTER IV (2025 – 26)**

(For the candidates to be admitted from the academic year 2024- 2025 onwards)



Semester – IV		
Course Type	Course No.	Credit
Disciplinary Specific Courses-Major	DSC-MP 401 A Advance financial accounting	4
Disciplinary Specific Courses-Major	DSC-MP 402 A COST ACCOUNTING	4
Disciplinary Specific Courses –Major	DSC-MP 403 A DIRECT TAX LAWS AND PRACTICE	4
Minor Courses	MICP 401 A INDUSTRIAL LAWS and ECONOMICS	4
Ability Enhancement Courses	AECP 401	2
Skill Enhancement Courses	SECP 401 A/B	2
Common Value - Added Courses	VACP 401 A/B	2
Total Credits		22





K.S.K.V. KACHCHH UNIVERSITY
Bachelor of Commerce (Professional)
Semester-IV
DSC- MP 401 A
Advance financial accounting

Unit No.	Particulars	No. of Lectures / Hours
Unit 1	ACCOUNTING FOR SHARES AND DEBENTURE: Introduction, definition, type of shares and debenture, rules regarding share and debenture, calculation of share and debenture, practical problem)	4
Unit 2	CASH FLOW STATEMENT AS 12 (Theory): Accounting for Government Grants, AS 16: Borrowing Costs	4
Unit 3	ACCOUNTING FOR BANKING, ELECTRICITY AND INSURANCE COMPANIES: Introduction, definitions, rules related with banking, insurance and electricity companies, preparation of final accounts, basics practical problem	4
Unit 4	ACCOUNTING FOR AMALGAMATION AND LIQUIDATION: Introduction, definition, applicability, accounting standard-14, calculation of purchase price and treatment of share and debenture, practical problem	4

The Financial Accounting course is designed to equip students with the knowledge and skills necessary to understand and apply accounting principles, financial reporting, and analysis.

Below are the key Program Objectives, Course Objectives, and Learning Outcomes:

Course Objectives: (Cos)

- **Understand Financial Statements** – Learn how to prepare and interpret financial statements, including balance sheets, income statements, and cash flow statements.
- **Apply Accounting Standards** – Gain knowledge of IFRS and GAAP standards and their application in financial reporting.
- **Analyze Financial Performance** – Develop skills in ratio analysis, and other financial analysis techniques.



- **Record and Process Transactions** – Learn journal entries, ledger posting, trial balance preparation, and adjustments.
- **Handle Special Accounting Topics** – Accounting for banking ,electricity and insurance companies and accounting for amalgamation and liquidation
- **Develop Ethical and Regulatory Awareness** – Understand ethical considerations in financial reporting and compliance with corporate governance standards.

Program Objectives:

- **Develop Financial Expertise** – Provide a strong foundation in financial accounting concepts, standards, and principles.
- **Enhance Decision-Making Skills** – Equip students with the ability to analyze financial statements for better decision-making.
- **Ensure Compliance and Ethics** – Emphasize the importance of accounting ethics, compliance with accounting standards (e.g., IFRS, GAAP), and regulatory frameworks.
- **Prepare for Professional Roles** – Train students for roles such as financial analysts, auditors, and accountants in corporate and public accounting environments.

Learning Outcomes:

By the end of the course, students should be able to:

- **Prepare and Interpret Financial Statements** – Accurately prepare balance sheets, income statements, and cash flow statements.
- **Apply Relevant Accounting Standards** – Implement IFRS/GAAP principles in financial reporting and decision-making.
- **Analyze and Evaluate Financial Performance** – Conduct financial ratio analysis and interpret company performance trends.
- **Record Complex Transactions** – Handle advanced accounting transactions, including accruals, deferrals, and consolidations.
- **Ensure Compliance with Regulations** – Apply knowledge of tax laws, corporate laws, and financial regulations.
- **Demonstrate Ethical Accounting Practices** – Recognize ethical dilemmas and apply professional standards in accounting.
- **Utilize Financial Technology** – Work with accounting software and tools for financial management and reporting.



Suggested Readings:

1. **Financial Accounting: A Managerial Perspective** by Shashi K. Gupta & R. K. Sharma
 - o Provides an in-depth explanation of financial accounting concepts and helps students develop the skills required to prepare and interpret financial statements.
2. **Financial Accounting for Management** by Dr. S. K. Mandal
 - o A good resource for understanding financial reporting and accounting standards applicable to businesses, including analysis of balance sheets, income statements, and cash flow statements.
3. **Advanced Accountancy Volume 1 & 2** by S. N. Maheshwari
 - o A detailed book for intermediate and advanced students on accounting principles, accounting standards (AS), and specific topics such as branch accounts, departmental accounting, and investments.
4. **Principles of Accounting** by P.C. Tulsian
 - o This book covers the fundamentals of financial accounting and is designed for those looking to understand key accounting principles and standards.
5. **International Financial Reporting Standards (IFRS)** by Craig Deegan
 - o An excellent resource for understanding the IFRS standards and their application in financial reporting, particularly for those preparing for professional certifications.

Structure of Course Examination

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Internal Tests	25 Marks
Class participation / Case analysis and presentation/ assignment, tutorials/ slip tests (announced/ surprised), quizzes etc.	25 Marks
Total	50 Marks

Internal Evaluation System

Component, the end semester examination, which will be a written-type examination of at least 2:30 hours duration, would also form an integral component to the evaluation. The ratio of marks to be allotted to Continuous and Comprehensive Evaluation (CCE) and to end semester examination is 50 : 50.



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Q. 5	Any Two questions out of four carrying 05 marks each (Unit No. 1 to Unit No. 4)	(10)
	Total	(50)





K.S.K.V. KACHCHH UNIVERSITY
Bachelor of Commerce (Professional)
Semester-IV
DSC-MP 402A

COST ACCOUNTING

Unit No.	Particulars	No. of Lectures / Hours
Unit 1	JOB AND BATCH COSTING: Introduction, definition, applicability, difference between batch and job costing, calculation of job and batch costing, practical problems	4
Unit 2	CONTRACT COSTING: Introduction, definition, applicability, calculation of contract cost, practical problem	4
Unit 3	PROCESS COSTING: Introduction, definitions, applicability, calculation of cost of process, treatment of normal and abnormal gain and loss, practical problems	4
Unit 4	OPERATING COSTING: Introduction, definition, applicability, calculation operating cost, practical problems	4

Course Overview & Course Objectives

The **Cost Accounting** course is designed to provide students with a strong foundation in cost accounting principles, techniques, and applications.

Below are the Program Objectives, Course Objectives, and Learning Outcomes:

Course Objectives:

- Understand Costing Concepts – Learn fundamental cost concepts, including fixed and variable costs, direct and indirect costs, and overheads.
- Develop Cost Control Techniques – Learn budgetary control, variance analysis, and cost-volume-profit (CVP) analysis.
- Analyze Cost Behavior and Decision Making – Job costing, contract costing, process costing and operating costing
- Use Cost Accounting for Business Strategy – Apply costing data for pricing, cost control, and profitability analysis.
- Ensure Ethical Cost Accounting Practices – Understand ethical considerations and regulatory requirements in cost accounting.



Program Objectives:

- Develop Cost Management Skills – Provide a deep understanding of cost accounting principles and techniques used in business decision-making.
- Enhance Analytical Thinking – Equip students with the ability to analyze cost behavior, cost allocation, and budgeting.
- Improve Decision-Making – Train students to apply cost accounting methods for cost control, pricing decisions, and performance evaluation.
- Ensure Ethical and Regulatory Compliance – Emphasize the importance of ethical costing practices and compliance with cost accounting standards.
- Prepare for Professional Roles – Develop skills required for careers in cost accounting, financial planning, and management accounting.
- Support CMA Certification – Align with the Certified Management Accountant (CMA) curriculum to help students succeed in professional exams.

Learning Outcomes:

By the end of the course, students should be able to:

- Classify and Allocate Costs – Differentiate and allocate costs correctly using appropriate cost accounting methods.
- Apply Costing Techniques – Implement job costing, process costing, and activity-based costing in various business scenarios.
- Analyze Cost Behavior – Use cost-volume-profit (CVP) analysis and marginal costing for business decision-making.
- Evaluate Performance Through Variance Analysis – Identify and analyze variances in cost, revenue, and profit.
- Prepare Budgets and Control Costs – Develop budgets, analyze budget variances, and implement cost control measures.
- Use Cost Data for Strategic Decision Making – Apply cost information for pricing, profitability analysis, and financial planning.
- Demonstrate Ethical and Regulatory Compliance – Ensure ethical practices and adherence to cost accounting standards.

Reference books

- **Cost Accounting: A Managerial Emphasis** by Charles T. Horngren, Srikant M. Datar & George Foster
 - One of the most comprehensive books on cost accounting principles, focusing on decision-making, cost control, and cost management techniques.
- **Cost Accounting: Theory and Practice** by M.N. Arora



- A detailed book that explores cost accounting concepts, methods (such as job costing, contract costing), and applications for managerial decision-making.
- **Cost and Management Accounting** by S.N. Maheshwari & S.K. Maheshwari
 - This book provides both theoretical and practical aspects of cost accounting, with a focus on cost control, budgeting, and performance evaluation.
- **Cost Accounting: Principles and Practice** by B. K. Bhar
 - A practical guide to various costing methods, such as process costing, operating costing, and standard costing, which is particularly useful for cost analysis and decision-making.
- **Cost Accounting: A Managerial Approach** by Jawahar Lal
 - This book is a good source for understanding cost allocation, variance analysis, and cost-volume-profit analysis, aligning well with decision-making tools used in management accounting.

Structure of Course Examination

Evaluation for each course shall be done by a Continuous and Comprehensive Evaluation (CCE) by the concerned course teacher as well as by an end semester examination and will be consolidated at the end of the course. The components for continuous internal assessment are:

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Q.5	Any Two questions out of four carrying 05 marks each (Unit No. 1 to Unit No. 4)	(10)
	Tota I	(50)





K.S.K.V. KACHCHH UNIVERSITY
Bachelor of Commerce
Semester-IV
DSC-MP 403A
DIRECT TAX LAWS AND PRACTICE

Unit No.	Modules	No. of Lectures / Hours
Unit 1	Capital Gain: Introduction, scope and applicability, index calculation, short term and long-term gain meaning and calculation, practical problems	4
Unit 2	Income of other persons included in assesses total income: Introduction, scope and applicability, definitions of different persons, clubbing of income, deduction applicable , calculations of income, practical problems)	4
Unit 3	Aggregation of income; Set-off, or carry forward and set-off of losses: Introduction, definitions, rules regarding the aggregation, set off and carry forward of loss and total income, practical problem Profits and gains of business or profession: Introduction, scope and applicability, income includes in PGBP and calculation of such income, deduction applicable and practical problems	4
Unit 4	Deductions from gross total income Computation of total income and tax liability of individuals: Introduction, definitions, deduction applicability, calculations of deduction, practical problems Computation of total income and tax liability of individuals, procedure to file return, introducing students with process of filing various returns with portal	4

Course Objective:

- Understanding the Income Tax Act, 1961 – Gain a conceptual understanding of various provisions, definitions, and procedures related to direct taxation.
- Computation of Taxable Income – Learn how to calculate taxable income for individuals, firms, and companies by applying the correct provisions of the Income Tax Act.
- Application of Tax Laws – Develop problem-solving skills to handle taxation issues, including exemptions, deductions, and set-off & carry forward of losses.
- Assessment and Filing of Returns – Learn about tax assessments, filing of tax returns, and compliance procedures under the Income Tax Law.



- Tax Planning and Ethical Compliance – Understand basic tax planning principles and the ethical aspects of tax compliance and avoidance versus evasion.

- **Learning Outcomes:**

After completing the Direct Tax Laws and Practice paper, students will be able to:

- Explain key concepts of direct taxation and the structure of the Income Tax Act, 1961.
- Compute taxable income and tax liability for various entities, including individuals, HUFs, firms, and companies.
- Apply exemptions, deductions, and rebates while determining taxable income.
- Understand tax assessment procedures and the process of filing income tax returns.
- Analyze case laws and tax planning strategies to make informed tax decisions.
- Comply with tax regulations and ethical taxation practices to avoid penalties and legal issues.

Reference books for Direct Tax Laws and Practice:

1. Income Tax Law and Practice by Dr. H.C. Mehrotra & Dr. S.P. Goyal
 - An extensive guide to understanding the provisions of the Income Tax Act, including key sections related to income, deductions, exemptions, and TDS.
2. Direct Taxes: Law and Practice by V.K. Singhania & K.K. Singhania
 - A highly recommended book for understanding the direct tax provisions and their applications, focusing on practical case studies and tax planning.
3. Taxmann's Direct Taxes: Law & Practice by Taxmann
 - This book is particularly well-regarded for its coverage of the Income Tax Act, TDS, tax returns, and includes useful case law and amendments.
4. Students' Guide to Income Tax by Dr. Vinod K. Singhania & Monica Singhania
 - Provides comprehensive coverage of the Income Tax Act, along with updated amendments, and practical examples to simplify the understanding of tax laws.
5. Direct Tax Laws and Practice by T.S. Grewal
 - A good resource for students looking for detailed examples and clear explanations of direct tax laws and their application.

Structure of Course Examination

Evaluation for each course shall be done by a Continuous and Comprehensive Evaluation (CCE) by the concerned course teacher as well as by an end semester examination and will be consolidated at the end of the course. The components for continuous internal assessment are:

Internal Evaluation System

Internal Tests	25 Marks
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Class participation / Case analysis and presentation/ assignment, tutorials/ slip tests (announced/ surprised), quizzes etc.	25 Marks
Total	50 Marks

Component, the end semester examination, which will be a written-type examination of at least 2:30 hours duration, would also form an integral component to the evaluation. The ratio of marks to be allotted to Continuous and Comprehensive Evaluation (CCE) and to end semester examination is 50 : 50.

The external evaluation pattern would be based on the written examination taken at the end of the semester. The format includes subjective, objective and applications questions so the test of students can be done on parameters like conceptual knowledge, its application in actual sense, his or her memory and presence of mind. The structure is as under:

University examination will be of 50 Marks and 150 minutes (2.30Hrs.)

Q.1	Answer two short questions carrying 05 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc. carrying 10 marks (Unit No. 1)	(10)
Q.2	Answer two short questions carrying 05 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc. carrying 10 marks (Unit No. 2)	(10)
Q.3	Answer two short questions carrying 05 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc. carrying 10 marks (Unit No. 3)	(10)
Q.4	Answer two short questions carrying 05 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc. carrying 10 marks (Unit No. 4)	(10)
Q.5	Any Two questions out of four carrying 05 marks each (Unit No. 1 to Unit No. 4)	(10)
	Total	(50)





K.S.K.V. KACHCHH UNIVERSITY

Bachelor of Commerce

Semester-IV

MICP 401A

INDUSTRIAL LAWS AND ECONOMICS

Course Content

Unit	Content/ Fundamental Concepts	No. of Lectures / Hours
1	Preliminary: Introduction, applications, important definition Incorporation of Company and Matters Incidental thereto: Introduction, formation of company, incorporation of company, effect of registration, memorandum of association, article of association, alteration in MOA and AOA, doctrine of constructive notice and indoor management	4
2	Prospectus and Allotment of Securities: Introduction, public offer, private placement, regulation, securities laws, prospectus, misstatement of prospectus, punishment of fraud, allotment of securities, case studies Share Capital and Debentures: Introduction, definitions, type of share and debenture, rights, transfer and transmission of share, alteration of share	4
3	Acceptance of Deposits by companies: Introduction, definitions, prohibitive provisions, and exempted companies, provisions regarding acceptance of deposits from member, from public by companies, punishment of not payment, Registration of Charges: Introduction, deemed notice charges, consequences of non-charges, application for registration for charge by charge holder, acquisition of property subjected to charge, company report to satisfy the charges, power of register)	4
4	Money Market & Capital Market: Functions & Role of Money in the Economy, Money Supply & Inflation, Indian Money Market: Structure & Instruments, Capital Market: Primary vs. Secondary Market, International Trade: Basics of International Trade, Balance of Payments (BoP) & Exchange Rates, Trade Policies: Free Trade vs. Protectionism	4

Course Objective:

- Understand the Legal Framework – Gain knowledge of various industrial laws, their applicability, and implications on businesses.



- Interpretation and Compliance – Develop the ability to interpret and apply laws concerning employment, labor rights, and industrial relations.
- Awareness of Employee Rights and Employer Obligations – Understand provisions related to employee welfare, workplace safety, wages, and dispute resolution.
- Legal Risk Management – Identify legal risks in business and workplace environments and learn how to mitigate them through proper compliance.
- Case Analysis and Practical Application – Analyze case studies to understand how industrial laws are enforced and applied in real-world business scenarios.

Program Objective:

The Industrial Laws section in the course aims to provide students with a

- thorough understanding of legal frameworks
- governing industrial relations, employment regulations, and
- business operations.
- equipping students with knowledge of key labor and industrial laws applicable in India to ensure compliance and ethical business practices.

Learning Outcomes:

Upon completing the Industrial Laws section, students will be able to:

- Explain the purpose and scope of industrial laws and their role in regulating labor and employment.
- Analyze key labor laws such as the Factories Act, Industrial Disputes Act, Payment of Wages Act, and more
- Understand employer-employee relationships and their rights, duties, and responsibilities under various statutes.
- Apply legal provisions to workplace scenarios to ensure compliance with employment regulations.
- Identify and resolve industrial disputes using legal frameworks and negotiation techniques.
- Ensure ethical and lawful business practices in relation to industrial and labor laws.

Recommended learning Resources

1. **Industrial Law** by R. K. Jain



- Covers key labor laws, industrial relations, and workplace regulations in India, with an emphasis on providing students with a practical understanding of the legal framework.
- 2. **Industrial Laws and Labour Laws** by P.K. Padhi
 - An essential book that deals with various industrial legislations, including the Factory Act, Provident Funds, Gratuity, and the Payment of Bonus Act.
- 3. **Labour and Industrial Law** by S.N. Mishra
 - Focuses on the relationship between labor laws, industry practices, and social security measures, providing a comprehensive view of labor rights and responsibilities.
- 4. **Industrial Relations and Labour Laws** by P.K. Ghosh
 - A practical guide that covers industrial relations, trade unions, employee welfare measures, and dispute resolution.
- 5. **Industrial Relations and Labour Laws** by P. L. Malhotra
 - Covers both theoretical and practical aspects of industrial relations and labor laws, including the historical evolution and the modern legal landscape of employee rights.

Structure of Course Examination

Evaluation for each course shall be done by a Continuous and Comprehensive Evaluation (CCE) by the concerned course teacher as well as by an end semester examination and will be consolidated at the end of the course. The components for continuous internal assessment are:

Internal Tests	25 Marks
Class participation / Case analysis and presentation/ assignment, tutorials/ slip tests (announced/ surprised), quizzes etc.	25 Marks
Total	50 Marks

Internal Evaluation System

Component, the end semester examination, which will be a written-type examination of at least 2:30 hours duration, would also form an integral component to the evaluation. The ratio of marks to be allotted to Continuous and Comprehensive Evaluation (CCE) and to end semester examination is 50 : 50.

The external evaluation pattern would be based on the written examination taken at the end of the semester. The format includes subjective, objective and applications questions so the test of students can



be done on parameters like conceptual knowledge, its application in actual sense, his or her memory and presence of mind. The structure is as under:

University examination will be of 50 Marks and 150 minutes (2.30Hrs.)

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Q.2	Answer two short questions carrying 05 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 10 marks (Unit No. 2)	(10)
Q.3	Answer two short questions carrying 05 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 10 marks (Unit No. 3)	(10)
Q.4	Answer two short questions carrying 05 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 10 marks (Unit No. 4)	(10)
Q.5	Any Two questions out of four carrying 05 marks each (Unit No. 1 to Unit No. 4)	(10)
	Tota I	(50)





K.S.K.V. KACHCHH UNIVERSITY
Bachelor of Commerce
Semester-II
AECP 401A

Will be selected from the basket provided by the university

UNIT No.	Particulars	No. of Lectures / Hours
I		2
II		2

Structure of Course Examination

Evaluation for each course shall be done by a Continuous and Comprehensive Evaluation (CCE) by the concerned course teacher as well as by an end semester examination and will be consolidated at the end of the course. The components for continuous internal assessment are:

Internal Evaluation System

Internal Tests	15 Marks
Class participation / Case analysis and presentation/ assignment, tutorials/ slip tests (announced/ surprised), quizzes etc.	10 Marks
Total	25 Marks

Component, the end semester examination, which will be a written-type examination of at least 2:00 hours duration, would also form an integral component to the evaluation. The ratio of marks to be allotted to Continuous and Comprehensive Evaluation (CCE) and to end semester examination is 50 : 50.

1	1	1(A) Answer in short with choice (Any five out of seven) 1(B) Short notes with choice (Any one out of three)	05 05
2	2	(A) Exercise based on topics specified as Unit II (B) Exercise based on topics specified as Unit II	05 05
3	1-2	Objective Type Questions/ Definitions/ Fill in the blanks/ Short questions/ True-False/ Match A with B	05

References:





K.S.K.V. KACHCHH UNIVERSITY

Bachelor of Commerce

Semester-II

SECP 401A

Will be selected from the basket given by the university

UNIT No.	Particulars	No. of Lectures / Hours
I		2
II		2

Reference books:

Structure of Course Examination

Evaluation for each course shall be done by a Continuous and Comprehensive Evaluation (CCE) by the concerned course teacher as well as by an end semester examination and will be consolidated at the end of the course. The components for continuous internal assessment are:

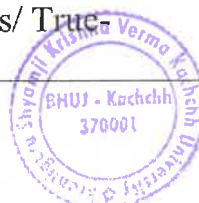
Internal Evaluation System

Internal Tests	15 Marks
Class participation / Case analysis and presentation/ assignment, tutorials/ slip tests (announced/ surprised), quizzes etc.	10 Marks
Total	25 Marks

Component, the end semester examination, which will be a written-type examination of at least 2:00 hours duration, would also form an integral component to the evaluation. The ratio of marks to be allotted to Continuous and Comprehensive Evaluation (CCE) and to end semester examination is 50 : 50.

University Exam Format

Question No.	Unit	Type of Questions	Marks
1	1	Essay question with choice OR Short Notes	10
2	2	Essay question with choice OR Short Notes	10
3	1-2	Objective Type Questions/ Definitions/ Fill in the blanks/ Short questions/ True-False/ Match A with B	05





K.S.K.V. KACHCHH UNIVERSITY
Bachelor of Commerce
Semester-IV
VACP 401A

Unit	Particulars	No. of Lectures\ Hours
1		2
2		2

Structure of Course Examination

Evaluation for each course shall be done by a Continuous and Comprehensive Evaluation (CCE) by the concerned course teacher as well as by an end semester examination and will be consolidated at the end of the course. The components for continuous internal assessment are:

Internal Evaluation System

Internal Tests	15 Marks
Class participation / Case analysis and presentation/ assignment, tutorials/ slip tests (announced/ surprised), quizzes etc.	10 Marks
Total	25 Marks

Component, the end semester examination, which will be a written-type examination of at least 2:00 hours duration. , would also form an integral component to the evaluation. The ratio of marks to be allotted to Continuous and Comprehensive Evaluation (CCE) and to end semester examination is 50 : 50.

Suggested Examination pattern:

- Total numbers of credits are 2
- Total number of units in semester-2 & 4 are 2
- Total numbers of teaching hours per semester are $15 \times 2 = 30$
- Total Marks of University assessment are 25

(The exam pattern for 2 & 4 semesters is MCQs - (1 marks of each question.)



- Total Marks of internal assessment are 25 and exam will be conducted by each college following the University

Note:

- IKS/VAC/SEC content should be as per the guidelines mentioned in the following link https://www.ugc.gov.in/pdfnews/3226446_Draft-Guidelines-for-Incorporating-Indian-Knowledge-System-in-Higher-Education-Curricula.pdf
- To design the courses, you may take following as reference only <https://swayam.gov.in/>
- The examination pattern for the IKS/VAC/SEC will be – Total 50 Marks (including theory and practical) for each paper.
 - 50% - Internal
 - 50% - External
- Professor (Teacher) who have designed the course will be treated as Course Coordinator and will be responsible for conducting exams as well as assessment, etc.
- Format for drawing paper of theory and practical should be attached in separate sheet of paper.
- In case if you need extra space – A separate sheet of paper can be used.

