



**Krantiguru Shyamji Krishna Verma  
KACHCHH UNIVERSITY**

**BHUI-370001**

**Ordinances and Regulations  
(As per Guidelines of NEP 2020)**

**&**

**Syllabus**

**For Programmes of**

**B. Com. (3 Years)**

**&**

**B. Com. Honours/Honours with Research (4 Years)**

(For the candidates to be admitted from the academic year  
2023 - 2024 onwards)

**Syllabus of B.Com Sem I to Sem IV  
(Major, Minor & Multidisciplinary Course)**

**Revised Syllabus of B.Com Sem I & Sem II**





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

**National Education Policy 2020**

**Ordinances for B. Com = O. B. Com.**

**Regulations for B. Com = R. B. Com.**

**O. B. Com. 1. Eligibility:**

For Admission: A student must have passed the Higher Secondary Examination (10+2) conducted by the Government of Gujarat and other State Government and Central Government Education Board.

**O. B. Com. 2. Duration:**

**Credit Framework under Three/Four - Years UG Programme with Multiple Entry and Multiple Exit Options:**

UGC has formulated a student centric Three/Four-year Bachelor's Degree Programme. Curriculum and Credit Framework for the Under Graduate Degree Programmes incorporating a choice-based credit system for students, multidisciplinary approach and multiple entry and exit options has also been created. It focuses on major and minor subjects as per the choices of exploring learning in different institutions.

The final credit framework for different level under Three/Four-year UG programme with multiple entry and exit options as per the UGC norms (with 10% variation on higherside) are given below, which should be strictly implemented by all universities:

**Credit Framework for 3 Years/ 4 Years UG Programme**

NCrF Credit Levels	Qualification Title	Credit Requirements	No. Of Semesters	Year
4.5	UG Certificate	44	2	1
5.0	UG Diploma	88	4	2
5.5	Three Year Bachelor's Degree	132	6	3
6.0	Bachelor's Degree Honours OR Bachelor's Degree Honours with Research	176	8	4

- I. The course period of Undergraduate Certificate is of one year. This one academic year is comprised of Two Semesters viz. Odd and Even semester. Odd semester (I)



shall be from June / July to October / November and Even Semester (II) shall be from November / December to April/May. There shall not be less than 90 working days in each semester. A candidate can avail maximum of 14 Semester (7 Years), in a continuous stretch of 7 Years from the date of admission to complete Bachelor's Degree. However, for repeat Semesters the candidates shall appear in internal test and end semester examinations as per the current applicable syllabus.

- II. The course period of Undergraduate Diploma is of two academic years which are comprised of four semesters. . Each academic year shall comprise of Two Semesters viz. Odd and Even semesters. Odd semesters (I, III) shall be from June / July to October / November and Even Semesters (II, IV) shall be from November / December to April/May. There shall be not less than 90 working days in each semester. A candidate can avail maximum of 14 Semester (7 Years), in a continuous stretch of 7 Years from the date of admission to complete Bachelor's Degree. However, for repeat Semesters the candidates shall appear in internal test and end semester examinations as per the current applicable syllabus.
- III. The course period of three years Undergraduate Degree Programme is of three years. Each academic year shall comprise of Two Semesters viz. Odd and Even semesters. Odd semesters (I, III, V) shall be from June / July to October / November and Even Semesters (II, IV, VI) shall be from November / December to April/May. There shall be not less than 90 working days in each semester. A candidate can avail maximum of 14 Semester (7 Years), in a continuous stretch of 7 Years from the date of admission to complete Bachelor's Degree. However, for repeat Semesters the candidates shall appear in internal test and end semester examinations as per the current applicable syllabus.
- IV. The course period of four years Undergraduate Degree Programme is of four years U.G. Each academic year shall comprise of Two Semesters viz. Odd and Even semesters. Odd semesters (I, III, V, VII) shall be from June / July to October / November and Even Semesters (II, IV, VI, VIII) shall be from November / December to April/May. There shall be not less than 90 working days in each semester. A candidate can avail maximum of 14 Semester (7 Years), in a continuous stretch of 7 Years from the date of admission to complete Bachelor's Degree. However, for repeat Semesters the candidates shall appear in internal test and end semester examinations as per the current applicable syllabus.



Year Wise Distribution of Total Credits among Different Courses (As per UGC norms)				
Sr. No.	Category of Course	Credit Requirement		
		3- Years' UG Programme (Bachelor's Degree)	4- Years' UG Programme (Bachelor's Degree-Honours)	4- Years' UG Programme (Bachelor's Degree Honours with Research)
1	Major (Core) Courses (With Internship)	68	92	92
2	Minor (Elective) Courses	24	32	32
3.	Multidisciplinary/Interdisciplinary/Allied Courses	12	12	12
4.	AEC (Ability Enhancement Courses)	10	10	10
5.	SEC (Skill Enhancement Courses)	10	10	10
6.	VAC (Value Added Courses) including (IKS) Indian Knowledge System	08	08	08
7.	Dissertation/Research Project	-	12 (On-The-Job Training)	12 (Research Project)
<b>Total Credits</b>		132	176	176

It will not be mandatory to opt for fourth year for all those students who are taking admission in first year of Four Years UG Degree Programme (FYUGP) with effect from Academic Year 2023-24. The Fourth Year Honours/ Honours with Research Programme (Level 6.0) will begin with specific quality standards, effective from Academic year 2026-27.

**O. B. Com. 3. Areas of Specialization: (Discipline Specific Courses: Major Courses)**

Candidates can opt for Major (specialization/Principal) in any one of the following are:

- (A) Advance Accounting and Auditing
- (B) Advance Statistics
- (C) Advance Business Management
- (D) Banking & Finance



#### **O. B. Com. 4. The National Education Policy 2020 System:**

All Programmes shall be run on National Education Policy 2020. It is an instructional package developed to suit the needs of students to keep pace with the developments in higher education and the quality assurance expected of it in the light of liberalization and globalization in higher education.

The National Education Policy (NEP) 2020 (hereafter referred to as NEP or Policy) recognizes that higher education plays an extremely important role in promoting human as well as societal well-being and in developing India as envisioned in its Constitution- a democratic, just, socially conscious, cultured, and humane nation upholding liberty, equality, fraternity, and justice for all. It notes that "given the 21- century requirements, quality higher education must aim to develop good, thoughtful, well-rounded, and creative individuals".

The NEP 2020 states, "Assessments of educational approaches in undergraduate education that integrate the humanities and arts with Science, Technology, Engineering and Mathematics (STEM) have consistently shown positive learning outcomes, including increased creativity and innovation, critical thinking and higher-order thinking capacities, problem-solving abilities, teamwork, communication skills, more in-depth learning and mastery of curricula across fields, increases in social and moral awareness, etc., besides general engagement and enjoyment of learning"

Further, it also recommends that "the undergraduate degree will be of either 3 or 4-year duration, with multiple exit options within this period, with appropriate certifications, e.g. a UG certificate after completing 1 year in a discipline or field including vocational and professional areas or a UG diploma after 2 years of study or a Bachelor's degree after a 3-year programme. The 4-year multidisciplinary Bachelor's programme, however, shall be the preferred option since it allows the opportunity to experience the full range of holistic and multidisciplinary education in addition to a focus on the chosen major and minors as per the choices of the student".

In accordance with the NEP 2020, the UGC has formulated a new student-centric "Curriculum and Credit Framework for Undergraduate Programmes (CCFUP) incorporating a flexible choice-based credit system, multidisciplinary approach, and multiple entry and exit options. This will facilitate students to pursue their career path by choosing the subject/field of their interest.



### **O. B. Com. 5. Courses in Programmes:**

The B. Com. programme consists of a number of courses. The term 'course' is applied to indicate a logical part of the subject matter of the programme and is invariably equivalent to the subject matter of a "paper" in the conventional sense. The following are the various categories of Courses suggested for the B. Com. programmes.



**Table 1: Credit Structure for Bachelor of Commerce (B.Com.) – Honours with and without Research**

**Arrangement of Credit Distribution Framework for three/four years Honours/Honours with Research Degree Programme with Multiple Entry and Exit Options for all the institutions:**  
(As per GR No: KCG/admin/2023-24/0607/kh.1, Sachivalaya, Gandhinagar, Date-11/07/2023)

NCrF Credit Level	Semester	Major (Core)	Minor (Elective)	Multi/Inter-disciplinary	AEC	SEC/ Internship	VAC/ IKS	RP/ OJT	Total Credit per Semester	Qualification/ Certificate
4.5 First Year	I	8	4	4	2	2 (SEC)	2 (IKS)	-	22	UG Certificate
	II	8	4	4	2	2 (SEC)	2 (VAC)	-	22	
<b>1<sup>st</sup> Year Total Credits</b>		<b>16</b>	<b>8</b>	<b>8</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>-</b>	<b>44</b>	
<b>Exit 1: Award of UG certificate in Major course with 44 credits with additional 4 credits of Summer Internship in core specific NSQF defined course OR continue with Major and Minor course for the next NCrF credit level</b>										
5.0 Second Year	III	12	-	4	2	2 (SEC)	2 (IKS)	-	22	UG Diploma
	IV	12	4	-	2	2 (SEC)	2 (VAC)	-	22	
<b>2<sup>nd</sup> Year Total Credits</b>		<b>40</b>	<b>12</b>	<b>12</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>-</b>	<b>88</b>	
<b>Exit 2: Award of UG Diploma in Major course with 88 credits with additional 4 credits of Summer Internship in core specific NSQF defined course OR continue with Major and Minor course for the next NCrF credit level</b>										
5.5 Third Year	V	12	8	-	-	2 (SEC)	-	-	22	UG Degree
	VI	12	4	-	2	4 (Internship)	-	-	22	
<b>3<sup>rd</sup> Year Total Credits</b>		<b>64</b>	<b>24</b>	<b>12</b>	<b>10</b>	<b>14</b>	<b>8</b>	<b>-</b>	<b>132</b>	
<b>Award of UG Degree in Major course with 132 credits and Internship in core discipline OR continue with Major and Minor course for the next NCrF credit level</b>										
6.0 Fourth Year	VII	12	4	-	-	-	-	6 (OJT)	22	UG Honours Degree
	VIII	12	4	-	-	-	-	6 (OJT)	22	
<b>4<sup>th</sup> Year Total Credits</b>		<b>88</b>	<b>32</b>	<b>12</b>	<b>10</b>	<b>14</b>	<b>8</b>	<b>12</b>	<b>176</b>	
<b>Award of UG Honours Degree in Major course with total 176 credits</b>										
6.0 Fourth Year	VII	12	4	-	-	-	-	6 (RP)	22	UG Honours With research Degree
	VIII	12	4	-	-	-	-	6 (RP)	22	
<b>4<sup>th</sup> Year Total Credits</b>		<b>88</b>	<b>32</b>	<b>12</b>	<b>10</b>	<b>14</b>	<b>8</b>	<b>12</b>	<b>176</b>	
<b>Award of UG Honours with Research Degree in Major course with total 176 credits</b>										

**Abbreviation:** AEC (Ability Enhancement Course); IKS (Indian Knowledge System); NCrF (National Credit Framework); NSS (National Service Scheme); NCC (National Cadet Corps); NSQF (National Skills Qualification Framework); OJT (On-the-Job Training); SEC (Skills Enhancement Course); RP (Research Project); VAC (Value Added Course), ODL (Open and Distance Learning)





**The Semester Wise and Broad Category Wise Distribution of Credit for  
Under Graduate Programme**

<b>Semester – I</b>		
<b>Course Type</b>	<b>Course No.</b>	<b>Credit</b>
Disciplinary Specific Courses-Major	DSC-M 101 A/B/C/D	4
Disciplinary Specific Courses-Major	DSC-M 102 A/B/C/D	4
Minor Courses	MIC 101 A/B/C/D/E/F	4
Interdisciplinary / Multidisciplinary Specific Courses	ID/MD 101 A/B/C	4
Ability Enhancement Courses – MIL / Communication skills	AEC 101 A/B/C/D	2
Skill Enhancement Courses	SEC 101 A/B/C	2
Common Value - Added Courses	CVAC(IKS) 101 A/B	2
<b>Total Credits</b>		<b>22</b>
<b>Semester – II</b>		
<b>Course Type</b>	<b>Course No.</b>	<b>Credit</b>
Disciplinary Specific Courses-Major	DSC-M 201A/B/C/D	4
Disciplinary Specific Courses-Major	DSC-M 202 A/B/C/D	4
Minor Courses	MIC 201 A/B/C/D/E/F	4
Interdisciplinary / Multidisciplinary Specific Courses	ID/MD 201 A/B/C	4
Ability Enhancement Courses - MIL / Communication skills	AEC 201A	2
Skill Enhancement Courses	SEC 201 A/B/C	2
Common Value - Added Courses	CVAC 201 A/B/C/D/E	2
<b>Total Credits</b>		<b>22</b>

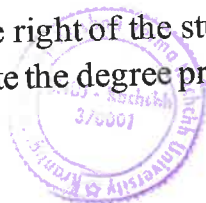


**EXIT AFTER TWO SEMESTERS (AFTER ONE YEAR)  
AWARDING UG CERTIFICATE:**

- (1) Students in existing programme after securing 48 (44+4 internship) credits shall be awarded UG certificate at the time of exit after successful completion of two semesters of first year in the relevant Discipline / Subject provided they secure 4 credits in workbased vocational courses offered during summer term or internship / Apprenticeship in addition to 6 credits from skill-based courses earned during 1<sup>st</sup> and 2<sup>nd</sup> Semester.

**4 Credits in work based vocational courses:** Students shall have to earn 4 credits in workbased 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 Insurance company
  - 3) Any Registered Bank
  - 4) Any Registered Organization
  - 5) Vocational training from Any Registered Higher Educational Institute
  - 6) 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 2<sup>nd</sup> Semester.
- (4) This Certificate awarding provision, college should bring to the notice of students who are desirous to take exit after successful completion of Semester 1 and Semester 2.
- (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 3 within 3 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 1 and Semester 2, he/she is entitled to get re-entry in Semester 3 within prescribed duration/period. He/She will not have any claim to obtained U.G. Certificate.
- (11) On completion of registration period of 7 years student shall have to re-register with the Kachchh University and shall require to pay re-registration fee as per the prevailing norms of the Kachchh University.
- (12) A result of 2<sup>nd</sup> 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 1, Semester 2 and Internship / Apprenticeship, information pertaining to U.G. Certificate along with earned 4 credits shall be disclosed in the Mark sheet of 2<sup>nd</sup> Semester of the respective students.
- (14) A certificate pertaining to Internship / Apprenticeship shall be provided by the Host Institute 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  
completed summer Internship/Apprenticeship of 180 hours in the field  
of \_\_\_\_\_ (name of the 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 been exposed 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



<b>Semester – III</b>		
<b>Course Type</b>	<b>Course No.</b>	<b>Credit</b>
Disciplinary Specific Courses- Major	DSC-M 301A/B/C/D	4
Disciplinary Specific Courses- Major	DSC-M 302 A/B/C/D	4
Disciplinary Specific Courses –Major	DSC-M 303 A/B/C/D	4
Interdisciplinary/ Multidisciplinary Specific Courses	ID/MD 301 A/B/C	4
Ability Enhancement Courses ; MIL / Communication skills	AEC 301	2
Skill Enhancement Courses	SEC 301 A/B	2
Common Value - Added Courses	CVAC (IKS) 301 A/B	2
<b>Total Credits</b>		<b>22</b>
<b>Semester – IV</b>		
<b>Course Type</b>	<b>Course No.</b>	<b>Credit</b>
Disciplinary Specific Courses- Major	DSC-M 401 A/B/C/D	4
Disciplinary Specific Courses- Major	DSC-C 402 A/B/C/D	4
Disciplinary Specific Courses- Major	DSC-M 403 A/B/C/D	4
Minor Courses	MIC 401 A/B/C/D/E/F	4
Ability Enhancement Courses	AEC 401	2
Skill Enhancement Courses	SEC 401 A/B	2
Common Value - Added Courses	CVAC 401 A/B	2
<b>Total Credits</b>		<b>22</b>



**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 Insurance company
  - 3) Any Registered Bank
  - 4) Any Registered Organization
  - 5) Vocational training from Any Registered Higher Educational Institute
  - 6) 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 Semester 2.
  - 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 will not have any claim to obtained U.G. Certificate.
- 11) On completion of registration period of 7 years student shall have to re-register with the 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 Host Institute 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  
 completed summer Internship/Apprenticeship of 180 hours in the field  
 of \_\_\_\_\_ (name of the 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 been exposed 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



<b>Semester – V</b>		
<b>Course Type</b>	<b>Course No.</b>	<b>Credit</b>
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/F	4
Minor Courses	MIC 502 A/B/C/D/E/F	4
Skill Enhancement Courses	SEC 501 A/B	2
<b>Total Credits</b>		<b>22</b>
<b>Semester – VI</b>		
<b>Course Type</b>	<b>Course No.</b>	<b>Credit</b>
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/F	4
Ability Enhancement Courses	AEC 601	2
Skill Enhancement Courses	SEC – Internship	4
<b>Total Credits</b>		<b>22</b>







## 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
<b>Total Credits</b>		<b>22</b>
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
<b>Total Credits</b>		<b>22</b>

### Project/Dissertation: (Guidelines)

- i. Above stated DSC-M and MIC courses should be completed in the first half of the VII<sup>th</sup> & VIII<sup>th</sup> 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 100 marks 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 = 28 marks 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. 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. 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. 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. 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 subjects (Marks)	2 credit subjects (Marks)
1	CCE (50%)		
	Classroom & Mid-Term Evaluation	50	25
2	SEE (50%)	50	25
	<b>Total</b>	<b>100</b>	<b>50</b>

### O. B. Com. 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. 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.

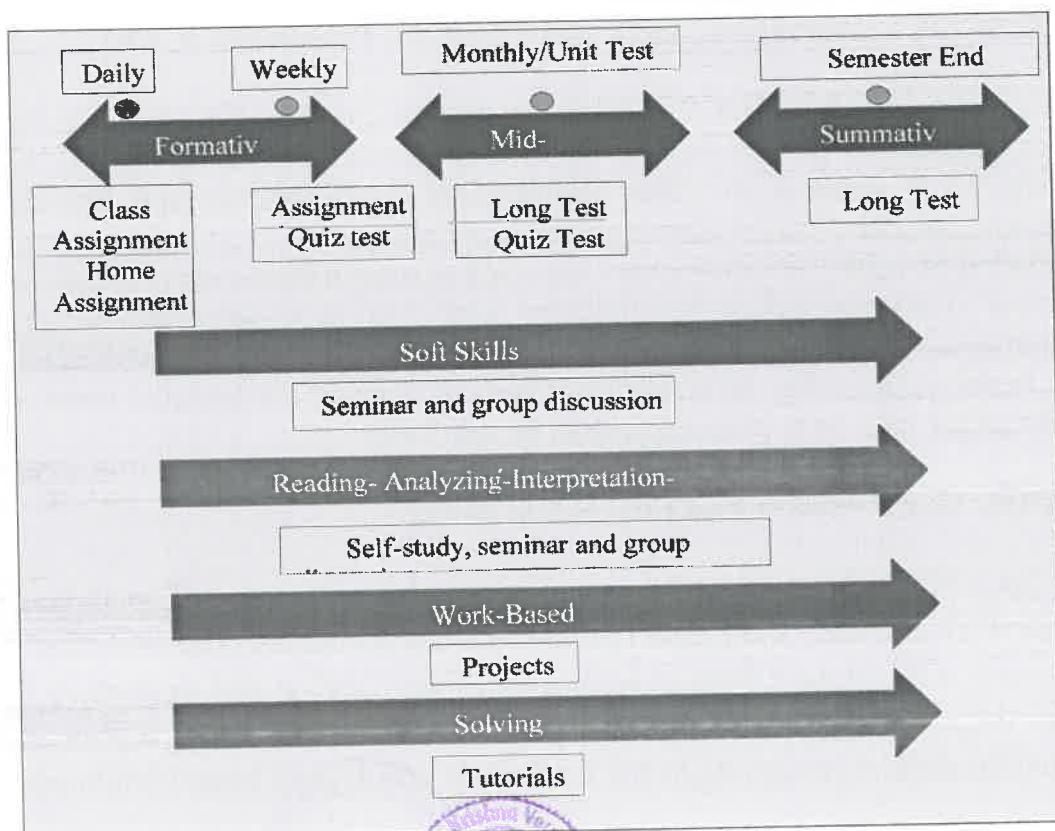
### O. B. Com. 10.3 Eligibility Criteria to appear in SEE

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. 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. 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. 20marks)

### **O. B. Com. 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 (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 (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 (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 Students shall be given degree in commerce without disclosing specialized (Major) subject.

### **O. B. Com. 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. 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. 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. 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. 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. SEMESTER - I				
Course No.	Course Type	Title of Course	Selection	Credits
101 A	DSC-M	Advance Accounting (Financial Account – I)	(Select anyone)	4
101 B	DSC-M	Advance Statistics (Exploratory Statistics)		
102 A	DSC-M	Advance Accounting (Business Accounting – I)	(Select anyone)	4
102 B	DSC-M	Advance Statistics (Business Statistics)		
101A	MIC	Business Administration – I	(Select anyone)	4
101B	MIC	Business Management – I		
101C	MIC	Banking & Finance – I		
101D	MIC	Statistics – I		
101E	MIC	Computer Application – I		
101F	MIC	Accounting-I		
101A	ID/MD	Micro Economics - I	(Select anyone)	4
101B	ID/MD	Export Import Management - I		
101C	ID/MD	Business Environment - I		
101A	AEC	Separate basket will be provided for AEC, SEC and CVAC papers by University	(Select anyone)	2
101 A	SEC	Separate basket will be provided for AEC, SEC and CVAC papers by University	(Select anyone)	2
101A	CVAC (IKS)	Separate basket will be provided for AEC, SEC and CVAC papers by University	(Select anyone)	2
		<b>TOTAL</b>		<b>22</b>

**Note : The selection of minor subject should be other than the major subject selected.**



### B.COM. SEMESTER - II

Course No.	Course Type	Title of Course	Selection	Credits
201A	DSC-M	Advance Accounting (Financial Account – II)	(Select any one)	4
201B	DSC-M	Advance Statistics (Mathematical Statistics - I)		
202A	DSC-M	Advance Accounting (Business Accounting – II)	(Select any one)	4
202B	DSC-M	Advance Statistics (Probability Theory - I)		
201A	MIC	Business Administration – II	(Select any one)	4
201B	MIC	Business Management – II		
201C	MIC	Banking & Finance – II		
201D	MIC	Statistics – II		
201E	MIC	Computer Application – II		
201F	MIC	Accounting– II		
201A	ID/MD	Micro Economics – II	(Select any one)	4
201B	ID/MD	Export Import Management – II		
201C	ID/MD	Business Environment – II		
201A	AEC	Separate basket will be provided for AEC, SEC and CVAC papers by University	(Select any one)	2
201 A	SEC	Separate basket will be provided for AEC, SEC and CVAC papers by University	(Select any one)	2
201A	CVAC	Separate basket will be provided for AEC, SEC and CVAC papers by University	(Select any one)	2
<b>TOTAL</b>				<b>22</b>

**Note : The selection of minor subject should be other than the major subject selected.**



**B.COM. SEMESTER - III**

Course No.	Course Type	Title of Course	Selection	Credits
301 A	DSC-M	Advance Accounting (Cost Account – I)	(Select anyone)	4
301 B	DSC-M	Advance Statistics (Sampling Techniques)		
302 A	DSC-M	Advance Accounting (Business Accounting – III )	(Select anyone)	4
302 B	DSC-M	Advance Statistics (Linear Optimization)		
303A	DSC-M	Advance Accounting (Personal Tax Planning & Management – I)	(Select anyone)	4
303B	DSC-M	Advance Statistics (Statistics for Economics)		
301A	ID/MD	Micro Economics - III	(Select anyone)	4
301B	ID/MD	Export Import Management -III		
301C	ID/MD	Business Environment - III		
301	AEC	Separate basket will be provided for AEC, SEC and CVAC papers by University	(Select any one)	2
301	SEC	Separate basket will be provided for AEC, SEC and CVAC papers by University	(Select anyone)	2
301	CVAC (IKS)	Separate basket will be provided for AEC, SEC and CVAC papers by University	(Select anyone)	2
		<b>TOTAL</b>		<b>22</b>

**Note : The selection of minor subject should be other than the major subject selected.**





**B.COM. SEMESTER - IV**

Course No.	Course Type	Title of Course	Selection	Credits
401 A	DSC-M	Advance Accounting (Cost Account – II)	(Select anyone)	4
401 B	DSC-M	Advance Statistics (Continuous Probability Distribution)		
402 A	DSC-M	Advance Accounting (Business Accounting – IV )	(Select anyone)	4
402 B	DSC-M	Advance Statistics (Optimization Technique)		
403A	DSC-M	Advance Accounting (Personal Tax Planning & Management – II)	(Select anyone)	4
403B	DSC-M	Advance Statistics (Industrial Statistics)		
401A	MIC	Business Administration – III	(Select anyone)	4
401B	MIC	Business Management – III		
401C	MIC	Banking & Finance – III		
401D	MIC	Statistics – III		
401E	MIC	Computer Application – III		
401F	MIC	Accounting – III		
401	AEC	Separate basket will be provided for AEC, SEC and CVAC papers by University	(Select any one)	2
401	SEC	Separate basket will be provided for AEC, SEC and CVAC papers by University	(Select anyone)	2
401	CVAC	Separate basket will be provided for AEC, SEC and CVAC papers by University	(Select anyone)	2
		<b>TOTAL</b>		<b>22</b>

**Note : The selection of minor subject should be other than the major subject selected.**





# K.S.K.V. KACHCHH UNIVERSITY

## Bachelor of Commerce

### Semester-I

#### DSC-M 101 A

#### Financial Account (Paper-I)

Units	Particulars	No. of Lectures \ Hours
Unit 1	<b>INTRODUCTION TO FINANCIAL ACCOUNTING</b> Meaning & Nature, Objectives, Characteristics, Users of financial accounting, Book Keeping and Recording business transactions (brief), accounting concepts and conventions, Generally Accepted Accounting Principles (GAAP), International Financial Reporting Standards (IFRS): Need and procedures, Convergence to IFRS, Distinction between Indian Accounting Standards (Ind ASs) and Accounting Standards (ASs).	15
Unit 2	<b>CONSIGNMENT ACCOUNTS</b> <ul style="list-style-type: none"><li>· Introduction, Meaning and Features of consignment</li><li>· Consignment, Sale and Goods sent on Sale or Return</li><li>· The Process and Different terminologies of consignment</li><li>· Terms and conditions of Consignment Agreements</li><li>· Consignment transactions and Ledger Accounts</li><li>· Accounting treatments in the books of the Consignor and Consignee</li><li>· <b>Practical Questions to be covered</b></li></ul>	15
Unit 3	<b>ACCOUNTS OF PIECEMEAL DISTRIBUTION OF CASH AMONG PARTNERS</b> Introduction, Meaning and Objectives Classification of liabilities The order of discharging liabilities in piecemeal distribution of cash Order/Method of Payment of Cash to Partners: Surplus Capital Method (Proportionate Capital Method) Maximum Loss Method <b>Practical Questions of both methods to be covered</b>	15



<b>Unit 4</b>	<b>JOINT VENTURE ACCOUNTS</b> Introduction- Meaning and characteristics of Joint Venture Accounting procedure for Joint Venture transactions Various methods for Joint Venture Accounting Recording Joint Venture transactions by only one partner Recording Joint Venture transactions by all partner Joint Venture for goods sending on consignment Independent books for Joint Venture when a separate Joint Bank Accounting is used Memorandum Joint Venture Account - Practical Questions	15
	<b>Total Lectures / Hours</b>	<b>60</b>

### Objectives:

This course aims at equipping the students with the basic principles and concepts of financial accounting. The course helps to learners to acquire conceptual knowledge on financial accounting, to impart skills for recording various kinds of business transactions and to prepare financial statements.

### Learning Outcomes:

After completion of the course, learners will be able to:

- Understand Concept of financial accounting, objectives and need of financial accounting;
- Demonstrate accounting process for various stakeholders;
- Prepare accounts of amalgamation of partnership firms in the books of Transfer firms and Purchaser firm
- Give accounting treatments in the books of the Consignor and Consignee
- Prepare joint venture accounts with various methods

### Suggested Readings:

1. Dr. M. A. Arulanandam and Dr. K. S. Raman, Advanced Accountancy (Vol. I & II), Edition 2023, Himalaya Publishing House, Mumbai
2. Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education
3. Charles T. Horngren and Donna Philbrick, Introduction to Financial Accounting, Pearson Education.
4. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, Delhi.
5. M.C. Shukla, T.S. Grewal and S.C. Gupta. Advanced Accounts. Vol.-I. S. Chand & Co., Delhi.
6. S.N. Maheshwari, and S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi.
7. Deepak Sehgal. Financial Accounting. Vikas Publishing H House, New Delhi.
8. Bhushan Kumar Goyal and HN Tiwari, Financial Accounting, International Book House
9. Goldwin Alderman and Sanyal, Financial Accounting, Cengage Learning.
10. Tulsian, P.C. Financial Accounting, Pearson Education.
11. Compendium of Statements and Standards of Accounting, The Institute of Chartered Accountants of India, New Delhi



### 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**

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

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.

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 120 minutes (2.00Hrs.)

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	Objective Questions (Equal weightage from all modules from Unit No. 1 to Unit No. 4) (any 10 out of 12 or any 5 out of 7) (It can include definitions, FIBs, True or False, one line answers, MCQs etc)	(10)
	<b>Total</b>	<b>(50)</b>





# K.S.K.V. KACHCHH UNIVERSITY

## Bachelor of Commerce

### Semester-I

### DSC-M 101B

### Exploratory Statistics

UNIT	Particulars	No. of Lectures \ Hours
1	<b>Data types and Collection of Data:</b> <ul style="list-style-type: none"><li>➤ Introduction of Statistics</li><li>➤ Collection of Data</li><li>➤ Types of primary data collection</li><li>➤ Sources of Secondary data collection</li><li>➤ Validity of Data</li><li>➤ Classification of Data</li><li>➤ Types of Classification</li></ul>	15
2	<b>Presentation of Data</b> <ul style="list-style-type: none"><li>➤ Tabulation: Different parts of Table, Type of Table _ Simple and Complex (upto 3 variables) with simple examples.</li><li>➤ Charts related to Qualitative data (without Frequency): Line Charts, Bar charts, Pie charts.</li><li>➤ Charts related to Quantitative data (with frequency): Histogram, frequency polygon, Frequency Curve, Cumulative Frequency Curve.</li></ul>	15
3	<b>Measures of Central Tendency:</b> <ul style="list-style-type: none"><li>➤ Definition of Central Tendency</li><li>➤ Criteria for an ideal measure of Central Tendency</li><li>➤ Measurement of Central Tendency: Mean, Median, Mode- their properties, application, Limitation and examples.</li><li>➤ Combined Arithmetic Mean, Concept of Harmonic and Geometric Mean.</li></ul>	15
4	<b>Measures of Dispersion :</b> <ul style="list-style-type: none"><li>➤ Definition of Dispersion</li><li>➤ Criteria for an ideal measure of Dispersion</li><li>➤ Different Measurement of Dispersion _ Range, Quartile Deviation, Mean Deviation, Standard deviation their properties, application, Limitation and examples</li><li>➤ Calculation of SD for ungroup and group data, Properties of SD and examples related to properties of SD, Combined SD.</li><li>➤ Concept of Coefficient of Variation and its uses.</li></ul>	15



## COURSE OBJECTIVES

- The objective of this course is to enable the student to understand how to collect, classify, summarize and present the data effectively.
- To enable students to understand the basic concepts of average and variability.

## COURSE OUTCOMES

- Understanding the basic concept of Statistics.
- Observing the data from statistical concept angle.
- Get awareness about the fundamentals of Statistics.
- Will be able to understand the importance of basic techniques of statistics.
- Get awareness about the modern techniques of statistics by teaching learning process.

## REFERENCE BOOKS:

1. An outline of Statistics theory: Goon, Gupta and Dasgupta
2. Business Statistics: Sancheti & Kapoor
3. Fundamental of Statistics: D. N. Elhance
4. Statistics of Management: Levin and Rubin
5. Fundamentals of Mathematical Statistics: Gupta and Kapoor
6. Statistics: David Freedman, Robert Pisani, Roger Purves
7. Naked Statistics: Stripping the Dread from the Data: Charles Wheelan
8. The Visual Display of Quantitative Information: Edward Tufte



## 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
<b>Total</b>	<b>50 Marks</b>

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.

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.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	Objective Questions (Equal weightage from all modules from Unit No. 1 to Unit No. 4) (any 10 out of 12 or any 5 out of 7). (It can include definitions, FIBs, True or False, one line answers, MCQs etc)	(10)
<b>Total</b>		<b>(50)</b>





# K.S.K.V. KACHCHH UNIVERSITY

## Bachelor of Commerce

### Semester-I

#### DSC-M 102A

#### Business Accounting (Paper-I)

Units	Particulars	No. of Lectures \ Hours
Unit 1	<p><b>ACCOUNTS OF PROFESSIONAL PERSONS</b></p> <p>Introduction-Meaning</p> <ul style="list-style-type: none"> <li>• Important accounting terms related to professional persons</li> <li>• Accounting system: Cash Basis and Mercantile [Accrual] basis</li> <li>• Accounting treatment for Professional Persons? Annual Accounts</li> <li>• Practical Questions relating to Professional Persons such as, Solicitors, Chartered Accountants, Doctors and Medical Practitioners Architectures , Engineers, Consultants Advocates-Lawyers</li> </ul>	15
Unit 2	<p><b>HIRE PURCHASE SYSTEM</b></p> <ul style="list-style-type: none"> <li>• Introduction and Meaning</li> <li>• Concept of Hire Purchase Agreement</li> <li>• Important accounting terms related to hire purchase system;</li> <li>• Difference between Installment system and Hire Purchase system</li> <li>• Accounting treatments under Hire Purchase Equivalent to Cash Price Method</li> <li>• Accounting treatments under Hire Purchase Trading Account Method:</li> <li>• Debtors Method</li> <li>• Stock &amp; Debtors Method</li> <li>• Practical Questions</li> </ul>	15





Unit 3	<b>ACCOUNT CURRENT AND AVERAGE DUE DATE</b> <ul style="list-style-type: none"> <li>• Introduction &amp; Meaning of account current</li> <li>• Preparation of Account Current: <ul style="list-style-type: none"> <li>A. Forward Method</li> <li>B. Epoque or Backward Method</li> <li>C. Daily Balance Method</li> </ul> </li> <li>• Introduction &amp; Meaning of average due date</li> <li>• Steps involved in calculating average due date</li> <li>• Practical Questions</li> </ul>	15
Unit 4	<b>REPLACEMENT ACCOUNTS</b> <ul style="list-style-type: none"> <li>- Introduction &amp; Meaning of Replacement</li> <li>- Concept of Capital-Revenue transactions</li> <li>- Classification of transactions with Examples</li> <li>- Replacement expenditures</li> <li>- Allocation of Replacement expenditures: Revenue-Capital</li> <li>- Accounting Treatments: Journal ledger entry and Accounts</li> <li>- Practical Questions</li> </ul>	15
<b>Total Lectures / Hours</b>		<b>60</b>

**Suggested Readings:**

1. Dr. M. A. Arulanandam and Dr. K. S. Raman, Advanced Accountancy (Vol.I & II), Edition 2023, Himalaya Publishing House, Mumbai
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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)	<b>(10)</b>
Q.5	Objective Questions (Equal weightage from all modules from Unit No. 1 to Unit No. 4) (any 10 out of 12 or any 5 out of 7) (It can include definitions, FIBs, True or False, one line answers, MCQs etc)	<b>(10)</b>
	<b>Total</b>	<b>(50)</b>





# K.S.K.V. KACHCHH UNIVERSITY

## Bachelor of Commerce

### Semester-I

#### DSC-M 102B

#### Business Statistics

Unit	Particulars	No. of Lectures \ Hours
1	<b>LINEAR CORRELATION</b> <ul style="list-style-type: none"><li>➤ Meaning and Definition of Correlation</li><li>➤ Meaning of Linear Correlation for two variables</li><li>➤ Karl Pearson's Product Moment method</li><li>➤ Properties of Correlation Co-efficient</li><li>➤ Examples of correlation coefficient for Bi-variate frequency table (upto order 4 x 4 only)</li><li>➤ Coefficient of Determination and its interpretation.</li><li>➤ Standard Error, Probably Error and its use to find limits of population correlation coefficient.</li><li>➤ Spearman Rank Correlation Coefficient.</li></ul>	15
2	<b>LINEAR REGRESSION</b> <ul style="list-style-type: none"><li>➤ Meaning and Definition of Regression</li><li>➤ Meaning of Linear Regression for two variables</li><li>➤ Need for two regression lines</li><li>➤ Definition and properties of Regression Co-efficient</li><li>➤ Examples based on regression Lines for Bivariate frequency table and short sums only on the basis of Properties of Correlation and Regression Coefficients.</li></ul>	15
3.	<b>MULTIPLE AND PARTIAL CORRELATION &amp; REGRESSION</b> <ul style="list-style-type: none"><li>➤ Definition and Concept of Multiple and Partial Correlation (For Three Variables only)</li><li>➤ Formula of Multiple correlation and partial Correlation</li><li>➤ Simple Numerical Example based on Formula</li><li>➤ Definition and Concept of Partial and Multiple Regression (For Three Variables only)</li><li>➤ Concept of Multiple Regression Equations</li><li>➤ Formula of Partial Regression Co-efficient and Multiple Regression Lines</li><li>➤ Simple Numerical Example based on Formula</li></ul>	15



<b>4</b>	<b>ASSOCIATION OF ATTRIBUTES</b> <ul style="list-style-type: none"> <li>➤ Concept of Qualitative Data</li> <li>➤ Meaning of Association of Attributes</li> <li>➤ Meaning and Interpretation of 2 x 2 Contingency Table</li> <li>➤ Types of Association of Attributes</li> <li>➤ Methods of Studying Association <ul style="list-style-type: none"> <li>• Method of Observed and Expected Frequency</li> <li>• Method of Proportion</li> <li>• Yule's Method</li> </ul> </li> <li>➤ Examples Based on 2 x 2 Contingency table only</li> </ul>	<b>15</b>
<b>Total Lectures / Hours</b>		<b>60</b>

### COURSE OBJECTIVES

- The main objective of this course is to acquaint students with the bi-variate and multivariate statistical knowledge from the standpoint of both theory and applications of statistics. It helps learners in exploring the applications of statistics in different areas such as – Business, Social Science, Applied Sciences and Industries.
- The other objective of this course is to enable the student to understand as well as analyze live problems and cases and to equip them in taking decisions in higher studies/research.

### COURSE OUTCOMES

- Be able to calculate and interpret the relation and measure between dependent and independent variable(s)
- Be able to develop and validate models on the basis of collected information for qualitative and quantitative analysis.
- Learning of basic concept of bi-variate and multivariate statistics enable in research and decision making which help them in higher studies and solve involved decision making problems.

### REFERENCE BOOKS:

1. V. K. Kapoor – Fundamental of Mathematical Statistics
2. S. P. Gupta: Statistical methods
3. Bhat B. R. Srivenkatramana T. and Madhava Rao K. S. – Statistics: A Beginner's Text
4. Goon A. M., Gupta M. K. and Dasupta B. – Fundamentals of Statistics Vol. – I
5. Snedecor G. W. and Cochran W. G. – Statistical Methods
6. Waiker and Lev: Elementary Statistical Methods
7. D. C. Sancheti and V. K. Kapoor: Business Statistics
8. S. C. Gupta: Fundamentals of Statistics
9. P. N. Arora, Sumeet Arora and S. Arora: Comprehensive Statistical Methods



### 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	<b>25 Marks</b>
Class participation / Case analysis and presentation/ assignment, tutorials/ slip tests (announced/ surprised), quizzes etc.	<b>25 Marks</b>
<b>Total</b>	<b>50 Marks</b>

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.

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 120 minutes (2.00Hrs.)

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)	<b>(10)</b>
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)	<b>(10)</b>
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)	<b>(10)</b>
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)	<b>(10)</b>
Q.5	Objective Questions (Equal weightage from all modules from Unit No. 1 to Unit No. 4) (any 10 out of 12 or any 5 out of 7) (It can include definitions, FIBs, True or False, one line answers, MCQs etc)	<b>(10)</b>
	<b>Total</b>	<b>(50)</b>





# K.S.K.V. KACHCHH UNIVERSITY

## Bachelor of Commerce

### Semester-I

#### MIC 101 A

#### Business Administration (Paper-I)

Units	Particulars	No. of Lectures \ Hours
<b>Unit 1</b>	<b>INTRODUCTION</b> Business – Concept, nature and scope, business as a system, business objectives, business and environment interface, distinction between business, commerce and trade, Business ethics, social responsibilities of Business Meaning and significance of Business environment, Internal and external environment, Dimensions of Business Environment; Uncertainty and business; Environmental Analysis and Diagnosis, Environment scanning techniques: SWOT and ETOP.	<b>15</b>
<b>Unit 2</b>	<b>BUSINESS ENTERPRISES</b> Forms of Business Organisation: Sole Proprietorship, Partnership firm, Joint Stock Company, One Person Company, Cooperative society; Limited Liability Partnership; Multinational Corporations; Choice of Form of Organisation; Business Combination: Need and Objectives, Forms: Mergers, Takeovers and Acquisitions	<b>15</b>
<b>Unit 3</b>	<b>ENTREPRENEURSHIP: FOUNDING THE BUSINESS</b> Entrepreneur-Entrepreneurship-Enterprise; entrepreneurial ideas and opportunities in contemporary business environment; Process of entrepreneurship; Forms of entrepreneurship; Skill India, Startup India, Make in India, Globalization.	<b>15</b>
<b>Unit 4</b>	<b>CONTEMPORARY ISSUES OF BUSINESS ORGANISATIONS</b> Emerging Issues and Challenges; Innovation in Organisational Design; Learning Organisations, Workforce Diversity, Franchising, Outsourcing, and E-commerce; Government and business interface; Sustainability; Digitalisation and Technological innovations.	<b>15</b>
	<b>Total</b>	<b>60</b>

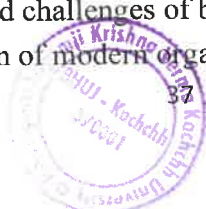
#### **Objectives:**

The course aims to familiarize the students with the forms of business organisation and contemporary issues.

#### **Learning Outcomes:**

After completion of the course, learners will be able to:

1. Examine the dynamics of the most suitable form of business organisations in different situations.
2. Evaluate the various elements affecting the business environment.
3. Analyse business models for different organisations.
4. Record and report emerging issues and challenges of business organisations.
5. Defend changes in the working pattern of modern organisations



### Suggested Readings:

1. Basu, C. (2017). Business Organisation and Management. McGraw Hill Education.
2. Chhabra, T. N. Business Organisation and Management. Sun India Publications. New Delhi.
3. Drucker, P. F. (1954). The Practice of Management. Newyork: Harper & Row.
4. Kaul, V. K. (2012). Business Organisation Management. Pearson Education.
5. Koontz, H., & Wehrich, H. (2012). Essentials of Management: An International and Leadership Perspective. Paperback.
6. Singh, B. P., & Singh, A. K. Essentials of Management. New Delhi. Excel Books Pvt. Ltd.
7. Vasishth N., Rajput N., Business Organisation & Management. Kitab Mahal. Delhi. Note: Learners are advised to use latest edition of text/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	25 Marks
Class participation / Case analysis and presentation/ assignment, tutorials/ slip tests (announced/ surprised), quizzes etc.	25 Marks
<b>Total</b>	<b>50 Marks</b>

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.

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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	Objective Questions (Equal weightage from all modules from Unit No. 1 to Unit No. 4) (any 10 out of 12 or any 5 out of 7) (It can include definitions, FIBs, True or False, one line answers, MCQs etc)	(10)
	<b>Total</b>	<b>(50)</b>





# K.S.K.V. KACHCHH UNIVERSITY

## Bachelor of Commerce

### Semester-I

#### MIC 101 B

#### Business Management (Paper-I)

Units	Particular	No. Of Lecture\ Hours
Unit 1	<p><b>MANAGING AND EVALUATING ONESELF</b> and <b>MANAGING EVALUATION AND ASSESSMENT</b></p> <p>Mind Management, Time Management, Tackling Time Robbers, Planning workload, Active Listening, Decision Making - steps, Managing your Manager, Evaluating and building a personal development plan for oneself.</p> <p>Managing Performance, Appraisal methods, Role Reviews and performance management, Dealing with Poor Performers, Agreeing Performance Targets, Negative Feedback, Performance Management System, 360 Degree Feedback as a Performance Appraisal Tool.</p>	15
Unit 2	<p><b>MANAGING AND MOTIVATING OTHERS</b></p> <p>Basics of People Management and its significance, Difference between People Management and Human Resource Management; impact of individual and Organisational factors on people management, Motivating Others - Employee First Strategy: Employee First Customer Second. Developing Intrinsic Motivation amongst People - People First Strategy: Emerging cases.</p>	15
Unit 3	<p><b>BUILDING TEAM AND PEER NETWORKS</b></p> <p>Team Building Process, Managing Diversity in Teams, Competency mapping, Team Roles, Team Identity, Team Charter, Team Performance, Managing Behaviour of people in groups, 360 Degree Feedback as a Development tool. Group Dynamics, Challenges of getting work done; Significance of prioritization and assigning work to team members, Importance of peer networks in an Organisation.</p>	15
Unit 4	<p><b>LEADING PEOPLE &amp; RESOLVING CONFLICTS</b></p> <p>Leading people to achieve the vision and mission of the Organisation. Leadership for high performance culture, Leadership Styles for creating conducive Organisational climate and culture of excellence. Managing different types of conflicts in an Organisation, Problem solving and quality improvement process.</p>	15
	<b>Total Lectures / Hours</b>	<b>60</b>

#### Objectives:

The course aims to provide an overview to the learners of what it means to be an effective people manager. The programme is designed in such a manner so that the learners can develop leadership and communication skills and manage people in an organisation effectively.





### Learning Outcomes:

After completion of the course, learners will be able to:

1. (a) Perform meditation techniques (Brain stilling exercise) for mind management;  
(b) Create a personal development plan for oneself;  
(c) Demonstrate decision-making skills and prepare Time Management framework in real lifesituations;
2. Analyse the applicability of People First Strategy in an organisation;
3. Demonstrate team building skills and leadership qualities;
4. Conduct team evaluation and assessment;

### Suggested Readings:

1. Wellington, P. (2011). Effective People Management: Improve Performance Delegate More Effectively. London: Kogan Page Publishers.
  2. Thomas, M. (2007). Mastering People Management. London: Thorogood Publishing.
  3. Randall, J., & Sim, A. J. (2013). Managing People at Work. Abingdon: Routledge.
  4. Thomson, R., & Thomson, A. (2012). Managing People. Abingdon: Routledge.
- Note: Learners are advised to use latest edition of text/reference books

### Structure of Course Examination

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#### Internal Evaluation System

Internal Tests	25 Marks
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<b>Total</b>	<b>50 Marks</b>

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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	Objective Questions (Equal weightage from all modules from Unit No. 1 to Unit No. 4) (any 10 out of 12 or any 5 out of 7) (It can include definitions, FIBs, True or False, one line answers, MCQs etc)	(10)
	<b>Total</b>	<b>(50)</b>





# K.S.K.V. KACHCHH UNIVERSITY

## Bachelor of Commerce

### Semester-I

### MIC 101 C

### Banking & Finance (Paper I)

Units	Particulars	No. of Lectures Hours
Unit 1	<b>INTRODUCTION &amp; EVOLUTION OF BANKING IN PRE INDEPENDENT ERA</b> Introduction, Meaning and Definition, Characteristics / Features of Bank, Nature of banking, Origin of banking, Functions of banking in India, Fund base incomes and non-fund base incomes Introduction, Evolution of banking in Pre-Independence Period (1786-1947), Pre-Independence Banks in India, Functions of banks during pre-Independence Banks	15
Unit 2	<b>DEVELOPMENT OF BANK IN POST INDEPENDENCE ERA</b> Introduction, Development of banks in Post-Independence Period (1947-1991), Post-Independence Banks in India, Functions of banks during post-Independence Banks, Structure of banks in Post-Independence Period, Role of banking in economic development in Post-Independence Period.	15
Unit 3	<b>BANKING REGULATION ACT, 1949</b> Banking Regulation Act, 1949: History, Social control; Banking Regulation Act as applicable to banking companies and public sector banks; Banking Regulation Act as applicable to Co- operative banks	15
Unit 4	<b>NATIONALIZATION OF BANKS</b> Introduction and Concept, Reasons for nationalization of banks, Pre-Independence phase, Post-Independence phase, Role of Nationalized Banks in economic development in Pre and Post- Independence Period	15
<b>Total Lectures / Hours</b>		<b>60</b>

#### Objectives:

- To promote and develop in India sound and progressive banking principles, practice and conventions.
- To render assistance and to provide various common services to members and to the banking industry.

#### Learning Outcomes:

After completion of the course, learners will be able to:

1. Gather knowledge on banking and financial system in India;
2. Get knowledge about evolution of banking in pre independence era;
3. Get knowledge about evolution of banking in post-independence era;
4. Understand Banking Regulation Act, 1949 in detail;
5. Understand reasons for nationalization of banks and role of nationalized banks in economic development in India.



### Suggested Readings:

1. Basu A.K: Fundamentals of Banking- Theory and practice; A Mukerjee and co
2. Sayers R.S: Modern Banking; Oxford University Press.
3. Panandikar S.G. and Mithani DM: Banking in India; Orient Longman.
4. Sundharam and Varshini, "Banking Law, Theory and Practices", Sultan Chand & Sons,2003.
5. B. Santhanam, "Banking and Financial System", Margham Publications, Chennai, 2006.

**Note: Learners are advised to use latest edition of books**

### Structure of Course Examination

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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	Objective Questions (Equal weightage from all modules from Unit No. 1 to Unit No. 4) (any 10 out of 12 or any 5 out of 7) (It can include definitions, FIBs, True or False, one line answers, MCQs etc)	(10)
	<b>Total</b>	<b>(50)</b>





# K.S.K.V. KACHCHH UNIVERSITY

## Bachelor of Commerce

### Semester-I

#### MIC 101 D

#### Descriptive Statistics (Paper I)

Unit	Particulars	No of Lectures\ Hours
1	<p><b>INTRODUCTION TO STATISTICS</b></p> <ul style="list-style-type: none"> <li>➤ Introduction to Statistics</li> <li>➤ Definition and Scope of statistics</li> <li>➤ Definition of Variable &amp; Nature of Data               <ul style="list-style-type: none"> <li>✓ Discrete and Continuous</li> <li>✓ Quantitative and Quantitative</li> <li>✓ Cross Sectional</li> <li>✓ Time Series</li> <li>✓ Primary and Secondary</li> </ul> </li> <li>➤ Population and Sample</li> <li>➤ Sampling (Basic Concepts only)               <ul style="list-style-type: none"> <li>✓ Simple Random Sampling</li> <li>✓ Stratified Random Sampling</li> <li>✓ Systematic Sampling</li> <li>✓ Cluster Sampling</li> </ul> </li> <li>➤ Measurement Scaling               <ul style="list-style-type: none"> <li>✓ Nominal</li> <li>✓ Ordinal</li> <li>✓ Internal</li> <li>✓ Ratio</li> </ul> </li> <li>➤ Data Visualization               <ul style="list-style-type: none"> <li>✓ Tabulation</li> <li>✓ Graphical Presentation</li> <li>✓ Frequency Distribution</li> <li>✓ Cumulative Frequency Distribution and their Graphical Presentation</li> </ul> </li> </ul>	15
2	<p><b>UNIVARIATE STUDY - I</b></p> <ul style="list-style-type: none"> <li>➤ Introduction to Measures of Central tendency.               <ul style="list-style-type: none"> <li>✓ Mean</li> <li>✓ Median</li> <li>✓ Mode</li> <li>✓ Combined Mean</li> <li>✓ Weighted Mean</li> <li>Geometric Harmonic Mean</li> </ul> </li> <li>➤ Properties, Merits and Limitation of these Measures.</li> <li>➤ Relation between these Measures</li> </ul>	15



3	<b>UNIVARIATE STUDY -II</b> <ul style="list-style-type: none"> <li>➤ Introduction to Measures of Dispersion <ul style="list-style-type: none"> <li>✓ Range</li> <li>✓ Quartiles And Quartile Deviation</li> <li>✓ Mean Deviation,</li> <li>✓ Variance and Standard Deviation</li> </ul> </li> <li>➤ Their Relative Measures</li> <li>➤ Coefficient of Variation and its Applications</li> <li>➤ Concept of Skewness and Kurtosis</li> <li>➤ Steam and Leaf Plot</li> <li>➤ Box Plot</li> </ul>	15
4	<b>BI-VARIATE STUDY</b> <ul style="list-style-type: none"> <li>➤ Introduction to Bi-variate Study</li> <li>➤ Meaning of Correlation</li> <li>➤ Types of Correlation</li> <li>➤ Method of Scatter Diagram</li> <li>➤ Karl Pearson's Product Moment Method</li> <li>➤ Spearman's Rank Correlation</li> <li>➤ Interpretation of Correlation Co-efficient</li> <li>➤ Determination of Correlation Co-efficient</li> <li>➤ Simple Example (Excluding Short Examples)</li> <li>➤ Introduction to Linear Regression</li> <li>➤ Regression Line Y on X only</li> <li>➤ Properties of Regression Co-efficient</li> <li>➤ Simple Example (Excluding Short Examples)</li> <li>➤ Introduction to Linear Regression</li> </ul>	15
<b>Total Lectures / Hours</b>		<b>60</b>

### COURSE OBJECTIVES

Descriptive Statistics is a fundamental course that introduces students to the basic concepts and techniques used to summarize and describe data in a meaningful way. The course aims to equip students with the necessary skills to organize, analyze, and interpret data sets efficiently. Below are the typical course objectives for a Descriptive Statistics subject.

### PRE – REQUISITE

The pre-requisite for the subject of Descriptive Statistics can vary depending on the educational institution and the specific course level. However, in most cases, Descriptive Statistics is considered an introductory-level course in statistics. A strong foundation in basic mathematics is essential for understanding the concepts of Descriptive Statistics. Students should be familiar with arithmetic, algebra, and basic mathematical operations. While not always explicitly stated, having some familiarity with data and data representation is beneficial. Students should understand what data is, different types of data (qualitative and quantitative), and how data can be collected and presented. In many educational systems, Descriptive Statistics is taught at the undergraduate level, and high school-level mathematics is usually sufficient as a pre-requisite. A basic understanding of probability concepts can be helpful, although it is not always strictly required for introductory Descriptive Statistics courses. Probability concepts like understanding events, outcomes, and probabilities can provide a good foundation for statistical reasoning.



## REFERENCE BOOKS:

1. "Statistics for Management" by Richard I. Levin and David S. Rubin (published by Pearson India)
2. "Statistical Methods" by S.P. Gupta (published by Sultan Chand & Sons)
3. "Business Statistics" by J.K. Sharma (published by Pearson India)
4. "Fundamentals of Applied Statistics" by S.C. Gupta and V.K. Kapoor (published by Sultan Chand & Sons)
5. "A Textbook of Business Statistics" by S.P. Gupta (published by Vikas Publishing House)
6. "Business Mathematics and Statistics" by P. Francis (published by Cengage Learning India)

### Structure of Course Examination

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	<b>Total</b>	<b>(50)</b>





# K.S.K.V. KACHCHH UNIVERSITY

## Bachelor of Commerce

### Semester-I

### MIC 101 E

### Computer Application (Paper I)

Unit	Particulars	No. of Lecture's \ Hours
1.	<b>THEORY OF COMPUTER SYSTEMS</b> Introduction To Computer Systems Block diagram of a simple Computer Significance of different functional units Evolution of com Computer Characteristic of Computer Applications of Computer Types of Computer Analog Vs Digital Computer <b>Definitions of the terms : Hardware, Software</b>	15
2.	<b>THEORY OF MEMORY ORGANIZATION</b> <b>Memory Organization Primary memory –</b> Introduction to RAM, ROM, Cache, Registers, Secondary memory Various types and organization of secondary storage devices such as Magnetic Disks, Optical Disks, Flash memories. <b>I/O Devices :</b> Common types of Input/ Output devices, such as Monitors, Keyboard, Mouse Printers ( Line, Dot Matrix, Inkjet, Laser ) Scanners, Plotters	15
3.	<b>PRACTICAL BASED ON SPREAD SHEET</b> <b>Creating Business Spread sheet</b> Formatting Worksheet: Objectives, Column Width and Row Height using Menu Commands, Using Mouse, Formatting Worksheet, AutoCorrect, and AutoSum. Creating Charts, Chart Types, Modifying Chartstypes and Its Properties. Working with Data: Data analysis with Conditional Formatting. Data Sorting, Subtotal, Filtering Data. <b>Functions:</b> <b>Statistical Functions:</b> AVG(), MIN(), MAX(), COUNT() <b>Mathematical:</b> ROUND(), ABS(), FACT(), INTO, SQRT(), EXP(), CEILING(), EVEN(), ODD(), MOD(), POWER(), SUM(). <b>Financial Function :</b> DDB(), FV(), PMT() <b>Logical Function:</b> IF() & NESTED IF(), AND(), OR(), NOT().	15
4.	<b>PRECTICAL OF EXCEL FUNCTION</b> <b>Date Function:</b> DATE(), DAY(), DATEVALUE(), MONTH(), NOW(), YEAR(), WEEKDAY(). <b>String / Text Functions:</b> LEFT(), CONCATENATE(), RIGHT(), LOWER(), UPPER(), EXACT(), FIND(), SUBSTITUTE(). <b>Introduction to Data Analysis Tools:</b> Pivot Table, Goal Seek, Scenarios..	15
<b>Total Lectures / Hours</b>		<b>60</b>



## Objective

1. To develop computer skill in commerce students.
2. Computer skill helps commerce students to meet the needs of modern business.
3. Computer skilled students can efficiently use Information and Communication Technology as modern businesses are highly relying on it.
4. Computer skill increase the chances of getting hired.
5. To develop the skill to use spreadsheets for business and commercial purpose.

### Basic Text & Reference Books :-

1. Tanenbaum A.S. : Structured Computer Organization, Prentice-Hall of India Pvt. Ltd.
2. Rajaraman V. : Computer Fundamentals, Prentice-Hall of India Pvt. Ltd.
3. Microsoft Office 2010 by Bittu Kumar V & S Publishers

### 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

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

Component, the end semester examination, which will be a written-type examination of at least 1:00 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 examinations 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 Theory examination will be of 25 Marks and 60minutes (1.00Hrs.)

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 10marks (UnitNo.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 10marks (UnitNo.2)	(10)
Q.3	Objective Questions (Equal weight age from all modules from UnitNo.1 to Unit No. 2) (any 5 out of 7) (It can include definitions, FIBs, True or False, one line answers, MCQs etc)(UnitNo.1 AND 2)	(5)
<b>Total</b>		<b>(25)</b>

Practical University examination will be of 25 Marks based on unit 3 and 4.







# K.S.K.V. KACHCHH UNIVERSITY

## Bachelor of Commerce

### Semester-I

### MIC 101 F

### ACCOUNTING-I (Paper I)

Units	Particulars	No. of Lectures Hours
Unit 1	<b>Basics of Accounting</b> ➤ Account Concepts ➤ Account Conventions & Principles Understanding of Vouchers & Transactions (Including Bank Transactions)	15
Unit 2	<b>Accounting Process &amp; Finalisation of Accounts</b> Book-keeping & Recording of Transactions with Understanding of Finalisation Process	15
Unit 3	<b>Accounts from Incomplete Records</b> Meaning of Incomplete Records, Reasons of Incompleteness and Its Limitations, Ascertainment of Profit or Loss, Preparing Trading and Profit and Loss Account and the Balance Sheet, Conversion Method only	15
Unit 4	<b>Not For Profit Organizations</b> Meaning and characteristics of non-profit organizations, Accounting records of non-profit organizations, Receipt and Payment Account, Income and expenditures Account, Balance sheet	15
	<b>Total Lectures / Hours</b>	<b>60</b>

### COURSE OBJECTIVES

- To make the student competent with fundamental knowledge of Accountancy Subject.
- To make student capable and confident with Book-keeping and Finalisation Process of Accounting.

### COURSE OUTCOME

- Able to identify and record financial transactions of Profit and Not For Profit Organisations.
- Functional skill of Finalising Accounts for Profit and Not for Profit Organisations.

### REFERENCE BOOKS

1. Bhushan Kumar Goyal & Dr. H.N. Tiwari : Financial Accounting, Taxmann November -2022
2. M.C Shukla, S.C. Gupta & T.S. Grewal : Advanced Accounts, S. Chand Publishing 2017
3. T. Horngren, Charles, L. Sundern Gary, et al. : Introduction to Financial Accounting. Pearson Publishing 2022



4. J. Madegowda : Accounting for Managers, Himalaya Publishing House  
 5. Prof. Jawahar Lal : Accounting Theory and Practice, Himalaya Publishing House

### 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**

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

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.

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 120 minutes (2.00Hrs.)

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)	<b>(10)</b>
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)	<b>(10)</b>
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)	<b>(10)</b>
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)	<b>(10)</b>
Q.5	Objective Questions (Equal weightage from all modules from Unit No. 1 to Unit No. 4) (any 10 out of 12 or any 5 out of 7) (It can include definitions, FIBs, True or False, one line answers, MCQs etc)	<b>(10)</b>
<b>Total</b>		<b>(50)</b>





# K.S.K.V. KACHCHH UNIVERSITY

## Bachelor of Commerce

### Semester-I

#### ID/MD 101 A

#### Micro Economics (Paper- I)

Units	Particulars	No. of Lectures \ Hours
<b>Unit 1</b>	<b>Introduction of Economics</b> Definitions – Adam Smith, Marshall, Robbins, Samuelson, Jacob Viner; Microeconomics and Macroeconomics – Meaning and Characteristics of Utility, Law of Diminishing Marginal Utility; Indifference Curve – Characteristics; Budget Line – Consumer's Equilibrium.	<b>15</b>
<b>Unit 2</b>	<b>Demand and Supply Analysis</b> Law of Demand with the help of Utility Analysis; Law of Supply – Meaning – Factors affecting supply; Price determination in terms of demand and supply; Change in Demand – Expansion, Contraction and Shift of Demand.	<b>15</b>
<b>Unit 3</b>	<b>Elasticity of Demand</b> Elasticity of demand – Meaning, Types; Price elasticity – Income elasticity – Cross elasticity – Advertising elasticity; Price elasticity of demand – Meaning, Types, Factors, Methods, Importance; Income elasticity of demand – Meaning, Types, Factors affecting price elasticity of demand Cross elasticity of demand – Meaning, Types; Advertising elasticity of demand – Meaning.	<b>15</b>
<b>Unit 4</b>	<b>Cost, Revenue and Production:- Money Cost, Opportunity cost.</b> Short Run and Long Run cost curves – Fixed cost – Variable cost – Total cost – Average fixed cost– Average variable cost – Average cost – Marginal cost; Relationship between Average cost and Marginal cost; Revenue – Various types of Revenue under different markets; Production – Meaning, Characteristics, Production Function; Law of Variable Proportion. – Returns to scale, Production possibility curve, iso quant. iso cost, producer's equilibrium.	<b>15</b>
<b>Hours</b>	<b>Total Lectures / Hours</b>	<b>60</b>

**Objective:**

This paper has the focus on economic behaviour of an individual and the firm, which is governed by the principles of demand, consumer surplus and consumer behaviour under various cost revenue and production Function.

**Learning Outcome:**



On successful completion of the course the students will be able to understand consumer behaviour, Demand Supply, Various Cost, Revenue and production Function which will directly influence the decision-making power as manager.

### Reference Books:

1. K. K. Dewett and Varma: Elements of Economic Theory
2. H. L. Ahuja: Advanced Economic Theory
3. Varshney and Maheshwari: Managerial Economics
4. D. N. Dwivedi: Managerial Economics
5. M. L. Seth: Micro Economic
6. H. Craig Peterson and W. C. Lewis: Managerial Economics

### 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

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

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.

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 120 minutes (2.00Hrs.)

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)	<b>(10)</b>
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)	<b>(10)</b>
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)	<b>(10)</b>
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)	<b>(10)</b>
Q.5	Objective Questions (Equal weightage from all modules from Unit No. 1 to Unit No. 4) (any 10 out of 12 or any 5 out of 7) (It can include definitions, FIBs, True or False, one line answers, MCQs etc)	<b>(10)</b>
<b>Total</b>		<b>(50)</b>





# K.S.K.V. KACHCHH UNIVERSITY

## Bachelor of Commerce

### Semester-I

#### ID/MD 101 B

#### Export Import Management (Paper- I)

Units	Particulars	No. of Lectures\ Hours
Unit 1	<b>Export Import Trade and its Regularity Frameworks</b> Export Formalities- Introduction, Different Acts Related to Export-Import, EXIM Policy, Registration Formalities, General Provision regarding Export and Imports, Deemed Exports	15
Unit 2	<b>Export Sales Contracts</b> Legal Aspect of Export Contract, Domestic & Export Sales Contract, Elements of Export Contract, International Contract Terms (Incoterms) Frustration of Contract, Methods of Dispute Settlement: International Arbitration	15
Unit 3	<b>Export Import Documentation</b> Export Import Documentation- Introduction, importance, types of documents, Commercial Documents, Legal Documents (Regularity), Import Documents.	15
Unit 4	<b>Terms of Payments</b> Export-Import Payments-Introduction, Types of payments, forms of LCs, Parties in documentary credits(LoC), Details in LC, Types of LCs, Documents required under LCs.	15
<b>Total Lectures / Hours</b>		<b>60</b>

#### **Objective:**

Main objective of this syllabus is to make students aware about how export import business function and its day-to-day process and procedures.

#### **Learning Outcome:**

There are two biggest ports, SEZs, CFS, ICDs and many more export import related activities in this region of Kachchh. This subject may help students skill-based knowledge in the field of export import-like procedure, documentations, regulations and payment system.



## Reference Books:

- How to Export – Nabhi Publication
- How to Import – Nabhi Publication
- Export Management- D C Kapoor, Vikas Publishing House Pvt. Ltd.
- India's Export Policy- Puspa Tarafdar, Deep & Deep Publication Pvt. Ltd.
- Dynamics of Indian Export Trade-Pratima Dikshit, Deep & Deep Publication Pvt. Ltd.
- Import: Do it Yourself-M I Mahajan, Snow White Publication.
- Export: Do it Yourself-M I Mahajan, Snow White Publication

## 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**

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

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.

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 120 minutes (2.00Hrs.)

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	Objective Questions (Equal weightage from all modules from Unit No. 1 to Unit No. 4) (any 10 out of 12 or any 5 out of 7) (It can include definitions, FIBs, True or False, one line answers, MCQs etc)	(10)
	<b>Total</b>	<b>(50)</b>





# K.S.K.V. KACHCHH UNIVERSITY

## Bachelor of Commerce

### Semester-I

#### ID/MD 101 C

#### Business Environment (Paper- I)

Units	Particulars	No. of Lecture \ Hours
Unit 1	<b>Basic concept of Economic Environment</b> Meaning, Elements of Economic Environment, Concept of Social and Cultural Environment, Components of Socio-cultural Environment, Effects of Social Environment on Business, Political Environment and its components, Role of Government towards Business.	15
Unit 2	<b>Policies for Business Environment</b> Capital Transfer Policy, Technology Policy, Technology Policy in Respect to Different Sectors of Economy, India's science and Technology Policy, Investment Policy, Foreign Direct Investment, Advantage and Disadvantage of FDI, Policy of Brown Dots and Green Dots.	15
Unit 3	<b>Export-Import (EXIM) Policy</b> Meaning, Objectives of Export Import Policy, Export Promotion Policy of India, Import Substitution Policy, Foreign Trade Policy of 1991, Foreign Trade Policy 2009-14. Critical Evaluation of Foreign Trade Policy, Recent Foreign Trade Policy of India.	15
Unit 4	<b>Special Economic Zones</b> Meaning, Beginning of SEZs, SEZ Act 2005, Features and Incentives in SEZs, Performance and Progress of SEZs in India, Problems Arising out of Special Economic Zones, Recent Changes in SEZ Policy, Basic Difference Between India and China on the Development of SEZs.	15
	<b>Total Lectures / Hours</b>	<b>60</b>

#### Objective:

Students should be aware with the economic environment of Business and Government's different policy and its Implications in the Economy.

#### Learning Outcome:

On successful completion of the course the students will able to understand economic Environment of Business and Government's different policy and its Implications in the Economy.



### Reference Books:

1. Indian Economy since Independence by Uma Kapila
2. Indian Economy-Environment and Policy by Dhingra I.C.
3. Economic Environment of Business by Mishra & Puri.
4. Business Environment-Tax and Cases by Francis Cherunilam
5. Second Generation Economic Reforms in India by Dutta R,

### 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

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

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.

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 120 minutes (2.00Hrs.)

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	Objective Questions: (Equal weightage from all modules from Unit No. 1 to Unit No. 4) (any 10 out of 12 or any 5 out of 7) (It can include definitions, FIBs, True or False, one line answers, MCQs etc)	(10)
	<b>Total</b>	<b>(50)</b>





**B.COM. SEMESTER - II**

Course No.	Course Type	Title of Course	Selection	Credits
201A	DSC-M	Advance Accounting (Financial Account – II)	(Select any one)	4
201B	DSC-M	Advance Statistics (Mathematical Statistics - I)		
202A	DSC-M	Advance Accounting (Business Accounting – II)	(Select any one)	4
202B	DSC-M	Advance Statistics (Probability Theory - I)		
201A	MIC	Business Administration – II	(Select any one)	4
201B	MIC	Business Management – II		
201C	MIC	Banking & Finance – II		
201D	MIC	Statistics – II		
201E	MIC	Computer Application – II		
201F	MIC	Accounting – II		
201A	ID/MD	Micro Economics – II	(Select any one)	4
201B	ID/MD	Export Import Management – II		
201C	ID/MD	Business Environment – II		
201A	AEC	Separate basket will be provided for AEC, SEC and CVAC papers by University	(Select any one)	2
201 A	SEC	Separate basket will be provided for AEC, SEC and CVAC papers by University	(Select any one)	2
201A	CVAC	Separate basket will be provided for AEC, SEC and CVAC papers by University	(Select any one)	2
<b>TOTAL</b>				<b>22</b>

**Note : The selection of minor subject should be other than the major subject selected**





# K.S.K.V. KACHCHH UNIVERSITY

## Bachelor of Commerce

### Semester-II

### DSC-M 201A

### Financial Account (Paper-II)

Unit No.	Particulars	No. of Lectures / Hours
Unit 1	<b>CONVERSION OF PARTNERSHIP FIRM INTO COMPANY AND PURCHASE [ACQUISITION] OF PARTNERSHIP FIRM'S BUSINESS BY COMPANY</b> <ul style="list-style-type: none"><li>- Introduction &amp; Meaning</li><li>- Difference of Dissolution of partnership firm and Conversion of Partnership Firm into Company</li><li>- Procedure for Conversion of Partnership firm into Company</li><li>- Purchase Consideration [PC]</li><li>- Accounting treatments to close the books of Partnership Firm</li><li>- Introduction &amp; Meaning</li><li>- Purchase Consideration</li><li>- Goodwill and Capital reserve</li><li>- Accounting treatments: Journal-Ledger Entries and Initial Balance Sheet in the books of Purchasing Company</li><li>- Practical Questions (Accounts in the Books of Purchasing Company only)</li><li>- Practical Questions (accounts in the books of vendor firm only)</li></ul>	15
Unit 2	<b>SELF BALANCING LEDGERS</b> <ul style="list-style-type: none"><li>- Introduction and Meaning</li><li>- Procedure to introduce the Self Balancing System</li><li>- Accounting treatment, Journal entries and ledgers,</li><li>- Advantages and disadvantages of Self Balancing System,</li><li>- Practical Questions</li></ul>	15
Unit 3	<b>DEPARTMENTAL ACCOUNTS</b> <ul style="list-style-type: none"><li>- Introduction and Meaning</li><li>- Procedure to introduce the Self Balancing System</li><li>- Accounting treatment, Journal entries and ledgers,</li><li>- AdvantagesIntroduction, Meaning and Objectives</li><li>- Advantages of departmental accounting</li><li>- Allocation of expenses</li><li>- Inter departmental transfer</li><li>- Types of Department:</li><li>- Independent Department</li></ul>	15



	<ul style="list-style-type: none"> <li>- Dependent Department</li> <li>- Methods of Departmental Accounting</li> <li>- Accounts of all departments are kept in one book only</li> <li>- Separate Set of books are kept for each department.</li> <li>- Practical Questiones and disadvantages of Self Balancing System,</li> <li>- Practical Questions</li> </ul>	
<b>Unit 4</b>	<b>ACCOUNTS OF JOINT LIFE POLICY</b> <ul style="list-style-type: none"> <li>- Introduction and Meaning</li> <li>- Accounting Treatment of premium paid by the firm: <ul style="list-style-type: none"> <li>- When premium is considered as Revenue expenditure</li> <li>- When premium is considered as Capital expenditure</li> </ul> </li> <li>- When policy is shown and treated at surrender value and Amount of difference is debited to Profit and Loss A/C</li> <li>- When policy is shown and treated at Surrender Value with the help of Joint Life Policy (JLP) A/C</li> <li>- All partners' Individual policy and Joint Life Policy [Joint and Several policies]</li> <li>- Amount payable to successor of deceased partner</li> <li>- Practical Questions</li> </ul>	<b>15</b>
	<b>Total</b>	<b>60</b>

### Objectives:

The course aims to help learners to acquire conceptual knowledge on financial accounting, to impart skills for recording various kinds of business transactions and to prepare financial statements.

### Learning Outcomes:

After completion of the course, learners will be able to:

1. Compute purchase consideration of business under different methods;
2. Recording transactions and preparing accounts for conversion of partnership firm into company in the books of vendor firm;
3. Recording transactions of purchase of firm's business and preparing balance sheet in the books of new company;
4. Prepare accounts under Self Balancing System;
5. Provide services to departmental stores in preparing departmental accounts;
6. Give accounting treatment of joint life policy premium paid by firm under different methods.

### Suggested Readings:

1. Dr. M. A. Arulanandam and Dr. K. S. Raman, Advanced Accountancy (Vol.I & II), Edition 2023, Himalaya Publishing House, Mumbai
2. Robert N. Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education
3. Charles T. Horngren and Donna Philbrick, Introduction to Financial Accounting,



Pearson Education.

4. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, Delhi.
5. M. C. Shukla, T. S. Grewal and S. C. Gupta. Advanced Accounts. Vol.-I. S. Chand & Co., Delhi.
6. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi.
7. Deepak Sehagal. Financial Accounting. Vikas Publishing H House, New Delhi.
8. Bhushan Kumar Goyal and HN Tiwari, Financial Accounting, International Book House
9. Goldwin, Alderman and Sanyal, Financial Accounting, Cengage Learning.
10. Tulsian, P.C. Financial Accounting, Pearson Education.

### 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

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

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.

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 120 minutes (2.00Hrs.)

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	Objective Questions (Equal weightage from all modules from Unit No. 1 to Unit No. 4) (any 10 out of 12 or any 5 out of 7) (It can include definitions, FIBs, True or False, one line answers, MCQs etc)	(10)
<b>Total</b>		<b>(50)</b>





# K.S.K.V. KACHCHH UNIVERSITY

## Bachelor of Commerce

### Semester-II

### DSC-M 201B

### Mathematical Statistics

Unit	Topics	Content/ Fundamental Concepts	No. of Lectures \Hours
1.	<b>Function, Limit and Continuity</b>	Concept of a function of single variable (linear, quadratic and exponential function only) Domain, co-domain and range of a function, Concept of real function, Application of function to cost, demand, revenue, profit function, break-even point, Concept and definition of limit of a function, meaning of $x \rightarrow 0$ , $x \rightarrow a$ , $x \rightarrow \infty$ . Limit of a function by using tabular method. Basic rules of limit, Simple examples on it and examples where $f(x)$ is in a polynomial or rational function of two polynomials. definition of Continuity of $f(x)$ , where $f(x)$ is a polynomial of $x$ , rational function of two polynomials of $x$ .	15
2.	<b>Differentiation</b>	Definition of a differentiation, Derivative of functions $\frac{1}{x}$ , $\sqrt{x}$ , $ax + b$ , $ax^2 + bx + c$ by using definition, Rules of derivatives - addition, subtraction, multiplication, division and chain rule (without proof) and their examples by using the standard functions in the form $x^n$ , $a^x$ , $\log x$ , $e^{ax}$ .	15
3.	<b>Application of Differentiation</b>	Definition of second order derivative, meaning and definitions of maximum and minimum value of a function and its application in business - cost, revenue, monopoly and profit related numerical problems. Application of derivatives in economics - elasticity of demand and supply and its interpretations, simple numeric examples related to it, meaning and definitions of M.R., A.R., M.C. and A.C. relation between $\eta$ , A.R. and M.R. and its related examples.	15



4.	<b>Matrix Algebra</b>	Definition of Matrix, Different Types of Matrices, Addition, Subtraction and Multiplication of Matrices and related examples. Determinant of Square Matrix (up to order 3 x 3). Adjoint of Matrix and Inverse of a square Matrix (up to order 3 x 3). Solution of Simultaneous linear Equations systems with the help of Inverse Matrix (up to 3 variables) and related examples	15
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### Course Overview & Course Objectives

#### Course Overview/ Course Description

This course offers students the knowledge about basic mathematical techniques. This knowledge is necessary for the commerce students. This knowledge they can also apply and verify in other subjects like economics, management, etc. and for the professional and higher studies this course is must.

#### Course Objectives

1. To understand the basic knowledge of the current business and industrial environment and to get acquainted for its translation in to mathematical form.
2. To give basic knowledge of techniques of calculus.
3. To make them aware of importance of applied mathematical methods
4. To make students familiar with relation between formulation and solution of problem.

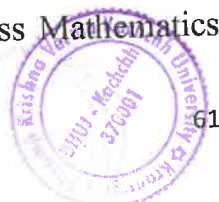
### Course Learning Outcomes/Students' Learning Outcomes (SLO)

#### Course Learning Outcomes

1. This course helps to get feel of real life business problem and its conversion into functional forms.
2. This course gives basic knowledge of techniques of calculus which is useful to them for higher studies.
3. This course creates the knowledge about the application of derivatives in business and in economics.
4. Students get familiarity with the Learning the basics of matrix and its application in business problems

### Recommended learning Resources

1. Kapoor V. K.: Business Mathematics; Sultan Chand & Sons, New Delhi.
2. J. K. Sharma, Business Statistics, Pearson Education, New Delhi.
3. Sancheti & Kapoor, Business Statistics, Sultan Chand & Sons, New Delhi.
4. Trivedi and Trivedi: Business Mathematics, Pearson India Ltd. New Delhi.



### 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**

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

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.

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University examination will be of 50 Marks and 120 minutes (2.00Hrs.)

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)	<b>(10)</b>
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)	<b>(10)</b>
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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)	<b>(10)</b>
Q.5	Objective Questions (Equal weightage from all modules from Unit No. 1 to Unit No. 4) (any 10 out of 12 or any 5 out of 7) (It can include definitions, FIBs, True or False, one line answers, MCQs etc)	<b>(10)</b>
	<b>Total</b>	<b>(50)</b>





# K.S.K.V. KACHCHH UNIVERSITY

## Bachelor of Commerce

### Semester-II

### DSC-M 202A

### Business Accounting (Paper-II)

Unit No.	Modules	No. of Lectures / Hours
Unit 1	<b>ROYALTY ACCOUNTS</b> <ul style="list-style-type: none"><li>- Introduction-Meaning and Contract of Royalty</li><li>- Explanation of special terms</li><li>- Basis of Royalty calculation</li><li>- Accounting calculations of Royalty</li><li>- Accounting treatments: Journal Ledger Entries and Accounts</li><li>- Practical Questions [Excluding Sub-contract of Royalty</li></ul>	15
Unit 2	<b>ACCOUNTS OF FIRE CLAIMS UNDER THE STOCK INSURANCE POLICY AND UNDER CONSEQUENTIAL LOSS POLICY</b> <ul style="list-style-type: none"><li>- Introduction and Meaning</li><li>- Average Clause</li><li>- Stock Insurance Policy and claim</li><li>- Important accounting terms related to stock insurance policy</li><li>- Claim amount under the Stock Insurance policy for Loss of Stock/ goods</li><li>- Consequential Loss Policy (Loss of Profit Policy)</li><li>- Claim amount under the Consequential Loss Policy (Loss of Profit Policy)</li><li>- Important accounting terms related to Consequential Loss Policy</li><li>- Journal entries for the Sanctioned and Accepted claims</li><li>- Practical Questions</li></ul>	15





<b>Unit 3</b>	<b>INVENTORY VALUATION</b> <ul style="list-style-type: none"> <li>- Introduction-Meaning of Inventory and Inventory Valuation</li> <li>- Objectives of Inventory Valuation Main valuation points of Indian Accounting Standard -2 [Revised]</li> <li>- Methods of Inventory Valuation[ including Stock statement]</li> <li>- Specific Identification method</li> <li>- FIFO</li> <li>- LIFO</li> <li>- HIFO</li> <li>- Base Stock method</li> <li>- Weighted Average Price method</li> <li>- Practical Questions</li> </ul>	<b>15</b>
<b>Unit 4</b>	<b>ALTERATION OF SHARE CAPITAL</b> <ul style="list-style-type: none"> <li>- Introduction, Meaning</li> <li>- Provisions of Companies Act 2013 related to alteration of share capital</li> <li>- Consolidation of shares</li> <li>- Sub-division of shares</li> <li>- Conversion of shares into stock</li> <li>- Bonus shares &amp; Right shares</li> <li>- Buyback of shares</li> <li>- Practical Questions</li> </ul>	<b>15</b>
<b>Total Lectures / Hours</b>		<b>60</b>

**Objectives:**

The course aims to help learners to acquire conceptual knowledge on business accounting, to impart skills for recording various kinds of business transactions and to maintain accounts.

**Learning Outcomes:**

After completion of the course, learners will be able to:

1. Record transactions related to royalty and prepare required accounts in the books of lessee and lessor (landlord);
2. Guide business enterprises in preparing and submitting insurance claim statement against business losses under stock insurance policy;
3. Guide business enterprises in preparing and submitting insurance claim statement against business losses under Consequential Loss Policy;
4. Measure inventory valuation applying different methods under relevant Accounting Standards;
5. Understand provisions of Companies Act 2013 related to alteration of share capital with practical approach.



### Suggested Readings:

1. Dr. M. A. Arulanandam and Dr. K. S. Raman, Advanced Accountancy (Vol.I & II), Edition 2023, Himalaya Publishing House, Mumbai
2. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, Delhi.
3. G Sudarsana Reddy, Financial Management Principles and Practices, Himalaya Publishing House, Mumbai.
4. M. C. Shukla, T. S. Grewal and S. C. Gupta. Advanced Accounts. Vol.-I. S. Chand & Co., Delhi.
5. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi.
6. Deepak Sehgal. Financial Accounting. Vikas Publishing H House, New Delhi.
7. Tulsian, P.C. Financial Accounting, Pearson Education.
8. M Hanif, A Mukherjee, Corporate Accounting 2nd Edition, McGraw Hill Education, India

### 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**

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

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.

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)
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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)
	<b>Total</b>	<b>(50)</b>





# K.S.K.V. KACHCHH UNIVERSITY

## Bachelor of Commerce

### Semester-II

### DSC-M 202B

### Probability Theory

#### Course Content

Unit	Topics	Content/ Fundamental Concepts	No. of Lectures / Hours
1.	<b>Probability Theory</b>	Introduction and definition of random experiment, sample space, different types of events, Mathematical, statistical and axiomatic definitions of probability with their limitations, Types of probability - classical, relative, subjective- , Addition and multiplication rules of probability and other corollaries of it, conditional probability, numerical examples based on all these concepts, Bayes' theorem (without proof) and its application up to three events and simple numerical examples based on it.	15
2.	<b>Mathematical Expectation and Moments:</b>	Meaning and definition of random variable and its type, Definition of probability distribution of random variable, Definition of mathematical expectation of discrete random variable and its properties (without proof), Simple applied examples on mathematical expectation Definition of variance, covariance and its properties. Simple examples based on it. Meaning and definition of Raw and Central moment and its uses Relation between first four raw and central moments (without proof), Concept of coefficient of Skewness and Kurtosis and their interpretations, Simple examples for obtaining the measures by using raw data, grouped data and probability distribution.	15



3.	<b>Discrete Probability Distributions -1</b>	<p>Meaning and definition of probability distributions and distribution function of random variable, Probability mass function of Binomial distribution, its properties and applications, Application base numerical examples.</p> <p>Probability mass function of Poisson distribution, properties, applications and simple Application base examples.</p> <p>(Mathematical proof are ignored in all distribution).</p>	15.
4	<b>Discrete Probability Distributions -2</b>	<p>Meaning and definition of probability mass function of Hyper-geometric distribution, properties, its comparison with Binomial distribution and simple applications based numeric examples on it.</p> <p>Meaning and definition of Probability mass function of Negative Binomial distribution its properties and applications, Numerical examples.</p> <p>Meaning and definition of probability mass function of Geometric distribution, simple applications and their properties and simple examples based on application.</p> <p>(Mathematical proof are ignored in all distribution).</p>	15
<b>Total Lectures / Hours</b>			<b>60</b>

### Course Overview & Course Objectives

#### Course Overview/ Course Description

This course offers students the knowledge about basics of methods of probability. This knowledge is necessary for the students who are opting statistics subject and for the professional and advanced studies this course will be very advantageous.

#### Course Objectives

1. To make them familiar with the basics of the probability theory.
2. To give basic knowledge of tool requires for analyzing the probability distributions.
3. To make them aware of importance of probability mass functions.
4. To make students familiar with various types of distribution functions and their applications.

## Course Learning Outcomes/Students' Learning Outcomes (SLO)

### Course Learning Outcomes

1. This course helps to measure uncertainty or randomness in the occurrence of any event and to use it for the problems of real life problems.
2. This course gives idea of the statistical analysis when probabilities or probability distribution function of random variable is known.
3. Learning to determining probability in the case of dichotomous outcomes and for the rare events such distributions are used to find probability.
4. Attaining knowledge of determining probability in easy and simple manner, familiarity with various types of distributions are to be studied.

### Recommended learning Resources

- Levin and Rubin: "Statistics for Management", Prentice Hall of India Pvt. Ltd. New Delhi
- Sancheti & Kapoor: Business Statistics. Sultan Chand & Sons, New Delhi
- Sancheti & Kapoor: Business Mathematics, Sultan Chand Sons, New Delhi.
- S. C. Gupta, V. K. Kapoor, Fundamentals of Applied Statistics, Sultan Chand & sons, New Delhi.
- S.C. Gupta: "Fundamentals of Mathematica Statistics" S. Chand, New Delhi.

### 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
<b>Total</b>	<b>50 Marks</b>

-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. 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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	<b>Total</b>	<b>(50)</b>





**K.S.K.V. KACHCHH UNIVERSITY**  
**Bachelor of Commerce**  
**Semester-II**  
**MIC 201A**  
**Business Administration (Paper-II)**  
**(Management principles and applications)**

Unit No.	Modules	No. of Lectures / Hours
Unit 1	<b>INTRODUCTION</b> Meaning and importance of management; Coordination mechanisms in organisations; Management theories- classical, neo-classical and modern constructions of management; Managerial functions; Managerial roles (Mintzberg); Managerial competencies.	15
Unit 2	<b>PLANNING &amp; ORGANISING</b> Organisational objective setting; Decision making environment (certainty, risk, uncertainty); Techniques for individual and group decision-making; Planning vis-à-vis Strategy- meaning and elements of business firm environment- micro, meso, and macro; Industry structure, Business-level strategic planning. Decentralization and Delegation; Factors affecting organisational design; Departmentalization; Organisational structures and Organograms: traditional and modern, comparative suitability and changes over time; formal- informal organisations' interface.	15
Unit 3	<b>DIRECTING AND CONTROLLING</b> Motivation- meaning, importance and factors affecting motivation; Leadership- meaning, importance and factors affecting leadership, leadership styles, and followership. Controlling- Principles of controlling; Measures of controlling and accountability for performance.	15
Unit 4	<b>CONTEMPORARY ISSUES IN MANAGEMENT</b> Management challenges of the 21st Century; Factors reshaping and redesigning management purpose, performance and reward perceptions- Internationalisation, Digitalisation, Entrepreneurship & innovation, Values & ethics, Workplace diversity, Democracy and Sociocracy, Subaltern management ideas from India.	15
	<b>Total Lectures / Hours</b>	<b>60</b>

**Objectives:**

The course aims to familiarize the learner with extant and emerging management theories and practices for reflective and holistic thinking on management principles and practices.

**Learning Outcomes:**

After completion of the course, learners will be able to:

1. Describe the various levels of management and applicability of management principles.
2. Evaluate a company's competitive landscape as per porter's five-force model.
3. Demonstrate various types of authority, delegation and decentralization in authority
4. Demonstrate various types of leadership styles and identify the motivation techniques used by leaders.



5. Discuss the impact of emerging issues in management.

**Suggested Readings:**

1. Drucker, P. F. (1954). The Practice of Management. Newyork: Harper & Row.
2. Gupta C.B. and Mathur S. Management Principles and Applications. ScholarTech Press,Delhi.
3. Griffin. Management Principles and Application. Cengage.
4. Koontz, H., & Weihrich, H. (2012). Essentials of Management: An International and Leadership Perspective. McGraw Hill Publications
5. Kumar, Pardeep. Management: Principles and Applications. JSR PublicationHouse LP,Delhi.
6. Laasch, O. (2022), Principles of Management, 2e, Sage Textbook
7. Mahajan, J.P. and Mahajan Anupama. Management Principles and Applications. VikasPublications.
8. Mitra J.K.(2018).Principles of Management.Oxford University Press.
9. Rao, V.S.P. Management Principles and Applications. Taxmann Publications.
10. Tulsian, P.C. & Pandey, V. —Business Organisation & Management, Pearson Education,India

**Structure of Course Examination**

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	<b>Total</b>	<b>(50)</b>







# K.S.K.V. KACHCHH UNIVERSITY

## Bachelor of Commerce

### Semester-II

#### MIC 201B

#### Business Management (Paper-II)

#### (Digital Marketing)

Unit No.	Modules	No. of Lectures / Hours
Unit 1	<p><b>INTRODUCTION</b></p> <p>Concept, scope, and importance of digital marketing. Traditional marketing versus digital marketing. Challenges and opportunities for digital marketing. Digital penetration in the Indian market. Benefits to the customer; Digital marketing landscape: an overview. Ethical issues and legal challenges in digital marketing. Regulatory framework for digital marketing in India.</p>	15
Unit 2	<p><b>DIGITAL MARKETING MANAGEMENT</b></p> <p>Digital-marketing mix. Segmentation, Targeting, Differentiation, and Positioning: Concept, levels, and strategies in a digital environment; Digital technology and customer-relationship management. Digital consumers and their buying decision process.</p>	15
Unit 3	<p><b>DIGITAL MARKETING PRESENCE</b></p> <p>Concept and role of Internet in marketing. Online marketing domains. The P.O.E.M framework. Website design and Domain name branding. Search engine optimization: stages, types of traffic, tactics. Online advertising: types, formats, requisites of a good online advertisement. Buying models. Online public relation management. Direct marketing: scope and growth. Email marketing, Facebook marketing, YouTube and Video marketing, Twitter Marketing, InstagramMarketing: types and strategies.</p>	15
Unit 4	<p><b>INTERACTIVE MARKETING AND ARTIFICIAL INTELLIGENCE IN MARKETING</b></p> <p>Interactive marketing: concept and options. Social media marketing: concept and tools. Online communities and social networks. Blogging: types and role. Video marketing: tools and techniques. Mobile marketing tools. PPC marketing.</p> <p><b>Payment options.</b></p> <p>Introduction of Artificial Intelligence in Marketing, How does AI Work, Benefit of AI in Marketing Automation, Content creation with AI, AI Tools available for Digital marketing.</p>	15
	<b>Total Lectures / Hours</b>	<b>60</b>



## Objectives:

The course aims to provide knowledge about the concepts, tools, techniques, and relevance of digital marketing in the present changing scenario. It also enables the learners to learn the application of digital marketing tools and acquaint about the ethical and legal aspects involved therein.

## Learning Outcomes:

After completion of the course, learners will be able to:

1. Identify and assess the impact of digital technology in transforming the business environment and also the customer journey;
2. Explain the way marketers think, conceptualize, test continuously to optimize their product search on digital platforms;
3. Illustrate the measurement of effectiveness of a digital marketing campaign;
4. Introduction of AI in Digital Marketing;
5. Demonstrate their skills in digital marketing tools such as SEO, Social media, and Blogging for engaging the digital generation;
6. Explain the need for regulatory framework for digital marketing in India.

## Suggested Readings:

1. Chaffey, D., Chadwick, F. E., Johnston, K., & Mayer, R. (2008). Internet Marketing: Strategy, Implementation, and Practice. New Jersey: Pearson Hall.
2. Frost, R. D., Fox, A., & Strauss, J. (2018). E-Marketing. Abingdon: Routledge.
3. Gupta, S. (2018). Digital Marketing. Delhi: Tata McGraw Hill Education.
4. Kapoor, N. (2018). Fundamentals of E-Marketing. Delhi: Pinnacle India.
5. Kotler, P., Kartajaya, H., & Setiawan, I. (2017). Digital Marketing: 4.0 Moving from Traditional to Digital. New Jersey: John Wiley & Sons.
6. Ryan, D., & Calvin, J. (2016). Understanding Digital Marketing: Marketing Strategies for engaging the Digital Generation. London: Kogan page.
7. Blanchard, O. A. (2011). Social Media ROI: Managing and Measuring Social Media Efforts in Your Organisation. Indianapolis: Que Publishing.
8. Charlesworth, A. (2018). Digital Marketing: A Practical Approach. Abingdon: Routledge.
9. Gay, R., Charlesworth, A., & Esen, R. (2007). Online Marketing: A Customer-led Approach. Oxford: Oxford University Press.
10. Tasner, M. (2015). Marketing in the Moment: The Digital Marketing Guide to generating more sales and reaching your customer first. London: Pearson.



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	<b>Total</b>	<b>(50)</b>





# K.S.K.V. KACHCHH UNIVERSITY

## Bachelor of Commerce

### Semester-II

#### MIC 201C

#### Banking & Finance (Paper-II)

#### (Banking law & practice)

Unit No.	Modules	No. of Lectures / Hours
Unit 1	<p><b>THE NEGOTIABLE INSTRUMENT ACT 1881</b>            Definition of negotiable Instrument Promissory note, Bill of exchange, and Cheque, Holder, Holder in due course, Payment in due course, Negotiation, Endorsement, Dishonour of Negotiable Instruments, Noting and Protest, Penalties in case of dishonour of certain cheques, Negotiable Instruments Act, 2002: Instruments (Amendment) Act, 2018.</p>	15
Unit 2	<p><b>THE RESERVE BANK OF INDIA &amp; CREDIT REGULATION</b>            Evolution, Organization: Central Board, local boards and departments in the central office, RBI as currency authority: RBI as banker to the government, RBI's supervision over commercial banks, Licensing of banks. Regulations relating to capital, Reserves and liquid assets of operation and management, Training, Deposit insurance Penalties, RBI Act 2018, and Monetary Policy Committee. RBI and Regulation of Digital Financial Services in India, 2012 to 2016            Objectives – RBI's instruments of general credit control: Bank Rate, Reserve requirements and OMOs, RBI's direct credit regulation – Regulation of non-banking institutions – Credit planning in India. Promotional functions of the RBI:            RBI and rural credit – RBI and industrial finance – RBI and export credit – RBI and exchange control.</p>	15
Unit 3	<p><b>SECURITIZATION AND RECONSTRUCTION OF FINANCIAL ASSETS AND ENFORCEMENT OF SECURITY INTEREST ACT, 2002</b>            Regulation of securitization and reconstruction of financial assets and financial institutions, Enforcement of security interest, Central registry, Offences and penalties, relevant amendments between 2004 and 2008 and Amendments in SARFAESI Act 2016.</p>	15



<b>Unit 4</b>	<b>CREDIT REGULATION</b> Objectives – RBI’s instruments of general credit control: Bank Rate, Reserve requirements and OMOs, RBI’s direct credit regulation – Regulation of non- banking institutions – Credit planning in India. Promotional functions of the RBI: RBI and rural credit – RBI and industrial finance – RBI and export credit – RBI and exchange control.	<b>15</b>
	<b>Total Lectures / Hours</b>	<b>60</b>

**Objectives:**

The main objective of the course is to develop an understanding of the Indian Banking System and various banking law and practices in India.

**Learning Outcomes:**

After completion of the course, learners will be able to:

1. After completion of the course, learners will be able to: Understand about Indian banking system;
2. Gain an in depth knowledge about the RBI Act, 1934;
3. Know about securitization and reconstruction of financial assets and enforcement of security interest Act, 2002;
4. Explain provisions and legal provisions of prevention of money laundering Act, 2002;
5. Understand in detail credit regulations in India.

**Suggested Readings:**

1. Basu A.K: Fundamentals of Banking- Theory and practice; A Mukerjee and co
2. Sayers R.S: Modern Banking; Oxford University Press.
3. Panandikar S.G. and Mithani DM: Banking in India; Orient Longman.
4. Sundharam and Varshini, “Banking Law, Theory and Practicies”, Sultan Chand & Sons, 2003.
5. Santhanam, “Banking and Financial System”, Margham Publications, Chennai, 2006.
6. Banking : Law and practice in India – Maheshwar Banking and Financial system – VasantDesa.
7. Fundamentals of Banking – Dr.R. S. S. Swami
8. Bank Management By Vasant Desai –Himalaya Publication.
9. Bank and Institutional Management By Vasant Desai – Himalaya Publication
10. E.Gordon & K. Natrajan: Banking Theory, Law & Practice”, Himalaya Publishing House, Mumbai.
11. K.C. Shekar, Lekshmy Shekar, —Banking theory and Practice”, Vikas Publishing House.
12. Principles and Practices of Banking: Indian Institute of Banking & Finance- Macmillan Publication.
13. Srivastava S. P.; Banking Theory & Practice, Anmol Publication.



### 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

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

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.

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 120 minutes (2.00Hrs.)

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)	<b>(10)</b>
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)	<b>(10)</b>
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)	<b>(10)</b>
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)	<b>(10)</b>
Q.5	Objective Questions (Equal weightage from all modules from Unit No. 1 to Unit No. 4) (any 10 out of 12 or any 5 out of 7) (It can include definitions, FIBs, True or False, one line answers, MCQs etc)	<b>(10)</b>
<b>Total</b>		<b>(50)</b>





# K.S.K.V. KACHCHH UNIVERSITY

## Bachelor of Commerce

### Semester-II

#### MIC 201D

#### Statistics (Paper-II)

### PROBABILITY AND DISCRETE PROBABILITY DISTRIBUTION

Unit	Particulars	No. of Lectures\ Hours
1	<b>PROBABILITY</b> <ul style="list-style-type: none"><li>➤ Introduction to Probability</li><li>➤ Terms Used in Probability</li><li>➤ Random Experiment</li><li>➤ Sample Space</li><li>➤ Event and Definition of Various Events.</li><li>➤ Mathematical, Statistical and Axiomatic Definitions of Probability</li><li>➤ Addition, Multiplication Rule and Sub Rules of the Probability (Without Proof)</li><li>➤ Conditional Probability</li><li>➤ Bayes' Theorem (Without Proof)</li><li>➤ Simple Examples of Probability up to Three Events</li></ul>	15
2	<b>MATHEMATICAL EXPECTATIONS</b> <ul style="list-style-type: none"><li>➤ Meaning of Random variable<ul style="list-style-type: none"><li>✓ Discrete</li><li>✓ Continuous</li></ul></li><li>➤ Mathematical Expectation of a function for Discrete Random Variable</li><li>➤ Properties of Mathematical Expectation (Without Proof)</li><li>➤ Expectation and Variance of a Random Variables for Discrete Case only (Without Proof)</li><li>➤ Mean, Variance and Covariance in Terms of Expectation (Up to Two Variables only)</li><li>➤ Examples Related to Discrete Random Variables</li></ul>	15
3	<b>DISCRETE DISTRIBUTIONS - I</b> <ul style="list-style-type: none"><li>➤ Concept of Probability Distribution</li><li>➤ Probability Mass Function</li><li>➤ Properties (Without Proof)</li><li>➤ Introduction to Poisson Distribution</li><li>➤ Properties and Uses of Poisson Distribution</li><li>➤ Introduction to Hypergeometric Distribution</li><li>➤ Properties and Uses of Hypergeometric</li><li>➤ Practical Examples Related to these Distributions</li></ul>	15



<b>4</b>	<b>DISCRETE DISTRIBUTIONS -II</b> <ul style="list-style-type: none"> <li>➤ Probability Mass Function</li> <li>➤ Introduction to Negative Binomial Distribution</li> <li>➤ Properties and Uses of Negative Binomial Distribution</li> <li>➤ Geometric Distribution</li> <li>➤ Properties and Uses of Geometric Distribution</li> <li>➤ Practical Examples Related to these Distributions</li> </ul>	<b>15</b>
<b>Total Lectures / Hours</b>		<b>60</b>

### **COURSE OBJECTIVES**

Probability and Discrete Probability Distribution is a foundational course in probability theory that introduces students to the concepts and applications of probability in various fields. The course aims to develop students' understanding of probability and its discrete distributions, enabling them to solve problems involving uncertainty and randomness.

### **PRE – REQUISITE**

A strong foundation in basic mathematics is essential for understanding the concepts of probability. Students should be familiar with arithmetic, algebra, and basic mathematical operations. An understanding of basic set theory is often necessary, as probability theory deals with events and their relationships in sample spaces. The learner should have basic knowledge of combinatorial principles, such as permutations and combinations, is often required. Combinatory is used to count the number of possible outcomes in various scenarios. Familiarity with basic probability terminology, such as events, outcomes, sample spaces, and probabilities, can be beneficial. This knowledge may be gained from introductory statistics or mathematics courses. Basic familiarity with mathematical notation, symbols, and concepts used in probability, such as summation, factorial notation, and set notation.

### **COURSE OUTCOMES**

Upon successful completion of a course on Probability and Discrete Probability Distribution, Students will have a solid understanding of the fundamental concepts of probability, including events, sample spaces, and the rules of probability. They will be able to interpret probabilities in various contexts involving uncertainty and randomness. Students will be proficient in applying combinatorial principles, such as permutations and combinations, to calculate the number of possible outcomes in different scenarios. Students will be able to define and analyze discrete random variables. They will understand the concept of probability mass function (PMF) and calculate probabilities associated with specific outcomes and sets of outcomes. Students will be skilled in calculating the expected value (mean) and variance of discrete random variables. Overall, completing a course on Probability and Discrete Probability Distribution should enable students to think probabilistically, understand the probabilistic aspects of data, and apply these concepts to various practical scenarios in their academic and professional pursuits.





## REFERENCE BOOKS

1. "Introduction to Probability and Mathematical Statistics" by Prasanna Sahoo (published by CRC Press)
2. "Probability and Statistics" by T.K. V. Iyengar (published by S. Chand Publishing)
3. "Fundamentals of Probability, with Stochastic Processes" by Saeed Ghahramani (published by PHI Learning Private Limited)
4. "Probability and Random Processes" by S.V. Prabhu and P.G. Sankaran (published by John Wiley & Sons India Pvt. Ltd.)
5. "A First Course in Probability and Statistics" by B.L.S. Prakasa Rao (published by Universities Press)

### 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
<b>Total</b>	<b>50 Marks</b>

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.

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 120 minutes (2.00Hrs.)

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	Objective Questions (Equal weightage from all modules from Unit No. 1 to Unit No. 4) (any 10 out of 12 or any 5 out of 7) (It can include definitions, FIBs, True or False, one line answers, MCQs etc)	(10)
	<b>Total</b>	<b>(50)</b>





# K.S.K.V. KACHCHH UNIVERSITY

## Bachelor of Commerce

### Semester-II

#### MIC 201 E

#### Computer Application (Paper II)

#### (Internet and Web Page Development Using HTML)

Unit	Particulars	No. of Lectures \ Hours
1.	<b>THEORY OF INTERNET</b> <b>Introduction to Internet</b> History of Internet, Internet services, Intranet, Internet Vs Intranet, Governance on Internet, Internet Technology and Protocol - OSI Reference model, TCP/IP Protocol, Network protocols, Network components – switches, routers, gateways, Types of Internet connectivity & ISP.	15
2.	<b>Applications of Internet</b> Internet Tools and Multimedia, WWW, Evolution of Web, Elements of WWW, Web browsers, Search engine, search criteria, E-mail – concepts, structure, protocols, addresses, security & netiquettes.	15
3.	<b>PRACTICE FOR WEBDESIGN WITH HTML</b> <b>Introduction to HTML</b> Introduction of HTML & SGML, Skeleton of HTML, Tools required for HTML, HTML tags & attributes – Basics, Formatting, List, Anchor tag & Hyperlinks, Images and Image map, Tables.	15
4.	<b>PRACTICAL OF CSS</b> <b>Web Page Development Using HTML</b> Frames and Floating Frames, Forms, Style Sheets, URL Anatomy.	15
<b>Total Lectures / Hours</b>		<b>60</b>

#### Objective

The purpose of this course is to expose students to basics of Internet & its applications, to enable students gain knowledge of designing and developing web page using HTML.

#### Recommended & suggested reference Books:

- 1) Internet Technology and Web Design, ISRD Group, TMH Publication
- 2) Internet and Web Design, Doeacc “O” Level, Firewall Media.
- 3) Designing Interactive Websites, by James L Mohler & Jon M Duff, CENGAGE
- 4) World Wide Web design with HTML, by C. Xavier, TMH Publication.
- 5) Computer Fundamentals and Information Technology, by Bharat & Co.
- 6) Internet the Complete Reference, by Young.
- 7) Internet for Every One Techworld, by Leon.
- 8) Computer Application, by Vimal Pandya & Dr. G. N. Jani, Akshar Publication.
- 9) Computer Application – II, by Vimal Pandya, HK Arts College Publication

## 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

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

Component, the end semester examination, which will be a written-type examination of at least 1:00 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 examinations 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 Theory examination will be of 25 Marks and 60minutes (1.00Hrs.)

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 10marks(UnitNo.1)	<b>(10)</b>
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 10marks(UnitNo.2)	<b>(10)</b>
Q.3	Objective Questions (Equal weight age from all modules from UnitNo.1 to Unit No. 2) (any 5 out of 7). (It can include definitions, FIBs, True or False, one line answers, MCQs etc)(UnitNo.1 AND 2)	<b>(5)</b>
<b>Total</b>		<b>(25)</b>

**Practical University examination will be of 25 Marks based on unit 3 and 4.**





# K.S.K.V. KACHCHH UNIVERSITY

## Bachelor of Commerce

### Semester-II

#### MIC 201F

#### ACCOUNTING -II (Paper-II)

Unit No.	Modules	No. of Lectures / Hours
Unit 1	<b>Evolution of Accounting</b> Evolution of Accounting in India, Evolution of Double Entry System of Accounting, Cost Accounting, Management Accounting, Auditing, Emerging Areas in Accounting such as Responsibility Accounting, Environmental Accounting, Automated Accounting Process, Block chain, Forensic Accounting, AI Accounting, Big Data in Accounting	15
Unit 2	<b>Accounting of Share Capital</b> Meaning and Types of Shares and Share Capital, Minimum Subscription, Prospectus, Concept of Book Building Process and ASBA, Issue of shares to public at par and Premium, Over Subscription and Under Subscription of shares, Calls in arrears and Calls in Advance, Pro-rata allotment of shares, forfeiture and reissue of shares, Issue of Shares for consideration other than cash, Private Placement and Employees Stock Option Plan (ESOP), Presentation of Share Capital in Balance Sheet	15
Unit 3	<b>Accounting of Debentures</b> Meaning and Types of Debentures, Issue of Debentures to public for cash at Par, Premium and Discount, Issue of Debentures for consideration other than cash, Issue of Debentures as Collateral Securities and its presentation in Balance Sheet, Issue of Debentures with terms of redemption, Interest on Debentures with TDS, Writing off Discount/Loss on issue of Debentures.	15
Unit 4	<b>Preparation and Presentation of Final Account of a Company as per Companies Act 2013 with latest amendments</b> (Maximum 20 balances to be given in Trial balance and maximum 4 adjustments to be asked in full question of Financial Statements)	15
	<b>Total Lectures / Hours</b>	<b>60</b>



## COURSE OBJECTIVES :

- To make aware about Evolution of Accounting by providing insights about various developments in the subject.
- To provide comprehensive understanding of all aspects relating to corporate accounting practices and presentation of financial statements in organizations.
- To enable the students to understand the procedure of preparing the accounts of corporate enterprises with the help of the principles and regulations governing the same.
- To acquaint students with the legal formats and procedures pertaining to share capital and debentures.

## COURSE OUTCOME:

- Foundational Knowledge of Accounting Evolution
- Prepare financial statements for external reporting in compliance with the Companies Act and IndAS
- Functional skills of Accounting for Share Capital
- Functional skills of Accounting for Debentures

## REFERENCE BOOKS

1. Bhushan Kumar Goyal & Dr H.N. Tiwari : Financial Accounting Taxmann November-2022
2. M C Shukla, S C Gupta & T S Grewal : Advanced Accounts, S. Chand Publishing 2017
3. T. Horngren Charles, L. Sundern Gary, et al. : Introduction to Financial Accounting Pearson Publishing 2022

### 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
<b>Total</b>	<b>50 Marks</b>

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.

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 120 minutes (2.00Hrs.)

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	Objective Questions (Equal weightage from all modules from Unit No. 1 to Unit No. 4) (any 10 out of 12 or any 5 out of 7) (It can include definitions, FIBs, True or False, one line answers, MCQs etc)	(10)
	<b>Total</b>	<b>(50)</b>





# K.S.K.V. KACHCHH UNIVERSITY

## Bachelor of Commerce

### Semester-II

#### ID/MD 201A

#### Micro Economics (Paper-II)

Unit No.	Modules	No. of Lectures / Hours
Unit 1	<b>Perfect Competitions</b> Meaning, Characteristics, AR and MR in a perfectly competitive market; Equilibrium conditions – Firm and Industry – Short Run and Long Run.	15
Unit 2	<b>Monopoly</b> Meaning, Characteristics, AR and MR in Monopoly; Price Determination – Equilibrium Conditions, Short Run and Long Run; Price Discrimination – Meaning, Type, Possibility and Profitability; Monopsony – Concept.	15
Unit 3	<b>Imperfect Competition</b> Monopolistic Competition – Meaning, Features, AR and MR in monopolistic competition; Price Determination – Equilibrium Conditions, Short Run and Long Run; Oligopoly and Duopoly – Meaning, Characteristics of Oligopoly and Duopoly, Kinked Demand Curve, Cournot Model of Duopoly.	15
Unit 4	<b>Theory of Distribution</b> Marginal Productivity Theory of Distribution, Rent – Classical and Modern, Quasi Rent. Concept of Profit – Risk-bearing Theory, Uncertainty Theory, Innovation Theory of Profit.	15
	<b>Total Lectures / Hours</b>	<b>60</b>

#### **Objectives:**

This paper has the focus on economic behaviour of an individual firm and Industry in various market situations with resource distribution and profit theory.

#### **Learning Outcomes:**

On successful completion of the course the students will be able to understand producer's equilibrium in the short run and long run, price and output determination under various types of markets. This will enhance the managerial capability of the students also.



### Reference Books:

1. K. K. Dewett and Varma: Elements of Economic Theory
2. H. L. Ahuja: Advanced Economic Theory
3. Varshney and Maheshwari: Managerial Economics

### 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**

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

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.

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 120 minutes (2.00Hrs.)

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)	<b>(10)</b>
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)	<b>(10)</b>
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)	<b>(10)</b>
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)	<b>(10)</b>
Q.5	Objective Questions (Equal weightage from all modules from Unit No. 1 to Unit No. 4) (any 10 out of 12 or any 5 out of 7) (It can include definitions, FIBs, True or False, one line answers, MCQs etc)	<b>(10)</b>
	<b>Total</b>	<b>(50)</b>







# K.S.K.V. KACHCHH UNIVERSITY

## Bachelor of Commerce

### Semester-II

#### ID/MD 201B

#### Export Import Management (Paper-II)

Unit No.	Particulars	No. of Lectures / Hours
Unit 1	<b>Preparation for Shipment.</b> Introduction, Packaging of Goods, Nature of Export Cargo, Conference Practice, Chartering Practices, Air Freight, Quality Control and Pre-Shipment Inspection, Self-Certification, ISO 9000, Role of Clearing and Forwarding Agent, Movement of Goods to Port:	15
Unit 2	<b>Shipment of Export Cargo:</b> Introduction, Stages of Shipment, Central Excise Formalities, Legal Framework, Customs Clearance Stages, Documentary Requirements, Procedural Formalities, Port Procedures:	15
Unit 3	<b>Import Cargo Clearance:</b> Introduction, Legal Framework, Foreign Trade (Development and Regulation) Act, 1992, Basic Information, Documents and Duties, Documents, Types of Bill of Entry, Duties, Stages of Custom Clearance, Procedure of Custom Clearance:	15
Unit 4	<b>Unit-4 Cargo Insurance:</b> Cargo Insurance- Introduction, Need for cargo Insurance, Nature of Cargo insurance policy, Insurance contract, Indemnity and Insurance value, Kinds of perils, types of losses, Types of policies, Insurance claims, Documents for claims.	15
	<b>Total Lectures / Hours</b>	<b>60</b>

#### **Objectives:**

Main objective of this syllabus is to make students aware about how export import business function operates like preparation & shipment, cargo insurance etc.

#### **Learning Outcomes:**

This subject may help students to get knowledge about operation parts that how goods are exported and imported with all commercial and legal aspects.



## Reference Books:

How to Export – Nabhi Publication.

How to Import – Nabhi Publication.

Export Management- D C Kapoor, Vikas Publishing House Pvt. Ltd.

India's Export Policy- Puspa Tarafdar, Deep & Deep Publication Pvt. Ltd.

Dynamics of Indian Export Trade-Pratima Dikshit, Deep & Deep Publication Pvt.

### 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**

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

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.

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 120 minutes (2.00Hrs.)

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)	<b>(10)</b>
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)	<b>(10)</b>
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)	<b>(10)</b>
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)	<b>(10)</b>
Q.5	Objective Questions (Equal weightage from all modules from Unit No. 1 to Unit No. 4) (any 10 out of 12 or any 5 out of 7) (It can include definitions, FIBs, True or False, one line answers, MCQs etc)	<b>(10)</b>
	<b>Total</b>	<b>(50)</b>





# K.S.K.V. KACHCHH UNIVERSITY

## Bachelor of Commerce

### Semester-II

#### ID/MD 201C

#### Business Environment (Paper-II)

Unit No.	Modules	No. of Lectures / Hours
Unit 1	<b>International Institutions:</b> International Monetary Fund (IMF) Objectives, Functions and working of IMF, SDR, World Bank, Objectives, Functions, World Bank and India, World Trade Organisation (WTO), Objectives and Functions and Working of WTO, Asian Development (ADB) Objectives and Functions.	15
Unit 2	<b>Domestic Economic Environment:</b> Agriculture Policy- Meaning and Importance Agriculture Policy in India, Performance of Agriculture Policy in India during Planning Period. Basic Issues in Agriculture in India, Causes of Low Productivity in Indian Agriculture, Remarks in Agriculture policy.	15
Unit 3	<b>Industrial Policy of India:</b> Significance of Industrial Policy, Industrial Policy of 1948, New Industrial Policy of 1991, An Appraisal of the New Industrial Policy, Monopoly Restricted Trade Practice (M.R.T.P) Act 1969 and Competition Commission 2003. Labour Policy- Meaning, Need and Principles of Labour Legislation, Impact of Economic Reforms on Labour Policy.	15
Unit 4	<b>Human Resource Development &amp; Environment Policy:</b> Meaning, Human Resource Policy in India, Impact of HR policy on Health Care and Education, sustainable Development and Environmental Protection, Causes of Environmental Degradation, Environment Policy in India.	15
	<b>Total Lectures / Hours</b>	<b>60</b>

#### **Objectives:**

Objectives: Students should be aware with the International Institutions, economic environment of Business and Government's different policy and its Implications in the Economy.

#### **Learning Outcomes:**

On successful completion of the course the students will able to understand macro-economic environment of Business and Government's different policy and its Implications in the Economy.



## References:

1. Indian Economy Since Independence by Uma Kapila
2. Indian Economy-Environment and Policy by Dhingra I.C.
3. Economic Environment of Business by Mishra & Puri.
4. Business Environment-Tax and Cases by Francis Cherunilam
5. Second Generation Economic Reforms in India by Dutta R.

### 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**

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

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.

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 120 minutes (2.00Hrs.)

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	Objective Questions (Equal weightage from all modules from Unit No. 1 to Unit No. 4) (any 10 out of 12 or any 5 out of 7) (It can include definitions, FIBs, True or False, one line answers, MCQs etc)	(10)
	<b>Total</b>	<b>(50)</b>



**B.COM. SEMESTER - III**

Course No.	Course Type	Title of Course	Selection	Credits
301 A	DSC-M	Advance Accounting (Cost Account – I)	(Select anyone)	4
301 B	DSC-M	Advance Statistics (Sampling Techniques)		
302 A	DSC-M	Advance Accounting (Business Accounting – III )	(Select anyone)	4
302 B	DSC-M	Advance Statistics (Linear Optimization)		
303A	DSC-M	Advance Accounting (Personal Tax Planning & Management – I)	(Select anyone)	4
303B	DSC-M	Advance Statistics (Statistics for Economics)		
301A	ID/MD	Micro Economics - III	(Select anyone)	4
301B	ID/MD	Export Import Management -III		
301C	ID/MD	Business Environment - III		
301	AEC	Separate basket will be provided for AEC, SEC and CVAC papers	(Select any one)	2
301	SEC	Separate basket will be provided for AEC, SEC and CVAC papers	(Select anyone)	2
301	CVAC (IKS)	Separate basket will be provided for AEC, SEC and CVAC papers	(Select anyone)	2
<b>TOTAL</b>				<b>22</b>

**Note : The selection of minor subject should be other than the major subject selected**





# K.S.K.V. KACHCHH UNIVERSITY

## Bachelor of Commerce

### Semester-III

#### DSC-M 301A

#### Cost Account (Paper-I)

Unit No.	Particulars	No. of Lectures / Hours
Unit 1	<p><b>INTRODUCTION OF COST ACCOUNTING &amp; MATERIAL COST</b></p> <p><b>[A] Concept and Nature of Cost Accounting:</b>            Concept of cost and costing, Importance and features of costing, Cost Element – meaning &amp; classification, Concept of cost unit, cost center, meaning of ‘unit’ from the view point of producer, Establishment of an ideal cost accounting system</p> <p><b>[B] Material Cost:</b></p> <ul style="list-style-type: none"> <li>- Material : Introduction, Meaning and Types</li> <li>- Material Control Techniques: Objectives and Importance</li> <li>- Process of Material (Accounting and Control of Material Cost)               <ul style="list-style-type: none"> <li>➤ Purchase of Materials</li> <li>➤ Receipt and Inspection of Goods</li> <li>➤ Store-Keeping (Including Practical Questions Relating to Calculate Levels of Material, Inventory Turnover Ratio)</li> </ul> </li> <li>- Practical Questions</li> </ul>	15
Unit 2	<p><b>EMPLOYEE COST</b></p> <ul style="list-style-type: none"> <li>- Introduction, meaning and classification of employee cost</li> <li>- Requisite of a good wage and incentive system</li> <li>- Concept and Treatment of Idle Time-Over Time and Fringe Benefits</li> <li>- Concept of employee productivity and cost</li> <li>- Principles of determining Wage Rate</li> <li>- Employee turnover</li> <li>- Wage Systems:               <ul style="list-style-type: none"> <li>➤ Essentials of Wage System</li> <li>➤ Traditional Wage Systems:                   <ol style="list-style-type: none"> <li>1. Time wage system</li> <li>2. Piece wage system</li> </ol> </li> </ul> </li> <li>Incentive Wage Systems: (A) Individual Incentive Systems: Halsey Premium Plan (2) Rowan Premium Plan (3) Taylor’s different Wage Rate System (4) Merrick’s different Wage Rate System (5) Bendeaux Plan (6) Gantt’s Bonus and Task Plan (B) Group Incentive Schemes:               <ol style="list-style-type: none"> <li>(1) Profit Sharing (2) Co-Partnership</li> </ol> </li> <li>- Practical Questions</li> </ul>	15



<b>Unit 3</b>	<b>OVERHEADS</b> <ul style="list-style-type: none"> <li>- Introduction, meaning and definition</li> <li>- General Principles for overheads</li> <li>- Meaning and Methods of cost absorption</li> <li>- Classification of Overheads (1) Functional 2) Element wise and Behaviour wise)</li> <li>- Absorption [Recovery] of overheads (Including Practical Questions) <ul style="list-style-type: none"> <li>➤ Apportionment of Overheads over Various Departments</li> <li>➤ Re-Apportionment of Service Department Cost to Production Departments</li> <li>➤ Allocation of overheads (Excluding Practical Questions of Machine Hour Rate)</li> <li>➤ Treatment of Over-Absorption and Under-Absorption of Overheads</li> </ul> </li> <li>- <b>Practical Questions</b></li> </ul>	<b>15</b>
<b>Unit 4</b>	<b>PROCESS COSTING</b> <ul style="list-style-type: none"> <li>- Introduction, Meaning and Features of Process Costing</li> <li>- Normal and abnormal loss and gain</li> <li>- Application of process costing</li> <li>- Joint-Products and By-Products</li> <li>- Practical Questions of simple process costing only (Excluding inter process profit and equivalent production)</li> </ul>	<b>15</b>
	<b>Total</b>	<b>60</b>

### Objectives:

- The course aims to develop understanding among learners about contemporary cost concept and rational approach towards cost systems and cost ascertainment.
- The course also aims to provide knowledge about various methods of cost determination under specific situations and to acquire the ability to use information determined through cost accounting for decision making purpose.

### Learning Outcomes:

After completion of the course, learners will be able to:

1. Understand concept and nature of cost and cost accounting;
2. Determine various types of cost of production;
3. Know the valuation of materials and material control techniques;
4. Compute employee cost, employee productivity, and employee turnover;
5. Allocation and apportionment of overheads.

### Suggested Readings:

1. Arora, M.N. Cost Accounting – Principles and Practice, Vikas Publishing House, New Delhi
2. Banarjee, B. (2014). Cost Accounting – Theory and Practice. New Delhi: PHI Learning Pvt. Ltd.
3. Kishor, R. M. (2019). Taxman's Cost Accounting. New Delhi: Taxmann Publication Pvt. Ltd. Lal,
4. J., & Srivastava, S. (2013). Cost Accounting. New Delhi: McGraw Hill Publishing Co. Mowen,
5. M. M., & Hansen, D. R. (2005). Cost Management. Stanford: Thomson.
6. Jawahar Lal, Cost Accounting, McGraw Hill Education.
7. P.C. Tulsian, Practical Costing, Vikas Publishing House Pvt. Ltd.
8. M.Y. Khan, P.K. Jain, Theory and Problems in Cost Accounting, Tata McGraw Hill Publications.
9. Maheshwari, S.N. and S.N. Mittal, Cost Accounting: Theory and Problems, Shri Mahavir Book Depot, New Delhi.
10. Study Material of CA Course (New) Intermediate Level Paper 3: Cost and Management Accounting. ([https://www.icaai.org/post.html?post\\_id=17759](https://www.icaai.org/post.html?post_id=17759))



### 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**

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

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.

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 120 minutes (2.00Hrs.)

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)	<b>(10)</b>
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)	<b>(10)</b>
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)	<b>(10)</b>
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)	<b>(10)</b>
Q.5	Objective Questions (Equal weightage from all modules from Unit No. 1 to Unit No. 4) (any 10 out of 12 or any 5 out of 7) (It can include definitions, FIBs, True or False, one line answers, MCQs etc)	<b>(10)</b>
	<b>Total</b>	<b>(50)</b>







# K.S.K.V. KACHCHH UNIVERSITY

## Bachelor of Commerce

### Semester-III

#### DSC-M 301B

#### Sampling Techniques

Unit No.	Particulars	No of Lectures/ Hours
<b>Unit 1</b>	<b>Sampling Methods</b> <ul style="list-style-type: none"> <li>➤ Meaning of population and sample</li> <li>➤ Need for sampling</li> <li>➤ Definition of population size and sample size</li> <li>➤ Points to be considered for determining sample size</li> <li>➤ Theoretical description of different sampling methods</li> <li>(i) Non probabilistic sampling methods: convenience, quota, judgmental, purposive</li> <li>(ii) Probabilistic sampling methods: simple random sampling method, stratified random sampling method, systematic sampling method, two stage sampling method, cluster sampling method, sequential sampling method, and their comparisons.</li> </ul>	<b>15</b>
<b>Unit 2</b>	<b>Probabilistic sampling methods – 1</b> <ul style="list-style-type: none"> <li>➤ Simple Random Sampling with Replacement and Without Replacement.</li> <li>➤ Estimates Of Population Mean.</li> <li>➤ In SRSWOR Prove That           <math display="block">(A) \sum(\bar{y}) = \bar{y} \quad (B) \sum(s^2) = S^2 \quad (C) V(\bar{y}) = \left(\frac{N-n}{Nn}\right) S^2</math> <math display="block">(D) Cov(\bar{x}, \bar{y}) = \left(\frac{N-n}{Nn}\right) \frac{1}{N-1} \sum(x-\bar{x})(y-\bar{y})</math> </li> <li>➤ SRS Of Attributes</li> <li>➤ Size Of SRS And for Specified Precision. Related Examples and Problems.</li> </ul>	<b>15</b>
<b>Unit 3</b>	<b>Probabilistic sampling methods – 2</b> <ul style="list-style-type: none"> <li>➤ Stratified Random Sampling Method: Description STRS Method with Advantages</li> <li>➤ Estimates of Population Mean and its Variance.</li> <li>➤ Allocation Of Sample Size.</li> <li>➤ Cost Function and Proof of Stratified Sampling Vis Sample Random Sampling. Related Examples and Problems.</li> <li>➤ Systematic Sampling Method: Linear And Non-Systematic Sampling</li> <li>➤ Estimates Of Population And Its Variance.</li> <li>➤ Systematic Sampling Vis Simple Random Sampling And Stratified Sampling And Proof Of For Linear Trend. Related Example And Problem.</li> </ul>	<b>15</b>
<b>Unit 4</b>	<b>Probabilistic sampling methods – 3</b> <ul style="list-style-type: none"> <li>➤ Cluster Sampling Method, Estimates of Population Mean &amp; it's' Variances. Related Example and Problem.</li> </ul>	<b>15</b>



	<ul style="list-style-type: none"> <li>➤ Two Stage Sampling Method</li> <li>➤ PPS Sampling Method</li> <li>➤ Sampling And Non sampling Error</li> </ul>	
	<b>Total</b>	<b>60</b>

### **COURSE OBJECTIVES**

- Students should be familiar with the basic estimating statistical techniques and the sampling techniques. Student should able to understand the application sampling techniques in the various field.

### **COURSE OUTCOMES**

- Identify and define the population to be studied.
- Identify and describe common methods of sampling.
- Discuss problems of bias that should be avoided when selecting a sample.
- To make them familiar with various types of the Sampling Technique.
- To explain and to compare various allocations using Non probabilistic sampling methods & probabilistic sampling methods
- To draw a conclusion about the best sampling procedure.
- be able to analyze data from multi-stage surveys

### **REFERENCE BOOKS**

1. Sampling Techniques: Cochran W.G
2. Applied Statistics: Mukhopadhyay P
3. Sampling Methods & Experiment Designs (In Gujarati):Dr. S. M. Shah & Dr. M.C. Jaiswal
4. Fundamentals of statistics – V. K. Kapoor (Sultan and Chand)
5. Applied statistics – S. C. Gupta and V. K. Kapoor
6. Theory and Methods of Survey Sampling – Parimal Mukhopadhyay (Perntice Hall of India, New Dlehi)

**Note: Latest Editions of the above books may be used.**

### **Structure of Course Examination**

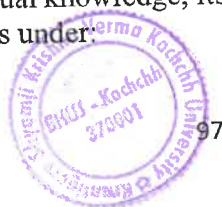
Evaluation for each course shall be done by a Continuous and Comprehensive Evaluation (CCE) by the concerned course teacher as well as by an end semester examination and will be consolidated at the end of the course. The components for continuous internal assessment are:

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University examination will be of 50 Marks and 120 minutes (2.00Hrs.)

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Q.5	Objective Questions (Equal weightage from all modules from Unit No. 1 to Unit No. 4) (any 10 out of 12 or any 5 out of 7) (It can include definitions, FIBs, True or False, one line answers, MCQs etc)	(10)
	<b>Total</b>	<b>(50)</b>





# K.S.K.V. KACHCHH UNIVERSITY

## Bachelor of Commerce

### Semester-III

#### DSC-M 302A

#### Business Accounting (Paper- III)

Unit No.	Particulars	No. of Lectures / Hours
Unit 1	<b>VALUATION OF GOODWILL</b> <ul style="list-style-type: none"><li>- Introduction,</li><li>- Meaning- Characteristics-Need of valuation</li><li>- Alertness for Factors leading to Goodwill and its' valuation</li><li>- Accounting treatment of goodwill</li><li>- Methods for valuation of goodwill</li><li>- Practical Questions</li></ul>	15
Unit 2	<b>VALUATION OF SHARES</b> <ul style="list-style-type: none"><li>- Introduction</li><li>- Meaning- Characteristics-Need of valuation</li><li>- Alertness for Factors leading to Shares and its' valuation</li><li>- Methods for valuation of Shares</li><li>- Valuation of Right shares and Bonus shares</li><li>- Practical Questions</li></ul>	15
Unit 3	<b>PROFIT PRIOR TO AND AFTER INCORPORATION OF COMPANY</b> <ul style="list-style-type: none"><li>- Introduction</li><li>- Meaning –Legal requirements</li><li>- Time Ratio and Sales Ratio –calculation and explanation</li><li>- Basis of Allocation proportion–ratio for income and expenditure items to ascertain profit or loss prior to incorporation and after Incorporation.</li><li>- Practical Questions</li></ul>	15
Unit 4	<b>ACCOUNTS OF FARM</b> <ul style="list-style-type: none"><li>- Introduction-Meaning of Farm and Farm Accounting</li><li>- Utility and importance of Farm Accounting in India</li><li>- Types of Incomes of farm</li><li>- Expenses of farm</li><li>- Assets and Liabilities of farm</li><li>- Special Items related to farm</li><li>- Practical Questions including final accounts of farm</li></ul>	15
	<b>Total</b>	<b>60</b>

#### Course Objectives:

- The course aims to help learners to acquire conceptual knowledge on business accounting,
- To impart skills for recording various kinds of business transactions and to maintain accounts.



### Learning Outcomes:

After completion of the course, learners will be able to:

1. Understand the meaning of goodwill and need of valuation of goodwill. Calculate value of goodwill with different methods;
2. Understand the meaning of share and need of valuation of share. Calculate value of share with different methods;
3. Know concept of pre and post profit. Allocate incomes and expenditures between prior to and after incorporation of company;
4. Understand different activities of agriculture and prepare final accounts of agriculture;

### Suggested Readings:

1. Amitabha Mukherjee and Mohammed Hanif; Modern Accounting,
2. Ashok Sehagal Deepak Sehagal; Advanced Accounting (Taxmann Allied Services, Delhi)
3. Cost Accounting by S.P. Iyenger (S. Chand & Sons)
4. Costing-Methods and Techniques, by S.P. Jain & K.L. Narang (Kalyani Publishers)
5. Dr. R.K. Sharma and Dr. R.S. Popli; Accountancy (Self Tutor),
6. Dr.B.M.Agrawal and Dr. M.P.Gupta; Advanced Accounting,
7. Gupta and Gupta; Principles and Practice of Accounting, (Sultan Chand & Sons, Delhi)
8. M.C.Shukla and T.S.Grewal; Advanced Accounts, (Sultan Chand & Sons, Delhi)
9. Narayan Swamy; Financial Accounting, (Prentice Hall India, New Delhi)
10. P.C. Tulsian; Financial Accounting, (Tata McGraw Hill Publishing Co., New Delhi)
11. Practical Costing by Khanna, Pandey, Ahuja, Arora (S. Chand & Sons)
12. Practical Costing by P.C. Tulsian (Vikas Publishing House Pvt. Ltd)
13. R.S.N Pillai, Bhagawathi, S.Uma; Practical Accounting (S. Chand & Co. New Delhi)
14. Robert N Anthony, David Hawkins, Kenneth A. Merchant, *Accounting: Text and Cases*. McGraw-Hill Education

### Structure of Course Examination

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#### Internal Evaluation System

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

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.

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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)
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Q.5	Objective Questions (Equal weightage from all modules from Unit No. 1 to Unit No. 4) (any 10 out of 12 or any 5 out of 7) (It can include definitions, FIBs, True or False, one line answers, MCQs etc)	(10)
	<b>Total</b>	<b>(50)</b>





# K.S.K.V. KACHCHH UNIVERSITY

## Bachelor of Commerce

### Semester-III

#### DSC-M 302B

#### Linear Optimization

Unit No.	Particulars	NO OF Lectures/ Hours
<b>Unit 1</b>	<b>Liner Programming</b> <ul style="list-style-type: none"> <li>➤ Introduction to L.P.P.</li> <li>➤ Structure and Assumptions of a L.P.P.</li> <li>➤ Limitations &amp; uses of a L.P.P.</li> <li>➤ General Mathematical Model of L.P.P.</li> <li>➤ Simple Linear Programming, Model Formulation (up to three variables)</li> <li>➤ Important Definitions Graphical Solution Method, Some Special Cases (Multiple Optimal Solution, Unbounded Solution, Infeasible Solution)</li> </ul>	<b>15</b>
<b>Unit 2</b>	<b>Simplex Method -1</b> <ul style="list-style-type: none"> <li>➤ Definition of slack and surplus variables and other basic terms like basic solution, basic feasible solution, initial basic feasible solution</li> <li>➤ Standard form of L.P.P.</li> <li>➤ Introduction to Simplex Method</li> <li>➤ Simplex algorithm for solving LPP</li> <li>➤ Simple Simplex Algorithm (Problems with constraints "<math>\leq</math>" and "<math>=</math>" types only).</li> </ul>	<b>15</b>
<b>Unit 3</b>	<b>Simplex Method - 2</b> <ul style="list-style-type: none"> <li>➤ Definition of artificial variable, unrestricted variables, Big M and Two-Phase Method of solving L.P.P</li> <li>➤ Some Complications and their resolution (Unrestricted variables, Degeneracy),</li> <li>➤ Special Types of Linear Programming Solutions (Multiple Optimal Solution, Unbounded Solution, Infeasible Solution).</li> </ul>	<b>15</b>
<b>Unit 4</b>	<b>Introduction to other types of programming</b> <ul style="list-style-type: none"> <li>➤ Meaning and uses of dual LPP</li> <li>➤ simple examples of obtaining Dual from given Primal LPP</li> <li>➤ Integer programming, Goal programming and Dynamic programming (only theory)</li> <li>➤ The Dual Simplex Method</li> </ul>	<b>15</b>
<b>Total</b>		<b>60</b>

#### **COURSE OBJECTIVES**

- The students will get the knowledge of operations research, linear programming and its application.
- Student should able to understand the application of statistical methods in the various field.



## COURSE OUTCOMES

- Understand the concept of Linear Optimization.
- Understand the concept of linear programming problem
- Explain and solve Linear programming problem using simplex method, dual simplex method and carry out sensitivity analysis of LPP.
- Understand the concept of Integer programming, Goal programming and Dynamic programming
- Understand the concept of The Dual Simplex Method

## REFERENCE BOOKS

1. Loomba & N. Paul : Linear Programming Tata Mc Graw Hill, New Delhi.
2. Gass S. I.: Linear Programming Methods & Applications, Mc Graw Hill.
3. J.K.Sharma : O.R. Theory and Applications, Macmillan India Ltd.
4. Anderson, Sweeney, Williams, An Introduction to Management Science Quantitative Approach to Decision Making, Cengage Learning India Pvt. Ltd. New Delhi.
5. Barry Render, Ralph M. Stair, Michael E. Hanna, Quantitative Analysis for Management, Pearson Education (Singapore) Pvt. Ltd.
6. Gupta P.K., Man Mohan: Operation Research Statistical Analysis -, Sultan Chand & Sons, New Delhi
7. G. Srinivasan: Operation Research, Prentice - Hall India

### Structure of Course Examination

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#### **Internal Evaluation System**

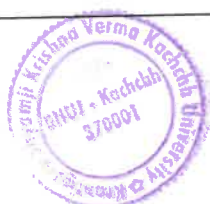
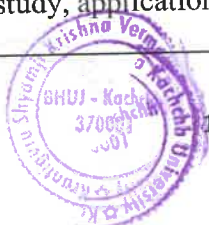
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Q.3	Answer two short questions carrying 05 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 10 marks (Unit No. 3)	(10)





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	Objective Questions (Equal weightage from all modules from Unit No. 1 to Unit No. 4) (any 10 out of 12 or any 5 out of 7) (It can include definitions, FIBs, True or False, one line answers, MCQs etc)	(10)
	<b>Total</b>	<b>(50)</b>





# K.S.K.V. KACHCHH UNIVERSITY

## Bachelor of Commerce

### Semester-III

#### DSC-M 303A

#### Personal Tax Planning & Management (Paper- I)

Unit No.	Particulars	No. of Lectures / Hours
<b>Unit 1</b>	<b>BASIC CONCEPTS</b> <ul style="list-style-type: none"> <li>- Introduction to Income Tax Act 1961</li> <li>- <b>Basic concepts (Only Theory):</b>            Person, Assessee, Income, Gross Total Income, Total income, Exempted Incomes, Previous year, Assessment Year, Types of calculating Tax, Need of Tax Planning- Principles and objectives of Tax Planning, Obligations of parties to Tax Planning, Tax Avoidance and Tax Evasion- Legal thinking on Tax Planning, Tax Planning-Scope of Tax Planning. <b>Tax Planning with reference to residential status:</b>            Introduction, Residential status, Total income and Taxability, Deduction from Total Income, Exempted Income under section 10, Tax planning through exempted income for residents/ non-residents, Tax planning through permissible deductions for residents/non-residents, Practical Problems of Residential Status only.</li> <li>- <b>Theory + Practical Questions</b></li> </ul>	<b>15</b>
<b>Unit 2</b>	<b>TAX PLANNING UNDER THE HEAD OF SALARY INCOME</b> <ul style="list-style-type: none"> <li>- Introduction</li> <li>- Income under the head "Salary"</li> <li>- Tax planning for salary income</li> <li>- Computation/Determination of income tax under the head of salary</li> <li>- Practical Questions</li> </ul>	<b>15</b>
<b>Unit 3</b>	<b>TAX PLANNING UNDER THE HEAD OF HOUSE PROPERTY</b> <ul style="list-style-type: none"> <li>- Introduction</li> <li>- Income under the head "House Property"</li> <li>- Tax planning for House Property incomes</li> <li>- Computation/Determination of income tax under the head of House Property</li> <li>- Practical Questions</li> </ul>	<b>15</b>
<b>Unit 4</b>	<b>TAX PLANNING UNDER THE HEAD OF INCOME FROM OTHER SOURCES</b> <ul style="list-style-type: none"> <li>- Introduction</li> <li>- Income under the head "Other Sources"</li> <li>- Tax planning for Income from other sources</li> <li>- Computation/Determination of income tax under the head of Other Sources</li> <li>- Practical Questions</li> </ul>	<b>15</b>
	<b>Total</b>	<b>60</b>



### Course Objectives:

- The course aims to enable learners to understand the importance of tax planning and use various instruments and measures for tax planning.
- It also aims to explain how systematic investment and selection of investment avenues can help in tax planning.
- The course provides an insight into tax management by developing an understanding of the provisions relating to deduction and collection of tax at source, advance tax, refund, assessment procedures and provisions relating to income-tax authorities and appeals and revisions.

### Learning Outcomes:

After completion of the course, learners will be able to:

1. Examine how tax planning is useful and essential for every tax payer and to understand the concept of tax evasion and tax planning from direct taxes point of view;
2. Determine residential status and its relationship with tax planning. Examine how tax planning is permitted under different provisions of the Income Tax Act;
3. Assess the tax liability of individuals and HUFs having income under different heads, by considering tax planning measures providing for optimal tax relief;
4. Examine the provisions relating to survey, search and seizure and the related powers of various income-tax authorities;

### Suggested Readings:

1. Singhania, V. K., & Singhania, K. Direct Taxes: Law & Practice. New Delhi: Taxmann Publication.
2. Ahuja, G., & Gupta, R. Direct Taxes Ready Reckoner. New Delhi: Wolters Kluwer India Private Limited.
3. Gaur, V. P., Narang, D. B., & Gaur, P. Income Tax Law and Practice. New Delhi: Kalyani Publishers.
4. Journals- 'Income Tax Reports' Company Law Institute of India Pvt. Ltd. Chennai
5. Journals- 'Taxman' Taxman Allied Services Pvt. Ltd., New Delhi
6. Journals- 'Current Tax Reporter' Jodhpur

### 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
<b>Total</b>	<b>50 Marks</b>

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. 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 120 minutes (2.00Hrs.)



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	Objective Questions (Equal weightage from all modules from Unit No. 1 to Unit No. 4) (any 10 out of 12 or any 5 out of 7) (It can include definitions, FIBs, True or False, one line answers, MCQs etc)	(10)
	<b>Total</b>	<b>(50)</b>





# K.S.K.V. KACHCHH UNIVERSITY

## Bachelor of Commerce

### Semester-III

#### DSC-M 303B

#### Statistics for Economics

Unit No.	Particulars	No. of Lectures / Hours
<b>Unit 1</b>	<b>Demand Analysis &amp; Monopoly &amp; Duopoly Problems</b> <ul style="list-style-type: none"> <li>➤ Concept of Demand &amp; Supply</li> <li>➤ Laws of Demand &amp; Supply</li> <li>➤ Demand curve and supply curve</li> <li>➤ Market Equilibrium</li> <li>➤ Elasticity of a function, price elasticity of demand and supply.</li> <li>➤ Elasticity of cost function, method of determines the price elasticity of demand.</li> <li>➤ Average revenue, marginal revenue, average cost, marginal cost, condition for total revenue, maximization and total cost minimization, total revenue curve.</li> <li>➤ Relation between price elasticity of the demand, average revenue and marginal revenue, uses of price elasticity of demand.</li> <li>➤ Discussion of monopoly problems classical duopoly problems (idea only).</li> <li>➤ Effect of Taxation on Market Equilibrium &amp; Monopoly.</li> <li>➤ Simple examples of monopoly under perfect competition.</li> <li>➤ Difference between monopoly &amp; duopoly problems</li> </ul>	<b>15</b>
<b>Unit 2</b>	<b>production &amp; Utility function</b> <ul style="list-style-type: none"> <li>➤ Definition of production function and its properties.</li> <li>➤ Various production functions.</li> <li>➤ Maximization of the profit with illustrations.</li> <li>➤ Average production and marginal production.</li> <li>➤ Homogeneous production function and elasticity of productivity.</li> <li>➤ Euler's theorem with proof.</li> <li>➤ Cobb-Douglas production function.</li> <li>➤ Maximization of production functions subject to cost function.</li> <li>➤ Concept of Utility, Utility index, marginal Utility.</li> <li>➤ Utility function and its properties.</li> <li>➤ Indifference curves, standard forms of utility function.</li> <li>➤ Maximization of Utility, compensated demand function,</li> <li>➤ Utility function on basis of income and Leisure. Examples</li> </ul>	<b>15</b>
<b>Unit 3</b>	<b>Index Numbers</b> <ul style="list-style-type: none"> <li>➤ Definition, limitations, characteristics, and uses of index numbers</li> <li>➤ Construction of whole sale price index number and cost of living index number</li> <li>➤ Construction of index number by suing aggregate expenditure method and family budget method using Laspeyre's, Paasche's, Fisher's, Marshall Edgeworth's and Dorbish Bowley's formulae, Weighted mean formulae</li> </ul>	<b>15</b>



	➤ Deflating, Splicing, Time Reversal Test (TRT) and Factor Reversal Test (FRT). Simple examples.	
<b>Unit 4</b>	<b>Distribution of Income and Economic Models</b> ➤ Concept of Income Distribution models ➤ Study of Paroto's income distribution analysis and interpretations. ➤ Lorentz curve of concentration ➤ Fitting of Pareto and Lorentz curves - numerical examples only. ➤ Classical models- structural equations and structural parameters of model, ➤ Linear homogeneous equation system, study of (i) price determination model and (ii) income determination model.	<b>15</b>
	<b>Total</b>	<b>60</b>

### **COURSE OBJECTIVES**

The field of Statistics deals with collection, organization, analysis, interpretation and presentation of data. This module plays a vital role in understanding economic data such as the relationship between the quantity and price, supply and demand, economic output, GDP, per capita income of nations etc. Statistics help in formulating different economic laws such as the Law of Demand, Law of Supply, Elasticity of Demand, Elasticity of Supply, etc., were developed using the inductive method of generalization.

### **COURSE OUTCOMES**

Statistics for economics concerns itself with the collection, processing, and analysis of specific economic data. It helps students to understand and analyze economic theories and denotes correlations between variables such as demand, supply, price, output, national income and economical models etc., with the help of different techniques and tools, it helps economy understand and solve these economic problems efficiently. Student shall be able to understand the behavior of consumers toward the purchase and usage of a commodity or service by considering different determinants of supply and demand.

### **REFERENCE BOOKS**

1. David R. Anderson/Dennis J. Sweeney/Thomas A. Williams/Jeffrey D. Camm/James J Cochran: Statistics for Business & Economics
2. E.K. Ummer Basic Statistics for Economics, Business, and Finance
3. Dhingra IC, Garg VK Economic Development & Policy in India
4. Dhingra IC, Garg VK Principles of Macro Economics
5. Bruce Hansen Probability and Statistics for Economists
6. Dr D.P. Jain Statistics for Economics

### **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**

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



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.

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 120 minutes (2.00Hrs.)

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)
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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	Objective Questions (Equal weightage from all modules from Unit No. 1 to Unit No. 4) (any 10 out of 12 or any 5 out of 7) (It can include definitions, FIBs, True or False, one line answers, MCQs etc)	(10)
	<b>Total</b>	<b>(50)</b>





# K.S.K.V. KACHCHH UNIVERSITY

## Bachelor of Commerce

### Semester-III

#### ID/MD 301A

#### Micro Economics – III

Unit No.	Particulars	No. of Lectures / Hours
Unit 1	<b>Unit-1 Managerial Economics: Nature and Importance:</b> Meaning, characteristics and importance of managerial Economics, Scope, functions and responsibilities of managerial Economics, Difference between pure economics and managerial economics, managerial economics and its relation with other branches of knowledge.	15
Unit 2	<b>Unit-2 Basic Concepts and Methods of Analysis:</b> Basic concepts: The incremental concepts, the opportunity cost concepts, the concept of time perspective, the equi-marginal concept. Tools of analysis: constant and variable factors, functions and graphs. Method of Analysis: Scientific method, models and case studies.	15
Unit 3	<b>Unit-3 Demand Analysis and Estimation:</b> Meaning, objectives and importance of demand analysis, Concept of demand, demand function, determinants of demand. Demand distinctions/types: Consumer's goods demand and producers goods demand, durable demand and non-durable goods demands, derive demand and independence demand, firm's demand and industry demand, individual demand and market demand.	15
Unit 4	<b>Unit-4 Demand Forecasting:</b> Meaning, objectives and types of demand forecasting, Usefulness and factors affecting demand forecasting, different method of demand forecasting, some statistical method of demand forecasting, demand forecasting for new products, Standards of best demand forecasting methods.	15
	<b>Total</b>	<b>60</b>

**Course Objectives:** The purpose of this course is to apply micro economic concepts and techniques in evaluating business decisions taken by firms. The emphasis is on explaining how tools of standard price theory can be employed to formulate a decision, evaluate alternative courses of action and finally choose among alternatives.

#### **Learning Outcomes:**

Apply the knowledge of the mechanics of supply and demand, estimation and forecasting of demand to explain working of markets of different products. Described how changes in demand and supply affect markets. Understand the choices made by a rational producers/manager in this competitive world.





**Reference Books:**

1. K. K. Dewett and Varma: Elements of Economic Theory
2. H. L. Ahuja: Advanced Economic Theory
3. Varshney and Maheshwari: Managerial Economics
4. D. N. Dwivedi: Managerial Economics
5. M. L. Seth: Micro Economic
6. H. Craig Peterson and W. Cris Lewis: Managerial Economics

**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**

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

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.

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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	Objective Questions: (Equal weightage from all modules from Unit No. 1 to Unit No. 4) (any 10 out of 12 or any 5 out of 7) (It can include definitions, FIBs, True or False, one line answers, MCQs etc)	(10)
	<b>Total</b>	<b>(50)</b>





# K.S.K.V. KACHCHH UNIVERSITY

## Bachelor of Commerce

### Semester-III

#### ID/MD 301B

#### Export Import Management – III

Unit No.	Particulars	No. of Lectures / Hours
<b>Unit 1</b>	<b>Unit-1: What is Export, Why Export and How to Export?</b> Definition of Export, Why Export, Comparative Advantage, Import-Substitution Problems, How Exports Benefit a Country, Why Should a Businessman Export, Risk of Expanding in-to Domestic or Foreign Markets, How to Export, Basic Problems of Exports, Assessing Export Potential, Management's Goals and Priorities, Building up A Market Profile.	<b>15</b>
<b>Unit 2</b>	<b>Unit-2: Starting of Export Business:</b> Essential steps for export Business, Categories of Exporters, Selecting the Markets, Understanding, Risks in International Trade, Arbitration, Export Strategy and Export Marketing Plan, Steps for Developing the Export Marketing Plan, Analysing the Company's Strengths and Weaknesses, Locating the Prospective Buyers, Research for Market Selection, Finding an Agents Advantages and Disadvantages of using an agent.	<b>15</b>
<b>Unit 3</b>	<b>Unit-3 Export Marketing Mix &amp; Marketing Channels:</b> Introduction: Elements of Marketing Mix, Marketing Mix of Manufacturers, Marketing Channels, Role of marketing channels, Variation in Basic Marketing Channels, Methods of Entry into Foreign Market, Distribution Channels, Functions of Distribution Channels, Direct Marketing, Advantages and Disadvantages of Indirect Marketing, Type of importers	<b>15</b>
<b>Unit 4</b>	<b>Unit-4 Sales Promotion and Export Pricing:</b> Planning the Selling, Planning Sales Promotion Literature, Selling to Buyers from Abroad, Persona Selling by Visits Abroad, Sending Export Samples to Prospective Buyers, Export Control Items, Export Procedure of sample Items, Export Costing and Pricing, Methods for Export Pricing. (25%)	<b>15</b>
	<b>Total</b>	<b>60</b>

**Course Objectives:** Main objective of this course to inspire and motivate the students about how to do export and import business. This chapter will help to understand about marketing aspects of export & import business.

**Course Outcomes:-** There are two biggest ports, SEZs, CFS, ICDs and many more export import related activities in this region of Kachchh. This subject may help students to get Export import practice base knowledge to get employment and entrepreneurial opportunities to the local commerce graduates.



**Reference Books:**

1. How to Export, Nabhi Publication.
2. How to Import, Nabhi Publication
3. Madhurima Lall, Sultan Ahemad, Export Import Procedure and Documentation, Sultan Chand & Sons.
4. D. C. Kapoor, Export Management, Vikas Publishing House Pvt. Ltd.
5. Philip Kotler, Marketing Management, Pearson.

**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
<b>Total</b>	<b>50 Marks</b>

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.

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 120 minutes (2.00Hrs.)

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Q.5	Objective Questions: (Equal weightage from all modules from Unit No. 1 to Unit No. 4) (any 10 out of 12 or any 5 out of 7) (It can include definitions, FIBs, True or False, one line answers, MCQs etc)	(10)
	<b>Total</b>	<b>(50)</b>





# K.S.K.V. KACHCHH UNIVERSITY

## Bachelor of Commerce

### Semester-III

#### ID/MD 301C

#### Business Environment – III

Unit No.	Particulars	No. of Lectures / Hours
Unit 1	<b>Unit- 1: Money and National Income:</b> Money – Meaning, Functions, Components of Money Supply; National Income – Meaning, Various Concepts of National Income, Methods of measuring NI with its limitations.	15
Unit 2	<b>Unit- 2: International Trade and Balance of Payment:</b> Foreign Trade – Trends, Quantum, Composition, Direction; Foreign Trade Policy – Import Policy and Export Policy; New EXIM Policy; Balance of Payment – Meaning, Structure, Trends.	15
Unit 3	<b>Unit- 3: Monetary Policy:</b> RBI – Functions; Components of Money Supply; Monetary Policy – Meaning, Objectives, Tools, Evaluation; Working and Problems of Nationalised Banks and Private Banks.	15
Unit 4	<b>Unit- 4: Fiscal Policy:</b> Fiscal Policy – Meaning, Objectives, Tools; Indian Tax Structure – Characteristics, Defects, GST- concept; Public Expenditure – Meaning, objectives, causes of growth of public expenditure; Deficit Financing – Types, Need, Effects.	15
	<b>Total</b>	<b>60</b>

**Course Objective:** This subject will impart learning of various theories of international trade, economics of international trade, theories and practice of trade regulations and restrictions in the international trade including trade cartels and market blockade.

**Course Outcome:** After the completion of this course the students will be able to understand the concept, meaning and forms of economic integration, its impact on the developing countries, regional trade blocs and the advantages and disadvantages of globalization.



## Reference Books:

1. Misra S.K. and V.K. Puri, Indian Economy, Himalaya Publishing Co., Bombay
2. Ruddar Datt and KPM Sundharam: Indian Economy.

### 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**

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

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.

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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	Objective Questions (Equal weightage from all modules from Unit No. 1 to Unit No. 4) (any 10 out of 12 or any 5 out of 7) (It can include definitions, FIBs, True or False, one line answers, MCQs etc)	(10)
	<b>Total</b>	<b>(50)</b>



**B.COM. SEMESTER – IV**

Course No.	Course Type	Title of Course	Selection	Credits
401 A	DSC-M	Advance Accounting (Cost Account – II)	(Select anyone)	4
401 B	DSC-M	Advance Statistics (Continuous Probability Distribution)		
402 A	DSC-M	Advance Accounting (Business Accounting – IV)	(Select anyone)	4
402 B	DSC-M	Advance Statistics (Optimization Technique)		
403A	DSC-M	Advance Accounting (Personal Tax Planning & Management – II)	(Select anyone)	4
403B	DSC-M	Advance Statistics (Industrial Statistics)		
401A	MIC	Business Administration – III	(Select anyone)	4
401B	MIC	Business Management – III		
401C	MIC	Banking & Finance – III		
401D	MIC	Statistics – III		
401E	MIC	Computer Application – III		
401F	MIC	Accounting – III		
401	AEC	Separate basket will be provided for AEC, SEC and CVAC papers by University	(Select any one)	2
401	SEC	Separate basket will be provided for AEC, SEC and CVAC papers by University	(Select anyone)	2
401	CVAC	Separate basket will be provided for AEC, SEC and CVAC papers by University	(Select anyone)	2
<b>TOTAL</b>				<b>22</b>

**Note : The selection of minor subject should be other than the major subject selected**





# K.S.K.V. KACHCHH UNIVERSITY

## Bachelor of Commerce

### Semester-IV

### DSC –M 401A

### Cost Account – II

Unit No.	Particulars	No. of Lectures / Hours
Unit 1	<b>Unit Costing:</b> <ul style="list-style-type: none"><li>- Introduction and Meaning</li><li>- Elements of Cost</li><li>- Cost sheet</li><li>- Tender Price and Estimated Cost Sheet</li><li>- Practical Questions</li></ul>	15
Unit 2	<b>Reconciliation of Cost and Financial Account</b> <ul style="list-style-type: none"><li>- Introduction &amp; Meaning</li><li>- Causes of difference in Result (Profit/ Loss) of Cost and Financial Accounts</li><li>- Need of Reconciliation of Cost and Financial Accounts</li><li>- Procedure of Reconciliation<ul style="list-style-type: none"><li>➤ Methods of preparing Reconciliation statement</li><li>➤ Reconciliation statement pro-forma</li><li>➤ Overheads account : Preparing Rule and method</li></ul></li><li>- Practical Questions</li></ul>	15
Unit 3	<b>Contract Costing</b> <ul style="list-style-type: none"><li>- Introduction-Meaning and characteristics</li><li>- Expenses and of Contract</li><li>- Special items [Certified Work, Uncertified Work and Work-in-Progress]</li><li>- Ascertainment of Profit or Loss on contract</li><li>- Types of Contract<ol style="list-style-type: none"><li>1. Fixed Price Contract</li><li>2. Cost-Plus Contract</li><li>3. Sub –Contract</li><li>4. Escalation Clause</li></ol></li></ul> <p>Practical Questions (Excluding practical questions to prepare Final accounts in the books of Contractor)</p>	15
Unit 4	<b>Job and Batch Costing</b> <ul style="list-style-type: none"><li>- Introduction-Job costing: Meaning and characteristics</li><li>- Job Costing and Contract Costing</li><li>- Importance- advantages and limitations of job costing.</li><li>- Procedure of job costing and Accounting of job cost</li><li>- Batch costing: Meaning-Suitability-Features</li><li>- Job costing and Batch costing</li><li>- Economic Batch Quantity [EBQ]</li><li>- <b>Practical Questions</b></li></ul>	15



<b>Total</b>	<b>60</b>
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**Course Objectives:**

- The course aims to develop understanding among learners about contemporary cost concept and rational approach towards cost systems and cost ascertainment.
- The course also aims to provide knowledge about various methods of cost determination under specific situations and to acquire the ability to use information determined through cost accounting for decision making purpose.

**Learning Outcomes:**

After completion of the course, learners will be able to:

1. Understand concept of cost unit and ascertain the cost per unit;
2. Make reconciliation of cost and financial accounts;
3. Determine cost under contract costing;
4. Determine cost under job and batch costing.

**Reference Books:**

1. Arora, M.N. Cost Accounting – Principles and Practice, Vikas Publishing House, New Delhi
2. Banarjee, B. (2014). Cost Accounting – Theory and Practice. New Delhi: PHI Learning Pvt. Ltd.
3. Kishor, R. M. (2019). Taxman’s Cost Accounting. New Delhi: Taxmann Publication Pvt. Ltd. Lal,
4. J., & Srivastava, S. (2013). Cost Accounting. New Delhi: McGraw Hill Publishing Co. Mowen,
5. M. M., & Hansen, D. R. (2005). Cost Management. Stanford: Thomson.
6. Jawahar Lal, Cost Accounting, McGraw Hill Education.
7. P.C. Tulsian, Practical Costing, Vikas Publishing House Pvt. Ltd.
8. M.Y. Khan, P.K. Jain , Theory and Problems in Cost Accounting, Tata McGraw Hill Publications.
9. Maheshwari, S.N. and S.N. Mittal, Cost Accounting: Theory and Problems, Shri Mahavir Book Depot, New Delhi.
10. Study Material of CA Course (New) Intermediate Level Paper 3: Cost and Management Accounting.

**Structure of Course Examination**

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**Internal Evaluation System**

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

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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)
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<b>Total</b>		<b>(50)</b>





# K.S.K.V. KACHCHH UNIVERSITY

## Bachelor of Commerce

### Semester-IV

#### DSC –M 401B

#### Continuous Probability Distribution

Unit No.	Particulars	No. of Lectures / Hours
<b>Unit 1</b>	<b>Introduction to Continuous Distributions</b> <ul style="list-style-type: none"> <li>➤ Overview of probability distributions</li> <li>➤ Difference between discrete and continuous distributions</li> <li>➤ Characteristics of continuous distributions</li> <li>➤ Probability Generating function</li> <li>➤ Moment Generating function</li> <li>➤ Characteristics function</li> </ul>	<b>15</b>
<b>Unit 2</b>	<b>The Normal Distribution</b> <ul style="list-style-type: none"> <li>➤ Normal distribution and its Properties with application</li> <li>➤ Standard normal distribution, z-scores, properties and application of standard normal distribution</li> <li>➤ Statements of p.d.f. with derivations of their Generating functions, mean and variance, other properties and their practical applications. All types of numerical examples</li> </ul>	<b>15</b>
<b>Unit 3</b>	<b>The Weibull, Gamma, Beta Type –I and Type –II Distributions</b> <ul style="list-style-type: none"> <li>➤ Weibull, Gamma, Beta Type –I and Type –II distribution and its Properties with application</li> <li>➤ Statements of p.d.f. with derivations of their Generating functions, mean and variance, other properties and their practical applications.</li> <li>➤ All types of numerical examples</li> </ul>	<b>15</b>
<b>Unit 4</b>	<b>Exponential Distribution</b> <ul style="list-style-type: none"> <li>➤ Exponential distribution and its Properties with application</li> <li>➤ Statements of p.d.f. with derivations of their Generating functions, mean and variance, other properties and their practical applications.</li> <li>➤ All types of numerical examples</li> </ul> <b>Uniform Distribution</b> <ul style="list-style-type: none"> <li>➤ Uniform distribution and its Properties with application</li> <li>➤ Statements of p.d.f. with derivations of their Generating functions, mean and variance, other properties and their practical applications.</li> <li>➤ All types of numerical examples</li> </ul>	<b>15</b>
	<b>Total</b>	<b>60</b>

#### **COURSE OBJECTIVES**

Continuous Probability distribution models and evaluates numerous real-world phenomena and anticipates future outcomes based on previous observations and trends. Statistics, economics, finance, engineering, and natural sciences all employ probability distributions to understand and make decisions when clouded by uncertainty. The main objective of this module is to give an introduction to some widely used continuous distribution.



## COURSE OUTCOMES

Students would be able to understand Probability distribution models and evaluate them. Probability distributions are used to describe the populations of real-life variables and compare them.

## REFERENCE BOOKS

- 1) Agresti, A. and B. Finlay, Statistical Methods for the Social Science, 3rd Edition, Prentice Hall, 1997.
- 2) Daniel, W. W. and C. L. Cross, C. L., Biostatistics: A Foundation for Analysis in the Health Sciences, 10th Edition, John Wiley & Sons, 2013.
- 3) Hogg, R. V., J. Mckean and A. Craig, Introduction to Mathematical Statistics, Macmillan Pub. Co. Inc., 1978.
- 4) Meyer, P. L., Introductory Probability and Statistical Applications, Oxford & IBH Pub, 1975.
- 5) Stephens, L. J., Schaum's Series Outline: Beginning Statistics, 2nd Edition, McGraw Hill, 2006.
- 6) Triola, M. F., Elementary Statistics, 13th Edition, Pearson, 2017.
- 7) Weiss, N. A., Introductory Statistics, 10th Edition, Pearson, 2017.

### Structure of Course Examination

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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)
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	(It can include definitions, FIBs, True or False, one line answers, MCQs etc)	
	<b>Total</b>	<b>(50)</b>





# K.S.K.V. KACHCHH UNIVERSITY

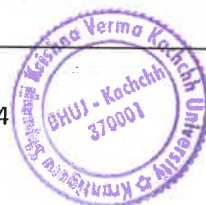
## Bachelor of Commerce

### Semester-IV

### DSC –M 402 A

### Business Accounting – IV

Unit No.	Particulars	No. of Lectures / Hours
Unit 1	<b>Accounts of General Insurance Company</b> <ul style="list-style-type: none"> <li>- Introduction – Meaning-Types of Insurance</li> <li>- IRDA and Insurance management [Including main Accounting Provisions of Insurance Act- 1938, 1956, 1972, 1993 and amendments onwards and</li> <li>- Companies Act - 2013)</li> <li>- Only Brief introduction of vertical format of Profit &amp; Loss Accounts and Vertical General Balance sheet.</li> <li>- Practical Questions</li> </ul> <b>(Relating to prepare only Vertical Revenue Statement-Scheduled Format, excluding practical problems final accounts of general insurance company)</b>	15
Unit 2	<b>Insolvency Accounts (Under the Provincial Insolvency Act – 1920)</b> <ul style="list-style-type: none"> <li>- Introduction-Meaning Insolvency and Insolvent</li> <li>- Brief knowledge of Insolvency Act and Procedure for declaring Insolvent</li> <li>- Statement of Affairs- Deficiency Account –</li> <li>- Specific items in accordance with legal matters of accounting treatments</li> <li>- Practical Questions : (In the case of proprietor firm and of partnership firm Under The provincial insolvency act-1920)</li> </ul>	15
Unit 3	<b>Operating Costing – 1 (Road Transportation)</b> <ul style="list-style-type: none"> <li>- Introduction</li> <li>- Meaning and Characteristics</li> <li>- Unit of operating cost</li> <li>- Operating Costing of Transportation</li> <li>- Road Transportation unit cost</li> <li>- Statement of Operating Cost: Items and Pro-forma</li> </ul> Practical Questions relating to Road Transportation	15
Unit 4	<b>Operating Costing – 2 (Hotel, Hospital and Theatre)</b> <ul style="list-style-type: none"> <li>- Meaning and scope of service costing,</li> <li>- Factors in ascertaining service cost</li> <li>- Unit of operating cost for hotel, hospital, theatre</li> <li>- Statement of Operating Cost: Items and Pro-forma for hotel, hospital, theatre</li> </ul> Practical Questions relating to hotel, hospital, theatre	15
	<b>Total</b>	<b>60</b>



### Course Objectives:

- The course aims to impart advanced knowledge on financial accounting applicable in business enterprises of special nature.

### Learning Outcomes:

After completion of the course, learners will be able to:

1. Know concept of general insurance and types of insurance.
2. Determine financial result of general insurance company;
3. Understand procedure of insolvency. Prepare statement of affairs and deficiency account under the provincial insolvency act-1920.
4. Determine cost of road transportation under operating costing.
5. Determine cost of hotel, hospital and theatre industry under operating costing

### Reference Books:

1. M.C.Shukla and T.S.Grewal; Advanced Accounts, (Sultan Chand & Sons, Delhi)
2. Narayan Swamy; Financial Accounting, (Prentice Hall India, New Delhi)
3. Dr.B.M.Agrawal and Dr. M.P.Gupta; Advanced Accounting,
4. Amitabha Mukherjee and Mohammed Hanif; Modern Accounting,
5. Gupta and Gupta; Principles and Practice of Accounting, (Sultan Chand & Sons, Delhi)
6. P.C. Tulsian; Financial Accounting, (Tata McGraw Hill Publishing Co., New Delhi)
7. Dr. R.K. Sharma and Dr. R.S. Popli; Accountancy (Self Tutor),
8. R.S.N Pillai, Bhagawathi, S.Uma; Practical Accounting (S. Chand & Co. New Delhi)
9. Ashok Sehgal Deepak Sehgal; Advanced Accounting (Taxmann Allied Services, Pvt. Ltd; New Delhi)
10. Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education

### Structure of Course Examination

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	<b>Total</b>	<b>(50)</b>





# K.S.K.V. KACHCHH UNIVERSITY

## Bachelor of Commerce

### Semester-IV

### DSC –M 402B

### Optimization Technique

Unit No.	Particulars	No. of Lectures / Hours
<b>Unit 1</b>	<b>Transportation Problem (TP)</b> <ul style="list-style-type: none"> <li>➤ Meaning of balanced and unbalanced Transportation Problem (TP)</li> <li>➤ General Transportation table and its mathematical form for balanced TP</li> <li>➤ Initial basic feasible solution (IBFS) and its cost by North-West Corner Method (NWCN), Least Cost (Matrix Minima) Method (LCM), Vogel's Approximation Method (VAM), examples based on these methods for balanced and unbalanced TP</li> <li>➤ Modified Distribution (MODI) Method, Optimality Tests, Degeneracy in T.P., Unbalanced T.P</li> </ul>	<b>15</b>
<b>Unit 2</b>	<b>Assignment Problem (AP) and Replacement Problem (RP)</b> <ul style="list-style-type: none"> <li>➤ Meaning of balanced Assignment problem (AP), its mathematical form</li> <li>➤ Hungarian method for solving A.P. in the cases of minimization and maximization problem</li> <li>➤ Constrained Assignment Problem</li> <li>➤ Applications of Assignment Problems</li> <li>➤ Traveling Salesman Problem</li> <li>➤ Meaning of Replacement Problem, simple examples of Replacement Problem when the units are deteriorating with time and the value of money remains unchanged.</li> </ul>	<b>15</b>
<b>Unit 3</b>	<b>Queuing Theory and Sequencing Problem</b> <ul style="list-style-type: none"> <li>➤ Basic Concept for a Queuing system, Study of (M/M/1:∞/FIFO) AND (M/M/m:∞/FIFO) (without Prof) queues with simple properties application of queuing theory without any mathematical derivation</li> <li>➤ Problems of sequencing</li> <li>➤ Sequencing of n jobs on two and three machines</li> <li>➤ Application of sequencing Problems</li> </ul>	<b>15</b>
<b>Unit 4</b>	<b>PERT and CPM Techniques</b> <ul style="list-style-type: none"> <li>➤ Meaning and characteristics of PERT</li> <li>➤ Explanation of basic terms like activity, event, dummy activity, optimistic time, pessimistic time, most likely time, expected time.</li> <li>➤ Fulkerson's rules for numbering the events</li> <li>➤ Meaning of Critical Path Method (CPM),</li> <li>➤ Differences between PERT and CPM</li> <li>➤ Earliest start time, Earliest finish time, Latest start time, Latest finish time, total float time of activity</li> <li>➤ Uses and limitations of PERT and CPM and simple examples on the basis of</li> </ul>	<b>15</b>



	all above ➤ Determination of Floats: Total Float, Free Float and Independent Float, Project Evaluation and Review Technique (PERT), Applications of CPM and PERT	
	<b>Total</b>	<b>60</b>

### COURSE OBJECTIVES

- The students will get the knowledge of operations research, optimization Technique and its application.
- Student should be able to understand the application of statistical methods in the various field.

### COURSE OUTCOMES

- Understand the concept of Optimization Technique.
- Gain knowledge about Assignment and transportation problems.
- Solve Assignment and transportation problems to obtain optimum solution.
- Gain knowledge about sequencing problems, travelling salesman problem and various methods to solve sequencing problems.
- Understand basic concepts of queuing models and will be able to write and solve the steady state equations for various queuing models.
- Understand different concepts of Network Analysis, Construct Network Diagrams, draw conclusion from Network using PERT analysis and CPM analysis.

### REFERENCE BOOKS

1. Gupta P.K., Man Mohan: Operation Research Statistical Analysis -, Sultan Chand & Sons, New Delhi
2. G. Srinivasan: Operation Research, Prentice - Hall India
3. H. A. Taha, Operations. Research, Macmillan Publishing Co. Inc.
4. Vohra N.D, Quantitative Techniques in Management Tata Mc Graw Hill, New Delhi.
5. J. K. Sharma: O.R. Theory and Applications, Macmillan India Ltd.
6. Anderson, Sweeney, Williams, An Introduction to Management Science Quantitative Approach to Decision Making, Cengage Learning India Pvt. Ltd. New Delhi.
7. Barry Render, Ralph M. Stair, Michael E. Hanna, Quantitative Analysis for Management, Pearson Education (Singapore) Pvt. Ltd.

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	<b>Total</b>	<b>(50)</b>





# K.S.K.V. KACHCHH UNIVERSITY

## Bachelor of Commerce

### Semester-IV

#### DSC -M 403 A

#### Personal Tax Planning & Management - II

Unit No.	Particulars	No. of Lectures / Hours
Unit 1	<b>Income Tax Computation Under The Head- Business or Profession</b> <ul style="list-style-type: none"><li>➤ Introduction and Meaning</li><li>➤ Income under the head “Business or Profession”</li><li>➤ Tax planning measures relating to income from Business or Profession</li><li>➤ Computation of income tax under the head of Business or Profession</li></ul>	15
Unit 2	<b>Income Under The Head-Capital Gains</b> <ul style="list-style-type: none"><li>➤ Introduction</li><li>➤ Income under the head “Capital Gains”</li><li>➤ Tax planning measures relating to income from Capital Gains</li><li>➤ Computation of income tax under the head of Capital Gains</li></ul>	15
Unit 3	<b>Tax Planning Through Investments</b> <ul style="list-style-type: none"><li>➤ Introduction</li><li>➤ Tax planning through various tax saving investment avenues available for individuals and HUF like Mutual funds unit linked insurance plans, Bonds, Equity linked savings schemes, Post office savings schemes and others.</li><li>➤ Tax deductions under Income-tax Act.</li></ul>	15
Unit 4	<b>Tax Management</b> <ul style="list-style-type: none"><li>➤ <b>Deduction, collection and recovery of tax:</b> Advance tax, tax deduction at source, tax collection at source, refund</li><li>➤ <b>Assessment Procedures, Income – Tax Authorities and Appeal and Revision:</b> Income-tax authorities, filing return of income, self-assessment, summary assessment, scrutiny assessment, best judgement assessment, time limit for completion of assessments and appeals and revisions.</li></ul>	15
	<b>Total</b>	<b>60</b>

#### Course Objectives:

The course aims to enable learners to understand the importance of tax planning and use various instruments and measures for tax planning.

It also aims to explain how systematic investment and selection of investment avenues can help in tax planning.

The course provides an insight into tax management by developing an understanding of the provisions relating to deduction and collection of tax at source, advance tax, refund, assessment



procedures and provisions relating to income-tax authorities and appeals and revisions.

### Learning Outcomes:

After completion of the course, learners will be able to:

1. Examine how tax planning is permitted under different provisions of the Income Tax Act;
2. Determine tax liability under the head of Business or Profession;
3. Determine tax liability under the head of Capital Gains;
4. Choose the avenues of investment with an intent to reduce tax liabilities and identify merits and limitations of different means of investments and examine various provisions relating to deduction and collection of tax at source and advance tax obligations;
5. Examine the provisions relating to survey, search and seizure and the related powers of various income-tax authorities.

### Reference Books:

1. Ahuja, G., & Gupta, R. (2018). *Direct Taxes Ready Reckoner*. New Delhi: Wolters Kluwer India Private Limited.
2. Gaur, V. P., Narang, D. B., & Gaur, P. (2018). *Income Tax Law and Practice*. New Delhi: Kalyani Publishers.
3. Singhania, V. K., & Singhania, K. (2020). *Direct Taxes: Law & Practice*. New Delhi: Taxmann Publication.

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# K.S.K.V. KACHCHH UNIVERSITY

## Bachelor of Commerce

### Semester-IV

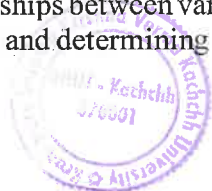
#### DSC –M 403 B

#### Industrial Statistics

Unit No.	Particulars	No. of Lectures / Hours
<b>Unit 1</b>	<b>Business forecasting - I</b> <ul style="list-style-type: none"> <li>➤ Meaning and uses of Business Forecasting</li> <li>➤ Different methods of Forecasting: Regression Analysis, Index Numbers, Economic models, Input output models, Opinion poll method, Extrapolation, Graphical method (Only theoretical explanation of these methods)</li> <li>➤ Least Square method for linear and quadratic relationship between the variables</li> <li>➤ Examples based on these two methods along with their theoretical explanation</li> </ul>	<b>15</b>
<b>Unit 2</b>	<b>Business forecasting - II</b> <ul style="list-style-type: none"> <li>➤ Meaning and uses of time series</li> <li>➤ Various components of time series, determination of trend by using graphical, moving average and least square method</li> <li>➤ To separate seasonal component by using sale forecasts and seasonal variation by using moving average method, link relative method, with examples.</li> <li>➤ Exponential Smoothing Method with examples.</li> </ul>	<b>15</b>
<b>Unit 3</b>	<b>Input - Output Analysis</b> <ul style="list-style-type: none"> <li>➤ Meaning of Input - output analysis</li> <li>➤ Assumption and limitations</li> <li>➤ Leontief's static open model - importance and application of the model</li> <li>➤ Simple examples up to the matrix of order 3×3</li> </ul>	<b>15</b>
<b>Unit 4</b>	<b>Interpolation - Extrapolation</b> <ul style="list-style-type: none"> <li>➤ Meaning and definition of Interpolation- Extrapolation</li> <li>➤ Application / uses and Assumptions</li> <li>➤ Binomial Expansion Method and Newton's Method of advancing differences.</li> <li>➤ Simple examples.</li> </ul>	<b>15</b>
<b>Total</b>		<b>60</b>

### COURSE OBJECTIVES

- Statistics plays an important role in industries, companies, and markets like manufacturing, quality control, quality assurance, it helps with decision making, forecasting, performance measurement, planning, and identifying relationships between variables, market research, identifying trends, measuring marketing program effectiveness, and determining consumer preferences to inform marketing strategies.



## COURSE OUTCOMES

- Industrial Statistics is crucial in business as it helps students to make decisions based on historical data and ongoing trends, analyze data for decision-making, revealing trends, forecasting performance, optimizing operations, and driving strategic planning to enhance profitability and reduce risks.

## REFERENCE BOOKS

1. Anand M. Joglekar: Industrial Statistics: Practical Methods and Guidance for Improved Performance
2. Chaman L. Jain: Fundamentals of Demand Planning and Forecasting
3. J. Eric Wilson: Predictive Analytics for Business Forecasting & Planning
4. Thomas S. Wallace: Sales & Operations Planning: Beyond the Basics
5. Charles Chase Demand-Driven Forecasting: A Structured Approach
6. Al & C. L. Jain Migliaro: An Executive's Guide to Econometric Forecasting

### 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**

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

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.

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 120 minutes (2.00Hrs.)

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	Objective Questions (Equal weightage from all modules from Unit No. 1 to Unit No. 4) (any 10 out of 12 or any 5 out of 7) (It can include definitions, FIBs, True or False, one line answers, MCQs etc)	(10)
	<b>Total</b>	<b>(50)</b>





# K.S.K.V. KACHCHH UNIVERSITY

## Bachelor of Commerce

### Semester-IV

#### MIC 401 A

#### Business Administration – III (HUMAN RESOURCE MANAGEMENT)

Unit No.	Particulars	No. of Lectures / Hours
Unit 1	<b>INTRODUCTION :</b> Personal Management : Introduction, Meaning, Definition, Features, Importance Human Resource Management: Introduction, Meaning, Definition, Features, Objectives, Scope Functions, Importance, Limitations, HRM and Personal Management, HRM in India, Challenges.	15
Unit 2	<b>ACQUISITION OF HUMAN RESOURCE:</b> Human resource planning: Introduction, Meaning, Definition, Features, Need, Objectives, Importance, Factors affecting to HRP, Job analysis, Job description and job specification.	15
Unit 3	<b>RECRUITMENT AND SELECTION:</b> Recruitment: Introduction, Meaning, Definition, Recruitment Policy, Situational Factors Affecting Recruitment, Scientific and non-scientific recruitment process, Sources of Recruitment (Internal and External), Methods of Recruitment. Selection: Introduction, Meaning, Definition, Selection Process including types of trade test, Test and interview. Appointment and Induction.	15
Unit 4	<b>TRAINING AND DEVELOPMENT:</b> Introduction, Meaning, Definition, Importance, Needs, Types, Scope of training, Training and development methods, Training process outsourcing.	15
	<b>Total</b>	<b>60</b>

#### Course Objectives:

To acquaint learners with the techniques and principles to manage human resources of an organization.

#### Learning Outcomes:

After completion of the course, learners will be able to;

- (1) Understand the basic concepts of a personnel management and Human resources.
- (2) Know about the principles, policies and practice of human resources management.
- (3) Prepare human resource plans and maintain human resource records.
- (4) Enable the employees to attain balance the work life.
- (5) Prepare a report on job analysis and organize an induction programme in an organization.
- (6) Analyze the applicability and use of different kinds of training and development strategies in real life scenarios.





## Reference Books:

- (1) Mondy, A. W., & Noe, R. M. (1999). Human Resource Management. London: Pearson.
- (2) Decenzo, D. A., & Robbins, S. P. (2009). Fundamentals of HRM. New Jersey: Wiley.
- (3) Dessler, G., & Varkkey, B. (2011). Human Resource Management. New Delhi: Pearson Edu.
- (4) Chhabra, T. N. (2004). Human Resource Management. Delhi: Dhanpat Rai & Co..
- (5) Aswathappa, K. (2007). Human Resource Management. New Delhi: Tata McGraw-Hill.
- (6) French, W. L. (1994). Human Resource Management. Boston: Houghten Mifflin.
- (7) Gupta, C. B. (2018). Human Resource Management. Delhi: Sultan Chand & Sons.
- (8) Rao, V. S. P. (2002). Human Resource Management: Text and Cases. Delhi: Excel Books.

**Note: Learners are advised to use the latest edition of readings.**

### 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**

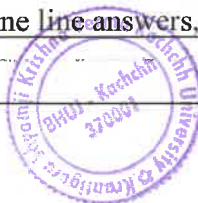
<b>Internal Tests</b>	<b>25 Marks</b>
Class participation / Case analysis and presentation/ assignment, tutorials/ slip tests (announced/ surprised), quizzes etc.	<b>25 Marks</b>
<b>Total</b>	<b>50 Marks</b>

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.

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 120 minutes (2.00Hrs.)

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	Objective Questions (Equal weightage from all modules from Unit No. 1 to Unit No. 4) (any 10 out of 12 or any 5 out of 7) (It can include definitions, FIBs, True or False, one line answers, MCQs etc)	(10)
	<b>Total</b>	<b>(50)</b>





# K.S.K.V. KACHCHH UNIVERSITY

## Bachelor of Commerce

### Semester-IV -

#### MIC 401 B

#### Business Management – III (INVENTORY MANAGEMENT)

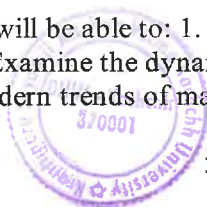
Unit No.	Particulars	No. of Lectures / Hours
Unit 1	<b>INTRODUCTION TO INVENTORY MANAGEMENT</b> Introduction-Meaning, need to managing inventory, objectives, Merits and demerits of keeping inventory, Inventory Management: Meaning and Objectives, System of Inventory Management, Importance of inventory Management, Prerequisites for good inventory Management	15
Unit 2	<b>MATERIAL PURCHASE AND MATERIAL INSPECTION</b> (A)Material Purchase -Introduction- Meaning – importance, Material Requisition form, Process of Material Purchase (B) Material receiving and inspection of goods: Introduction, Meaning of Material receiving, Inspection of Materials --- Meaning and Importance	15
Unit 3	<b>MATERIAL STORAGE AND MATERIAL CONTROL</b> (A)Material Storage: Introduction and Meaning, Function of storage keeping, Material storage Organization – Meaning and Formation, Affecting Factors in Formation of Material Organization, Procedure of Material storage Department Bin- card, Methods of Pricing for issuing of Material (Excluding Practical Question), (FIFO – LIFO – HIFO – NIFO -Simple Average -Weighted Average) (B) Material Control: Introduction, Meaning, Objectives and Importance, Scope and Function, Methods of Material Control, Different levels of Material, Limitation of Material Control	15
Unit 4	<b>MATERIAL HANDLING</b> Introduction, Meaning, Objectives and Importance, Types of Material Handling, Affecting Factors at Material Handling, Guiding principles Material Handling, Equipment of Material Handling, Modern Trends of Material Handling	15
	<b>Total</b>	<b>60</b>

#### Course Objectives:

The course aims to familiarize the students with material which is the essential element of cost.

#### Learning Outcomes:

After completion of the course, learners will be able to: 1. Analyse material purchase and inspection. 2. Evaluate the various methods of material control. 3. Examine the dynamics of the most suitable methods of pricing for issuing of material. 4. Examine and understand modern trends of material handling.



### 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**

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

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.

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 120 minutes (2.00Hrs.)

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)	<b>(10)</b>
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)	<b>(10)</b>
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)	<b>(10)</b>
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)	<b>(10)</b>
Q.5	Objective Questions (Equal weightage from all modules from Unit No. 1 to Unit No. 4) (any 10 out of 12 or any 5 out of 7) (It can include definitions, FIBs, True or False, one line answers, MCQs etc)	<b>(10)</b>
	<b>Total</b>	<b>(50)</b>





# K.S.K.V. KACHCHH UNIVERSITY

## Bachelor of Commerce

### Semester-IV

#### MIC 401 C

#### Banking & Finance – III

Unit No.	Particulars	No. of Lectures / Hours
Unit 1	<b>PRIVATE AND MULTINATIONAL BANKS</b> - Privatization in Banking sector - Arguments in favour of Privatization in Banking sector - Guidelines of RBI for Private banks - Banks of the Private sector - Multinational banks.	15
Unit 2	<b>INTRODUCTION TO NEW BANKING INSTITUTIONS</b> - Meaning and types of New Banking Institutions; - Detailed Explanation of, (i) Payment Banks (ii) Small Finance Banks (iii) MUDRA Bank (iv) Mahila Bank (v) Local Area Bank (LAB)	15
Unit 3	<b>DEVELOPMENT PLANS OF BANK</b> - Introduction - Merchant travelling banking - Deposit insurance scheme - Mutual funds - Modernization in the Banking sector - NBFCs - Development of NBFCs - Extent of online banking	15
Unit 4	<b>BANK FINANCE</b> Meaning and importance. - Objectives of finances - Types of finance in reference to Securities - Different types of Securities - Government and stock exchange securities - Land and Building - Documents of Goods' Life and Entitlement of goods' Insurance Policy - Debtors Fixed Deposits	15
	<b>Total</b>	<b>60</b>

#### Course Objectives:

To aware about some basic mechanism of banking system.

#### Learning Outcomes:

After completion of the course, learners will be able to:

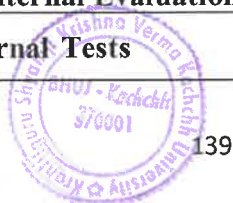
- (1) To get knowledge regarding different sorts /types of Banks.
- (2) To be aware regarding the newly introduced Banking Institutions.
- (3) To aware about the different development plans of Banks.
- (4) To aware about the BANK Financing policies and procedures and practices and also get knowledge of Indian Banking activities.

#### 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.	<b>25 Marks</b>
<b>Total</b>	<b>50 Marks</b>

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.

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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)	<b>(10)</b>
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)	<b>(10)</b>
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)	<b>(10)</b>
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)	<b>(10)</b>
Q.5	Objective Questions (Equal weightage from all modules from Unit No. 1 to Unit No. 4) (any 10 out of 12 or any 5 out of 7) (It can include definitions, FIBs, True or False, one line answers, MCQs etc)	<b>(10)</b>
	<b>Total</b>	<b>(50)</b>





# K.S.K.V. KACHCHH UNIVERSITY

## Bachelor of Commerce

### Semester-IV

#### MIC 401 D

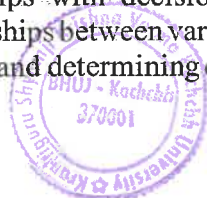
#### Statistics (Paper - III)

#### Industrial Statistics

Unit No.	Particulars	No. of Lectures / Hours
<b>Unit 1</b>	<b>Business forecasting - I</b> <ul style="list-style-type: none"> <li>➤ Meaning and uses of Business Forecasting</li> <li>➤ Different methods of Forecasting: Regression Analysis, Index Numbers, Economic models, Input output models, Opinion poll method, Extrapolation, Graphical method (Only theoretical explanation of these methods)</li> <li>➤ Least Square method for linear and quadratic relationship between the variables</li> <li>➤ Examples based on these two methods along with their theoretical explanation</li> </ul>	<b>15</b>
<b>Unit 2</b>	<b>Business forecasting - II</b> <ul style="list-style-type: none"> <li>➤ Meaning and uses of time series</li> <li>➤ Various components of time series, determination of trend by using graphical, moving average and least square method</li> <li>➤ To separate seasonal component by using sale forecasts and seasonal variation by using moving average method, link relative method, with examples.</li> <li>➤ Exponential Smoothing Method with examples.</li> </ul>	<b>15</b>
<b>Unit 3</b>	<b>Input - Output Analysis</b> <ul style="list-style-type: none"> <li>➤ Meaning of Input - output analysis</li> <li>➤ Assumption and limitations</li> <li>➤ Leontief's static open model - importance and application of the model</li> <li>➤ Simple examples up to the matrix of order 3×3</li> </ul>	<b>15</b>
<b>Unit 4</b>	<b>Interpolation - Extrapolation</b> <ul style="list-style-type: none"> <li>➤ Meaning and definition of Interpolation- Extrapolation</li> <li>➤ Application / uses and Assumptions</li> <li>➤ Binomial Expansion Method and Newton's Method of advancing differences.</li> <li>➤ Simple examples.</li> </ul>	<b>15</b>
	<b>Total</b>	<b>60</b>

#### **COURSE OBJECTIVES**

- Statistics plays an important role in industries, companies, and markets like manufacturing, quality control, quality assurance, it helps with decision making, forecasting, performance measurement, planning, and identifying relationships between variables, market research, identifying trends, measuring marketing program effectiveness, and determining consumer preferences to inform marketing strategies.



## COURSE OUTCOMES

- Industrial Statistics is crucial in business as it helps students to make decisions based on historical data and ongoing trends, analyze data for decision-making, revealing trends, forecasting performance, optimizing operations, and driving strategic planning to enhance profitability and reduce risks.

## REFERENCE BOOKS

1. Anand M. Joglekar: Industrial Statistics: Practical Methods and Guidance for Improved Performance
2. Chaman L. Jain: Fundamentals of Demand Planning and Forecasting
3. J. Eric Wilson: Predictive Analytics for Business Forecasting & Planning
4. Thomas S. Wallace: Sales & Operations Planning: Beyond the Basics
5. Charles Chase Demand-Driven Forecasting: A Structured Approach
6. Al & C. L. Jain Migliaro: An Executive's Guide to Econometric Forecasting

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#### **Internal Evaluation System**

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

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.

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 120 minutes (2.00Hrs.)

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	Objective Questions (Equal weightage from all modules from Unit No. 1 to Unit No. 4) (any 10 out of 12 or any 5 out of 7) (It can include definitions, FIBs, True or False, one line answers, MCQs etc)	(10)
	<b>Total</b>	<b>(50)</b>





# K.S.K.V. KACHCHH UNIVERSITY

## Bachelor of Commerce

### Semester-IV

#### MIC 401 E

#### Computer Application – III (DBMS)

UnitNo	Particulars	No.of Lectures / Hours
<b>Unit1</b>	<b>THEORY OF DBMS</b> <ul style="list-style-type: none"> <li>➤ Introduction</li> <li>➤ Definition of DBMS</li> <li>➤ File processing system Vs DBMS</li> <li>➤ Limitation of file processing system</li> <li>➤ Comparison of File processing system and DBMS</li> <li>➤ Advantages and Disadvantages of DBMS</li> <li>➤ Users of DBMS</li> <li>➤ Database Designers, Application programmer</li> <li>➤ Sophisticated Users, End Users</li> <li>➤ Capabilities of good DBMS</li> <li>➤ Overall System structure</li> </ul>	<b>15</b>
<b>Unit2</b>	<b>THEORY OF Data Models AND RDBMS</b> <ul style="list-style-type: none"> <li>➤ Object Based Logical Model</li> <li>➤ Record Base Logical Model</li> <li>➤ Relational Model, Network Model, Hierarchical Model</li> <li>➤ Entity Relationship Model</li> <li>➤ Entity Set, Attribute, Relationship Set</li> <li>➤ Entity Relationship Diagram (ERD)</li> <li>➤ Extended features of ERD</li> <li>➤ Relational Databases</li> <li>➤ Terms - Relation, Tuple, Attribute, Cardinality, Degree, Domain</li> <li>➤ Keys - Super Key, Candidate Key, Primary Key, Foreign Key</li> <li>➤ Relational Algebra Operations - Select, Project, Union, Difference, Intersection, Cartesian, Product, Natural Join</li> </ul>	<b>15</b>
<b>Unit3</b>	<b>PRACTICAL BASED ON MS ACCESS</b> <ul style="list-style-type: none"> <li>➤ Working with MS-Access</li> <li>➤ MS ACCESS –OVERVIEW Overview</li> <li>➤ MS ACCESS —Objects Tables, Query, Form, Report</li> <li>➤ MS ACCESS —Data Types</li> <li>➤ Create Blank Database, MS ACCESS —Create Tables, Adding Data, Create Forms</li> <li>➤ Inserting data using Forms</li> <li>➤ Query Data</li> </ul>	<b>15</b>
<b>Unit4</b>	<b>PRACTICAL OF QUERY</b> <ul style="list-style-type: none"> <li>➤ MS ACCESS —Query Criteria ,Create an Update Query,</li> <li>➤ Create a Delete Query,</li> <li>➤ Create a Report Using Report Design,</li> <li>➤ Formatting Reports,</li> <li>➤ MS ACCESS —BUILT-IN-FUNCTIONS,</li> <li>➤ Date &amp; Time Functions Date Diff() Function Format() Function Iif() Function,</li> <li>➤ MS ACCESS —Data Import MS ACCESS —Data Export</li> </ul>	<b>15</b>
<b>Total</b>		<b>60</b>





### Course Objectives:

- To impart Data Processing and Analyzing related skills to the students
- To provide students with the skills to design and implement efficient and effective databases that can meet the requirements of modern applications.
- To teach students how to use DBMS to manage and manipulate data in a database.
- To develop skill for programming in DBMS.

### Learning Outcomes:

- Ability to identify and solve common database design and implementation problems.
- Understanding of the key issues involved in processing data in a database.
- Ability to process the data using programming technique.

### Reference Books:

1. Foxpro 2.5 Made Simple by R. K. Taxali, BPB Publication
2. Programming in Foxpro 2.6 by Gagan Sahoo, Khanna Publication

### 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

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

Component, the end semester examination, which will be a written-type examination of at least 1:00 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 examinations 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 Theory examination will be of 25 Marks and 60minutes (1.00Hrs.)

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 10marks(UnitNo.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 10marks(UnitNo.2)	(10)
Q.3	Objective Questions (Equal weight age from all modules from UnitNo.1 to Unit No. 2) (any 5 out of 7) (It can include definitions, FIBs, True or False, one line answers, MCQs etc)(UnitNo.1 AND 2)	(5)
<b>Total</b>		<b>(25)</b>

Practical University examination will be of 25 Marks based on unit 3 and 4.





# K.S.K.V. KACHCHH UNIVERSITY

## Bachelor of Commerce

### Semester-IV

#### MIC 401 F

#### ACCOUNTING – III

Unit No.	Particulars	No. of Lectures / Hours
<b>Unit 1</b>	<b>Introduction to Cost Accounting :</b> Meaning and definition; Need for Cost Accounting; Advantage and limitations; Cost Accounting and Financial Accounting; Cost concepts and cost objects; Elements of cost and classification of costs; methods of costing; Techniques of costing ( <i>with emphasis on Uniform costing</i> ); Cost centre and Cost unit; Installation of good cost accounting system.	<b>15</b>
<b>Unit 2</b>	<b>Materials :</b> Definition of inventory; Materials and material control; Objectives of material control; Its necessity and advantages; Purchase and stores routine; Control of inventory through EOQ, determination of various stock levels, JIT and ABC system; Methods of pricings of issues of material - FIFO, LIFO, Base Stock price, Weighted average price, periodic weighted average price, standard price and replacement price; Meaning and treatment of Waste, Scrap, Spoilage and Defectives	<b>15</b>
<b>Unit 3</b>	<b>Labour :</b> Direct and Indirect Labour cost; Labour cost accounting and Labour records; Remuneration methods - Time wage system and piece wage system; Bonus systems (Individual and Group incentive plans) - Halsey Premium plan, Rowan Plan, Taylor's differential piece rate system, Bedeaux Plan, Merrick's multiple piece rate system, Gantt task & bonus system, Profit sharing and Co-partnership; Requisites of good wage incentive plan; Labour turnover; Cost of Labour turnover & its treatment; Concept of Idle time & its treatment; Over time premium; Casual worker & out worker; Holiday & Leave with pay; Cost of Apprentice; Employee welfare cost; Fringe benefits; Bonus and Gratuity.	<b>15</b>
<b>Unit 4</b>	<b>(A)Overheads including Activity Based Costing :</b> Definition; Classification of overheads; Techniques for segregation of Semi variable overheads; Cost allocation and apportionment; Basis of apportionment of Factory overheads and Re apportionment of service centre cost; Overhead absorption on the basis of Direct Material cost, Direct labour cost, Prime cost, Labour Hours and Machine Hours; Concept and Treatment in cost accounts of – Over absorption, Under absorption; Setting up time and Idle time; Absorption of Administration overheads and Selling & Distribution overheads ( <i>In theory only</i> )	<b>15</b>



	<b>(B) Conceptual Understanding of activity based costing</b>	
	<b>Total</b>	<b>60</b>

**COURSE OBJECTIVES:**

- To make aware about Evolution of Accounting by providing insights about various developments in the subject.
- To make students acquainted with cost accounting and equip them to prepare cost statement.
- To enable students to understand objectives and scope of Cost Accounting.
- To enable students to understand Classification of Costs
- To enable students to understand analysis of overheads, allocation, absorption and apportionment of overheads.

**COURSE OUTCOME:**

- Understand concept and nature of cost and cost accounting;
- Determine various types of cost of production;
- Know the valuation of materials and material control techniques;
- Allocation and apportionment of overheads.
- Students would be able to understand objectives and scope of Cost Accounting.

**REFERENCE BOOKS:**

- (1) Cost Accounting: Principles & Practice, M N Arora Vikas Publishing House
- (2) Practical Costing N K sharma Shree Niwas Publication
- (3) Cost Accounting Dr P C Tulsian S.Chand
- (4) Cost Accounting Dr Murthy & S Gurusamy The McGraw Hill Companies

**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**

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

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.

The external evaluation pattern would be based on the written examination taken at the end of the first and second 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 120 minutes (2.00Hrs.)



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	Objective Questions (Equal weightage from all modules from Unit No. 1 to Unit No. 4) (any 10 out of 12 or any 5 out of 7) (It can include definitions, FIBs, True or False, one line answers, MCQs etc)	(10)
	<b>Total</b>	<b>(50)</b>

