



Krantiguru Shyamji Krishna Verma
KACHCHH UNIVERSITY

BHUJ-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 VI
(Major, Minor, Multidisciplinary Course, SEC, AEC & VAC)



**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)
Total Credits		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	
1 st Year Total Credits		16	8	8	4	4	4	-	44	
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										
5.0 Second Year	III	12	-	4	2	2 (SEC)	2 (IKS)	-	22	UG Diploma
	IV	12	4	-	2	2 (SEC)	2 (VAC)	-	22	
2 nd Year Total Credits		40	12	12	8	8	8	-	88	
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										
5.5 Third Year	V	12	8	-	-	2 (SEC)	-	-	22	UG Degree
	VI	12	4	-	2	4 (Internship)	-	-	22	
3 rd Year Total Credits		64	24	12	10	14	8	-	132	
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										
6.0 Fourth Year	VII	12	4	-	-	-	-	6 (OJT)	22	UG Honours Degree
	VIII	12	4	-	-	-	-	6 (OJT)	22	
4 th Year Total Credits		88	32	12	10	14	8	12	176	
Award of UG Honours Degree in Major course with total 176 credits										
6.0 Fourth Year	VII	12	4	-	-	-	-	6 (RP)	22	UG Honours With research Degree
	VIII	12	4	-	-	-	-	6 (RP)	22	
4 th Year Total Credits		88	32	12	10	14	8	12	176	
Award of UG Honours with Research Degree in Major course with total 176 credits										

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**

Semester – I		
Course Type	Course No.	Credit
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
Total Credits		22
Semester – II		
Course Type	Course No.	Credit
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
Total Credits		22



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 1st and 2nd 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 2nd Semester.
 - (4) This Certificate 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 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 2nd 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 2nd 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



Semester – III		
Course Type	Course No.	Credit
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
Total Credits		22
Semester – IV		
Course Type	Course No.	Credit
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
Total Credits		22



EXIT AFTER FOUR SEMESTERS: (AFTER TWO YEARS)

AWARDING UG DIPLOMA:

- 1) Students in existing programme after securing 92 (88+4) internship credits shall be awarded UG Diploma at the time of exit after successful completion of four semesters of second year in the relevant Discipline / Subject provided they secure 4 credits in work based vocational courses offered during summer term or internship / Apprenticeship.

- 4 Credits in work based vocational courses: Students shall have to earn 4 credits in work based vocational courses offered during the summer term or Internship/Apprenticeship. Students can undertake this vocational training from anyone of the Following.
 - 1) Any Registered Chartered Accountant Firm
 - 2) Any Registered 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 _____ tounder 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



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



EXIT AFTER SIX SEMESTERS:**AWARDING UG DEGREE (3 YEARS):**

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

HONORS

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



HONORS WITH RESEARCH

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

Project/Dissertation: (Guidelines)

- i. Above stated DSC-M and MIC courses should be completed in the first half of the VIIth & VIIIth Semester and in second half student should go with organization where project is to be done or it can be done independently.
- ii. It should be original work.
- iii. It carries 6 credits in each semester.
- iv. It should be examined by the external examiner and Viva-Voce for the same is to be arranged by the examination section of Kachchh University. This work shall be of 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
	Total	100	50

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.

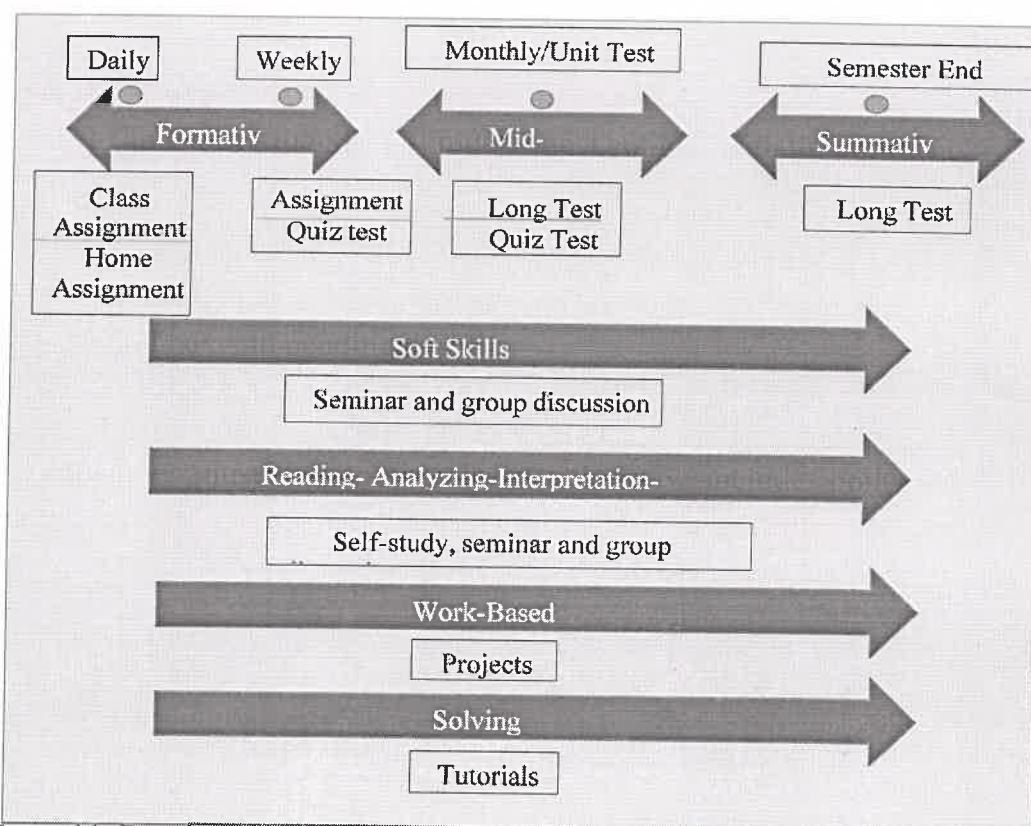
O. B. Com. 10.3 Eligibility Criteria to appear in SEE

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		
101G	MIC	Economics - I		
101A	ID/MD	Micro Economics - I	(Select anyone)	4
101B	ID/MD	Export Import Management -I		
101C	ID/MD	Business Environment - I		
101D	ID/MD	Fundamentals of Statistics – I		
101E	ID/MD	Business Administration – 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
		TOTAL		22

Note : 1. The selection of minor subject should be other than the major subject selected.
2. The selection of ID/MD subject should be other than the minor 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		
201G	MIC	Economics – II		
201A	ID/MD	Micro Economics – II	(Select any one)	4
201B	ID/MD	Export Import Management – II		
201C	ID/MD	Business Environment – II		
201D	ID/MD	Fundamentals of Statistics – II		
201E	ID/MD	Business Administration – 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
		TOTAL		22
<p>Note : 1. The selection of minor subject should be other than the major subject selected.</p> <p>2. The selection of ID/MD subject should be other than the minor subject selected.</p>				



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		
301D	ID/MD	Fundamentals of Statistics – III		
301E	ID/MD	Business Administration – 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
TOTAL				22

**Note: 1. The selection of minor subject should be other than the major subject selected.
2. The selection of ID/MD subject should be other than the minor 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		
401G	MIC	Economics - 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
		TOTAL		22

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



B.COM. SEMESTER - V

Course No.	Course Type	Title of Course	Selection	Credits
501 A	DSC-M	Advanced Accounting (Corporate Accounting – I)	(Select anyone)	4
501 B	DSC-M	Advance Statistics (Inferential Statistics-I)		
502 A	DSC-M	Advanced Accounting (Business Accounting – V) (Cost Accounting -3)	(Select anyone)	4
502 B	DSC-M	Advance Statistics (Inferential Statistics-II)		
503 A	DSC-M	Advanced Accounting (Management Accounting)	(Select anyone)	4
503 B	DSC-M	Advance Statistics (Nonparametric Inference)		
501 A	MIC	Business Administration – IV	(Select anyone)	4
501 B	MIC	Business Management – IV		
501 C	MIC	Banking & Finance – IV		
501 D	MIC	Statistics – IV		
501 E	MIC	Computer Application – IV		
501 F	MIC	Accounting – IV		
501G	MIC	Economics - IV		
502 A	MIC	Business Administration – V	(Select anyone)	4
502 B	MIC	Business Management – V		
502 C	MIC	Banking & Finance – V		
502 D	MIC	Statistics – V		
502 E	MIC	Computer Application – V		
502 F	MIC	Accounting – V		
502 G	MIC	Economics - V		
501 A	SEC	Introduction to Research Methodology	(Select anyone)	2
501 B	SEC	Introduction to Goods & Service Taxes (GST)		
501 C	SEC	International Economics		
		TOTAL		22

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



B.COM. SEMESTER - VI

Course No.	Course Type	Title of Course	Selection	Credits
601 A	DSC-M	Advanced Accounting (Corporate Accounting – II)	(Select anyone)	4
601 B	DSC-M	Advance Statistics (Statistical quality control)		
602 A	DSC-M	Advanced Accounting (Business Accounting – VI) (Auditing)	(Select anyone)	4
602 B	DSC-M	Advance Statistics (Operations Research)		
603 A	DSC-M	Advanced Accounting (IKS in Accounting & Finance)	(Select anyone)	4
603 B	DSC-M	Advance Statistics (Demography And Vital Statistics)		
601 A	MIC	Business Administration – VI	(Select anyone)	4
601 B	MIC	Business Management – VI		
601 C	MIC	Banking & Finance – VI		
601 D	MIC	Statistics – VI		
601 E	MIC	Computer Application – VI		
601 F	MIC	Accounting – VI		
601 G	MIC	Economics - VI		
601 A	AEC	Commercial Communication	(Select any one)	2
601 B	AEC	Business English		
601	SEC	Internship (will be provided for SEC paper by University)		4
		TOTAL		22

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	INTRODUCTION TO FINANCIAL ACCOUNTING 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	CONSIGNMENT ACCOUNTS <ul style="list-style-type: none">- Introduction, Meaning and Features of consignment- Consignment, Sale and Goods sent on Sale or Return- The Process and Different terminologies of consignment- Terms and conditions of Consignment Agreements- Consignment transactions and Ledger Accounts- Accounting treatments in the books of the Consignor and Consignee- Practical Questions to be covered	15
Unit 3	ACCOUNTS OF PIECEMEAL DISTRIBUTION OF CASH AMONG PARTNERS 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 Practical Questions of both methods to be covered	15



Unit 4	JOINT VENTURE ACCOUNTS 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
	Total Lectures / Hours	60

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.

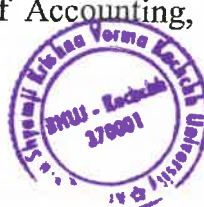
Learning Outcomes:

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 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.
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

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

Component, the end semester examination, which will be a written-type examination of at least 2:00 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)
	Total	(50)





K.S.K.V. KACHCHH UNIVERSITY

Bachelor of Commerce

Semester-I

DSC-M 101B

Exploratory Statistics

UNIT	Particulars	No. of Lectures \ Hours
1	Data types and Collection of Data: <ul style="list-style-type: none">➤ Introduction of Statistics➤ Collection of Data➤ Types of primary data collection➤ Sources of Secondary data collection➤ Validity of Data➤ Classification of Data➤ Types of Classification	15
2	Presentation of Data <ul style="list-style-type: none">➤ Tabulation: Different parts of Table, Type of Table _Simple and Complex (upto 3 variables) with simple examples.➤ Charts related to Qualitative data (without Frequency): Line Charts, Bar charts, Pie charts.➤ Charts related to Quantitative data (with frequency): Histogram, frequency polygon, Frequency Curve, Cumulative Frequency Curve.	15
3	Measures of Central Tendency: <ul style="list-style-type: none">➤ Definition of Central Tendency➤ Criteria for an ideal measure of Central Tendency➤ Measurement of Central Tendency: Mean, Median, Mode-their properties, application, Limitation and examples.➤ Combined Arithmetic Mean, Concept of Harmonic and Geometric Mean.	15
4	Measures of Dispersion : <ul style="list-style-type: none">➤ Definition of Dispersion➤ Criteria for an ideal measure of Dispersion➤ Different Measurement of Dispersion_ Range, Quartile Deviation, Mean Deviation, Standard deviation their properties, application, Limitation and examples➤ Calculation of SD for ungroup and group data, Properties of SD and examples related to properties of SD, Combined SD.➤ Concept of Coefficient of Variation and its uses.	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
Total	50 Marks

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

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)
	Total	(50)





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	ACCOUNTS OF PROFESSIONAL PERSONS Introduction-Meaning <ul style="list-style-type: none">• Important accounting terms related to professional persons• Accounting system: Cash Basis and Mercantile [Accrual] basis• Accounting treatment for Professional Persons' Annual Accounts• Practical Questions relating to Professional Persons such as, Solicitors, Chartered Accountants, Doctors and Medical Practitioners Architectures , Engineers, Consultants Advocates-Lawyers	15
Unit 2	HIRE PURCHASE SYSTEM <ul style="list-style-type: none">• Introduction and Meaning• Concept of Hire Purchase Agreement• Important accounting terms related to hire purchase system;• Difference between Installment system and Hire Purchase system• Accounting treatments under Hire Purchase Equivalent to CashPrice Method• Accounting treatments under Hire Purchase Trading AccountMethod:• Debtors Method• Stock & Debtors Method• Practical Questions	15



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

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.
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Structure of Course Examination

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

Internal Evaluation System

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

Component, the end semester examination, which will be a written-type examination of at least 2:00 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)
	Total	(50)





K.S.K.V. KACHCHH UNIVERSITY

Bachelor of Commerce

Semester-I

DSC-M 102B

Business Statistics

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



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

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

Component, the end semester examination, which will be a written-type examination of at least 2:00 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)
	Total	(50)





K.S.K.V. KACHCHH UNIVERSITY

Bachelor of Commerce

Semester-I

MIC 101 A

Business Administration (Paper-I)

Units	Particulars	No. of Lectures \ Hours
Unit 1	INTRODUCTION 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.	15
Unit 2	BUSINESS ENTERPRISES 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	15
Unit 3	ENTREPRENEURSHIP: FOUNDING THE BUSINESS 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.	15
Unit 4	CONTEMPORARY ISSUES OF BUSINESS ORGANISATIONS 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.	15
	Total	60

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., & Weihrich, 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
Total	50 Marks

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

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)
	Total	(50)





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>MANAGING AND EVALUATING ONESELF and MANAGING EVALUATION AND ASSESSMENT</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>MANAGING AND MOTIVATING OTHERS</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>BUILDING TEAM AND PEER NETWORKS</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>LEADING PEOPLE & RESOLVING CONFLICTS</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
Total Lectures / Hours		60

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

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

Internal Evaluation System

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

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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)	(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	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)
	Total	(50)





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	INTRODUCTION & EVOLUTION OF BANKING IN PRE INDEPENDENT ERA 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	DEVELOPMENT OF BANK IN POST INDEPENDENCE ERA 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	BANKING REGULATION ACT, 1949 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	NATIONALIZATION OF BANKS 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
	Total Lectures / Hours	60

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

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

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

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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)	(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)
	Total	(50)





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>INTRODUCTION TO STATISTICS</p> <ul style="list-style-type: none"> ➤ Introduction to Statistics ➤ Definition and Scope of statistics ➤ Definition of Variable & Nature of Data <ul style="list-style-type: none"> ✓ Discrete and Continuous ✓ Quantitative and Quantitative ✓ Cross Sectional ✓ Time Series ✓ Primary and Secondary ➤ Population and Sample ➤ Sampling (Basic Concepts only) <ul style="list-style-type: none"> ✓ Simple Random Sampling ✓ Stratified Random Sampling ✓ Systematic Sampling ✓ Cluster Sampling ➤ Measurement Scaling <ul style="list-style-type: none"> ✓ Nominal ✓ Ordinal ✓ Interval ✓ Ratio ➤ Data Visualization <ul style="list-style-type: none"> ✓ Tabulation ✓ Graphical Presentation ✓ Frequency Distribution ✓ Cumulative Frequency Distribution and their Graphical Presentation 	15
2	<p>UNIVARIATE STUDY - I</p> <ul style="list-style-type: none"> ➤ Introduction to Measures of Central tendency <ul style="list-style-type: none"> ✓ Mean ✓ Median ✓ Mode ✓ Combined Mean ✓ Weighted Mean Geometric Harmonic Mean ➤ Properties, Merits and Limitation of these Measures ➤ Relation between these Measures 	15



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

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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Internal Evaluation System

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

Component, the end semester examination, which will be a written-type examination of at least 2:00 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)
	Total	(50)





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.	THEORY OF COMPUTER SYSTEMS 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 Definitions of the terms : Hardware, Software	15
2.	THEORY OF MEMORY ORGANIZATION Memory Organization Primary memory – Introduction to RAM, ROM, Cache, Registers, Secondary memory Various types and organization of secondary storage devices such as Magnetic Disks, Optical Disks, Flash memories. I/O Devices : Common types of Input/ Output devices, such as Monitors, Keyboard, Mouse Printers (Line, Dot Matrix, Inkjet, Laser) Scanners, Plotters	15
3.	PRACTICAL BASED ON SPREAD SHEET Creating Business Spread sheet Formatting Worksheet: Objectives, Column Width and Row Height using Menu Commands, Using Mouse, Formatting Worksheet, AutoCorrect, and AutoSum. Creating Charts, Chart Types, Modifying Charttypes and Its Properties. Working with Data: Data analysis with Conditional Formatting. Data Sorting, Subtotal, Filtering Data. Functions: Statistical Functions: AVG(), MIN(), MAX(), COUNT() Mathematical: ROUND(), ABS(), FACT(), INT(),SQRT(),EXP(), CEILING(), EVEN(), ODD(), MOD(), POWER(), SUM() Financial Function : DDB(), FV(), PMT() Logical Function: IF() & NESTED IF(), AND(),OR(),NOT().	15
4.	PRACTICAL OF EXCEL FUNCTION Date Function: DATE(), DAY(),DATEVALUE(), MONTH(), NOW(), YEAR(), WEEKDAY(). String / Text Functions: LEFT(), CONCATENATE(), RIGHT(), LOWER(), UPPER(), EXACT(), FIND(),SUBSTITUTE(). Introduction to Data Analysis Tools: Pivot Table, Goal Seek, Scenarios..	15
	Total Lectures / Hours	60



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

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

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)
Total		(25)

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	Basics of Accounting ➤ Account Concepts ➤ Account Conventions & Principles Understanding of Vouchers & Transactions (Including Bank Transactions)	15
Unit 2	Accounting Process & Finalisation of Accounts Book-keeping & Recording of Transactions with Understanding of Finalisation Process	15
Unit 3	Accounts from Incomplete Records 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	Not For Profit Organizations Meaning and characteristics of non-profit organizations, Accounting records of non-profit organizations, Receipt and Payment Account, Income and expenditures Account, Balance sheet	15
	Total Lectures / Hours	60

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

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

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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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Total		(50)





K.S.K.V. KACHCHH UNIVERSITY
Bachelor of Commerce
Semester-I
MIC 101 G
Economics – I
(Business Economics–1)

Units	Particulars	No. of Lectures \ Hours
Unit 1	Introduction of Economics 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.	15
Unit 2	Demand and Supply Analysis 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.	15
Unit 3	Elasticity of Demand 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.	15
Unit 4	Cost, Revenue and Production:- Money Cost, Opportunity cost. 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.	15
	Total Lectures / Hours	60

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

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

Component, the end semester examination, which will be a written-type examination of at least 2:00 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)
Total		(50)





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
Unit 1	Introduction of Economics 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.	15
Unit 2	Demand and Supply Analysis 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.	15
Unit 3	Elasticity of Demand 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.	15
Unit 4	Cost, Revenue and Production:- Money Cost, Opportunity cost. 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.	15
Total Lectures / Hours		60

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:

7. K. K. Dewett and Varma: Elements of Economic Theory
8. H. L. Ahuja: Advanced Economic Theory
9. Varshney and Maheshwari: Managerial Economics
10. D. N. Dwivedi: Managerial Economics
11. M.L. Seth: Micro Economic
12. 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

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

Component, the end semester examination, which will be a written-type examination of at least 2:00 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)
Total		(50)





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	Export Import Trade and its Regularity Frameworks Export Formalities- Introduction, Different Acts Related to Export-Import, EXIM Policy, Registration Formalities, General Provision regarding Export and Imports, Deemed Exports	15
Unit 2	Export Sales Contracts 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	Export Import Documentation Export Import Documentation- Introduction, importance, types of documents, Commercial Documents, Legal Documents (Regularity), Import Documents.	15
Unit 4	Terms of Payments 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
	Total Lectures / Hours	60

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

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

Component, the end semester examination, which will be a written-type examination of at least 2:00 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)
	Total	(50)





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	Basic concept of Economic Environment 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	Policies for Business Environment 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	Export-Import (EXIM) Policy 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	Special Economic Zones 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
Total Lectures / Hours		60

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

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

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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)
	Total	(50)





K.S.K.V. KACHCHH UNIVERSITY
Bachelor of Commerce
Semester-I
ID/MD 101 D
Fundamentals of Statistics I

Units	Particulars	No. of Lectures \ Hours
Unit 1	Statistics: An Introduction <ul style="list-style-type: none">• Origin and Growth.• Meaning and Definitions.• Functions, Uses and Limitations.	15
Unit 2	Collection of Data <ul style="list-style-type: none">• Population and Sample.• Quantitative and Qualitative data.• Primary and Secondary Data.• Methods of collecting Primary data.• Sources of Secondary data.	15
Unit 3	Classification and Tabulation of Data <ul style="list-style-type: none">• Meaning and Basic terminologies.• Types of Classification.• Types of Tabulation.• Simple Examples.	15
Unit 4	Diagrams and Graphs <ul style="list-style-type: none">• Importance, Limitations and types of diagram.• Importance, Limitations and types of Graph.• Simple Examples.	15
	Total Lectures / Hours	60

Objective:

- The learners should have basic understanding of data and should have a logical thinking.

Learning Outcome:

- After successfully completing this course, the student will be able to perform the following tasks very easily.
- Will be able to understand the meaning and importance of Statistics in research.
- Become able to apply the data collection methods and to carryout various surveys independently.
- Learn to classify and tabulate the data and will be able to interpret it.

Reference Books:



1. Business Statistics by J. K. Sharma, Pearson India Pvt Ltd, Chennai.
2. Statistical Methods by S. P. Gupta, Sultan Chand & Sons, New Delhi.
3. Business Statistics by S. C. Gupta, Himalaya Publishing House, Mumbai.
4. Programmed Statistics by B. L. Agarwal, New Age Int. Publishers, New Delhi.
5. Comprehensive Statistical Methods by Arora's, S. Chand & Co. 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

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

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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)
Total		(50)





K.S.K.V. KACHCHH UNIVERSITY

Bachelor of Commerce

Semester-I

ID/MD 101 E

Business Administration -I

Units	Particulars	No. of Lectures \ Hours
Unit 1	INTRODUCTION 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.	15
Unit 2	BUSINESS ENTERPRISES 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	15
Unit 3	ENTREPRENEURSHIP: FOUNDING THE BUSINESS 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.	15
Unit 4	CONTEMPORARY ISSUES OF BUSINESS ORGANISATIONS 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.	15
	Total	60

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:

6. Examine the dynamics of the most suitable form of business organisations in different situations.
7. Evaluate the various elements affecting the business environment.
8. Analyse business models for different organisations.
9. Record and report emerging issues and challenges of business organisations.
10. Defend changes in the working pattern of modern organisations



Suggested Readings:

8. Basu, C. (2017). Business Organisation and Management. McGraw Hill Education.
9. Chhabra, T. N. Business Organisation and Management. Sun India Publications. New Delhi.
10. Drucker, P. F. (1954). The Practice of Management. New York: Harper & Row.
11. Kaul, V. K. (2012). Business Organisation Management. Pearson Education.
12. Koontz, H., & Weihrich, H. (2012). Essentials of Management: An International and Leadership Perspective. Paperback.
13. Singh, B. P., & Singh, A. K. Essentials of Management. New Delhi. Excel Books Pvt. Ltd.
14. 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
Total	50 Marks

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	Total	(50)



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		
201G	MIC	Economics – II		
201A	ID/MD	Micro Economics – II	(Select any one)	4
201B	ID/MD	Export Import Management – II		
201C	ID/MD	Business Environment – II		
201D	ID/MD	Fundamentals of Statistics – II		
201E	ID/MD	Business Administration – 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
		TOTAL		22

**Note: 1. The selection of minor subject should be other than the major subject selected.
2. The selection of ID/MD subject should be other than the minor 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	<p>CONVERSION OF PARTNERSHIP FIRM INTO COMPANY AND PURCHASE [ACQUISITION] OF PARTNERSHIP FIRM'S BUSINESS BY COMPANY</p> <ul style="list-style-type: none"> - Introduction & Meaning - Difference of Dissolution of partnership firm and Conversion of Partnership Firm into Company - Procedure for Conversion of Partnership firm into Company - Purchase Consideration [PC] - Accounting treatments to close the books of Partnership Firm - Introduction & Meaning - Purchase Consideration - Goodwill and Capital reserve - Accounting treatments: Journal-Ledger Entries and Initial Balance Sheet in the books of Purchasing Company - Practical Questions (Accounts in the Books of Purchasing Company only) - Practical Questions (accounts in the books of vendor firm only) 	15
Unit 2	<p>SELF BALANCING LEDGERS</p> <ul style="list-style-type: none"> - Introduction and Meaning - Procedure to introduce the Self Balancing System - Accounting treatment, Journal entries and ledgers, - Advantages and disadvantages of Self Balancing System, - Practical Questions 	15
Unit 3	<p>DEPARTMENTAL ACCOUNTS</p> <ul style="list-style-type: none"> - Introduction and Meaning - Procedure to introduce the Self Balancing System - Accounting treatment, Journal entries and ledgers, - AdvantagesIntroduction, Meaning and Objectives - Advantages of departmental accounting - Allocation of expenses - Inter departmental transfer - Types of Department: - Independent Department 	15



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

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

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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
Total	50 Marks

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

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)
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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)
Total		(50)





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.	Function, Limit and Continuity	<p>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.</p> <p>definition of Continuity of $f(x)$, where $f(x)$ is a polynomial of x, rational function of 'two polynomials of x.</p>	15
2.	Differentiation	<p>Definition of a differentiation, Derivative of functions</p> <p>$\frac{1}{x}$, \sqrt{x}, $a x + b$, $a x^2 + b x + c$ 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}.</p>	15
3.	Application of Differentiation	<p>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 η, A.R. and M.R. and its related examples.</p>	15



4.	Matrix Algebra	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

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

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	Total	(50)





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	ROYALTY ACCOUNTS <ul style="list-style-type: none">- Introduction-Meaning and Contract of Royalty- Explanation of special terms- Basis of Royalty calculation- Accounting calculations of Royalty- Accounting treatments: Journal Ledger Entries and Accounts- Practical Questions [Excluding Sub-contract of Royalty	15
Unit 2	ACCOUNTS OF FIRE CLAIMS UNDER THE STOCK INSURANCE POLICY AND UNDER CONSEQUENTIAL LOSS POLICY <ul style="list-style-type: none">- Introduction and Meaning- Average Clause- Stock Insurance Policy and claim- Important accounting terms related to stock insurance policy- Claim amount under the Stock Insurance policy for Loss of Stock/ goods- Consequential Loss Policy (Loss of Profit Policy)- Claim amount under the Consequential Loss Policy (Loss of Profit Policy)- Important accounting terms related to Consequential Loss Policy- Journal entries for the Sanctioned and Accepted claims- Practical Questions	15



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

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 Sehagal. 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

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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)
	Total	(50)





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.	Probability Theory	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.	Mathematical Expectation and Moments:	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.	Discrete Probability Distributions -1	<p>Meaning and definition of probability distributions and distribution function of randomvariable, 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	Discrete Probability Distributions -2	<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
		Total Lectures / Hours	60

Course Overview & Course Objectives

<p>Course Overview/ Course Description</p> <p>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.</p>
<p>Course Objectives</p> <ol style="list-style-type: none"> 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

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	Total	(50)





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	INTRODUCTION 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	PLANNING & ORGANISING 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	DIRECTING AND CONTROLLING 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	CONTEMPORARY ISSUES IN MANAGEMENT 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
	Total Lectures / Hours	60

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

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Total		(50)





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>INTRODUCTION</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>DIGITAL MARKETING MANAGEMENT</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>DIGITAL MARKETING PRESENCE</p> <p>Concept and role of Internet in marketing. Online marketing domains. The P.O.E.M framework. Website design and Domain namebranding. 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>INTERACTIVE MARKETING AND ARTIFICIAL INTELLIGENCE IN MARKETING</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>Payment options.</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
	Total Lectures / Hours	60



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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	Total	(50)





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>THE NEGOTIABLE INSTRUMENT ACT 1881</p> <p>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>THE RESERVE BANK OF INDIA & CREDIT REGULATION</p> <p>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</p> <p>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:</p> <p>RBI and rural credit – RBI and industrial finance – RBI and export credit – RBI and exchange control.</p>	15
Unit 3	<p>SECURITIZATION AND RECONSTRUCTION OF FINANCIAL ASSETS AND ENFORCEMENT OF SECURITY INTEREST ACT, 2002</p> <p>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



Unit 4	CREDIT REGULATION 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.	15
	Total Lectures / Hours	60

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 – Vasant Desa.
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

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

Component, the end semester examination, which will be a written-type examination of at least 2:00 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)
	Total	(50)





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	PROBABILITY <ul style="list-style-type: none"> ➤ Introduction to Probability ➤ Terms Used in Probability ➤ Random Experiment ➤ Sample Space ➤ Event and Definition of Various Events. ➤ Mathematical, Statistical and Axiomatic Definitions of Probability ➤ Addition, Multiplication Rule and Sub Rules of the Probability (Without Proof) ➤ Conditional Probability ➤ Bayes' Theorem (Without Proof) ➤ Simple Examples of Probability up to Three Events 	15
2	MATHEMATICAL EXPECTATIONS <ul style="list-style-type: none"> ➤ Meaning of Random variable <ul style="list-style-type: none"> ✓ Discrete ✓ Continuous ➤ Mathematical Expectation of a function for Discrete Random Variable ➤ Properties of Mathematical Expectation (Without Proof) ➤ Expectation and Variance of a Random Variables for Discrete Case only (Without Proof) ➤ Mean, Variance and Covariance in Terms of Expectation (Up to Two Variables only) ➤ Examples Related to Discrete Random Variables 	15
3	DISCRETE DISTRIBUTIONS -I <ul style="list-style-type: none"> ➤ Concept of Probability Distribution ➤ Probability Mass Function ➤ Properties (Without Proof) ➤ Introduction to Poisson Distribution ➤ Properties and Uses of Poisson Distribution ➤ Introduction to Hypergeometric Distribution ➤ Properties and Uses of Hypergeometric ➤ Practical Examples Related to these Distributions 	15



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

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
Total	50 Marks

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

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)
	Total	(50)





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.	THEORY OF INTERNET Introduction to Internet 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.	Applications of Internet 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.	PRACTICE FOR WEBDESIGN WITH HTML Introduction to HTML 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.	PRACTICAL OF CSS Web Page Development Using HTML Frames and Floating Frames, Forms, Style Sheets, URL Anatomy.	15
Total Lectures / Hours		60

Objective

The purpose of this course is to expose students to basics of Internet & its applications, to enable students to 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

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

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)
Total		(25)

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	Evolution of Accounting 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	Accounting of Share Capital 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	Accounting of Debentures 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	Preparation and Presentation of Final Account of a Company as per Companies Act 2013 with latest amendments (Maximum 20 balances to be given in Trial balance and maximum 4 adjustments to be asked in full question of Financial Statements)	15
	Total Lectures / Hours	60



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
Total	50 Marks

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

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)
	Total	(50)





K.S.K.V. KACHCHH UNIVERSITY

Bachelor of Commerce

Semester-II

MIC 201 G

Economics -II

(Business Economics-2)

Unit No.	Modules	No. of Lectures / Hours
Unit 1	Perfect Competitions Meaning, Characteristics, AR and MR in a perfectly competitive market; Equilibrium conditions – Firm and Industry – Short Run and Long Run.	15
Unit 2	Monopoly 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	Imperfect Competition 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	Theory of Distribution Marginal Productivity Theory of Distribution, Rent – Classical and Modern, Quasi Rent. Concept of Profit – Risk-bearing Theory, Uncertainty Theory, Innovation Theory of Profit.	15
	Total Lectures / Hours	60

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

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

Component, the end semester examination, which will be a written-type examination of at least 2:00 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)
Total		(50)





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	Perfect Competitions Meaning, Characteristics, AR and MR in a perfectly competitive market; Equilibrium conditions – Firm and Industry – Short Run and Long Run.	15
Unit 2	Monopoly 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	Imperfect Competition 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	Theory of Distribution Marginal Productivity Theory of Distribution, Rent – Classical and Modern, Quasi Rent. Concept of Profit – Risk-bearing Theory, Uncertainty Theory, Innovation Theory of Profit.	15
	Total Lectures / Hours	60

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:

4. K. K. Dewett and Varma: Elements of Economic Theory
5. H. L. Ahuja: Advanced Economic Theory
6. 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

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

Component, the end semester examination, which will be a written-type examination of at least 2:00 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)	(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)
	Total	(50)





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	Preparation for Shipment. 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	Shipment of Export Cargo: Introduction, Stages of Shipment, Central Excise Formalities, Legal Framework, Customs Clearance Stages, Documentary Requirements, Procedural Formalities, Port Procedures:	15
Unit 3	Import Cargo Clearance: 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	Unit-4 Cargo Insurance: 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
	Total Lectures / Hours	60

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

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

Component, the end semester examination, which will be a written-type examination of at least 2:00 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)
	Total	(50)





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	International Institutions: 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	Domestic Economic Environment: 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	Industrial Policy of India: 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	Human Resource Development & Environment Policy: 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
	Total Lectures / Hours	60

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

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

Component, the end semester examination, which will be a written-type examination of at least 2:00 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.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)
	Total	(50)





K.S.K.V. KACHCHH UNIVERSITY

Bachelor of Commerce

Semester-II

ID/MD 201 D

Fundamentals of Statistics -II

Unit No.	Modules	No. of Lectures / Hours
Unit 1	Sampling Methods <ul style="list-style-type: none">• Meaning of Population and Sample.• Population Inquiry and Sample Inquiry,• Need of Sampling and Size of a Sample.• Characteristics of a good Sample.• Methods for Sampling.	15
Unit 2	Measure of Central Tendency - 1 <ul style="list-style-type: none">• Meaning of Central Tendency.• Characteristics of a Good Measure.• Arithmetic Mean (Simple Mean).• Combined, Weighted and Geometric Mean.• Advantages and Disadvantages of Mean.	15
Unit 3	Measure of Central Tendency-2 <ul style="list-style-type: none">• Introduction to Measures of Positional Averages.• Median, Quartiles and Deciles.• Percentiles and Percentile Rank.• Advantages and Disadvantages of Median.	15
Unit 4	Measure of Central Tendency-3 <ul style="list-style-type: none">• Introduction and Meaning of Mode.• Empirical formula for finding Mode.• Graphical Method for finding Mode.• Advantages and Disadvantages of Mode.• Comparative study of Mean, Median and Mode.	15
	Total Lectures / Hours	60

Objectives:

- The learners should have basic understanding of data and should have a logical thinking. .

Learning Outcomes:

- After successfully completing this course, the student will be able to perform the following tasks very easily.
- Will be an enough understanding between sample and population.
- Easily identify and select appropriate sampling methods.



- Become familiar with the basic techniques of central tendency.
- Able to analyse and interpret the results of various measures of central tendency.
- Will able to use the various measures of central tendency.

Reference Books:

1. Business Statistics by J. K. Sharma, Pearson India Pvt Ltd, Chennai.
2. Statistical Methods by S. P. Gupta, Sultan Chand & Sons, New Delhi.
3. Business Statistics by S. C. Gupta, Himalaya Publishing House, Mumbai.
4. Programmed Statistics by B. L. Agarwal, New Age Int. Publishers, New Delhi.
5. Comprehensive Statistical Methods by Arora's, S. Chand & Co. Ltd, New Delhi.

Structure of Course Examination

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Total	50 Marks

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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)	(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)
Total		(50)





K.S.K.V. KACHCHH UNIVERSITY
Bachelor of Commerce
Semester-II
ID/MD 201 E
Business Administration -II
(Management principles and applications)

Unit No.	Modules	No. of Lectures / Hours
Unit 1	INTRODUCTION 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	PLANNING & ORGANISING 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	DIRECTING AND CONTROLLING 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	CONTEMPORARY ISSUES IN MANAGEMENT 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
	Total Lectures / Hours	60

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:

6. Describe the various levels of management and applicability of management principles.
7. Evaluate a company's competitive landscape as per porter's five-force model.
8. Demonstrate various types of authority, delegation and decentralization in authority
9. Demonstrate various types of leadership styles and identify the motivation techniques used by leaders.
10. 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. Vikas Publications.
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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Internal Evaluation System

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

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

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



B.COM. SEMESTER - III

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

**Note: 1. The selection of minor subject should be other than the major subject selected.
2. The selection of ID/MD subject should be other than the minor 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>INTRODUCTION OF COST ACCOUNTING & MATERIAL COST</p> <p>[A] Concept and Nature of Cost Accounting: Concept of cost and costing, Importance and features of costing, Cost Element –meaning & 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] Material Cost:</p> <ul style="list-style-type: none"> - Material : Introduction, Meaning and Types - Material Control Techniques: Objectives and Importance - Process of Material (Accounting and Control of Material Cost) <ul style="list-style-type: none"> ➤ Purchase of Materials ➤ Receipt and Inspection of Goods ➤ Store-Keeping (Including Practical Questions Relating to Calculate Levels of Material, Inventory Turnover Ratio) - Practical Questions 	15
Unit 2	<p>EMPLOYEE COST</p> <ul style="list-style-type: none"> - Introduction, meaning and classification of employee cost - Requisite of a good wage and incentive system - Concept and Treatment of Idle Time-Over Time and Fringe Benefits - Concept of employee productivity and cost - Principles of determining Wage Rate - Employee turnover - Wage Systems: <ul style="list-style-type: none"> ➤ Essentials of Wage System ➤ Traditional Wage Systems: <ol style="list-style-type: none"> 1. Time wage system 2. Piece wage system 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"> (1) Profit Sharing (2) Co-Partnership - Practical Questions 	15
Unit 3	<p>OVERHEADS</p> <ul style="list-style-type: none"> - Introduction, meaning and definition - General Principles for overheads - Meaning and Methods of cost absorption - Classification of Overheads (1) Functional 2) Element wise and Behaviour wise) - Absorption [Recovery] of overheads (Including Practical Questions) 	15



	<ul style="list-style-type: none"> ➤ Apportionment of Overheads over Various Departments ➤ Re-Apportionment of Service Department Cost to Production Departments ➤ Allocation of overheads (Excluding Practical Questions of Machine Hour Rate) ➤ Treatment of Over-Absorption and Under-Absorption of Overheads <p>- Practical Questions</p>	
Unit 4	<p>PROCESS COSTING</p> <ul style="list-style-type: none"> - Introduction, Meaning and Features of Process Costing - Normal and abnormal loss and gain - Application of process costing - Joint-Products and By-Products - Practical Questions of simple process costing only (Excluding inter process profit and equivalent production) 	15
	Total	60

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.icai.org/post.html?post_id=17759)

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	Total	(50)





K.S.K.V. KACHCHH UNIVERSITY

Bachelor of Commerce

Semester-III

DSC-M 301B

Sampling Techniques

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



	➤ PPS Sampling Method	
	➤ Sampling And Non sampling Error	
	Total	60

COURSE OBJECTIVES

- Students should be familiar with the basic estimating statistical techniques and the sampling techniques. Student should be 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.

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	Total	(50)





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	VALUATION OF GOODWILL - Introduction, - Meaning- Characteristics-Need of valuation - Alertness for Factors leading to Goodwill and its' valuation - Accounting treatment of goodwill - Methods for valuation of goodwill - Practical Questions	15
Unit 2	VALUATION OF SHARES - Introduction - Meaning- Characteristics-Need of valuation - Alertness for Factors leading to Shares and its' valuation - Methods for valuation of Shares - Valuation of Right shares and Bonus shares - Practical Questions	15
Unit 3	PROFIT PRIOR TO AND AFTER INCORPORATION OF COMPANY - Introduction - Meaning –Legal requirements - Time Ratio and Sales Ratio –calculation and explanation - Basis of Allocation proportion–ratio for income and expenditure items to ascertain profit or loss prior to incorporation and after Incorporation. - Practical Questions	15
Unit 4	ACCOUNTS OF FARM - Introduction-Meaning of Farm and Farm Accounting - Utility and importance of Farm Accounting in India - Types of Incomes of farm - Expenses of farm - Assets and Liabilities of farm - Special Items related to farm - Practical Questions including final accounts of farm	15
	Total	60

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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	Total	(50)





K.S.K.V. KACHCHH UNIVERSITY

Bachelor of Commerce

Semester-III

DSC-M 302B

Linear Optimization

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

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

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

Internal Evaluation System

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

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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)	(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	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)
	Total	(50)





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
Unit 1	BASIC CONCEPTS <ul style="list-style-type: none"> - Introduction to Income Tax Act 1961 - Basic concepts (Only Theory): 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. Tax Planning with reference to residential status: 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. - Theory + Practical Questions 	15
Unit 2	TAX PLANNING UNDER THE HEAD OF SALARY INCOME <ul style="list-style-type: none"> - Introduction - Income under the head "Salary" - Tax planning for salary income - Computation/Determination of income tax under the head of salary - Practical Questions 	15
Unit 3	TAX PLANNING UNDER THE HEAD OF HOUSE PROPERTY <ul style="list-style-type: none"> - Introduction - Income under the head "House Property" - Tax planning for House Property incomes - Computation/Determination of income tax under the head of House Property - Practical Questions 	15
Unit 4	TAX PLANNING UNDER THE HEAD OF INCOME FROM OTHER SOURCES <ul style="list-style-type: none"> - Introduction - Income under the head "Other Sources" - Tax planning for Income from other sources - Computation/Determination of income tax under the head of Other Sources - Practical Questions 	15
	Total	60



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

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	Total	(50)





K.S.K.V. KACHCHH UNIVERSITY

Bachelor of Commerce

Semester-III

DSC-M 303B

Statistics for Economics

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



	Test (FRT). Simple examples.	
Unit 4	Distribution of Income and Economic Models <ul style="list-style-type: none"> ➤ 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. 	15
	Total	60

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

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	Total	(50)





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	Unit-1 Managerial Economics: Nature and Importance: 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	Unit-2 Basic Concepts and Methods of Analysis: 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	Unit-3 Demand Analysis and Estimation: 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	Unit-4 Demand Forecasting: 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
	Total	60

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

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Total		(50)





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
Unit 1	Unit-1: What is Export, Why Export and How to Export? 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.	15
Unit 2	Unit-2: Starting of Export Business: 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.	15
Unit 3	Unit-3 Export Marketing Mix & Marketing Channels: 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	15
Unit 4	Unit-4 Sales Promotion and Export Pricing: 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%)	15
	Total	60

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

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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	Unit- 1: Money and National Income: 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	Unit- 2: International Trade and Balance of Payment: 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	Unit- 3: Monetary Policy: RBI – Functions; Components of Money Supply; Monetary Policy – Meaning, Objectives, Tools, Evaluation; Working and Problems of Nationalised Banks and Private Banks.	15
Unit 4	Unit- 4: Fiscal Policy: 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
	Total	60

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.

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Total		(50)





K.S.K.V. KACHCHH UNIVERSITY

Bachelor of Commerce

Semester-III

ID/MD 301 D

Fundamentals of Statistics – III

Unit No.	Particulars	No. of Lectures / Hours
Unit 1	Measures of Dispersion <ul style="list-style-type: none">• Meaning and Characteristics of Dispersion.• Concept of Absolute and Relative Measures.• Meaning, Advantages and Disadvantages of Range,• Quartile Deviation, Average Deviation and Standard Deviation.• Related Examples.	15
Unit 2	Measures of Skewness <ul style="list-style-type: none">• Meaning and Types of Skewness.• Concept of Absolute and Relative Measures.• Obtaining Measures of Skewness and its Coefficients by Method of Karl Pearson and Bowley.• Related Examples.	15
Unit 3	Permutation <ul style="list-style-type: none">• Meaning and Formula.• Permutations of Different Things.• Permutations of Similar Things.• Circular Permutation.• Related Examples.	15
Unit 4	Combination <ul style="list-style-type: none">• Meaning and Formula.• Combination of things taken some or all at a time.• Some Restricted Combinations.• Related Examples.	15
	Total	60

Course Objectives:

- The learners should have basic understanding of data with minimal prior statistical knowledge

Learning Outcomes:

- After successfully completing this course, the student will have basic knowledge of various measures of dispersion and skewness and will be able to analyse and interpret its results. Also the students should be well equipped to apply statistical reasoning and methodologies to the real life problems and contributes to evidence based practices in their respective fields.



Reference Books:

1. Mathematics by Jaggi & Mathur, Sultan Chand & Sons, New Delhi.
2. Business Statistics by J. K. Sharma, Pearson India Pvt Ltd, Chennai.
3. Statistical Methods by S. P. Gupta, Sultan Chand & Sons, New Delhi.
4. Programmed Statistics by B. L. Agarwal, New Age Int. Publishers, New Delhi.
5. Business Mathematics & Statistics by Saha & Sarkar, Himalaya Publishing House, Mumbai.

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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)	(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)
	Total	(50)





Bachelor of Commerce
Semester-III
ID/MD 301 E
Business Administration – III
(HUMAN RESOURCE MANAGEMENT)

Unit No.	Particulars	No. of Lectures / Hours
Unit 1	INTRODUCTION : 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	ACQUISITION OF HUMAN RESOURCE: Human resource planning: Introduction, Meaning, Definition, Features, Need, Objectives, Importance, Factors affecting to HRP, Job analysis, Job description and job specification.	15
Unit 3	RECRUITMENT AND SELECTION: 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	TRAINING AND DEVELOPMENT: Introduction, Meaning, Definition, Importance, Needs, Types, Scope of training, Training and development methods, Training process outsourcing.	15
	Total	60

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

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

Component, the end semester examination, which will be a written-type examination of at least 2:00 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.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)
Total		(50)



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

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	Unit Costing: <ul style="list-style-type: none"> - Introduction and Meaning - Elements of Cost - Cost sheet - Tender Price and Estimated Cost Sheet - Practical Questions 	15
Unit 2	Reconciliation of Cost and Financial Account <ul style="list-style-type: none"> - Introduction & Meaning - Causes of difference in Result (Profit/ Loss) of Cost and Financial Accounts - Need of Reconciliation of Cost and Financial Accounts - Procedure of Reconciliation <ul style="list-style-type: none"> ➤ Methods of preparing Reconciliation statement ➤ Reconciliation statement pro-forma ➤ Overheads account : Preparing Rule and method - Practical Questions 	15
Unit 3	Contract Costing <ul style="list-style-type: none"> - Introduction-Meaning and characteristics - Expenses and of Contract - Special items [Certified Work, Uncertified Work and Work-in-Progress] - Ascertainment of Profit or Loss on contract - Types of Contract <ul style="list-style-type: none"> 1. Fixed Price Contract 2. Cost-Plus Contract 3. Sub –Contract 4. Escalation Clause <p>Practical Questions (Excluding practical questions to prepare Final accounts in the books of Contractor)</p>	15
Unit 4	Job and Batch Costing <ul style="list-style-type: none"> - Introduction-Job costing: Meaning and characteristics - Job Costing and Contract Costing - Importance- advantages and limitations of job costing - Procedure of job costing and Accounting of job cost - Batch costing: Meaning-Suitability-Features - Job costing and Batch costing - Economic Batch Quantity [EBQ] - Practical Questions 	15
	Total	60



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 BookDepot, New Delhi.
10. Study Material of CA Course (New) Intermediate Level Paper 3: Cost and Management Accounting.

Structure of Course Examination

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

Internal Evaluation System

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

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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)	(10)
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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)
	Total	(50)





K.S.K.V. KACHCHH UNIVERSITY

Bachelor of Commerce

Semester-IV

DSC –M 401B

Continuous Probability Distribution

Unit No.	Particulars	No. of Lectures / Hours
Unit 1	Introduction to Continuous Distributions <ul style="list-style-type: none"> ➤ Overview of probability distributions ➤ Difference between discrete and continuous distributions ➤ Characteristics of continuous distributions ➤ Probability Generating function ➤ Moment Generating function ➤ Characteristics function 	15
Unit 2	The Normal Distribution <ul style="list-style-type: none"> ➤ Normal distribution and its Properties with application ➤ Standard normal distribution, z-scores, properties and application of standard normal distribution ➤ 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 	15
Unit 3	The Weibull, Gamma, Beta Type –I and Type –II Distributions <ul style="list-style-type: none"> ➤ Weibull, Gamma, Beta Type –I and Type –II distribution and its Properties with application ➤ 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 	15
Unit 4	Exponential Distribution <ul style="list-style-type: none"> ➤ Exponential distribution and its Properties with application ➤ 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 Uniform Distribution <ul style="list-style-type: none"> ➤ Uniform distribution and its Properties with application ➤ 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 	15
	Total	60

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

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

Internal Evaluation System

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

Component, the end semester examination, which will be a written-type examination of at least 2:00 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)
Total		(50)





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	Accounts of General Insurance Company <ul style="list-style-type: none"> - Introduction – Meaning-Types of Insurance - IRDA and Insurance management [Including main Accounting Provisions of Insurance Act- 1938, 1956, 1972, 1993 and amendments onwards and Companies Act - 2013) - Only Brief introduction of vertical format of Profit & Loss Accounts and Vertical General Balance sheet. - Practical Questions (Relating to prepare only Vertical Revenue Statement-Scheduled Format, excluding practical problems final accounts of general insurance company)	15
Unit 2	Insolvency Accounts (Under the Provincial Insolvency Act – 1920) <ul style="list-style-type: none"> - Introduction-Meaning Insolvency and Insolvent - Brief knowledge of Insolvency Act and Procedure for declaring Insolvent - Statement of Affairs- Deficiency Account – - Specific items in accordance with legal matters of accounting treatments - Practical Questions : (In the case of proprietor firm and of partnership firm Under The provincial insolvency act-1920) 	15
Unit 3	Operating Costing – 1 (Road Transportation) <ul style="list-style-type: none"> - Introduction - Meaning and Characteristics - Unit of operating cost - Operating Costing of Transportation - Road Transportation unit cost - Statement of Operating Cost: Items and Pro-forma Practical Questions relating to Road Transportation	15
Unit 4	Operating Costing – 2 (Hotel, Hospital and Theatre) <ul style="list-style-type: none"> - Meaning and scope of service costing, - Factors in ascertaining service cost - Unit of operating cost for hotel, hospital, theatre - Statement of Operating Cost: Items and Pro-forma for hotel, hospital, theatre Practical Questions relating to hotel, hospital, theatre	15
	Total	60



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 Sehagal Deepak Sehagal; 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

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

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Total	50 Marks

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	Total	(50)





K.S.K.V. KACHCHH UNIVERSITY

Bachelor of Commerce

Semester-IV

DSC –M 402B

Optimization Technique

Unit No.	Particulars	No. of Lectures / Hours
Unit 1	Transportation Problem (TP) <ul style="list-style-type: none"> ➤ Meaning of balanced and unbalanced Transportation Problem (TP) ➤ General Transportation table and its mathematical form for balanced TP ➤ Initial basic feasible solution (IBFS) and its cost by North-West Corner Method (NWCM), Least Cost (Matrix Minima) Method (LCM), Vogel's Approximation Method (VAM), examples based on these methods for balanced and unbalanced TP ➤ Modified Distribution (MODI) Method, Optimality Tests, Degeneracy in T.P., Unbalanced T.P 	15
Unit 2	Assignment Problem (AP) and Replacement Problem (RP) <ul style="list-style-type: none"> ➤ Meaning of balanced Assignment problem (AP), its mathematical form ➤ Hungarian method for solving A.P. in the cases of minimization and maximization problem ➤ Constrained Assignment Problem ➤ Applications of Assignment Problems ➤ Traveling Salesman Problem ➤ Meaning of Replacement Problem, simple examples of Replacement Problem when the units are deteriorating with time and the value of money remains unchanged. 	15
Unit 3	Queuing Theory and Sequencing Problem <ul style="list-style-type: none"> ➤ 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 ➤ Problems of sequencing ➤ Sequencing of n jobs on two and three machines ➤ Application of sequencing Problems 	15
Unit 4	PERT and CPM Techniques <ul style="list-style-type: none"> ➤ Meaning and characteristics of PERT ➤ Explanation of basic terms like activity, event, dummy activity, optimistic time, pessimistic time, most likely time, expected time. ➤ Fulkerson's rules for numbering the events ➤ Meaning of Critical Path Method (CPM), ➤ Differences between PERT and CPM. ➤ Earliest start time, Earliest finish time, Latest start time, Latest finish time, total float time of activity ➤ Uses and limitations of PERT and CPM and simple examples on the basis of all above 	15



	➤ Determination of Floats: Total Float, Free Float and Independent Float, Project Evaluation and Review Technique (PERT), Applications of CPM and PERT	
	Total	60

COURSE OBJECTIVES

- The students will get the knowledge of operations research, optimization Technique and its application.
- Student should 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.

Structure of Course Examination

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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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Total		(50)





K.S.K.V. KACHCHH UNIVERSITY

Bachelor of Commerce

Semester-IV

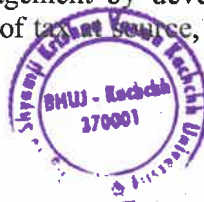
DSC –M 403 A

Personal Tax Planning & Management - II

Unit No.	Particulars	No. of Lectures / Hours
Unit 1	Income Tax Computation Under The Head- Business or Profession <ul style="list-style-type: none">➤ Introduction and Meaning➤ Income under the head “Business or Profession”➤ Tax planning measures relating to income from Business or Profession➤ Computation of income tax under the head of Business or Profession	15
Unit 2	Income Under The Head-Capital Gains <ul style="list-style-type: none">➤ Introduction➤ Income under the head “Capital Gains”➤ Tax planning measures relating to income from Capital Gains➤ Computation of income tax under the head of Capital Gains	15
Unit 3	Tax Planning Through Investments <ul style="list-style-type: none">➤ Introduction➤ 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.➤ Tax deductions under Income-tax Act.	15
Unit 4	Tax Management <ul style="list-style-type: none">➤ Deduction, collection and recovery of tax: Advance tax, tax deduction at source, tax collection at source, refund➤ Assessment Procedures, Income – Tax Authorities and Appeal and Revision: 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.	15
	Total	60

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, 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: WoltersKluwer India Private Limited.
2. Gaur, V. P., Narang, D. B., & Gaur, P. (2018). *Income Tax Law and Practice*. New Delhi: Kalyani Publishers.
3. Singhanian, V. K., & Singhanian, K. (2020). *Direct Taxes: Law & Practice*. New Delhi: Taxmann 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

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

Component, the end semester examination, which will be a written-type examination of at least 2:00 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)



	10 marks (Unit No. 3)	
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)
	Total	(50)





K.S.K.V. KACHCHH UNIVERSITY

Bachelor of Commerce

Semester-IV

DSC –M 403 B

Industrial Statistics

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

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

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

Component, the end semester examination, which will be a written-type examination of at least 2:00 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)
	Total	(50)





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	INTRODUCTION : 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	ACQUISITION OF HUMAN RESOURCE: Human resource planning: Introduction, Meaning, Definition, Features, Need, Objectives, Importance, Factors affecting to HRP, Job analysis, Job description and job specification.	15
Unit 3	RECRUITMENT AND SELECTION: 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	TRAINING AND DEVELOPMENT: Introduction, Meaning, Definition, Importance, Needs, Types, Scope of training, Training and development methods, Training process outsourcing.	15
	Total	60

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:



- (9) Mondy, A. W., & Noe, R. M. (1999). Human Resource Management. London: Pearson.
 (10) Decenzo, D. A., & Robbins, S. P. (2009). Fundamentals of HRM. New Jersey: Wiley.
 (11) Dessler, G., & Varkkey, B. (2011). Human Resource Management. New Delhi: Pearson Edu.
 (12) Chhabra, T. N. (2004). Human Resource Management. Delhi: Dhanpat Rai & Co..
 (13) Aswathappa, K. (2007). Human Resource Management. New Delhi: Tata McGraw-Hill.
 (14) French, W. L. (1994). Human Resource Management. Boston: Houghten Mifflin.
 (15) Gupta, C. B. (2018). Human Resource Management. Delhi: Sultan Chand & Sons.
 (16) 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

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

Component, the end semester examination, which will be a written-type examination of at least 2:00 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)
Total		(50)





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	INTRODUCTION TO INVENTROY MANAGEMENT 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	MATERIAL PURCHASE AND MATERIAL INSPECTION (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	MATERIAL STORAGE AND MATERIAL CONTROL (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	MATERIAL HANDLING 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
	Total	60

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

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

Component, the end semester examination, which will be a written-type examination of at least 2:00 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)
	Total	(50)





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	PRIVATE AND MULTINATIONAL BANKS - 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	INTRODUCTION TO NEW BANKING INSTITUTIONS - 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	DEVELOPMENT PLANS OF BANK - 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	BANK FINANCE 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
	Total	60

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.	25 Marks
Total	50 Marks

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

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)
	Total	(50)





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
Unit 1	Business forecasting - I <ul style="list-style-type: none"> ➤ Meaning and uses of Business Forecasting ➤ 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) ➤ Least Square method for linear and quadratic relationship between the variables ➤ Examples based on these two methods along with their theoretical explanation 	15
Unit 2	Business forecasting - II <ul style="list-style-type: none"> ➤ Meaning and uses of time series ➤ Various components of time series, determination of trend by using graphical, moving average and least square method ➤ To separate seasonal component by using sale forecasts and seasonal variation by using moving average method, link relative method, with examples. ➤ Exponential Smoothing Method with examples. 	15
Unit 3	Input - Output Analysis <ul style="list-style-type: none"> ➤ Meaning of Input - output analysis ➤ Assumption and limitations ➤ Leontief's static open model - importance and application of the model ➤ Simple examples up to the matrix of order 3×3 	15
Unit 4	Interpolation - Extrapolation <ul style="list-style-type: none"> ➤ Meaning and definition of Interpolation- Extrapolation ➤ Application / uses and Assumptions ➤ Binomial Expansion Method and Newton's Method of advancing differences. ➤ Simple examples. 	15
Total		60

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

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

Component, the end semester examination, which will be a written-type examination of at least 2:00 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)
	Total	(50)





K.S.K.V. KACHCHH UNIVERSITY

Bachelor of Commerce

Semester-IV

MIC 401 E

Computer Application – III

(DBMS)

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



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

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

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)
Total		(25)

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
Unit 1	<p>Introduction to Cost Accounting : 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.</p>	15
Unit 2	<p>Materials : 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</p>	15
Unit 3	<p>Labour : 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.</p>	15
Unit 4	<p>(A)Overheads including Activity Based Costing : 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>)</p> <p>(B) Conceptual Understanding of activity based costing</p>	15



Total	60
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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

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

Component, the end semester examination, which will be a written-type examination of at least 2:00 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.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)
	Total	(50)





K.S.K.V. KACHCHH UNIVERSITY

Bachelor of Commerce

Semester-IV

MIC 401 G

Economics – III

(Managerial Economics)

Unit No.	Particulars	No. of Lectures / Hours
Unit 1	Managerial Economics: Nature and Importance: 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	Basic Concepts and Methods of Analysis: 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	Demand Analysis and Estimation: 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	Demand Forecasting: 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
	Total	60

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

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

Component, the end semester examination, which will be a written-type examination of at least 2:00 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)	(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)
Total		(50)



B.COM. SEMESTER - V				
Course No.	Course Type	Title of Course	Selection	Credits
501 A	DSC-M	Advanced Accounting (Corporate Accounting – I)	(Select anyone)	4
501 B	DSC-M	Advance Statistics (Inferential Statistics-I)		
502 A	DSC-M	Advanced Accounting (Business Accounting – V) (Cost Accounting -3)	(Select anyone)	4
502 B	DSC-M	Advance Statistics (Inferential Statistics-II)		
503 A	DSC-M	Advanced Accounting (Management Accounting)	(Select anyone)	4
503 B	DSC-M	Advance Statistics (Nonparametric Inference)		
501 A	MIC	Business Administration – IV	(Select anyone)	4
501 B	MIC	Business Management – IV		
501 C	MIC	Banking & Finance – IV		
501 D	MIC	Statistics – IV		
501 E	MIC	Computer Application – IV		
501 F	MIC	Accounting – IV		
501 G	MIC	Economics - IV		
502 A	MIC	Business Administration – V	(Select anyone)	4
502 B	MIC	Business Management – V		
502 C	MIC	Banking & Finance – V		
502 D	MIC	Statistics – V		
502 E	MIC	Computer Application – V		
502 F	MIC	Accounting – V		
502 G	MIC	Economics - V		
501 A	SEC	Introduction to Research Methodology	(Select anyone)	2
501 B	SEC	Introduction to Goods & Service Taxes (GST)		
501 C	SEC	International Economics		
		TOTAL		22
Note : The selection of minor subject should be other than the major subject selected.				





K.S.K.V. KACHCHH UNIVERSITY

Bachelor of Commerce

Semester-V

DSC –M 501A

Advanced Accounting (Corporate Accounting – I)

Unit No.	Particulars	No. of Lectures / Hours
Unit 1	FINAL ACCOUNTS OF COMPANY [As per New Provisions of Companies Act-2013] <ul style="list-style-type: none"> • Introduction - Meaning -Legal framework- Companies Act-2013 • Various schedules for Financial Statements as per Companies Act-2013 • Accounting adjustments relating to Final accounts of company • Depreciation-Provisions for taxation-Allocations and Dividends • Practical Questions regarding preparation of final accounts of company (Vertical) 	15
Unit 2	REDEMPTION OF REDEEMABLE PREFERENCE SHARES <ul style="list-style-type: none"> • Introduction–Meaning-exception to rule, can't purchase its' own shares • Provisions of Companies Act-2013 for redemption of preference shares • Section 55, 63, 69 Capital Redemption Reserve, Bonus Share etc. • Accounting treatment : Journal ledger entries and Vertical Balance sheet • Practical Questions 	15
Unit 3	CAPITAL REDUCTIONS [INTERNAL RECONSTRUCTION] <ul style="list-style-type: none"> • Introduction and Meaning and Methods of Capital Reduction • Difference between Internal and External Reconstruction • Accounting Entries • Capital Reduction A/C and Vertical Balance sheet • Practical Questions 	15
Unit 4	ACCOUNTS OF UNDERWRITING COMMISSION <ul style="list-style-type: none"> • Introduction, Meaning, Advantages of Underwriting, • Provisions of Companies Act 2013 for Underwriting Commission, • Classification of Application: Marked and Unmarked Application, • Underwriting Contract and its' types and Sub-underwriting contract, • Determination of underwriters' liabilities according to Contracts (preparing statement of underwriters' liabilities), • Accounting treatment: Journal Entries-Ledgers' A/Cs in the books of company, • Practical Questions 	15
	Total	60



Course Objectives:

The course aims to help learners to acquire conceptual knowledge of corporate accounting system and to learn the techniques of preparing the financial statements of companies.

Learning Outcomes:

After completion of the course, learners will be able to

1. Understand concept and nature of corporate accounting;
2. Prepare final accounts of company as per provisions of Companies Act 2023;
3. Record transactions of redemption of RPS and prepare balance sheet after redemption of RPS
4. Record transactions of internal reconstruction of company and prepare balance sheet after internal reconstruction of company;
5. Understand the provisions related to underwriting commission and record transactions related to underwriting commission.

Reference Books:

Suggested Readings:

1. Amitabha Mukherjee and Mohammed Hanif; Modern Accounting
2. Ashok Sehagal - Deepak Sehagal; Advanced Accounting (Taxmann Allied Services- Delhi)
3. Dr. R.K. Sharma and Dr. R.S. Popli; Accountancy (Self Tutor),
4. Dr.B.M.Agrawal and Dr. M.P. Gupta; Advanced Accounting,
5. M.C.Shukla and T.S.Grewal; Advanced Accounts, (Sultan Chand & Sons, Delhi)
6. Narayan Swamy; Financial Accounting, (Prentice Hall India, New Delhi)
7. Negis R. F; Financial Accounting: (Tata McGraw Hill, New Delhi)
8. P. C. Tulsian Financial Accounting: (Tata McGraw Hill, New Delhi)
9. R. L. Gupta &M. Radhaswamy; Company Accounts: (Sultan Chand & Sons-New Delhi)
10. R.S.N.Pillai,Bhagawathi,S.Uma;PracticalAccounting:(S.Chand&Co.NewDelhi)
11. S. Daver; Accounting Standards: (Taxmann Allied Services,(P) Ltd; New Delhi)
12. S.N.Maheshwari;CorporateAccounting:(VikasPublishinghousePvt.Ltd.NewDelhi)
13. S.P. Jain &K. L. Narang; Company Accounts: (Kalyani Publishers, New Delhi)
14. Sanjeev Singhal; Accounting Standards: (Bharat Law House Pvt. Ltd; New Delhi)
15. Shukla M.C. & T.S.Grawal; Advanced Accountancy: (Sultan Chand &sons, New Delhi)
16. Study Material of The Institute of Cost Accounts of India, Paper 10: Corporate Accounting and Auditing (https://icmai.in/upload/Students/Syllabus2022/Inter_Stdy_Mtrl/P10.pdf)
17. Study Material of The Institute Of Company Secretaries of India, Paper 5: Corporate and Management Accounting (<https://www.icsi.edu/media/webmodules/Corporate%20and%20Management%20Accounting.pdf>)

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:

Internal Evaluation System

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

Component, the end semester examination, which will be a written-type examination of at least 2:00 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)
	Total	(50)





K.S.K.V. KACHCHH UNIVERSITY

Bachelor of Commerce

Semester-V

DSC-M 501 B

Advance Statistics (Inferential Statistics-I)

Unit	Particulars	No. of Lectures \ Hours
1	Estimation Theory Meaning of Statistical Inference, Parameter and Statistic, Standard error of a statistic, Property of estimator- consistency, unbiasedness, efficiency of estimator, Types of Estimation, Concepts of Point and Interval estimation. Determination of a Sample Size	15
2	Testing of Hypotheses Meaning of statistical hypothesis, Definitions of Null hypothesis, Alternate hypothesis, Simple and Composite hypothesis, Critical region, Type-I and Type- II errors, Level of significance, Power of tests, One tailed and Two tailed tests, Examples of finding α , β and power of tests by using Binomial and Poisson distributions.	15
3	Large Sample Test: Idea of parameter and statistic, standard error of statistic, Level of significance. Large sample Test for attributes and variables-95% and 99%, confidence interval. Testing of (I) One mean (II) One proportion (III) Equality of Two mean and two proportion.	15
4	Small Sample Tests : Student's t Test Introduction to small sample tests, assumptions for small sample tests, applications of t-test (both one and two tailed): (1) testing mean of a small sample, (2) comparing means of two samples (independent samples), (3) paired t-test for dependent samples, simple examples based on these tests.	15

COURSE OBJECTIVES

- Develop a solid understanding of key inferential statistics concepts, including sampling distributions, hypothesis testing, and confidence intervals.
- Equip students with the ability to apply various statistical techniques to analyze real-world data and draw valid conclusions.
- Foster critical thinking skills by engaging students in problem-solving activities involving statistical inference.
- Introduce students to statistical software tools for data analysis to enhance practical skills in handling and interpreting data.

COURSE OUTCOMES

- Upon successful completion of this course, students will be able to:
 - Conduct inferential analyses using appropriate statistical methods and interpret the results accurately.
 - Formulate and test hypotheses using various statistical tests understanding when to apply



- each test based on data characteristics.
- Calculate and interpret confidence intervals for population parameters based on sample data.
 - Demonstrate proficiency in using statistical software for data analysis, including data manipulation and visualization.
 - Prepare comprehensive reports that summarize statistical analyses and present findings in a clear and coherent manner.

REFERENCE BOOKS:

6. An outline of Statistics theory: Goon, Gupta and Dasgupta
7. Business Statistics: Sancheti & Kapoor
8. Fundamental of Statistics: D. N. Elhance
9. Statistics of Management: Levin and Rubin
10. Fundamentals of Mathematical Statistics: Gupta and Kapoor
11. Statistical Inference : George Casella and Roger L. Berger

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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Total	50 Marks

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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)	(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	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)
	Total	(50)





K.S.K.V. KACHCHH UNIVERSITY

Bachelor of Commerce

Semester-V

DSC –M 502 A

Advanced Accounting (Business Accounting – V) (Cost Accounting -3)

Unit No.	Particulars	No. of Lectures / Hours
Unit 1	Cost Concepts and Theories (Conceptual Understanding) 1. Activity Based Costing 2. Life Cycle Costing 3. Target Costing 4. Socio Economic Costing	15
Unit 2	Process Costing 2 1. Inter Process Profit 2. Calculating Equivalent Production 3. Statement of Evaluation 4. Opening Stock of Work-in-Progress: a) FIFO Method b) Average Method 5. Practical Exercises	15
Unit 3	Standard Costing - 1 1. Introduction 2. Definition 3. Characteristics of Standard Costing 4. Advantages of Standard Costing 5. Limitations of Standard Costing 6. Setting Standards 7. Standard Cost Card 8. Material Variances 9. Labour Variances 10. Practical Exercises	15
Unit 4	Standard Costing - 2 1. Introduction 2. Variable Overheads Variances 3. Fixed Overheads Variances 4. Sales Variances (A) Sales Value Variances (B) Sales Margin Variances 5. Practical Exercises	15
	Total	60

Course Objectives:

- Understand the basic concepts and importance
- Develop a strong understanding of of cost accounting. process costing systems
- Learn how to used in mass production environments. identify and account for normal and abnormal losses/gains
- Gain knowledge of in process costing. equivalent units, inter-process profits
- Understand the and joint/by products costing techniques. concept, types and methods of standard costing
- Develop skills in as a tool for cost control and performance evaluation, variance analysis



- Enable decision-making through to assess cost deviations related to materials, labour and overheads. cost control and cost reduction strategies Course Outcome using process and standard costing techniques.

Learning Outcomes:

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

1. Explain the principles and procedures of process costing and identify industries where it is applicable.
2. Prepare process accounts, including treatment of normal loss, abnormal loss, scrap and wastage
3. Calculate equivalent units, prepare cost of production reports and account for inter-process transfers
4. Differentiate between joint products and by-products and apply suitable costing methods for both.
5. Define and explain standard costing and its significance in cost control and budgeting.
6. Compute and analyze variances including material, labour and overhead variances.
7. Interpret the reasons for variances and suggest corrective measures for cost control and efficiency improvement.
8. Apply the concepts of process and standard costing in practical scenarios to aid managerial decisions.
9. Develop an understanding of cost behaviour patterns and how they affect production and pricing decision.

Reference Books:

- Arora, M. N. (2021). Cost accounting: Principles and practice
- Jain, S. P., & Narang, K. L. (2022). (13th ed.). Vikas Publishing House. Cost accounting
- Maheshwari, S. N., & Mittal, S. N. (2020). (20th ed.). Kalyani Publishers. Cost accounting: Theory and problems
- Horngren, C. T., Datar, S. M., & Rajan, M. V. (2018). (23rd ed.). Shri Mahavir Book Depot. Cost accounting: A managerial emphasis
- Drury, C. (2017). (16th ed.). Pearson Education. Management and cost accounting
- Khan, M. Y., & Jain, P. K. (2019). (10th ed.). Cengage Learning. Cost accounting
- Tulsian, P. C. (2021). (7th ed.). McGraw-Hill Education. Cost accounting
- Lal, J., & Srivastava, S. (2019). (2nd ed.). S. Chand Publishing. Cost accounting
- Institute of Cost Accountants of India. (2023). (6th ed.). Himalaya Publishing House. Study material on cost accounting
- Bhattacharyya, A. K. (2020). . ICAI. Principles and practice of cost accounting (3rd ed.). PHI Learning

Structure of Course Examination

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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 etc carrying 10 marks (Unit No. 1) (No Practical Problems)	(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)
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	Total	(50)





K.S.K.V. KACHCHH UNIVERSITY

Bachelor of Commerce

Semester-V

DSC-M 502 B

Advance Statistics (Inferential Statistics-II)

Unit	Particulars	No. of Lectures \ Hours
1	Chi-square Test – 1 Introduction & Meaning, Definition and Nature, Condition, Uses Applications of chi-square test: test of independence, testing variance of a small sample, simple examples based on these tests.	15
2	Chi-square Test – 2 Applications of chi-square test: testing independence of attributes using $m \times n$ contingency table, using the formula for 2×2 contingency table with Yate's correction (without proof), testing goodness of fit (Binomial and Poisson distributions only), simple examples based on these tests.	15
3	F-test Introduction & Meaning, applications of F-test: (1) comparing variances of 2 small samples, simple examples based on these tests.	15
4	Analysis of variance Introduction, Variance Analysis in one way classification with example, Variance Analysis in two way classification with example	15

COURSE OBJECTIVES

- Develop a solid understanding of key inferential statistics concepts, including sampling distributions, hypothesis testing, and confidence intervals.
- Equip students with the ability to apply various statistical techniques to analyze real-world data and draw valid conclusions.
- Foster critical thinking skills by engaging students in problem-solving activities involving statistical inference.
- Introduce students to statistical software tools for data analysis to enhance practical skills in handling and interpreting data.

COURSE OUTCOMES

- Upon successful completion of this course, students will be able to:
 - Conduct inferential analyses using appropriate statistical methods and interpret the results accurately.
 - Formulate and test hypotheses using various statistical tests, understanding when to apply each test based on data characteristics.
 - Calculate and interpret confidence intervals for population parameters based on sample data.
 - Demonstrate proficiency in using statistical software for data analysis, including data manipulation and visualization.



- Prepare comprehensive reports that summarize statistical analyses and present findings in a clear and coherent manner.

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1. An outline of Statistics theory: Goon, Gupta and Dasgupta
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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)	(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)
	Total	(50)





K.S.K.V. KACHCHH UNIVERSITY

Bachelor of Commerce

Semester-V

DSC –M 503 A

Advanced Accounting (Management Accounting)

Unit No.	Particulars	No. of Lectures / Hours
Unit 1	<p>INTRODUCTION OF MANAGEMENT ACCOUNTING & RATIO ANALYSIS INTRODUCTION OF MANAGEMENT ACCOUNTING: [A] INTRODUCTION OF MANAGEMENT ACCOUNTING: Introduction, Meaning, Objectives, and Scope of management accounting; Difference between financial accounting, cost accounting and management accounting, Advantages and Limitations of management accounting, Tools of management accounting</p> <p>[B] RATIO ANALYSIS:</p> <ul style="list-style-type: none"> • Introduction-Financial Analysis and Interpretation -(Brief Explanation) • Meaning and Nature of Ratio - Accounting Ratio and Ratio Analysis • Importance & Utility and Limitations of Ratio Analysis • Classification of Accounting Ratios <ul style="list-style-type: none"> [A] Traditional Classification: (Revenue, Balance-Sheet and Composite) [B] Functional Classification: (As per Accounting Data and User-Parties, Different Ratios for Solvency, Liquidity, Turnover and Profitability) <p>Practical Problems (Excluding Reverse types of Practical Problems)</p>	15
Unit 2	<p>FUND FLOW STATEMENT & CASH FLOW STATEMENT FUND FLOW STATEMENT:</p> <ul style="list-style-type: none"> • Accounting & Managerial meaning of the term "Fund", "Fund flow" & "Fund flow statement" • Sources and Application of Fund Flow • Importance & Managerial utility of fund flow statement & Limitations of fund flow statement • Procedure to prepare Working capital statement, Profit & loss adjustment account and fund flow statement • Practical Questions Relating to prepare Fund flow statement <p>CASH FLOW STATEMENT:</p> <ul style="list-style-type: none"> • Accounting & Managerial meaning of the term "Cash", "Cash Flow" & "Cash Flow Statement" • Sources and Application of Cash Flow • Indian Accounting Standard No. 3 / Ind AS 7 • Importance and Managerial Utility - Limitations of CFS <p>Practical Questions Relating to prepare CFS (as per Indian Accounting Standard No. 3/ Ind AS 7)</p>	18



Unit 3	BUDGETARY CONTROL AND FLEXIBLE BUDGET [A] BUDGETING & BUDGETARY CONTROL [Theoretical concept] <ul style="list-style-type: none"> • Concept of budget; different types of budgets; budgeting and budgetary control; • Meaning, objectives, merits, and limitations of budgetary control [B] FLEXIBLE BUDGET: <ul style="list-style-type: none"> • Introduction, Meaning of fixed and flexible budget • Features of a flexible budget • Objectives and Utility of flexible budget • Steps in Preparing a Flexible Budget • Application of Flexible Budget in Cost Control and Decision Making Practical Questions	15
Unit 4	MARGINAL COSTING <ul style="list-style-type: none"> • Introduction • Meaning of Marginal Cost and Marginal Costing • Assumptions-Characteristics of Marginal Costing • Advantages of Marginal Costing • Limitations of Marginal Costing • Break –Even Analysis: [Meaning-Assumptions-Utility-Limitations] • Important Terms: [BEP- Contribution-PVR- Margin of Safety] • Marginal Costing as a Tool for Decision Making • Key Factor [Material & Labour only] Practical Questions	12
	Total	60

Note: Only Practical questions should be asked in University Exam.

Course Objectives:

- To enable the students to get knowledge about the various techniques of Management accounting
- The course aims to impart the learners, knowledge about the use of financial, cost and other data/information for the purpose of managerial planning, control and decision making.

Learning Outcomes:

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

1. Describe the concept of management accounting and understand the primary purpose of management accounting;
2. Understand how to evaluate a company's financial health and performance by comparing financial data;
3. Understand how fund flow analysis helps stakeholders in making informed business and financial decisions;
4. Analyze how changes in financial position occur due to operational, investing, and financing activities;
5. Prepare flexible budget and to measure the performance of the business firm applying budgetary control measures;
6. Analyse cost, volume and profit and to solve short run decision making problems applying marginal costing and Break-Even technique.

Reference Books:



1. Horngren, C. T., Sundem, G. L., Stratton, W. O., Burgstahler, D., & Schatzberg, J. (2005). *Introduction to Management Accounting*. New Jersey: Pearson Prentice Hall.
2. Atkinson, A. A., Kaplan, R. S., Matsumura, E. M., & Young, S. M. (2013). *Management Accounting Information for Decision-Making and Strategy Execution*. London: Pearson Education.
3. Hilton, R. W., & Platt, D. E. (2011). *Managerial Accounting: Creating Value in a Global Business Environment*. New York: McGraw Hill Education.
4. Singh, S. (2016). *Management Accounting*. New Delhi: PHI Learning.
5. Goel, R. (2013). *Management Accounting*. Delhi: International Book House Pvt. Ltd.
6. Arora, M. N. (2014). *Management Accounting*. New Delhi: Himalaya Publishing House Pvt. Ltd.
7. Managerial Accounting, Dr. Shailesh N. Ransariya, Vista Publishers, Ahmedabad (India)
8. Maheshwari, S. N., & Mittal, S. N. (2017). *Management Accounting-Principles & Practice*. New Delhi: Mahavir Publications.
9. Singh, S. K., & Gupta, L. (2010). *Management Accounting–Theory and Practice*. New Delhi: Pinnacle Publishing House.
10. Khan, M. Y., & Jain, P. K. (2017). *Management Accounting: Text, Problems and Cases*. New Delhi: Tata McGraw Hill Education.
11. Balakrishnan, N., Render, B., & Stair, J. R. M. (2012). *Managerial Decision Modelling with Spreadsheet*. London: Pearson Education.
12. George E. M. (2000). *Management Decision Making: Spreadsheet Modelling, Analysis, and Application*, Cambridge: Cambridge University Press.
13. Study Material of CA Course (New) Intermediate Level Paper 3: Cost and Management Accounting (https://www.icai.org/post.html?post_id=17759)

Note: Latest edition of the books should 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:

Internal Evaluation System

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

Component, the end semester examination, which will be a written-type examination of at least 2:00 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)



	10 marks (Unit No. 2)	
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)
	Total	(50)





K.S.K.V. KACHCHH UNIVERSITY

Bachelor of Commerce

Semester-V

DSC-M 503 B

Advance Statistics (Nonparametric Inference)

Unit	Particulars	No. of Lectures \ Hours
1	Nonparametric test : Introduction Introduction of Nonparametric Test, Concept of Parametric and Non-parametric Statistics, Assumptions of Non-parametric Test, Difference between Parametric and Non-parametric Test, Advantages and Disadvantages of Non-Parametric Tests, Characteristics of Nonparametric Test, Conditions for using Non-Parametric Tests, Types of Non-Parametric Test.	15
2	Nonparametric test – 1 Introduction of Sign test, Steps to perform a Sign Test, One sample Sign Test and Sign Test for paired sample, Practical application of Sign Test with simple examples. Introduction of Wilcoxon Signed-Rank Test, Steps to perform a Wilcoxon Signed-Rank Test, Practical application of Wilcoxon Signed-Rank Test with simple examples.	15
3	Nonparametric test – 2 Introduction of Wald-Wolfowitz/Run Test, Steps to perform a Wald-Wolfowitz/Run Test, Practical application of Wald-Wolfowitz/Run Test with simple examples. Introduction of Kruskal-Wallis Test, Steps to perform a Kruskal-Wallis Test, Practical application of Kruskal-Wallis Test with simple examples.	15
4	Nonparametric test – 3 Introduction of Median Test, Steps to perform a Median Test, Practical application of Median Test with simple examples. Introduction of Mann-Whitney U Test, Steps to perform a Mann-Whitney U Test, Practical application of Mann-Whitney U Test with simple examples.	15

COURSE OBJECTIVES

- This course offers students the knowledge about basics of Nonparametric test. 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 OUTCOMES

5. To make them familiar with the basics of the Nonparametric test.
6. To give basic knowledge of tool requires for analyzing the Nonparametric test.



7. To make them aware of importance of Nonparametric tests Methods.
8. To make students familiar with various types of Nonparametric tests and their applications.

REFERENCE BOOKS:

1. Levin and Rubin: "Statistics for Management", Prentice Hall of India Pvt. Ltd. New Delhi
2. Sancheti & Kapoor: Business Statistics. Sultan Chand & Sons, New Delhi
3. Sancheti & Kapoor: Business Mathematics, Sultan Chand Sons, New Delhi..
4. S. C. Gupta, V. K. Kapoor, Fundamentals of Applied Statistics, Sultan Chand & sons, NewDelhi.
5. S.C. Gupta: "Fundamentals of Mathematica Statistics" S. Chand, New Delhi.
6. Fundamental of Statistics: D. N. Elhance
7. Statistics of Management: Levin and Rubin.

Structure of Course Examination

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

Internal Evaluation System

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

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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)
	Total	(50)





K.S.K.V. KACHCHH UNIVERSITY

Bachelor of Commerce

Semester-V

MIC 501 A

Business Administration (Paper-IV)

(RURAL MARKETING)

Units	Particulars	No. Of Lectures \ Hours
UNIT NO.1	INTRODUCTION <ul style="list-style-type: none"> Definition, Nature and growing importance of rural markets, Scope of Rural Marketing, Concepts, Components of Rural Markets, Classification of Rural Markets, Socio-Cultural-economic & other environmental factors affecting Rural Marketing, Rural versus Urban Markets, Rural marketing environment, Characteristics of Rural Consumer and motives, E-rural Marketing 	15
UNIT NO.2	PRODUCT & PRICING DECISIONS <ul style="list-style-type: none"> Product Decisions: Rural product classification; Product adoption process in rural market; product branding, packaging, labeling and product support services in rural markets, Challenges in developing a product for rural markets; Product innovations for rural market. Pricing Decisions: Factors affecting pricing decisions for rural markets; setting price for rural market: factors, methods and strategies; Challenges in setting price for rural markets 	15
UNIT NO.3	PROMOTION & DISTRIBUTION DECISIONS <ul style="list-style-type: none"> Promotion Decisions: Factors affecting promotion mix for rural markets; Challenges in rural communication and promotion; promotion mix-promotion tools and their importance for rural markets; Cases for innovative approaches for promotion in rural market. Distribution Decisions: Rural Distribution Channels; logistics decisions for rural markets; factors affecting distribution decisions in rural markets; challenges for distribution decisions in rural markets; - Sales force Management in Rural Marketing 	15
UNIT NO.4	RURAL CONSUMER BEHAVIOUR <ul style="list-style-type: none"> Meaning, Rural customer characteristics, Brand loyalty of Indian Rural Customer, Factors influencing consumer Behaviour, Consumer Purchase Decision, Consumer Behaviour Model in Rural Marketing, Brand loyalty of Indian Rural customer 	15
	Total Lectures / Hours	60



Course Objectives:

- The paper aims to develop basic understanding of concepts, tools, challenges and growing importance of rural markets in Indian scenario.
- To create awareness about the applicability of the concepts, techniques and processes of marketing in rural context

Learning Outcomes:

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

1. Identify the characteristics of rural markets and consumers in India or relevant local context;
2. Understand the factors influencing rural consumer buying behaviour and apply consumer behaviour theories to rural marketing scenarios;
3. Assess the economic, cultural, technological, and infrastructural factors affecting rural markets;
4. Formulate product, pricing, distribution, and promotional strategies suited for rural consumers.

Suggested Readings:

1. Dogra, B and Ghuman, K. (2008). Rural Marketing: Concepts and Practices, Tata McGraw Hill
2. Kashyap, P. (2016). Rural Marketing (3/e), Pearson Education.
3. Kotler, P., Armstrong, G. and Agnihotri, P. (2018). Principles of Marketing (17th edition), Pearson Education. Indian edition.
4. Krishnamacharya, C.S.G and Ramakrishnan, L. (2011). Rural Marketing: Text and Cases (2/e). Pearson Education.
5. Ramakrishnan, R. (2006). Rural Marketing in India: Strategies and Challenges. New Century Publications.
6. Marketing Management by Dr. C.B. Gupta and Dr. Rajan Nair Publication Sultan Chand & Sons, New Delhi.
7. Rural Marketing: Indian Perspective by Awadhesh Kumar Singh & Satyaprakash Pandey, New age publishers.

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
Total	50 Marks

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

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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 (2.00 Hrs.)

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





K.S.K.V. KACHCHH UNIVERSITY

Bachelor of Commerce

Semester-V

MIC 501 B

Business Management (Paper-IV)

(HUMAN RESOURCE MANAGEMENT)

Units	Particular	No. Of Lecture\ Hours
UNIT NO.1	HUMAN RESOURCE PLANNING: <ul style="list-style-type: none"> • Introduction-Meaning and Concept- Basic elements of HRP • Needs and Corporate objectives of HRP • Type and Process-Stages of HRP • Affecting factors to HRP • Importance and Hindrances of HRP • Pre-requisites for HRP • Human Resource Information System [HRIS] 	15
UNIT NO.2	PERFORMANCE APPRAISAL AND COMPENSATION MANAGEMENT: <ul style="list-style-type: none"> • Performance Appraisal - Nature, objectives and process; Performance management; Methods of performance appraisal; Potential appraisal; Employee counselling; Job changes - Transfers and promotions. • Compensation Management - Concept and policies, Base and supplementary compensation; Individual, group and organisation incentive plans; Fringe benefits; Performance linked compensation; Employee stock option; Pay band compensation system; Job evaluation . 	15
UNIT NO.3	MANAGING EMPLOYEE BENEFITS AND WELFARE SERVICES <ul style="list-style-type: none"> • Introduction-Meaning and Concept • HR Welfare-Meaning-Definition-Aims-Objectives-Need-Importance • HR Welfare Scope and Activities • HR Health and Safety –steps and legal provisions • Social Security-Meaning-Objectives-Ways-Means-Affecting Factors • Social Security-Indian scene 	15
UNIT NO.4	INDUSTRIAL DISPUTES AND TRADE UNIONS: <ul style="list-style-type: none"> • Industrial Disputes: <ul style="list-style-type: none"> ➤ Meaning-Nature and Forms-Causes and Effects-Steps to Resolve Disputes-Grievance-handling and redressal-Legal provisions and Preventive Measures • Trade Unions: 	15



	➤ Meaning-definition-Origin and Importance-Types-functions and Activities- Indian scene (Activities- weaknesses-reason of slow Development- suggestions and legal provisions)	
	Total Lectures / Hours	60

Course Objectives:

- To acquaint learners with the techniques and principles to manage human resources of an organisation

Learning Outcomes:

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

1. Develop necessary skills to prepare an HR policy to enable the employees attain work life balance;
2. Prepare a Human Resource Plan in an organisation;
3. Organize counselling sessions for employees in an organisation;
4. Design incentive schemes for different job roles in an organisation;
5. Create HR policies related to grievance redressal, employee health, safety, welfare, and their social security in an organisation;
6. Organize an induction programme in an organisation;
7. Define industrial disputes and explain their causes and Identify different types of industrial disputes;
8. Identify the role of trade unions in protecting workers' rights and interests.

Suggested Readings:

1. Mondy, A. W., & Noe, R. M. (1999). *Human Resource Management*. London: Pearson.
2. Decenzo, D. A., & Robbins, S. P. (2009). *Fundamentals of Human Resource Management*. New Jersey: Wiley.
3. Dessler, G., & Varkkey, B. (2011). *Human Resource Management*. New Delhi: Pearson Education.
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: Latest edition of the books should be used.

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
Total	50 Marks

Component, the end semester examination, which will be a written-type examination of at least



2:00 hours duration, would also form an integral component to the evaluation. The ratio of marks to be allotted to Continuous and Comprehensive Evaluation (CCE) and to end semester examination is 50:50.

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)
	Total	(50)





K.S.K.V. KACHCHH UNIVERSITY

Bachelor of Commerce

Semester-V

MIC 501 C

Banking & Finance (Paper IV)

Units	Particulars	No. of Lectures \ Hours
UNIT NO.1	INTRODUCTION OF FINANCIAL SYSTEM: <ul style="list-style-type: none"> • Meaning and Types of Financial Markets • Structure of Indian Financial System • Characteristics of Indian Financial System • Role of Financial Markets in Economic Development 	15
UNIT NO.2	MONEY MARKET: <ul style="list-style-type: none"> • Meaning and Features of Money Market in India • Need for Money Market in India • Money Market Instruments: <ol style="list-style-type: none"> 1. Treasury Bills 2. Call Money 3. Commercial Papers 4. Certificate of Deposits 5. Guilt Edge Securities Market • Role of RBI in Managing Money Market 	15
UNIT NO.3	CAPITAL MARKET- 1 <ul style="list-style-type: none"> • Meaning and Features of Capital market • Role of Capital Market in India • Structure of Capital Market in India • Primary market: Its meaning and components <ol style="list-style-type: none"> 1. IPO and FPO 2. Underwriting 3. Process of Security Issuance • Role of SEBI in Primary Market CAPITAL MARKET- 2 <ul style="list-style-type: none"> • Secondary market: Its Meaning and significance • Growth of stock market in India • Types of Secondary Market • Advantages and Disadvantages of Secondary Markets in India • Differences between Primary Market and Secondary Market 	15
UNIT NO.4	RURAL FINANCE <ul style="list-style-type: none"> • Meaning, Scope, and Importance of Rural Finance • Role of Finance in Rural Development • Cooperative Credit Institutions: Structure and Functions • Commercial Banks and Rural Lending 	15



	• Role of NABARD in Rural Finance	
	Total Lectures / Hours	60

Course Objectives:

- To develop a foundational understanding of financial systems amongst students
- To analyse the money market, its instruments and role of RBI in India,
- To make students understand the capital market with role of SEBI.
- To make students able to evaluate the secondary market and its impact.
- To Assess the role of financial markets in economic development.
- To explore different aspects of rural finance.

Learning Outcomes:

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

1. Understand key financial market concepts
2. Analyse the functionality of the Indian money market
3. Examine capital market processes
4. Evaluate secondary market dynamics
5. Relate financial markets to economic development
6. Explore rural finance

Suggested Readings:

1. Bhole, L. M. (2017). *Financial institutions and markets* (6th ed.). Tata McGraw-Hill Education.
2. Khan, M. Y. (2017). *Indian financial system* (9th ed.). Tata McGraw-Hill Education.
3. Varma, J. R. (2009). *Indian capital markets: An overview*. Tata McGraw-Hill Education.
4. Desai, V. (2008). *The financial system and economic development*. Himalaya Publishing House.
5. Puri, V. K. (2009). *Indian financial system*. Pearson Education India.
6. Sullivan, A., & Sheffrin, S. M. (2003). *Economics: Principles in action*. Pearson Prentice Hall.
7. Koch, T. W., & MacDonald, S. S. (2006). *Bank management* (7th ed.). Cengage Learning.
8. Singh, A. K. (2010). *The capital market in India: An overview*. New Century Publications.
9. Chandra, P. (2015). *Investment analysis and portfolio management* (5th ed.). Tata McGraw-Hill Education.
10. Mishkin, F. S. (2015). *The economics of money, banking, and financial markets* (10th ed) Pearson Education .
11. Rangarajan, C., & Arvind, V. (2012). *Monetary policy in India*. Sage Publications.
12. Indian Institute of Banking & Finance. (2014). *Indian financial system: Markets, institutions, and services*. Macmillan.

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



Total	50 Marks
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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.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)
	Total	(50)





K.S.K.V. KACHCHH UNIVERSITY

Bachelor of Commerce

Semester-V

MIC 501 D

STATISTICS – IV (Inferential Statistics-I)

Unit	Particulars	No. of Lectures \ Hours
1	Estimation Theory Meaning of Statistical Inference, Parameter and Statistic, Standard error of a statistic, Property of estimator- consistency, unbiasedness, efficiency of estimator, Types of Estimation, Concepts of Point and Interval estimation. Determination of a Sample Size.	15
2	Testing of Hypotheses Meaning of statistical hypothesis, Definitions of Null hypothesis, Alternate hypothesis, Simple and Composite hypothesis, Critical region, Type-I and Type- II errors, Level of significance, Power of tests, One tailed and Two tailed tests, Examples of finding α , β and power of tests by using Binomial and Poisson distributions.	15
3	Large Sample Test: Idea of parameter and statistic, standard error of statistic, Level of significance. Large sample Test for attributes and variables-95% and 99%, confidence interval. Testing of (I) One mean (II) One proportion (III) Equality of Two mean and two proportion.	15
4	Small Sample Tests : Student's t Test Introduction to small sample tests, assumptions for small sample tests, applications of t-test (both one and two tailed): (1) testing mean of a small sample, (2) comparing means of two samples (independent samples), (3) paired t-test for dependent samples, simple examples based on these tests.	15

COURSE OBJECTIVES

- Develop a solid understanding of key inferential statistics concepts, including sampling distributions, hypothesis testing, and confidence intervals.
- Equip students with the ability to apply various statistical techniques to analyze real-world data and draw valid conclusions.
- Foster critical thinking skills by engaging students in problem-solving activities involving statistical inference.
- Introduce students to statistical software tools for data analysis to enhance practical skills in handling and interpreting data.

COURSE OUTCOMES

- Upon successful completion of this course, students will be able to:
 - Conduct inferential analyses using appropriate statistical methods and interpret the results accurately.



- Formulate and test hypotheses using various statistical tests, understanding when to apply each test based on data characteristics.
- Calculate and interpret confidence intervals for population parameters based on sample data.
- Demonstrate proficiency in using statistical software for data analysis, including data manipulation and visualization.
- Prepare comprehensive reports that summarize statistical analyses and present findings in a clear and coherent manner.

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. Statistical Inference : George Casella and Roger L. Berger

Structure of Course Examination

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

Internal Evaluation System

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

Component, the end semester examination, which will be a written-type examination of at least 2:00 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)
	Total	(50)





K.S.K.V. KACHCHH UNIVERSITY

Bachelor of Commerce Semester-V

MIC 501E

Computer Application — IV

Unit	Particulars	No. of Lectures \ Hours
1.	<p>Computer Science Introduction, The Basic Model of Computation, Algorithms, Flow-charts and Flow charts symbols, Programming Languages, Compilation, Linking and Loading, Testing and Debugging, Documentation. Algorithm and flow charts construction.</p> <p>Introduction to C Programming: Over View of C; History and Features of C; Structure of a C. Program with Examples; Creating and Executing a C Program; Compilation process in C.</p>	15
2.	<p>Input and output with C: Formatted I/O functions - printf and scanf, control strings and escape sequences, output specifications with printf functions; Unformatted I/O functions to read and display single character and a string - getchar, putchar, gets and puts functions.</p> <p>C Operators & Expressions: Arithmetic operators; Relational operators; Logical operators; Assignment operators; Increment & Decrement operators; Bitwise operators; Conditional operator; Special operators; Operator Precedence and Associativity;</p>	15
3.	<p>Control Structures: Decision making Statements - Simple if, if_else, nested if_else, else_if ladder, Switch-case, goto, break & continue statements; Looping Statements - Entry controlled and Exit controlled statements, while, do-while, for loops, Nested loops.</p>	15
4.	<p>Arrays: One Dimensional arrays - Declaration, Initialization and Memory representation; Two Dimensional arrays - Declaration, Initialization and Memory representation.</p> <p>Strings: Declaring & Initializing string variables; String handling functions - strlen, strcmp, strcpy and strcat; Character handling functions - toascii, toupper, tolower, isalpha, isnumeric etc.</p>	15



Text Books

1. Pradeep K. Sinha and Priti Sinha: Computer Fundamentals (Sixth Edition), BPB Publication
2. E. Balgurusamy: Programming in ANSI C (TMH)
3. Computer fundamentals and programming in c, —Reema Tharejal, Oxford University, Second edition, 2017.
4. Brian W. Kernighan and Dennis M. Ritchie, The _C_ Programming Language, Prentice Hall of India.

References

- Kamthane: Programming with ANSI and TURBO C (Pearson Education)
- V. Rajaraman: Programming in C (PHI – EEE)
- Yashwant Kanitkar: Let us C

Online Resources:

1. <https://nptel.ac.in/courses/106/105/106105171/> MOOC courses can be adopted for more clarity in understanding the topics and verities of problem solving methods.

The following activities may be carried out/ discussed in the lab during the initial period of the semester.

1. Basic Computer Proficiency
 - a. Familiarization of Computer Hardware Parts
 - b. Basic Computer Operations and Maintenance.
 - c. Do's and Don'ts, Safety Guidelines in Computer Lab
2. Familiarization of Basic Software – Operating System, Word Processors, Internet Browsers, Integrated Development Environment (IDE) with Examples.
3. Type Program Code, Debug and Compile basic programs covering C Programming fundamentals discussed during theory classes

List of Sample Programs

1. Write a C Program to read radius of a circle and to find area and circumference
2. Write a C Program to read three numbers and find the biggest of three
3. Write a C Program to demonstrate library functions in math.h
4. Write a C Program to check for prime
5. Write a C Program to generate n primes



6. Write a C Program to read a number, find the sum of the digits, reverse the number and check it for palindrome
7. Write a C Program to read numbers from keyboard continuously till the user presses 999 and to find the sum of only positive numbers
8. Write a C Program to read percentage of marks and to display appropriate message (Demonstration of else-if ladder)
9. Write a C Program to find the roots of quadratic equation (demonstration of switch-case statement)
10. Write a C program to read marks scored by n students and find the average of marks (Demonstration of single dimensional array)
11. Write a C Program to remove Duplicate Element in a single dimensional Array.
12. Program to perform addition and subtraction of Matrices
13. Write a C Program to find the length of a string without using built in function
14. Write a C Program to demonstrate string functions.

Structure of Course Examination

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

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

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 (10) 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 (10) which could be a long question, case study, application of concepts, practical problem etc. carrying 10 marks (Unit No.2)	(10)
Q.3	Objective Questions (Equal weight age from all modules from Unit No.1 to Unit No. 2) (any 5 out of 7) SoF S (It can include definitions, FIBs, True or False, one line answers, MCQs etc) (Unit No.1 AND 2)	(5)
TOTAL		(25)

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





K.S.K.V. KACHCHH UNIVERSITY

Bachelor of Commerce

Semester-V

MIC 501 F

ACCOUNTING – IV (Cost Account – II)

Unit	Particulars	No. of Lectures \ Hours
1	Unit Costing: <ul style="list-style-type: none">• Introduction and Meaning• Elements of Cost• Cost sheet• Tender Price and Estimated Cost Sheet Practical Questions (Simple Example Only)	15
2	Operating Costing – 1 (Road Transportation) <ul style="list-style-type: none">• Introduction• Meaning and Characteristics• Unit of operating cost• Operating Costing of Transportation• Road Transportation unit cost• Statement of Operating Cost: Items and Pro-forma Practical Questions relating to Road Transportation (Simple Example Only)	15
3	Operating Costing – 2 (Hotel, Hospital) <ul style="list-style-type: none">• Meaning and scope of service costing,• Factors in ascertaining service cost• Unit of operating cost for hotel, hospital.• Statement of Operating Cost: Items and Pro-forma for hotel, hospital. Practical Questions relating to hotel, hospital (Simple Example Only)	15
4	Job and Batch Costing <ul style="list-style-type: none">• Introduction-Job costing: Meaning and characteristics• Job Costing and Contract Costing• Importance- advantages and limitations of job costing• Procedure of job costing and Accounting of job cost• Batch costing: Meaning-Suitability-Features• Job costing and Batch costing• Economic Batch Quantity [EBQ] Practical Questions (Simple Example Only)	15

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.

COURSE OUTCOMES

Upon successful completion of this course, students 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 Operating 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

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

Internal Evaluation System

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

Component, the end semester examination, which will be a written-type examination of at least 2:00 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)
	Total	(50)





K.S.K.V. KACHCHH UNIVERSITY

Bachelor of Commerce

Semester-V

MIC 501 G

Economics – IV

(Macro Economics)

Unit No.	Particulars	No. of Lectures / Hours
Unit 1	Money and National Income: Money – Meaning, Functions, Components of Money Supply; Quantity Theory of Money –Fisher, Cambridge version; National Income – Meaning, various Concepts of National Income, Methods of measuring National Income with its limitations.	15
Unit 2	Classical Economics: Say’s Law of Markets, Pigou’s Wage Cut Theory, Wage Flexibility, Criticism by Keynes	15
Unit 3	Consumption and Investment: Keynesian Economics – Consumption – Meaning, Consumption Function; Basic concepts –MPC, MPS, APC and APS; Keynes’ Psychological Law, Factors affecting consumption; Investment – Meaning, Investment Function – Marginal Efficiency of Capital; Investment Multiplier – Leakages.	15
Unit 4	Business Cycle, Inflation & Interest Rate: Business Cycle- meaning, Features, Different phases of Business Cycle, Meaning, Types, Causes of Inflation, Effects of Inflation in economy as well as Society as Whole, Fillips Curve, Measures to control inflation; Interest Rate-Meaning, Factor Affecting Interest rates, Liquidity preference Theory, Objectives, Determination of rate of Interest Through Demand and Supply and loanable Fund.	15
	Total	60

Course Objectives: Macroeconomics or aggregative economic analysis establishes the functional relationship between the Economic indicators and its aggregates. The understanding of macroeconomic theories and its structure is considered essential for the proper comprehension of the different issues and policies.

Learning Outcomes: Macro-Economic Analysis equips the students to understand economic facts and latest theoretical developments for empirical analysis.

Reference Books:

1. Shapiro Edward: Macroeconomic Analysis
2. Dwivedi D N: Macroeconomic Theory and Policy.
3. G S Gupta: Macro-Economic Theory and Application



Structure of Course Examination

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

Internal Evaluation System

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

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

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)
Total		(50)





K.S.K.V. KACHCHH UNIVERSITY

Bachelor of Commerce

Semester-V

MIC 502 A

Business Administration (Paper-V)

(Financial Management 1)

Units	Particulars	No. of Lectures \ Hours
UNIT NO.1	INTRODUCTION TO FINANCIAL MANAGEMENT: <ul style="list-style-type: none"> ➤ Introduction, Meaning and Definition, Evolution ➤ Nature, Scope and Functions of financial management ➤ Objectives of financial management, Profit Maximization Vs Wealth Maximization ➤ Fundamental Principles of Finance- Agency theory ➤ Affecting factors, Risk and Return trade off 	15
UNIT NO.2	TIME VALUE OF MONEY: <ul style="list-style-type: none"> ➤ Introduction & Meaning ➤ Reasons for time value of money ➤ Compound Value Concept, Present Value Concept ➤ Practical Application of compounding and present value techniques in financial decisions (Simple practical examples should be asked in examination) 	15
UNIT NO.3	SOURCES OF FINANCE -1 [SECURITY FINANCING AND INTERNAL FINANCING] <ul style="list-style-type: none"> • Introduction • Security finance : <ul style="list-style-type: none"> ➤ Preference Shares ➤ Ordinary (Equity) Shares ➤ Debentures • Internal financing <ul style="list-style-type: none"> ➤ Depreciation funds ➤ Ploughing Back of Profit (Retained Earnings) 	15
UNIT NO.4	SOURCES OF FINANCE -2 [LOAN FINANCING & FINANCIAL SERVICES] <ul style="list-style-type: none"> • Introduction • Loan financing [A] Short Term- Meaning-Characteristics [B] Long Term -Meaning-Characteristics <ul style="list-style-type: none"> ➤ Types of long-term loans ➤ Conceptual back ground of IFC, SFC, IDBI, UTI IDFC ➤ Bridge financing and Loan syndication ➤ Book-building and Promoters' contribution 	15



	<ul style="list-style-type: none"> • New Financial Services: <ul style="list-style-type: none"> ➤ Venture Capital: Meaning, Definition, Types, Government policies ➤ Mutual Funds: Meaning, Definition, Types ➤ Factoring Services: Meaning, Definition, Types 	
	Total Lectures/Hours	60

Course Objectives:

- The objective of this course is to help the students understand the fundamental concepts
- To familiarize the learners with the principles and practices of financial management.

Learning Outcomes:

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

1. Explain the nature and scope of financial management;
2. Assess the impact of time value of money in different business decisions;
3. Know the sources of security finance and internal finance in detail;
4. Know the sources of long-term finance and bridge financing and Loan syndication and suggests best source of finance;
5. Get knowledge on new financial institutions

Suggested Readings:

1. Bhabatosh Banerjee, Fundamentals of Financial Management, PHI Learning.
2. Brigham and Houston, Fundamentals of Financial Management, Cengage Learning
3. Chandra, P. Fundamentals of Financial Management. McGraw Hill Education
4. James C. Van Horne and Sanjay Dhamija, Financial Management and Policy, Pearson Education
5. Khan and Jain. Basic Financial Management, McGraw Hill Education, New Delhi
6. Levy H. and M. Sarnat. Principles of Financial Management. Pearson Education
7. P.V. Kulkarni and B.G. Satyaprasad, Financial Management, Himalaya Publishing House, Mumbai.
8. Pandey, I.M. Financial Management. Vikas Publications, New Delhi
9. Rustagi, R.P. Fundamentals of Financial Management. Taxmann Publication Pvt. Ltd.
10. Singh, J.K. Financial Management- text and Problems. 2nd Ed. Dhanpat Rai & Co. Delhi.
11. Singh, Surender and Kaur, Rajeev. Fundamentals of Financial Management. Mayur Paperback, New 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
Total	50 Marks

Component, the end semester examination, which will be a written-type examination of at least 2:00 hours duration, would also form an integral component to the evaluation. The ratio of marks to be allotted to



Continuous and Comprehensive Evaluation (CCE) and to end semester examination is 50:50.

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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)	(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)
	Total	(50)





K.S.K.V. KACHCHH UNIVERSITY

Bachelor of Commerce

Semester-V

MIC 502 B

Business Management (Paper-V)

(Marketing Management – 1)

Units	Particular	No. Of Lecture\ Hours
UNIT NO.1	INTRODUCTION TO MARKETING: Introduction to Marketing and Marketing Management, Concepts and Definitions; Scope and Importance; Core concepts of marketing; Marketing Philosophies; Features of Modern Marketing, Difference between Selling and Marketing.	15
UNIT NO.2	MARKETING ENVIRONMENT: Introduction, Need for studying marketing environment; Micro environmental factors- company, suppliers, marketing intermediaries, customers, competitors, publics; SWOT analysis, Macro environmental factors – demographic, economic, natural, technological, politico-legal and socio- cultural, Porter Five Force analysis	15
UNIT NO.3	CONSUMER BEHAVIOUR AND MARKET SELECTION : <ul style="list-style-type: none"> • Consumer Behaviour: Need for studying consumer Behaviour; Stages in Consumer buying decision process; Factors influencing consumer buying decisions. • Market Selection: Consumer Market vs Business Market, Choosing market value through STP. Market Segmentation- bases of segmenting consumer markets. Market Targeting, Product Positioning – concept and bases 	15
UNIT NO.4	PRODUCT DECISIONS AND NEW PRODUCT DEVELOPMENT: <ul style="list-style-type: none"> • Product Decisions: Concept and classification; Levels of Product . Designing value :Product mix, Branding -types, significance, and qualities of good brand name; Packaging and Labeling types and functions; Product support services . • New Product Development: New product development process; Product life cycle – concept and marketing strategies. 	15
	Total Lectures/Hours	60

Course Objectives :

- To familiarize with the basic concepts, and techniques of marketing management
- To understand the behaviour of consumers
- To create awareness of marketing mix elements

Learning Outcomes :

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

1. Develop understanding of basic concepts of marketing, marketing philosophies and environmental conditions effecting marketing decisions of a firm.
2. Evaluate the companies following societal marketing concepts and alongwith their social initiatives
3. Explore the dynamics of consumer Behaviour and process of market selection through STP
4. Analyse the process of marketing decisions involving product development and its role in value creation.



Suggested Readings :

1. K.S. Chandrasekar, Marketing Management Text And Cases, Tata McGraw-Hill Publication, New Delhi.
2. Govindarajan, Marketing Management Concepts, Cases, Challenges And Trends, Prentice Hall of India, New Delhi.
3. Philip Kotler, Marketing Management- Analysis Planning And Control, Prentice Hall of India, New Delhi,
4. Ramaswamy. V S & Namakumari. S, Marketing Management-Planning Implementation And Control, Macmillan Business Books, New Delhi.
5. Baines Et AL(2021).Fundamentals of Marketing. *Oxford University Press*
6. Jain, P & Singhal, N. Principles of Marketing. *Scholar Tech Press*, Delhi
7. Kotler, P., Chernev, A., Keller, K. L. (2022). Marketing Management. United Kingdom: *Pearson Education*
8. Sharma, K., Aggarwal S. (2021). Principles of Marketing. *Taxmann Publications*

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:

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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)
	Total	(50)





K.S.K.V. KACHCHH UNIVERSITY

Bachelor of Commerce

Semester-V

MIC 502 C

Banking & Finance (Paper V)

Units	Particulars	No. of Lectures \ Hours
UNIT NO.1	FOREIGN EXCHANGE MARKET (FOREX MARKET) <ul style="list-style-type: none"> ➤ Structure of FOREX market in India ➤ Factors affecting Exchange Rate ➤ Role of RBI in managing Exchange Rates and Foreign Reserves ➤ - Currency Convertibility and its Impact on Indian Economy 	15
UNIT NO.2	INTERNATIONAL BANKING SYSTEM: International Financial System: <ul style="list-style-type: none"> ➤ Need for International Financial Relationship ➤ International Financial Institutions: <ol style="list-style-type: none"> 1. IMF: Origin, objectives, functions and its role in India 2. World Bank: Origin, objectives, functions and its role in India 3. ADB: Origin, objectives, functions and its role in India Role of Sector-specific Development Banks: <ul style="list-style-type: none"> ➤ Export-Import Bank of India (EXIM Bank) Role in International Trade ➤ National Housing Bank (NHB) Role in Housing Sector Development ➤ Infrastructure Development Finance Company (IDFC) Role in ➤ Infrastructure Finance - State Financial Corporations (SFCs) and Their Contribution	15
UNIT NO.3	CREDIT RATING: <ul style="list-style-type: none"> ➤ Introduction, Origin, Need for Credit rating ➤ Factors affecting credit rating ➤ Advantages, Disadvantages of credit rating ➤ - Credit rating agencies in India-Crisil, ICRA, CARE 	15
UNIT NO.4	NON-PERFORMING ASSETS (NPA) IN BANKING SECTOR IN INDIA: <ul style="list-style-type: none"> ➤ Meaning and Definitions of NPA ➤ Causes of NPA in Banking sector ➤ Recent trends of NPA in Banking Sector in India ➤ - Measures by the Government to reduce NPA in Banking Sector in India 	15
	Total Lectures / Hours	60

Course Objectives :

- To familiarize students with the structure and functioning of the Foreign Exchange Market (Forex Market) in India, highlighting its dynamics and influencing factors.
- To enable students to understand the role of the Reserve Bank of India (RBI) in managing exchange rates and maintaining foreign reserves.



- Explore the concept of currency convertibility and its implications for the Indian economy.
- To introduce the international financial system, emphasizing the need for global financial relationships and the role of institutions like IMF, World Bank, and ADB in India's financial development.
- Provide a comprehensive understanding of credit ratings, their determinants, and the role of credit rating agencies in India.
- To analyze the causes, trends, and government measures to address Non-Performing Assets (NPAs) in the Indian banking sector.
- Examine the role of development banks in India.

Learning Outcomes:

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

1. Understand the structure and operations of the Forex Market in India.
2. Evaluate the role and policies of the RBI in exchange rate management.
3. Analyse the impact of currency convertibility on the Indian economy with its challenges.
4. Critically assess the roles of IMF, World Bank, and ADB in India's economic framework.
5. Understand the need for credit ratings and role of credit rating agencies.
6. Understanding of NPAs in the Indian banking sector, including their causes, recent trends.
7. Understand the role of development banks in India.

Suggested Readings:

1. Fabozzi, F. J., & Modigliani, F. (2009). Capital markets: Institutions and instruments (4th ed.). Pearson Education.
2. Chandra, P. (2017). International financial management (8th ed.). Tata McGraw-Hill Education.
3. Mankiw, N. G. (2016). Principles of economics (7th ed.). Cengage Learning.
4. Eichengreen, B. (2008). Globalizing capital: A history of the international monetary system (2nd ed.). Princeton University Press.
5. Giddy, I. H. (2008). Global financial markets (4th ed.). South-Western College Pub.
6. Gupta, S. (2012). Indian banking: History and performance (2nd ed.). S. Chand Publishing.
7. Reddy, Y. V. (2007). Indian banking: A perspective. New Century Publications.
8. Basu, S. (2003). Non-performing assets in Indian banks: Issues and strategies. New Age International.
9. Tannan, M. L. (2015). Banking law and practice in India (24th ed.). India Law House.

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
Total	50 Marks

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

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)
	Total	(50)





K.S.K.V. KACHCHH UNIVERSITY

Bachelor of Commerce

Semester-V

MIC 502 D

STATISTICS – V (Inferential Statistics-II)

Unit	Particulars	No. of Lectures \ Hours
1	Chi-square Test – 1 Introduction & Meaning, Definition and Nature, Condition, Uses Applications of chi-square test: test of independence, testing variance of a small sample, simple examples based on these tests.	15
2	Chi-square Test – 2 Applications of chi-square test: testing independence of attributes using $m \times n$ contingency table, using the formula for 2×2 contingency table with Yate's correction (without proof), testing goodness of fit (Binomial and Poisson distributions only), simple examples based on these tests.	15
3	F-test Introduction & Meaning, applications of F-test: (1) comparing variances of 2 small samples, simple examples based on these tests.	15
4	Analysis of variance Introduction, Variance Analysis in one way classification with example, Variance Analysis in two way classification with example	15

COURSE OBJECTIVES

- Develop a solid understanding of key inferential statistics concepts, including sampling distributions, hypothesis testing, and confidence intervals.
- Equip students with the ability to apply various statistical techniques to analyze real-world data and draw valid conclusions.
- Foster critical thinking skills by engaging students in problem-solving activities involving statistical inference.
- Introduce students to statistical software tools for data analysis to enhance practical skills in handling and interpreting data.

COURSE OUTCOMES

- Upon successful completion of this course, students will be able to:
 - Conduct inferential analyses using appropriate statistical methods and interpret the results accurately.
 - Formulate and test hypotheses using various statistical tests, understanding when to apply each test based on data characteristics.
 - Calculate and interpret confidence intervals for population parameters based on sample data.



- Demonstrate proficiency in using statistical software for data analysis, including data manipulation and visualization.
- Prepare comprehensive reports that summarize statistical analyses and present findings in a clear and coherent manner.

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. Statistical Inference : George Casella and Roger L. Berger

Structure of Course Examination

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

Internal Evaluation System

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

Component, the end semester examination, which will be a written-type examination of at least 2:00 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)
	Total	(50)





K.S.K.V. KACHCHH UNIVERSITY

Bachelor of Commerce Semester-V

MIC 502 E

Computer Application —V

Unit	Particulars	No. of Lectures \ Hours
1.	Introduction, Cybercrime: Definition and Origins of the Word, Cybercrime and Information Security, Classifications of Cybercrimes: E-Mail Spoofing, Spamming, Cyber defamation, Internet Time Theft, Salami Attack/Salami Technique, Data Diddling, Forgery, Web Jacking, Newsgroup Spam/Crimes Emanating from Usenet Newsgroup, Industrial Spying/Industrial Espionage, Hacking, Online Frauds, Pornographic Offenses, Software Piracy, Computer Sabotage, E-Mail Bombing/Mail Bombs, Usenet Newsgroup as the Source of Cybercrimes, Computer Network Intrusions, Password Sniffing, Credit Card Frauds, Identity Theft	15
2.	Cyber Offenses Introduction, Categories of Cybercrime, How Criminals Plan the Attacks: Reconnaissance, Passive Attack, Active Attacks, Scanning/Scrutinizing gathered Information, Attack (Gaining and Maintaining the System Access), Social Engineering, and Classification of Social Engineering, Botnets: The Fuel for Cybercrime, Botnet, Attack Vector Cloud Computing: Why Cloud Computing? , Types of Services, Cybercrime and Cloud Computing.	15
3.	Mobile and Wireless Device Introduction, Proliferation of Mobile and Wireless Devices, Trends in Mobility, Credit Card Frauds in Mobile and Wireless Computing Era: Types and Techniques of Credit Card Frauds, Security Challenges Posed by Mobile Devices. Phishing: How Phishing Works? Password Cracking: Online Attacks, Offline Attacks, Strong, Weak and Random Passwords, Random Passwords, Virus and Worms: Types of Viruses, Trojan Horses and Backdoors	15
4.	Cyber Crime : Legal Perspectives Introduction, Why Do We Need Cyberlaws: The Indian Context, The Indian IT Act: Admissibility of Electronic Records: Amendments made in the Indian ITA 2000, Positive Aspects of the ITA 2000, The Weak Areas of the ITA 2000, Challenges to Indian Law and Cybercrime Scenario in India	15

Basic Text & Reference Books :-

1. "Cyber Security Understanding Cyber Crimes, Computer Forensics and Legal Perspectives", Nina Godbole, Sunit Belapur, Wiley India Publications, April, 2011
2. "Cyberlaw: The Indian Perspective" by Pavan Duggal, Saakshar Law Publications, Delhi.
3. The Information Technology Act, 200 – Universal Law Publishing Co.



Structure of Course Examination

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

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

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 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 e-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
TOTAL		50





K.S.K.V. KACHCHH UNIVERSITY

Bachelor of Commerce

Semester-V

MIC 502 F

ACCOUNTING – V

(Cost and Management Account I)

Unit	Particulars	No. of Lectures \ Hours
1	Introduction to Management Accounting Definition, scope, objectives, functions, tools and techniques, limitations of Management Accounting, Installation of Management Accounting system, difference between Management Accounting and Cost Accounting	15
2	Budgets and Budgetary Control Concept of budget; different types of budgets; Sales Budget, Selling and Distribution Cost Budget, production Budget, Cost of Production Budget (Materials, Labour and Overheads).; budgetary control: Meaning, objectives, merits, and limitations of budgetary control. (Simple Example Only).	15
3	Flexible Budget Introduction, meaning of fixed and flexible budget, features of a flexible budget; Objectives and Utility of flexible budget; Steps in Preparing a Flexible Budget; Application of Flexible Budget in Cost Control and Decision Making; Practical Questions. (Simple Example Only).	15
4	Marginal Costing: Introduction; Meaning of Marginal Cost and Marginal Costing Assumptions-Characteristics of Marginal Costing; Advantages of Marginal Costing; Limitations of Marginal Costing; Break –Even Analysis: (Meaning-Assumptions-Utility-Limitations); Important Terms: BEP- Contribution-PVR- Margin of Safety; Marginal Costing as a Tool for Decision Making; Key Factor [Material & Labour only] Practical Questions (Simple Example Only).	15

COURSE OBJECTIVES

- Students should be able to understand managerial concepts and decision making criteria
 - To enable the students to get knowledge about the various techniques of Management accounting
 - The course aims to impart the learners, knowledge about the use of financial, cost and other data/information for the purpose of managerial planning, control and decision making.

COURSE OUTCOMES

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



1. Describe the concept of management accounting and understand the primary purpose of management accounting;
2. Understand how to evaluate a company's financial health and performance by comparing financial data;
3. Prepare flexible budget and to measure the performance of the business firm applying budgetary control measures;
4. Analyse cost, volume and profit and to solve short run decision making problems applying marginal costing and Break-Even technique.

REFERENCE BOOKS:

1. Management and Cost Accounting Author: Colin Drury Publisher: Pat Bond (U. K.)
2. Cost Accounting Author: Charles T. Horngren (Hardback | ISBN10: 0132329018; ISBN13: 9780132329019)
3. Ravi M. Kishore; "Cost and Management Accounting", Taxmann's Publications.
4. Jawahar Lal; "Advanced Management Accounting", Chand Publications.
5. Paresh Shah; "Management Accounting", Oxford Publication
6. Horngren, C.T., Cost Accounting – A Managerial Emphasis, Prentice – Hall

Structure of Course Examination

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

Internal Evaluation System

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

Component, the end semester examination, which will be a written-type examination of at least 2:00 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)
	Total	(50)





K.S.K.V. KACHCHH UNIVERSITY

Bachelor of Commerce

Semester-V

MIC 502 G

Economics – V

(Indian Economy - 1)

Unit No.	Particulars	No. of Lectures / Hours
Unit 1	Introduction to Indian Economy: Characteristics, Strategy of Economic Planning – Achievements and Limitations; Indicators of Economic Growth and Economic Development.	15
Unit 2	Economic Reforms in India: Liberalisation – Privatisation – Globalisation – Meaning, Need, Evaluation; New Industrial Policy- 1991; Disinvestment – Meaning, Evaluation; Start-Up Policies.	15
Unit 3	Agriculture and Cooperation: Agriculture – Role, Issues, New Agriculture Policy; Cooperation.	15
Unit 4	Service Sector and Policies: Concept and Contribution; Policies – HR, Labour, Technology and Environment.	15
	Total	60

Course Objectives:

The paper aims at learning various challenges confronting the Indian economy with special reference to developmental challenges.

Learning Outcomes:

Students will understand the sectoral issues of the Indian economy. Systematic teaching and discussion will prompt the students to visualize the various situations concerning the development challenges of the Indian economy.

Reference Books:

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

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

Component, the end semester examination, which will be a written-type examination of at least 2:00 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)
Total		(50)





K.S.K.V. Kachchh University
BACHELOR OF COMMERCE
Semester-V
With Effect From Academic Year 2025-26

SEC 501 A: Introduction to Research Methodology

Objectives:

- To provide a foundation in research methods relevant to business studies.
- To have familiarity of research process and research problem.
- To enable students to design, conduct, and analyze research projects effectively.

Course Contents:

Module No.	Modules/Sub Modules
1	Introduction to Research <ul style="list-style-type: none">• Meaning, Objectives, and Significance of Research• Characteristics of Good Research• Types of Research: Basic vs. Applied, Qualitative vs. Quantitative, Exploratory, Descriptive, Causal• Research Process Overview• Ethics in Research
2	Research Problem and Design <ul style="list-style-type: none">• Defining and Identifying a Research Problem• Hypothesis: Meaning, Types, Formulation• Primary Data: Surveys, Interviews, Observations, Focus Groups• Secondary Data: Sources and Evaluation• Sampling Design: Probability and Non-probability Sampling Techniques

Recommended Text Books & Suggested reference Books:

1. C.R. Kothari & Gaurav Garg – Research Methodology: Methods and Techniques, fourth multi colour edition, New age international publishers.
2. H.R.Ramanath, Research Methodology and Operations Research, Himalaya Publishing House.
3. R.Panneerselvam, Research Methodology, PHI learning pvt ltd.





K.S.K.V. Kachchh University
BACHELOR OF COMMERCE
Semester-V
With Effect From Academic Year 2024-25

SEC 501 B: Introduction to Goods & Service Taxes (GST)

Objective:

The course aims to help learners to acquire basic knowledge and familiarity about GST.

Course Contents:

Unit	Modules/Sub Modules
1	Introduction Goods and Service Taxes <ul style="list-style-type: none">- Introduction of GST in India- Right to impose indirect tax by Centre (Union)/State and Union Territory Governments before and after 101st Amendment of the Constitution of India;- Concept of GST, Deficiencies in Value added taxation system & Cascading effect- Genesis of GST in India, Benefits of GST- Taxes subsumed in GST, Goods outside GST- GST Models : Single GST & Dual GST- Types of GST : CGST/SGST/UTGST/IGST- Article 269A & Article 246A- Levy and Collection of GST
2	GST – Terms & Meaning only Consideration, Supply ,Turnover, Aggregate supply, Mixed supply, Composite supply, Place of supply, time of supply, Value of supply Input tax credit, GSTN, GSTIN, E-Commerce

Recommended Text Books & Suggested reference Books:

- S.K. Shukla : GST in India (
- Taxman : Goods and Service Tax Digital Marketing Strategy: An Integrated Approach to
- Bare Act
- Web reference:

<https://resource.cdn.icai.org/82181bos66222-cp1.pdf>

Note: Learners are advised to use latest edition of text/reference books





K.S.K.V. Kachchh University
BACHELOR OF COMMERCE
Semester-V
With Effect From Academic Year 2024-25

SEC 501 C: INTERNATIONAL ECONOMICS

Course Objectives & Outcome: This course equips students with core concepts of international economics and empowers them to analyse and interpret various international trade related concepts.

Course Contents:

Unit	Modules/Sub Modules	
1	Unit I: International Trade International Trade: Meaning and importance Balance of Trade and Balance of Payment: Meaning, causes of disequilibrium in Balance of payments and methods for correcting disequilibrium in balance of payment Foreign Exchange Rate: Meaning, Determination of foreign exchange rate.	(25%)
2	Unit II: Trade Policies: Free Trade vs Protection Policies, Various Arguments for Protection Policies, Meaning and Types and Effects of Tariffs, Basic Concept of Dumping and Anti-dumping Policies. Non-tariff barriers.	(25%)

References:

1. Kindleberger C. P. International Economics.
2. Money, Banking, International trade and public Finance, D. M. Mithani
3. Francis Cherunilam: International Economics
4. International Economics: M.C. Vaish & Sudama Singh



B.COM. SEMESTER - VI				
Course No.	Course Type	Title of Course	Selection	Credits
601 A	DSC-M	Advanced Accounting (Corporate Accounting – II)	(Select anyone)	4
601 B	DSC-M	Advance Statistics (Statistical quality control)		
602 A	DSC-M	Advanced Accounting (Business Accounting – VI) (Auditing)	(Select anyone)	4
602 B	DSC-M	Advance Statistics (Operations Research)		
603 A	DSC-M	Advanced Accounting (IKS in Accounting & Finance)	(Select anyone)	4
603 B	DSC-M	Advance Statistics (Demography And Vital Statistics)		
601 A	MIC	Business Administration – VI	(Select anyone)	4
601 B	MIC	Business Management – VI		
601 C	MIC	Banking & Finance – VI		
601 D	MIC	Statistics – VI		
601 E	MIC	Computer Application – VI		
601 F	MIC	Accounting – VI		
601 G	MIC	Economics - VI		
601 A	AEC	Commercial Communication	(Select any one)	2
601 B	AEC	Business English		
601	SEC	Internship (will be provided for SEC paper by University)		4
		TOTAL		22
Note : The selection of minor subject should be other than the major subject selected.				





K.S.K.V. KACHCHH UNIVERSITY

Bachelor of Commerce

Semester-VI

DSC –M 601A

Advanced Accounting (Corporate Accounting – II)

Unit No.	Particulars	No. of Lectures / Hours
Unit 1	AMALGAMATION & ABSORPTION OF COMPANIES <ul style="list-style-type: none"> • Introduction, Meaning and concept of amalgamation and absorption, • Purposes and Legal provisions of Companies Act 2013 for amalgamation and absorption, • Consideration/purchase price for amalgamation and absorption, • Accounting entries for amalgamation and absorption, • Preparation of new vertical balance sheet (excluding inter-company holdings) applying AS 14/Ind AS 103. • Practical Questions (excluding Intercompany Holdings) 	15
Unit 2	EXTERNAL RECONSTRUCTION OF COMPANIES <ul style="list-style-type: none"> • Introduction, Meaning and concept of external reconstruction, • Purposes and Legal provisions of Companies Act 2013, • Accounting entries for external reconstruction transactions, • Preparation of new vertical balance sheet applying AS 14/Ind AS 103, • Practical Questions 	15
Unit 3	FINAL ACCOUNTS OF ELECTRICITY COMPANY <ul style="list-style-type: none"> • Introduction - Meaning & characteristics • Electricity Company Accounts: Brief knowledge of Acts [Indian Electricity Act-1910, Electricity supply Act –1948 Indian Electricity Rules-1956, Electricity Act- 2003 Electricity Act-2010 and Companies Act-2013 on wards] • Vertical Financial Statements as per Electricity Act • Practical Questions 	15
Unit 4	VOLUNTARY LIQUIDATION OF COMPANY <ul style="list-style-type: none"> • Introduction-Meaning • modes of winding up • Legal guideline of Company Act-2013 • Disbursement of liquidator • Liquidator's Final Statement of Account • Allocation of Capital Deficiency • Practical Questions 	15
	Total	60

Only practical questions are important for Semester End University Exam.



Course Objectives:

- The course aims to help learners to acquire conceptual knowledge of corporate accounting system
- To provide basic knowledge & skills to the learners about Corporate Accounting principles and practices

Learning Outcomes:

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

1. Understand the concept and objectives of amalgamation and absorption of companies;
2. Analyze the case study of major amalgamations of companies in India;
3. Record transactions related to amalgamation, absorption and external reconstruction;
4. Prepare balance sheet after amalgamation, absorption and external reconstruction of company/es.
5. Prepare Vertical Financial Statements of electricity companies as per Electricity Act
6. Prepare final statements of liquidator after voluntary liquidation of company.

Reference Books:

1. Amitabha Mukherjee and Mohammed Hanif; Modern Accounting
2. Ashok Sehagal - Deepak Sehagal; Advanced Accounting (Taxmann Allied Services- Delhi)
3. Dr. R.K. Sharma and Dr. R.S. Popli; Accountancy (Self Tutor),
4. Dr.B.M.Agrawal and Dr. M.P. Gupta; Advanced Accounting,
5. M.C.Shukla and T.S.Grewal; Advanced Accounts, (Sultan Chand & Sons, Delhi)
6. Narayan Swamy; Financial Accounting, (Prentice Hall India, New Delhi)
7. Negis R. F; Financial Accounting: (Tata McGraw Hill, New Delhi)
8. P. C. Tulsian Financial Accounting: (Tata McGraw Hill, New Delhi)
9. R. L. Gupta &M. Radhaswamy; Company Accounts: (Sultan Chand & Sons-New Delhi)
10. R.S.N.Pillai,Bhagawathi,S.Uma;PracticalAccounting:(S.Chand&Co.NewDelhi)
11. S. Daver; Accounting Standards: (Taxmann Allied Services,(P) Ltd; New Delhi)
12. S.N.Maheshwari;CorporateAccounting:(VikasPublishinghousePvt.Ltd.NewDelhi)
13. S.P. Jain &K. L. Narang; Company Accounts: (Kalyani Publishers, New Delhi)
14. Sanjeev Singhal; Accounting Standards: (Bharat Law House Pvt. Ltd; New Delhi)
15. Shukla M.C. & T.S.Grewal; Advanced Accountancy: (Sultan Chand &sons, New Delhi)
16. Study Material of The Institute of Cost Accounts of India, Paper 10: Corporate Accounting and Auditing (https://icmai.in/upload/Students/Syllabus2022/Inter_Stdy_Mtrl/P10.pdf)
17. Study Material of The Institute Of Company Secretaries of India, Paper 5: Corporate and Management Accounting (<https://www.icsi.edu/media/webmodules/Corporate%20and%20Management%20Accounting.pdf>)

Note: Latest edition of the books should 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:

Internal Evaluation System

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

Component, the end semester examination, which will be a written-type examination of at least 2:00 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)
	Total	(50)





K.S.K.V. KACHCHH UNIVERSITY

Bachelor of Commerce

Semester-VI

DSC-M 601 B

Advance Statistics (Statistical quality control)

Unit	Particulars	No. of Lectures \ Hours
1	Process Control Technique – 1 Introduction of Quality and Quality Control, Variations in Quality: (i) Variations due to Chance Causes, (ii) Variations due to Assignable Causes, Theory of Control Charts, Theory of Runs, Specification Limits, Process Limits and Revised Limits, Uses of SQC, Charts for Variables : \bar{X} chart, R chart, Construction of \bar{X} and R charts, Conclusions from \bar{X} and R charts, Objectives of Drawing \bar{X} and R charts, simple examples based on these.	15
2	Process Control Technique – 2 Charts for Attributes: p and np charts, Construction of p and np charts, Conclusions from p and np charts, Uses of p and np charts, Difference between p and np chart, C chart, Construction of C chart, Conclusions from C chart, Uses of C chart, Difference between Variable Charts and Attribute Charts, simple examples based on these.	15
3	Lot Control Technique – 1 Meaning of Lot Control Technique, Advantages of Lot Control Technique, Single Sampling Plan, Acceptable Quality Level and Lot Tolerance Proportion Defective, Producer's risk and Consumer's risk, simple examples based on these.	15
4	Lot Control Technique – 2 Operating Characteristic Curve, Average Sample Number, Average Outgoing Quality, Average Total Inspection, simple examples based on these. Double Sampling Plan (Theory only).	15

COURSE OBJECTIVES

- Assist students in learning techniques and approach of SQC being used in industry to manufacture goods and services of high quality at low cost.
- Provide exposure to Sampling Inspection Plans.

COURSE OUTCOMES

- Upon successful completion of this course, students will be able to:
 - Understand the concepts of quality control in industry.
 - Apply various tools to examine the quality of a process and product.



- Understand the concepts of Lot Control Technique.
- Understand the concepts of Single Sampling Plan & Double Sampling Plan.

REFERENCE BOOKS:

1. M. Mahajan, Statistical Quality Control, Revised Edition, Dhanapat Rai & Co, 2007.
2. W.W.Hines, D. C.Montgomery, Probability and Statistics in Engineering and Management Science, John Wiley and Sons, New York, 1990.
3. Kapoor, V.K. and Gupta, S.P. (1978): Fundamentals of applied statistics, Sultan Chand & Sons. Gupta, R.C.(1974): Statistical Quality Control
4. An outline of Statistics theory: Goon, Gupta and Dasgupta

Structure of Course Examination

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Total	50 Marks

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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)
	Total	(50)





K.S.K.V. KACHCHH UNIVERSITY

Bachelor of Commerce

Semester-VI

DSC –M 602 A

Advanced Accounting (Business Accounting – VI) (Auditing)

Unit No.	Particulars	No. of Lectures / Hours
Unit 1	INTRODUCTION Concept of auditing and assurance; Objectives, Importance, Scope and Functions; Basic Principles and Techniques; Types [Classification] of Audit; Limitations of auditing; Audit Planning-Preparation-Audit programme and Audit Note; EDP Audit Environment and Control; Audit Trail- and Audit in computerised environment	15
Unit 2	INTERNAL CONTROL, INTERNAL CHECK AND AUDIT Meaning and objectives; Features of a good internal control system; internal control questionnaire; internal control checklist; tests of control; Internal Control and IT Environment, concept of materiality and audit risk. Concept of internal audit; Test checking, audit sampling and sampling methods.	15
Unit 3	VOUCHING AND VERIFICATION Vouching: Introduction-Meaning of voucher and vouching, Objectives-Importance of vouching, vouching procedure of different accounting data, Vouching of Cash Book and Bank details, Auditor's duties and Responsibilities Verification: Introduction-Meaning-of verification and valuation-testing, Objectives- Importance of verification and valuation-testing, Verification and valuation-testing of Assets and Liabilities, Auditor's duties and Responsibilities	15
Unit 4	AUDIT OF COMPANIES Audit of Limited Companies under the Companies Act, 2013: Qualifications and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties of auditor; Auditor's Report- Contents and Types; Audit attestation and certification. Liabilities of Statutory Auditors. Overview of Auditing Standards.	15
	Total	60

Course Objectives:

The course aims to provide knowledge of auditing principles, procedures, and techniques in accordance with current legal requirements in India

Learning Outcomes:

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

1. Summarises the basic concepts of auditing and assurance and acquaint with latest developments in the area of auditing
2. Describe the need of auditing and the role of auditors;
3. Demonstrate the principles, procedures and techniques of auditing;
4. Understand the Importance of vouching and verification as essential audit procedures for ensuring the authenticity and accuracy of accounting records;
5. Identify Common Errors and Frauds that can be detected through effective vouching and verification



6. Interpret the contents of audit reports;
7. Analyze the provisions of Companies Act, 2013 relating to auditor and auditing.

Reference Books:

1. Ainapure, V., & Ainapure, M. (2009). *Auditing*. Delhi: PHI Learning.
2. Aruna, J. (2016). *Auditing*. Delhi: Taxmann Publication.
3. Kumar, R., & Sharma, V. (2015). *Auditing Principles and Practice*. Delhi: PHI Learning.
4. Garg, P. (2019). *Auditing*. Delhi: Taxmann Publication.
5. Singh A. K., & Gupta, L. *Auditing: Theory and Practice*. Galgotia Publishing.
6. Kamal, G. (1987). *Contemporary Auditing*. Delhi: Tata Mcgraw Hill Publishing Company.
7. Tandon, B. N., Sudharsnam, S., & Sundharabahu, S. (2013). *A Hand book on Practical Auditing*. New Delhi: S. Chand Publishing.

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Structure of Course Examination

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Total		(50)





K.S.K.V. KACHCHH UNIVERSITY

Bachelor of Commerce

Semester-VI

DSC-M 602 B

Advance Statistics (Operations Research)

Unit	Particulars	No. of Lectures \ Hours
1	Operations Research: Introduction Overview of Operations Research, Definitions of O.R., Characteristics of O.R., Application and scope of O.R., Phases of O.R., Model in O.R., Techniques and tools, Working of O.R., Advantages and Limitations of O.R.	15
2	Decision Theory – 1 Meaning of decision theory and its basic terminologies, Methods of solving decision problem (i) Decision under uncertainty-Maxi-max, Maxi-min, Hurwich, Laplace (ii) Decision Making Under Risk: Decision Tree, simple examples based on these	15
3	Decision Theory – 2 Methods of solving decision problem (ii) Decision Making Under Risk: Expected Monetary Value (EMV), Expected Opportunity Loss (EOL), Expected Value of Perfect Information (EVPI), simple examples based on these.	15
4	Game Theory Meaning of game, two person zero sum game and its assumptions, Pure Games with Saddle point, Games without Saddle point : Dominance Property, Algebraic Method simple examples based on these.	15

COURSE OBJECTIVES

- At the end of this course students are expected to be able understand a wide variety of applications and problems that can be addressed using Operations Research techniques.
- To understand the basics in the field of decision theory.
- To understand the basics in the field of game theory

COURSE OUTCOMES

- Recognize the importance and value of Operations Research in solving practical problems in industry
- Observing the data from statistical concept angel.
- Get awareness about the Operations Research.



- Will be able to understand the importance of basic Operations Research.
- Get awareness about the modern techniques of statistics by teaching learning process.

REFERENCE BOOKS:

1. Operation Research, Sultan Chand :Kanti swaroop, P.K.Guptha and Man Mohan
2. Operation Reach – S.D.Sharma
3. An outline of Statistics theory: Goon, Gupta and Dasgupta
4. Business Statistics: Sancheti & Kapoor
5. Fundamental of Statistics: D. N. Elhance
6. Statistics of Management: Levin and Rubin.

Structure of Course Examination

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	Total	(50)





K.S.K.V. KACHCHH UNIVERSITY

Bachelor of Commerce

Semester-VI

DSC –M 603 A

Advanced Accounting (IKS in Accounting & Finance)

Unit No.	Particulars	No. of Lectures / Hours
Unit 1	INTRODUCTION TO INDIAN KNOWLEDGE SYSTEM IN ACCOUNTING AND FINANCE: <ul style="list-style-type: none"> • Overview of Indian Knowledge System (IKS) and its relevance to modern commerce • Historical evolution of accounting and finance in India • Concept of Arthashastra, Dharmashastra, and Chanakya Neeti in financial management • Economic ideas in Vedic and Post-Vedic literature • Indigenous systems of wealth management in ancient India 	12
Unit 2	ANCIENT INDIAN ACCOUNTING PRACTICES <ul style="list-style-type: none"> • Double-entry accounting in ancient India: A comparative study with modern practices • Lekhapaddhati (Medieval Accounting Manuscript) and its significance • Bahi-Khata (Indigenous Bookkeeping) vs. Double-Entry System • Temple and community accounting systems in India • Evolution of accounting in India: From Kautilya's Arthashastra to modern practices • Role of traditional accountants (Karana, Gomastha, and Munims) 	18
Unit 3	FINANCIAL MANAGEMENT IN ANCIENT INDIA <ul style="list-style-type: none"> • Taxation system in ancient and medieval India (Bhaga, Bali, and Kara) • Revenue and expenditure management in kingdoms and empires • Indigenous banking systems: Hundi, Sahukars, and Indigenous Banking Networks • Trade, Commerce, and Financial Institutions in Ancient India (Shrenis, Market Regulations) • Money Lending and Interest Rate Regulations in Ancient India 	15
Unit 4	ETHICAL AND SUSTAINABLE FINANCE IN IKS <ul style="list-style-type: none"> • Business Ethics from Manusmriti, Chanakya Neeti, and Bhagavad Gita • Ethics in finance: Dharma and Artha in financial decision-making • Wealth accumulation and redistribution principles in Indian traditions • Jain financial principles for sustainable business • The role of Bhoodan Movement and Corporate Social Responsibility (CSR) in Ancient India 	15
	Total	60



Course Objectives:

- To introduce the principles of Indian Knowledge System (IKS) in the field of accounting and finance.
- To explore ancient Indian economic thought and financial management practices.
- To understand the ethical and sustainable aspects of traditional Indian accounting and financial systems.
- To compare indigenous methods with modern accounting and financial practices.

Learning Outcomes:

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

1. Understand the fundamentals of Indian accounting and financial management systems;
2. Analyze ancient financial principles and their relevance in modern accounting;
3. Examine ethical and sustainable business practices from Indian traditions;
4. Compare Indian traditional financial systems with contemporary global practices;
5. Apply Indian Knowledge System principles in modern financial decision-making.

Pedagogy:

- Lectures & Case Studies: Exploring ancient and modern financial model
- Group Discussions & Debates: Ethics and sustainability in finance
- Industry Expert Sessions: Insights from professionals using traditional finance concepts.
- Research & Projects: Comparative analysis of ancient and modern accounting practices.
- Field Visit to Traditional Business Houses or Indigenous Banking Institutions

Reference Books:

1. Kautilya's Arthashastra – Translated by R. Shamasastri
2. Chanakya Niti – Ethical and Economic Principles
3. Ancient Indian Economic Thought – Ratan Lal Basu
4. History of Indigenous Banking in India – R. B. C. Dutt
5. History of Indigenous Banking in India – L. C. Jain
6. Modern Interpretations of Indian Financial Systems
7. Ethics in Indian Business Traditions – N. R. Gupta
8. Hundi: The Indigenous Negotiable Instrument of India – Shankar Goyal
9. https://onlinecourses.swayam2.ac.in/aic22_ge19/preview (SWAYAM Course : Ancient Indian Management)
10. Journey of Indian Accounting Practices
(<https://management.cessedu.org/sites/management.cessedu.org/files/2%20Journey%20of%20Indian%20Accounting%20Practices%2016th%20March.pdf>)

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Total	50 Marks
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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)
Total		(50)





K.S.K.V. KACHCHH UNIVERSITY

Bachelor of Commerce

Semester-VI

DSC-M 603 B

Advance Statistics (Demography And Vital Statistics)

Unit	Particulars	No. of Lectures \ Hours
1	Demography : Introduction Introduction of demography, Study of demography, method of obtain vital statistics, history of demography, scope of demography, Uses of demography, Defects of demographic statistics.	15
2	Vital Statistics – 1 Measures of death rate, Crude and standardized death rates, Measures of mortality rates, Infant mortality rates, Crude birth rate with numerical examples.	15
3	Vital Statistics – 2 Measure of fertility rate : Specific fertility rate, General fertility rate, Total fertility rate, Marriage rate with numerical examples.	15
4	Vital Statistics – 3 Life Tables: Scope, importance and limitations of life tables, Different methods of construction of life tables with numerical examples.	15

COURSE OBJECTIVES

- To identify appropriate sources of data and to perform basic demographic analyses using various techniques across populations.
- To learn the main theories used to understand population studies and societal change.

COURSE OUTCOMES

- Upon successful completion of this course, students will be able to:
 - Understand the interdisciplinary nature of demography.
 - Understand the measures of death rate and birth rate.
 - Understand the measures of mortality and fertility.
 - Describe the concept of life tables.

REFERENCE BOOKS:

1. Goon, Gupta and Dasgupta : An outline of Statistics theory
2. Croxton, F.E. and Cowden, D.J. (1973): Applied General Statistics, Prentice Hall Of





K.S.K.V. KACHCHH UNIVERSITY

Bachelor of Commerce

Semester-VI

MIC 601 A

Business Administration (Paper-VI) (Financial Management 2)

Units	Particulars	No. of Lectures \ Hours
UNIT NO.1	CAPITAL STRUCTURE: Introduction, Meaning, Types of Capital Structure, Factors affecting to capital structure, Capital structure decisions, Overview of financing choices, The financing process; internal and external financing, Determination of the optimal capital structure, Modigliani and Miller Propositions I and II - Theories for determining optimal capital structure, Planning the capital structure: EBIT and EPS analysis. ROI & ROE analysis. Capital structure policy. (Only Theory)	15
UNIT NO.2	COST OF CAPITAL: Introduction and Concept of Cost of Capital, Importance of Cost of Capital, Classification of Cost of Capital, Determinants of Cost of Capital, Computation of Cost of Capital: Cost of equity, Cost of preference capital, Cost of debt, Cost of retaining earning, Weighted average cost of capital. (Theory and Practical)	15
UNIT NO.3	LEVERAGE ANALYSIS: Introduction, Meaning and concepts, Operating leverage, Financial leverage, Combined leverage, EBIT and Earning Per Share (EPS) Analysis, Impact of financial leverage on share holders risk. (Theory and Practical)	15
UNIT NO.4	CAPITAL BUDGETING: Introduction, Meaning, Capital Budgeting Process, Cash Flow Estimation, Payback Period Method, Discounted Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index Method. (Only Theory)	15
Total Lectures / Hours		60

Course Objectives :

- The objective of this course is to help the students understand the fundamental concepts.
- To familiarize the learners with the principles and practices of financial management.

Learning Outcomes:

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

1. Analyse capital budgeting process and apply capital budgeting techniques for business decisions;



2. Determine weighted average cost of capital (WACC) and Marginal cost of capital;
3. Explain various capital structure theories and analyse factors affecting capital structure decisions;
4. Critically examine various theories of dividend, identify and analyse factors affecting dividend policy; and suggest sound dividend policy;
5. Design working capital policy based on the assessment of financial requirements

Suggested Readings:

1. Bhabatosh Banerjee, Fundamentals of Financial Management, PHI Learning.
2. Brigham and Houston, Fundamentals of Financial Management, Cengage Learning
3. Chandra, P. Fundamentals of Financial Management. McGraw Hill Education
4. James C. Van Horne and Sanjay Dhamija, Financial Management and Policy, Pearson Education
5. Khan and Jain. Basic Financial Management, McGraw Hill Education, New Delhi
6. Levy H. and M. Sarnat. Principles of Financial Management. Pearson Education
7. P.V. Kulkarni and B.G. Satyaprasad, Financial Management, Himalaya Publishing House, Mumbai.
8. Pandey, I.M. Financial Management. Vikas Publications, New Delhi
9. Rustagi, R.P. Fundamentals of Financial Management. Taxmann Publication Pvt. Ltd.
10. Singh, J.K. Financial Management- text and Problems. 2nd Ed. Dhanpat Rai & Co. Delhi.
11. Singh, Surender and Kaur, Rajeev. Fundamentals of Financial Management. Mayur Paperback, New Delhi.

Note: Learners are advised to use latest edition of text/reference books

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	Total	(50)





K.S.K.V. KACHCHH UNIVERSITY

Bachelor of Commerce

Semester-VI

MIC 601 B

Business Management (Paper-VI)

(Marketing Management –2)

Units	Particular	No. Of Lecture\ Hours
UNIT NO.1	PRICING DECISIONS : Introduction, Objectives; Factors affecting price of a product; Pricing policies and constraints, Pricing methods; New product pricing, Pricing strategies	15
UNIT NO.2	DISTRIBUTION DECISIONS : Nature, functions, and types of distribution channels; Distribution channel intermediaries; Channel management decisions; Channel conflict, Retailing, types of Retailors and wholesaling, types of wholesalers	15
UNIT NO.3	PROMOTION DECISIONS : Promotion Decision -Promotion mix -Advertising Decision, Advertising objectives -Advertising and Sales Promotion -Developing Advertising Programme -Major Media, Role of Media in Advertising -Advertisement effectiveness -Sales force Decision .	15
UNIT NO.4	DEVELOPMENTS IN MARKETING : Sustainable Marketing- concept and issues. Rural marketing- characteristics and rural marketing mix. Social marketing- concept and issues. Digital marketing- concepts and tools.	15
Total Lectures / Hours		60

Course Objectives :

1. To familiarize with the basic concepts, and techniques of marketing management
2. To create awareness of marketing mix elements

Learning Outcomes :

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

1. Analyze the process of value creation through marketing decisions involving product pricing and its distribution;
2. Develop product strategies and pricing models for different markets;
3. Understand the impact of logistics and supply chain management in modern distribution
4. Understand the role of advertising, sales promotion, and digital marketing;
5. Explore the impact of digital platforms on modern marketing;
6. Use key marketing metrics to assess the effectiveness of marketing campaigns.

Suggested Readings :



1. K.S. Chandrasekar, Marketing Management Text And Cases, Tata McGraw-Hill Publication, New Delhi.
2. Govindarajan, Marketing Management Concepts, Cases, Challenges and Trends, Prentice Hall of India, New Delhi.
3. Philip Kotler, Marketing Management- Analysis Planning And Control, Prentice Hall of India, New Delhi,
4. Ramaswamy. V S & Namakumari. S, Marketing Management-Planning Implementation And Control, Macmillan Business Books, New Delhi.
5. Baines Et AL(2021).Fundamentals of Marketing.Oxford University Press
6. Jain, P & Singhal, N. Principles of Marketing. Scholar Tech Press, Delhi
7. Kotler, P., Chernev, A., Keller, K. L. (2022). Marketing Management. United Kingdom: *Pearson Education*
8. Sharma, K., Aggarwal S. (2021). Principles of Marketing. *Taxmann Publications*

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
Total	50 Marks

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

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)
Total		(50)





K.S.K.V. KACHCHH UNIVERSITY

Bachelor of Commerce

Semester-VI

MIC 601 C

Banking & Finance (Paper VI)

Units	Particulars	No. of Lectures \ Hours
UNIT NO.1	INTRODUCTION TO SHARE MARKET: <ul style="list-style-type: none"> ➤ Meaning and importance ➤ Types of Stocks: Equity shares, preference shares, and debt instruments ➤ Stock Exchanges: National Stock Exchange (NSE), Bombay Stock Exchange (BSE) ➤ Share Market Indices: Sensex, Nifty, and other indices ➤ - Securities and Exchange Board of India (SEBI) 	15
UNIT NO.2	INSURANCE SECTOR: <ul style="list-style-type: none"> ➤ Meaning and importance of insurance ➤ Life Insurance: <ol style="list-style-type: none"> 1. Term life insurance 2. whole life insurance 3. endowment plans ➤ General Insurance <ol style="list-style-type: none"> 1. Health insurance 2. motor insurance, other types of general insurance ➤ Insurance Companies: Public sector insurance companies, private sector insurance companies and foreign insurance companies ➤ - Insurance Regulatory and Development Authority (IRDA) 	15
UNIT NO.3	MUTUAL FUNDS AND COMPONENTS: <ul style="list-style-type: none"> ➤ Introduction to Mutual Funds: Meaning and importance ➤ Types of Mutual Funds <ol style="list-style-type: none"> 1. Equity funds 2. Debt funds 3. Hybrid funds ➤ Mutual Fund Structure: Sponsor, trustee, and asset management company ➤ Strategies of investment : Asset allocation, diversification and other investment strategies ➤ - Mutual Fund Performance: Net asset value (NAV) and its return of mutual fund INVESTMENT OPTIONS: <ul style="list-style-type: none"> ➤ Introduction to Investment Options: Importance of savings and investment ➤ Investment options: Bank deposit Savings and fixed deposit ➤ Fixed Income Securities: Bonds, debentures, and other fixed income securities ➤ Alternative Investments: Stocks, mutual funds, gold, commodity and real estate option Investment Strategies: Risk management, allocation and diversification	15



UNIT NO.4	FINANCIAL INCLUSION AND TECHNOLOGY IN BANKING: ➤ Government Initiatives in India: 1. Pradhan Mantri Jan Dhan Yojana (PMJDY), 2. Microfinance and its need and Rural banking. ➤ Digitalization in banking: Fintech innovations (Paytm, Google pay, Amazon pay), Advantages of digitalization ➤ Challenges of digital payment and use of technology in banking in India	15
	Total Lectures / Hours	60

Course Objectives :

- To provide students an overview of the share market, its functioning, and its importance in the economy.
- To make students familiar with types of insurance and public, private, and foreign insurance companies and the role of IRDA in insurance regulation.
- To impart knowledge about mutual funds, their structure, types, and significance in investment.
- To learn about different investment options and their related strategies like risk management and diversification.

Learning Outcomes:

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

1. Understand the functioning of financial markets, stock exchanges, and their role in the economy.
 2. Understand the importance of life and general insurance and the regulatory framework.
 3. Identify suitable mutual funds based on investment goals and strategies and evaluate it on the bases of NAV
- Students will develop the ability to select appropriate investment options and manage risk through diversification and asset allocation.

Suggested Readings:

1. Bogle, J. C. (2010). Common Sense on Mutual Funds: New Imperatives for the Intelligent Investor. Wiley.
2. Sankaran, S. (2018). Indian Mutual Funds Handbook: A Guide for Industry Professionals and Intelligent Investors (5th ed.). Vision Books.
3. Graham, B. (2003). The Intelligent Investor: The Definitive Book on Value Investing. Harper Business.
4. Pathak, B. (2018). The Indian Financial System: Markets, Institutions, and Services (6th ed.). Pearson Education India.
5. Kaushik, M. C. (2019). How to Make Profit in Share Market. CreateSpace Independent Publishing Platform.
6. Tripathi, V., & Panwar, N. (2023). Investing in Stock Markets: Comprehensive Understanding of Investment Environment, Decision Process & Trading Mechanisms. Taxmann Publications.
7. Negi, V. K. (2020). Mutual Funds: Ladder to Wealth Creation. Notion Press.
8. sector. Academic Foundation.
9. Phadke, S. (2020). Fintech future: The digital DNA of finance. SAGE Publications India
10. Mani, N. (2016). Financial inclusion in India: Policies and programmes. New Century Publications

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
Total	50 Marks



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

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)
Total		(50)





K.S.K.V. KACHCHH UNIVERSITY

Bachelor of Commerce

Semester-VI

MIC 601 D

STATISTICS – VI (Statistical quality control)

Unit	Particulars	No. of Lectures \ Hours
1	Process Control Technique – 1 Introduction of Quality and Quality Control, Variations in Quality: (i) Variations due to Chance Causes, (ii) Variations due to Assignable Causes, Theory of Control Charts, Theory of Runs, Specification Limits, Process Limits and Revised Limits, Uses of SQC, Charts for Variables : \bar{X} chart, R chart, Construction of \bar{X} and R charts, Conclusions from \bar{X} and R charts, Objectives of Drawing \bar{X} and R charts, simple examples based on these.	15
2	Process Control Technique – 2 Charts for Attributes: p and np charts, Construction of p and np charts, Conclusions from p and np charts, Uses of p and np charts, Difference between p and np chart, C chart, Construction of C chart, Conclusions from C chart, Uses of C chart, Difference between Variable Charts and Attribute Charts, simple examples based on these.	15
3	Lot Control Technique – 1 Meaning of Lot Control Technique, Advantages of Lot Control Technique, Single Sampling Plan, Acceptable Quality Level and Lot Tolerance Proportion Defective, Producer's risk and Consumer's risk, simple examples based on these.	15
4	Lot Control Technique – 2 Operating Characteristic Curve, Average Sample Number, Average Outgoing Quality, Average Total Inspection, simple examples based on these. Double Sampling Plan (Theory only).	15

COURSE OBJECTIVES

- Assist students in learning techniques and approach of SQC being used in industry to manufacture goods and services of high quality at low cost.
- Provide exposure to Sampling Inspection Plans.

COURSE OUTCOMES

- Upon successful completion of this course, students will be able to:
 - Understand the concepts of quality control in industry.
 - Apply various tools to examine the quality of a process and product.



- Understand the concepts of Lot Control Technique.
- Understand the concepts of Single Sampling Plan & Double Sampling Plan.

REFERENCE BOOKS:

1. M. Mahajan, Statistical Quality Control, Revised Edition, Dhanapat Rai & Co, 2007.
2. W.W.Hines, D. C.Montgomery, Probability and Statistics in Engineering and Management Science, John Wiley and Sons, New York, 1990.
3. Kapoor, V.K. and Gupta, S.P. (1978): Fundamentals of applied statistics, Sultan Chand & Sons. Gupta, R.C.(1974): Statistical Quality Control
4. An outline of Statistics theory: Goon, Gupta and Dasgupta

Structure of Course Examination

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

Internal Evaluation System

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

Component, the end semester examination, which will be a written-type examination of at least 2:00 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)
	Total	(50)





K.S.K.V. KACHCHH UNIVERSITY

Bachelor of Commerce Semester-VI

MIC 601E

Computer Application —VI

Unit	Particulars	No. of Lectures \ Hours
1.	Introduction- The telephone system, Standards organizations, History and Applications of data communications; Fundamentals of data communications- Signal representation, digital and analog signals, modems, data codes, Unicode, telecommunications and voice communications.	15
2.	Conducted media-Twisted pair, coaxial and fiber-optic cable, Radiated media-broadcast radio, microwave, cellular radio, SS radio, Media selection- cost, speed, errors and security, Computers and terminals, Network configurations, Terminal interfaces; Multiplexers- FDM, TDM, STDM, WDM, FDMA, TDMA, CDMA	15
3.	Analog modulation- AM, FM, PM, QAM, Digital modulation digital to analog, analog to digital and digital to digital modulation, Transmission directions- simplex, half-duplex, full duplex, Modes- serial, parallel, Synchronization- asynchronous, synchronous, Errors- detection, correction, prevention	15
4.	Protocols –OSI, Wide Area Network protocols, Internet protocols, Local Area Network protocols, Wireless protocols, Switched circuits- DEMARC, LEC, VPN, ISDN, Dedicated circuits- voice grade, wideband, T-carrier, DSL, SONET. Digital signatures	15

Basic Text & Reference Books :-

1. Business Data Communications: Shelly / Cashman / Serwatka (Thomson Publishers)
2. Data Communication and Networking : Dr. M. Jain, Satish Jain (BPB)
3. Data Communication and Computer Networks : Brijendra Singh (PHI)

Structure of Course Examination

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

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

Component, the end semester examination, which will be a written-type examination of at least 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 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 e-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 ctc)	10
TOTAL		50





K.S.K.V. KACHCHH UNIVERSITY

Bachelor of Commerce

Semester-VI

MIC 601 F

ACCOUNTING – VI

(Cost and Management Account II)

Unit	Particulars	No. of Lectures \ Hours
1	Process Costing – I: Meaning, Definition and Features; Job Costing vs. Process Costing; processes losses and gains; Accounting of waste, scrap, defectives and spoilage. (Simple Example Only).	15
2	Process Costing - II: Inter Process Profit and Transfer Price (valuing Process Stocks under FIFO and Average Cost Methods). (Simple Example Only).	15
3	Capital Budgeting – 1 Meaning, Importance and Process of Capital Budgeting. Methods based on profit and recovery of cash outlays: (1) Accounting Rate of Return (ARR) Method; (2) Pay-Back Method. (Simple Example Only).	15
4	Capital Budgeting -2: Methods based on present value of cash flows: (1) Net Present Value (NPV) Method; (2) Profitability Index (PI) Method; (3) Internal Rate of Return (IRR) Method. (Simple Example Only).	15

COURSE OBJECTIVES

- The rapidly changing business environment requires managers to make informed decisions.
- This paper will equip the students with cost and management accounting concepts, techniques and practices which will help them in planning and controlling business operations and management decision making.

COURSE OUTCOMES

- Upon successful completion of this course, students will be able to:
 1. Understand various costing methods and management techniques.
 2. Apply Cost and Management accounting methods for both manufacturing and service industry.
 3. Prepare analysis of various special decisions, using relevant management techniques
 4. Understand the concepts of Capital Budgeting.



5. Understand the concepts of Process Costing.

REFERENCE BOOKS:

5. Management and Cost Accounting Author: Colin Drury Publisher: Pat Bond (U. K.)
6. Cost Accounting Author: Charles T. Horngren (Hardback | ISBN10: 0132329018; ISBN13: 9780132329019)
7. Ravi M. Kishore; “Cost and Management Accounting”, Taxmann’s Publications.
8. Jawahar Lal; “Advanced Management Accounting”, S.Chand Publications.
9. Paresh Shah; “Management Accounting”, Oxford Publication – A Emphasis,
10. Horngren, C.T., Cost Accounting Managerial Prentice – Hall

Structure of Course Examination

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

Internal Evaluation System

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

Component, the end semester examination, which will be a written-type examination of at least 2:00 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.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)
	Total	(50)





K.S.K.V. KACHCHH UNIVERSITY

Bachelor of Commerce

Semester-VI

MIC 601 G

Economics – VI

(Indian Economy - 2)

Unit No.	Particulars	No. of Lectures / Hours
Unit 1	International Trade and Balance of Payment 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 2	Monetary Policy: RBI – Functions; Components of Money Supply; Monetary Policy – Meaning, Objectives, Tools, Evaluation; Working and Problems of Nationalised Banks and Private Banks.	15
Unit 3	Fiscal Policy: 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
Unit 4	Federal Finance System: Constitutional Provisions; Issues in Centre-State Financial Relations; Latest Finance Commission.	15
	Total	60

Course Objectives:

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.

Learning Outcomes:

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. Datt and Sundaram: 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

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

Component, the end semester examination, which will be a written-type examination of at least 2:00 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)
	Total	(50)





K.S.K.V. Kachchh University
BACHELOR OF COMMERCE

Semester-VI
With Effect From Academic Year 2023-24

AEC 601 A: Commercial Communication

Objective: The main objective of this course is to develop skills of English among students which can help them to communicate fluently in the business world.

Course Contents :

Module No.	Modules/ Sub Modules
1	BUSINESS COMMUNICATION 1. Resume Writing – Skills to develop a good resume with examples 2. Questionnaire – Close ended and Open ended Questions as per the situation INTERVIEW AND INTERVIEWING SKILLS Preparing for an Interview, Pre and During Interview – Tips, Dressing for Interview – Males and Females
2	BUSINESS IDIOMS [LIST IS PROVIDED BELOW] Meaning and Usage in sentences GROUP DISCUSSION TECHNIQUES GD – Types, Do's and Don'ts in a G.D

Topics for Assignments: Study on all important topics involved. Practice learning for mentioned topics with the use of audio visual aids.

Suggested Topics for Seminar: Business Applications of the course contents.

Recommended Text Books & Suggested reference Books:

- Student Learner's Dictionary (Oxford)
- Business communications by Neeru Vashishth, Namita Rajput
- English Grammar and Composition – Wren and Martin
- Managerial Communication – Prakash Khuman and Bhupesh Gupta

List of Idioms:

1. Think outside the box	16. Run something up the flagpole
2. Back to the drawing board	17. Go the extra mile
3. In the loop / Out of the loop	18. Put all your eggs in one basket
4. Ballpark figure	19. The elephant in the room
5. Get the ball rolling	20. In a nutshell
6. On the same page	21. Cut corners
7. Low-hanging fruit	22. Take the bull by the horns
8. Move the goalposts	23. Circle back
9. Synergy	24. Up in the air
10. Raise the bar	25. Get down to business
11. Hit the ground running	26. On the back burner



12. Call the shots 13. The bottom line 14. Think on your feet 15. Game changer	27. Crunch the numbers 28. Ahead of the curve
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Structure of Course Examination (University or External Examinations for 2 Credit course)

The external evaluation pattern would be based on the written examination taken at the end of the semester. The format includes subjective, objective and application based 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:

Q-1	Answer two short questions carrying 5 marks respectively OR Anyone question which could be a long question, case study, application of concepts, practical problem etc carrying 10 marks	(10)
Q-2	Answer two short questions carrying 5 marks respectively OR Anyone question which could be a long question, case study, application of concepts, practical problem etc carrying 10 marks	(10)
Q-3	Objective questions (It can include: definitions, FIBs, True or false, one line answers, MCQs etc) Equal weightage from all modules	(05)

Note. - University examination will be of 25 Marks and 60 minutes (1.00Hrs.)



	K.S.K.V. Kachchh University BACHELOR OF COMMERCE Semester-VI With Effect From Academic Year 2023-24
	<u>AEC 601 B: Business English</u>

Objective: The main objective of this course is to develop skills of English among students which can help them to communicate fluently in the business world.

Course Contents :

Module No.	Modules/ Sub Modules
1	Text: A collection of short stories Name of the Text: Prism: An Anthology of Short Stories Section II - A Taste of India (Cambridge University Press) 1. A Shadow by R. K. Narayan 2. The Weed by Amrita Pritam 3. Arjun by Mahashweta Devi (text-based short questions may be asked)
2	Business Writing: A). Structure/Format/Layout of a business letter Regular parts- (Letterhead, Date, Inside Address, Salutation, Body of the Letter, Complimentary Close, Signature) Occasional parts-(Reference No., Attention line, Carbon copy notation, Identification initials, Enclosures) Essentials of good business writing Correctness, Conciseness, Clarity, Courtesy, Completeness and 'You' Attitude (Consideration) A). Business Writing related to Inquiry and Replies to Inquiries.

Topics for Assignments: Study on all important topics involved. Practice learning for mentioned topics with the use of audio visual aids.

Suggested Topics for Seminar: Business Applications of the course contents.

Recommended Text Books & Suggested reference Books:

- Student Learner's Dictionary (Oxford)
- Business communications by Neeru Vashishth, Namita Rajput
- English Grammar and Composition – Wren and Martin
- Managerial Communication – Prakash Khuman and Bhupesh Gupta



Structure of Course Examination (University or External Examinations for 2 Credit course)

The external evaluation pattern would be based on the written examination taken at the end of the semester. The format includes subjective, objective and application based 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:

Q-1	Answer two short questions carrying 5 marks respectively OR Anyone question which could be a long question, case study, application of concepts, practical problem etc carrying 10 marks	(10)
Q-2	Answer two short questions carrying 5 marks respectively OR Anyone question which could be a long question, case study, application of concepts, practical problem etc carrying 10 marks	(10)
Q-3	Objective questions (It can include: definitions, FIBs, True or false, one line answers, MCQs etc) Equal weightage from all modules	(05)

Note. - University examination will be of 25 Marks and 60 minutes (1.00Hrs.)

