



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.




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-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 - 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



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.)

