



Krantiguru Shyamji Krishna Verma
KACHCHH UNIVERSITY
BHUJ-370001

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

Syllabus
For Programmes of
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. Semester -VII and VIII
(With effective from academic year 2026 - 2027 onwards)



B.COM. SEMESTER – VII (WITH HONOURS)				
Course No.	Course Type	Title of Course	Selection	Credits
701 A	DSC-M	Advanced Accounting (Accounting for Management)	(Select any one)	4
701 B	DSC-M	Advance Statistics (Business Research Methods - I)		
702 A	DSC-M	Advanced Accounting (Accounting for Working Capital Decisions)	(Select any one)	4
702 B	DSC-M	Advance Statistics (Quantitative Techniques - I)		
703 A	DSC-M	Advanced Accounting (Research Methodology in Commerce)	(Select any one)	4
703 B	DSC-M	Advance Statistics (Business Forecasting)		
701 A	MIC	Business Administration – VII (Retail Marketing)	(Select any one)	4
701 B	MIC	Business Management – VII (Brand Management)		
701 C	MIC	Banking & Finance – VII		
701 D	MIC	Statistics – VII (Operational Research - I)		
701 E	MIC	Computer Application – VII		
701 F	MIC	Accounting – VII (Cost & Management Account-III)		
701 G	MIC	Economics – VII (Economics of Government Finance)		
SEMESTER – VIII (HONOURS WITH OJT)				
701	OJT	On the Job Training- As per SOP of Government of Gujarat for NEP 2020		6
(OR) SEMESTER – VIII (HONOURS WITHOUT OJT)				
704 A	DSC-M	Advanced Accounting (Corporate Governance)	for Major A/C	4
704 B	DSC-M	Advance Statistics (Business Mathematics - I)	for Major Statistic	4
705 A	SEC	Forensic Accounting & Audit – I	for Major A/C	2
705 B	SEC	Writing of Research Report	for Major Statistic	2
TOTAL				22
Note : The selection of minor subject should be other than the major subject selected.				



B.COM. SEMESTER – VII (HONOURS WITH RESEARCH)				
Course No.	Course Type	Title of Course	Selection	Credits
701 A	DSC-M	Advanced Accounting (Accounting for Management)	(Select any one)	4
701 B	DSC-M	Advance Statistics (Business Research Methods - I)		
702 A	DSC-M	Advanced Accounting (Accounting for Working Capital Decisions)	(Select any one)	4
702 B	DSC-M	Advance Statistics (Quantitative Techniques - I)		
703 A	DSC-M	Advanced Accounting (Research Methodology in Commerce)	(Select any one)	4
703 B	DSC-M	Advance Statistics (Business Forecasting)		
701 A	MIC	Business Administration – VII (Retail Marketing)	(Select any one)	4
701 B	MIC	Business Management – VII (Brand Management)		
701 C	MIC	Banking & Finance – VII		
701 D	MIC	Statistics – VII (Operational Research - I)		
701 E	MIC	Computer Application – VII		
701 F	MIC	Accounting – VII (Cost & Management Account-III)		
701 G	MIC	Economics – VII (Economics of Government Finance)		
701	RP	Research Project - As per SOP of Government of Gujarat for NEP 2020		6
TOTAL				22
Note : The selection of minor subject should be other than the major subject selected.				



B.COM. SEMESTER – VIII (WITH HONOURS)				
Course No.	Course Type	Title of Course	Selection	Credits
801 A	DSC-M	Advanced Accounting (Corporate Financial Reporting)	(Select any one)	4
801 B	DSC-M	Advance Statistics (Business Research Methods - II)		
802 A	DSC-M	Advanced Accounting (Goods and Services Tax)	(Select any one)	4
802 B	DSC-M	Advance Statistics (Quantitative Techniques - II)		
803 A	DSC-M	Advanced Accounting (Advanced Cost & Management Accounting)	(Select any one)	4
803 B	DSC-M	Advance Statistics (Business Research Application)		
801 A	MIC	Business Administration – VIII (Social Media Marketing)	(Select any one)	4
801 B	MIC	Business Management – VIII (Service Marketing)		
801 C	MIC	Banking & Finance – VIII (International Banking and Finance)		
801 D	MIC	Statistics – VIII (Operational Research - II)		
801 E	MIC	Computer Application – VIII		
801 F	MIC	Accounting – VIII (Management Account)		
801 G	MIC	Economics – VIII (Economics of Growth and Development)		
SEMESTER – VIII (HONOURS WITH OJT)				
801	OJT	On the Job Training- As per SOP of Government of Gujarat for NEP 2020		6
(OR) SEMESTER – VIII (HONOURS WITHOUT OJT)				
804 A	DSC-M	Advanced Accounting (Operational Research in Commerce)	for Major A/C	4
805 A	SEC	Forensic Accounting & Audit - II		2
804 B	DSC-M	Advance Statistics (Business Mathematics - II)	for Major Statistic	4
805 B	SEC	Computer Application in Business Research		2
TOTAL				22
Note : The selection of minor subject should be other than the major subject selected.				



B.COM. SEMESTER – VIII (HONOURS WITH RESEARCH)				
Course No.	Course Type	Title of Course	Selection	Credits
801 A	DSC-M	Advanced Accounting (Corporate Financial Reporting)	(Select any one)	4
801 B	DSC-M	Advance Statistics (Business Research Methods - II)		
802 A	DSC-M	Advanced Accounting (Goods and Services Tax)	(Select any one)	4
802 B	DSC-M	Advance Statistics (Quantitative Techniques - II)		
803 A	DSC-M	Advanced Accounting (Advanced Cost & Management Accounting)	(Select any one)	4
803 B	DSC-M	Advance Statistics (Business Research Application)		
801 A	MIC	Business Administration – VIII (Social Media Marketing)	(Select any one)	4
801 B	MIC	Business Management – VIII (Service Marketing)		
801 C	MIC	Banking & Finance – VIII (International Banking and Finance)		
801 D	MIC	Statistics – VIII (Operational Research - II)		
801 E	MIC	Computer Application – VIII		
801 F	MIC	Accounting – VIII (Management Account)		
801 G	MIC	Economics – VIII (Economics of Growth and Development)		
801	RP	Research Project - As per SOP of Government of Gujarat for NEP 2020		6
TOTAL				22
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K.S.K.V. KACHCHH UNIVERSITY

Bachelor of Commerce

Semester-VII

DSC-M 701 A

ACCOUNTING FOR MANAGEMENT

Units	Particulars	Hours
Unit 1	[A] INTRODUCTION TO ACCOUNTING FOR MANAGEMENT Accounting for Management: Meaning and Definition, Nature and Scope of Management Accounting, Objectives and Importance of Management Accounting, Functions of Management Accounting, Management Accounting Relationship with financial accounting and cost accounting, Management accounting information system, Limitations of Management Accounting. [B] BUDGETING AND BUDGETARY CONTROL Introduction-Meaning and Definition of Budget, Budgeting and Budgetary Control - Budget Centre, Operation Chart, Budget Committee, Budget Manual, Budget Period, Principal Budget Factors – Budgeting and Budgetary Control: Objectives, Scope-operations and pre-requisites, Importance, Advantages and Limitations - Types of budgets: Functional Budgets, Cash Budget and Master Budget, Fixed and Variable Budget - Zero Base Budgeting- Practical Questions of functional budgets and master budget. (excluding fixed and flexible budgets)	15
Unit 2	DECISION ANALYSIS UNDER DIFFERENTIAL COSTING Introduction, Meaning and Characteristics-Different type of Cost-Difference between Marginal & Differential Cost Practical Questions Analysis and Applications of; Make or Buy Decisions, Determination of sales Mix & Volume of sales-Discontinuance of a product line-Equipment replacement decision-Shut down or continue-Introducing a new product & new market-Own or Hire-Retain or Replace-Accept or Reject order-Sell or Process	15
Unit 3	DECISION ANALYSIS UNDER MARKETING STRATEGIES Introduction-Meaning and Managerial Accounting Application of Decision analysis and Marketing Strategies Practical Questions relating to; Product Development-Internal Transfer Versus Sale-Variation in Selling Price-Own Sales force Versus Agents-Evaluation of Alternative Offers-Evaluation of sales staff	15
Unit 4	EMERGING ISSUES [A] Value Analysis and Value Chain Engineering: Introduction-Meaning-Impact of Value Engineering on Profit- Distinction: Value Analysis and Value Chain Engineering - Programme of Value Engineering - Importance and Advantages [B] Life Cycle Costing: Introduction-Meaning-Characteristics of Product Life Cycle-Phases (Stages) in Product Life Cycle-Product Life Cycle & Cost Control-Brief concept of Project Life Cycle Costing [C] Quality Costing: Introduction Meaning and Definition of Quality - Need and Importance of Quality-Concept of Quality Costing-Classification of Quality Costing-Report of Quality Costing-Actions to reduce Quality Cost.	15
Total Lectures / Hours		60



Objectives:

- The primary objective of this course is to equip management students with the knowledge and skills to understand, analyze, and interpret accounting information for effective managerial planning, decision-making, and control.
- It aims to bridge the gap between the technical aspects of accounting and the strategic needs of a manager.

Learning Outcomes:

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

1. Understand the concept and scope of management accounting.
2. Analyze the major functions of management accounting in managerial planning, control, and decision-making.
3. Prepare and solve practical problems relating to functional budgets and master budget for managerial decision-making.
4. Solve practical numerical problems relating to accept-or-reject orders, sell-or-process decisions, own-or-hire decisions, and retain-or-replace alternatives.
5. Assess the impact of variations in selling price on profitability and market competitiveness.
6. Solve practical problems relating to marketing decision analysis.

Understand concept and importance of value analysis and value engineering, life cycle costing in cost management, quality costing

Suggested Readings:

1. Management Accounting: Arora, M.N. Vikas Publishing House, New Delhi.
2. Management Accounting: Maheshwari S.N. & S.N. Mittal Mahavir Book Depot, New Delhi.
3. Management Accounting: Theory & Practice Singh S. K. & Gupta Lovleen Pinnacle Pub.
4. Principles of Management Accounting: Manmohan S. N. Goyal
5. Management Accounting: Moore, Carl L, Jaediche Robert K.
6. Managerial Accounting – Volume 1 and Volume 2 by Dr Shailesh N. Ransariya (Vista Publishers, Ahmedabad)
7. Advanced Management Accounting: Ravi M. Kishore
8. Cost Accounting A Managerial Emphasis: Horngren, Foster, Datar
9. Practical Costing by P.C. Tulsian (Vikas Publishing House Pvt. Ltd)
10. Cost Accounting, by Jawahar Lal, McGraw Hill Education
11. Theory and Problems in Cost Accounting by M.Y. Khan, P.K. Jain (Tata McGraw Hill Pub.)
12. Introduction to Management Accounting: Charles T. Horngren, Gary L. Sundem, Dave Burgstahler, Jeff O. Schatzberg, Pearson Education.
13. Management Accounting: Anthony A. Atkinson, Robert S. Kaplan, Ella Mae Matsumura, S. Mark Young. Dorling Kindersley (India) Pvt. Ltd
14. Management Accounting: Singh, Surender, Scholar Tech Press, New Delhi.
15. Managerial Accounting: Garrison H., Ray and Eric W. Noreen McGraw Hill
16. Management Accounting: Goel, Rajiv, International Book House,
17. Management Accounting: Arora, M.N. Vikas Publishing House, New Delhi.

Note: Latest edition of the reference 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 8) (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-VII

DSC-M 701 B

Business Research Methods - I

Unit	Particulars	No. of Lectures \ Hours
1	INTRODUCTION TO RESEARCH ➤ Meaning of Research ➤ Objective of Research ➤ Types of Research ➤ Significance of Research in Business, ➤ Research process, ➤ Criteria of Good Research ➤ Structuring a Research proposal. RESEARCH DESIGN ➤ Meaning of Research Design. ➤ Features of Good Design. ➤ Different Research Design: Survey Design, Statistical design, Operational Design.	15
2	DATA COLLECTION AND PROCESSING ➤ Data Vs. Information, ➤ Types of Data ➤ Primary Vs. Secondary Data, ➤ Sources of secondary data ➤ Methods of Primary data collection ➤ Editing Coding ➤ Identifying missing observations and outliers ➤ Classification of data ➤ Types of Classification	15
3	FREQUENCY DISTRIBUTION AND PROBABILITY DISTRIBUTION ➤ Frequency Distribution: Introduction ➤ Discrete and Continuous Frequency Distribution ➤ Types of Frequency Distribution ➤ Tabulation of data ➤ Probability Distribution: Introduction ➤ Discrete and Continuous Probability Distributions	15
4	DATA REPRESENTATION AND SAMPLING METHODS ➤ 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. ➤ Population Vs. Sample Study, ➤ Features of a Good sample,	15



	➤ Determination of sample size ➤ Types of sampling: Non probabilistic sampling methods and Probabilistic sampling methods ➤ Sampling and non-sampling errors.	
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Objectives:

The primary objectives of this course are to:

- Enable students to understand the nature, scope, and significance of research in a business environment.
- Guide students in structuring effective research proposals and selecting appropriate research designs tailored to specific business problems.
- Teach systematic methods for collecting, cleaning, processing, and classifying both primary and secondary data.
- Provide a working knowledge of frequency and probability distributions to analyze business data and draw meaningful inferences.
- Train students to represent data visually using appropriate charts and to design scientifically sound sampling plans to minimize errors.

Learning Outcomes:

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

- Formulate Research Problems: Clearly define a business research problem and construct a logical, well-structured research proposal.
- Execute Data Collection: Identify and apply appropriate methods for primary and secondary data collection, while effectively editing and processing raw data.
- Perform Statistical Computation: Apply probability distributions (Binomial, Poisson, and Normal) to solve practical business problems involving uncertainty and variation.
- Visualize Data Effectively: Select and construct the correct charts (Histogram, Pie, Line, etc.) based on the nature of the data (qualitative vs. quantitative).
- Design Sampling Plans: Evaluate and choose appropriate sampling techniques to ensure representativeness and minimize sampling bias in business investigations.

Suggested Readings:

- Kothari, C.R., & Garg, G. (2019). *Research Methodology: Methods and Techniques*. New Age International Publishers.
- Cooper, D.R., & Schindler, P.S. (2014). *Business Research Methods*. McGraw-Hill Education.
- Saunders, M., Lewis, P., & Thornhill, A. (2015). *Research Methods for Business Students*. Pearson Education.
- Anderson, D.R., Sweeney, D.J., & Williams, T.A. (2017). *Statistics for Business and Economics*. Cengage Learning.
- Gupta, S.C., & Kapoor, V.K. (2020). *Fundamentals of Mathematical Statistics*. Sultan Chand & Sons.



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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.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 8) (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- VII

DSC-M 702 A

ACCOUNTING FOR WORKING CAPITAL DECISIONS

Units	Particulars	Hours
Unit 1	WORKING CAPITAL PLANNING AND MANAGEMENT - Meaning, Nature and Importance of Working Capital, Relationship between Working Capital and Profitability, Concepts of Working Capital – Gross Working Capital, Net Working Capital, Permanent (Fixed) and Temporary (Variable) Working Capital, Operating and Cash Cycles. - Concept, Measurement and Structural Analysis of Cash Conversion Cycle (CCC), Need, Importance, Principles and Objectives of Working Capital Management, - Estimation of Working Capital Requirements, Methods of Estimating Working Capital Requirements, Accounting Treatment of Current Assets and Current Liabilities. - Practical Problems on Estimation of Working Capital Requirements.	15
Unit 2	CASH AND RECEIVABLES MANAGEMENT - Introduction and Meaning of Cash, Bank Balances and Near-Cash Equivalents, Objectives, Importance and Factors Affecting Cash Management, Motives for Holding Cash – Transactionary, Precautionary and Speculative Motives, Cash Management Models, Investment of Surplus Cash, Techniques of Cash Management, Cash Budget as a Cash Planning Tool. - Practical Problems on Cash Budget. - Introduction to Receivables Management, Meaning and Nature of Receivables, Trade Credit, Objectives and Importance of Receivables Management, Costs and Benefits of Granting Credit, Role of Receivables in Working Capital Management, Credit Policy and Credit Decisions, Meaning and Objectives of Credit Policy, Elements of Credit Policy (Credit Standards, Credit Period, Credit Discount and Collection Policy), Factors Affecting Credit Policy Decisions, Liberal versus Restrictive Credit Policy, Collection Management and Control of Receivables, Collection Procedures and Techniques, Monitoring of Receivables, Management of Overdue Accounts. - Practical Problems on Receivables Management.	15
Unit 3	INVENTORY MANAGEMENT - Introduction, Meaning and Nature of Inventory, Objectives and Importance of Inventory Management, Types of Inventory, Role of Inventory in Working Capital Management, Inventory Costs and Inventory Policies, Ordering Costs, Carrying Costs, Stock-out Costs and Purchase Costs, Inventory Policies and Decision-Making, - Determination of Inventory Levels, Inventory Turnover Ratio, Management of Slow-Moving and Obsolete Inventory, Inventory Control Techniques, Economic Order Quantity (EOQ), Reorder Point and Safety Stock, ABC Analysis, VED Analysis, FSN Analysis, Just-in-Time (JIT) Inventory System, Bin Card and Stores Ledger, Material Requirement Planning (MRP), - Practical Problems on Inventory Management.	15



Unit 4	SHORT TERM FINANCING AND EMERGING ISSUES IN WORKING CAPITAL MANAGEMENT - Sources of Short-Term Funds – Commercial Papers, Factoring, Inter-Corporate Deposits, Public Deposits, Certificate of Deposits (CDs), Trade Credit, Accrued Expenses and Deferred Income, Bank Credit Financing, Forms of Bank Finance (Overdrafts, Cash Credit, Bill Discounting and Working Capital Term Loans), Regulations under the Tandon and Chore Committee Recommendations, Cost of Short-Term Financing - Accounting Calculation of Explicit and Implicit Costs of Financing Sources. - Emerging Issues in Working Capital Management including Digitalization in Inventory Management, Artificial Intelligence in Inventory Control, Impact of GST on Working Capital, Working Capital Management during Economic Crises, Supply Chain Finance, FinTech Solutions and Sustainable Working Capital Management.	15
Total Lectures / Hours		60

Objectives:

- To develop conceptual and practical understanding of working capital management and its role in maintaining liquidity, profitability, and operational efficiency of business organizations.
- To enhance learners' ability to apply accounting and financial techniques for managing cash, receivables, inventory, and short-term financing decisions.

Learning Outcomes:

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

1. Develop an understanding of working capital concepts, cash conversion cycle, and methods of estimating working capital requirements.
2. Apply cash management techniques and models for efficient planning and utilization of cash resources.
3. Analyze receivables management policies and credit control techniques for effective working capital management.
4. Evaluate inventory management techniques and control systems for optimizing inventory investment and operational efficiency.
5. Assess short-term financing sources, cost considerations, and emerging trends influencing working capital management practices.

Suggested Readings:

1. Pandey, I. M. (Latest Edition). *Financial Management*. Vikas Publishing House. (Very popular in Indian universities for its clarity on working capital management).
2. Khan, M. Y., & Jain, P. K. (Latest Edition). *Financial Management: Text, Problems and Cases*. McGraw Hill Education. (Standard reference for Indian students).
3. Chandra, P. (Latest Edition). *Financial Management: Theory and Practice*. McGraw Hill Education. (Standard reference for Indian students).
4. Bhalla, V. K. (Latest Edition). *Working Capital Management: Text and Cases*. Anmol Publications. (Specialized text with case studies).
4. Bhattacharya, H. (Latest Edition). *Working Capital Management: Strategies and Techniques*. Prentice Hall of India. (Strategic approach to working capital).
5. Rao, A. M. (Latest Edition). *Working Capital Management: Concepts and Practices*. Himalaya Publishing House.
6. Maheshwari, S. N., & Maheshwari, S. K. (Latest Edition). *Management Accounting and Financial Control*. Vikas Publishing House. (Covers fund flow analysis).



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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.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 8) (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-VII

DSC-M 702 B

Quantitative Techniques - I

Unit	Particulars	No. of Lectures \ Hours
1	LINER PROGRAMMING ➤ 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) (Practical Questions Only)	15
2	TRANSPORTATION PROBLEM ➤ Meaning of balanced and unbalanced Transportation Problem ➤ General Transportation table and its mathematical form for balanced TP ➤ Initial basic feasible solution (IBFS) and its cost by North-West Corner Method (NWCN), Least Cost (Matrix Minima) Method (LCM), Vogel's Approximation Method (VAM), examples based on these methods for balanced and unbalanced TP ➤ Modified Distribution (MODI) Method, ➤ Optimality Tests, Degeneracy in T.P., Unbalanced T.P (Practical Questions Only)	15
3	ASSIGNMENT PROBLEM AND REPLACEMENT PROBLEM ➤ Meaning of balanced Assignment problem, 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. (Practical Questions Only)	15
4	NETWORK ANALYSIS ➤ Concept of Network, Network Diagram ➤ Concepts connected with a Network ➤ Labeling Method ➤ Critical Path Method	15



	➤ Determination of Floats: Total Float, Free Float and Independent Float, ➤ Project Evaluation and Review Technique (PERT) ➤ Applications of CPM and PERT. (Practical Questions Only)	
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Objectives:

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

Learning 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.

Suggested Readings:

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

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Total	50 Marks

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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 8) (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-VII

DSC-M 703 A

RESEARCH METHODOLOGY IN COMMERCE

Units	Particulars	Hours
Unit 1	Foundations of Research and Research Problem Formulation Introduction: Meaning, Definition, Nature, Scope and Objectives of Research, Importance and Role of Research in Commerce and Business (Finance, Marketing, Accounting and HRM), Types of Research: Basic and Applied Research, Descriptive and Analytical Research, Exploratory and Conclusive Research, Quantitative and Qualitative Research, Conceptual and Empirical Research, Business Research Process: From Problem Identification to Report Writing, Philosophical Foundations of Research: Positivism, Interpretivism and Pragmatism, Criteria and Characteristics of Good Research, Research Problem: Identification, Sources, Selection, Formulation and Criteria of a Good Research Problem, Factors Affecting the Selection of Research Problems.	15
Unit 2	Literature Review, Theoretical Framework and Research Design Literature Review: Meaning, Purpose and Importance, Sources of Literature: Books, Research Journals, Scopus, Web of Science, Google Scholar and Other Academic Databases, Methods of Reviewing Literature, Thematic and Chronological Approaches to Literature Review, Identification of Research Gaps, Theoretical Framework and Theory Building, Identification of Variables: Independent, Dependent, Mediating and Moderating Variables, Development of Conceptual Models, Hypothesis: Meaning, Sources, Importance, Types, Formulation and Characteristics of a Good Hypothesis, Research Design: Meaning, Need, Components and Types of Research Design, Factors Affecting Research Design, Errors in Research Design and Their Minimization.	15
Unit 3	Sampling Design and Data Collection Methods Sampling Concepts: Population, Sample, Sampling Frame, Need for Sampling, Steps in Sampling Design and Characteristics of a Good Sample Design, Sampling Error and Non-Sampling Error, Probability Sampling Methods: Simple Random Sampling, Stratified Sampling, Systematic Sampling, Cluster Sampling, Multistage Sampling and Sequential Sampling, Non-Probability Sampling Methods: Convenience Sampling, Judgmental Sampling, Quota Sampling, Snowball Sampling and Voluntary Response Sampling, Determination of Sample Size: Practical Considerations, Cochran's Formula and Factors Influencing Sample Size, Primary Data Collection Methods: Observation, Interview, Questionnaire, Schedule and Survey, Design of Questionnaire and Interview Schedule, Essentials of a Good Questionnaire, Secondary Data Sources: Internal Sources and External Sources, Advantages and Limitations of Primary and Secondary Data, Data Quality: Validity (Content, Criterion and Construct) and Reliability (Test-Retest and Split-Half), Scaling	15



	Techniques: Nominal, Ordinal, Interval and Ratio Scales, Attitude Measurement Scales: Likert Scale and Semantic Differential Scale.	
Unit 4	Data Processing and Statistical Analysis Data Cleaning: Editing, Coding, Classification and Tabulation, Preparation of Data for Analysis, Descriptive Statistics: Measures of Central Tendency and Measures of Dispersion, Univariate Analysis: Frequency Distributions and Tabular Presentation, Graphical Representation of Data: Histograms, Pie Charts and Box Plots, Correlation Analysis: Concept, Types and Measurement, Regression Analysis: Concept and Applications, Correlation and Regression Analysis in Business Forecasting and Decision-Making.	15
	Total Lectures / Hours	60

Objectives:

- To develop a conceptual understanding of research principles and methodologies in the field of commerce.
- To equip students with the skills required to identify research problems and apply appropriate research techniques for analysis.

Learning Outcomes:

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

1. Select suitable sampling techniques and determine appropriate sample sizes for research;
2. Apply various methods of data collection and use appropriate scaling techniques for measurement.
3. Process raw data and perform univariate statistical analysis using descriptive measures and graphical tools for business insights.

Suggested Readings:

1. Kothari, C.R. & Garg, Gaurav. (2019). Research Methodology: Methods and Techniques (4th Edition). New Age International Publishers.
2. Cooper, Donald R. & Schindler, Pamela S. (2019). Business Research Methods (13th Edition). McGraw-Hill Education.
3. Statistical Methods – S. P. Gupta (Sultan and Chand)
4. Research Methodology – Dr Shailesh N Ransariya (Sunrise Publisher, Jaipur, Rajasthan)
5. Fundamentals of statistics – V. K. Kapoor (Sultan and Chand)
6. Testing statistical Hypothesis – Lehman E. L. (Willy Eastern)
7. Basic Statistics – B. C. Agrawal
8. Elements of Statistics – Elhance
9. Applied statistics – S. C. Gupta and V. K. Kapoor
10. Research Methodology – Deepak Chawla & Neena Sondhi (Vikash Publishing House Pvt Ltd)
11. Business Statistics – J.K. Sharma (Vikash Publishing House Pvt Ltd).

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)
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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 8) (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-VII
DSC-M 703 B
Business Forecasting

Unit	Particulars	No. of Lectures \ Hours
1	Business Forecasting ➤ 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 ➤ Exponential Smoothing Method with examples. ➤ (Practical Questions Only)	15
2	Input - Output Analysis ➤ 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 ➤ (Practical Questions Only) Interpolation - Extrapolation ➤ Meaning and definition of Interpolation- Extrapolation ➤ Application / uses and Assumptions ➤ Binomial Expansion Method and Newton's Method of advancing differences. ➤ Simple examples. (Practical Questions Only)	15
3	Economic Models ➤ Classical models- structural equations and structural parameters of model, ➤ Linear homogeneous equation system, study of (i) price determination model and (ii) income determination model. ➤ (Practical Questions Only) Regression Analysis ➤ Definition and properties of Regression ➤ Regression line ➤ Regression equations ➤ Regression Co-efficient ➤ Simple examples based on regression (Practical Questions Only)	15



4	Index Numbers ➤ 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 Test (FRT). examples. ➤ (Practical Questions Only)	15
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Objectives:

The objective of this course is to transition students from descriptive statistics to inferential data analysis. Specifically, the course aims:

- To introduce students to the core concepts, importance, and challenges of predicting future business trends and economic metrics.
- To equip students with the mathematical and statistical tools required to perform regression analysis, extrapolation, and index number calculations.
- To familiarize students with macro-level forecasting tools, such as multi-variable economic models and input-output analysis, to understand industry-wide interdependencies.
- To train students in using judgmental and visual techniques, including opinion polls and graphical methods, when historical data is limited or complex.

Learning Outcomes:

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

- Differentiate between qualitative and quantitative forecasting methods and select the most appropriate technique based on available data and business goals.
- Construct and interpret linear and non-linear regression models to forecast sales, revenue, and market demand.
- Apply index numbers and extrapolation techniques to analyze time-series data and project future trends.
- Evaluate input-output tables and economic models to analyze how changes in one sector impact broader business and economic environments.

Suggested Readings:

- Anand M. Joglekar: Industrial Statistics: Practical Methods and Guidance for Improved Performance
- Chaman L. Jain: Fundamentals of Demand Planning and Forecasting
- J. Eric Wilson: Predictive Analytics for Business Forecasting & Planning
- Thomas S. Wallace: Sales & Operations Planning: Beyond the Basics
- Charles Chase Demand-Driven Forecasting: A Structured Approach
- 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)
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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 8) (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-VII
MIC 701A
BUSINESS ADMINISTRATION – VII
(RETAIL MARKETING)

Units	Particulars	Hours
Unit 1	INTRODUCTION TO RETAIL MARKETING AND CONSUMER BEHAVIOUR Introduction, Definition, Importance, Functions and Scope, Role of Retailing in the Indian Economy, Traditional and Modern Retailing, Retail Formats, Multi-Channel Retailing. CONSUMER BEHAVIOUR Concept, Factors Influencing Retail Purchase Decisions, The Retail Consumer Decision-Making Process, Role of Culture, Social Class, and Lifestyle in Retail Choices, CRM in Retail	15
Unit 2	RETAIL MARKETING MIX -Concept and Components of Retail Marketing Mix, Merchandise Management and Assortment Planning, Store Layout, Visual Merchandising and Ambience, Pricing Strategies -Retail Store Location and Distribution Channels, Advertising, Sales Promotion and Public Relations in Retail, Customer Service in Retailing.	15
Unit 3	RETAIL STRATEGY -Developing a Retail Marketing Strategy, Target Market Selection and Positioning, Category Management and Private Label Brands, Role of Analytics and Data in Retail Decision-Making. -Store Layout and Design Principles, Inventory Management and Stock Control, Supply Chain and Logistics in Retail, Role of Technology in Store Operations (POS Systems, RFID, etc.).	15
Unit 4	EMERGING TRENDS IN RETAIL MARKETING -Emergence of E-Commerce, M-Commerce and Q-Commerce, Omnichannel Retail Strategies. -Personalization and AI in Digital Retailing, Experiential Retail, Sustainability and Ethical Issues in Retail.	15
Total Lectures / Hours		60

Objectives:

- This course provides an understanding of the nature and significance of retail marketing, focusing on consumer behaviour, retail marketing strategies, and their practical application.
- It also studies the influence of technology, e-commerce, and omnichannel retailing on modern retail performance. Furthermore, the course emphasizes the role of store layout, visual merchandising, and customer relationship management (CRM) in improving customer satisfaction and strengthening brand loyalty.

Learning Outcomes:

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

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

1. Analyze the role of traditional and modern retail formats in India and assess their contribution to the Indian economy;
2. Analyze the factors influencing retail consumer behaviour and decision making and appreciate



the role of CRM in retail;

3. Apply concepts of retail marketing mix to design effective retail strategies that enhance customer experience;
4. Evaluate the role of analytics, technology, and data in optimizing retail strategies, enhancing inventory management, and improving store operations;
5. Analyze emerging trends such as E-commerce, Omni channel retail, and AI-driven personalization, while addressing sustainability and ethical challenges in retail marketing.

Suggested Readings:

1. Berman, B., & Evans, J. R. (2017). Retail management: A strategic approach. Pearson Education India.
2. Levy, M., Weitz, B. A., & Grewal, D. (2020). Retailing management (10th ed.). McGraw-Hill Education.
3. Dennis, C. (2014). Retail marketing management: The 5 Es of retailing. SAGE Publications Ltd.
4. Ennis, S. (2015). Retail marketing. McGraw-Hill Education.
5. Quix, F., & van der Kind, R. (2017). Retail marketing. Routledge.
6. Goworek, H., & McGoldrick, P. (2015). Retail marketing management: Principles and practice. Pearson Education.
7. Miller, D. (2011). Retail marketing. Tilde University Press.
8. Pradhan, S. (2024). Retailing management. McGraw Hill Education India.
9. Sinha, P. K., & Uniyal, D. P. (2019). Managing retailing. Oxford University Press.

Note: Latest edition of the reference 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.

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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.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 8) (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-VII
MIC 701B
BUSINESS MANAGEMENT – VII
(BRAND MANAGEMENT)

Units	Particulars	Hours
Unit 1	INTRODUCTION TO BRAND MANAGEMENT - Meaning, Nature, Scope, and Importance of Brand Management, Concept of Brand, Branding, and Brand Management, Role of Brands in Marketing Strategy, Functions and Benefits of Branding - Types of Brands: Product Brand, Service Brand, Corporate Brand, Retail Brand, Personal Brand - Brand Elements: Brand Name, Logo, Symbol, Tagline, Packaging Brand Identity and Brand Image, Brand Personality and Brand Associations, Brand Building Process, Brand Lifecycle Management	15
Unit 2	BRAND POSITIONING - Introduction, Meaning and Importance of Brand Positioning, - Brand Positioning Framework: Identifying target markets, Competitor analysis, and defining market boundaries. - Positioning Strategies, Brand Building, Identifying and Establishing Brand Positioning and values, Brand Repositioning, Competitive Positioning, Life stages of a Brand, Brand Personality, Brand Image.	15
Unit 3	BRAND COMMUNICATION AND BRAND PROMOTION - Introduction, Meaning, Integrated Brand Communication, Role of Advertising in Brand Building, Brand Communication Strategies, Public Relations and Brand Image - Sales Promotion and Brand Awareness, Digital Branding, Social Media Branding, Content Marketing for Brands, Influencer Marketing and Personal Branding, Brand Storytelling, Brand Experience Management - Customer Engagement and Relationship Building, Managing Brand Reputation	15
Unit 4	BRAND EQUITY - Introduction, Meaning and Concept of Brand Equity, Dimensions of Brand Equity, Customer based Brand Equity - Brand Awareness, Brand Loyalty, Brand Associations, Perceived Quality - Brand Value Creation, Measuring Brand Equity, Brand Valuation Methods Growing and Sustaining Brand Equity	15
Total Lectures / Hours		60



Objectives:

- To develop a comprehensive understanding of branding concepts, brand positioning, brand communication, and brand equity in contemporary marketing management.
- To enhance learners' ability to formulate, evaluate, and manage branding strategies for creating sustainable competitive advantage and customer value.

Learning Outcomes:

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

1. Develop an understanding of brand management concepts, brand identity, brand image, and the brand-building process;
2. Analyze brand positioning strategies and their role in creating distinctive and competitive market identities.;
3. Evaluate integrated brand communication and promotional strategies for enhancing brand awareness and customer engagement.
4. Assess the dimensions, measurement, and strategic importance of brand equity in creating long-term brand value

Suggested Readings:

1. Keller, Kevin Lane, Parameswaran, Ambi M. G., & Jacob, Isaac – Strategic Brand Management: Building, Measuring, and Managing Brand Equity, Pearson Education (South Asian Edition).
2. Kapferer, Jean-Noel – The New Strategic Brand Management: Advanced Insights and Strategic Thinking, Kogan Page.
3. Sengupta, Subroto – Brand Positioning: Strategies for Competitive Advantage, Tata McGraw Hill.
4. Verma, Harsh V. – Brand Management: Text and Cases, Excel Books.
5. Aaker, David A. – Managing Brand Equity, Free Press / Simon & Schuster.
6. Aaker, David A. – Building Strong Brands, Free Press / Simon & Schuster.
7. Dutta, Kirti – Brand Management: Principles and Practices, Oxford University Press.
8. Chernatony, Leslie de, & McDonald, Malcolm – Creating Powerful Brands, Routledge.
9. Chunawalla, S. A. – Compendium of Brand Management, Himalaya Publishing House.

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

Structure of Course Examination

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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 8) (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-VII

MIC 701 C

BANKING AND FINANCE - VII

Units	Particulars	Hours
Unit 1	MODERN BANKING OPERATIONS AND DIGITAL BANKING Core Banking Operations - KYC and Customer Due Diligence - Account Opening Process - Banking Ombudsman Digital Banking - Internet Banking & Mobile Banking - UPI, IMPS, NEFT, RTGS: Concepts - Cyber Security and Fraud Prevention	15
Unit 2	CREDIT MANAGEMENT AND RETAIL BANKING Lending Principles - Lending principles - Retail and Corporate Lending - Loan Documentation Credit Assessment - CIBIL Score and Credit Rating: Concept - EMI Calculation - Loan Eligibility Assessment - NPAs and Recovery Process	15
Unit 3	INSURANCE AND RISK MANAGEMENT Fundamentals of Insurance - Principles of Insurance - Risk and Risk Management - Insurance Regulatory Framework Insurance Claims and Underwriting - Claim Settlement Process - Underwriting Basics - Grievance Redressal Investment Environment - Financial Markets and Instruments - Risk and Return - Inflation and Investment Decisions	15
Unit 4	MUTUAL FUNDS, FINANCIAL PLANNING AND CAREER READINESS - Mutual Fund Industry - NAV Calculation - Expense Ratio Personal Financial Planning - Goal-Based Investing 2. Retirement Planning	15



	- 3. Tax-Saving Investments 4. Asset Allocation Financial Planning Tools - Budgeting - Emergency Fund Planning - Retirement Planning - Tax Planning Basics BFSI Career Skills - Financial Product Selling - Interview Skills for BFSI Sector	
	Total Lectures / Hours	60

Objectives:

- To develop a comprehensive understanding of modern banking operations, digital banking services, and regulatory compliance in the banking sector.
- To familiarize students with credit management practices, lending procedures, credit assessment techniques, and loan recovery mechanisms.
- To provide knowledge of insurance principles, risk management practices, underwriting processes, and claim settlement procedures.
- To equip students with practical understanding of investment avenues, mutual funds, personal financial planning, and wealth creation strategies.
- To enhance employability by developing financial planning, customer relationship, ethical decision-making, and professional skills required in the BFSI sector.

Learning Outcomes:

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

1. Explain banking operations, digital payment systems, KYC norms, and cybersecurity measures in modern banking.
2. Analyze lending decisions using credit assessment tools, CIBIL scores, EMI calculations, and loan eligibility criteria.
3. Demonstrate understanding of insurance products, risk management techniques, underwriting, and claim settlement processes.
4. Evaluate investment alternatives and apply mutual fund and financial planning concepts for personal wealth management.
5. Apply budgeting, retirement planning, tax planning, and customer service skills in real-life financial situations.

Suggested Readings:

1. Bhole, L. M., & Mahakud, J. (2021). Financial institutions and markets: Structure, growth and innovations (7th ed.). McGraw Hill Education India.
2. Khan, M. Y. (2022). Indian financial system (12th ed.). McGraw Hill Education India.
3. Gordon, E., & Natarajan, K. (2023). Banking theory, law and practice (27th ed.). Himalaya Publishing House.
4. Mishkin, F. S., & Eakins, S. G. (2024). Financial markets and institutions (10th ed.). Pearson Education.
5. Rejda, G. E., McNamara, M. J., & Rabel, W. D. (2022). Principles of risk management and insurance (14th ed.). Pearson.
6. Bodie, Z., Kane, A., Marcus, A. J., & Mohanty, P. (2024). Investments (13th ed.). McGraw Hill Education.

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



Structure of Course Examination

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	Total	(50)





K.S.K.V. KACHCHH UNIVERSITY

Bachelor of Commerce

Semester-VII

MIC 701 D

STATISTICS – VII (Operations Research - I)

Unit	Particulars	No. of Lectures \ Hours
1	INTRODUCTION TO OPERATIONS RESEARCH ➤ Origin of OR ➤ Definitions of Operations Research (OR) ➤ Nature and Scope of OR ➤ Characteristics of OR ➤ Phases of OR ➤ Merits and Limitations of OR ➤ Different types of Models in OR ➤ Applications of OR in the fields of Marketing, Finance Planning ➤ Techniques of OR	15
2	LINEAR PROGRAMMING PROBLEM (LPP) ➤ Meaning of Linear Programming Problems (LPP) ➤ Advantages / Uses, Assumptions and Limitations of LPP ➤ Understanding of Terms used in LPP ➤ Mathematical form of LPP ➤ Conversion of practical problem into mathematical form up to 3 variables only ➤ Solution of LP problem for two variables only by graphical method	15
3	TRANSPORTATION PROBLEM (TP) ➤ Meaning of balanced and unbalanced Transportation Problem (TP) ➤ General Transportation table and its mathematical form ➤ Initial basic feasible solution (IBFS) and its cost By using ○ North-West Corner Method (NWCM), ○ Least Cost (Matrix Minima) Method (LCM) ○ Vogel's Approximation Method (VAM) ➤ Examples based on these methods	15
4	ASSIGNMENT PROBLEM (AP) AND REPLACEMENT PROBLEM (RP) ➤ Meaning of balanced Assignment Problem (AP) ➤ Mathematical form of AP ➤ Hungarian's method for solving AP in the cases of Minimization and Maximization problem ➤ Meaning of Replacement Problem (RP) ➤ Simple examples of Replacement Problem when the units are	15



	➤ deteriorating with time and the value of money remains unchanged	
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Objectives:

The course aims at building capabilities in the students for analyzing different situations in the industrial/ business scenario involving limited resources and finding the feasible solution within constraints. The objective of this course is to enable the student to understand and analyze managerial problems to equip him/ her to use the resources such as capitals, materials, production controlling, directing, staffing, and machines more effectively.

Learning Outcomes:

- Understanding the basic concept and working of O.R. to solve the Industrial/ Organizational problem in optimum manner.
- Solve linear programming problems using appropriate technique and interpret the results obtained.
- Determine feasible strategy for Minimization of Cost of shipping of products from source to Destination using various methods, finding initial basic feasible solution of the Transportation problems.
- Optimize the allocation of resources to Demand points in the best possible way using various techniques and minimize the cost or time of completion of number of jobs by number of persons as well as maximize the profit or sale.

Suggested Readings:

1. Operation Research - Kanti Swaroop
2. Operation Research : P. K. Gupta and Man Mohan
3. Operation Research : Dr R. V. S. Prasad
4. Operation Research : Dr. D. Giri
5. Operation Reach – S. D. Sharma and J. K. Sharma
6. Operations research - Models and methods by Chandrasekar Salimath, Bhupendar Parashar.
7. Operations Research – Taha
8. Operations Research – N. D. Vora

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 8) (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-VII

MIC 701 E

Computer Application —VII

UNIT NO.	CONTENTS	NO. OF LEC TRUES
1	Fundamentals of Object-Oriented Programming and Java (Theory) 1.1 Introduction to Programming Paradigms • Procedural Programming vs Object-Oriented Programming • Features and Advantages of OOP • Applications of OOP 1.2 Introduction to Java • History and Features of Java • Java Virtual Machine (JVM), JRE, and JDK • Structure of a Java Program • Compilation and Execution Process 1.3 Java Basics • Variables and Data Types • Operators and Expressions • Input and Output Operations • Type Casting 1.4 Control Structures • Conditional Statements (if, if-else, switch) • Looping Statements (for, while, do-while) • Jump Statements (break, continue) 1.5 Arrays and Strings • One-Dimensional and Multi-Dimensional Arrays • String Class and String Operations	15
2	Object-Oriented Concepts in Java (Theory) 2.1 Classes and Objects • Defining Classes and Creating Objects • Constructors and Destructor Concept • Instance and Static Members 2.2 Encapsulation and Inheritance • Access Modifiers • Encapsulation and Data Hiding • Inheritance and Types of Inheritance • Method Overriding 2.3 Polymorphism and Abstraction • Method Overloading • Runtime and Compile-Time Polymorphism • Abstract Classes and Methods • Interfaces 2.4 Exception Handling • Types of Exceptions • try, catch, finally, throw, throws	15



	• User-Defined Exceptions 2.5 Packages and Collections • Creating and Using Packages • Introduction to Collection Framework • List, Set, and Map Interfaces	
3	Java Programming Laboratory – Basic Programs (Practical) 3.1 Java Program Development • Writing, Compiling, and Executing Java Programs • Using IDEs (Eclipse/NetBeans/IntelliJ IDEA) 3.2 Programs on Basic Concepts • Programs using Variables, Operators, and Control Statements • Programs using Arrays and Strings • Menu-Driven Programs 3.3 Programs on Classes and Objects • Class and Object Creation • Constructor Implementation • Static Members and Methods 3.4 Programs on OOP Features • Method Overloading • Inheritance Implementation • Method Overriding • Use of Interfaces and Abstract Classes Suggested Experiments 1. Program to perform arithmetic operations. 2. Program to find factorial and Fibonacci series. 3. Program using arrays for searching and sorting. 4. Program demonstrating class and object concepts. 5. Program implementing inheritance and polymorphism	15
4	Advanced Java Programming Laboratory (Practical) 4.1 Exception Handling Programs • Handling Runtime Exceptions • User-Defined Exception Programs 4.2 Collection Framework Programs • ArrayList, LinkedList, HashSet, HashMap • Iterating Collections 4.3 File Handling • Reading and Writing Text Files • File Operations using Java I/O Streams	15

Learning Outcomes:

After completing this course, students will be able to:

1. Understand the principles of Object-Oriented Programming and Java fundamentals.
2. Apply OOP concepts such as inheritance, polymorphism, abstraction, and encapsulation.
3. Develop Java programs using classes, objects, exceptions, and collections.
4. Design and implement practical Java applications using GUI, file handling, and OOP techniques.

Suggested Readings:

1. Java: The Complete Reference – Herbert Schildt, McGraw-Hill Education.
2. Programming with Java – E. Balagurusamy, McGraw-Hill Education.
3. Object-Oriented Programming with Java – C. Thomas Wu, McGraw-Hill.



4. Core Java Volume I – Fundamentals – Pearson Education.
5. Head First Java – O'Reilly Media.
6. Object-Oriented Programming Through Java – Universities Press.
7. Java How to Program – Pearson Education.

Structure of Course Examination

Evaluation for each course shall be done by a Continuous and Comprehensive Evaluation(CCE) by the concerned course teachers 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(UnitNo.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(UnitNo.2)	(10)
Q.3	Objective Questions (Equal weight age from all modules from UnitNo.1to Unit No. 2) (any 5 out of 7) S of S (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-VII

MIC 701 F

**ACCOUNTING – VII
(COST AND MANAGEMENT ACCOUNT III)**

Units	Particulars	Hours
Unit 1	Cost Concepts and Theories (Conceptual Understanding) - Activity Based Costing - Life Cycle Costing - Target Costing - Socio Economic Costing	15
Unit 2	Reconciliation of Cost and Financial Account - 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 - o Methods of preparing Reconciliation statement - o Reconciliation statement pro-forma - o Overheads account : Preparing Rule and method Practical Questions (Simple Example Only).	15
Unit 3	Standard Costing - 1 - Introduction - Definition - Characteristics of Standard Costing - Advantages of Standard Costing - Limitations of Standard Costing - Setting Standards - Standard Cost Card - Material Variances - Labour Variances Practical Exercises (Simple Example Only).	15
Unit 4	Standard Costing - 2 - Introduction - Variable Overheads Variances - Fixed Overheads Variances - Sales Variances - o Sales Value Variances - o Sales Margin Variances Practical Exercises (Simple Example Only).	15
Total Lectures / Hours		60

Objectives:

- Understand the basic concepts and importance
- Develop a strong understanding 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:

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

Suggested Readings:

1. Arora, M. N. (2021). Cost accounting: Principles and practice
2. Jain, S. P., & Narang, K. L. (2022). (13th ed.). Vikas Publishing House. Cost accounting
3. Maheshwari, S. N., & Mittal, S. N. (2020). (20th ed.). Kalyani Publishers. Cost accounting: Theory and problems
4. Horngren, C. T., Datar, S. M., & Rajan, M. V. (2018). (23rd ed.). Shri Mahavir Book Depot. Cost accounting: A managerial emphasis
5. Drury, C. (2017). (16th ed.). Pearson Education. Management and cost accounting
6. Khan, M. Y., & Jain, P. K. (2019). (10th ed.). Cengage Learning. Cost accounting
7. Tulsian, P. C. (2021). (7th ed.). McGraw-Hill Education. Cost accounting
8. Lal, J., & Srivastava, S. (2019). (2nd ed.). S. Chand Publishing. Cost accounting
9. Institute of Cost Accountants of India. (2023). (6th ed.). Himalaya Publishing House Study material on cost 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 8) (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-VII

MIC 701 G

ECONOMICS – VII

(Economics of Government Finance)

Units	Particulars	Hours
Unit 1	Economic System: Concepts and characteristics of Capitalism, Socialism and Mixed Economy. Public and Private Finance: Meaning, difference and similarities. Indian Federal Finance: Concepts of three layers of government. Market failure and role of government. Characteristics of public goods, private goods and merit goods. Government budget, its importance. Various concepts of deficit; revenue deficit, budgetary deficit, fiscal deficit, primary deficit and their uses and effects.	15
Unit 2	Taxation: Direct and Indirect Taxes: Meaning and its characteristics – concepts of progressive, proportional and regressive taxes. Present Indian tax system: Its characteristics and defects. Role of taxation in economic development. Meaning of tax avoidance and tax evasion	15
Unit 3	Income and Public Expenditure: Sources of Income of local government, state government and central government. Public Expenditure: Purpose, Importance and cause of increase in public expenditure. Meaning of Fiscal Responsibility and Budget Management Act (FRBM Act). Privatization and disinvestment: concept and importance.	15
Unit 4	Public Debt: Public debt: Meaning and types of public debt. Economic effects of public debt. Difference between taxation and debt. Burden of public debt- Learner's and Buchanan's view point.	15
Total Lectures / Hours		60

Objectives:

Students should be aware with the basics of Indian tax system.

Learning Outcomes:

On successful completion of the course, students will able to understand consumer different types of economic system, sources on government incomes, expenditure and public debt etc.

Suggested Readings:

1. Public finance in Theory & Practice: R. A. Musgrave & P. G. Musgrave
2. Public Finance: H L Bhatia
3. Public Finance: S K Singh
4. Public Finance: R. C. Agrawal



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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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 8) (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-VII

On The Job Training (OJT)

OJT 701

Name of the Course:	On The Job Training (OJT)
Course credit:	06
Teaching Hours:	180 (Hours)
Total marks:	150

Introduction:

NEP-2020 places a strong emphasis on the vocationalization of education. One crucial component of the new undergraduate (UG) programme is its practical application in real-life situations. All students are expected to participate in internships, apprenticeships, or on-the-job training (OJT) with firms, industries, or organizations.

Students will have opportunities to engage in internships, apprenticeships, or OJT with a variety of entities, including local industries, business organizations, healthcare and related fields, local governments (such as panchayats and municipalities), local police stations, Parliament or elected representatives, media organizations, artists, craftspeople, and a wide range of other organizations. These experiences allow students to apply the knowledge gained during their academic studies to practical situations, enhancing their employability.

OBJECTIVES:

The On-the-Job Training (OJT) program in B.Com. is designed to bridge the gap between theoretical knowledge and practical application in the field of commerce and business. The specific objectives of the OJT are:

1. To provide practical exposure to real business and organizational environments
2. To develop professional skills, work ethics, and interpersonal abilities
3. To enhance employability and entrepreneurial capabilities
4. To enable students to apply classroom knowledge in real-life situations
5. To build industry-academia linkage
6. To foster problem-solving and decision-making skills

OJT IMPLEMENTATION PROCESS:

The department/centre/institution may consider the following mechanism for implementing Internship:

1. **Establishment of Internship Cell:** Colleges/departments/institutions are encouraged to establish an Internship Cell responsible for the smooth functioning of the program. It will consist of the Head of the Department, Internship Coordinator, Faculty Mentors, and one/two Student Coordinators.
2. **Coordinator Roles:** One teaching faculty member and one/two students from each undergraduate department will be nominated as coordinators for the internship program. These



coordinators will play a crucial role in coordinating and implementing the program within their respective departments.

3. **Teacher Coordinator Role:** The teacher coordinator will lead in preparing an action plan for the internship program's implementation and coordinate with the central team of the university/college to ensure alignment with broader institutional goals.
4. **Documentation Formats:** To streamline the administrative process, the department/college will provide students with necessary formats for documentation related to the internship program.
5. **Collaborations with Organizations:** Each department/center must ensure collaborations with relevant organizations, industries, or research institutes to facilitate internship opportunities for students.
6. **Memorandum of Understanding (MoU):** Colleges/departments/centres/ institutions are encouraged to initiate the process of signing MoUs with local businesses, research organizations, and higher education institutions to facilitate training, research, and potential employment opportunities.
7. **Role of Communication:** Effective communication is key to the success of the internship program. All communication about the program will be channelled through the designated Internship Coordinator, who will also maintain relevant documents.
8. **Orientation Session:** Before the internship begins, an orientation session will be conducted by the Head of the Department to familiarize students with the program's purpose, process, and code of conduct. Participation of each student is mandatory, **except permitted leave of absence.**
9. **Preparation Programs/Workshops:** In addition to orientation, the Internship Cell may design programs or workshops to prepare students for their internship experience.
10. **Faculty Mentoring:** To ensure effective mentoring, an equal number of students will be allocated to each faculty member, who will act as internship mentors and monitor and evaluate student progress.
11. **Joining the Internship:** Once shortlisted for internship opportunities, students will consult with the internship coordinator and mentor. Upon obtaining approval from the parent institution, students will join the host organization for their internship experience.
12. **Activity Reports:** Throughout the internship period, students must maintain activity reports as per the provided format, duly signed by the host organization's supervisor and submitted regularly to department mentors.
13. **Completion Certificate and Report:** Upon completion, students must submit a completion certificate signed by the Internship supervisor or a competent authority from the host organization, along with a report highlighting their learning and experiences to the Internship Coordinator.
14. **Work Presentation:** To ensure transparency and accountability, students must present their internship work to the department/centre/institution committee, which may include the Internship Coordinator and Department Mentor.
15. **Student Feedback:** Feedback from students will be collected to evaluate the program's effectiveness and identify areas for improvement in both program implementation and the broader curriculum.

ACADEMIC CREDENTIALS & MONITORING OF OJT:

An OJT of **180 hours duration** is available for the students of semester 7 of UG degree programmes.



Credits and Duration: The OJT program carries **6 (Six)** credits, requiring a minimum of **180** clock hours. It must be completed during Semester VII.

Interns are expected to dedicate minimum 30 hours per week to the OJT. Each credit is equivalent to 30 hours of OJT experience.

Evaluation:

The evaluation pattern is as under:

The evaluation comprises **50% external assessment** by the host organization (based on hours completed, performance quality, and punctuality) and **50% internal assessment** by the department/college mentor (based on weekly reports, written report, and viva voce/presentation). The evaluation of OJT shall be done by the OJT Mentor of Skill Knowledge Provider/OJT Providing Organization and OJT Supervisor of the Department/College/Institute separately, 75 marks each.

Sr. No.	Evaluator	Marks	Weightage
1	External Evaluation by Industry/Organization	75	50%
2	Internal Evaluation by Institute/College/Mentor	75	50%

A: External Evaluation by Industry/Organization (75 Marks):

Sr. No.	Criteria	Marks	Weightage
1	Attendance & Regularity	15	20%
2	Work Ethics & Professionalism	15	20%
3	Daily Diary Maintenance (Record activities)	15	20%
4	Innovation & Learning Attitude	15	20%
5	Contribution to the Organization	15	20%
TOTAL		75	

B: Internal Evaluation by Institute/College/Mentor (75 Marks):

Sr. No.	Criteria	Marks	Weightage
A	OJT Report:		
	1. Introduction & Objectives	07.5	10%
	2. Description of Work / Activities	15.0	20%
	3. Learning Outcomes	15.0	20%
B	4. Findings & Suggestions	07.5	10%
	Presentation and Viva-Voce:		
	1. Understanding of Work & Response to Questions	15.0	20%
	2. Overall Presentation	15.0	20%
TOTAL		75	

Minimum Requirements:

- Successful completion of Semester 6 with no backlogs.



- Students must obtain **minimum 36% marks** each (**27 marks in External Evaluation** by Industry/Organization and **27 Marks in Internal Evaluation** by Institute/College).
- A candidate who could not complete the OJT or has failed the overall OJT evaluation will be given **one more chance** to repeat the entire OJT or cover the shortfall hours during vacations, holidays, or in the next batch
- If a candidate fails only in the evaluation by institute/college, they will be required to **resubmit the OJT report** and/or appear for reassessment of the viva/presentation; however, they do not need to repeat the OJT itself.
- If a candidate fails only in the evaluation by industry/organization, they will be required to complete the pending tasks or shortfall work as advised by the supervisor and submit the report for reassessment.





K.S.K.V. KACHCHH UNIVERSITY

Bachelor of Commerce

Semester-VII

Research Project (RP 701)

Name of the Course:	Research Project
Course credit:	06
Teaching Hours:	180 (Hours)
Total marks:	150

Introduction:

The Research Project is a core component of the B.Com. (Honours with Research) programme under NEP-2020. It aims to inculcate research aptitude, analytical thinking, and scientific inquiry among students. The project provides an opportunity to investigate real-world business, economic, financial, or managerial problems using systematic research methodologies.

The course is spread across two semesters to ensure depth, continuity, and quality in research work, culminating in a dissertation and viva voce.

Conducted under the supervision of a faculty guide, the RP develops research aptitude, critical thinking, analytical skills, and academic writing abilities. It prepares students for higher studies (including direct Ph.D. eligibility as per UGC norms) and enhances employability in research-oriented roles. The project is progressive: **Semester 7 focuses on planning and initiation**, while **Semester 8 focuses on execution, analysis, and completion**.

Objectives of the Research Project:

- To develop research orientation and scientific temper among students
- To enable application of theoretical knowledge to real-world problems
- To develop skills in data collection, analysis, and interpretation
- To enhance critical thinking and problem-solving abilities
- To familiarize students with research tools, techniques, and ethics
- To promote innovation, critical inquiry, and contribution to knowledge in the field of commerce.
- To prepare students for higher studies (M.Com, Ph.D.) and research careers

Credit Allocation and Duration

- **Credits:** 6 credits in Semester 7 + 6 credits in Semester 8 (Total 12 credits).
- **Total Engagement Hours:** 360 hours (180 hours per semester) as per UGC norm (30 hours per credit for research/project work).
- **Duration:** Spread across Semesters 7 and 8 (full academic year). Weekly engagement: approximately 12 hours (including fieldwork, data analysis, and writing).
- **Mode:** Primarily offline/in-person with possible hybrid elements (e.g., online surveys). Fieldwork/data collection may be conducted during college hours or vacations with supervisor approval.
- The 180 hours per semester include research activities + dissertation writing + presentation/viva preparation.



Eligibility

- Students must have secured **75% marks or above (or 7.5 CGPA)** in the first six semesters of B.Com (as per UGC norms).
- Successful completion of Semester 6 with no backlogs.

Mechanism / Procedure

1. **Research and Recognition Committee (RRC):** The department/college shall constitute the Departmental RRC.
2. **Topic Selection & Proposal:** Students submit a Research Proposal (in prescribed format) within 4 Weeks of Semester 7. Topics must be commerce-related and approved by the Departmental RRC.
3. **Supervisor Allocation:** Confirmed by the Research Committee of the department.
4. **Progress Monitoring:** Monthly progress reports + at least two review meetings per semester with the supervisor.
5. **Mid-term Review (End of Semester 7):** Presentation of work done.
6. **Completion & Submission:** Final dissertation submitted at least one month before the Semester 8 examination. **Plagiarism check mandatory (maximum 10% similarity as per UGC norms).**
7. **Viva-Voce:** Conducted at the end of Semester 8 by the panel of university examiner.

Sample Research Project Structure (Dissertation Format):

1. Title Page
2. Plagiarism Certificate
3. Certificate (Guide & Institution)
4. Declaration by Student
5. Acknowledgement
6. Abstract / Executive Summary
7. Table of Contents
8. List of Tables/Charts
9. **Chapter 1:** Introduction
10. **Chapter 2:** Review of Literature
11. **Chapter 3:** Research Methodology
12. **Chapter 4:** Data Analysis and Interpretation
13. **Chapter 5:** Findings, Suggestions, and Conclusion
14. References / Bibliography (APA format)
15. Annexure (Questionnaire, Data Tables, etc.)

Note: *Dissertation must be in computerized typing, not handwritten.* Use Times New Roman, 12 pt font, 1.5 line spacing, 1-inch margins. Students must use reference management tools (e.g., Zotero/Mendeley).

Learning Outcomes:

Semester 7 – Research Project:

The following four outcomes must be achieved by the end of 7th Semester

- 1) Identify a relevant research problem in commerce and justify its significance.
- 2) Conduct a comprehensive literature review and identify research gaps.
- 3) Formulate clear research objectives, hypotheses (if applicable), and a detailed research design/methodology.
- 4) Develop data collection instruments and initiate primary/secondary data collection.



- 5) Demonstrate ethical research practices and maintain systematic progress documentation.
- 6) Present and defend the research proposal and mid-term progress effectively.

Semester 8 – Research Project:

The following four outcomes must be achieved by the end of 8th Semester

1. This is Final phase of experimentation/ fieldwork/research
2. Complete data collection, analysis, and interpretation using appropriate statistical/qualitative tools.
3. Synthesize findings with existing literature and draw meaningful conclusions/recommendations.
4. Demonstrate advanced research skills including critical analysis, problem-solving, and academic writing.
5. **Prepare and Submit** a well-structured, original dissertation adhering to academic standards.
6. Present and defend the research findings confidently in viva-voce

Research Ethics and Code of Conduct

1. Strict adherence to UGC regulations on **plagiarism**.
2. Obtain informed consent for primary data; maintain confidentiality.
3. No fabrication/falsification of data.
4. Any misconduct will result in cancellation of credits and disciplinary action.
5. Students must follow university research policy.

Evaluation Criteria (Total 300 Marks – 150 Marks per Semester)

Evaluation is continuous, comprehensive, and transparent.

Semester 7 (150 Marks)

Component	Marks	Evaluated By
Research Proposal & Literature Review	40	Departmental RRC
Research Methodology & Tools	30	Supervisor
Progress Reports & Regularity	30	Supervisor
Mid-term Presentation	30	Departmental RRC
Ethics & Documentation	20	Supervisor
Total	150	-

Semester 8 (150 Marks)

Component	Marks	Evaluated By
Data Analysis & Interpretation	40	Supervisor + External Examiner
Final Dissertation (Content & Quality)	50	Supervisor + External Examiner
Presentation & Viva-Voce	40	Supervisor + External Examiner
Overall Contribution & Originality	20	Supervisor + External Examiner
Total	150	-

- **Passing Criteria:** Minimum **50% aggregate** per semester (as per university norms).
- Students failing may be allowed one repeat opportunity as per university rules.

Important Notes:

- The Research Project is individual (group projects not permitted).
- Topics must be original and relevant to B.Com. major.
- These guidelines may be updated as per future **UGC/ University** directives from time to time.



Infrastructure: College must provide library access, plagiarism software, computer lab and statistical tools.





K.S.K.V. KACHCHH UNIVERSITY

Bachelor of Commerce

Semester-VIII

DSC-M 704 A

CORPORATE GOVERNANCE

(For Without OJT)

Units	Particulars	Hours
Unit 1	CONCEPTUAL FRAMEWORK OF CORPORATE GOVERNANCE - Evolution & Concept: History of Corporate Governance; Meaning, definition, Nature, Scope, Objectives and importance of Corporate Governance. - Principles and Philosophy: Core principles of corporate governance (Transparency, Accountability, Fairness, Responsibility, Integrity, Disclosure and Compliance); Management vs. Governance; The "4 Ps" of governance (People, Purpose, Process, and Performance) - Theories of Corporate Governance: Agency Theory, Stewardship Theory, Stakeholder Theory, Resource Dependency Theory, and Managerial Hegemony Theory. - Indian Ethos in Governance: The art of governance as per Kautilya's Arthashastra and the concept of Gandhian Trusteeship	15
Unit 2	CORPORATE GOVERNANCE FRAMEWORK AND REGULATORY ENVIRONMENT - Corporate Governance Framework: Governance Structure in Companies, Governance Models (Anglo-American Model, German Model, Japanese Model, Indian Governance Model) - Evolution of Governance in India: Major committee reports including the Kumar Mangalam Birla Committee (1999), Naresh Chandra Committee, and N.R. Narayana Murthy Committee (2005) - Legal Framework: Relevant provisions of the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (LODR) - Global Benchmarks: Cadbury Report (UK), OECD Principles of Corporate Governance, and Sarbanes-Oxley Act (USA).	15
Unit 3	BOARD OF DIRECTORS AND MANAGEMENT - Board Structure: Power, Functions, Role and responsibilities of the Board; Composition of the Board (Executive vs. Non-Executive Directors), Board leadership. - Independent Directors: Appointment, Duties, Functions, of independent directors; Importance, qualifications, and role in protecting minority shareholders. - Board Committees: Audit Committee, Nomination and Remuneration Committee, Stakeholders Relationship Committee, Risk Management Committee and CSR Committee. Board Effectiveness: Board diversity, evaluation of board performance, and succession planning.	15



Unit 4	BUSINESS ETHICS, CSR AND SCAMS - Business Ethics: Concept, importance, and benefits; Managing ethics and legal compliance; Ethical issues in functional areas like Marketing, Finance, and HR - Corporate Social Responsibility (CSR): Meaning, Scope, Objectives, Legal provisions under Section 135 of the Companies Act, 2013, National Voluntary Guidelines (NVGs) - Indian Scams: Case studies on Satyam Computer Services Ltd, Kingfisher Airlines, PNB Heist, and the IL&FS Group crisis - Global Corporate Failures: Analysis of major scandals including Enron (USA), WorldCom (USA), Lehman Brothers (USA), Maxwell (UK), and the Volkswagen Emissions Scandal	15
	Total Lectures / Hours	60

Objectives:

- To provide knowledge of the concept, principles, and importance of Corporate Governance.
- To familiarize students with the regulatory framework and committee reports in India and globally.
- To explore the role of the Board of Directors and stakeholders in ensuring organizational integrity.
- To integrate ethical decision-making and Corporate Social Responsibility (CSR) into business management.

Learning Outcomes:

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

1. Understand the concept, principles, theories, and philosophical foundations of corporate governance, including Indian ethical perspectives such as Arthashastra and Gandhian trusteeship;
2. Explain corporate governance frameworks, governance models, regulatory provisions, and global standards including the Cadbury Report and the Sarbanes–Oxley Act.;
3. Evaluate the structure, roles, responsibilities, and effectiveness of boards, independent directors, and board committees in ensuring good governance practices.
4. Analyze ethical practices, CSR responsibilities, and corporate governance failures through case studies of organizations such as Satyam Computer Services, Enron, and Volkswagen.

Suggested Readings:

1. Satheesh Kumar, T.N., Corporate Governance: Principles and Practices, Oxford University Press.
2. Das, Subhash Chandra, Corporate Governance in India: An Evaluation, PHI Learning.
3. Goel, S., Corporate Governance: Principles and Practices, McGraw-Hill.
4. Sharma, J.P., Corporate Governance, Business Ethics, and CSR, Ane Books Pvt Ltd
5. Bhanu Murthy, K. V., & Krishna, U. Politics, Ethics and Social Responsibility of Business. Pearson Education.
6. Anil Kumar, Corporate Governance: Theory and Practice, Indian Book House
7. Corporate Governance Guidelines issued by Securities and Exchange Board of India.
8. Reports of Governance Committees in India (Birla Committee, Narayana Murthy Committee, Kotak Committee)

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

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 8) (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-VII
SEC 705 A
FORENSIC ACCOUNTING & AUDIT – I
(For Without OJT)

Units	Particulars	Hours
Unit 1	FUNDAMENTALS OF FORENSIC ACCOUNTING - Definition and Scope: Meaning, concept, nature, and objectives of forensic accounting, Need, Scope and Areas of Forensic Accounting. - Evolution: Historical overview and the role of forensic accounting in the modern business environment. - The Forensic Accountant: Functions, qualifications, qualities, and professional responsibilities of forensic accountants versus statutory auditors. - Legal Fundamentals: Differences between forensic accounting, auditing, and investigation; role of legal frameworks in combating fraud. - Professional Standards: Ethical considerations and professional standards in forensic investigations, Importance of Forensic Accounting in Modern Business Environment. - Challenges and Limitations of Forensic Accounting.	15
Unit 2	FINANCIAL FRAUD - Understanding Fraud: Definition, Nature and Characteristics of Fraud, Essential elements, and classification of financial crimes. - Fraud Theories: The Fraud Triangle (opportunity, pressure, and rationalization), Fraud Diamond Theory and Fraud Scale Theory. - Types of Fraud: Asset misappropriation, Financial statement fraud (window dressing), Corruption and Bribery, Money laundering. - Specific Fraud Areas: Identity theft, tax evasion, and bankruptcy/insolvency investigations. - Corporate Scams: Case studies of major financial frauds (global and Indian context). - Indicators & Red Flags: Behavioural and financial red flags of potential fraudulent activities.	15
Total Lectures / Hours		30

Objectives:

- To understand the concepts of fraud, white-collar crime, and the role of forensic accounting.
- To learn investigative techniques, evidence gathering, and analysis of financial data.
- To appreciate the legal and ethical framework required for expert testimony.
- To explore the use of technology and data mining in fraud detection.

Learning Outcomes:

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

1. Differentiate forensic accounting from traditional auditing and apply ethical standards in business investigations;
2. Analyze the psychological and systemic drivers of financial crime using models like the Fraud Triangle and Fraud Diamond, enabling them to identify specific red flags in asset misappropriation and corporate scams.;
3. Conduct forensic investigations using interviewing, evidence collection, and asset-tracing



techniques;

4. Utilize Computer-Assisted Audit Techniques (CAATs) and data analytics to perform trend analysis and identify anomalies within large digital datasets for cyber-forensic purposes.

Suggested Readings:

2. Golden, T. W., Skalak, S. L., & Clayton, M. M. (2006). A Guide to Forensic Accounting Investigation. Wiley.
3. Kranacher, M. J., & Riley, R. (2019). Forensic Accounting and Fraud Examination. Wiley.
4. Manning, G. A. (2010). Financial Investigation and Forensic Accounting. CRC Press.
5. Bologna, J., & Lindquist, R. J. (1995). Fraud Auditing and Forensic Accounting. Wiley.
6. Institute of Chartered Accountants of India (ICAI) - Guidance Notes on Forensic Accounting and Fraud Detection.
7. Dr. Seema (2023), Basics of Forensic Accounting, Iterative International Publishers (IIP).
8. S. Baldava & D. Agarwal (2021), Forensic Investigations and Fraud Reporting in India, Bloomsbury India.
9. Apurva Joshi (2012), Students' Handbook on Forensic Accounting, lulu.com
10. Mark J. Nigrini (2012), Forensic Analytics: Methods and Techniques for Forensic Accounting Investigations, John Wiley & Sons.
11. S. Devarajappa et al. (2015), Forensic Accounting and Auditing, Himalaya Publishing House.

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	12.5 Marks
Class participation / Case analysis and presentation/ assignment, tutorials/ slip tests (announced/ surprised), quizzes etc.	12.5 Marks
Total	25 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 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 25 Marks and 60 minutes (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 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	Objective Questions (Equal weightage from all modules from Unit No. 1 to Unit No. 2) (any 5 out of 7) (It can include definitions, FIBs, True or False, one line answers, MCQs etc)	(05)
	Total	(25)





K.S.K.V. KACHCHH UNIVERSITY

Bachelor of Commerce

Semester-VIII

DSC-M 704 B

Business Mathematics – I (For Without OJT)

Unit	Particulars	No. of Lectures \ Hours
1	Set theory ➤ Introduction ➤ Types of Sets ➤ Venn Diagrams ➤ Operations on Sets ➤ Cartesian Product of two Sets ➤ Applications Permutations and Combinations ➤ Introduction ➤ Important notations, meaning ➤ Applications	15
2	Probability ➤ Basic Concepts : Random Experiment , Events , Sample Space, Mutually Exclusive Events, Equally Likely Events, Independent Events , Dependent Events ➤ Definition of probability of an Event, Statistical or Empirical definition of probability, Axiomatic or Modern approach to probability ➤ Conditional Probability ➤ Addition and Multiplication Rules of Probability (without proof) ➤ Baye's Rule (without proof) ➤ Applications	15
3	Mathematical Expectation ➤ Definition of Random Variable ➤ Discrete Random Variables and Continuous Random Variables ➤ Meaning of Probability Distribution ➤ Discrete Probability Distributions ➤ Probability Mass Function ➤ Expected Value of Discrete Random Variable and its properties (without proof) ➤ Variance of Discrete Random Variable and its properties (without proof) ➤ Application	15
4	Probability Distributions: ➤ Binomial Distribution: Necessary conditions, Binomial Distribution Function and its properties, Applications ➤ Poisson Distribution: Necessary conditions, Poisson Distribution	15



	Function and its properties, Applications ➤ Normal distribution: Necessary conditions, Hyper Geometric Distribution Function and its properties, Applications. ➤ (Binomial distribution, Poisson distribution, Normal distribution for Practical Questions Only)	
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Objectives:

The primary objective of this course is to develop numerical logical reasoning and its application in commerce. Specifically, the course aims:

- To familiarize students with the concepts of Set Theory, Permutations, and Combinations as foundational tools for logical reasoning and data classification.
- To instill a deep understanding of random experiments, probability rules, and conditional probability essential for risk assessment and predictive modeling.
- To explain the concept of random variables and how to calculate expected values and variances to quantify averages and risks in uncertain environments.
- To train students in identifying and applying Binomial, Poisson, and Normal distributions to solve practical, real-world business and statistical problems.

Learning Outcomes:

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

- Apply operations on sets, Venn diagrams, and principles of permutations and combinations to solve complex counting and grouping problems in business contexts.
- Calculate probabilities of distinct business events using addition, multiplication, and Bayes' theorem.
- Construct discrete probability distributions and compute the expected value and variance for various business decision-making scenarios.
- Analyze quantitative data sets by selecting and applying the correct probability distribution model (Binomial, Poisson, or Normal) for practical problem-solving.

Suggested Readings:

- Business Mathematics by Sancheti & Kapoor (Sultan Chand & Sons)
- Mathematics for Economics and Business by J. S. Bhindra (Himalaya Publishing House)
- Business Mathematics by J.K. Sharma (Ane Books Pvt. Ltd.)
- Basic Mathematics for Commerce and Economics by Qazi Zameeruddin & V.K. Khanna (Vikas Publishing House)
- Textbook of Business Mathematics by Padmalochan Hazarika (S. Chand & Company)
- Coordinate Geometry by S.L. Loney (Arihant Publications - for Unit 3 fundamentals)
- Financial Mathematics by M.C. Kuchhal (Vikas Publishing House)
- Mathematics for Management by M. Raghavachari (Tata McGraw Hill)

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 8) (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-VIII

SEC 705 B

WRITING OF RESEARCH REPORT (For Without OJT)

UNIT	Particulars	Hours
1	WRITING RESEARCH REPORT ➤ Introduction ➤ Specific Consideration of Report Writing ➤ Some Technical Points of Report Writing ➤ Structure of a research report	15
2	CHAPTERS IN RESEATCH REPORT ➤ Writing a report on the introduction of the research problem ➤ Writing a report on the literature review ➤ Writing a report on the research methodology ➤ Writing a report on the analysis and interpretation of data ➤ Example of research report	15
	Total	30

Objectives:

- To equip students with a fundamental understanding of the research process, structure, and methodologies required to compile a business research report.
- To develop analytical and structural writing skills necessary to present financial, market, and commercial data clearly and professionally.
- To instill ethical research practices, emphasizing the correct usage of citations, referencing styles, and plagiarism avoidance.

Learning Outcomes:

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

- Design a structured outline for a business research report, ensuring a logical flow from the introduction to the conclusion.
- Apply proper academic formatting, citation styles (like APA or Harvard), and referencing mechanisms to their writing.
- Synthesize data analysis into clear, actionable business findings and present them objectively using visual aids.

Suggested Readings:

- Business Research Methods – *Donald R. Cooper & Pamela S. Schindler* (Tata McGraw-Hill). Excellent for contextualizing how data translates into reporting.
- Research Methodology: Methods and Techniques – *C.R. Kothari & Gaurav Garg* (New Age International). A standard, highly accessible text for Indian universities.
- How to Write and Publish a Scientific Paper / Report – *Robert A. Day & Barbara Gastel* (Cambridge University Press). Great for mastering formatting mechanics and structural clarity.



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	12.5 Marks
Class participation / Case analysis and presentation/ assignment, tutorials/ slip tests (announced/ surprised), quizzes etc.	12.5 Marks
Total	25 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 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 25 Marks and 60 minutes (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 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	Objective Questions (Equal weightage from all modules from Unit No. 1 to Unit No. 2) (any 5 out of 7) (It can include definitions, FIBs, True or False, one line answers, MCQs etc)	(05)
	Total	(25)



B.COM. SEMESTER – VIII (WITH HONOURS)				
Course No.	Course Type	Title of Course	Selection	Credits
801 A	DSC-M	Advanced Accounting (Corporate Financial Reporting)	(Select any one)	4
801 B	DSC-M	Advance Statistics (Business Research Methods - II)		
802 A	DSC-M	Advanced Accounting (Goods and Services Tax)	(Select any one)	4
802 B	DSC-M	Advance Statistics (Quantitative Techniques - II)		
803 A	DSC-M	Advanced Accounting (Advanced Cost & Management Accounting)	(Select any one)	4
803 B	DSC-M	Advance Statistics (Business Research Application)		
801 A	MIC	Business Administration – VIII (Social Media Marketing)	(Select any one)	4
801 B	MIC	Business Management – VIII (Service Marketing)		
801 C	MIC	Banking & Finance – VIII (International Banking and Finance)		
801 D	MIC	Statistics – VIII (Operational Research - II)		
801 E	MIC	Computer Application – VIII		
801 F	MIC	Accounting – VIII (Management Account)		
801 G	MIC	Economics – VIII (Economics of Growth and Development)		
SEMESTER – VIII (HONOURS WITH OJT)				
801	OJT	On the Job Training- As per SOP of Government of Gujarat for NEP 2020		6
(OR) SEMESTER – VIII (HONOURS WITHOUT OJT)				
804 A	DSC-M	Advanced Accounting (Operational Research in Commerce)	for Major A/C	4
805 A	SEC	Forensic Accounting & Audit - II		2
804 B	DSC-M	Advance Statistics (Business Mathematics - II)	for Major Statistic	4
805 B	SEC	Computer Application in Business Research		2
TOTAL				22
Note : The selection of minor subject should be other than the major subject selected.				



B.COM. SEMESTER – VIII (HONOURS WITH RESEARCH)				
Course No.	Course Type	Title of Course	Selection	Credits
801 A	DSC-M	Advanced Accounting (Corporate Financial Reporting)	(Select any one)	4
801 B	DSC-M	Advance Statistics (Business Research Methods - II)		
802 A	DSC-M	Advanced Accounting (Goods and Services Tax)	(Select any one)	4
802 B	DSC-M	Advance Statistics (Quantitative Techniques - II)		
803 A	DSC-M	Advanced Accounting (Advanced Cost & Management Accounting)	(Select any one)	4
803 B	DSC-M	Advance Statistics (Business Research Application)		
801 A	MIC	Business Administration – VIII (Social Media Marketing)	(Select any one)	4
801 B	MIC	Business Management – VIII (Service Marketing)		
801 C	MIC	Banking & Finance – VIII (International Banking and Finance)		
801 D	MIC	Statistics – VIII (Operational Research - II)		
801 E	MIC	Computer Application – VIII		
801 F	MIC	Accounting – VIII (Management Account)		
801 G	MIC	Economics – VIII (Economics of Growth and Development)		
801	RP	Research Project - As per SOP of Government of Gujarat for NEP 2020		6
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-VIII
DSC-M 801 A
CORPORATE FINANCIAL REPORTING

Units	Particulars	Hours
Unit 1	CONCEPTUAL FRAMEWORK OF CORPORATE FINANCIAL REPORTING - Meaning, Nature, Scope, and Objectives of Corporate Financial Reporting - Importance of Financial Reporting in Corporate Governance - Qualitative Characteristics of Financial Reporting, General & Specific Purposes of Financial Reporting - Benefits of Financial Reporting-Value Reporting Paradigm & Model - Corporate Reporting Environment and Transparency - Role of Ministry of Corporate Affairs (MCA), SEBI and ICAI	15
Unit 2	FINANCIAL STATEMENT ANALYSIS AND INTERPRETATION - Introduction & Meaning of Financial Statements, Objectives of Financial Statement, Contents of Financial Statements, Users of Financial Statements, Natures of Financial Statements-Features and Importance of Financial Statements-Limitations of Financial Statements. - Meaning -Types and Tools & Techniques of Analysis and Interpretation of Financial Statements: 1. Trend Analysis 2. Common size Statement 3. Comparative Statement analysis 4. Ratio Analysis (with Reverse calculations, finding out of missing items and Inter relationships among ratios and preparation of financial statements only) 5. Inter firm comparison & Intra firm comparison through Accounting Ratios (From the view point of stake holders) 6. Analysis through Du-Pont Control Chart Practical problems covering above tools & techniques	15
Unit 3	ACCOUNTS FOR PRICE LEVEL CHANGES - Meaning and Definition of Inflation Accounting, Historical Background and Development - Concept of Price Level Changes (General, Specific & Relative), Inflation and Purchasing Power, Need and Importance of Inflation Accounting, - Objectives of Accounting for Price Level Changes, Limitations of Historical Cost Accounting, Inflation Accounting & Disclosure Requirements in Different Countries, Challenges in Adoption. - Methods of Accounting for Change in Price: - 1. Current Purchasing Power [CPP] Method: (Meaning, Objectives, Methodology & Evaluation) 2. Current Cost Accounting [CCA] Method: (Meaning, Objectives, Methodology & Evaluation), Comparison Between CPP and CCA Methods Practical Questions	15



Unit 4	VALUE ADDED ACCOUNTING & REPORTING - Introduction, Meaning, Concepts of value addition, Meaning, Utility & Disclosure of Value Added Statement (VAS), - Concept & Computation of; 1. Economic Value Added (EVA) 2. Gross Value Added (GVA) 3. Net Value Added (NVA) 4. Market Value Added (MVA) Practical Questions	15
	Total Lectures / Hours	60

Objectives:

- To develop conceptual and analytical understanding of corporate financial reporting practices, financial statement analysis, and value-based reporting frameworks.
- To familiarize learners with contemporary developments in financial reporting.

Learning Outcomes:

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

1. Develop an understanding of the principles, objectives, and regulatory framework governing corporate financial reporting.
2. Analyze and interpret financial statements using various analytical tools and techniques for decision-making purposes.
3. Evaluate accounting methods for price level changes and their impact on financial reporting during inflationary conditions.
4. Examine value added reporting concepts and compute value-based performance indicators for corporate evaluation.

Suggested Readings:

1. Bhattacharyya, Asish K. – *Financial Accounting for Business Managers*. (Prentice Hall India) – [Focus on Ind AS & consolidation].
2. Lal, Jawahar & Seema Srivastava – *Corporate Financial Reporting*. (S. Chand & Co.) – [Simple language, Indian cases].
3. Reddy, T. S. & Hari Prasad Reddy, Y. – *Corporate Financial Reporting*. (Margham Publications) – [Problem-oriented].
4. Rawat, D.S. – *Corporate Financial Reporting*. (Taxmann) – [Updated as per Companies Act 2013 & Ind AS].
5. ICAI – Financial Reporting (Study Material for CA/CMA Final). Available at <https://www.icaai.org>.
6. B. D. Kumar – *Accounting Standards and Corporate Financial Reporting*. (Taxmann).
7. Elliott, Barry & Elliott, Jamie – *Financial Accounting and Reporting*. (Pearson – IFRS/Ind AS focus).
8. Wild, John J., Subramanyam, K. R. & Halsey, Robert F. – *Financial Statement Analysis*. (McGraw Hill) – [For analysis perspective].
9. Dhamija, Sanjay – *Financial Accounting for Managers*. (PHI Learning) – [Decision-oriented approach].
10. E. Mrudula & V.R.P.Kashyap (ICFAI) *Financial Reporting* edited Book
11. Jawaharlal: *Corporate Financial Reporting* (Taxmann Publications)

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

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 8) (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-VIII

DSC-M 801 B

Business Research Methods - II

Unit	Particulars	No. of Lectures \ Hours
1	TECHNIQUES OF ANALYSIS – I Measures of Central Tendency ➤ Definition of Central Tendency ➤ Criteria for an ideal measure of Central Tendency ➤ Measurement of Central Tendency: Mean, Median, Mode- their application and examples. ➤ Combined Arithmetic Mean, Concept of Harmonic and Geometric Mean. (Practical Questions Only) Measures of Dispersion ➤ Definition of Dispersion ➤ Criteria for an ideal measure of Dispersion ➤ Different Measurement of Dispersion- Range, Quartile Deviation, Mean Deviation, Standard deviation their application 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. (Practical Questions Only)	15
2	TECHNIQUES OF ANALYSIS – II Measures of Skewness ➤ 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 (Practical Questions Only) Measures of Kurtosis and Moments (Practical Questions Only)	15
3	TECHNIQUES OF ANALYSIS – III Measures of Association ➤ Correlation ➤ Regression ➤ Association of Attributes (Practical Questions Only)	15
4	RESEARCH HYPOTHESIS ➤ Meaning of Hypothesis ➤ Importance of Hypothesis ➤ Characteristics of Good Hypothesis	15



	➤ Criteria for constructing Hypothesis ➤ Criteria for Testing the Hypothesis ➤ Types of Hypothesis ➤ Limitations of Hypothesis	
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Objectives:

The objective of this course is to provide students with the analytical tools necessary to interpret data and communicate results. Specifically, the course aims:

- To provide a comprehensive understanding of the measures of central tendency and dispersion as the foundation for all statistical analysis.
- To enable students to identify patterns of skewness and association (correlation/regression) within business datasets.
- To introduce the logic and methodologies of business forecasting, allowing students to predict future trends based on historical time-series data.
- To develop proficiency in structuring and writing a formal research report, from literature review to data interpretation.
- To demonstrate the critical role of computer applications and software in modern business research, covering every stage from design to final reporting.

Learning Outcomes:

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

- Calculate and evaluate various averages (Mean, Median, Mode, Geometric Mean) and measures of spread (Standard Deviation, CV) to summarize business performance.
- Assess the symmetry and distribution of data using Karl Pearson's and Bowley's coefficients of skewness.
- Analyze the strength and direction of relationships between business variables using correlation and regression techniques.
- Generate business forecasts by applying time-series components and seasonal variation methods like moving averages and link relatives.
- Construct a professional, structured research report that meets academic and industry standards.
- Integrate computer-based tools efficiently into the research process to manage large datasets and automate complex statistical calculations.

Suggested Readings:

- Statistical Methods by S.P. Gupta (Sultan Chand & Sons)
- Business Statistics by J.K. Sharma (Vikas Publishing House)
- Research Methodology: Methods and Techniques by C.R. Kothari & Gaurav Garg (New Age International)
- Fundamentals of Statistics by S.C. Gupta (Himalaya Publishing House)
- Business Research Methods by Donald Cooper & Pamela Schindler (McGraw Hill Education)
- Statistics for Management by Richard I. Levin & David S. Rubin (Pearson Education)
- Computer Applications in Business by R. Parameswaran (S. Chand & Company)
- Business Research Methods by Alan Bryman & Emma Bell (Oxford University 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

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	Total	(50)





K.S.K.V. KACHCHH UNIVERSITY

Bachelor of Commerce

Semester-VIII

DSC-M 802 A

GOODS AND SERVICES TAX

Units	Particulars	Hours
Unit 1	INTRODUCTION TO GST - Concept and History of GST in India: Need, Advantages and challenges of GST, and constitutional background (101st Amendment), Evolution of indirect taxes in India. - Structure of GST: CGST, SGST, IGST, UTGST - meaning and scope - Important Definitions: Goods, Services, Person, Consideration, Supplier, Recipient, Business, India, Composite and Mixed Supply, Offences & Penalties, Appeals - GST Council: Structure and functions - GST Network, GST Suvidha Provider (GSP)	15
Unit 2	TIME, PLACE, VALUE OF SUPPLY & REGISTRATION - Time of Supply for goods and services - Place of Supply: Intra-state vs Inter-state. - Value of Supply: Transaction value, inclusions, exclusions, and rules for related persons. - Registration: Persons liable for registration, Compulsory and voluntary registration, Exemptions from registration, Threshold limits, Procedure for registration, Special provisions for causal taxable Persons and non-resident taxable persons, Cancellation vs Revocation of registration.	15
Unit 3	LEVY, EXEMPTIONS & INPUT TAX CREDIT (ITC) - Levy and Collection of Tax (Section 9): Meaning of Levy, Reverse Charge Mechanism (RCM), and Electronic Commerce Operator (ECO). - Exemptions: Concept of Nil Rated, Exempted, and Non-GST supplies. Power to grant exemptions. - Composition Scheme (Section 10): Eligibility, conditions, rates, and restrictions. Comparison with regular scheme. - Input Tax Credit (ITC): Meaning of Input Tax Credit, Eligibility, conditions for claiming ITC, blocked credits, Eligible and ineligible ITC, Apportionment of ITC, ITC on capital goods; Reversal of ITC in special circumstances, Input Service Distributor, Reverse Charge Mechanism (RCM), Matching, reversal, and recovery of ITC; Recent provisions on ITC restrictions and validations	15
Unit 4	GST RETURNS, ASSESSMENT & COMPLIANCE - Returns: Overview of GST return system, Types of returns (GSTR-1, GSTR-3B, GSTR-9 etc.); Due dates and procedures for filing. - Payment: Modes of payment, Electronic Cash Ledger, Electronic Credit Ledger, and Electronic Liability Register; Order of utilization of ITC, Interest on delayed payment; TDS/TCS provisions. - Refunds: General procedure and time limits for claiming GST refunds. - E-Way Bill: Generation, validity, and compliance	15



	- Assessment: Types of assessment under GST (Self-assessment, Provisional, Scrutiny, and Best Judgment Assessment), Assessment procedure. - Audit under GST: Concept of GST audit and annual return, Departmental audit, special audit. - Offences & Penalties: List of offences, general penalties, and compounding. - Compliance: Overview of anti-profiteering; Job work provisions; Recent amendments and compliance best practices.	
Total Lectures / Hours		60

Objectives:

- To provide fundamental understanding of GST framework in India and develop basic skills related to registration, levy, and compliance.
- To provide learners with comprehensive knowledge of GST provisions related to Input Tax Credit, return filing, payment mechanisms, refunds, and compliance procedures.
- To develop practical understanding of GST assessment, audit, penalties, and regulatory requirements for effective tax management and legal compliance.

Learning Outcomes:

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

1. Explain the constitutional framework and definitions under GST;
2. Explain the constitutional framework and definitions under GST;
3. Compute tax liability under different schemes and understand registration procedures;
4. Understand and apply provisions relating to Input Tax Credit, reverse charge mechanism, and ITC eligibility under GST;
5. Demonstrate knowledge of GST return filing, payment procedures, refund claims, and E-Way Bill compliance;
6. Explain GST assessment, audit procedures, offences, penalties, and compliance requirements.

Suggested Readings:

1. The Central Goods and Services Tax, 2017
2. The Integrated Goods and Services Tax, 2017
3. The Goods and Services Tax (Compensation to States), 2017
4. The Constitution (One hundred and First Amendment) Act, 2016
5. Datey, V.S. – *Indirect Taxes: Law and Practice (GST with Customs)*, Taxmann Publications.
6. Patial, R.K. & Thakur, P.K. – *Goods and Services Tax (GST) in India*, Bharat Law House.
7. Mohan, R. – *GST & Customs Law*, Sultan Chand & Sons (for BCom level).
8. ICAI – *GST Study Material for Intermediate/Final*, The Institute of Chartered Accountants of India.
9. ICSI – *Goods and Services Tax (GST) – Study Material*, The Institute of Company Secretaries of India.
10. T.N. Manoharan – *GST & Customs Law*, Snow White Publications.
11. Bare Act: *The Central Goods and Services Tax Act, 2017* (with latest amendments up to 2025).
12. GST Council Website – www.gstcouncil.gov.in (for notifications, circulars, and updates).
13. Gupta, S.S., Vastu and Sevakar, Taxmann Publications.



Structure of Course Examination

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	Total	(50)





K.S.K.V. KACHCHH UNIVERSITY

Bachelor of Commerce

Semester-VIII

DSC-M 802 B

Quantitative Techniques - II

Unit	Particulars	No. of Lectures \ Hours
1	THEORY OF GAMES ➤ Meaning of game ➤ Study of Two Person Zero-sum Game Problems and its assumptions ➤ Pure Strategies: Games with Saddle point ➤ Games without Saddle point ➤ Principles of Dominance ➤ Graphical method ➤ Conversion of Game problem into an L.P. problem ➤ Applications of Game theory. (Practical Questions Only)	15
2	SEQUENCING PROBLEMS: ➤ Meaning of Sequencing Problems ➤ Notations ➤ Terminology and Assumptions of Sequencing Problem ➤ Processing n jobs through two machines ➤ processing n jobs through three jobs, ➤ simple examples based on these models (Practical Questions Only)	15
3	INVENTORY CONTROL ➤ Introduction ➤ Meaning of Inventory Control ➤ Advantages of Carrying Inventory ➤ Terms of Inventory Controls ➤ Cost associated with inventory classification of inventory model (deterministic and probabilistic models) ➤ ABC and VED analysis of inventory. ➤ Simple illustration.	15
4	SIMULATION ➤ Introduction ➤ Process of Simulation ➤ Monte Carlo Simulation ➤ Simple examples.	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 Quantitative techniques.
- To understand the basics in the field of game theory.



- To understand the basics in the field of inventory control.
- To understand the basics in the field of Simulation

COURSE OUTCOMES

- Recognize the importance and value of Quantitative techniques in solving practical problems in industry
- Observing the data from statistical concept angle.
- Get awareness about the Quantitative techniques.
- Will be able to understand the importance of basic Quantitative techniques.
- 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 Research – S.D.Sharma
3. An outline of Statistics theory: Goon, Gupta andDasgupta
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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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 8) (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-VIII

DSC-M 803 A

ADVANCED COST & MANAGEMENT ACCOUNTING

Units	Particulars	Hours
Unit 1	RESPONSIBILITY ACCOUNTING - Introduction: Meaning, Definition, Basic Principles, Evolution and need for responsibility accounting in large and complex organizations, Features (Characteristics) of Responsibility Accounting, Objectives of Responsibility Accounting, Steps/Process in Responsibility Accounting, Advantages & Disadvantages of Responsibility Accounting. - Responsibility Reporting: Prerequisites of Responsibility Accounting- Reporting to Management & Control Reports. - Responsibility Centers: Expenses Centers, Revenue Centers, Profit Centers, Investment Centers, Controllable vs. uncontrollable costs/revenues in each center. Practical Questions	15
Unit 2	EMERGING ISSUES - Cost Audit: Introduction-Meaning- Advantages and Disadvantages- Cost Audit v/s Financial Audit-Cost Auditor qualifications and appointment-Cost Audit and Cost Investigation-Sachar Committee-Cost Audit Rules - Cost Reduction: Introduction-Meaning, Definition & Characteristics- Importance-Planning and Organization-Programme & Prerequisites-Cost Reduction Area- Tools, Techniques & Mechanism - Cost Control: Introduction-Meaning, Definition & Characteristics- Objectives- Prerequisites- Difference between cost control and Cost Reduction - Methods of cost control- Brief Concepts of cost control techniques: 1. Inventory Control: [ABC Analysis- VED Analysis- FNSD Analysis-EOQ Model] 2. Labour Cost Control: [Labor Productivity and Efficiency & Learning Curve] 3. Overhead Cost Control: Under and over absorption of overhead.	15
Unit 3	PRODUCT PRICING - Introduction: Meaning and importance of pricing, Role of management accountants in pricing decisions, Objectives of pricing, Factors affecting Pricing decisions, Short-term vs. Long-term pricing decisions - Different Methods of Product Pricing: 1. Full Cost Plus 2. Marginal Cost Plus 3. Differential Cost Plus 4. Opportunity Cost Based Pricing 5. Conversion Cost Based Pricing 6. Current Market Price 7. Return on Investment Pricing 8. Short Run V/s Long Run Pricing Decision 9. Target Costing 10. Life Cycle Product Costing and Pricing 11. Economic Approach to Pricing 12. Consumer Oriented Pricing 13. Controlled Pricing Practical Questions	15



Unit 4	LEARNING CURVE - Introduction to Learning Curve: Definition and origin of learning curve theory, Concept, Definition, Nature and Characteristics of Learning Curve, Assumptions of Learning Curve. Experience Curve vs Learning Curve, Advantages and Limitations of learning curve. - Models of learning curve: Cumulative Average Time Model, Incremental Unit Time Model, Learning Curve Models and Equations - Learning Curve Ratio and Effect: Learning curve ratio (e.g., 80%, 90% learning curve), Graphical Presentation of Learning Curve, Estimation of Learning Curve Rate, Factors influencing the learning rate Practical Questions	15
	Total Lectures / Hours	60

Objectives:

- To develop advanced knowledge and analytical skills in cost and management accounting techniques such as responsibility accounting, process costing, pricing strategies, and learning curve analysis for effective managerial decision-making.
- To equip students with the ability to apply modern cost management practices including cost control, productivity analysis, and management audit to enhance organizational efficiency and strategic performance.

Learning Outcomes:

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

1. Evaluate responsibility centers and prepare responsibility reports to assess managerial performance and ensure effective cost control in decentralized organizations;
2. Compute process costs, including equivalent units, joint products, and by-products, and analyze cost allocation in continuous production environments;
3. Apply various pricing techniques and evaluate pricing decisions under different cost and market conditions to maximize profitability;
4. Analyze learning curve models and estimate learning rates to forecast costs and improve production efficiency.

Suggested Readings:

1. Introduction to Management Accounting: Charles T. Horngren, Gary L. Sundem, Dave Burgstahler, Jeff O. Schatzberg, Pearson Education.
2. Management Accounting: Anthony A. Atkinson, Robert S. Kaplan, Ella Mae Matsumura, S. Mark Young. Dorling Kindersley (India) Pvt. Ltd
3. Management Accounting: Singh, Surender, Scholar Tech Press, New Delhi.
4. Managerial Accounting: Garrison H., Ray and Eric W. Noreen McGraw Hill
5. Management Accounting: Goel, Rajiv, International Book House,
6. Management Accounting: Arora, M.N. Vikas Publishing House, New Delhi.
7. Management Accounting: Maheshwari S.N. & S.N. Mittal, Mahavir Book Depot, Delhi.
8. Management Accounting: Theory & Practice Singh S. K. & Gupta Lovleen Pinnacle Pub.
9. Principles of Management Accounting: Manmohan S. N. Goyal
10. Management Accounting: Moore, Carl L, Jaedicke Robert K.
11. Management Accounting: Hingorani
12. Management Accounting: N. P. Shrinivasan
13. Management Accounting: Khan and Jain

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



Structure of Course Examination

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Total	50 Marks

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	Total	(50)





K.S.K.V. KACHCHH UNIVERSITY

Bachelor of Commerce

Semester-VIII

DSC-M 803 B

Business Research Application

Unit	Particulars	No. of Lectures \ Hours
1	TESTING OF HYPOTHESES AND Z- TEST ➤ Meaning of statistical hypothesis ➤ Definitions of Null hypothesis, Alternate hypothesis ➤ Simple and Composite hypothesis ➤ Critical region ➤ Type-I and Type- II errors ➤ Power of tests ➤ One tailed and Two tailed tests ➤ Idea of parameter and statistic, ➤ Standard error of statistic, ➤ Level of significance. ➤ Large sample Test (Z- 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. ➤ simple examples based on these tests.	15
2	STUDENT'S T TEST: ➤ Introduction to t-distribution, its probability density function (statement only), 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. (Practical Questions Only) CHI-SQUARE TEST: ➤ Introduction to chi-square distribution, its probability density function (statement only), applications of chi-square test: (1) testing variance of a small sample, (2) testing independence of attributes using $m \times n$ contingency table, using the formula for 2×2 contingency table with Yate's correction (without proof), (3) testing goodness of fit (Binomial and Poisson distributions only) ➤ simple examples (Practical Questions Only)	15
3	VARIANCE RATIO TEST AND EXPERIMENTAL DESIGN ➤ Introduction to F-distribution ➤ Its probability density function (statement only)	15



	➤ Applications of F-test: (1) comparing variances of 2 small samples, (2) testing means of several small samples – ANOVA (one way and two way analysis). ➤ Concept of design of experiments ➤ Principles of design of experiment – randomization, replication and local control ➤ Concepts of CRD, RBD and LSD ➤ Simple examples based on these tests.	
4	ANALYSIS OF COVARIANCE ➤ Introduction ➤ assumptions for Analysis of Covariance ➤ Uses of Covariance Analysis ➤ simple examples based on these tests.	15

Objectives:

The objective of this course is to transition students from descriptive statistics to inferential data analysis. Specifically, the course aims:

- To instill a deep understanding of the logic of hypothesis testing, including the trade-offs between Type I and Type II errors.
- To master the application of Large Sample Tests (Z -tests) for proportions and means in various business contexts.
- To provide proficiency in Small Sample Theory using t -tests, F -tests, and Chi-square distributions for variance and independence testing.
- To introduce the principles of Experimental Design (CRD, RBD, LSD) to ensure research data is collected under controlled, scientifically valid conditions.
- To explain the utility of Analysis of Variance (ANOVA) and Analysis of Covariance (ANCOVA) in comparing multiple groups and controlling for extraneous variables.

Learning Outcomes:

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

- Formulate null and alternative hypotheses and determine the appropriate level of significance and critical regions for any given data set.
- Calculate and Interpret p -values and confidence intervals (95% and 99%) to make data-driven business decisions.
- Evaluate relationships between categorical variables using Chi-square tests for independence and goodness-of-fit.
- Conduct and Analyze ANOVA (One-way and Two-way) to compare the effectiveness of different business strategies, marketing campaigns, or production processes.
- Apply experimental design principles to minimize bias and error in field or laboratory research.
- Perform ANCOVA to adjust for "noise" or covariates, ensuring a more accurate measurement of the primary research variable.

Suggested Readings:

- Fundamentals of Mathematical Statistics by S.C. Gupta & V.K. Kapoor (Sultan Chand & Sons)
- Statistical Methods by S.P. Gupta (Sultan Chand & Sons)
- Business Statistics by J.K. Sharma (Vikas Publishing House)
- Design and Analysis of Experiments by Douglas C. Montgomery (Wiley)
- Introductory Statistics by Prem S. Mann (Wiley)



- Applied Statistics in Business and Economics by David Doane & Lori Seward (McGraw Hill)
- Research Methodology: Methods and Techniques by C.R. Kothari & Gaurav Garg (New Age International)
- Business Research Methods by Donald Cooper & Pamela Schindler (McGraw Hill Education)

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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 8) (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-VIII

MIC 801 A

BUSINESS ADMINISTRATION – VIII (SOCIAL MEDIA MARKETING)

Units	Particulars	Hours
Unit 1	INTRODUCTION TO SOCIAL MEDIA MARKETING The Social Media Landscape: Definition, Nature, Scope, and Importance of Social Media Marketing (SMM), Evolution and Growth of Social Media. - Difference: Difference between Traditional Marketing, Digital Marketing, and Social Media Marketing. - Types of Social Media: Social Networking Sites, Media Sharing Networks, Discussion Forums, Blogging & Microblogging, Social Bookmarking, and Review Sites. - Benefits & Challenges: Benefits and Challenges of Social Media Marketing - Social Media Marketing Strategy: Planning, Goal Setting (SMART Objectives), Audience Research, Competitor Analysis, and Budgeting.	15
Unit 2	SOCIAL MEDIA PLATFORMS AND CONTENT STRATEGY - Platform Platforms: Facebook, Instagram, LinkedIn, YouTube, X (Twitter), Pinterest, Snapchat, WhatsApp Business, Pinterest (visual discovery), TikTok their unique characteristics and roles in marketing. - Organic Reach Strategies: Posting Calendar, Content Pillars, Community Building, User-Generated Content, and Influencer Collaboration (Micro-influencers focus in India). - Content Marketing Strategy: Content Strategy for social media, Types of Social Media Content, The Content 80/20 Rule, Content Calendars, and Content Pillars.	15
Unit 3	SOCIAL MEDIA ADVERTISING AND COMMUNITY MANAGEMENT - Social Media Advertising: Meaning and Scope, Paid Advertising Concepts, Importance and differences from organic reach. - Targeting and Segmentation: Identifying target markets and audience segmentation; identifying and generating consumer personas. - Strategy Development: Determining strategies for different industries and choosing the right platforms for a brand, Facebook and Instagram Advertising Basics, LinkedIn Advertising for Professional Marketing, Video Marketing on YouTube. - Community Management: Techniques for organic growth, handling negative feedback/trolls, and crisis management on social media.	15
Unit 4	SOCIAL MEDIA ANALYTICS, ETHICS AND EMERGING TRENDS - Social Media Analytics: Meaning and Importance, Key Performance Indicators (Reach, Impressions, Engagement Rate, Click-Through Rate (CTR), Conversion Rate, ROI). - Tools: Platform Insights (Meta Insights, YouTube Analytics, LinkedIn Analytics, Twitter Analytics), Google Analytics for Social Traffic, and Third-party Tools. - Legal Aspects: Legal Issues in Social Media Marketing, Copyright Issues, Disclosure Norms for Sponsored Content, and Advertising Standards Council of India (ASCI). - Ethical Issues: Transparency, Fake News, Data Misuse, Privacy Concerns, and	15



	Responsible Marketing. - Emerging Trends: AI in Social Media (Chatbots, Content Generation, Predictive Analytics), Short-form Video (Reels/Shorts), Social Commerce (Shop Features), Voice & AR/VR, Web3 & NFTs, and Omnichannel Integration.	
	Total Lectures / Hours	60

Objectives:

- To enable students to understand the role of social media in modern marketing, develop platform-specific content strategies and manage social media campaigns.
- To measure performance, and analyze social media ROI while adhering to ethical and legal standards.

Learning Outcomes:

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

1. Develop an understanding of the concepts, scope, strategic planning, and significance of social media marketing within the contemporary digital environment;
2. Analyze the characteristics of major social media platforms and design effective content strategies to enhance audience engagement and brand communication;
3. Evaluate social media advertising techniques, audience targeting methods, and community management practices for effective digital brand promotion;
4. Assess social media performance metrics, ethical and legal considerations, and emerging technological trends shaping social media marketing practices.

Suggested Readings:

1. Tracy L. Tuten and Michael R. Solomon – *Social Media Marketing*
2. Dave Evans – *Social Media Marketing: The Next Generation of Business Engagement*
3. Vandana Ahuja – *Digital Marketing*
4. Seema Gupta – *Digital Marketing*
5. Keith A. Quesenberry – *Social Media Strategy: Marketing and Advertising in the Consumer Revolution*
6. Bhatia, Puncet S. – *Social Media & Mobile Marketing*, Pearson Education.
7. Quesenberry, Keith R. – *Social Media Strategy: Marketing, Advertising, and Public Relations in the Consumer Revolution*, Rowman & Littlefield.
8. Philip Kotler, Hermawan Kartajaya, and Iwan Setiawan – *Marketing 4.0: Moving from Traditional to Digital*
9. Agresta, Steph, & Bough, Bonin – *Perspectives on Social Media Marketing*, Cengage Learning.
10. Charlesworth, Alan – *Social Media Marketing: Marketing in a Web 2.0 World*, Routledge.
11. Scott, David Meerman – *The New Rules of Marketing and PR*, John Wiley & Sons.
12. McDonald, Jason – *Social Media Marketing Workbook: How to Leverage the Social Media Revolution*, CreateSpace Independent Publishing.

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.

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 8) (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-VIII

MIC 801B

BUSINESS MANAGEMENT – VIII (SERVICE MARKETING)

Units	Particulars	Hours
Unit 1	INTRODUCTION TO SERVICES MARKETING - Concept and Definition of Services; Nature, Scope, and Importance of Services Marketing, Characteristics of Services, Classification of Services. - Evolution of Service Marketing, Difference Between Goods Marketing and Service Marketing. - Service Sector and Economic Development, Contribution of Services to Indian Economy, Service Marketing Environment, Services Marketing Triangle (Company-Employee-Customer). - Challenges and Issues in Services Marketing; Service Economy and Emerging Service Sectors in India.	15
Unit 2	CONSUMER BEHAVIOUR IN SERVICES AND SERVICE QUALITY MANAGEMENT - Consumer Behaviour in Services: The Three-Stage Model (Pre-purchase, Service Encounter, and Post-encounter stages); Search, Experience, and Credence attributes.; Factors Influencing Service Purchase. - Service Quality Management: Meaning and Importance, Dimensions of Service Quality, SERVQUAL, SERVPERF, and other tools; Gaps Model of Service Quality. - Customer Satisfaction, Loyalty, and Retention; Relationship Marketing in Services; Lifetime Value of Customers. - Service Failure, Complaint Behaviour, and Service Recovery Strategies; Moments of Truth and Critical Incidents.	15
Unit 3	SERVICE MARKETING MIX - Expanded Marketing Mix: Moving beyond the traditional 4 Ps to the 7 Ps of services: Product, Price, Place, Promotion, People, Process, and Physical Evidence - Service Product & Pricing: Service product levels (core vs. supplementary), branding in services, and new service development processes. Pricing objectives and approaches (cost-based, demand-based, and competition-based) - Service Delivery & Communication: Distribution strategies through physical and electronic channels. Elements of the promotion mix and the importance of Integrated Marketing Communications (IMC) for services. - Extended Mix Elements: The role of People (service personnel as marketers), Process (service blueprinting and design), and Physical Evidence (the servicescape and tangible clues)	15
Unit 4	SERVICE RECOVERY AND INDUSTRY APPLICATIONS - Service Recovery: The Service Recovery Paradox; Dealing with complaining customers; Developing effective service guarantees. - Customer Relationship Management (CRM): Building customer loyalty; The Wheel of Loyalty; Membership and CRM systems in services. - Sectoral Applications: ➤ Financial Services: Banking and Insurance marketing. ➤ Hospitality & Tourism: Marketing for hotels and travel agencies.	15



	➤ Health & Education: Marketing of hospitals and professional educational institutions. ➤ Future Trends: Impact of AI, Chatbots, and Automation on service delivery.	
	Total Lectures / Hours	60

Objectives:

- The course brings out the emerging service environment in India and the world. It emphasizes the distinctive aspects of Services Marketing.
- It aims at equipping students with concepts and techniques that help in taking decisions relating to various services marketing situations.

Learning Outcomes:

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

1. Develop an understanding of the concepts, characteristics, scope, and economic significance of services marketing within the service sector;
2. Analyze consumer behaviour, service quality dimensions, customer satisfaction, and relationship management practices in service organizations;
3. Examine the expanded service marketing mix and its application in designing, delivering, and promoting service offerings;
4. Evaluate service recovery strategies, customer relationship management practices, and sector-specific applications of service marketing in contemporary industries.

Suggested Readings:

1. Lovelock, C., Wirtz, J., & Chatterjee, J. – Services Marketing: People, Technology, Strategy, Pearson Education (7th/8th Edition).
2. Zeithaml, V. A., Bitner, M. J., Gremler, D. D., & Pandit, A. – Services Marketing: Integrating Customer Focus Across the Firm, McGraw Hill.
3. Jha, S. M. – Services Marketing, Himalaya Publishing House (2026 Edition).
4. Nargundkar, Rajendra – Services Marketing: Text and Cases, Tata McGraw Hill.
5. C. Bhattacharjee – Services Marketing – Excel Books
6. Ravi Shankar – Services Marketing: The Indian Perspective – Excel Books
7. Adrian Payne – The Essence of Services Marketing – Prentice Hall
8. Helen Woodruffe – Services Marketing – Macmillan Education
9. Christian Gronroos – Service Management and Marketing – Wiley Publications
10. K. Douglas Hoffman and John E.G. Bateson – Services Marketing: Concepts, Strategies and Cases – Cengage Learning
11. Rajendra Nargundkar – Services Marketing – Tata McGraw Hill
12. S.K. Bhattacharya – Services Marketing: Concepts, Planning and Implementation – Excel Books
13. Philip Kotler and Kevin Lane Keller – Marketing Management – Pearson Education

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 8) (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-VIII

MIC 801C

**BANKING AND FINANCE – VIII
(INTERNATIONAL BANKING AND FINANCE)**

Units	Particulars	Hours
Unit 1	INTRODUCTION TO INTERNATIONAL BANKING - Meaning and Definition of International Banking - features of International Banking - Reasons for growth of international banking - Functions of international banks	15
Unit 2	INDIA'S ROLE IN INTERNATIONAL BANKING AND FINANCE - Evolution of Foreign Banks in India - India's external commercial borrowings (ECBs) and their impact on corporate financing - Role of Indian banks in channeling capital flows - RBI's regulatory framework for cross-border transactions - Comparative analysis of Indian Banks vs. Foreign Banks in India's financial ecosystem	15
Unit 3	NRI BANKING SERVICES - Concept and Importance of NRI Banking - Types of NRI Accounts (NRE, NRO, FCNR) - Investment Opportunities for NRIs in India - NRI remittances and their impact on India's economy	15
Unit 4	INTERNATIONAL TRADE FINANCE OPERATIONS AND FINANCIAL INSTITUTIONS - Export finance: Pre-shipment and post-shipment credit - Import finance and letter of credit (LC) - Types of LC: Irrevocable, Confirmed, Revolving - Documentary collections (D/P, D/A) - Concept and Role of International Financial Institutions in Global Finance – IMF, World bank, NDB by BRICS, ADB	15
Total Lectures / Hours		60

Objectives:

- Introduce foundational concepts in International Banking, including its meaning, features, functions, reasons for growth, global trends, and future prospects.
- Develop an understanding of NRI Banking services, with emphasis on types of NRI accounts (NRE, NRO, FCNR), investment opportunities for NRIs in India, remittances, and their impact on India's economy.



- Explain international trade finance operations, including export finance (pre-shipment and post-shipment credit), import finance, Letter of Credit (LC) types, bank guarantees, and documentary collections (D/P, D/A).
- Familiarise students with international payment systems, including wire transfers, SWIFT, SEPA, Fedwire, CHIPS, and online payment methods, along with their features, processes, advantages, and disadvantages.
- Examine the role of International Financial Institutions (IFIs) in global finance, including IMF, World Bank, New Development Bank (NDB) by BRICS, and Asian Development Bank (ADB), their objectives, functions, and contribution to economic development.

Learning Outcomes:

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

1. Students will demonstrate the ability to define International Banking, explain its features and functions, and analyse global trends and future prospects in written assessments.
2. Students will acquire the skills to differentiate between NRE, NRO, and FCNR accounts, evaluate investment opportunities for NRIs, and analyse the impact of NRI remittances on India's economy through case studies.
3. Students will apply theoretical frameworks to understand trade finance instruments, explain LC types and bank guarantees, and analyse documentary collections for import-export transactions.
4. Students will be acquainted with international payment systems including SWIFT, wire transfers, SEPA, and online payment methods, and will critically evaluate and select appropriate payment methods based on transaction requirements.
5. Students will develop the capacity to differentiate between various IFIs (IMF, World Bank, NDB, ADB), explain their functions and lending operations, and evaluate their role in global economic development and stabilization in projects or essays.

Suggested Readings:

1. Bhole, L. M., & Mahakud, J. (2011). Financial institutions and markets: Structure, growth and innovations (5th ed.). Tata McGraw Hill Education.
2. Desai, V. (2010). International finance: Contemporary issues. Himalaya Publishing House.
3. Gupta, S. B. (2012). Monetary economics: Institutions, theory and policy. S. Chand Publishing.
4. Khan, M. Y. (2014). Indian financial system (9th ed.). Tata McGraw Hill Education.
5. Varshney, P. N., & Mittal, D. K. (2015). Indian financial system. Sultan Chand & Sons.
6. Eun, C. S., & Resnick, B. G. (2018). International financial management (8th ed.). McGraw Hill Education.
7. Madura, J. (2017). International financial management (13th ed.). Cengage Learning.
8. Mishkin, F. S. (2019). The economics of money, banking, and financial markets (12th ed.). Pearson.
9. Pilbeam, K. (2013). International finance (4th ed.). Palgrave Macmillan.
10. Shapiro, A. C. (2014). Multinational financial management (10th ed.). Wiley.

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 8) (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-VIII

MIC 801 D

STATISTICS – VIII (Operations Research - II)

Unit	Particulars	No. of Lectures \ Hours
1	DECISION THEORY ➤ Meaning and Importance of Decision Theory ➤ Components of Decision Theory ➤ Different Methods of Taking Decision ○ Maxi – Min Principle ○ Maxi – Max Principle ○ Laplace's Principle ○ Hurwitz's Principle ○ Expected Monetary Value (EMV) ○ Expected Profit under Perfect Information (EPPI) ○ Expected Value for Perfect Information (EVPI) ➤ Practical Problems relating to the stated Methods	15
2	GAME THEORY ➤ Meaning of Game ➤ Two Person Zero Sum Game ➤ Strategy and Pay – off matrix for two persons zero sum game ➤ Saddle point ➤ Pure strategy ➤ Value of the Game ➤ Mixed Strategy ➤ Dominance Principle for Solving the Game without Saddle Point ➤ Reduction of m x n pay off matrix into 2 x 2 matrix using dominance principle and solving the Game ➤ Simple Sums of Game Theory – with and without Saddle point using dominance principle only	15
3	PERT AND CPM TECHNIQUES ➤ Meaning and Characteristics of Path Evaluation Review Technique ➤ (PERT) ➤ Explanation of basic terms such as ○ Activity ○ Event ○ Dummy Activity	15



	○ Optimistic Time ○ Pessimistic Time ○ Most Likely Time ○ Expected Time ○ Fulkerson's rules for numbering the event ➤ Meaning of Critical Path Method (CPM) ➤ Difference between PERT and CPM ➤ Earliest Start Time (EST) ➤ Earliest Finish Time (EFT) ➤ Latest Start Time (LST) ➤ Latest Finish Time (LFT) ➤ Total Float Time of Activity ➤ Uses and Limitations of PERT and CPM ➤ Simple Examples on the basis of all above	
4	SEQUENCING PROBLEMS ➤ Introduction to Sequencing Problems: ➤ Overview of sequencing problems in operations research ➤ Notations, Terminology and Assumptions of Sequencing Problems ➤ Processing n jobs through two machines ➤ Processing n jobs through three machines ➤ Simple examples based on these models	15

Objectives:

The course aims at building capabilities in the students for analyzing different situations in the industrial/ business scenario involving limited resources and finding the feasible solution within constraints. The objective of this course is to enable the student to understand and analyze managerial problems to equip him/ her to use the resources such as capitals, materials, production controlling, directing, staffing, and machines more effectively.

Learning Outcomes:

Understanding the basic concept and working of O.R. to solve the Industrial/ Organizational problem in optimum manner. Solve Decision Theory using appropriate technique and interpret the results obtained. Determine feasible strategy for Minimization of Cost of shipping of products from source to Destination using various methods, finding initial basic feasible solution of the Transportation problems. Optimize the allocation of resources to Demand points in the best possible way using various techniques and minimize the cost or time of completion of number of jobs by number of persons as well as maximize the profit or sale.

Suggested Readings:

1. Operation Research - Kanti Swaroop
2. Operation Research : P. K. Gupta and Man Mohan



3. Operation Research : Dr R. V. S. Prasad
4. Operation Research : Dr. D. Giri
5. Operation Reach – S. D. Sharma and J. K. Sharma
6. Operations research - Models and methods by Chandrasekar Salimath, Bhupendar Parashar.
7. Operations Research – Taha
8. Operations Research – N. D. Vora

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 8) (It can include definitions, FIBs, True or False, one line answers, MCQs etc)	(10)
	Total	(50)





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Semester-VIII

MIC 801 E

Computer Application —VIII

UNIT NO.	CONTENTS	NO. OF LEC TRUES
1	Fundamentals of Digital Marketing and E-Commerce (Theory) 1.1 Introduction to Digital Marketing • Concepts and Scope of Digital Marketing • Traditional Marketing vs Digital Marketing • Digital Marketing Ecosystem 1.2 Online Consumer Behavior • Customer Journey Mapping • Digital Buying Process • Market Segmentation and Targeting 1.3 E-Commerce Fundamentals • Types of E-Commerce Models (B2B, B2C, C2C) • Online Marketplaces • Digital Payment Systems 1.4 Digital Branding • Brand Building through Digital Media • Online Reputation Management • Personal and Business Branding	15
2	Digital Advertising and Marketing Analytics (Theory) 2.1 Search Engine Marketing (SEM) • Search Engines and Their Role • Google Ads Fundamentals • Keyword Research and Planning 2.2 Social Media Marketing • Marketing through Facebook, Instagram, LinkedIn, and YouTube • Social Media Campaign Planning • Influencer Marketing Concepts 2.3 Content Marketing • Blog Marketing • Email Marketing • Video Marketing • Content Strategy Development 2.4 Marketing Analytics • Key Performance Indicators (KPIs) • Website Traffic Analysis • Campaign Performance Measurement • Introduction to Google Analytics	15
3	Digital Marketing Tools Laboratory (Practical) 3.1 Website and Content Creation	15



	• Creating Simple Business Websites using Website Builders • Landing Page Design • Content Publishing and Management 3.2 Graphic Design for Marketing • Designing Social Media Posts • Banner and Advertisement Creation • Brand Logo and Promotional Material Design 3.3 SEO and Content Optimization • Keyword Research Practice • On-Page SEO Techniques • Meta Tags and Content Optimization 3.4 Email Marketing • Creating Email Campaigns • Newsletter Design • Customer Database Management Practical Exercises 1. Design a business landing page. 2. Create social media advertisements. 3. Perform keyword research for a product. 4. Design an email marketing campaign. 5. Create a content calendar for one month.	
4	Advertising Platforms and Marketing Analytics Laboratory (Practical) 4.1 Online Advertising Platforms • Creating Google Ads Campaigns (Demo) • Facebook and Instagram Ad Setup • Audience Targeting Techniques 4.2 Social Media Management Tools • Post Scheduling • Campaign Monitoring • Engagement Analysis 4.3 Marketing Analytics Tools • Website Traffic Analysis • Campaign Performance Reports • Dashboard Creation using Spreadsheet Software 4.4 Mini Project Development of a Complete Digital Marketing Campaign for a Business/Product including: • Website/Landing Page • Social Media Content • Advertisement Plan • Analytics Report Practical Exercises 1. Create a Google Ads campaign plan. 2. Design Facebook/Instagram advertisements. 3. Analyze website traffic reports. 4. Create marketing dashboards using spreadsheets. 5. Prepare a digital marketing strategy report.	15

Suggested Readings:

1. Digital Marketing – McGraw Hill Education.
2. Digital Marketing For Dummies – Wiley.
3. Fundamentals of Digital Marketing.
4. Marketing Analytics – Wiley.
5. Social Media Marketing All-in-One For Dummies – Wiley.
6. Contagious: Why Things Catch On – Simon & Schuster.

Useful Software and Tools

- [Google Analytics](#)
- [Google Ads](#)
- [Canva](#)
- [WordPress](#)

Learning Outcomes:

After successful completion of the course, students will be able to:

1. Understand digital marketing concepts and online consumer behavior.
2. Plan and execute digital advertising campaigns.
3. Create marketing content using modern software tools.
4. Analyze campaign performance using analytics tool

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(UnitNo.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(UnitNo.2)	(10)
Q.3	Objective Questions (Equal weight age from all modules from UnitNo.1to ®) Unit No. 2) (any 5 out of 7) Sof S (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

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Semester-VIII

MIC 801 F

ACCOUNTING – VIII (MANAGEMENT ACCOUNT)

Units	Particulars	Hours
Unit 1	FINANCIAL STATEMENT ANALYSIS - Introduction, - Financial Statement Analysis using the Tool kit of Multi-Step Income Statement - Horizontal Analysis - Common Size Analysis - Trend Analysis Examples (Simple Example Only).	15
Unit 2	RATIO ANALYSIS - 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 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) Practical Problems (Excluding Reverse types of Practical Problems) (Simple Example Only).	15
Unit 3	CASH BUDGET - Introduction - Advantages and limitations of Cash Budget - Methods of preparing Cash Budget: Cash Receipts and Disbursement Method - Adjusted Earnings Method - Balance Sheet Projection Method and Working Capital Differential Method. Simple Example Only.	15
Unit 4	CASH FLOW STATEMENT - 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 Simple Example Only.	15
Total Lectures / Hours		60



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 Cash 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;

Suggested Readings:

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



Structure of Course Examination

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

Internal Evaluation System

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 8) (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-VIII

MIC 801 G

ECONOMICS – VIII

(Economics of Growth and Development)

Units	Particulars	Hours
Unit 1	Economic Growth and Economic Development: Meaning and difference of Economic Growth and Economic Development. Various indicators of growth and development- PQLI, HDI, Gender Index, Standard of Living Index.	15
Unit 2	Theories Of Economy Growth: Domar Model of Economic Growth. Harrod Model of Economic Growth. Balance Growth Model- Nurkse Model. Unbalance Growth Model- Hirschman Model	15
Unit 3	Obstacles In Growth & Development: Poverty: Meaning, causes and its economic effects. Population: Meaning of Birth rate and death rate, its economic effects. Unemployment: Meaning, types and its economic effects.	15
Unit 4	Development And Environment: Sustainable Development. Pollution: Types and causes. Regional Inequality-income inequality -dualism. Development and climate change. Kyoto Protocol: Its significance. Carbon Credit. Concept of Bio-diversity.	15
Total Lectures / Hours		60

Objectives:

Students should be aware with the basics of economic growth, development and its indicators in and around the world.

Learning Outcomes:

On successful completion of the course the students will be able to understand the different economic growth models statistically and its obstacles.

Suggested Readings:

1. Economics of Development: Michel P Todero
2. Leading Issues in Economic Development: Meier G. M.
3. Development & Planning- Theory & Practice: Mishra & Puri
4. Economic Development and Planning: M. L. Jhingan.



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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 8) (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-VIII

On The Job Training (OJT 801)

Name of the Course:	On The Job Training (OJT)
Course credit:	06
Teaching Hours:	180 (Hours)
Total marks:	150

Introduction:

NEP-2020 places a strong emphasis on the vocationalization of education. One crucial component of the new undergraduate (UG) programme is its practical application in real-life situations. All students are expected to participate in internships, apprenticeships, or on-the-job training (OJT) with firms, industries, or organizations.

Students will have opportunities to engage in internships, apprenticeships, or OJT with a variety of entities, including local industries, business organizations, healthcare and related fields, local governments (such as panchayats and municipalities), local police stations, Parliament or elected representatives, media organizations, artists, craftspeople, and a wide range of other organizations. These experiences allow students to apply the knowledge gained during their academic studies to practical situations, enhancing their employability.

OBJECTIVES:

The On-the-Job Training (OJT) program in B.Com. is designed to bridge the gap between theoretical knowledge and practical application in the field of commerce and business. The specific objectives of the OJT are:

1. To provide practical exposure to real business and organizational environments
2. To develop professional skills, work ethics, and interpersonal abilities
3. To enhance employability and entrepreneurial capabilities
4. To enable students to apply classroom knowledge in real-life situations
5. To build industry-academia linkage
6. To foster problem-solving and decision-making skills

OJT IMPLEMENTATION PROCESS:

The department/centre/institution may consider the following mechanism for implementing Internship:

1. **Establishment of Internship Cell:** Colleges/departments/institutions are encouraged to establish an Internship Cell responsible for the smooth functioning of the program. It will consist of the Head of the Department, Internship Coordinator, Faculty Mentors, and one/two Student Coordinators.
2. **Coordinator Roles:** One teaching faculty member and one/two students from each undergraduate department will be nominated as coordinators for the internship program. These coordinators will play a crucial role in coordinating and implementing the program within their respective departments.
3. **Teacher Coordinator Role:** The teacher coordinator will lead in preparing an action plan for



the internship program's implementation and coordinate with the central team of the university/college to ensure alignment with broader institutional goals.

4. **Documentation Formats:** To streamline the administrative process, the department/college will provide students with necessary formats for documentation related to the internship program.
5. **Collaborations with Organizations:** Each department/center must ensure collaborations with relevant organizations, industries, or research institutes to facilitate internship opportunities for students.
6. **Memorandum of Understanding (MoU):** Colleges/departments/centres/ institutions are encouraged to initiate the process of signing MoUs with local businesses, research organizations, and higher education institutions to facilitate training, research, and potential employment opportunities.
7. **Role of Communication:** Effective communication is key to the success of the internship program. All communication about the program will be channelled through the designated Internship Coordinator, who will also maintain relevant documents.
8. **Orientation Session:** Before the internship begins, an orientation session will be conducted by the Head of the Department to familiarize students with the program's purpose, process, and code of conduct. Participation of each student is mandatory, **except permitted leave of absence**.
9. **Preparation Programs/Workshops:** In addition to orientation, the Internship Cell may design programs or workshops to prepare students for their internship experience.
10. **Faculty Mentoring:** To ensure effective mentoring, an equal number of students will be allocated to each faculty member, who will act as internship mentors and monitor and evaluate student progress.
11. **Joining the Internship:** Once shortlisted for internship opportunities, students will consult with the internship coordinator and mentor. Upon obtaining approval from the parent institution, students will join the host organization for their internship experience.
12. **Activity Reports:** Throughout the internship period, students must maintain activity reports as per the provided format, duly signed by the host organization's supervisor and submitted regularly to department mentors.
13. **Completion Certificate and Report:** Upon completion, students must submit a completion certificate signed by the Internship supervisor or a competent authority from the host organization, along with a report highlighting their learning and experiences to the Internship Coordinator.
14. **Work Presentation:** To ensure transparency and accountability, students must present their internship work to the department/centre/institution committee, which may include the Internship Coordinator and Department Mentor.
15. **Student Feedback:** Feedback from students will be collected to evaluate the program's effectiveness and identify areas for improvement in both program implementation and the broader curriculum.

ACADEMIC CREDENTIALS & MONITORING OF OJT:

An OJT of **180 hours duration** is available for the students of semester 7 of UG degree programmes.

Credits and Duration: The OJT program carries **6 (Six)** credits, requiring a minimum of **180** clock hours. It must be completed during Semester VII.



Interns are expected to dedicate minimum 30 hours per week to the OJT. Each credit is equivalent to 30 hours of OJT experience.

Evaluation:

The evaluation pattern is as under:

The evaluation comprises **50% external assessment** by the host organization (based on hours completed, performance quality, and punctuality) and **50% internal assessment** by the department/college mentor (based on weekly reports, written report, and viva voce/presentation). The evaluation of OJT shall be done by the OJT Mentor of Skill Knowledge Provider/OJT Providing Organization and OJT Supervisor of the Department/College/Institute separately, 75 marks each.

Sr. No.	Evaluator	Marks	Weightage
1	External Evaluation by Industry/Organization	75	50%
2	Internal Evaluation by Institute/College/Mentor	75	50%

A: External Evaluation by Industry/Organization (75 Marks):

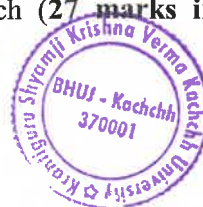
Sr. No.	Criteria	Marks	Weightage
1	Attendance & Regularity	15	20%
2	Work Ethics & Professionalism	15	20%
3	Daily Diary Maintenance (Record activities)	15	20%
4	Innovation & Learning Attitude	15	20%
5	Contribution to the Organization	15	20%
TOTAL		75	

B: Internal Evaluation by Institute/College/Mentor (75 Marks):

Sr. No.	Criteria	Marks	Weightage
A	OJT Report:		
	5. Introduction & Objectives	07.5	10%
	6. Description of Work / Activities	15.0	20%
	7. Learning Outcomes	15.0	20%
	8. Findings & Suggestions	07.5	10%
B	Presentation and Viva-Voce:		
	3. Understanding of Work & Response to Questions	15.0	20%
	4. Overall Presentation	15.0	20%
TOTAL		75	

Minimum Requirements:

- Successful completion of Semester 6 with no backlogs.
- Students must obtain **minimum 36% marks each (27 marks in External Evaluation by**



Industry/Organization and **27 Marks in Internal Evaluation** by Institute/College).

- A candidate who could not complete the OJT or has failed the overall OJT evaluation will be given **one more chance** to repeat the entire OJT or cover the shortfall hours during vacations, holidays, or in the next batch
- If a candidate fails only in the evaluation by institute/college, they will be required to **resubmit the OJT report** and/or appear for reassessment of the viva/presentation; however, they do not need to repeat the OJT itself.
- If a candidate fails only in the evaluation by industry/organization, they will be required to complete the pending tasks or shortfall work as advised by the supervisor and submit the report for reassessment.





K.S.K.V. KACHCHH UNIVERSITY

Bachelor of Commerce

Semester-VIII

Research Project (RP 801)

Name of the Course:	Research Project
Course credit:	06
Teaching Hours:	180 (Hours)
Total marks:	150

Introduction:

The Research Project is a core component of the B.Com. (Honours with Research) programme under NEP-2020. It aims to inculcate research aptitude, analytical thinking, and scientific inquiry among students. The project provides an opportunity to investigate real-world business, economic, financial, or managerial problems using systematic research methodologies.

The course is spread across two semesters to ensure depth, continuity, and quality in research work, culminating in a dissertation and viva voce.

Conducted under the supervision of a faculty guide, the RP develops research aptitude, critical thinking, analytical skills, and academic writing abilities. It prepares students for higher studies (including direct Ph.D. eligibility as per UGC norms) and enhances employability in research-oriented roles. The project is progressive: **Semester 7 focuses on planning and initiation**, while **Semester 8 focuses on execution, analysis, and completion**.

Objectives of the Research Project:

- To develop research orientation and scientific temper among students
- To enable application of theoretical knowledge to real-world problems
- To develop skills in data collection, analysis, and interpretation
- To enhance critical thinking and problem-solving abilities
- To familiarize students with research tools, techniques, and ethics
- To promote innovation, critical inquiry, and contribution to knowledge in the field of commerce.
- To prepare students for higher studies (M.Com, Ph.D.) and research careers

Credit Allocation and Duration

- **Credits:** 6 credits in Semester 7 + 6 credits in Semester 8 (Total 12 credits).
- **Total Engagement Hours:** 360 hours (180 hours per semester) as per UGC norm (30 hours per credit for research/project work).
- **Duration:** Spread across Semesters 7 and 8 (full academic year). Weekly engagement: approximately 12 hours (including fieldwork, data analysis, and writing).
- **Mode:** Primarily offline/in-person with possible hybrid elements (e.g., online surveys). Fieldwork/data collection may be conducted during college hours or vacations with supervisor approval.
- The 180 hours per semester include research activities + dissertation writing + presentation/viva preparation.



Eligibility

- Students must have secured **75% marks or above (or 7.5 CGPA)** in the first six semesters of B.Com (as per UGC norms).
- Successful completion of Semester 6 with no backlogs.

Mechanism / Procedure

1. **Research and Recognition Committee (RRC):** The department/college shall constitute the Departmental RRC.
2. **Topic Selection & Proposal:** Students submit a Research Proposal (in prescribed format) within 4 Weeks of Semester 7. Topics must be commerce-related and approved by the Departmental RRC.
3. **Supervisor Allocation:** Confirmed by the Research Committee of the department.
4. **Progress Monitoring:** Monthly progress reports + at least two review meetings per semester with the supervisor.
5. **Mid-term Review (End of Semester 7):** Presentation of work done.
6. **Completion & Submission:** Final dissertation submitted at least one month before the Semester 8 examination. **Plagiarism check mandatory (maximum 10% similarity as per UGC norms).**
7. **Viva-Voce:** Conducted at the end of Semester 8 by the panel of university examiner.

Sample Research Project Structure (Dissertation Format):

1. Title Page
2. Plagiarism Certificate
3. Certificate (Guide & Institution)
4. Declaration by Student
5. Acknowledgement
6. Abstract / Executive Summary
7. Table of Contents
8. List of Tables/Charts
9. **Chapter 1:** Introduction
10. **Chapter 2:** Review of Literature
11. **Chapter 3:** Research Methodology
12. **Chapter 4:** Data Analysis and Interpretation
13. **Chapter 5:** Findings, Suggestions, and Conclusion
14. References / Bibliography (APA format)
15. Annexure (Questionnaire, Data Tables, etc.)

Note: *Dissertation must be in computerized typing, not handwritten.* Use Times New Roman, 12 pt font, 1.5 line spacing, 1-inch margins. Students must use reference management tools (e.g., Zotero/Mendeley).

Learning Outcomes:

Semester 7 – Research Project:

The following four outcomes must be achieved by the end of 7th Semester

- 1) Identify a relevant research problem in commerce and justify its significance.
- 2) Conduct a comprehensive literature review and identify research gaps.
- 3) Formulate clear research objectives, hypotheses (if applicable), and a detailed research design/methodology.
- 4) Develop data collection instruments and initiate primary/secondary data collection.



- 5) Demonstrate ethical research practices and maintain systematic progress documentation.
- 6) Present and defend the research proposal and mid-term progress effectively.

Semester 8 – Research Project:

The following four outcomes must be achieved by the end of 8th Semester

1. This is Final phase of experimentation/ fieldwork/research
2. Complete data collection, analysis, and interpretation using appropriate statistical/qualitative tools.
3. Synthesize findings with existing literature and draw meaningful conclusions/recommendations.
4. Demonstrate advanced research skills including critical analysis, problem-solving, and academic writing.
5. **Prepare and Submit** a well-structured, original dissertation adhering to academic standards.
6. Present and defend the research findings confidently in viva-voce

Research Ethics and Code of Conduct

1. Strict adherence to UGC regulations on **plagiarism**.
2. Obtain informed consent for primary data; maintain confidentiality.
3. No fabrication/falsification of data.
4. Any misconduct will result in cancellation of credits and disciplinary action.
5. Students must follow university research policy.

Evaluation Criteria (Total 300 Marks – 150 Marks per Semester)

Evaluation is continuous, comprehensive, and transparent.

Semester 7 (150 Marks)

Component	Marks	Evaluated By
Research Proposal & Literature Review	40	Departmental RRC
Research Methodology & Tools	30	Supervisor
Progress Reports & Regularity	30	Supervisor
Mid-term Presentation	30	Departmental RRC
Ethics & Documentation	20	Supervisor
Total	150	-

Semester 8 (150 Marks)

Component	Marks	Evaluated By
Data Analysis & Interpretation	40	Supervisor + External Examiner
Final Dissertation (Content & Quality)	50	Supervisor + External Examiner
Presentation & Viva-Voce	40	Supervisor + External Examiner
Overall Contribution & Originality	20	Supervisor + External Examiner
Total	150	-

- **Passing Criteria:** Minimum **50% aggregate** per semester (as per university norms).
- Students failing may be allowed one repeat opportunity as per university rules.

Important Notes:

- The Research Project is individual (group projects not permitted).
- Topics must be original and relevant to B.Com. major.



- These guidelines may be updated as per future **UGC/ University** directives from time to time.

Infrastructure: College must provide library access, plagiarism software, computer lab and statistical tools.





K.S.K.V. KACHCHH UNIVERSITY

Bachelor of Commerce

Semester-VIII

DSC-M 804 A

(For Without OJT)

OPERATIONAL RESEARCH IN COMMERCE

Units	Particulars	Hours
Unit 1	Introduction to Operations Research: Definitions of O.R., Nature and Scope of O.R., Phases of O.R., Different types of Models in O.R., Iconic or Physical models, Analogue or Schematic models, Symbolic models, Deterministic models, Probabilistic models, General models, Dynamic models, Heuristic models, Types of Mathematical models, Advantages of Models, Decision theory, Decision making under certainty, Risk and Uncertainty conditions-Introduction, Applications of O.R. in the fields of Marketing, Finance, Planning, Research Development Techniques, Limitations of O.R., O.R. in India.	15
Unit 2	Linear Programming and its Applications: Definitions of Linear Programming, Linear Programming as an Optimization Technique, Structure of an L.P. problem, Formulations of L.P. problem, Graphical Method, Simplex method for Maximization problem, Big-M method for Minimization case, Degeneracy, Unbounded, Infeasible and Alternative Solution cases, Advantages and Limitations of Linear Programming, Applications Of L.P.: Production planning problem, Advertising Media Selection problem, Oil Refinery Blending problem, Product Mix problem. Transportation Problem and Assignment Problem: Transportation Model, Formulation of Transportation Problem as an L.P. model, Vogel's approximation Method, Modified Distribution Method, Optimality Tests, Degeneracy in T.P., Unbalanced T.P., Assignment Problem: Formulation, Hungarian Method, Constrained Assignment Problem, Applications of Transportation and Assignment Problems, Traveling Salesman Problem.	15
Unit 3	Theory of Games and Sequencing Problems: Study of Two Person Zero-sum Game Problems, Games with and without Saddle point, Principles of Dominance, Graphical method, Conversion of Game problem into an L.P. problem, Problem of Sequencing: Sequencing of n jobs on two and tree machines, Applications of Game theory and Sequencing problems.	15
Unit 4	Network Analysis: (CPM & PERT): Concept of Network, Network Diagram, Concepts connected with a Network, Labeling Method, Critical Path Method, Determination of Floats: Total Float, Free Float and Independent Float, Project Evaluation and Review Technique (PERT), Applications of CPM and PERT.	15
Total Lectures / Hours		60



Objectives:

- The students will get the knowledge of operations research, linear programming and its application, theory of games and sequencing problem and Network planning
- To study the linear programming techniques for forecasting decision making

Learning Outcomes:

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

1. Understand the concepts, nature, scope, and significance of Operation research and its role in managerial decision-making.
2. Design and develop research studies by formulating research problems, objectives, hypotheses, and appropriate research methodologies.
3. Collect, organize, classify, and present primary and secondary data using Linear programming.
4. Apply Games theory and sequencing problem such as descriptive statistics, correlation, regression, and measures of association for data analysis.
5. Conduct statistical inference through estimation and hypothesis testing to draw valid conclusions from research data.
6. Utilize Operation techniques, including CPM and PERT, to support business planning and decision-making.

Suggested Readings:

1. Sharma J.K.: Introduction to Operations Research
2. Taha H. A.: Operations Research- An Introduction
3. Hiller and Lieberman: Operations Research
4. Vohra N.D.: Quantitative Techniques for Management
5. Rao S.S : Optimization Theory and Applications
6. Kapoor V.K.: Problems and Solutions in Operations Research



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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 8) (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-VIII
SEC 805 A
FORENSIC ACCOUNTING & AUDIT – II
(For Without OJT)

Units	Particulars	Hours
Unit 1	FORENSIC INVESTIGATIVE TECHNIQUES: - Detection Tools: Red flag identification, whistleblowing, and deception identification techniques. - Evidence Collection: Methods for gathering and preserving digital and physical evidence for legal proceedings - Investigative Process: Planning the investigation, document examination, and reconciliation of physical assets. - Interviewing Techniques: Planning interviews, questioning techniques for suspects and witnesses, and assessing credibility. - Data Analytics: Use of technology in forensic accounting, including data mining, AI, and digital forensics. - Tracing Hidden Assets: Methods to locate diverted funds and hidden liabilities.	15
Unit 2	FORENSIC AUDITING: - Forensic Auditing: Meaning and significance of forensic audit versus statutory audit, Process of Forensic Audit, Planning of Forensic Audit - Types of Evidence: Documentary Evidence, Digital Evidence, Circumstantial Evidence, Testimonial Evidence. - Data Mining & Analytics: Using software for trend analysis, pattern recognition, and anomaly detection. - Computer-Assisted Audit Techniques (CAATs): Tools for analyzing large data sets. - Cyber Forensics: Basic concepts of digital evidence, email tracing, and security breaches in accounting systems. - Continuous Monitoring: Role of internal control systems in fraud prevention and early warning systems.	15
Total Lectures / Hours		30

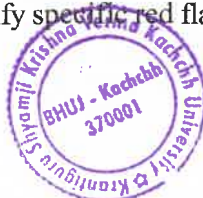
Objectives:

- To understand the concepts of fraud, white-collar crime, and the role of forensic accounting.
- To learn investigative techniques, evidence gathering, and analysis of financial data.
- To appreciate the legal and ethical framework required for expert testimony.
- To explore the use of technology and data mining in fraud detection.

Learning Outcomes:

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

1. Differentiate forensic accounting from traditional auditing and apply ethical standards in business investigations;
2. Analyze the psychological and systemic drivers of financial crime using models like the Fraud Triangle and Fraud Diamond, enabling them to identify specific red flags in asset misappropriation



and corporate scams.

3. Conduct forensic investigations using interviewing, evidence collection, and asset-tracing techniques;
4. Utilize Computer-Assisted Audit Techniques (CAATs) and data analytics to perform trend analysis and identify anomalies within large digital datasets for cyber-forensic purposes.

Suggested Readings:

2. Golden, T. W., Skalak, S. L., & Clayton, M. M. (2006). A Guide to Forensic Accounting Investigation. Wiley.
3. Kranacher, M. J., & Riley, R. (2019). Forensic Accounting and Fraud Examination. Wiley.
4. Manning, G. A. (2010). Financial Investigation and Forensic Accounting. CRC Press.
5. Bologna, J., & Lindquist, R. J. (1995). Fraud Auditing and Forensic Accounting. Wiley.
6. Institute of Chartered Accountants of India (ICAI) - Guidance Notes on Forensic Accounting and Fraud Detection.
7. Dr. Seema (2023), Basics of Forensic Accounting, Iterative International Publishers (IIP).
8. S. Baldava & D. Agarwal (2021), Forensic Investigations and Fraud Reporting in India, Bloomsbury India.
9. Apurva Joshi (2012), Students' Handbook on Forensic Accounting, lulu.com
10. Mark J. Nigrini (2012), Forensic Analytics: Methods and Techniques for Forensic Accounting Investigations, John Wiley & Sons.
11. S. Devarajappa et al. (2015), Forensic Accounting and Auditing, Himalaya Publishing House.

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	12.5 Marks
Class participation / Case analysis and presentation/ assignment, tutorials/ slip tests (announced/ surprised), quizzes etc.	12.5 Marks
Total	25 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 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 25 Marks and 60 minutes (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 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	Objective Questions (Equal weightage from all modules from Unit No. 1 to Unit No. 2) (any 5 out of 7) (It can include definitions, FIBs, True or False, one line answers, MCQs etc)	(05)
	Total	(25)





K.S.K.V. KACHCHH UNIVERSITY

Bachelor of Commerce

Semester-VIII

DSC-M 804 B

Business Mathematics – II (For Without OJT)

Unit	Particulars	No. of Lectures \ Hours
1	MATHEMATICS FOR FINANCE ➤ Types of Interest ➤ Nominal and Effective rates of Interest, Simple, Compound and continuous discounting ➤ Depreciation. ➤ Various types of Annuities. ➤ Sinking fund. ➤ simple examples only	15
2	CURVE FITTING ➤ Meaning and definition of least square principle ➤ Fitting of linear quadratic and exponential curves like (i) $y = abx$ (ii) $y = aebx$ (iii) $y = axb$ etc. ➤ Simple examples based on it.	15
3	CO-ORDINATE GEOMETRY ➤ Definition of Slope, ➤ Intercept ➤ Conditions for parallel and Perpendicular lines. ➤ Equations of a straight line in the following forms ○ $y = mx + c$ ○ $y - y_1 = m(x - x_1)$ ○ $\frac{x}{a} + \frac{y}{b} = 1$ ○ $\frac{y - y_1}{y_1 - y_2} = \frac{x - x_1}{x_1 - x_2}$ ➤ Simple illustrative examples. (Practical Questions Only)	15
4	Arithmetic Progression and Geometric Progression ➤ Introduction of arithmetic progression and geometric progression. ➤ sum of series in arithmetic progression ➤ sum of series in geometric progression. ➤ arithmetic mean ➤ geometric mean ➤ Its application based examples.	15



Objectives:

The primary objective of this course is to develop numerical logical reasoning and its application in commerce. Specifically, the course aims:

- To provide a deep understanding of the time value of money, including various interest rates, annuities, and sinking funds.
- To introduce the principle of Least Squares for curve fitting, enabling students to model business trends and data patterns.
- To explain the fundamentals of coordinate geometry, allowing for the mathematical representation of linear relationships in business (such as cost and revenue functions).
- To demonstrate the utility of Arithmetic and Geometric Progressions in solving sequence-based business problems like installment plans and population growth.
- To bridge the gap between abstract mathematical formulas and practical financial calculations used in depreciation and investment analysis.

Learning Outcomes:

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

- Calculate and Compare nominal versus effective interest rates and determine the best investment or loan options using compound and continuous discounting.
- Analyze depreciation of assets and manage sinking funds for future business liabilities.
- Construct linear, quadratic, and exponential mathematical models from raw data using curve-fitting techniques.
- Formulate equations for straight lines and identify slopes or intercepts to interpret marginal costs and break-even points.
- Evaluate financial series and progressions to find the sum of installments or growth rates in various business scenarios.
- Apply the concepts of Arithmetic and Geometric means to analyze averages in financial data and investments.

Suggested Readings:

1. Business Mathematics by Sancheti & Kapoor (Sultan Chand & Sons)
2. Mathematics for Economics and Business by J. S. Bhindra (Himalaya Publishing House)
3. Business Mathematics by J.K. Sharma (Ane Books Pvt. Ltd.)
4. Basic Mathematics for Commerce and Economics by Qazi Zameeruddin & V.K. Khanna (Vikas Publishing House)
5. Textbook of Business Mathematics by Padmalochan Hazarika (S. Chand & Company)
6. Coordinate Geometry by S.L. Loney (Arihant Publications - for Unit 3 fundamentals)
7. Financial Mathematics by M.C. Kuchhal (Vikas Publishing House)
8. Mathematics for Management by M. Raghavachari (Tata McGraw Hill)



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 8) (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-VIII

SEC 805 B

COMPUTER APPLICATION IN BUSINESS RESEARCH (For Without OJT)

UNIT	Particulars
1	INTRODUCTION TO DIGITAL BUSINESS RESEARCH: ➤ Role of computers in research ➤ Overview of analytical tools (MS Excel, SPSS, R, Jamovi). ➤ Data Collection & Preparation: Designing online questionnaires (Google Forms/Microsoft Forms) (only Theory)
2	APPLICATION IN BUSINESS RESEARCH ➤ Computer application in Business Research ➤ Statment of Problems and Computers ➤ Selection of sampling and Computers ➤ Research Design and Computers ➤ Data Collection and Computers ➤ Data Analysis and Computers ➤ Report Writing and Computers

Objectives:

- To familiarize students with the fundamental concepts of research methodology and its digital ecosystem.
- To provide hands-on training in using statistical software (such as SPSS, PSPP, or MS Excel) for data analysis.
- To equip students with the skills required to interpret statistical outputs and draft professional research reports.

Learning Outcomes:

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

- Design digital data collection instruments (like Google Forms) and manage datasets efficiently.
- Apply appropriate univariate and bivariate statistical techniques to business data using computer software.
- Interpret software-generated outputs to make data-driven business decisions.
- Generate professional research reports complete with automated citations and data visualizations.

Suggested Readings:

1. Gupta, S.L. & Gupta, Hitesh – *Business Research Methods: An Applications Approach with SPSS*, McGraw Hill Education.
2. Field, Andy – *Discovering Statistics Using IBM SPSS Statistics*, SAGE Publications (Excellent for conceptual clarity on software outputs).



3. Chawla, Deepak & Sondhi, Neena – *Research Methodology: Concepts and Cases*, Vikas 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	12.5 Marks
Class participation / Case analysis and presentation/ assignment, tutorials/ slip tests (announced/ surprised), quizzes etc.	12.5 Marks
Total	25 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 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 25 Marks and 60 minutes (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 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	Objective Questions (Equal weightage from all modules from Unit No. 1 to Unit No. 2) (any 5 out of 7) (It can include definitions, FIBs, True or False, one line answers, MCQs etc)	(05)
	Total	(25)

