



**Krantiguru Shyamji Krishna
Verma**

KACHCHH UNIVERSITY

BHUJ-370001

Syllabus

For Programme of B. Com.

(Professional)

(3 Years)

SEMESTER V and VI (2026–27)

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



**Krantiguru Shyamji Krishna Verma
KACHCHH UNIVERSITY, BHUJ – 370001**

**B. Com. (Professional)
SEMESTER V and VI (2026–27)**

SEMESTER -V		
Course Type	Course No.	Credit
Disciplinary Specific Courses-Major	DSC-MP 501 Financial Management [Part-A]	4
Disciplinary Specific Courses-Major	DSC-MP 502 Accounting for Managers [Part A]	4
Minor Courses	MICP 501 Indirect Tax Laws and Practices [Part A]	4
Interdisciplinary/Multidisciplinary Specific Courses	IDP / MDP 501 Auidt [Part A]	4
Skill Enhancement Courses	SEC 501 Strategic Management	2
Total Credits		22

SEMESTER -VI		
Course Type	Course No.	Credit
Disciplinary Specific Courses-Major	DSC-MP 601 Financial Management [Part-B]	4
Disciplinary Specific Courses-Major	DSC-MP 602 Accounting for Managers [Part-B]	4
Minor Courses	MICP 601 Indirect Tax Laws and Practices [Part B]	4
Interdisciplinary/Multidisciplinary Specific Courses	IDP / MDP 601 Auidt [Part B]	4
Skill Enhancement Courses	AECP 601 Business Data Analytics	2
Total Credits		22





K.S.K.V. KACHCHH UNIVERSITY
Bachelor of Commerce (Professional)
Semester – V
DSC-MP 501
FINANCIAL MANAGEMENT [PART-A]

Units	Particulars	No. of Lectures \ Hours
UNIT - 1	Introduction to Financial Management Introduction to financial management, meaning, definition, nature, scope and objectives of financial management, advantages and disadvantages, Profit maximization vs wealth maximization, Functions of finance manager, role of financial finance manager, environment, financial decisions: Investment, financing and dividend decisions, Practical questions	
UNIT - 2	Sources of Finance and Financing Decisions Introduction to sources of finance, meaning, nature, objectives, importance, classification of sources of finance, Long-term sources of finance: Equity shares, Preference shares, Debentures, Retained earnings, Term loans, Short-term sources of finance: Trade credit, Bank finance, Commercial paper, Factoring, Internal sources of finance, Modern sources of finance: Venture capital, Private equity, Crowdfunding, International sources of finance (basic concepts), Factors affecting financing decisions, Case studies.	
UNIT - 3	Cost of Capital and Leverage Introduction to cost of capital, meaning, nature, objectives and importance, Cost of debt, Cost of preference shares, Cost of equity: Dividend price approach, Earnings price approach, CAPM (basic), Cost of retained earnings, Weighted Average Cost of Capital (WACC), Marginal cost of capital, Introduction to leverage, meaning, nature and importance, Types of leverage: Operating leverage, Financial leverage, Combined leverage, Practical questions	
UNIT - 4	Capital Structure Decisions Introduction to capital structure, meaning, nature, objectives and importance, Factors affecting capital structure, Capital structure theories: Net Income approach, Net Operating Income approach, Traditional approach, Modigliani and Miller approach, EBIT–EPS analysis, Indifference point, Financial break-even point, Over-capitalization and under-capitalization, Practical questions	



Course Outcomes (CO)

After completing this course, students will be able to:

- CO1:** Understand the fundamental concepts, nature, scope, and objectives of financial management.
- CO2:** Analyze various sources of finance and make appropriate financing decisions.
- CO3:** Evaluate cost of capital and apply leverage concepts in financial decision-making.
- CO4:** Assess different capital structure theories and determine optimal capital structure.
- CO5:** Solve practical financial management problems and interpret results for business decisions.

Programme Outcomes (PO)

- PO1:** Develop analytical and critical thinking skills in financial decision-making.
- PO2:** Apply theoretical financial concepts to real-world business situations.
- PO3:** Enhance problem-solving ability using quantitative and financial tools.
- PO4:** Understand ethical, professional, and social responsibilities in finance.
- PO5:** Build effective communication and teamwork skills in financial contexts.

Learning Objectives

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

- Explain key concepts such as profit maximization and wealth maximization
- Identify and compare different sources of finance (long-term & short-term)
- Calculate cost of capital using various approaches (debt, equity, WACC)
- Understand and apply leverage techniques (operating, financial, combined)
- Analyze capital structure theories and EBIT–EPS relationships
- Make informed financial decisions based on case studies and practical problems

Reference Books

1. **Financial Management: Principles and Applications**
Author: S. N. Maheshwari
Edition/Year: 2023 Edition
2. **Financial Management**
Author: I. M. Pandey
Edition/Year: 2022 Edition
3. **Fundamentals of Financial Management**
Author: Eugene F. Brigham & Joel F. Houston
Edition/Year: 2021 (Latest Global Edition)
4. **Financial Management: Theory and Practice**
Author: Prasanna Chandra
Edition/Year: 2022 Edition
5. **Essentials of Financial Management**
Author: Khan & Jain
Edition/Year: 2023 Edition



Structure of Course Examination

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

Internal Evaluation System

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

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

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

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

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





K.S.K.V. KACHCHH UNIVERSITY

Bachelor of Commerce (Professional)

Semester – V

DSC-MP 502

ACCOUNTING FOR MANAGERS [PART A]

Units	Particulars	No. of Lectures \ Hours
UNIT - 1	Accounting Information for Managerial Use Introduction of Accounting for managers, meaning, definition, Nature, scope and objectives of managerial accounting, financial accounting vs cost accounting vs managerial accounting, Role of accounting information in planning, control and decision-making, Limitations of traditional accounting, financial statements – structure and analysis: Income Statement, Balance Sheet, Cash Flow Statement, Quality of earnings Accounting policies and their impact: Depreciation methods, Inventory valuation methods, Revenue recognition, Creative accounting and accounting distortions (basic concepts), Practical questions	
UNIT - 2	Financial Statement Analysis Introduction to Financial statement analysis, nature, uses, Advantages and disadvantage Types of financial statement analysis Ratio analysis: Liquidity ratios, Profitability ratios, Solvency ratios, Activity ratios, DuPont analysis, Trend analysis, Comparative financial statements, Common size statements, Cash flow analysis: Operating activities, Investing activities, Financing activities, Limitations of financial analysis, Practical questions	
UNIT - 3	Cost Behaviour and CVP Analysis Introduction cost behaviours and CVP analysis, Natures, Objective, Importance, Advantages and disadvantages Cost concepts, Different types of costs, Relevant costing: Relevant and irrelevant costs, Sunk cost, Opportunity cost, Incremental cost Cost-Volume-Profit (CVP) analysis: Break-even point, Margin of safety, Profit-volume ratio, Sales required for target profit Decision-making applications: Make or buy decision, Pricing decisions, Shutdown decision, Practical questions.	



UNIT - 4	Budgeting and Responsibility Accounting Introduction to Budgeting and Responsibility Accounting, Natures, Objective, Importance, Advantages and disadvantages Budgeting: Meaning and objectives, Types of budgets, Functional budgets, Master budget Flexible budgeting, Cash budget, Responsibility accounting: Cost centre, Profit centre, Investment centre, Performance measurement: Financial measures, non-financial measures, Practical questions	
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Course Outcomes (CO)

After completing this course, students will be able to:

- CO1: Understand the role, scope, and objectives of accounting in managerial decision-making.
- CO2: Analyze and interpret financial statements for business decisions.
- CO3: Apply ratio analysis, cash flow analysis, and other financial tools effectively.
- CO4: Evaluate cost behavior and apply CVP analysis for planning and decision-making.
- CO5: Prepare budgets and use responsibility accounting for performance evaluation.

Programme Outcomes (PO)

- PO1: Develop analytical and critical thinking skills in accounting and finance.
- PO2: Apply accounting knowledge to solve real-world business problems.
- PO3: Enhance quantitative and decision-making abilities.
- PO4: Understand ethical issues such as creative accounting and financial transparency.
- PO5: Communicate financial information effectively for managerial purposes.

Learning Objectives

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

- Explain the concepts and differences between financial, cost, and managerial accounting
- Interpret financial statements such as income statement, balance sheet, and cash flow statement
- Analyze financial performance using ratios, trend analysis, and DuPont analysis
- Classify costs and apply relevant costing techniques in decision-making
- Perform CVP analysis including break-even point and margin of safety
- Prepare various types of budgets including flexible and cash budgets
- Understand responsibility accounting and performance measurement techniques



Reference Books

1. **Accounting for Management**
Author: S. K. Bhattacharyya
Edition/Year: 2023 Edition
2. **Management Accounting**
Author: M. N. Arora
Edition/Year: 2022 Edition
3. **Management Accounting: Principles and Practice**
Author: Anthony A. Atkinson, Robert S. Kaplan et al.
Edition/Year: 2021 Edition
4. **Cost and Management Accounting**
Author: Ravi M. Kishore
Edition/Year: 2023 Edition
5. **Managerial Accounting**
Author: Ray H. Garrison, Eric Noreen & Peter Brewer
Edition/Year: 2022 Edition

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Total	50 Marks

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





K.S.K.V. KACHCHH UNIVERSITY

Bachelor of Commerce (Professional)

Semester – V

MICP 501

INDIRECT TAX LAWS AND PRACTICES [PART A]

Units	Particulars	No. of Lectures \ Hours
UNIT - 1	Introduction to GST and Supply under GST Introduction to indirect taxation: Meaning, definition, nature and scope of indirect taxes, Difference between direct and indirect taxes, Concept of GST, Genesis and need for GST in India, Objectives, features and benefits of GST, Structure of GST in India: CGST, SGST, IGST, UTGST, Constitutional provisions relating to GST, Overview of GST laws, Meaning and scope of supply under GST, Relevant definitions, Taxable event under GST, Activities treated as supply of goods or services, Activities treated neither as supply of goods nor services, Composite supply and mixed supply, Practical questions, case studies	
UNIT - 2	Levy, Composition Scheme and Exemption under GST Introduction to levy and collection of GST, meaning, nature, objectives and importance, Levy and collection of CGST and IGST, Scope of supply for levy, Taxable person, Reverse charge mechanism, Composition levy scheme: Meaning, eligibility, conditions and restrictions, Exemption from GST: Meaning and types of exemptions, Power to grant exemption, Goods exempt from GST, Services exempt from GST, Practical questions, case studies.	
UNIT - 3	Place of Supply and Time of Supply Introduction to place of supply and time of supply, meaning, nature, objectives and importance, Place of supply of goods other than import and export, Place of supply of services where location of supplier and recipient is in India, Inter-State supply and intra-State supply, Supplies in territorial waters, Time of supply of goods under forward charge and reverse charge, Time of supply of services under forward charge and reverse charge, Practical questions, case studies.	
UNIT - 4	Value of Supply and Input Tax Credit (ITC) Introduction to value of supply and input tax credit, meaning, nature, objectives and importance, Value of supply: Transaction value, Inclusions in value of supply, Exclusions from value of supply, Determination of value in special cases, Input tax credit: Meaning and concept, Conditions for availing ITC, Eligibility	



	and restrictions, Apportionment of credit, Blocked credits, Utilization of ITC, Practical questions, case studies.	
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Course Outcomes (CO)

After completing this course, students will be able to:

CO1: Understand the structure and framework of GST in India.

CO2: Analyze supply provisions and determine taxability under GST.

CO3: Apply GST provisions related to levy, composition scheme, and exemptions.

CO4: Evaluate place of supply and time of supply in practical scenarios.

CO5: Compute value of supply and apply Input Tax Credit (ITC) rules effectively.

Programme Outcomes (PO)

PO1: Develop analytical skills in taxation laws and compliance.

PO2: Apply GST provisions to real-world business transactions.

PO3: Enhance problem-solving ability in indirect taxation.

PO4: Understand legal and ethical responsibilities in tax practices.

PO5: Build professional competence for careers in CA, CMA, and CS.

Learning Objectives

- Understand GST structure (CGST, SGST, IGST, UTGST)
- Identify taxable supply and classification (composite & mixed supply)
- Apply reverse charge mechanism and composition scheme
- Determine place of supply and time of supply
- Calculate value of supply including inclusions/exclusions
- Apply Input Tax Credit provisions and restrictions
- Solve practical GST problems and case studies

Reference Books (Including CA / CMA / CS Level)

1. **Students' Guide to GST & Customs Law**
Author: Vinod K. Singhania & Monica Singhania
Edition/Year: 2025-26 (Latest)
2. **GST Law & Practice**
Author: V. S. Datey
Edition/Year: 2024 Edition
3. **Indirect Tax Laws (GST & Customs)**
Author: V. K. Singhania
Edition/Year: 2023 Edition
4. **GST Law & Procedure**
Author: Ashok Batra
Edition/Year: 2024 Edition
5. **Indirect Tax Management & Practice**
Author: Mohd. Rafi
Edition/Year: 2023 Edition



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Total		(50)





K.S.K.V. KACHCHH UNIVERSITY
Bachelor of Commerce (Professional)
Semester – V
IDP / MDP 501
AUIDT [PART A]

Units	Particulars	No. of Lectures \ Hours
UNIT - 1	Introduction of Audit Introduction to auditing, meaning, definition, nature and scope of audit, Origin and evolution of auditing, Need and objectives of audit, Scope of audit and what it does not include, Inherent limitations of audit, External audit engagements, Meaning of assurance engagement, Elements and types of assurance engagement, Audit vs review, Benefits of audit, Qualities of an auditor, Engagement and quality control standards overview, Practical questions with case studies.	
UNIT - 2	Audit Strategy, Audit Planning and Audit Programme Introduction to audit planning, meaning, nature, objectives and importance, Auditor's responsibility in planning an audit, Benefits of audit planning, Nature of audit planning as a continuous process, Elements of planning process, Overall audit strategy and audit plan, Relationship between audit strategy and audit plan, Development of audit plan, Documentation of audit planning, Audit programme: Meaning, preparation, advantages and disadvantages, Practical questions, with case studies.	
UNIT - 3	Risk Assessment and Internal Control Introduction to audit risk, meaning, nature and components of audit risk, Risk of material misstatement: Inherent risk and control risk, Detection risk, Concept of materiality and performance materiality, Determination and revision of materiality, Risk assessment procedures, Understanding the entity and its environment, Internal control: Meaning, objectives, components and limitations, Evaluation and testing of internal control, Automated environment and IT controls, Digital audit, Data analytics in audit, Practical questions with case studies.	
UNIT - 4	Audit Evidence and Audit Procedures Introduction to audit evidence, meaning, nature and importance, Types of audit evidence, Relevance and reliability of audit evidence, Sufficient appropriate audit evidence, Audit procedures: Inspection, observation, inquiry, confirmation, recalculation, analytical procedures, Audit sampling: Meaning, types and techniques, Sample selection and evaluation, External confirmations, Internal audit function and its role, Audit evidence for specific items: Inventory, litigation and claims,	



	segment information, Analytical procedures, Practical questions with case studies.	
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Course Outcomes (CO)

After completing this course, students will be able to:

- CO1:** Understand the fundamental concepts, principles, and scope of auditing and assurance.
- CO2:** Develop audit strategies, plans, and audit programmes for effective audit execution.
- CO3:** Assess audit risks, materiality, and evaluate internal control systems.
- CO4:** Apply audit procedures and gather sufficient appropriate audit evidence.
- CO5:** Analyze practical audit cases using professional standards and judgment.

Programme Outcomes (PO)

- PO1:** Develop analytical and critical thinking skills in auditing and assurance.
- PO2:** Apply auditing standards and procedures in real-world situations.
- PO3:** Enhance problem-solving and decision-making abilities in audit contexts.
- PO4:** Understand ethical responsibilities and professional conduct of auditors.
- PO5:** Build professional competence for careers in CA, CMA, CS, and auditing fields.

Learning Objectives

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

- Explain the nature, objectives, and scope of auditing
- Understand assurance engagements and differences between audit and review
- Develop audit plans, strategies, and audit programmes
- Assess audit risk and determine materiality levels
- Evaluate internal controls including IT and automated environments
- Apply audit procedures such as inspection, confirmation, and analytical procedures
- Understand audit sampling techniques and evidence collection
- Analyze audit issues related to inventory, litigation, and segment reporting
- Solve practical case studies based on auditing standards

Latest Reference Books

1. **Auditing and Assurance**
Author: Surbhi Bansal
Edition/Year: 2025 Edition
2. **Auditing and Assurance Standards**
Author: Kamal Garg
Edition/Year: 2024 Edition
3. **Principles and Practice of Auditing**
Author: Dinkar Pagare
Edition/Year: 2023 Edition



4. **Auditing and Assurance**
Author: Aruna Jha
Edition/Year: 2023 Edition
5. **Auditing & Assurance (Standards & Practice)**
Author: CA Pankaj Garg
Edition/Year: 2024 Edition

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





K.S.K.V. KACHCHH UNIVERSITY
Bachelor of Commerce (Professional)
Semester – V
AECP 501
STRATEGIC MANAGEMENT

Units	Particulars	No. of Lectures \ Hours
UNIT - 1	Introduction to Strategic Management Introduction to strategy and strategic management, Meaning, nature and importance of strategy, Levels of strategy: Corporate, Business and Functional level, Vision, mission and objectives of an organization, Strategic intent and goal setting, Concept of competitive advantage, Business environment and its impact on strategy, Strategic Analysis (External & Internal) Introduction to strategic analysis, Meaning and importance, Analysis of external environment: PESTEL analysis (Political, Economic, Social, Technological, Environmental, Legal factors), Industry analysis using Porter's Five Forces Model, Internal analysis: Resources, capabilities and core competencies, Value chain analysis, SWOT analysis (Strengths, Weaknesses, Opportunities, Threats)	
UNIT - 2	Strategy Formulation and Implementation Introduction to strategy formulation, Types of strategies: Growth, stability, retrenchment and diversification strategies, Business-level strategies (Cost leadership, differentiation, focus), Functional strategies (Marketing, Finance, HR, Operations),	

Course Outcomes (CO)

After completing this course, students will be able to:

- CO1:** Understand the concepts, levels, and importance of strategic management.
- CO2:** Analyze external and internal business environments using strategic tools.
- CO3:** Formulate appropriate strategies at corporate, business, and functional levels.
- CO4:** Implement strategies effectively and evaluate organizational performance.
- CO5:** Assess digital strategies, innovation, and contemporary strategic issues.

Programme Outcomes (PO)

- PO1:** Develop strategic thinking and analytical skills for business decision-making.
- PO2:** Apply management theories and tools in real-world business situations.
- PO3:** Enhance problem-solving and critical thinking abilities.



PO4: Understand ethical, social, and sustainability aspects in strategy.

PO5: Build leadership and managerial competencies.

Learning Objectives

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

- Explain the concept, nature, and levels of strategy
- Understand vision, mission, strategic intent, and competitive advantage
- Analyze business environment using **PESTEL Analysis** and **Porter's Five Forces Model**
- Evaluate internal capabilities using value chain and SWOT analysis
- Apply portfolio tools like **BCG Matrix**
- Formulate growth, stability, retrenchment, and diversification strategies
- Understand strategy implementation, leadership, and control mechanisms
- Analyze digital transformation and innovation strategies
- Evaluate ethical and sustainability issues in strategic decisions

Reference Books

1. **Strategic Management and Business Policy**
Author: Azhar Kazmi
Edition/Year: 2023 Edition
2. **Strategic Management: Concepts and Cases**
Author: Fred R. David
Edition/Year: 2022 Edition
3. **Exploring Strategy**
Author: Richard Whittington et al.
Edition/Year: 2023 Edition
4. **Business Policy and Strategic Management**
Author: P. Subba Rao
Edition/Year: 2022 Edition
5. **Strategic Management (CA Intermediate – ICAI Study Material)**
Author: Institute of Chartered Accountants of India
Edition/Year: Latest 2025 Edition

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Total		(50)



**Krantiguru Shyamji Krishna Verma
KACHCHH UNIVERSITY, BHUJ – 370001**

**B. Com. (Professional)
SEMESTER VI (2026–27)**

SEMESTER -VI		
Course Type	Course No.	Credit
Disciplinary Specific Courses-Major	DSC-MP 601 Financial Management [Part-B]	4
Disciplinary Specific Courses-Major	DSC-MP 602 Accounting for Managers [Part-B]	4
Minor Courses	MICP 601 Indirect Tax Laws and Practices [Part B]	4
Interdisciplinary/Multidisciplinary Specific Courses	IDP / MDP 601 Audit [Part B]	4
Skill Enhancement Courses	AECP 601 Business Data Analytics	2
Total Credits		22





K.S.K.V. KACHCHH UNIVERSITY

Bachelor of Commerce (Professional)

Semester – VI

DSC-MP 601

FINANCIAL MANAGEMENT [PART-B]

Units	Particulars	No. of Lectures \ Hours
UNIT - 1	Capital Budgeting Decisions Introduction to capital budgeting, meaning, nature, objectives and importance, Capital budgeting process, Types of investment decisions, Cash flow estimation: Relevant cash flows, Incremental cash flows, Taxation and depreciation, Capital budgeting techniques: Payback period, Discounted payback period, Accounting rate of return, Net present value, Internal rate of return, Profitability index, Modified internal rate of return, Capital rationing, Mutually exclusive projects, Replacement decisions, Risk analysis in capital budgeting (basic concepts), Practical questions	
UNIT - 2	Dividend Decisions Introduction to dividend decisions, meaning, nature, objectives and importance, Types of dividends: Cash dividend, Stock dividend, Bonus shares, Stock split, Share buyback, Determinants of dividend policy, Dividend theories: Walter's model, Gordon's model, Modigliani and Miller hypothesis, Practical aspects of dividend decisions, Practical questions	
UNIT - 3	Working Capital Management Introduction to working capital management, meaning, nature, objectives and importance, Concept of gross and net working capital, Operating cycle and cash conversion cycle, Estimation of working capital requirement, Management of components of working capital: Cash management (Baumol model, Miller-Orr model), Receivables management (credit policy, factoring, forfaiting), Inventory management (EOQ concept), Payables management (trade credit), Financing of working capital: Short-term and long-term sources, Bank finance (basic concepts), Practical questions	
UNIT - 4	Financial Planning and Contemporary Issues in Financial Management Introduction to financial planning, meaning, nature, objectives and importance, financial forecasting, Preparation of projected financial statements (basic concepts), Risk and return (basic concepts), Introduction to derivatives: Futures and options (basic concepts), Corporate restructuring (basic concepts), Financial distress and turnaround strategies (basic concepts), Practical questions	



Course Outcomes (CO)

After completing this course, students will be able to:

- CO1:** Evaluate capital budgeting decisions using various appraisal techniques.
- CO2:** Analyze dividend policies and apply dividend theories in decision-making.
- CO3:** Manage working capital efficiently and optimize liquidity.
- CO4:** Apply financial planning and forecasting techniques in business contexts.
- CO5:** Understand contemporary financial concepts like derivatives, restructuring, and risk-return analysis.

Programme Outcomes (PO)

- PO1:** Develop analytical and quantitative skills in financial decision-making.
- PO2:** Apply financial theories to real-world business situations.
- PO3:** Enhance problem-solving ability using financial tools and techniques.
- PO4:** Understand financial risks and develop appropriate mitigation strategies.
- PO5:** Build professional competence for careers in finance (CA, CMA, CS, MBA).

Learning Objectives

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

- Understand capital budgeting process and investment decision techniques
- Calculate and compare **NPV, IRR, Payback Period, Profitability Index**
- Analyze dividend policies using **Walter's Model, Gordon's Model, and MM Hypothesis**
- Manage working capital components: cash, receivables, inventory, and payables
- Apply models like **Baumol Model, Miller-Orr Model**, and **EOQ**
- Estimate working capital requirements and operating cycle
- Understand financial forecasting and projected financial statements
- Analyze basic concepts of risk-return and derivatives
- Evaluate corporate restructuring and turnaround strategies

Latest Reference Books

1. **Financial Management**
Author: I. M. Pandey
Edition/Year: 2023 Edition
2. **Financial Management: Theory and Practice**
Author: Prasanna Chandra
Edition/Year: 2022 Edition
3. **Fundamentals of Financial Management**
Author: Eugene F. Brigham & Joel F. Houston
Edition/Year: 2021 (Latest Global Edition)
4. **Financial Management (CA Intermediate – ICAI Study Material)**
Author: Institute of Chartered Accountants of India
Edition/Year: Latest 2025 Edition



5. Financial Management & Business Data Analytics (CMA)

Author: Institute of Cost Accountants of India

Latest 2024 Edition

Structure of Course Examination

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

Internal Evaluation System

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

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

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

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

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



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





K.S.K.V. KACHCHH UNIVERSITY

Bachelor of Commerce (Professional)

Semester – VI

DSC-MP 602

ACCOUNTING FOR MANAGERS [PARTB]

Units	Particulars	No. of Lectures \ Hours
UNIT - 1	Advanced Decision-Making Techniques Introduction to advanced decision-making, meaning, nature, objectives and importance of managerial decision-making techniques, Marginal costing and contribution analysis, Break-even analysis (multi-product), Sales mix decisions, limiting factor analysis, Decision-making applications: Make or buy decision, Pricing decisions, Shutdown decision, Product discontinuance decision, Decision-making under risk and uncertainty: Sensitivity analysis, Scenario analysis, Practical questions	
UNIT - 2	Performance Measurement and Control Introduction to performance measurement and control, nature, objectives, importance, advantages and disadvantages, Standard costing: Meaning, concept and significance, Variance analysis: Material variances, Labour variances, Overhead variances, Budgetary control: Meaning, objectives, advantages and limitations, Zero-based budgeting, Performance budgeting, Transfer pricing: Meaning and objectives, Cost-based methods, Market-based methods, Negotiated pricing, Practical questions	
UNIT - 3	Strategic Management Accounting Introduction to strategic management accounting, meaning, nature, objectives and importance, Activity-Based Costing (ABC): Meaning, cost pools and cost drivers, Value chain analysis, Target costing, Life-cycle costing, Balanced Scorecard: Financial perspective, Customer perspective, Internal process perspective, Learning and growth perspective, Benchmarking: Internal benchmarking, External benchmarking, Practical questions	
UNIT - 4	Contemporary Issues in Managerial Accounting Introduction to contemporary issues in managerial accounting, nature, objectives and importance, Behavioural aspects of accounting: Budgetary slack, Managerial bias, Sustainability accounting: Environmental accounting, social accounting, accounting analytics: Data-based decision making, Use of spreadsheets in analysis, Case studies in managerial decision-making, Practical questions	



Course Outcomes (CO)

After completing this course, students will be able to:

- CO1:** Apply advanced managerial accounting techniques for decision-making.
- CO2:** Analyze cost behavior and use marginal costing in complex business situations.
- CO3:** Evaluate performance using standard costing, variance analysis, and budgeting tools.
- CO4:** Apply strategic management accounting techniques for long-term decision-making.
- CO5:** Understand contemporary issues like sustainability accounting and data-driven decision-making.

Programme Outcomes (PO)

- PO1:** Develop analytical and critical thinking skills in managerial accounting.
- PO2:** Apply quantitative techniques to solve business problems.
- PO3:** Enhance decision-making ability under risk and uncertainty.
- PO4:** Understand ethical and behavioral aspects in accounting practices.
- PO5:** Build professional competence for careers in CA, CMA, CS, and corporate roles.

Learning Objectives

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

- Apply marginal costing and contribution analysis in decision-making
- Perform multi-product break-even and sales mix analysis
- Use limiting factor analysis and make-or-buy decisions
- Apply sensitivity and scenario analysis under uncertainty
- Calculate and interpret variances (material, labour, overhead)
- Understand and apply budgetary control techniques including zero-based budgeting
- Analyze transfer pricing methods (cost-based, market-based, negotiated)
- Apply strategic tools like **Activity-Based Costing (ABC)**, value chain analysis, and target costing
- Use **Balanced Scorecard** for performance evaluation
- Understand sustainability accounting and accounting analytics

Latest Reference Books

1. **Book Name:** *Cost and Management Accounting*
Author: Ravi M. Kishore
Edition/Year: 2023 Edition
2. **Book Name:** *Management Accounting*
Author: M. N. Arora
Edition/Year: 2022 Edition
3. **Book Name:** *Management Accounting: Principles and Practice*
Author: Anthony A. Atkinson et al.
Edition/Year: 2021 Edition



4. **Book Name:** *Cost & Management Accounting (CA Intermediate – ICAI Study Material)*

Author: Institute of Chartered Accountants of India

Edition/Year: Latest 2025 Edition

5. **Book Name:** *Strategic Cost Management (CMA)*

Author: Institute of Cost Accountants of India

Edition/Year: Latest 2024 Edition

Structure of Course Examination

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

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





K.S.K.V. KACHCHH UNIVERSITY

Bachelor of Commerce (Professional)

Semester – VI

MICP 601

INDIRECT TAX LAWS AND PRACTICES [PART B]

Units	Particulars	No. of Lectures \ Hours
UNIT - 1	Registration under GST Introduction to registration, meaning, nature, objectives and importance, Concept of taxable person, Persons liable for registration, Threshold limits, Compulsory registration in certain cases, Persons not liable for registration, Procedure for registration, Amendment of registration, Cancellation or suspension of registration, Revocation of cancellation, Practical questions	
UNIT - 2	Tax Invoice, E-Way Bill and Accounts & Records Introduction to GST documentation, meaning, nature, objectives and importance, Tax invoice: Meaning, time of issue and contents, Credit note and debit note: Meaning and provisions, Prohibition of unauthorized collection of tax, Amount of tax to be indicated in documents, Accounts and records: Maintenance of accounts, Books and documents required, Period of retention of accounts, E-way bill: Meaning, applicability and procedure, Practical questions, case studies	
UNIT - 3	: Returns and Payment of Tax Introduction to returns and tax payment, meaning, nature, objectives and importance, Furnishing details of outward supplies, Communication of details of inward supplies and input tax credit, Furnishing of returns, Types of returns, Due dates for filing returns, Payment of tax, Interest on delayed payment, Electronic cash ledger, Electronic credit ledger, Electronic liability register, Default and delay in furnishing returns, Practical questions, case studies.	
UNIT - 4	GST Procedures and Other Provisions Introduction to GST procedures, meaning, nature, objectives and importance, Transfer of input tax credit, Tax deduction at source (TDS), Collection of tax at source (TCS), Assessment under GST (basic concepts), Audit under GST (basic concepts), Refund under GST (basic concepts), Offences and penalties under GST (basic concepts), GST practitioners (basic concepts), Practical questions, case studies.	



Course Outcomes (CO)

After completing this course, students will be able to:

- CO1:** Understand GST registration provisions and determine liability for registration.
- CO2:** Apply rules relating to tax invoices, e-way bills, and maintenance of accounts.
- CO3:** Analyze GST return filing procedures and tax payment mechanisms.
- CO4:** Evaluate GST procedures such as TDS, TCS, audit, and refund provisions.
- CO5:** Interpret legal provisions relating to offences, penalties, and compliance under GST.

Programme Outcomes (PO)

- PO1:** Develop analytical skills in taxation laws and compliance.
- PO2:** Apply GST provisions to practical business situations.
- PO3:** Enhance problem-solving ability in tax procedures and compliance.
- PO4:** Understand legal and ethical responsibilities in taxation.
- PO5:** Build professional competence for CA, CMA, CS, and taxation careers.

Learning Objectives

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

- Understand GST registration requirements and threshold limits
- Identify persons liable and not liable for registration
- Apply procedures for registration, amendment, and cancellation
- Prepare and analyze GST documents such as tax invoice, debit note, and credit note
- Understand e-way bill generation and compliance requirements
- Maintain proper books of accounts and records under GST
- File various GST returns and understand due dates
- Analyze tax payment systems including electronic ledgers
- Understand GST procedures like TDS, TCS, audit, and refunds
- Identify offences, penalties, and compliance requirements

Latest Reference Books

1. **Students' Guide to GST & Customs Law**
Author: Vinod K. Singhania & Monica Singhania
Edition/Year: 2025–26 Edition
2. **GST Law & Practice**
Author: V. S. Datey
Edition/Year: 2024 Edition
3. **Indirect Taxes (GST & Customs)**
Author: V. K. Singhania
Edition/Year: 2023 Edition
4. **Indirect Tax Laws (CA Intermediate – ICAI Study Material)**
Author: Institute of Chartered Accountants of India
Edition/Year: Latest 2025 Edition



5. Indirect Taxation (CMA)

Author: Institute of Cost Accountants of India

Edition/Year: Latest 2024 Edition

Structure of Course Examination

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

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

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

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



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





K.S.K.V. KACHCHH UNIVERSITY
Bachelor of Commerce (Professional)
Semester – VI
IDP / MDP 601
AUDIT [PART B]

Units	Particulars	No. of Lectures \ Hours
UNIT - 1	Audit of Items of Financial Statements and Documentation Introduction to audit of financial statements, meaning, nature, objectives and importance, Audit of income statement items: Sales, other income, expenses, Audit of balance sheet items: Share capital, reserves, borrowings, trade receivables, inventories, cash and bank balances, fixed assets, liabilities and provisions, Audit of contingent liabilities, Audit documentation: Meaning, nature, purpose and importance, Form, content and extent of audit documentation, Audit working papers, Audit file, Ownership and custody of audit documentation, Practical questions with case studies.	
UNIT - 2	Completion and Review of Audit Introduction to completion and review of audit, meaning, nature, objectives and importance, Subsequent events: Meaning and audit procedures, Going concern concept and evaluation, Audit procedures in case of going concern issues, Evaluation of misstatements identified during audit, Communication of misstatements, Written representations: Meaning, importance and types, Communication with those charged with governance, Communication of deficiencies in internal control, Practical questions with case studies.	
UNIT - 3	Audit Report and Special Audits Introduction to audit reporting, meaning, nature, objectives and importance, Forming an opinion on financial statements, Types of audit opinion: Unmodified and modified opinions, Qualified, adverse and disclaimer of opinion, Auditor's report: Structure and contents, Emphasis of matter and other matter paragraphs, Key audit matters, Comparative financial statements, Branch audit and joint audit, Reporting under Companies Act and CARO, Practical questions with case studies.	
UNIT - 4	Audit of Different Entities, Bank Audit and Ethics Introduction to special audits, meaning, nature, objectives and importance, Audit of different entities: Government, local bodies, NGOs, partnership firms, LLPs, educational institutions, hospitals, hotels, clubs, co-operative societies, trusts, Audit of banks: Accounting system, audit approach, audit of advances, NPAs, revenue items, Ethics in auditing: Meaning and need of professional ethics, Fundamental principles: Integrity,	



	objectivity, professional competence, confidentiality, professional behaviour, Independence of auditor, Threats to independence and safeguards, Professional scepticism, Terms of audit engagement, Engagement letter, Quality control standards, Practical questions with case studies.	
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Course Outcomes (CO)

After completing this course, students will be able to:

- CO1:** Apply audit procedures for verification of financial statement items.
- CO2:** Evaluate audit completion processes including subsequent events and going concern.
- CO3:** Interpret audit reports and distinguish between different types of audit opinions.
- CO4:** Understand audit procedures for different entities including banks and special institutions.
- CO5:** Apply professional ethics and standards in auditing practices.

Programme Outcomes (PO)

- PO1:** Develop analytical and critical thinking skills in auditing and assurance.
- PO2:** Apply auditing standards and procedures in real-world situations.
- PO3:** Enhance decision-making and problem-solving abilities in audit contexts.
- PO4:** Understand ethical responsibilities and professional conduct.
- PO5:** Build professional competence for CA, CMA, CS, and auditing careers.

Learning Objectives

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

- Audit key financial statement items such as sales, expenses, assets, and liabilities
- Understand audit documentation, working papers, and audit files
- Apply procedures for subsequent events and going concern evaluation
- Evaluate misstatements and communicate with management and governance
- Interpret different types of audit reports and audit opinions
- Understand reporting requirements under Companies Act and CARO
- Conduct audits of different entities such as banks, NGOs, and firms
- Understand audit of banks including advances, NPAs, and revenue recognition
- Apply ethical principles like integrity, objectivity, and independence
- Understand engagement terms and quality control standards

Latest Reference Books

1. **Auditing and Assurance**
Author: Surbhi Bansal
Edition/Year: 2025 Edition



2. **Auditing & Assurance Standards**
Author: Kamal Garg
Edition/Year: 2024 Edition
3. **Principles and Practice of Auditing**
Author: Dinkar Pagare
Edition/Year: 2023 Edition
4. **Auditing & Assurance (CA Final / Inter Notes)**
Author: CA Pankaj Garg
Edition/Year: 2024 Edition
5. **Auditing Study Material**
Author: Institute of Chartered Accountants of India
Edition/Year: Latest 2025 Edition

Structure of Course Examination

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





K.S.K.V. KACHCHH UNIVERSITY
Bachelor of Commerce (Professional)
Semester – VI

AECP 601

BUSINESS DATA ANALYTICS

Units	Particulars	No. of Lectures \ Hours
UNIT - 1	Introduction to Business Data Analytics Introduction to data analytics and data science, Meaning, nature and scope of data, Importance of data in business decision-making, Types of data (structured and unstructured), Sources of business data, Transformation of data into decision-relevant information, Communication of information for business decisions, Ethical issues in data usage, Data Processing and Data Management Introduction to data processing, importance of data processing, Data collection methods, Data organization and classification, Data storage and distribution, Data cleaning techniques (handling missing values, errors), Data validation and verification, Data integration and transformation, Introduction to databases and data management systems,	
UNIT - 2	Data Visualization and Presentation Introduction to data visualization, Principles of effective visualization, Types of charts and graphs (bar chart, pie chart, line chart, histogram), Dashboard concept and reporting, Data presentation architecture, Use of tables and diagrams, Tools and techniques for visualization (Excel, Power BI basics), Designing business reports, Interpretation of graphical data, Practical questions with Lab Practice. Data Analysis and Business Modelling Introduction to data analysis, Types of data analytics (Descriptive, Diagnostic, Predictive, Prescriptive), Basic statistical tools in analysis (mean, median, correlation – overview), , Business intelligence and analytics, Introduction to financial modelling, Role of AI, Machine Learning, and Automation in business analytics	

Course Outcomes (CO)

After completing this course, students will be able to:

CO1: Understand fundamental concepts of data analytics and its role in business decision-making.

CO2: Apply data processing and data management techniques effectively.

CO3: Create and interpret data visualizations and business reports.



CO4:Analyze data using basic statistical and analytical tools.

CO5: Evaluate modern tools like AI, machine learning, and business intelligence in analytics.

Programme Outcomes (PO)

PO1: Develop analytical and data interpretation skills.

PO2: Apply quantitative techniques in business decision-making.

PO3: Enhance problem-solving abilities using data-driven approaches.

PO4: Understand ethical issues and professional responsibility in data usage.

PO5: Build technical competence for careers in analytics, finance, and management.

Learning Objectives

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

- Explain the concept, scope, and importance of data analytics in business
- Identify different types and sources of data (structured & unstructured)
- Understand data lifecycle and data-driven decision-making
- Apply data cleaning, validation, and transformation techniques
- Use basic database concepts and data management systems
- Design effective visualizations using charts and dashboards
- Use tools like **Microsoft Excel** and **Power BI**
- Interpret graphical data for business insights
- Apply basic statistical tools such as mean, median, and correlation
- Understand analytics types: descriptive, diagnostic, predictive, and prescriptive
- Explore concepts of **Machine Learning**, **Artificial Intelligence**, and automation in business
- Differentiate between data-driven and intuitive decision-making

Latest Reference Books

1. **Book Name:***Business Analytics*
Author:James R. Evans
Edition/Year: 2023 Edition
2. **Book Name:***Data Science for Business*
Author:Foster Provost& Tom Fawcett
Edition/Year: 2022 Edition
3. **Book Name:***Business Analytics Using Excel*
Author:Albright et al.
Edition/Year: 2023 Edition
4. **Book Name:***Business Data Analytics (CA Intermediate – ICAI Study Material)*
Author:Institute of Chartered Accountants of India
Edition/Year: Latest 2025 Edition



5. **Book Name:** *Business Analytics & Data Science (CMA)*

Author: Institute of Cost Accountants of India

Edition/Year: Latest 2024 Edition

Structure of Course Examination

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



