



**Krantiguru Shyamji Krishna Verma**  
**Kachchh University**  
**Mundra Road, Bhuj - Kachchh.**

**Bachelor of Commerce**  
**Semester – I to VI**

**Revised Syllabus under CBCS**  
**K.S.K.V. KACHCHH UNIVERSITY**  
**BHUJ - KACHCHH - 370 001.**

**W.E.F. June 2016.**





# K.S.K.V. Kachchh University

## (Syllabus for B.Com. - w.e.f. June- 2016)

### B.Com. Program Structure

B.Com. Programme is divided into three Years as under. Each Year will consist of two Semesters.

Year	Semester	Semester
First Year	Semester – I	Semester – II
Second Year	Semester – III	Semester – IV
Third Year	Semester - V	Semester – VI

The schedule of papers prescribed for various semesters shall be as follows;

Papers		Marks		Total Marks	Contact Hrs/Week	Credit		
		External Ass.	Internal Ass.					
<b>Semester – I (W.E.F. June 2016)</b>								
CC 101	:	General English: Text, Grammar & Composition (Paper-I)		70	30	100	3	3
CC 102	:	Fundamentals of Communication Theory & Practice (Paper-I)		70	30	100	3	3
CC103	:	Economics (Paper-I)		70	30	100	3	3
CC 104	:	Basic Disciplines of Management (Paper-I)		70	30	100	3	3
CC 105	:	Accountancy (Paper-I)		70	30	100	3	3
CE 106	:	Core Elective (Paper-I)		70	30	100	3	3
SE 107	:	Subject Elective (Paper-I)		70	30	100	3	3
FC 108	:	Foundation (Paper-I)						3
		<b>Total :</b>		<b>490</b>	<b>210</b>	<b>700</b>		<b>24</b>
<b>Semester – II (W.E.F. Jan 2017)</b>								
CC 201	:	General English: Text, Grammar & Composition (Paper-II)		70	30	100	3	4
CC 202	:	Fundamentals of Communication Theory & Practice (Paper-II)		70	30	100	3	4
CC 203	:	Economics (Paper-II)		70	30	100	3	4
CC 204	:	Basic Disciplines of Management (Paper-II)		70	30	100	3	4
CC 205	:	Accountancy (Paper-II)		70	30	100	3	4
CE 206	:	Core Elective (Paper-II)		70	30	100	3	4
SE 207	:	Subject Elective (Paper-II)		70	30	100	3	3
FC 208	:	Foundation (Paper-II)						3
		<b>Total :</b>		<b>490</b>	<b>210</b>	<b>700</b>		<b>24</b>

<b>Semester –III (W.E.F. June 2016)</b>							
CC 301	:	Fundamental Statistics (Paper-I)	70	30	100	3	3
CC 302	:	Fundamentals of Communication Theory & Practice (Paper-III)	70	30	100	3	3
CC 303	:	Economics (Paper-III)	70	30	100	3	3
CC 304	:	Basic Disciplines of Management (Paper-III)	70	30	100	3	3
CC 305	:	Taxation (Paper-I)	70	30	100	3	3
CE 306	:	Core Elective (Paper-III)	70	30	100	3	3
CE 307	:	Core Elective (Paper-IV)	70	30	100	3	3
FC 308	:	Foundation (Paper-III)					3
<b>Total :</b>			<b>490</b>	<b>210</b>	<b>700</b>		<b>24</b>
<b>Semester –IV (W.E.F. Jan 2017)</b>							
CC 401	:	Fundamental Statistics (Paper-II)	70	30	100	3	3
CC 402	:	Fundamentals of Communication Theory & Practice (Paper-IV)	70	30	100	3	3
CC 403	:	Economics (Paper-IV)	70	30	100	3	3
CC 404	:	Basic Disciplines of Management (Paper-IV)	70	30	100	3	3
CC 405	:	Taxation (Paper-II)	70	30	100	3	3
CE 406	:	Core Elective (Paper-V)	70	30	100	3	3
CE 407	:	Core Elective (Paper-VI)	70	30	100	3	3
FC 408	:	Foundation (Paper-IV)					3
<b>Total :</b>			<b>490</b>	<b>210</b>	<b>700</b>		<b>24</b>
<b>Semester – V (W.E.F. June 2016)</b>							
CC 501	:	Fundamental Statistics (Paper-III)	70	30	100	3	3
CC 502	:	Fundamentals of Communication Theory & Practice (Paper-V)	70	30	100	3	3
CC 503	:	Economics (Paper-V)	70	30	100	3	3
CC 504	:	Basic Disciplines of Management (Paper-V)	70	30	100	3	3
CC 505	:	Business Law (Paper-I)	70	30	100	3	3
CC 506	:	Core Elective (Paper-VII)	70	30	100	3	3
CE 507	:	Core Elective (Paper-VIII)	70	30	100	3	3
FC 508	:	Foundation (Paper-V)					3
<b>Total :</b>			<b>490</b>	<b>210</b>	<b>700</b>		<b>24</b>
<b>Semester –VI (W.E.F. Jan 2017)</b>							
CC 601	:	Fundamental Statistics (Paper-IV)	70	30	100	3	3
CC 602	:	Fundamentals of Communication Theory & Practice (Paper-VI)	70	30	100	3	3
CC 603	:	Economics (Paper-VI)	70	30	100	3	3
CC 604	:	Basic Disciplines of Management (Paper-VI)	70	30	100	3	3
CC 605	:	Business Law (Paper-II)	70	30	100	3	3
CC 606	:	Core Elective (Paper-IX)	70	30	100	3	3
CE 607	:	Core Elective (Paper-X)	70	30	100	3	3
FC 608	:	Foundation (Paper-VI)					3
<b>Total :</b>			<b>490</b>	<b>210</b>	<b>700</b>		<b>24</b>
<b>Grand Total</b>			<b>2940</b>	<b>1260</b>	<b>4200</b>		<b>144</b>

## Core Group

### Semester – I

<i>Course Code No.</i>	<i>Paper Name</i>
CC 101	: General English: Text, Grammar & Composition (Paper-I)
CC 102	: Fundamentals of Communication Theory & Practice (Paper-I)
CC103	: Economics (Paper-I)
CC 104	: Basic Disciplines of Management (Paper-I)
CC 105	: Accountancy (Paper-I)

### Semester – II

<i>Course Code No.</i>	<i>Paper Name</i>
CC 201	: General English: Text, Grammar & Composition (Paper-II)
CC 202	: Fundamentals of Communication Theory & Practice (Paper-II)
CC 203	: Economics (Paper-II)
CC 204	: Basic Disciplines of Management (Paper-II)
CC 205	: Accountancy (Paper-II)

### Semester – III

<i>Course Code No.</i>	<i>Paper Name</i>
CC 301	: Fundamental Statistics (Paper-I)
CC 302	: Fundamentals of Communication Theory & Practice (Paper-III)
CC 303	: Economics (Paper-III)
CC 304	: Basic Disciplines of Management (Paper-III)
CC 305	: Taxation (Paper-I)

### Semester – IV

<i>Course Code No.</i>	<i>Paper Name</i>
CC 401	: Fundamental Statistics (Paper-II)
CC 402	: Fundamentals of Communication Theory & Practice (Paper-IV)
CC 403	: Economics (Paper-IV)
CC 404	: Basic Disciplines of Management (Paper-IV)
CC 405	: Taxation (Paper-II)

### Semester – V

<i>Course Code No.</i>	<i>Paper Name</i>
CC 501	: Fundamental Statistics (Paper-III)
CC 502	: Fundamentals of Communication Theory & Practice (Paper-V)
CC 503	: Economics (Paper-V)
CC 504	: Basic Disciplines of Management (Paper-V)
CC 505	: Business Law (Paper-I)

### Semester – VI

<i>Course Code No.</i>	<i>Paper Name</i>
CC 601	: Fundamental Statistics (Paper-IV)
CC 602	: Fundamentals of Communication Theory & Practice (Paper-VI)
CC 603	: Economics (Paper-VI)
CC 604	: Basic Disciplines of Management (Paper-VI)
CC 605	: Business Law (Paper-II)

## Core Elective Groups :

### **List of Elective Group**

The University will announce in the beginning of the respective semester, the list of elective groups which will be offered during the semester depending upon the faculty members and the demand of electives.

#### **Group A : Accountancy**

Semester	Course Code No.		Paper Name
I	CE 106 A	:	Financial, Cost and Management Account (Paper –I)
II	CE 206 A	:	Financial, Cost and Management Account (Paper –II)
III	CE 306 A	:	Financial, Cost and Management Account (Paper –III)
IV	CE 307 A	:	Financial, Cost and Management Account (Paper –IV)
V	CE 406 A	:	Financial, Cost and Management Account (Paper –V)
VI	CE 407 A	:	Financial, Cost and Management Account (Paper –VI)
VII	CE 506 A	:	Financial, Cost and Management Account (Paper –VII)
VIII	CE 507 A	:	Financial, Cost and Management Account (Paper –VIII)
IX	CE 606 A	:	Financial, Cost and Management Account (Paper –IX)
X	CE 607 A	:	Financial, Cost and Management Account (Paper –X)

#### **Group B : Statistic**

Semester	Course Code No.		Paper Name
I	CE 106 B	:	Statistical Method (Paper –I)
II	CE 206 B	:	Statistical Method (Paper –II)
III	CE 306 B	:	Statistical Method (Paper –III)
IV	CE 307 B	:	Statistical Method (Paper –IV)
V	CE 406 B	:	Statistical Method (Paper –V)
VI	CE 407 B	:	Statistical Method (Paper –VI)
VII	CE 506 B	:	Statistical Method (Paper –VII)
VIII	CE 507 B	:	Statistical Method (Paper –VIII)
IX	CE 606 B	:	Statistical Method (Paper –IX)
X	CE 607 B	:	Statistical Method (Paper –X)

#### **Group C : Advance Business Management**

Semester	Course Code No.		Paper Name
I	CE 106 C	:	Advance Business Management (Paper –I)
II	CE 206 C	:	Advance Business Management (Paper –II)
III	CE 306 C	:	Advance Business Management (Paper –III)
IV	CE 307 C	:	Advance Business Management (Paper –IV)
V	CE 406 C	:	Advance Business Management (Paper –V)
VI	CE 407 C	:	Advance Business Management (Paper –VI)
VII	CE 506 C	:	Advance Business Management (Paper –VII)
VIII	CE 507 C	:	Advance Business Management (Paper –VIII)
IX	CE 606 C	:	Advance Business Management (Paper –IX)
X	CE 607 C	:	Advance Business Management (Paper –X)

#### **Group D: Computer Application**

Semester	Course Code No.		Paper Name
I	CE 106 D	:	Computer Application (Paper –I)
II	CE 206 D	:	Computer Application (Paper –II)
III	CE 306 D	:	Computer Application (Paper –III)
IV	CE 307 D	:	Computer Application (Paper –IV)
V	CE 406 D	:	Computer Application (Paper –V)
VI	CE 407 D	:	Computer Application (Paper –VI)
VII	CE 506 D	:	Computer Application (Paper –VII)
VIII	CE 507 D	:	Computer Application (Paper –VIII)
IX	CE 606 D	:	Computer Application (Paper –IX)
X	CE 607 D	:	Computer Application (Paper –X)

## Subject Electives:

### Group A: Accounting

Semester	Course Code No.		Paper Name
I	SE 107 A	:	Financial, Cost and Management Account (Paper – I)
II	SE 207 A	:	Financial, Cost and Management Account (Paper – II)

### Group B: Statistics

Semester	Course Code No.		Paper Name
I	SE 107 B	:	Statistical Method (Paper – I)
II	SE 607 B	:	Statistical Method (Paper – II)

### Group C: Computer Application

Semester	Course Code No.		Paper Name
I	SE 107 C	:	Computer Application (Paper – I)
II	SE 207 C	:	Computer Application (Paper – II)

### Group D: Secretarial Practice

Semester	Course Code No.		Paper Name
I	SE 107 D	:	Secretarial Practice (Paper – I)
II	SE 207 D	:	Secretarial Practice (Paper – II)

### Group E: Advance Business Management

Semester	Course Code No.		Paper Name
I	SE 107 E	:	Advance Business Management (Paper – I)
II	SE 207 E	:	Advance Business Management (Paper – II)

### Foundation Course

Semester	Course Code No.		Paper Name
I	FC 108	:	Environmental Studies
II	FC 208	:	Scope







## K.S.K.V. Kachchh University

### Bachelor of Commerce

#### Semester-I

With Effect From Academic Year 2016-17

### CC 104 :Basic Disciplines of Management (Paper-I)

(Human Resource Management)

#### Objectives:

The objective of this syllabus is to provide conceptual and procedural knowledge of functional areas of Human resource management.

#### Course Contents :

Module No.	Modules/ Sub Modules
1	Human Resource Management: meaning-Features-Difference between Personal Management and Human resource Management – Objectives of HRM-Importance of HRM- Operative functions of HRM- Importance of HRM-Qualities of H.R. Manager-Roles of H.R. Manager Human Resources Planning in a Corporate Sector: Meaning, objectives, factors affecting, process of H.R. Planning – Benefits and Limitations of H.R. Planning.
2	Recruitment :Meaning of Scientific Recruitment – Sources of Recruitment – Modern selection procedure and its advantages. Training : Meaning, needs, objectives – procedure of Training – Advantages and Limitations – Development : Meaning, needs, objectives and its advantages. Human Resource Development :Meaning and Characteristics, need for HRD – functions of HRD – Techniques or methods of HRD.
3	Performance Appraisal :Meaning, Objectives – Appraisers – Brief idea of Human Resources Accounting – Psychological Appraisal, Management appraisal, Utility and problems of performance appraisal. Promotion :Meaning, basis of Promotion i.e. seniority and efficiency base – its merits and demerits. Transfer ;Meaning, causes and guiding principles. Demotion :Meaning, causes and guiding principles. Morale :Meaning, factors affecting – sign of low morale and its preventive measures – Factors contributing High Morale. Importance of Industrial morale.
4	Job Design :Meaning, approaches of Job Design, Brief idea of Job Rotation, Job Enlargement, Job enrichment – Factors affecting Job Design – Importance of Job Design. Quality of work Life :Meaning – conditions Q.W.L. specific issues in Q.W.L. H.R. activity and its effects on Q.W.L. Quality Circles : Meaning – Objectives, Organizational Structure of Quality Circle – Advantages and Problems of Quality Circles

#### Recommended & Suggested reference Books :

1. Personnel Management – Juciuoc Michel – R.D. Irwin – Homewood.
2. Management Concept and Practice – Manamohad Prasad – Himalaya Publishing House.
3. Personnel and Human Resources Management – P. Subha Rao – Himalaya Publishing House.

## Structure of Course Examination

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:


<b>PART –A (For Regular and External Students)</b>		
Q-1(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
OR		
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
Q-2(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
OR		
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
Q-3(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
OR		
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
Q-4 (A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
OR		
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
<b>PART –B (For External Students Only)</b>		
Q-5	Any Two questions out of four which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks each (Unit No. 1 to Unit No. 4)	(30)

### **Note.1. For Regular Students:**

- University examination will be of 70 Marks and 135 minutes (2.15Hrs.)
- Regular Students have to attempt Part-A only

### **Note.2. For External Students:**

- University examination will be of 100 Marks and 180 minutes (3.00Hrs.)
- External Students have to attempt both Part-A and Part –B

	<b>K.S.K.V. Kachchh University</b> <b>Bachelor of Commerce</b> <b>Semester-I</b> With Effect From Academic Year 2016-17
	<b><u>CC 105 :Accountancy (Paper-I)</u></b>

### Objectives:

The objective of the course is to acquaint the students with the language of Accounting and to develop in them the ability to evaluate and use accounting data as an aid to decision making. The main purpose is to assist the students in developing skills in problem solving and decision making in the financial area. Emphasis is laid on analysis and utilization of financial and accounting data for planning and control.

### Course Contents

Module No.	Modules/ Sub Modules
1	Consignment
2	Branch Accounts.(excluding Foreign Branch)
3	Insurance Claims: Claims for loss or stock & fixed assets; claim for profit or consequential loss
4	Accounts from Incomplete Records: Conversion Method only (Use of ratios to find out missing data is not expected)

### Recommended & Suggested reference Books :

1. Grewal's Accounting : M.P. Gupta & B. M. Agrwal. S. Chand & Company Ltd.
2. Corporate Accounting : Dr. B. C. Tulsian. S. Chand & Company Ltd.
3. Non Corporate Accounting : Dr. P. C. Tulsian S. Chand & Company Ltd.
4. Financial Accounting and Analysis : P. Premchand Babu on Madan Mohan, Himalaya Publication.
5. Financial Accounting : Dr. Sharda Gangwar, D. K. Gangwar, Himalaya Publication.
6. Problems & Solutions in Advanced Accounting : Arulanandan Raman & Sunivasan, Himalaya Publication.
7. Financial Accounting : Dr. S. N. Maheshwari, Dr. S. K. Maheshwari, Vikas Publication House Pvt. Ltd.
8. Problems & Solutions in Advanced Accounting Vol. I &II : Dr. S. N. Maheshwari, Dr. S. K. Maheshwari, Vikas Publication House Pvt. Ltd.

## Structure of Course Examination

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:


<b>PART –A (For Regular and External Students)</b>		
Q-1(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
OR		
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
Q-2(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
OR		
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
Q-3(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
OR		
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
Q-4 (A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
OR		
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
<b>PART –B (For External Students Only)</b>		
Q-5	Any Two questions out of four which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks each (Unit No. 1 to Unit No. 4)	(30)

**Note.1. For Regular Students:**

- University examination will be of 70 Marks and 135 minutes (2.15Hrs.)
- Regular Students have to attempt Part-A only

**Note.2. For External Students:**

- University examination will be of 100 Marks and 180 minutes (3.00Hrs.)
- External Students have to attempt both Part-A and Part –B

	<b>K.S.K.V. Kachchh University</b> <b>Bachelor of Commerce</b> <b>Semester-I</b> With Effect From Academic Year 2016-17
	<b><u>CE 106 A : Financial, Cost and Management Account (Paper –I)</u></b> <b><u>(Financial Accounting)</u></b>

**Objectives:**

The objective of this course is to equip the students with conceptual understanding of finance and its practical application. It is expected that the students possess a sound base in accounting principles and practices including financial analysis.

**Course Contents :**

Module No.	Modules/ Sub Modules
1	(A) Piecemeal Distribution of Cash (10%) (B) Profit prior to incorporation(15%)
2	(A) Issue and forfeiture of shares (Pro-rata) Concepts of Potential Equity Shares, sweat equity Shares, (20%) (B) Book Building Process, Bid and Buy back (5%)
3	Redemption of Redeemable preference shares under section 80 of Companies Act 1956 and issue of Bonus Shares as per statutory provisions in force on 31 <sup>st</sup> March of the immediate preceding academic year
4	Company Final Accounts (Only vertical Presentation, Calculation of Managerial remuneration is expected)

**Recommended & Suggested reference Books :**

1. Grewal's Accounting : M.P. Gupta & B. M. Agrwal.S. Chand & Company Ltd.
2. Corporate Accounting : Dr. B. C. Tulsian. S. Chand & Company Ltd.
3. Non Corporate Accounting : Dr. P. C. Tulsian S. Chand & Company Ltd.
4. Financial Accounting and Analysis : P. Premchand Babu on Madan Mohan, Himalaya Publication.
5. Financial Accounting : Dr. Sharda Gangwar, D. K. Gangwar, Himalaya Publication.
6. Problems & Solutions in Advanced Accounting : Arulanandan Raman & Sunivasan, Himalaya Publication.
7. Financial Accounting : Dr. S. N. Maheshwari, Dr. S. K. Maheshwari, Vikas Publication House Pvt. Ltd.
8. Problems & Solutions in Advanced Accounting Vol. I &II : Dr. S. N. Maheshwari,Dr. S. K. Maheshwari, Vikas Publication House Pvt. Ltd.

## Structure of Course Examination

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:

<b>PART –A (For Regular and External Students)</b>		
Q-1(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
OR		
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
Q-2(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
OR		
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
Q-3(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
OR		
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
Q-4 (A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
OR		
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
<b>PART –B (For External Students Only)</b>		
Q-5	Any Two questions out of four which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks each (Unit No. 1 to Unit No. 4)	(30)

**Note.1. For Regular Students:**

- University examination will be of 70 Marks and 135 minutes (2.15Hrs.)
- Regular Students have to attempt Part-A only

**Note.2. For External Students:**

- University examination will be of 100 Marks and 180 minutes (3.00Hrs.)
- External Students have to attempt both Part-A and Part –B



**K.S.K.V. Kachchh University**  
**Bachelor of Commerce**  
**Semester-I**

With Effect From Academic Year 2016-17

**CE 106 B : Statistical Method (Paper –I)**  
**(Basic Statistics)**

**Objectives:**

Students should be acquainted with the initial requirements of applied statistical tools.

**Course Contents :**

<b>Module No.</b>	<b>Modules/ Sub Modules</b>
<b>1</b>	<b>Linear Correlation and Association of Attributes :</b> Concept of bivariate data, Definition and types of correlation, Definition of correlation coefficient( $r$ ), its properties, and interpretation of values of $r$ , Methods of finding correlation coefficient by using Karl Pearson method for bi-variate data and for frequency distribution data, Spearman's method for finding rank correlation coefficient for repeated and non repeated ranks. Concept of qualitative data and the association between them, Meaning and interpretation of $2 \times 2$ contingency table, Types of association between attributes, Methods of obtaining nature of association by using comparison between observed and expected frequency, Coefficient of association by using Yule's method and its interpretations, Example on $2 \times 2$ problems only.
<b>2</b>	<b>Business Forecasting :</b> Meaning and uses of business forecasting, Different methods of forecasting (i) Theoretical explanation of Regression analysis, Index numbers Economic models, Input output models, Opinion poll method, Extrapolation, Graphical method. (ii) Theoretical explanation with numerical examples of - Least Square Method for linear and quadratic relationship between variables, smoothing linear trend method.
<b>3</b>	<b>Demographic Statistics :</b> Meaning, definition and uses of demographic statistic, Methods of collecting demographic statistics – registration method, census method, analytical method. Mortality rates pertaining to (i) CDR (ii) SDR (iii) IMR, Birth rates pertaining to (i) CBR, (ii) SBR (iii) Age specific birth rate, Fertility rates pertaining to (i) GFR, (ii) SFR (iii) TFR
<b>4</b>	<b>Matrix Algebra :</b> Definition of Matrix, Different types of matrices, Algebra of matrices (Addition, Subtraction and Multiplication), Determinant of a square matrix, Definition of ad-joint of a matrix, inverse of a matrix and its uses to solve simultaneous linear equations (up to three variables only), Use of matrix in simple business applications.

**Recommended & Suggested reference Books :**

1. Ken Black, Business Statistics, John Wiley & Sons (Asia) Pte Ltd. Singapore
2. J. K. Sharma, Business Statistics, Pearson, New Delhi.
3. Sancheti & Kapoor, Business Statistics, Sultan Chand & Sons, New Delhi.
4. Srivastava O.S.: A Text Book of Demography, Vikas publishing.
5. Trivedi and Trivedi: Business Mathematics, Pearson India Ltd. New Delhi

## Structure of Course Examination

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:

<b>PART –A (For Regular and External Students)</b>		
Q-1(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
OR		
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
Q-2(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
OR		
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
Q-3(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
OR		
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
Q-4 (A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
OR		
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
<b>PART –B (For External Students Only)</b>		
Q-5	Any Two questions out of four which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks each (Unit No. 1 to Unit No. 4)	(30)


**Note.1. For Regular Students:**

- University examination will be of 70 Marks and 135 minutes (2.15Hrs.)
- Regular Students have to attempt Part-A only

**Note.2. For External Students:**

- University examination will be of 100 Marks and 180 minutes (3.00Hrs.)
- External Students have to attempt both Part-A and Part –B



	<b>K.S.K.V. Kachchh University</b> <b>Bachelor of Commerce</b> <b>Semester-I</b> With Effect From Academic Year 2016-17
	<u><b>SE 107A : Financial, Cost and Management Account (Paper –I)</b></u> <u><b>(Financial Accounting)</b></u>

**Objectives:**

The objective of this course is to equip the students with conceptual understanding of finance and its practical application. It is expected that the students possess a sound base in accounting principles and practices including financial analysis.

**Course Contents :**

Module No.	Modules/ Sub Modules
1	(A) Piecemeal Distribution of Cash (10%) (B) Profit prior to incorporation(15%)
2	(A) Issue and forfeiture of shares (Pro-rata) Concepts of Potential Equity Shares, sweat equity Shares, (20%) (B) Book Building Process, Bid and Buy back (5%)
3	Redemption of Redeemable preference shares under section 80 of Companies Act 1956 and issue of Bonus Shares as per statutory provisions in force on 31 <sup>st</sup> March of the immediate preceding academic year
4	Company Final Accounts (Only vertical Presentation, Calculation of Managerial remuneration is expected)

**Recommended & Suggested reference Books :**

1. Grewal's Accounting : M.P. Gupta & B. M. Agrwal.S. Chand & Company Ltd.
2. Corporate Accounting : Dr. B. C. Tulsian. S. Chand & Company Ltd.
3. Non Corporate Accounting : Dr. P. C. Tulsian S. Chand & Company Ltd.
4. Financial Accounting and Analysis : P. Premchand Babu on Madan Mohan, Himalaya Publication.
5. Financial Accounting : Dr. Sharda Gangwar, D. K. Gangwar, Himalaya Publication.
6. Problems & Solutions in Advanced Accounting : Arulanandan Raman & Sunivasan, Himalaya Publication.
7. Financial Accounting : Dr. S. N. Maheshwari, Dr. S. K. Maheshwari, Vikas Publication House Pvt. Ltd.
8. Problems & Solutions in Advanced Accounting Vol. I &II : Dr. S. N. Maheshwari,Dr. S. K. Maheshwari, Vikas Publication House Pvt. Ltd.

## Structure of Course Examination

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:


<b>PART –A (For Regular and External Students)</b>		
Q-1(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
OR		
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
Q-2(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
OR		
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
Q-3(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
OR		
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
Q-4 (A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
OR		
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
<b>PART –B (For External Students Only)</b>		
Q-5	Any Two questions out of four which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks each (Unit No. 1 to Unit No. 4)	(30)

### **Note.1. For Regular Students:**

- University examination will be of 70 Marks and 135 minutes (2.15Hrs.)
- Regular Students have to attempt Part-A only

### **Note.2. For External Students:**

- University examination will be of 100 Marks and 180 minutes (3.00Hrs.)
- External Students have to attempt both Part-A and Part –B

	<b>K.S.K.V. Kachchh University</b> <b>Bachelor of Commerce</b> <b>Semester-I</b> With Effect From Academic Year 2016-17
	<b>SE 107B : Statistical Method (Paper –I)</b> <b>(Basic Statistics)</b>

**Objectives:**

Students should be acquainted with the initial requirements of applied statistical tools.

**Course Contents :**

Module No.	Modules/ Sub Modules
<b>1</b>	<b>Linear Correlation and Association of Attributes :</b> Concept of bivariate data, Definition and types of correlation, Definition of correlation coefficient(r), its properties, and interpretation of values of r, Methods of finding correlation coefficient by using Karl Pearson method for bi-variate data and for frequency distribution data, Spearman’s method for finding rank correlation coefficient for repeated and non repeated ranks. Concept of qualitative data and the association between them, Meaning and interpretation of 2×2 contingency table, Types of association between attributes, Methods of obtaining nature of association by using comparison between observed and expected frequency, Coefficient of association by using Yule’s method and its interpretations, Example on 2×2 problems only.
<b>2</b>	<b>Business Forecasting :</b> Meaning and uses of business forecasting, Different methods of forecasting (i) Theoretical explanation of Regression analysis, Index numbers Economic models, Input output models, Opinion poll method, Extrapolation, Graphical method. (ii) Theoretical explanation with numerical examples of - Least Square Method for linear and quadratic relationship between variables, smoothing linear trend method.
<b>3</b>	<b>Demographic Statistics :</b> Meaning, definition and uses of demographic statistic, Methods of collecting demographic statistics – registration method, census method, analytical method. Mortality rates pertaining to (i) CDR (ii) SDR (iii) IMR, Birth rates pertaining to (i) CBR, (ii) SBR (iii) Age specific birth rate, Fertility rates pertaining to (i) GFR, (ii) SFR (iii) TFR
<b>4</b>	<b>Matrix Algebra :</b> Definition of Matrix, Different types of matrices, Algebra of matrices (Addition, Subtraction and Multiplication), Determinant of a square matrix, Definition of ad-joint of a matrix, inverse of a matrix and its uses to solve simultaneous linear equations (up to three variables only), Use of matrix in simple business applications.

**Recommended & Suggested reference Books :**

1. Ken Black, Business Statistics, John Wiley & Sons (Asia) Pte Ltd. Singapore
2. J. K. Sharma, Business Statistics, Pearson, New Delhi.
3. Sancheti & Kapoor, Business Statistics, Sultan Chand & Sons, New Delhi.
4. Srivastava O.S.: A Text Book of Demography, Vikas publishing.
5. Trivedi and Trivedi: Business Mathematics, Pearson India Ltd. New Delhi

## Structure of Course Examination

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:


<b>PART –A (For Regular and External Students)</b>		
Q-1(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
OR		
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
Q-2(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
OR		
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
Q-3(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
OR		
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
Q-4 (A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
OR		
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
<b>PART –B (For External Students Only)</b>		
Q-5	Any Two questions out of four which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks each (Unit No. 1 to Unit No. 4)	(30)

**Note.1. For Regular Students:**

- University examination will be of 70 Marks and 135 minutes (2.15Hrs.)
- Regular Students have to attempt Part-A only

**Note.2. For External Students:**

- University examination will be of 100 Marks and 180 minutes (3.00Hrs.)
- External Students have to attempt both Part-A and Part –B

	<b>K.S.K.V. Kachchh University</b> <b>Bachelor of Commerce</b> <b>Semester-I</b> With Effect From Academic Year 2016-17
	<b><u>SE 107C :Computer Application (Paper –I)</u></b> <b><u>(Internet and Web Page Development Using HTML)</u></b>

**Objectives:**

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

**Course Contents:**

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

**Recommended & Suggested reference Books :**

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

## Structure of Course Examination

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:

<b>PART –A (For Regular and External Students)</b>		
Q-1(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
OR		
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
Q-2(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
OR		
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
Q-3(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
OR		
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
Q-4 (A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
OR		
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
<b>PART –B (For External Students Only)</b>		
Q-5	Any Two questions out of four which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks each (Unit No. 1 to Unit No. 4)	(30)

**Note.1. For Regular Students:**

- University examination will be of 70 Marks and 135 minutes (2.15Hrs.)
- Regular Students have to attempt Part-A only

**Note.2. For External Students:**

- University examination will be of 100 Marks and 180 minutes (3.00Hrs.)
- External Students have to attempt both Part-A and Part –B



## K.S.K.V. Kachchh University

### Bachelor of Commerce

#### Semester-I

With Effect From Academic Year 2016-17

### SE 107D: Secretarial Practice (Paper – I)

#### Objectives:

To make students aware of the basic functioning of registered companies. To provide them key inputs to prepare oneself for the basic functions of registered companies and to introduce before them changes coming up in company laws and management.

#### Course Contents :

Module No.	Modules/ Sub Modules
1	(1) <b>Secretary:</b> Meaning-Types of Secretary-general and legal qualification of Company Secretary-Pre-incorporation and post incorporation duties of Company Secretary-powers and responsibilities of Company Secretary. (2) <b>Company and its Characteristics:</b> Meaning and characteristics-Types of Company-Foreign Company-Multinational Company-Illegal association-Advantages and Limitations of Public Limited Company-Private Limited Company: Meaning and Characteristics-privileges and restrictions on it-procedure to convert Private Limited Company into Public Limited Company and Public Limited Company into Private Limited Company.
2	(1) <b>Promoters of public Limited Company:</b> Meaning-Functions of Promoters-Preliminary Contract-Liabilities of Promoters. (2) <b>Allotment of Shares:</b> Meaning-Procedure-regular and irregular allotment – secretary's duties regarding allotment of shares –procedure of allotment when shares are oversubscribed-private placement of share/debenture.
3	(1) <b>Listing Securities:</b> Meaning-legal provisions for listing of securities-Documents required for listing of securities-Advantages of listing of securities. (2) <b>Calls and Forfeiture of shares:</b> Meaning of calls –Provisions of Company Law regarding share calls-procedure of demanding call of share. (3) <b>Forfeiture of Shares:</b> Meaning-legal provisions for forfeiture of shares-procedure of forfeiture of share-effects of forfeiture of share-procedure of reissue of forfeited shares-secretary's duties
4	<b>Office Management:</b> meaning and Characteristics-functions procedure of inward and outward letters-Importance of Correspondence-Brief idea of modern office equipments-Importance of Office Management

#### Recommended & Suggested reference Books :

1. Secretarial Practice-M.C.Kuchal-Vikas Publication
2. Manual of Secretarial Practice - B.N.Tondon-S.Chand & Co.
3. A Taxbook of Company Law-P.P.S. Gogna-S.Chand & Co.
4. Office Management – R.K.Chopra –Himalaya Publishing House.
5. A Taxbook of Office Management –William H. Leffingwell and Edwin Robinson-Tata McGraw Hill.

## Structure of Course Examination

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:

<b>PART –A (For Regular and External Students)</b>		
Q-1(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
OR		
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
Q-2(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
OR		
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
Q-3(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
OR		
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
Q-4 (A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
OR		
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
<b>PART –B (For External Students Only)</b>		
Q-5	Any Two questions out of four which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks each (Unit No. 1 to Unit No. 4)	(30)

**Note.1. For Regular Students:**

- University examination will be of 70 Marks and 135 minutes (2.15Hrs.)
- Regular Students have to attempt Part-A only

**Note.2. For External Students:**

- University examination will be of 100 Marks and 180 minutes (3.00Hrs.)
- External Students have to attempt both Part-A and Part –B





## K.S.K.V. Kachchh University

### Bachelor of Commerce

#### Semester-I

With Effect From Academic Year 2016-17

### SE 107E :Advance Business Management (Paper –I) (Sales Management)

#### Objectives:

The objective of this course is to help students understand the Sales & Distribution functions as integral part of marketing functions in a business firm. Globalization, increased competition, rapid changes in communication and information technology and need for higher level of customer orientation have made sales and distribution management extremely important. This course will make students appreciate the role of sales managers in the context of Indian economy with particular reference to essential consumer and industrial goods and services.

#### Course Contents :

Module No.	Modules/ Sub Modules
1	<b>Sales Management Strategies</b> Introduction; Selling & Buying Styles; Selling Situations; Selling Skills.
2	<b>Sales Organisation</b> Sales Organisation; Factors affecting sales organisation design & size; Types of Sales organisation; Methods determining number of salespeople: Affordability Method, Incremental Method & Workload Method
3	<b>Recruitment &amp; Selection</b> Hiring Process; Challenges in sales force selection; Planning for recruitment ; Sales Force Recruitment Selection of a salesperson.
4	<b>Sales Promotion Strategies</b> Definition of Sales Promotion; Trade Promotion tools; Consumer Promotion tools

**Text Books:** Sales & Distribution Management: By Dr. S. L. Gupta Excel Book

#### Recommended & Suggested reference Books :

1. Sales & Distribution Management: By Tapan. K. Panda & Sunil Sahadev, Oxford University Press, 2005.
2. Channel Management: By Ansaree, PHI (EEE)

## Structure of Course Examination

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:

<b>PART –A (For Regular and External Students)</b>		
Q-1(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
OR		
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
Q-2(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
OR		
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
Q-3(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
OR		
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
Q-4 (A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
OR		
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
<b>PART –B (For External Students Only)</b>		
Q-5	Any Two questions out of four which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks each (Unit No. 1 to Unit No. 4)	(30)

**Note.1. For Regular Students:**

- University examination will be of 70 Marks and 135 minutes (2.15Hrs.)
- Regular Students have to attempt Part-A only

**Note.2. For External Students:**

- University examination will be of 100 Marks and 180 minutes (3.00Hrs.)
- External Students have to attempt both Part-A and Part –B



# K.S.K.V. Kachchh University

## Bachelor of Commerce

### Semester-II

With Effect From Academic Year 2016-17

## CC 204 :Basic Disciplines of Management (Paper-II)

(Fundamentals of Marketing Management)

### Objectives :

The objective of this syllabus is to provide basic knowledge of functional areas of Marketing Management and Marketing research

### Course Contents :

Module No.	Modules/ Sub Modules
1	Marketing: Meaning- nature-Scope- Different Approaches Marketing Mix Market Demand :Meaning-Factors affecting-Marketing in different situation ofmarket demand.
2	Main functions of Marketing: Branding: Meaning-Types-Policy decisions-Importance of Branding Pricing: Meaning-Objectives-factors affecting –Types-Importance Advertising:Meaning-Objectives-Importance-disadvantages-Differencebetween advertisement and Publicity.
3	Consumer Behaviour: Factors influencing consumes behaviour-Buying behaviour Process Market Segmentation: Meaning-Basis and importance of Markrt Segmentation – Target Market
4	Marketing research: Meaning of Market Research and Marketing Research – Objectives and Scope of Marketing Research - Stages of Marketing research – Importance and limitations of Marketing Research Ethical issue in Marketing research: From the view point of Respondents- Customers and Researchers

### Recommended & Suggested reference Books :

1. Marketing Management-Philip Kotler- Prentice Hall of India
2. Fundamentals of Marketing- Stanton-Tata McGraw Hill.
3. Basics of Marketing Management – Dr. R.B.Rudani- S.Chand & Co.
4. Modern Marketing - R.S.N. Pillai & Bagawathi – S.Chand & Co.

## Structure of Course Examination

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:

<b>PART –A (For Regular and External Students)</b>		
Q-1(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
OR		
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
Q-2(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
OR		
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
Q-3(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
OR		
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
Q-4 (A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
OR		
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
<b>PART –B (For External Students Only)</b>		
Q-5	Any Two questions out of four which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks each (Unit No. 1 to Unit No. 4)	(30)

**Note.1. For Regular Students:**

- University examination will be of 70 Marks and 135 minutes (2.15Hrs.)
- Regular Students have to attempt Part-A only

**Note.2. For External Students:**

- University examination will be of 100 Marks and 180 minutes (3.00Hrs.)
- External Students have to attempt both Part-A and Part –B



## K.S.K.V. Kachchh University

### Bachelor of Commerce

#### Semester-II

With Effect From Academic Year 2016-17

#### CC 205 :Accountancy (Paper-II)

#### Objectives:

The objective of the course is to acquaint the students with the language of Accounting and to develop in them the ability to evaluate and use accounting data as an aid to decision making. The main purpose is to assist the students in developing skills in problem solving and decision making the financial area. Emphasis is laid on analysis and utilization of financial and accounting data for planning and control.

#### Course Contents :

Module No.	Modules/ Sub Modules
1	Investment Accounts: Accounting for interest bearing (Fixed Earning) securities in the Books of Investor only.
2	Joint Venture (Excluding Conversion of Consignment into Joint Venture.)
3	Computerized Accounting: Introduction; various components of a computer including Hardware and Software, Features of a computer, role of computer in accounting, Accounting information system vs. Management Information system; Selection of the best software for the business; Advantages and disadvantages of a computer system; Tally software (7.2 version)
4	Hire Purchase Account

#### Recommended & Suggested reference Books :

1. Grewal's Accounting : M.P. Gupta & B. M. Agrwal.S. Chand & Company Ltd.
2. Corporate Accounting : Dr. B. C. Tulsian. S. Chand & Company Ltd.
3. Non Corporate Accounting : Dr. P. C. Tulsian S. Chand & Company Ltd.
4. Financial Accounting and Analysis : P. Premchand Babu on Madan Mohan, Himalaya Publication.
5. Financial Accounting : Dr. Sharda Gangwar, D. K. Gangwar, Himalaya Publication.
6. Problems & Solutions in Advanced Accounting : Arulanandan Raman & Sunivasan, Himalaya Publication.
7. Financial Accounting : Dr. S. N. Maheshwari, Dr. S. K. Maheshwari, Vikas Publication House Pvt. Ltd.
8. Problems & Solutions in Advanced Accounting Vol. I & II : Dr. S. N. Maheshwari, Dr. S. K. Maheshwari, Vikas Publication House Pvt. Ltd.

## Structure of Course Examination

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:


<b>PART –A (For Regular and External Students)</b>		
Q-1(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
OR		
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
Q-2(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
OR		
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
Q-3(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
OR		
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
Q-4 (A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
OR		
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
<b>PART –B (For External Students Only)</b>		
Q-5	Any Two questions out of four which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks each (Unit No. 1 to Unit No. 4)	(30)

**Note.1. For Regular Students:**

- University examination will be of 70 Marks and 135 minutes (2.15Hrs.)
- Regular Students have to attempt Part-A only

**Note.2. For External Students:**

- University examination will be of 100 Marks and 180 minutes (3.00Hrs.)
- External Students have to attempt both Part-A and Part –B

	<b>K.S.K.V. Kachchh University</b> <b>Bachelor of Commerce</b> <b>Semester-II</b> With Effect From Academic Year 2016-17
	<b><u>CE 206 A : Financial, Cost and Management Account (Paper –II)</u></b> <b><u>(Financial Accounting)</u></b>

### Objectives:

The objective of this course is to equip the students with conceptual understanding of finance and its practical application. It is expected that the students possess a sound base in accounting principles and practices including financial analysis.

### Course Contents :

Module No.	Modules/ Sub Modules
<b>1</b>	A. Purchase of Business by a Company (Accounting Treatments in the Books of Company) (15%) B. Indian Accounting Standards; AS – 2 Valuation of Inventories, AS – 6 Depreciation Accounting, AS – 10 Accounting for fixed Assets (10%)
<b>2</b>	(A) Underwriting of Shares and Debentures (15%) (Computation for fixing the liabilities of underwriters) (B) Redemption of Debentures (10%) ( Own debentures from open market)
<b>3</b>	(A) Capital Reduction (15%) ( Excluding preparation of Scheme of internal resolution) (B) Sub-division / consolidation of shares, conversion of shares into stock and its re-conversion (10%)
<b>4</b>	Revenue Accounts of General insurance company (In vertical form)

### Recommended & Suggested reference Books :

- Grewal's Accounting : M.P. Gupta & B. M. Agrwal.S. Chand & Company Ltd.
- Corporate Accounting : Dr. B. C. Tulsian. S. Chand & Company Ltd.
- Non Corporate Accounting : Dr. P. C. Tulsian S. Chand & Company Ltd.
- Financial Accounting and Analysis : P. Premchand Babu on Madan Mohan, Himalaya Publication.
- Financial Accounting : Dr. Sharda Gangwar, D. K. Gangwar, Himalaya Publication.
- Problems & Solutions in Advanced Accounting : Arulanandan Raman & Sunivasan, Himalaya Publication.
- Financial Accounting : Dr. S. N. Maheshwari, Dr. S. K. Maheshwari, Vikas Publication House Pvt. Ltd.
- Problems & Solutions in Advanced Accounting Vol. I &II : Dr. S. N. Maheshwari, Dr. S. K. Maheshwari, Vikas Publication House Pvt. Ltd.

## Structure of Course Examination

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:

<b>PART –A (For Regular and External Students)</b>		
Q-1(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
OR		
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
Q-2(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
OR		
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
Q-3(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
OR		
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
Q-4 (A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
OR		
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
<b>PART –B (For External Students Only)</b>		
Q-5	Any Two questions out of four which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks each (Unit No. 1 to Unit No. 4)	(30)

**Note.1. For Regular Students:**

- University examination will be of 70 Marks and 135 minutes (2.15Hrs.)
- Regular Students have to attempt Part-A only

**Note.2. For External Students:**

- University examination will be of 100 Marks and 180 minutes (3.00Hrs.)
- External Students have to attempt both Part-A and Part –B





## K.S.K.V. Kachchh University

### Bachelor of Commerce

#### Semester-II

With Effect From Academic Year 2016-17

### CE 206 B : Statistical Method (Paper –II)

(Operations Research)

#### Objectives:

Students must be familiar with basic techniques of Operation Research.

#### Course Contents :

Module No.	Modules/ Sub Modules
1	<b>Linear Programming Problem:</b> Meaning of linear programming, its uses, assumptions and limitations, Explanation of basic terminologies, Mathematical form of linear programming problem, Solution of linear programming problem by using graphical methods, Simple formulation problems (for two variables).
2	<b>Transportation Problem:</b> Definition of balanced Transportation Problem (T.P.), General Transportation table and its mathematical form, Initial basic feasible solution and initial cost by using North-WestCorner rule, Least Cost Method, Vogel's Approximation Method, Examples base on these methods.
3	<b>Assignment and Replacement Problems:</b> Definition of balanced Assignment Problem (A.P.), its mathematical form, Application ofHungarian method for solving A.P. in the cases of maximization and minimization problem, Meaning of Replacement problem (R.P.), Simple examples of replacement problem when the units are deteriorate depending on time and money value remains same.
4	<b>PERT and CPM Techniques:</b> Meaning and characteristics of PERT, Explanation of basic terms – activity, event, dummy activity, Fulkerson's rule for numbering the events, Meaning of Critical PathMethod (CPM), Differences between PERT and CPM, Earliest start time, Earliest finish time, Latest start time, Latest finish time, Total float time of activities, Uses and limitations of PERT and CPM and simple examples.

#### Recommended & Suggested reference Books :

1. H.A.Taha, Operations. Research, Macmillan Publishing Co. Inc.  
Vohra N.D, Quantitative Techniques in Management Tata Mc Graw Hill, New Delhi.
2. J.K.Sharma : O.R. Theory and Applications, Macmillan India Ltd.
3. Anderson, Sweeney, Williams, An Introduction to Management Science Quantitative Approach to Decision Making Cengage Learning India Pvt. Ltd. New Delhi.
4. Barry Render, Ralph M. Stair , Michael E. Hanna, Quantitative Analysis forManagement, Pearson Education(Singapore) Pte. Ltd.

## Structure of Course Examination

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:


<b>PART –A (For Regular and External Students)</b>		
Q-1(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
OR		
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
Q-2(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
OR		
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
Q-3(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
OR		
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
Q-4 (A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
OR		
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
<b>PART –B (For External Students Only)</b>		
Q-5	Any Two questions out of four which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks each (Unit No. 1 to Unit No. 4)	(30)

### **Note.1. For Regular Students:**

- University examination will be of 70 Marks and 135 minutes (2.15Hrs.)
- Regular Students have to attempt Part-A only

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- University examination will be of 100 Marks and 180 minutes (3.00Hrs.)
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	<b>K.S.K.V. Kachchh University</b> <b>Bachelor of Commerce</b> <b>Semester-II</b> With Effect From Academic Year 2016-17
	<b><u>SE 207A : Financial, Cost and Management Account (Paper –II)</u></b> <b><u>(Financial Accounting)</u></b>

**Objectives:**

The objective of this course Is to equip the students with conceptual understanding of finance and its practical application. It is expected that the students possess a sound base in accounting principles and practices including financial analysis.

**Course Contents:**

Module No.	Modules/ Sub Modules
<b>1</b>	A. Purchase of Business by a Company (Accounting Treatments in the Books of Company) (15%) B. Indian Accounting Standards; AS – 2 Valuation of Inventories, AS – 6 Depreciation Accounting, AS – 10 Accounting for fixed Assets (10%)
<b>2</b>	A. Underwriting of Shares and Debentures (15%) (Computation for fixing the liabilities of underwriters) B. Redemption of Debentures (10%) ( Own debentures from open market)
<b>3</b>	A. Capital Reduction (15%) (Excluding preparation of Scheme of internal resolution) B. Sub-division / consolidation of shares, conversion of shares into stock and its re-conversion (10%)
<b>4</b>	Revenue Accounts of General insurance company (In vertical form)

**Recommended & Suggested reference Books :**

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## Structure of Course Examination

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:

<b>PART –A (For Regular and External Students)</b>		
Q-1(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
OR		
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
Q-2(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
OR		
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
Q-3(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
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OR		
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
Q-4 (A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
OR		
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
<b>PART –B (For External Students Only)</b>		
Q-5	Any Two questions out of four which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks each (Unit No. 1 to Unit No. 4)	(30)

**Note.1. For Regular Students:**

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# K.S.K.V. Kachchh University

## Bachelor of Commerce

### Semester-II

With Effect From Academic Year 2016-17

### CE 207B : Statistical Method (Paper –II)

(Operations Research)

#### Objectives:

Students must be familiar with basic techniques of Operation Research.

#### Course Contents :

Module No.	Modules/ Sub Modules
1	<b>Linear Programming Problem:</b> Meaning of linear programming, its uses, assumptions and limitations, Explanation of basic terminologies, Mathematical form of linear programming problem, Solution of linear programming problem by using graphical methods, Simple formulation problems (for two variables).
2	<b>Transportation Problem:</b> Definition of balanced Transportation Problem (T.P.), General Transportation table and its mathematical form, Initial basic feasible solution and initial cost by using North-WestCorner rule, Least Cost Method, Vogel's Approximation Method, Examples base on these methods.
3	<b>Assignment and Replacement Problems:</b> Definition of balanced Assignment Problem (A.P.), its mathematical form, Application of Hungarian method for solving A.P. in the cases of maximization and minimization problem, Meaning of Replacement problem (R.P.), Simple examples of replacement problem when the units are deteriorate depending on time and money value remains same.
4	<b>PERT and CPM Techniques:</b> Meaning and characteristics of PERT, Explanation of basic terms – activity, event, dummy activity, Fulkerson's rule for numbering the events, Meaning of Critical Path Method (CPM), Differences between PERT and CPM, Earliest start time, Earliest finish time, Latest start time, Latest finish time, Total float time of activities, Uses and limitations of PERT and CPM and simple examples.

#### Recommended & Suggested reference Books :

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4. Barry Render, Ralph M. Stair , Michael E. Hanna, Quantitative Analysis for Management, Pearson Education(Singapore) Pte. Ltd.

## Structure of Course Examination

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:

<b>PART –A (For Regular and External Students)</b>		
Q-1(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
OR		
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
Q-2(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
OR		
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
Q-3(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
OR		
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
Q-4 (A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
OR		
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
<b>PART –B (For External Students Only)</b>		
Q-5	Any Two questions out of four which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks each (Unit No. 1 to Unit No. 4)	(30)

### **Note.1. For Regular Students:**

- University examination will be of 70 Marks and 135 minutes (2.15Hrs.)
- Regular Students have to attempt Part-A only

### **Note.2. For External Students:**

- University examination will be of 100 Marks and 180 minutes (3.00Hrs.)
- External Students have to attempt both Part-A and Part –B



## K.S.K.V. Kachchh University

### Bachelor of Commerce

#### Semester-II

With Effect From Academic Year 2016-17

### SE 207C :Computer Application (Paper –II)

(Web page designing Using Flash & Dream Weaver)

#### Objectives:

The purpose of this course is to enable students to design and develop web pages using Flash & Dream Weaver.

#### Course Contents :

Module No.	Modules/ Sub Modules
1	<b>Flash</b> Overview of Flash, Vector graphics, Environment of Flash – workspace, menu bar, tool bar, time line, Drawing Tools, Selection, Text & Gradients.
2	<b>Animation &amp; Event – orientation using Flash</b> Symbols – Creation, animation like alpha, tint & brightness, Animation Techniques – Key frames, motion, layer, skinning, controller & shadow, Twinning – motion twinning, Twin Scaling, Rotate, Easing, Creating Shape & multiple layers, Buttons - button Timeline, up State, over State & down State, Movie Clips, Frame Actions, Tell Targets, Flash Forms and Linking to Web Pages, Sound, Importing External Media, Pre - loaders and Publishing.
3	<b>DreamWeaver</b> Overview, Environment, Interface, Document Tool Bar – options and buttons, Properties Inspector, Functional areas, Design View, Changing View code, Panel Groups, Layouts and alignments, Working with Text – Text and Typefaces, Inserting Paragraph and Break Tags, Text Formatting with the Properties Inspector, Controlling Text Appearance, alignment of text & change color and size of font, Recapping (Ordered list and unordered list setting indents), Creating absolute link, creating an E-mail link, Inserting Page Anchors.
4	<b>Web Page Development Using DreamWeaver</b> Images – Image file format & Understanding image types, Controlling Page Layout, CSS based Layouts, Advance page design with CSS, Automated Design tools – Creating and using Library, Template, Installing and managing DreamWeaver extensions, Project work in DreamWeaver.

#### Recommended & Suggested reference Books :

- 1) Flash, by Michael Lennox, Techmedia.
- 2) Web page Designing, Course Publications.
- 3) Computer Application – IV, by Vimal Pandya, HK Arts College Publishers.
- 4) WebWeaver, BPB Publication.
- 5) Flash web design-the art of motion graphics, BPB Publication.
- 6) Web Designing, Computer Jagat Publications.
- 7) Multimedia, Computer Jagat Publications.
- 8) Dreamweaver in Gujarat, Computer World.

## Structure of Course Examination

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:

<b>PART –A (For Regular and External Students)</b>		
Q-1(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
OR		
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
Q-2(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
OR		
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
Q-3(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
OR		
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
Q-4 (A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
OR		
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
<b>PART –B (For External Students Only)</b>		
Q-5	Any Two questions out of four which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks each (Unit No. 1 to Unit No. 4)	(30)

### **Note.1. For Regular Students:**

- University examination will be of 70 Marks and 135 minutes (2.15Hrs.)
- Regular Students have to attempt Part-A only

### **Note.2. For External Students:**

- University examination will be of 100 Marks and 180 minutes (3.00Hrs.)
- External Students have to attempt both Part-A and Part –B





## K.S.K.V. Kachchh University

### Bachelor of Commerce

#### Semester-II

With Effect From Academic Year 2016-17

### SE 207D :Secretarial Practice (Paper – II)

#### Objectives:

To make students aware of the basic functioning of registered companies. To provide them key inputs to prepare oneself for the basic functions of registered companies and to introduced before them changes coming up in company laws and management.

#### Course Contents:

Module No.	Modules/ Sub Modules
1	<b>Alteration in Share Capital:</b> Modes of alteration ion share capital as per Company Law-procedure and provisions of reduction in share capital-Legal provisions for Right Shares and Bonus Shares and its Guiding Principles. <b>Debenture:</b> Meaning and types of debenture –procedure and legal provisions of Company law Board to issue debenture-Methods of redemption of ebenture-Guiding Principles of SEBI.
2	<b>Administration of Company Law:</b> Department of Company affairs-The Company Law Board- regional directors- The company registrar. <b>Investigation of Company’s Administration:</b> Provisions of Company Law regarding investigation of company’s administration – Appointment of Inspector by Central Government it’s provisions , his power and report. <b>Corporate Governance:</b> Meaning-its development in India –contents of corporategovernance report –Importance of corporate governance.
3	<b>Capital Market:</b> Meaning of Primary and Secondary Capital Market – ShareMarket-meaning and organization – Types –BSE,NSE,NIFTY,OTCE-Types of trading in share market –Derivatives –Demate Account-Main Provisions of Securities ContractRegulation Act. <b>Mutual Fund:</b> Definition-Types-Advantages and Disadvantages.
4	<b>Winding up/Liquidation of the Company:</b> Meaning and modes of winding upand liquidation of the company-Provisions regarding compulsory liquidation-meaning and procedure of voluntary winding up of a company-Provisions regarding company’s voluntary winding up by members and creditors –appointment –Powers and duties of liquidator.

#### Recommended & Suggested reference Books :

1. Manual of Secretary Practice-B.N.tondon- S.Chand & Co.
2. A Textbook of Company law- P.P.S.Gogna- S.Chand & Co.
3. Secretarial Practice –M.C.Kuchal –Vikas Publication.

## Structure of Course Examination

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:

<b>PART –A (For Regular and External Students)</b>		
Q-1(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
OR		
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
Q-2(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
OR		
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
Q-3(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
OR		
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
Q-4 (A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
OR		
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
<b>PART –B (For External Students Only)</b>		
Q-5	Any Two questions out of four which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks each (Unit No. 1 to Unit No. 4)	(30)

### **Note.1. For Regular Students:**

- University examination will be of 70 Marks and 135 minutes (2.15Hrs.)
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# K.S.K.V. Kachchh University

## Bachelor of Commerce

### Semester-II

With Effect From Academic Year 2016-17

## SE 207E :Advance Business Management (Paper –II) (Distribution Management)

### Objectives:

The objective of this course is to help students understand the Sales & Distribution functions as integral part of marketing functions in a business firm. Globalization, increased competition, rapid changes in communication and information technology and need for higher level of customer orientation have made sales and distribution management extremely important. This course will make students appreciate the role of sales managers in the context of Indian economy with particular reference to essential consumer and industrial goods and services.

### Course Contents :

Module No.	Modules/ Sub Modules
1	<b>Distribution System</b> Distribution Channels why are they required? Activities that a typical distribution channel perform; Distribution Channel Strategy; Distribution Channel Management
2	<b>Distribution costs, control &amp; customer service</b> Designing customer oriented marketing channels; Conceiving the Channel Flows; Linking the Service Output objectives to the flows; Conducting Cost Analysis; Designing the Ideal Channel; Comparing the Ideal with the reality.
3	<b>Selection of Channel &amp; Selection of Ideal Channel Partners</b> Channel Relationships; Channel Control; Channel Power; Channel Positioning
4	<b>Motivational Tools of Distribution Channels</b> Channel Influence Strategies; Managing Channel Conflicts; Promotion and Payment systems as a tool of Motivating Channel Members

**Text Books:** Sales & Distribution Management: By Dr. S. L. Gupta Excel Book

### Recommended & Suggested reference Books :

1. Sales & Distribution Management: By Tapan. K. Panda & Sunil Sahadev, Oxford University Press, 2005.
2. Channel Management: By Ansaree, PHI (EEE)

## Structure of Course Examination

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:

<b>PART –A (For Regular and External Students)</b>		
Q-1(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
OR		
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
Q-2(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
OR		
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
Q-3(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
OR		
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
Q-4 (A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
OR		
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
<b>PART –B (For External Students Only)</b>		
Q-5	Any Two questions out of four which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks each (Unit No. 1 to Unit No. 4)	(30)

**Note.1. For Regular Students:**

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- Regular Students have to attempt Part-A only

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- University examination will be of 100 Marks and 180 minutes (3.00Hrs.)
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# K.S.K.V. Kachchh University

## Bachelor of Commerce

### Semester-III

With Effect From Academic Year 2016-17

### CC 301 :Fundamental Statistics (Paper –I)

#### Objectives:

Students should be aware with the basics of preliminary mathematical statistics.

#### Course Contents :

Module No.	Modules/ Sub Modules
1	<b>Function Limit and Continuity :</b> Concept of a function of single variable (linear, quadratic and exponential function only) Domain, co-domain and range of a function, Concept of real function, Application of function to cost, demand, revenue, profit function, break - even point, Concept of limit of a function, Rules of limit, Simple examples where $f(x)$ is in a polynomial or rational function of two polynomials. Continuity of $f(x)$ , where $f(x)$ is a polynomial of $x$ , rational function of, two polynomials of $x$ .
2	<b>Differentiation :</b> Definition of a differentiation, Derivative of functions $\frac{1}{x}$ , $\sqrt{x}$ , $ax+b$ , $ax^2+bx+c$ by using. definition, Rules of derivatives (without proof) and their examples by using the standard functions in the form $x^n$ , $a^x$ , $\log x$ , $e^{ax}$ .
3	<b>Probability :</b> Definition of random experiment, sample space, different types of events, Mathematical definition of probability, classical, relative frequency and subjective approach to probability, Addition and multiplication rules of probability and other corollaries of it (without proof), Simple numerical examples only, Bayes' theorem (without proof) and its application up to three events.
4	<b>Mathematical Expectation and Moments :</b> Meaning of a random variable, Definition of probability distribution of random variable, Definition of mathematical expectation of discrete random variable and its properties (without proof), definition of variance, co variance, simple applied examples on it. Definition of Raw and Central moment and its uses Relation between first four raw and central moments (without proof), Concept of coefficient of Skewness and Kurtosis and their interpretations, Simple examples for obtaining the measures by using raw data, grouped data and probability distribution.

#### Recommended & Suggested reference Books :

1. Goon. Gupta, Dasgupta, An outline of Statistical Theory, Vol -1 and II World Press, Calcutta.
2. Sancheti & Kapoor, Business Statistics. Sultan Chand & Sons, New Delhi.
3. David R. Anderson, Dennis J. Sweeney, Thomas A. Williams, Statistics For Business and Economics, South - Western Cengage Learning India Pvt. Ltd. New Delhi.
4. Levin and Rubin, Statistics for Management, Prentice Hall of India Pvt. Ltd. New Delhi.
5. Parimal Mukhopadhyay : Theory and Methods of Survey Sampling, Perntice Hall of India, New Dlehi.
6. Trivedi and Trivedi: Business Mathematics, Pearson India Ltd. New Delhi.

## Structure of Course Examination

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:

<b>PART –A (For Regular and External Students)</b>		
Q-1(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
OR		
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
Q-2(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
OR		
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
Q-3(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
OR		
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
Q-4 (A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
OR		
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
<b>PART –B (For External Students Only)</b>		
Q-5	Any Two questions out of four which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks each (Unit No. 1 to Unit No. 4)	(30)

**Note.1. For Regular Students:**

- University examination will be of 70 Marks and 135 minutes (2.15Hrs.)
- Regular Students have to attempt Part-A only

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## K.S.K.V. Kachchh University

### Bachelor of Commerce

#### Semester-III

With Effect From Academic Year 2016-17

### CC 304 :Basic Disciplines of Management (Paper –III)

#### Objectives:

Students should be aware with the basics of preliminary mathematical statistics.

#### Course Contents :

Module No.	Modules/ Sub Modules
1	<b>Overview of the Indian Financial System :</b> Pre and post liberalization overview of Indian Financial system, Organizational structure of Indian financial system, Major components - Financial Markets, Financial Institutions / Intermediaries, Financial Instruments, Functions and role of financial system. <b>Regulatory and Promotional Institutions :</b> Objectives and functions of Reserve bank of India, Security Exchange Board of India, Insurance Regulatory Development Authority.
2	<b>Financial Markets :</b> <b>Money Market :</b> Meaning, constituents of organized money market. <b>Capital market :</b> meaning, Functions and history. Primary Market : Meaning, Types of primary issues-public, Right and Private placement, Issue Mechanism.; Secondary market : Functions, Organizations, Management and Membership of Stock exchanges, Listing and trading of securities, Stock exchanges in India.
3	<b>Financial Institutions :</b> <b>Commercial Banking :</b> Functions of Commercial banks, Nationalization ofcommercial banks. Issue of nonperforming assets and their management,Non banking finance companies : Meaning, Types, Growth and regulation. Insurance : Introduction to LIC, GIC and Private insurance companies. Mutual funds: Concept, Advantages, History of MFs in India.
4	<b>Financial Instruments :</b> <b>Capital Market instruments :</b> Equities, Preference shares, Debentures andBonds. New Instruments. <b>Money market instruments :</b> Call / Notice Money Market, Treasury Bills,commercial Papers, Certificate of Deposit, Commercial bills

#### Recommended & Suggested reference Books :

- (1) Pathak Bharati (2008) : The Indian Financial System, Pearson Education
- (2) M Y Khan (2007) : Indian Financial System, The McGraw - Hill Companies

## Structure of Course Examination

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:

<b>PART –A (For Regular and External Students)</b>		
Q-1(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
OR		
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
Q-2(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
OR		
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
Q-3(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
OR		
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
Q-4 (A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
OR		
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
<b>PART –B (For External Students Only)</b>		
Q-5	Any Two questions out of four which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks each (Unit No. 1 to Unit No. 4)	(30)

**Note.1. For Regular Students:**

- University examination will be of 70 Marks and 135 minutes (2.15Hrs.)
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# K.S.K.V. Kachchh University

## Bachelor of Commerce

### Semester-III

With Effect From Academic Year 2016-17

### CC 305 :Taxation (Paper –I)

#### Objectives:

Students should be aware with the basics of preliminary mathematical statistics.

#### Course Contents :

Module	Modules/ Sub Modules
1	(1) Objectives of Income Taxation; The History of Income - tax and Brief introduction of the following Direct and Indirect tax laws: Income Tax, Gujarat Value Added Tax, Custom Duty, Excise Duty and Service Tax; (2) Definitions as per the Income tax Act : Income, Agricultural income, Assessee, Person, Previous Year, Assessment Year and other terms relevant to the syllabus; (3) Income - tax Authorities (sections 116 to 120 and 124 only).
2	(1) Basis of charge of income - tax : Scope of total income and residential status of an individual assessee (sections 4 to 9); (2) Individual assessee's incomes exempt from income - tax (section 10); (3) Procedure for assessment of income - tax (sections 139, 139A, 140, 140A, 142 to 145, 147 to 149, 154 and 156 only) and collection of tax.
3	<b>Salary Income:</b> Computation of taxable salary (sections 14 to 17); Taxability of various provident funds affecting the computation of taxable salary income only shall be included. <b>Note :</b> Practical problems may include the valuation of fully or partly rent-free accommodation and conveyance facility only; Separate small/objective type questions on other perquisites may be asked. Separate questions on determination of qualifying amount under section 80 C shall not be asked
4	<b>Income from House Property :</b> Computation of Taxable Income from House Property(sections 22 to 27). <b>Note:</b> Problems requiring computation of three or more let-out house properties are not expected. <b>Note:</b> (i) While setting a question paper, the topic/aspect shall be indicated rather than the section number. (ii) Provisions of respective laws applicable (to individual assesses only) as on 31 <sup>st</sup> March immediately preceding the date of commencement of current academic year shall be considered. (iii) Whenever any section (included in the present syllabus) is deleted or replaced by a new section as per the amendments made/to be made by a Finance Act, it shall automatically amend the syllabus and shall be implemented in the relevant academic year. (iv) Questions from any <b>Unit / Sub - Unit</b> shall not be set in option of questions from other <b>Units / Sub - Units</b> . Internal option questions may be set from the same <b>Unit / Sub - Unit</b> . Wherever a <b>Unit</b> is divided into <b>Sub - Units</b> , questions from each <b>Sub - Unit</b> shall be asked. (v) Question paper shall contain a compulsory 'Multiple choice question' carrying <b>14 marks</b> out of <b>70</b> marks (which shall be divided into <b>seven</b> sub - questions of <b>2 marks</b> each and shall be drawn from each Unit / Sub - Unit of Units <b>1</b> to <b>4</b> , i.e. <b>1</b> sub - question from <b>Unit 1</b> and <b>2</b> sub-questions each from <b>other 3 Units</b> ) - <b>without providing any internal option</b> , requiring the students to select correct option supported by necessary workings / explanations. (vi) Question paper shall contain total <b>5 questions</b> - one question (or sub - questions) carrying <b>14 marks</b> out of <b>70</b> marks shall be asked from each of units <b>1</b> to <b>4</b> and the <b>5<sup>th</sup> question</b> must relate to <b>MCQs</b> as stated in the preceding <b>Note No. (v)</b> .

#### Recommended & Suggested reference Books :

Students' Guide to Income Tax, By Dr Vinod K Singhania / Dr MonicaSinghania - Taxmann's publication.

## Structure of Course Examination

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:

<b>PART –A (For Regular and External Students)</b>		
Q-1(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
OR		
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
Q-2(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
OR		
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
Q-3(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
OR		
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
Q-4 (A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
OR		
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
<b>PART –B (For External Students Only)</b>		
Q-5	Any Two questions out of four which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks each (Unit No. 1 to Unit No. 4)	(30)

### **Note.1. For Regular Students:**

- University examination will be of 70 Marks and 135 minutes (2.15Hrs.)
- Regular Students have to attempt Part-A only

### **Note.2. For External Students:**

- University examination will be of 100 Marks and 180 minutes (3.00Hrs.)
- External Students have to attempt both Part-A and Part –B



# K.S.K.V. Kachchh University

## Bachelor of Commerce

### Semester-III

With Effect From Academic Year 2016-17

#### CE 306 A : Financial, Cost and Management Account (Paper –III)

(Cost Accounting)

#### Objectives:

To make students acquainted with cost accounting and equip them to prepare cost statement.

*Degree of difficulty* : Working knowledge.

#### Course Contents :

Module	Modules/ Sub Modules
1	<b>Introduction to Cost Accounting :</b> Meaning and definition; Need for Cost Accounting; Advantage and limitations; Cost Accounting and Financial Accounting; Cost concepts and cost objects; Elements of cost and classification of costs; methods of costing; Techniques of costing ( <i>with emphasis on Uniform costing</i> ) ; Cost centre and Cost unit; Installation of good cost accounting system.
2	<b>Materials :</b> Definition of inventory; Materials and material control; Objectives of material control; Its necessity and advantages; Purchase and stores routine; Control of inventory through EOQ, determination of various stock levels, JIT and ABC system; Methods of pricings of issues of material - FIFO, LIFO, Base Stock price, Weighted average price, periodic weighted average price, standard price and replacement price; Meaning and treatment of Waste, Scrap, Spoilage and Defectives;
3	<b>Labour :</b> Direct and Indirect Labour cost; Labour cost accounting and Labour records; Remuneration methods - Time wage system and piece wage system; Bonus systems (Individual and Group incentive plans) - Halsey Premium plan, Rowan Plan, Taylor's differential piece rate system, Bedeaux Plan, Merrick's multiple piece rate system, Gantt task & bonus system, Profit sharing and Co-partnership; Requisites of good wage incentive plan; Labour turnover; Cost of Labour turnover & its treatment; Concept of Idle time & its treatment; Over time premium; Casual worker & out worker; Holiday & Leave with pay; Cost of Apprentice; Employee welfare cost; Fringe benefits; Bonus and Gratuity.
4	<b>(A)Overheads including Activity Based Costing :</b> Definition; Classification of overheads; Techniques for segregation of Semi variable overheads; Cost allocation and apportionment; Basis of apportionment of Factory overheads and Re apportionment of service centre cost; Overhead absorption on the basis of Direct Material cost, Direct labour cost, Prime cost, Labour Hours and Machine Hours; Concept and Treatment in cost accounts of – Over absorption, Under absorption, Setting up time and Idle time; Absorption of Administration overheads and Selling & Distribution overheads ( <i>In theory only</i> ) <b>(B) Conceptual Understanding of activity based costing</b>

#### Recommended & Suggested reference Books :

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

## Structure of Course Examination

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:


<b>PART –A (For Regular and External Students)</b>		
Q-1(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
OR		
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
Q-2(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
OR		
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
Q-3(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
OR		
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
Q-4 (A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
OR		
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
<b>PART –B (For External Students Only)</b>		
Q-5	Any Two questions out of four which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks each (Unit No. 1 to Unit No. 4)	(30)

**Note.1. For Regular Students:**

- University examination will be of 70 Marks and 135 minutes (2.15Hrs.)
- Regular Students have to attempt Part-A only

**Note.2. For External Students:**

- University examination will be of 100 Marks and 180 minutes (3.00Hrs.)
- External Students have to attempt both Part-A and Part –B

	<b>K.S.K.V. Kachchh University</b> <b>Bachelor of Commerce</b> <b>Semester-III</b> With Effect From Academic Year 2016-17
	<b><u>CE 307A : Financial, Cost and Management Account (Paper –IV)</u></b> <b><u>(Corporate Accounting)</u></b>

**Objectives:**

To make students acquainted with cost accounting and equip them to prepare cost statement.

**Course Contents :**

Module No.	Modules/ Sub Modules
<b>1</b>	Valuation of Goodwill; Origin of Goodwill; Factors affecting Goodwill; Meaning of Goodwill; Provision regarding Goodwill in various accounting standards; Need for valuation of goodwill; Methods of valuation of Goodwill.(Arbitrary Assessment; Average profit method(Simple average Weighted Average and Annuity method); Super Profit method; Capitalization of profit method (Capitalization of average profit and Super profit)
<b>2</b>	Circumstances of valuation of shares; Factors affecting valuation of shares; Methods of valuation of shares (Valuation of fully paid-up and partly paid-up equity shares and preference shares by Net Assets method; Valuation of fully paid-up and partly paid-up equity shares by Yield method; Fair value of fully paid-up and partly paid-up equity shares; Valuation of Right Shares; Valuation of Bonus Shares)
<b>3</b>	<b>Banks Accounts</b> Legal Provisions (Concepts only); Banking Regulation Act,1949; Business carried on by banks; Non-Banking Assets and its disposal; Management of banks; Share capital; Creation of Floating charge on properties; Statutory Reserves; Cash Reserves and Statutory Liquidity Reserve; Restriction on Acquisition of Shares in other companies; Restriction on Loan and Advances; Non Performing Assets (NPA); Preparation of Final Accounts* Note: (1) Only Simple adjustments to be asked. (2) Income Statement OR Balance sheet to be asked with relevant schedules. Combined question of final account is not expected
<b>4</b>	<b>Liquidation of Company</b> Meaning of Liquidation or winding up (Concepts only); Methods of Liquidation (Concepts only) ( Compulsory Winding up by National Law Tribunal; Voluntary Winding up) Consequences of Winding up (Concepts only); Preferential Payments; Overriding Preferential Payment as per the companies (Amendment) Act , 1985 section 529A; Powers and Duties of Liquidators (Concepts only); Order of disbursement to be made by Liquidator as per latest statutory revision; Preparation of Liquidator's Final Statement of Account as per latest statutory revision

**Recommended & Suggested reference Books :**

- (1) Corporate Accounting (Theory & Practice) K L Shah Shree Niwas Pub.
- (2) Corporate Accounting Dr S N Maheshwari & S K Maheshwari Vikas Publishing House.

## Structure of Course Examination

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:

<b>PART –A (For Regular and External Students)</b>		
Q-1(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
OR		
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
Q-2(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
OR		
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
Q-3(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
OR		
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
Q-4 (A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
OR		
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
<b>PART –B (For External Students Only)</b>		
Q-5	Any Two questions out of four which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks each (Unit No. 1 to Unit No. 4)	(30)

**Note.1. For Regular Students:**

- University examination will be of 70 Marks and 135 minutes (2.15Hrs.)
- Regular Students have to attempt Part-A only

**Note.2. For External Students:**

- University examination will be of 100 Marks and 180 minutes (3.00Hrs.)
- External Students have to attempt both Part-A and Part –B



# K.S.K.V. Kachchh University

## Bachelor of Commerce

### Semester-III

With Effect From Academic Year 2016-17

### CE 306 B :Statistical Method (Paper –III)

#### Objectives:

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

#### Course Contents :

Module No.	Modules/ Sub Modules
1	<b>Regression (For two variables) :</b> Concept regression, derivation of two lines of regression, Properties of regression coefficients (with proof), Forecasting on the basis of regression equation regression equation pertaining to linear model in the form $y = \alpha + \beta x + U$ and its relevant properties.
2	<b>Multiple and Partial Correlation and Regression :</b> Definition and concept of Partial and Multiple Correlation (three variables), Concept Multiple Regression equations, Numerical example.
3	<b>Sampling Methods - 1 :</b> Meaning of population and sample, need for sampling, Definition of population size and sample size, points to be considered for determining sample size, Theoretical description of different sampling methods (i) Non probabilistic sampling methods-convenience, quota, judgmental, purposive (ii) Probabilistic sampling methods-simple random sampling method, stratified random sampling method, systematic sampling method, two stage sampling method, cluster sampling method, sequential sampling method, and their comparisons.
4	<b>Sampling Methods - 2 :</b> Verification of various results- (i) mean of sample mean is an unbiased estimator for sample mean (ii) verification of the formulae for variance of sample mean (iii) sample variance is an unbiased estimator for population variance, (for with replacement and without replacement simple random sampling) Simple numerical examples for stratifies random sample- to verify the result that the stratified random sample mean is an unbiased estimator for population variance and calculation of the variance of stratified sample mean, Simple numerical examples for systematic sample- to verify the result that the systematic random sample mean is an unbiased estimator for population variance and calculation of its variance.

#### Recommended & Suggested reference Books :

1. Goon. Gupta, Dasgupta, An outline of Statistical Theory, Vol - 1 and II. World Press, Calcutta.
2. Sancheti & Kapoor, Business Statistics. Sultan Chand & Sons, New Delhi.
3. David R. Anderson, Dennis J. Sweeney, Thomas A. Williams, Statistics For Business and Economics, South-Western Cengage Learning India Pvt. Ltd. New Delhi.
4. Levin and Rubin, Statistics for Management, Prentice Hall of India Pvt. Ltd. New Delhi.
5. Parimal Mukhopadhyay, Theory and Methods of Survey Sampling, Perntice Hall of India, New Dlehi.
6. Amir D Aczel, Jayavel Sounderpandian, Complete Business Statistics, Tata Mc Graw Hill, New Delhi.

## Structure of Course Examination

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:

<b>PART –A (For Regular and External Students)</b>		
Q-1(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
OR		
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
Q-2(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
OR		
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
Q-3(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
OR		
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
Q-4 (A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
OR		
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
<b>PART –B (For External Students Only)</b>		
Q-5	Any Two questions out of four which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks each (Unit No. 1 to Unit No. 4)	(30)

**Note.1. For Regular Students:**

- University examination will be of 70 Marks and 135 minutes (2.15Hrs.)
- Regular Students have to attempt Part-A only

**Note.2. For External Students:**

- University examination will be of 100 Marks and 180 minutes (3.00Hrs.)
- External Students have to attempt both Part-A and Part –B





## K.S.K.V. Kachchh University

### Bachelor of Commerce

### Semester-III

With Effect From Academic Year 2016-17

### CE 307B :Statistical Method (Paper –IV)

#### Objectives:

Student should be able to understand the application of statistical methods in the field of economics.

#### Course Contents :

Module No.	Modules/ Sub Modules
1	<b>Input - Output Analysis :</b> 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 $3 \times 3$ .
2	<b>Distribution of Income and Economic Models :</b> Concept of Income Distribution models, Study of Paroto's income distribution-analysis and interpretations. Lorentz curve of concentration, Fitting of Pareto and Lorentz curves - numerical examples only. Classical models- structural equations and structural parameters of model, Linear homogeneous equation system, study of (i) price determination model and (ii) income determination model.
3	<b>Time Series :</b> Meaning and uses of time series, Various components of time series, determination of trend by using graphical, moving average and least square method, To separate seasonal component by using sale forecasts and seasonal variation by using moving average method, link relative method, with examples.
4	<b>Index Numbers :</b> 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 using 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). Simple examples.

#### Recommended & Suggested reference Books :

1. J. K. Sharma, Mathematics for Business and Economics, Asian Books Private Ltd.
2. S. C. Gupta, V. K. Kapoor, Fundamentals of Applied Statistics, Sultan Chand & Sons, New Delhi.
3. David R. Anderson, Dennis J. Sweeney, Thomas A. Williams, Statistics For Business and Economics, South - Western Cengage Learning India Pvt. Ltd. New Delhi.
4. S.C. Gupta: "Fundamentals of Mathematical Statistics" S. Chand, New Delhi.
5. Levin and Rubin: "Statistics for Management", Prentice Hall of India Pvt. Ltd. New Delhi.

## Structure of Course Examination

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:

<b>PART –A (For Regular and External Students)</b>		
Q-1(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
OR		
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
Q-2(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
OR		
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
Q-3(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
OR		
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
Q-4 (A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
OR		
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
<b>PART –B (For External Students Only)</b>		
Q-5	Any Two questions out of four which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks each (Unit No. 1 to Unit No. 4)	(30)

**Note.1. For Regular Students:**

- University examination will be of 70 Marks and 135 minutes (2.15Hrs.)
- Regular Students have to attempt Part-A only

**Note.2. For External Students:**

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# K.S.K.V. Kachchh University

## Bachelor of Commerce

### Semester-IV

With Effect From Academic Year 2016-17

### CC 401 : Fundamental Statistics (Paper –II)

#### Objectives:

Students should be able to apply basic mathematics and statistics in different sectors of economics and finance.

#### Course Contents :

Module No.	Modules/ Sub Modules
1	<b>Application of Differentiation :</b> Definition of second order derivative, maximum and minimum value of a function and its application in business (cost, revenue and profit related numerical problems), Application of derivatives in economics (elasticity of demand and supply, M.R., A.R., M.C. and A.C. and its related examples)
2	<b>Integration and its Application :</b> Definition of definite integration Rules of integration (constant, addition and subtraction), Standard forms of integration ( $x^n$ , $e^{(ax+b)}$ , $a^x$ , $\frac{1}{x}$ , $(ax + b)^n$ , $\frac{1}{(ax+b)}$ ) simple: examples based on these results, Definition of definite integrations, Its simple application related to M.R., M.C. and profit function only.
3	<b>Co-ordinate Geometry :</b> Definition of Slope, Intercept, Conditions for parallel and Perpendicular lines. Equations of a straight line in the following forms (i) $y = mx + c$ (ii) $y - y_1 = m(x - x_1)$ (iii) $\frac{x}{a} + \frac{y}{b} = 1$ (iv) $\frac{y - y_1}{y_1 - y_2} = \frac{x - x_1}{x_1 - x_2}$ Simple illustrative examples.
4	<b>Arithmetic Progression and Geometric Progression :</b> Introduction of arithmetic progression and geometric progression, sum of series in arithmetic progression, arithmetic mean, geometric mean, sum of series in geometric progression. Its application based examples.

#### Recommended & Suggested reference Books :

1. Kapoor V.K.: Business Mathematics, Sultan Chand & Sons, New Delhi.
2. Sancheti & Kapoor: Business Statistics, Sultan Chand & Sons, New Delhi.
3. Sancheti & Kapoor: Business Mathematics, Sultan Chand & Sons, New Delhi.
4. Mukhopadhyay, P. Mathematical Statistics, New Central Book Agency, Calcutta.
5. Trivedi and Trivedi: Business Mathematics, Pearson India Ltd. New Delhi.

## Structure of Course Examination

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:

<b>PART –A (For Regular and External Students)</b>		
Q-1(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
OR		
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
Q-2(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
OR		
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
Q-3(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
OR		
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
Q-4 (A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
OR		
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
<b>PART –B (For External Students Only)</b>		
Q-5	Any Two questions out of four which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks each (Unit No. 1 to Unit No. 4)	(30)

### **Note.1. For Regular Students:**

- University examination will be of 70 Marks and 135 minutes (2.15Hrs.)
- Regular Students have to attempt Part-A only

### **Note.2. For External Students:**

- University examination will be of 100 Marks and 180 minutes (3.00Hrs.)
- External Students have to attempt both Part-A and Part –B



# K.S.K.V. Kachchh University

## Bachelor of Commerce

### Semester-IV

With Effect From Academic Year 2016-17

### CC 404 :Basic Disciplines of Management (Paper –IV)

#### Objectives:

Objective of this syllabus is to provide basic knowledge of functional area of production, purchasing and inventory management.

#### Course Contents :

Module No.	Modules/ Sub Modules
1	<b>Production :</b> Meaning & Characteristics of Production - Types of Production on the basis of production process and production continuity. <b>Production Management:</b> Meaning and Characteristics, Scope of Production Management. <b>Production Planning:</b> Meaning, procedure and importance. <b>Production Control:</b> Meaning, procedure and importance.
2	<b>Purchasing :</b> Meaning of Scientific Purchasing - Principles of Scientific Purchasing - Objectives of Scientific Purchasing - Classification of purchases Methods of purchasing - Modern Procedure of Purchase - Centralized V/S. Decentralized Purchasing - Decision regarding to make or to purchase
3	<b>Inventory Control :</b> Meaning and Types of Inventory Control - Objectives of Inventory Control - Functions of Inventory Control - Brief idea of techniques (methods) of inventory control A. B. C. Method of Inventory Control VED Analysis, FSN analysis. (Computation is not expected.) Importance of Inventory Control - Guiding Principles of Effective Inventory Control.
4	<b>Developing and launching New Products Services :</b> The new product development dilemma - problem of Launching New product in the market -process of New product development - Adoption process of New product - Causes for product failure - Concept of product mix - product simplification -product diversification. <b>Note:</b> 20% weightage is to be given to objective questions (except M.C.Q.) coveringwhole syllabus.

#### Recommended & Suggested reference Books :

- 1) Production Management B. Poom - D. B. For Taraporwala & Sons.
- 2) Manufacturing Management - Moor - D. B. Taraporwala & Sons.
- 3) Manufacturing Organization &Management: Amrine, Ritchej Hulley -Prantice Hall of India.
- 4) Industrial Management - M. E. Thukaram Rao - Himalaya Publishing House.
- 5) Industrial Engineering and Production Management -Mart and Telsang -S. Chand & Co.

## Structure of Course Examination

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:

<b>PART –A (For Regular and External Students)</b>		
Q-1(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
OR		
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
Q-2(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
OR		
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
Q-3(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
OR		
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
Q-4 (A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
OR		
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
<b>PART –B (For External Students Only)</b>		
Q-5	Any Two questions out of four which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks each (Unit No. 1 to Unit No. 4)	(30)

**Note.1. For Regular Students:**

- University examination will be of 70 Marks and 135 minutes (2.15Hrs.)
- Regular Students have to attempt Part-A only

**Note.2. For External Students:**

- University examination will be of 100 Marks and 180 minutes (3.00Hrs.)
- External Students have to attempt both Part-A and Part –B



# K.S.K.V. Kachchh University

## Bachelor of Commerce

### Semester-IV

With Effect From Academic Year 2016-17

### CC 405 :Taxation (Paper –II)

#### Objectives:

Students should be aware with the basics of preliminary mathematical statistics.

#### Course Contents:

Module	Modules/ Sub Modules
1	<p><b>Profits and Gains of Business or Profession:</b> Computation of taxable profit under the head (sections 28, 29, 30, 31, 32, 34, 35, 36, 37 and 40). <b>Note:</b> Comprehensive problems on computation of taxable profit of business or profession involving detailed computation of admissible depreciation shall not be asked.</p>
2	<p>(a) <b>Capital Gains:</b> Computation of taxable capital profit under the head (sections 45, 47, 49 to 51, 54, 54B, 54EC, 54F and 55). <b>Note:</b> Relevant cost-inflation index numbers must be provided in the question paper. (b) <b>Income from Other Sources:</b> Computation of taxable income under the head (sections 56 to 59). <b>Note:</b> In case of securities and other investments, the rate of TDS and type of security (listed or un-listed) must be explained in the question paper.</p>
3	<p>(a) Income of other persons included in assessee's total income (Sections 60 to 65); (b) Aggregation of Total Income and set-off and carry-forward of losses (sections 66, 68, 69, 69A to 69D, 70, 71, 72, 72A, 73, 74 and 75); (c) Deductions to be made in computing Total Income of an individual assessee (sections 80C, 80CCC, 80CCD, 80CCF, 80D, 80DD, 80DDB, 80E, 80G, 80QQB, 80RRB and 80U). <b>Note:</b> Only theoretical/small practical and objective type questions shall be asked from Unit 3.</p>
4	<p>1. Basic idea of value added tax levied under <b>Gujarat Value Added Tax Act, 2003</b> and Sales Tax under <b>Central Sales Tax Act</b> to cover taxable event, payment of tax, filing of return, registration and records relating thereto (in theory only); 2. <b>Service Tax:</b> Basic idea of service tax law to cover taxable event, person liable to pay service tax, manner of payment of service tax, filing of return, registration and records relating thereto (theory only). <b>Notes:</b> 1. While setting a question paper, the topic/aspect shall be indicated rather than the section number. Provisions of respective laws applicable (to individual assesses only) as on 31<sup>st</sup> March immediately preceding the date of commencement of current academic year shall be considered. 2. Whenever any section (included in the present syllabus) is deleted or replaced by a new section as per the amendments made / to be made by a Finance Act, it shall automatically amend the syllabus and shall be implemented in the relevant academic year. 3. Questions from any <b>Unit / Sub - Unit</b> shall not be set in option of questions from other <b>Units / Sub - Units</b>. Internal option questions may be set from the same <b>Unit / Sub - Unit</b>. Wherever a <b>Unit</b> is divided into <b>Sub - Units</b>, questions from each <b>Sub - Unit</b> shall be asked. 4. Question paper shall contain a compulsory 'Multiple choice question' carrying <b>14 marks</b> out of <b>70 marks</b> (which shall be divided into <b>seven</b> sub - questions of <b>2 marks</b> each and shall be drawn from each unit / sub -unit of Units <b>1 to 4</b>, i.e. <b>1 sub - question</b> from <b>Unit 1</b> and <b>2 sub - questions</b> each from <b>other 3 Units</b>) - <b>without providing any internal option</b>, requiring the students to select correct option supported by necessary workings / explanations. 5. Question paper shall contain total <b>5 questions</b> - one question (or sub - questions) carrying <b>14 marks</b> out of <b>70 marks</b> shall be asked from each of units <b>1 to 4</b> and the <b>5<sup>th</sup> question</b> must relate to <b>MCQs</b> as stated in the preceding <b>Note No. (v)</b>.</p>

#### Recommended & Suggested reference Books :

1) Students' Guide to Income Tax, By Dr Vinod K Singhania/Dr Monica Singhania-Taxmann's publication.

## Structure of Course Examination

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:

<b>PART –A (For Regular and External Students)</b>		
Q-1(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
OR		
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
Q-2(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
OR		
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
Q-3(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
OR		
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
Q-4 (A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
OR		
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
<b>PART –B (For External Students Only)</b>		
Q-5	Any Two questions out of four which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks each (Unit No. 1 to Unit No. 4)	(30)

**Note.1. For Regular Students:**

- University examination will be of 70 Marks and 135 minutes (2.15Hrs.)
- Regular Students have to attempt Part-A only

**Note.2. For External Students:**

- University examination will be of 100 Marks and 180 minutes (3.00Hrs.)
- External Students have to attempt both Part-A and Part –B





## K.S.K.V. Kachchh University

### Bachelor of Commerce

#### Semester-IV

With Effect From Academic Year 2016-17

### CE 406 A : Financial, Cost and Management Account (Paper –V) (Cost Accounting)

#### Objectives:

To supplement and consolidate the cost accounting concept and costing methods and equip the students to make use of various costing methods. *Degree of difficulty:* Working knowledge.

#### Course Contents :

Module No.	Modules/ Sub Modules
1	<b>Single or Unit Costing :</b> Components of total cost; Expenses that are not treated as cost in cost sheet; Imputed costs; Treatment of work-in progress; Defective materials; Sale of scrap; Defective product; Normal & abnormal Loss of materials; Treatment of Finished goods; Preparation of Historical cost sheet, Estimated cost sheet, Estimate for work order (Tender/Quotation).
2	<b>Reconciliation of profit as per cost accounts with profits as per financial accounts :</b> Reasons for disagreement in profits; Procedure for reconciliation; Preparation of Reconciliation Statement and Memorandum Reconciliation Account;
3	<b>Operating Costing or Service Costing :</b> Meaning of Operating Costing or Service Costing, Features of Operating Costing, Users of Service Costing, Cost Unit, Cost Analysis, Transport Costing, Hospital Costing, Staff canteen Costing. Practical Problems to be asked on Transport Costing, and Hospital Costing only.
4	<b>Job, Batch and Contract costing :</b> Definition and Features of Job costing; Pre requisites of Job costing; Source documents, procedure for recording under Job costing; Definition of Batch costing and its accounting procedure; Method of determination of economic batch quantity (EBQ); Definition of Contract costing; Difference between Job & Contract costing; Features of Contract costing; Work certified, work uncertified and Retention money; Method of valuation of work in progress; Profit on incomplete contracts; Accounting entries; Preparation of relevant ledger accounts and Final Accounts of a Contractor; Brief introduction of AS-7 ( <i>in theory only</i> ).

#### Recommended & Suggested reference Books :

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

## Structure of Course Examination

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:


<b>PART –A (For Regular and External Students)</b>		
Q-1(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
OR		
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
Q-2(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
OR		
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
Q-3(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
OR		
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
Q-4 (A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
OR		
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
<b>PART –B (For External Students Only)</b>		
Q-5	Any Two questions out of four which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks each (Unit No. 1 to Unit No. 4)	(30)

**Note.1. For Regular Students:**

- University examination will be of 70 Marks and 135 minutes (2.15Hrs.)
- Regular Students have to attempt Part-A only

**Note.2. For External Students:**

- University examination will be of 100 Marks and 180 minutes (3.00Hrs.)
- External Students have to attempt both Part-A and Part –B

	<b>K.S.K.V. Kachchh University</b> <b>Bachelor of Commerce</b> <b>Semester-IV</b> With Effect From Academic Year 2016-17
	<b><u>CE 407A : Financial, Cost and Management Account (Paper –VI)</u></b> <b><u>(Auditing)</u></b>

**Objectives:**

To make students acquainted with cost accounting and equip them to prepare cost statement.

**Course Contents:**

Module No.	Modules/ Sub Modules
<b>1</b>	<b>Introduction</b> Definition, objective of auditing, Advantages and limitations of audit, Types of audit, internal audit, branch audit, cost audit, management audit, property, and principles governing an audit  <b>Company Auditor</b> Qualification and disqualification; Appointment and removal; Remuneration and status; Rights and duties; Lien of an auditor
<b>2</b>	Internal control meaning and significance ; Organizing audit work: Audit program, Audit note book, working papers, routine checking, test checking, surprise checking, commencement of new audit.
<b>3</b>	<b>Vouching</b> Meaning and significance vouching of cash transactions
<b>4</b>	<b>Verification and Valuation of assets and liabilities</b> Meaning and auditor's duties ; Verification and valuation of followings: - Goodwill, Building machinery, investment, Inventory, secured loans and contingent liabilities.

**Recommended & Suggested reference Books :**

1. Auditing University Edition By Arun Jha Taxmann's Publication
2. Auditing: Theory & Practice By N K Sharma Shree Niwas Publication

## Structure of Course Examination

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:

<b>PART –A (For Regular and External Students)</b>		
Q-1(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
OR		
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
Q-2(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
OR		
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
Q-3(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
OR		
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
Q-4 (A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
OR		
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
<b>PART –B (For External Students Only)</b>		
Q-5	Any Two questions out of four which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks each (Unit No. 1 to Unit No. 4)	(30)

**Note.1. For Regular Students:**

- University examination will be of 70 Marks and 135 minutes (2.15Hrs.)
- Regular Students have to attempt Part-A only

**Note.2. For External Students:**

- University examination will be of 100 Marks and 180 minutes (3.00Hrs.)
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# K.S.K.V. Kachchh University

## Bachelor of Commerce

### Semester-IV

With Effect From Academic Year 2016-17

### CE 406 B :Statistical Method (Paper –V)

#### Objectives:

Student should be familiar to the fundamentals of mathematical statistics and its applications.

#### Course Contents:

Module No.	Modules/ Sub Modules
1	<b>Mathematical Expectation:</b> Joint probability distribution of two variables X and Y their marginal probability distributions, expected values of $X+Y$ and $X \cdot Y$ and their properties, covariance between X and Y, properties of variance for dependent and independent variables, Examples related to these property and its applications.
2	<b>Discrete Probability Distribution - 1 :</b> Probability mass function of Binomial distribution, simple applications, deriving mean and variance of Binomial distribution, properties of Binomial distribution, fitting of Binomial distribution and its applied examples. Probability mass function of Poisson distribution as a limiting case of Binomial distribution (without proof), simple applications, deriving mean and variance of Poisson distribution, properties of Poisson distribution, fitting of Poisson distribution
3	<b>Discrete Probability Distribution - 2 :</b> Probability mass function of Negative Binomial distribution and Geometric distribution, simple applications, deriving mean and variance of these distributions, and their properties and simple examples, Probability mass function of Hyper-geometric distribution, properties of Hyper-geometric distribution and simple applications,
4	<b>Continuous Probability Distribution :</b> Probability Density Function of Normal distribution, deriving mean and variance of Normal distribution, properties of Normal distribution, examples based on it and applied problems of Normal distribution.

#### Recommended & Suggested reference Books :

- 1) Goon. Gupta, Dasgupta : "An outline of Statistical Theory" Vol-1 and World Press, Calcutta
- 2) Sancheti & Kapoor : Business Statistics. Sultan Chand & Sons, New Delhi.
- 3) S.C. Gupta: "Fundamentals of Mathematical Statistics" Sultan Chand & Sons, New Delhi.
- 4) Levin and Rubin: "Statistics for Management", Prentice Hall of India Pvt. Ltd. New Delhi.
- 5) Parimal Mukhopadhyay : "Mathematical Statistics" Books & Allied (P) Ltd.

## Structure of Course Examination

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:

<b>PART –A (For Regular and External Students)</b>		
Q-1(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
OR		
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
Q-2(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
OR		
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
Q-3(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
OR		
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
Q-4 (A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
OR		
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
<b>PART –B (For External Students Only)</b>		
Q-5	Any Two questions out of four which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks each (Unit No. 1 to Unit No. 4)	(30)

**Note.1. For Regular Students:**

- University examination will be of 70 Marks and 135 minutes (2.15Hrs.)
- Regular Students have to attempt Part-A only

**Note.2. For External Students:**

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# K.S.K.V. Kachchh University

## Bachelor of Commerce

### Semester-IV

With Effect From Academic Year 2016-17

### CE 407B :Statistical Method (Paper –VI)

#### Objectives:

Student should be able to understand the application of statistical methods in the field of economics.

#### Course Contents :

Module No.	Modules/ Sub Modules
1	<b>Linear Programming</b> :Introduction to L.P.P. , Structure and Assumptions 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)
2	<b>Simplex Method -1:</b> Definition of slack and surplus variables and other basic terms like basic solution, basic feasible solution, initial basic feasible solution, Standard form of L.P.P., Introduction to Simplex Method, Simplex algorithm for solving LPP, Simple Simplex Algorithm(Problems with constraints “ $\leq$ ” and “ $=$ ” types only).
3	<b>Simplex Method - 2 and Duality</b> : Definition of artificial variable, unrestricted variables, Big M and Two Phase Method of solving L.P.P, Some Complications and their resolution (Unrestricted variables, Degeneracy), Special Types of Linear Programming Solutions (Multiple Optimal Solution, Unbounded Solution, Infeasible Solution). Meaning and uses of dual LPP and simple examples of obtaining Dual from given Primal LPP
4	<b>Transportation Problems:</b> Introduction to the T.P., Mathematical formulation of T.P., Loops in T.P. and their properties, Methods for finding Initial Solution: North West Corner , Least Cost , Vogel’s Approximation Method., Test for Optimality, MODI Method for obtaining Optimal Solution., Special Cases in T.P. (Unbalanced problem, Degeneracy, Alternative Optimal Solution, Prohibited routes), Maximization T.P

#### Recommended & Suggested reference Books :

1. Lomba & N. Paul : Linear Programming Tata Mc Graw Hill, New Delhi.
2. Gass S. I.: Linear Programming Methods & Applications, Mc Graw Hill.
3. J.K.Sharma : O.R. Theory and Applications, Macmillan India Ltd.
4. Anderson, Sweeney, Williams, An Introduction to Management Science Quantitative Approach to Decision Making, Cengage Learning India Pvt. Ltd. New Delhi.
5. Barry Render, Ralph M. Stair , Michael E. Hanna, Quantitative Analysis for Management, Pearson Education(Singapore) Pte. Ltd.

## Structure of Course Examination

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:

<b>PART –A (For Regular and External Students)</b>		
Q-1(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
OR		
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
Q-2(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
OR		
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
Q-3(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
OR		
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
Q-4 (A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
OR		
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
<b>PART –B (For External Students Only)</b>		
Q-5	Any Two questions out of four which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks each (Unit No. 1 to Unit No. 4)	(30)

**Note.1. For Regular Students:**

- University examination will be of 70 Marks and 135 minutes (2.15Hrs.)
- Regular Students have to attempt Part-A only

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# K.S.K.V. Kachchh University

## Bachelor of Commerce

### Semester-V

With Effect From Academic Year 2016-17

### CC 501:Fundamental Statistics (Paper-III)

#### Objectives:

Students should be aware with the basics of advanced mathematical statistics.

#### Course Contents:

Module No.	Modules/ Sub Modules
1	<b>Discrete Probability Distributions -1:</b> Definition of probability distributions and distribution function, Probability mass function of Poisson distribution, its properties and applications, Numerical examples, Probability mass function of Hyper-geometric distribution, properties and simple applications based on it. (Without any mathematical proofs).
2	<b>Discrete Probability Distributions -2:</b> Probability mass function of Negative Binomial distribution Its properties and applications, Numerical examples and Geometric distribution, simple applications and their properties and simple examples based on it
3	<b>Process Control Technique:</b> Meaning of quality control and its uses in industry, Variations in quality, Theory of control chart, revised control chart, Theory of run, Control charts for variables ( $\bar{x}$ and R) and its examples, Control charts for attributes ( $np$ for fixed sample size, $p$ and $c$ ) (No derivation of control limits), Examples related to the charts.
4	<b>Product Control Technique:</b> Meaning of product control and its advantages, Definition of Single sampling plan, Explanation of the terms AQL, LTPD, Producer's risk, Consumer's risk, O.C function, ASN, ATI, AOQ, Simple examples based on Binomial, Hyper-geometric and Poisson distributions.

#### Recommended & Suggested reference Books :

1. Grant E.L.: Statistical Quality Control, McGraw Hill.
2. Duncan A.J.: Quality Control and Industrial Statistics. Taraporewala and Sons.
3. Levin and Rubin: "Statistics for Management", Prentice Hall of India Pvt. Ltd. New Delhi
4. Sancheti & Kapoor : Business Statistics. Sultan Chand & Sons, New Delhi.
5. Sancheti & Kapoor : Business Mathematics, Sultan Chand Sons, New Delhi.

## Structure of Course Examination

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:

<b>PART –A (For Regular and External Students)</b>		
Q-1(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
OR		
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
Q-2(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
OR		
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
Q-3(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
OR		
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
Q-4 (A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
OR		
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
<b>PART –B (For External Students Only)</b>		
Q-5	Any Two questions out of four which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks each (Unit No. 1 to Unit No. 4)	(30)

### **Note.1. For Regular Students:**

- University examination will be of 70 Marks and 135 minutes (2.15Hrs.)
- Regular Students have to attempt Part-A only

### **Note.2. For External Students:**

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# K.S.K.V. Kachchh University

## Bachelor of Commerce

### Semester-V

With Effect From Academic Year 2016-17

### CC 504 :Basic Disciplines of Management (Paper –V)

(Marketing Management in Practice)

#### Objectives:

Students should be aware with the Relationship Marketing and CRM, Retailing in India and Rural Marketing in India.

#### Course Contents:

Module No.	Modules/ Sub Modules
1	<b>Services Marketing &amp; Customer Relationship Management</b> <ul style="list-style-type: none"><li>- Services Marketing in Indian Context</li><li>- Meaning, Tasks and Benefits of CRM</li><li>- Loyalty programmes, Relationship Marketing and CRM</li><li>- Designing and Operating a CRM programme</li><li>- Components of a CRM programme</li><li>- Significance of customer selection and order selection</li><li>- Measuring customer satisfaction.</li></ul>
2	<b>Retailing in India</b> <ul style="list-style-type: none"><li>- Nature and Scope of Retailing</li><li>- Main activities in Retailing</li><li>- Retailing in India –The contemporary scene, growth and formats</li><li>- Spread of Retail chain in India</li><li>- Spread of Shopping malls in India</li></ul>
3	<b>Rural Marketing in India</b> <ul style="list-style-type: none"><li>- Significance of Rural marketing</li><li>- Rural Marketing Environment: Consumer, Demand and Drivers</li><li>- Challenges and Solutions in delivering values in the Rural Market</li><li>- Segmentation</li><li>- Product and Pricing strategy</li><li>- Distribution</li><li>- Sales force Management</li><li>- Marketing Communication</li></ul>
4	<b>Case Studies in Marketing</b> <ul style="list-style-type: none"><li>- Objectives of the case method</li><li>- Benefits of the case method</li><li>- Developing a case study</li><li>- Cases (i) Gujarat State Tourism Development Corporation Ltd. (GSTDC)</li><li>- (ii) RUDI- The Gujarat Model of Rural Distribution Network</li><li>- (iii) FMCG in small packs are driving sales in rural India</li></ul>

#### Recommended & Suggested reference Books :

1. “Marketing Management –Global Perspective Indian context” by V.S.Ramaswami and S.namakumari. Macmillan.
2. “Case Studies in Marketing –The Indian Context by R.Shrinivasan .PHI learning Pvt. Ltd.
3. Rural Marketing –Text and Cases by C.S.G. Krishnamacharyulu and Lalitha Ramakrishnan.
4. Marketing Management by Philip Kotler and others for Services Marking Topic (Unit1)

## Structure of Course Examination

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:

<b>PART –A (For Regular and External Students)</b>		
Q-1(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
OR		
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
Q-2(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
OR		
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
Q-3(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
OR		
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
Q-4 (A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
OR		
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
<b>PART –B (For External Students Only)</b>		
Q-5	Any Two questions out of four which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks each (Unit No. 1 to Unit No. 4)	(30)

**Note.1. For Regular Students:**

- University examination will be of 70 Marks and 135 minutes (2.15Hrs.)
- Regular Students have to attempt Part-A only

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	<b>K.S.K.V. Kachchh University</b> <b>Bachelor of Commerce</b> <b>Semester-V</b> With Effect From Academic Year 2016-17
	<b><u>CC 505:Business Laws (Paper-I)</u></b>

**Objectives:**

Students should be aware with the basics of Indian Contract Act, Indirect Taxes and The Sale of Goods Act.

**Course Contents:**

Module No.	Modules/ Sub Modules
<b>1</b>	<b>Indian Contract Act - 1872</b> (1) Definition and Essentials of Contract (2) Types Of Contract (3) Competent Party (4) Free Consent
<b>2</b>	<b>Indian Contract Act - 1872</b> (1) Consideration (2) Performance of Contract (3) Discharge of Contract & Rules for Compensation (4) Contingent Contract & Quasi Contract
<b>3</b>	<b>Indirect Taxes</b> (1) Central Excise Act (2) Customs Act : - Definition & Types
<b>4</b>	<b>The Sale of Goods Act – 1930</b> (1) Definition : Sale & Agreement to Sell – Types of Goods (2) Conditions & Warranties (3) Sale by Non-owners (4) Unpaid seller

**Recommended & Suggested reference Books :**

- 1) Law of Contract and Specific Relief By: Avatar Singh Published by: Eastern Book Company
- 2) Elements of Mercantile Laws By : N.D. Kapoor Published by : Sultan Chand & Sons

## Structure of Course Examination

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:

<b>PART –A (For Regular and External Students)</b>		
Q-1(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
OR		
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
Q-2(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
OR		
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
Q-3(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
OR		
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
Q-4 (A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
OR		
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
<b>PART –B (For External Students Only)</b>		
Q-5	Any Two questions out of four which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks each (Unit No. 1 to Unit No. 4)	(30)

**Note.1. For Regular Students:**

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# K.S.K.V. Kachchh University

## Bachelor of Commerce

### Semester-V

With Effect From Academic Year 2016-17

#### CE 506 A : Financial, Cost and Management Account (Paper –VII) (COSTS AND FINANCIAL ACCOUNTING)

#### Objectives:

To supplement and consolidate the cost accounting concept and costing methods and equip the students to make use of various costing methods. *Degree of difficulty:* Working knowledge.

#### Course Contents:

Module No.	Modules/ Sub Modules
1	<p><b>Process Costing – I:</b> Meaning, Definition and Features; Job Costing vs. Process Costing; processes losses and gains; Accounting of waste, scrap, defectives and spoilage; Meaning of Joint Products and By-Products; Objectives of allocation of joint costs and Methods of Accounting for Joint Products; Methods of Accounting for By-Products.</p>
2	<p><b>Process Costing - II:</b> Inter Process Profit and Transfer Price (valuing Process Stocks under FIFO and Average Cost Methods). Valuation of Work-in-Progress (under FIFO and Average Cost Methods)</p>
3	<p><b>Marginal Costing:</b> <b>Break-even and CVP Analysis:</b> Meaning and definition of Marginal Cost, Marginal Costing and Contribution; Marginal Costing vs. Absorption Costing; Features of Marginal Costing; Situations where Marginal Costing Technique is useful in managerial decision making; Graphical <b>Methods of determination of Break-even point:</b> Method: Traditional Break-even Chart and Contribution Break-even Chart; Algebraic Method; Limitations of C/S Ratio; Margin of Safety, Angle of incidence and assumptions of Break-Even Analysis; Cost-Volume Profit Analysis; Key or Limiting Factors Analysis (analysis where more than one limiting factors exist is not expected); Optimizing of Product Mix (basic problems to highlight its application and limitations). <b>Meaning of the following terms relating to ‘Decision-making process’</b> (only short objective type theoretical questions are expected): Relevant Cost, Incremental Cost, Sunk Cost, Opportunity Cost, Avoidable/unavoidable costs, Imputed or Notional Cost, Discretionary Costs, Common Costs, Traceable Costs, Joint Costs and Step Costs;</p>
4	<p><b>Amalgamation of Companies:</b> <b>In the nature of merger:</b> Under Pooling of Interests Method (AS 14). <b>In the nature of purchase:</b> Includes additional points arising on Amalgamation <b>Note:</b> Absorption: Inter-company transactions (except Inter-company Holdings and exchange of shares based on ‘intrinsic values’).</p>

#### Recommended & Suggested reference Books :

1. Ravi M. Kishore; “Cost & Management Accounting”; Taxmann Allied Services (P.) Ltd..
2. Paresh Shah; “Management Accounting”; Oxford University Press.
3. Jawahar Lal & Seema Srivastava; “Cost Accounting”; Tata McGraw-Hill Publishing Company Ltd.
4. Cost Accounting Author: Charles T. Horngren (Hardback | ISBN10: 0132329018; ISBN13: 9780132329019)
5. Ravi M. Kishore; “Cost and Management Accounting”, Taxmann’s Publications. – A Emphasis,.
6. Horngren, C.T., Cost Accounting Managerial Prentice – Hall
7. Advanced Accounting By R. L. Gupta Pub. S. Chand & Co.
8. Corporate Accounting: By S. N. Maheshwari [Vikas Publishing House]
9. Cost Accounting By P. C. Tulsian [S. Chand & Co.]
10. Cost Accounting By Dr. Murthy & S. Gurusamy [Tata McGraw Hill Publication]
11. Corporate Accounting (Theory and Practice) By K. L. Shah [Shree Niwas Pub.]

## Structure of Course Examination

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:

<b>PART –A (For Regular and External Students)</b>		
Q-1(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
OR		
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
Q-2(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
OR		
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
Q-3(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
OR		
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
Q-4 (A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
OR		
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
<b>PART –B (For External Students Only)</b>		
Q-5	Any Two questions out of four which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks each (Unit No. 1 to Unit No. 4)	(30)

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# K.S.K.V. Kachchh University

## Bachelor of Commerce

### Semester-V

With Effect From Academic Year 2016-17

#### CE 507 A : Financial, Cost and Management Account (Paper –VIII) (MANAGEMENT ACCOUNTING)

#### Objectives:

Students should be able to understand managerial concepts and decision making criteria

#### Course Contents :

Module	Modules/ Sub Modules
1	<p><b>Introduction to Management Accounting and Analysis of Financial Statements:</b> Definition, scope, objectives, functions, tools and techniques, limitations of Management Accounting, Installation of Management Accounting system, difference between Management Accounting and Cost Accounting; Nature and limitations of Financial Statements, Essentials of good financial statements, Analysis and interpretation, Tools of financial analysis (methods, Comparative financial statements, procedure for interpretation, objectives of analysis and interpretation, Common size statements, Trend analysis.</p>
2	<p><b>Interpretation and Analysis through Financial Ratios:</b> Meaning, Importance and limitations of ratio analysis, Calculation and interpretation of the following ratios only: Gross Profit Ratio, Net Profit Ratio, Stock Turnover Ratio, Operating Ratio, Expense Ratios, Return on Investment (ROI), Earning per share (EPS: including concept of EPS as per AS 20), Current Ratio, Liquid Ratio, Acid Test Ratio, Proprietary Ratio, Debt-equity Ratio, Long-term Funds to Fixed Assets Ratio, Capital Gearing Ratio, Coverage Ratio (interest and total), Debtors Ratio (velocity), Creditors Ratio (velocity), Fixed Assets to Turnover Ratio, Total Assets to Turnover Ratio, Debt-service coverage Ratio, Cash earnings per share, Dividend pay-out Ratio, Dividend Yield Ratio, Price Earnings Ratio, Market Price to book value Ratio. <b>Note:</b> Preparation of Financial Statements from given ratios is not expected. Emphasis is to be given on interpretation rather than calculation.</p>
3	<p><b>Cash Flow Statement:</b> Concept and significance of Funds Flow Statement; Sources and Application of Cash; Cash from Operation; Income and Expenditure Approach and Net Profit Approach; Difference between Fund Flow Statement and Cash Flow Statement; Preparation of Cash Flow Statement as per AS 3</p>
4	<p><b>BUDGETING:</b> (A) Budgets and Budgetary Control: Definition, Objectives, Merits and de-merits of Budgetary Control, Fixed and Flexible Budgets (Theory only), Control Ratios, Zero base Budgeting; Preparation of following Functional Budgets only: Sales Budget, Selling and Distribution Cost Budget, production Budget, Cost of Production Budget (Materials, Labour and Overheads). (B) 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. Notes:(1) Practical problems carrying not less than 80% marks shall be asked. This percentage is inclusive of 20% weightage to be given to a multiple choice question divided into 7 sub-questions (at least one sub-question from each Unit shall be drawn). The students are required to provide justification for selecting the correct option out of four options given for each MCQ.</p>

#### Recommended & Suggested reference Books :

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

## Structure of Course Examination

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:

<b>PART –A (For Regular and External Students)</b>		
Q-1(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
OR		
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
Q-2(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
OR		
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
Q-3(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
OR		
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
Q-4 (A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
OR		
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
<b>PART –B (For External Students Only)</b>		
Q-5	Any Two questions out of four which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks each (Unit No. 1 to Unit No. 4)	(30)

**Note.1. For Regular Students:**

- University examination will be of 70 Marks and 135 minutes (2.15Hrs.)
- Regular Students have to attempt Part-A only

**Note.2. For External Students:**

- University examination will be of 100 Marks and 180 minutes (3.00Hrs.)
- External Students have to attempt both Part-A and Part –B



# K.S.K.V. Kachchh University

## Bachelor of Commerce

### Semester-V

With Effect From Academic Year 2016-17

### CE 506 B:Statistical Method (Paper –VII)

#### Objectives:

Student should be familiar to the fundamentals of mathematical statistics and its applications.

#### Course Contents :

Module No.	Modules/ Sub Modules
1	<b>Inventory Control :</b> Introduction, Meaning of Inventory Control, Advantages of Carrying Inventory, Terms of Inventory Controls, Various Deterministic Inventory Models: Economic Order Quantity (EOQ) without Shortages (derivation of the model), EOQ with Shortages, EOQ with finite production rate, EOQ with Price Discounts, simple examples based on these models.
2	<b>Queuing Theory:</b> Introduction, Essential features of Queuing Systems (Input source, Queue configuration, Queue discipline, Service pattern), Operating characteristics of Queuing System (Expected waiting time in queue and system, expected number of customers in queue and system, busy period of server), Probability distribution in Queuing Systems ,Queuing Models: M/M/1 with unlimited and limited queue length, simple examples based on these models.
3	<b>Sequencing Problems:</b> Introduction, 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, simple examples based on these models
4	<b>Game Theory:</b> Introduction, Two person Zero Sum Games, Pure Strategies: Games with addle Point, Mixed Strategies: Games without Saddle Point, The rules of Dominance, Solution Methods of Games without Saddle Point - Algebraic ethod, Graphical Method. Conversion of any game problem in to LLP form (Not solution by Simplex method), simple examples only.

#### Recommended & Suggested reference Books:

1. H.A.Taha, Operations. Research, Macmillan Publishing Co. Inc.
2. Vohra N.D, Quantitative Techniques in Management Tata McGraw Hill, New Delhi.
3. J.K.Sharma : O.R. Theory and Applications, Macmillan India Ltd.
4. Anderson, Sweeney, Williams, An Introduction to Management Science Quantitative Approach to Decision Making, Cengage Learning India Pvt. Ltd. New Delhi.
5. Barry Render, Ralph M. Stair , Michael E. Hanna, Quantitative Analysis for Management, Pearson Education(Singapore) Pte. Ltd.

## Structure of Course Examination

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:

<b>PART –A (For Regular and External Students)</b>		
Q-1(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
OR		
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
Q-2(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
OR		
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
Q-3(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
OR		
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
Q-4 (A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
OR		
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
<b>PART –B (For External Students Only)</b>		
Q-5	Any Two questions out of four which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks each (Unit No. 1 to Unit No. 4)	(30)

### **Note.1. For Regular Students:**

- University examination will be of 70 Marks and 135 minutes (2.15Hrs.)
- Regular Students have to attempt Part-A only

### **Note.2. For External Students:**

- University examination will be of 100 Marks and 180 minutes (3.00Hrs.)
- External Students have to attempt both Part-A and Part –B



# K.S.K.V. Kachchh University

## Bachelor of Commerce

### Semester-V

With Effect From Academic Year 2016-17

### CE 507 B: Statistical Method (Paper –VIII)

#### Objectives:

Student should be able to understand the application of statistical methods in the field of economics.

#### Course Contents:

Module	Modules/ Sub Modules
1	<b>Student's t Test:</b> 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.
2	<b>Chi-square Test:</b> 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 $2 \times 2$ contingency table with Yate's correction (without proof), (3) testing goodness of fit (Binomial and Poisson distributions only), simple examples based on these tests.
3	<b>Variance Ratio Test and Experimental Design:</b> Introduction to F-distribution, its probability density function (statement only), 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 with illustrations
4	<b>Non Parametric Tests:</b> Meaning - Importance of NP test, Sign test, Median test, Run test, Mann-hitney test, Wilcoxon's test, Kruskal-Wallis test, Kolmogorow - Smirnov test (without derivation). Simple examples (table value given), simple examples based on these tests.

#### Recommended & Suggested reference Books :

1. Goon. Gupta, Dasgupta : "An outline of Statistical Theory" Vol-1 and II. World Press, Calcutta
2. Sancheti & Kapoor : Business Statistics. Sultan Chand & Sons, New Delhi.
3. S.C. Gupta: "Fundamentals of Mathematical Statistics" Sultan Chand & Sons, New Delhi.
4. Levin and Rubin: "Statistics for Management", Prentice Hall of India Pvt. Ltd. New Delhi.
5. Parimal Mukhopadhyay : "Mathematical Statistics" Books & Allied (P) Ltd.

## Structure of Course Examination

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:

<b>PART –A (For Regular and External Students)</b>		
Q-1(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
OR		
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
Q-2(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
OR		
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
Q-3(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
OR		
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
Q-4 (A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
OR		
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
<b>PART –B (For External Students Only)</b>		
Q-5	Any Two questions out of four which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks each (Unit No. 1 to Unit No. 4)	(30)

### **Note.1. For Regular Students:**

- University examination will be of 70 Marks and 135 minutes (2.15Hrs.)
- Regular Students have to attempt Part-A only

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# K.S.K.V. Kachchh University

## Bachelor of Commerce

### Semester-VI

With Effect From Academic Year 2016-17

### CC 601 :Fundamental Statistics (Paper-IV)

#### Objectives:

Students should be aware with the basics of advanced mathematical statistics.

#### Course Contents:

Module No.	Modules/ Sub Modules
1	<b>Decision Theory:</b> Meaning of decision theory and its basic terminologies, Methods of solving decision problem (i) Decision under uncertainty- Maxi-max, Maxi-min, Hurwich, Laplace. (ii) Decision under certainty when events probabilities are known – EMV, EVPI simple examples and their interpretations.
2	<b>Time Series:</b> Meaning and uses of time series, Various components of time series, determination of trend by using graphical, moving average and least square method, To separate seasonal component by using moving average method, with examples.
3	<b>Index Numbers:</b> 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 using aggregate expenditure method and family budget method using Laspeyre's, Paasche's, Fisher's, Time Reversal Test (TRT) and Factor Reversal Test (FRT) and to test various formulas for TRT & FRT, Simple examples.
4	<b>Testing of Hypothesis :</b> Meaning of statistical hypothesis, Definitions of Null hypothesis, Alternate hypothesis, Simple and Composite hypothesis, Critical region, Type-I and Type-II errors, Level of significance, Power of tests, One tailed and Two tailed tests, Examples of finding $\alpha$ , $\beta$ and power of tests by using Binomial and Poisson distributions.

#### Recommended & Suggested reference Books :

- (1) Goon. Gupta, Dasgupta : "An outline of Statistical Theory" Vol-1 and II. World Press.
- (2) Sancheti & Kapoor: Business Statistics, Sultan Chand & Sons, New Delhi.
- (3) Sancheti & Kapoor: Business Mathematics, Sultan Chand & -Sons, New Delhi.
- (4) Mukhopadhyay, P. Mathematical Statistics, New Central Book, Agency, Calcutta.
- (5) Kapoor V. K. : Business Mathematics; Sultan Chand & Sons, New Delhi.

## Structure of Course Examination

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:

<b>PART –A (For Regular and External Students)</b>		
Q-1(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
OR		
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
Q-2(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
OR		
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
Q-3(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
OR		
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
Q-4 (A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
OR		
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
<b>PART –B (For External Students Only)</b>		
Q-5	Any Two questions out of four which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks each (Unit No. 1 to Unit No. 4)	(30)

**Note.1. For Regular Students:**

- University examination will be of 70 Marks and 135 minutes (2.15Hrs.)
- Regular Students have to attempt Part-A only

**Note.2. For External Students:**

- University examination will be of 100 Marks and 180 minutes (3.00Hrs.)
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# K.S.K.V. Kachchh University

## Bachelor of Commerce

### Semester-VI

With Effect From Academic Year 2016-17

#### CC 604 :Basic Disciplines of Management (Paper-VI)

(Fundamentals of Financial Management)

#### Objectives:

- (1) To familiarize students with the concepts, tools and practices of financial management.
- (2) To understand the decisions to be taken by financial managers of business firms.

#### Course Contents :

Module No.	Modules/ Sub Modules
1	<b>Finance Function and Financial Planning</b> Meaning, importance and scope of financial management, financial goals: profit versus value maximization. Finance function: relationship between finance function and other functional areas of management, role of finance manager, meaning of financial planning, and steps in financial planning.
2	<b>Capitalization and Capital Structure</b> Capitalization: meaning, effects and remedies of under capitalization, over capitalization and watered stock. Capital structure: Meaning, importance and determination of capital structure. Trading on equity: meaning, benefits and risks, operating leverage and financial leverage: meaning and degree of combined leverage (no numerical). Sources of long term finance: equity, debentures and preference shares: meaning, advantages and limitations of each.
3	<b>Working Capital Management</b> Concepts and types of working capital – factors determining working capital requirement. Principles of working capital management, components of working capital: cash, receivables, inventory, creditors, bank overdraft and others, disadvantages of inadequate working capital.
4	<b>Cost of Capital and Capital Budgeting</b> Cost of Capital: Meaning and importance, computation of cost of capital for debentures or bonds, equity and preference capital and retained earnings. Weighted cost of capital. Capital Budgeting: meaning, characteristics, process, techniques, meaning, utility and limitations of various methods – Average rate of return, pay back period, net present value and PI.

#### Recommended & Suggested reference Books:

**Text Books:** Financial Management-Principles and Practice: C.Sudarsana Reddy, Himalaya Publishing House.

#### Reference Books:

1. Elements of Financial Management, by S.N.Maheshwari
2. Principles of Financial Management, by N.P.Agrawal, R.K.Taylor, Pioneer Publications 2008
3. Working Capital Management, by N.P.Agrawal, B.K.Mishra, RBSA Publishers
4. Financial Management by P.V.Kulkarni, B.G.Satyaprasad, Himalaya Publishing house
5. Financial Management by S.C.Kuchhal

## Structure of Course Examination

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:

<b>PART –A (For Regular and External Students)</b>		
Q-1(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
OR		
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
Q-2(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
OR		
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
Q-3(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
OR		
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
Q-4 (A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
OR		
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
<b>PART –B (For External Students Only)</b>		
Q-5	Any Two questions out of four which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks each (Unit No. 1 to Unit No. 4)	(30)

### **Note.1. For Regular Students:**

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- Regular Students have to attempt Part-A only

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# K.S.K.V. Kachchh University

## Bachelor of Commerce

### Semester-VI

With Effect From Academic Year 2016-17

### CC 605 :Business Law (Paper-II)

#### Objectives:

The objective of this syllabus is to provide conceptual and procedural knowledge of functional areas of Human resource management.

#### Course Contents:

Module No.	Modules/ Sub Modules
1	<b>Special Contract</b> (1) Indemnity & Guarantee (2) Bailment & Pledge (3) Law of Agency :Meaning, Modes of creating Agency , Types of Agent , Personal liability of Agent and Termination of Agency
2	<b>Indian Companies Act – 1956</b> (1) Definition and Characteristics (2) Private Company & Public Company (3) Memorandum of Association (4) Articles of Association (5) Prospectus (6) Directors : Qualifications , Disqualifications & Legal Position
3	<b>Consumer Protection Act - 1986</b> (1) Definition (2) Consumer & Right of Consumer (3) Consumer Protection Councils (4) Redressal Agencies
4	<b>Negotiable Instruments Act – 1881</b> (1) Meaning , Characteristics & Presumptions of Negotiable Instruments (2) Promissory Note (3) Bill of Exchange & cheque (4) Holder & Holder in due course (5) Endorsements & Its Types

#### Recommended & Suggested reference Books :

- (1) Law of Contract Specific Relief– By : Avatar Singh Published by : Eastern Book Company
- (2) Elements of Mercantile Laws– By : N.D. Kapoor Published by : Sultan Chand & Sons
- (3) Introduction to Company Law - By : Avatar Singh Published by : Eastern Book Company

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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:

<b>PART –A (For Regular and External Students)</b>		
Q-1(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
OR		
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
Q-2(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
OR		
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
Q-3(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
OR		
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
Q-4 (A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
OR		
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
<b>PART –B (For External Students Only)</b>		
Q-5	Any Two questions out of four which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks each (Unit No. 1 to Unit No. 4)	(30)

**Note.1. For Regular Students:**

- University examination will be of 70 Marks and 135 minutes (2.15Hrs.)
- Regular Students have to attempt Part-A only

**Note.2. For External Students:**

- University examination will be of 100 Marks and 180 minutes (3.00Hrs.)
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# K.S.K.V. Kachchh University

## Bachelor of Commerce

### Semester-VI

With Effect From Academic Year 2016-17

#### **CE 606 A : Financial, Cost and Management Account (Paper –IX)** **(MANAGEMENT ACCOUNTING)**

#### Objectives:

To supplement and consolidate the cost accounting concept and costing methods and equip the students to make use of various costing methods. *Degree of difficulty:* Working knowledge.

#### Course Contents:

Module	Modules/ Sub Modules
1	<b>Standard Costing I:</b> Definition, Standard Cost vs. Budgetary Cost, Setting the standards: Variance analysis: Total Material Cost Variance, Material Price Variance, Material Usage Variance, Material Mix Variance, Total Labour Cost Variance, Labour Rate Variance, Labour Efficiency Variance, Idle Time Variance, Labour Mix Variance, Labour Yield Variance
2	<b>Standard Costing II:</b> <b>a.</b> Overhead Variances: Fixed and Variable, Expenditure Variance, Efficiency Variance, Capacity Variance, Calendar Variance; Rate of recovery of overheads to be based on (i) Notes:labour time only. (ii)Problems relating to finding out missing data are not expected. <b>b.</b> Sales Value Variances: Sales Price, Sales Volume, Sales Quantity and Sales Mix Variances. Sales Margin Variances: Total sales Margin Variance, Sales Margin Price Variance, Sales Margin Volume Variance, Sales margin Mix Variance, Sales Margin Quantity (sub-volume) Variance.
3	<b>Capital Budgeting - 1:</b> (A)Meaning, Importance and Process of Capital Budgeting. Methods based on profit and recovery of cash outlays: (1) Accounting Rate of Return (ARR) Method; (2)Pay-Back Method. (B) Time Value of Money: Reasons for Time Value, Simple and Compound Interest, Present Value and Discount Factors, Future Value and Present value of an ordinary annuity, Present value of a differed annuity and Perpetuity, Meaning of Amortization of and creation of Sinking Fund, Nominal and Real Interest Rates.
4	<b>Capital Budgeting -2:</b> Methods based on present value of cash flows: (1)Net Present Value (NPV) Method; (2)Profitability Index (PI) Method; (3)Internal Rate of Return (IRR) Method. (i)Relevant portion of PV Factors and Annuity Factors must be Notes: provided in the question paper; (ii)Advance level problems (like calculation of expected cost and profit of proposed product to be manufactured, deferment of tax liability, capital rationing, sensitivity analysis, decisions relating to early retirement of existing assets etc) are not expected. <b>Notes:</b> (1) Problems carrying not less than 80% marks shall be asked. This percentage is inclusive of 20% weightage to be given to a multiple choice question divided into 7 sub-questions (at least one sub-question from each Unit shall be drawn). The students are required to provide justification for selecting the correct option out of four options given for each MCQ. (2) Question from any sub-unit shall not be asked in option of any other sub-unit. (3)Similarly, questions from any main Unit shall not be set in option of questions from any other main Unit.

#### Recommended & Suggested reference Books :

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

## Structure of Course Examination

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:

<b>PART –A (For Regular and External Students)</b>		
Q-1(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
OR		
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
Q-2(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
OR		
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
Q-3(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
OR		
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
Q-4 (A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
OR		
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
<b>PART –B (For External Students Only)</b>		
Q-5	Any Two questions out of four which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks each (Unit No. 1 to Unit No. 4)	(30)

**Note.1. For Regular Students:**

- University examination will be of 70 Marks and 135 minutes (2.15Hrs.)
- Regular Students have to attempt Part-A only

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# K.S.K.V. Kachchh University

## Bachelor of Commerce

### Semester-VI

With Effect From Academic Year 2016-17

#### CE 607 A : Financial, Cost and Management Account (Paper –X) (MANAGEMENT ACCOUNTING)

#### Objectives:

To supplement and consolidate the cost accounting concept and costing methods and equip the students to make use of various costing methods. *Degree of difficulty:* Working knowledge.

#### Course Contents:

Module	Modules/ Sub Modules
1	<b>Company Audit</b> <ul style="list-style-type: none"><li>• Importance of Memorandum, articles, prospectus, minute book, preliminary contract</li><li>• Issue of shares at premium and at discount, issue of right shares, issue of bonus shares, issue of shares for the consideration other than cash</li><li>• Redemption of preference shares and debentures, conversion of debentures in to shares, forfeiture of shares</li><li>• Audit of share transfer</li></ul>
2	<b>Auditor 's Report and Certificate</b> <ul style="list-style-type: none"><li>• Meaning and importance of auditor's report</li><li>• Difference between auditor's report and certificate</li><li>• Kinds of auditor's report</li><li>• Specimen of qualified report</li><li>• Use of words "True and Fair" In the report</li><li>• CARO – 2003</li></ul>
3	<b>Divisible profit and depreciation</b> <ul style="list-style-type: none"><li>• Divisible profit, Meaning and importance of profit, Determination of profit and it's problem, Debatable points regarding divisible profit</li><li>• (Depreciation, capital gain, capital loss, past revenue lost, past profit and transfer to reserve) Auditor's duty regarding divisible profit</li><li>• Depreciation, Provisions of the company law, Auditor's duty</li></ul>
4	<b>(A) Investigation</b> <ul style="list-style-type: none"><li>• Meaning and need, difference between audit and investigation</li><li>• Investigation in following cases..</li><li>• For purchase of business</li><li>• For granting loan</li><li>• In case of declining profit</li></ul> <b>(B) Audit program of..</b> <ul style="list-style-type: none"><li>• Hospitals run by public charitable trust</li><li>• Educational institutes</li><li>• Manufacturing company</li></ul>

#### Recommended & Suggested reference Books :

1. Principles of Auditing By Rick Stephan Hayes, Roger Dassen, Arnold Schilder, Philip Wallage
2. Fundamentals of Auditing By S. K. Basu [Pub.:Dorling Kindersley (India ) Pvt. Ltd., New Delhi 110017]
3. Auditing Principles and Techniques By S. K. Basu [Pub.:Dorling Kindersley (India ) Pvt. Ltd., New Delhi 110017]
4. Contemporary Auditing By Kamal Gupta [Pub.: Tata McGraw-Hill Education]
5. Auditing: Principles and Practice By Ravinder Kumar, Virendra Sharma [Pub.: PHL Learning Pvt. Ltd.]

## Structure of Course Examination

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:

<b>PART –A (For Regular and External Students)</b>		
Q-1(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
OR		
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
Q-2(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
OR		
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
Q-3(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
OR		
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
Q-4 (A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
OR		
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
<b>PART –B (For External Students Only)</b>		
Q-5	Any Two questions out of four which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks each (Unit No. 1 to Unit No. 4)	(30)

**Note.1. For Regular Students:**

- University examination will be of 70 Marks and 135 minutes (2.15Hrs.)
- Regular Students have to attempt Part-A only

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# K.S.K.V. Kachchh University

## Bachelor of Commerce

### Semester-VI

With Effect From Academic Year 2016-17

### CE 606 B: Statistical Method (Paper -IX)

#### Objectives:

Student should be familiar to the fundamentals of mathematical statistics and its applications.

#### Course Contents :

Module No.	Modules/ Sub Modules
1	<b>Demand Analysis &amp; Monopoly &amp; Duopoly Problems:</b> Demand and supply function, Market equilibrium, effect of taxation and subsidy, marginal and average, revenue & cost function, Discussion of monopoly problems-classical duopoly problems (idea only), Simple examples of monopoly under perfect competition, Difference between monopoly & duopoly problems
2	<b>Partial Derivatives and its applications:</b> Definition of partial derivative involving two variables up to second order, Homogeneous functions, Statement of Euler's theorem (without proof) and its application to homogeneous function, Application of partial derivative to the problems related to constrained optimization problems, (Cost function and Utility function).
3	<b>Mathematics for Finance:</b> Types of Interest, Nominal and Effective rates of Interest, Simple, Compound and continuous discounting, Depreciation, simple examples only Various types of Annuities, Sinking fund and simple examples related to these topics.
4	<b>Curve Fitting:</b> 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. and simple examples based on it.

#### Recommended & Suggested reference Books:

1. J. K. Sharma, Mathematics for Business and Economics, Asian Books Private Ltd.
2. S. C. Gupta, V. K. Kapoor, Fundamentals of Applied Statistics, Sultan Chand & Sons, New Delhi.
3. David R. Anderson, Dennis J. Sweeney, Thomas A. Williams, Statistics For Business and Economics, South-Western Cengage Learning India Pvt. Ltd. New Delhi.
4. S.C. Gupta: "Fundamentals of Mathematica Statistics" S. Chand, New Delhi.
5. R. G. D. Allen, Mathematical Analysis for Ecomomists, Macmillan, New, York.

## Structure of Course Examination

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:


<b>PART –A (For Regular and External Students)</b>		
Q-1(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
OR		
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
Q-2(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
OR		
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
Q-3(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
OR		
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
Q-4 (A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
OR		
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
<b>PART –B (For External Students Only)</b>		
Q-5	Any Two questions out of four which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks each (Unit No. 1 to Unit No. 4)	(30)

### **Note.1. For Regular Students:**

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	<b>K.S.K.V. Kachchh University</b> <b>Bachelor of Commerce</b> <b>Semester-VI</b> With Effect From Academic Year 2016-17
	<b><u>CE 607 B: Statistical Method (Paper –X)</u></b> <b><u>Regular Students Only</u></b>

**Objective:**

Student supposed to apply their theoretical knowledge to identify, analyze and solve any real life problem.

- A live project work using either primary data or secondary data should be undertaken. (Survey based project is preferred). The topics for the project are decided by the internal faculty by keeping the view that student should get an exposure to the techniques of data collection methods, statistical analysis, presenting the data and to derive proper conclusions related to the topic assignee to them in the project.
- Students can work in team of two or more. At the end, student should make a presentation and the submission of their findings of the project undertaken in dissertation form.
- For the internal marks are assigned by the internal faculty to the students on their regular follow ups, progress report and interest in the topic. The faculty is responsible to justify the marks.
- The external marks are given on the basis of presentation of the project by the students against internal and external faculties (an average of the marks assigned by both the faculties should be considered). The project dissertation carries 60% of marks and presentation carries remaining 40% of marks.