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Kachchh University
Mundra Road, Bhuj - Kachchh

Bachelor of Commerce (Honours)

Semester – I to VI

Syllabus under CBCS

K.S.K.V KACHCHH UNIVERSITY

BHUJ-KACHCHH – 370 001

Preface

The University Grants Commission (UGC) has initiated a number of measures to bring equity, expansion and excellence in the Higher Education System of country. The significant measures taken to augment academic standards and quality in higher education include innovation and improvements in curriculum, teaching-learning process, examination and evaluation systems, besides governance and other matters.

The UGC has formulated various regulations and guidelines from time to time to improve the higher education system and maintain minimum standards and quality across the Higher Educational Institutions (HEIs) in India. The academic reforms recommended by the UGC in the recent past have led to overall improvement in the higher education system. However, due to lot of diversity in the system of higher education, there are multiple approaches followed by universities towards examination, evaluation and grading system. While the HEIs must have the flexibility and freedom in designing the examination and evaluation methods that best fits the curriculum, syllabi and teaching-learning methods, there is a need to devise a sensible system for awarding the grades based on the performance of students. Presently the performance of the students is reported using the conventional system of marks secured in the examinations or grades or both. The conversion from marks to letter grades and the letter grades used vary widely across the HEIs in the country. This creates difficulty for the academia and the employers to understand and infer the performance of the students graduating from different universities and colleges based on grades.

The grading system is considered to be better than the conventional marks system and hence it has been followed in the top institutions in India and abroad. So it is desirable to introduce uniform grading system. This will facilitate student mobility across institutions within and across countries and also enable potential employers to assess the performance of students. To bring in the desired uniformity, in grading system and method for computing the cumulative grade point average (CGPA) based on the performance of students in the examinations, the UGC has formulated these guidelines.

CHOICE BASED CREDIT SYSTEM (CBCS):

The CBCS provides an opportunity for the students to choose courses from the prescribed courses comprising core, elective/minor or skill based courses. The courses can be evaluated following the grading system, which is considered to be better than the conventional marks system. Therefore, it is necessary to introduce uniform grading system in the entire higher education in India. This will benefit the students to move across institutions within India to begin with and across countries. The uniform grading system will also enable potential employers in assessing the performance of the candidates. In order to bring uniformity in evaluation system and computation of the Cumulative Grade Point Average (CGPA) based on student's performance in examinations, the UGC has formulated the guidelines to be followed.

Framework of Choice Based Credit System:

- 1. Core Course (CC):** A course, which should compulsorily be studied by a candidate as a core requirement is termed as a Core course.
- 2. Elective Course:** Elective course may be very specific or specialized or advanced or supportive to the discipline/ subject of study and can be chosen from a pool of courses.
 - 2.1 Discipline Specific Elective (DE) Course:** Elective courses may be offered by the main discipline/subject of study is referred to as Discipline Specific Elective (DE).
 - 2.2 Generic Elective (GE) Course:** An elective course chosen generally from an unrelated discipline/subject, with an intention to seek exposure is called a Generic Elective.
- 3. Ability Enhancement Courses (AE)/Competency Improvement Courses/ Skill Enhancement (SE) Courses/Foundation Course:** The Ability Enhancement (AE) Courses may be of two kinds: AE Compulsory Course (AE) and AE Elective Course (AE). "AECC" courses are the courses based upon the content that leads to Knowledge enhancement. They ((i) Environmental Science, (ii) English/MIL Communication) are mandatory for all disciplines. AECC courses are value-based and/or skill-based and are aimed at providing hands-on-training, competencies, skills, etc.
 - 3.1 AE Compulsory Course (AECC):** Environmental Science, English Communication/MIL Communication.
 - 3.2 AE Elective Course (AECC):** These courses may be chosen from a pool of courses designed to provide value-based and/or skill-based instruction.



K.S.K.V. Kachchh University
(Syllabus for B. Com. (Hons.) – w. e. f. June 2017)

B.Com. (Honours) Program Structure

B. Com (Hons.) 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

B. Com. (Hons.): Three-Year (6-Semester) CBCS Programme
Basic Structure: Distribution of Courses

Particulars	Credits		
	No of Paper	Credit per Paper	Total Credit
Core Course			
(14 Papers)	14	3	14*3=42
Core Course Practical / Tutorial*			
(12 Papers)	12	4	12*4=48
II. Elective Course			
(16 Papers)			
A.1 Ability Enhancement			
(2 Papers)	2	2	2*2=4
A.1. Discipline Specific Elective			
(8 Papers)	8	4	8*4=32
B.1. Generic Elective/Interdisciplinary			
(2 Papers)	2	3	2*3=6
B.2. Generic Elective			
(2 Papers)	2	4	2*4=8
C.1 Skill Enhancement			
(2 Papers)	2	2	2*2=4
Total Credits	42	-	144
College/Institute should evolve a system/policy about Interest/Hobby/Sports/ NCC/ NSS/ related courses on its own.			

Papers		Marks		Total marks	Contact Hrs/Week	Credit	
		External Asses	Internal Asses				
SEMESTER – I							
AE 101	:	Environmental Studies	70	30	100	2	2
CC 102	:	Financial Accounting - I	70	30	100	3	3
CC 103	:	Corporate Accounting - I	70	30	100	3	3
CC 104	:	Business Laws - I	70	30	100	3	3
CC 105	:	Corporate Laws – I	70	30	100	3	3
CC 106	:	Management Principles and Applications – I	70	30	100	3	3
GE 107	:	Generic Elective (GE1) (Any one of the following)	70	30	100	3	3
Total :			490	210	700	20	20

SEMESTER II							
AE 201	:	Business Communication (Language- English/Hindi/MIL)	70	30	100	2	2
CC202	:	Financial Accounting – II	70	30	100	3	3
CC203	:	Corporate Accounting – II	70	30	100	3	3
CC204	:	Business Laws – II	70	30	100	3	3
CC205	:	Corporate Laws– II	70	30	100	3	3
CC 206	:	Management Principles and Application – II	70	30	100	3	3
GE 207	:	Generic Elective (GE-2) (Any one of the following)	70	30	100	3	3
Total :			490	210	700	20	20

SEMESTER III							
CC301	:	Cost Accounting – I	70	30	100	4	4
CC302	:	Income-tax Laws and Practice –I	70	30	100	4	4
CC303	:	Business Mathematics - I	70	30	100	4	4
CC304	:	Human Resource Management – I	70	30	100	4	4
CC305	:	Computer Applications in Business – I	70	30	100	4	4
GE306	:	Generic Elective (GE-3) (Any one of the following)	70	30	100	4	4
SE307	:	Skill-Enhancement Course (SEC-1) (Any one of the following)	70	30	100	2	2
Total :			490	210	700	26	26

SEMESTER IV							
CC401	:	Cost Accounting – II	70	30	100	4	4
CC402	:	Income-tax Laws and Practice –II	70	30	100	4	4
CC403	:	Business Mathematics - II	70	30	100	4	4
CC404	:	Human Resource Management – II	70	30	100	4	4
CC405	:	Computer Applications in Business – II	70	30	100	4	4
GE406	:	Generic Elective (GE-4) (Any one of the following)	70	30	100	4	4
SE407	:	Skill-Enhancement Course (SEC-2) (Any one of the following)	70	30	100	2	2
Total :			490	210	700	26	26

SEMESTER V							
CC501	:	Principles of Marketing	70	30	100	4	4
CC502	:	Auditing and Corporate Governance – I	70	30	100	3	3
CC503	:	Fundamentals of Financial Management – I	70	30	100	3	3
DE504 (1.1/2.1/ 3.1/4.1/ 5.1/6.1)	:	Discipline Specific Elective (DE-1 Paper I) (Any one of group A)	70	30	100	4	4
DE504 (1.2/2.2/ 3.2/4.2/ 5.2/6.2)	:	Discipline Specific Elective (DE-1 Paper II) (Paper II of DE1 opted above)	70	30	100	4	4
DE504 (1.1/2.1/ 3.1/4.1/ 5.1/6.1)	:	Discipline Specific Elective (DE-2 Paper I) (Any one of group A)	70	30	100	4	4
DE504 (1.2/2.2/ 3.2/4.2/ 5.2/6.2)	:	Discipline Specific Elective (DE-2 Paper II) (Paper II of DE2 opted above)	70	30	100	4	4
Total :			490	210	700	26	26
SEMESTER VI							
CC601	:	Indirect Tax Laws	70	30	100	4	4
CC602	:	Auditing and Corporate Governance – II	70	30	100	3	3
CC603	:	Fundamentals of Financial Management – II	70	30	100	3	3
DE604 (1.1/2.1/ 3.1/4.1/ 5.1/6.1)	:	Discipline Specific Elective (DE-3 Paper - I) (Any one of group B)	70	30	100	4	4
DE604 (1.2/2.2/ 3.2/4.2/ 5.2/6.2)	:	Discipline Specific Elective (DE-3 Paper - II) (Paper II of DE3 opted above)	70	30	100	4	4
DE604 (1.1/2.1/ 3.1/4.1/ 5.1/6.1)	:	Discipline Specific Elective (DE-4 Paper - I) (Any one of group B)	70	30	100	4	4
DE604 (1.2/2.2/ 3.2/4.2/ 5.2/6.2)	:	Discipline Specific Elective (DE-4 Paper - II) (Paper II of D3 opted above)	70	30	100	4	4
Total :			490	210	700	26	26
Grand Total :					4200	144	144⁶

SEMESTER WISE SYLLABUS STRUCTURE

Semester I

Generic Elective (GE-1)

(Any one of the following)

<i>Course Code No.</i>		<i>Paper Name</i>
GE 107 A	:	Micro Economics
GE 107 B	:	Insurance and Risk Management

Semester II

Generic Elective (GE-2)

(Any one of the following)

<i>Course Code No.</i>		<i>Paper Name</i>
GE 207A	:	Business Statistics
GE207 B	:	Project Management

Semester III

Generic Elective (GE-3)

(Any one of the following)

<i>Course Code No.</i>		<i>Paper Name</i>
GE306 A	:	Macro Economics
GE306 B	:	Investment in stock market

Skill-Enhancement Course (SEC-1)

(Any one of the following)

<i>Course Code No.</i>		<i>Paper Name</i>
SE307A	:	E-Commerce
SE307 B	:	Training and Development
SE 307 C	:	E – Marketing
SE 307 D	:	Personal Tax Planning
SE 307 E	:	Organisational Communication

Semester IV

Generic Elective (GE-4)

(Any one of the following)

<i>Course Code No.</i>		<i>Paper Name</i>
GE406 A	:	Indian Economy - Performance and Policies
GE406 B	:	Economics of Regulation of Domestic and Foreign Exchange Markets

Skill-Enhancement Course (SEC-2)

(Any one of the following)

<i>Course Code No.</i>		<i>Paper Name</i>
SE407 A	:	Entrepreneurship
SE407 B	:	Collective Bargaining and Negotiation Skills
SE407 C	:	E-Filing of Returns

SE407 D	:	Cyber Crimes and Laws
SE407 E	:	Professional Communication

Semester V

Discipline Specific Elective 504 (DE-Paper I)

Discipline Specific Elective 504 (DE-Paper II)

(Any one of Group A)

<i>Course Code No.</i>		<i>Paper Name</i>
DE 504 (1.1) DE 504 (1.2)	:	Management Accounting – I Management Accounting – II
DE 504 (2.1) DE 504 (2.2)	:	Corporate Tax Planning – I Corporate Tax Planning – II
DE 504 (3.1) DE 504 (3.2)	:	Advertising – I Advertising – II
DE 504 (4.1) DE 504 (4.2)	:	Banking and Insurance – I Banking and Insurance – II
DE 504 (5.1) DE 504 (5.2)	:	Financial Markets, Institutions and Financial Services – I Financial Markets, Institutions and Financial Services – II
DE 504 (6.1) DE 504 (6.2)	:	Organisational Behaviour – I Organisational Behaviour – II

Semester VI

Discipline Specific Elective (DE604 Paper I)

Discipline Specific Elective (DE604 Paper II)

(Any one of Group B)

<i>Course Code No.</i>		<i>Paper Name</i>
DE 604 (1.1) DE 604 (1.2)	:	Fundamentals of Investment – I Fundamentals of Investment – II
DE 604 (2.1) DE 604 (2.2)	:	Business Tax Procedures and Management – I Business Tax Procedures and Management – II
DE 604 (3.1) DE 604 (3.2)	:	Business Research Methods – I Business Research Methods – II
DE 604 (4.1) DE 604 (4.2)	:	New Venture Planning – I New Venture Planning – II
DE 604 (5.1) DE 604 (5.2)	:	Financial Reporting & Analysis – I Financial Reporting & Analysis – II
DE 604 (6.1) DE 604 (6.2)	:	Compensation Management – I Compensation Management – II

K.S.K.V. Kachchh University
Department of Commerce & Management
B.COM. (Honours)
Semester-I
CC102: Financial Accounting -I

1. **Objective:** To acquire conceptual knowledge of the financial accounting and to provide knowledge about the techniques for preparing accounts in different business organizations.
2. **Course duration:** 45 sessions, 3 sessions a week.
3. **Evaluation :**

Evaluation pattern	
End Semester	70%
Mid-Semester	20%
Projects, assignments, quizzes, class participation	10%

4. Course Contents:

Module No.	Modules/ Sub Modules	Session	Marks
1	<p>Theoretical Framework Accounting as an information system, the users of financial accounting information and their needs. Qualitative characteristics of accounting, information. Functions, advantages and limitations of accounting. Branches of accounting. Basis of accounting; cash basis and accrual basis.</p> <p>The nature of financial accounting principles – Basic concepts and conventions: entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosures.</p> <p>Financial accounting standards: Concept, benefits, procedure for issuing accounting standards in India. International Financial Reporting Standards (IFRS): - Need and procedures, Convergence to IFRS.</p> <p>Distinction between Indian accounting standards (IND ASs) and Accounting standards (AS).</p>	11	17
2	<p>Accounting Process</p> <p>From recording of a business transaction to preparation of trial balance including adjustments: Capital and Revenue expenditures & Receipts, Preparation of Profit and Loss Account and Balance Sheet. (Sole Proprietorship only).</p>	11	17

3	<p>Business Income Measurement of business income-Net income: the accounting period, the continuity doctrine and matching concept. Objectives of income measurement.</p> <p>Revenue: Concept, Revenue recognition principles, Recognition of expenses.</p> <p>The nature of depreciation. The accounting concept of depreciation. Factors in the measurement of depreciation. Methods of computing depreciation: straight line method and diminishing balance method; Disposal of depreciable assets-change of method.</p> <p>Inventories: Meaning. Significance of inventory valuation. Inventory Record Systems: periodic and perpetual. Methods: FIFO, LIFO and Weighted Average.</p>	11	18
4	Preparation of financial statements of not for profit organization	12	18

5. **Teaching methodology:** Lectures, Discussing and Solving Cases and Practical Problems, Projects and Assignments

6. **Recommended Text Books & Suggested reference Books:**

1. Monga, J.R. *Financial Accounting: Concepts and Applications*. Mayoor Paper Backs, New Delhi.
2. Shukla, M.C., Grewal, T.S., and Gupta, S.C. *Advanced Accounts*. Vol.-I. S. Chand & Co., New Delhi.
3. Maheshwari, S.N., and Maheshwari, S. K. *Financial Accounting*. Vikas Publishing House, New Delhi.
4. Lal, Jawahar., and Srivastava, Seema. *Financial Accounting Text & Problems*, Himalaya Publishing House, New Delhi.
5. Tulsian, P.C. *Financial Accounting*, Tata McGraw Hill, New Delhi
6. Jain, S.P., and Narang, K.L. *Financial Accounting*. Kalyani Publishers, New Delhi.
7. Gupta, Nirmal. *Financial Accounting and Auditing*, Ane Books (P) Ltd, New Delhi.
8. Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi.
9. Elliott, Barry., and Elliott, Jamie. *Financial Reporting and Analysis*. Prentice Hall International.
10. Horngren, Charles T. *Introduction to Financial Accounting*, Pearson Education.

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:

Q.1A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.1B	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.1B	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.2A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.2B	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.2B	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.3A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.3B	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. 3)	(16)
	OR	
Q.3B	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. 3)	(16)
Q.4A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.4B	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. 4)	(16)
	OR	
Q.4B	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. 4)	(16)

K.S.K.V. Kachchh University
Department of Commerce & Management
B.Com. (Honours)
Semester-I
CC 103: Corporate Accounting - I

1. **Objective:** To help the students to acquire the conceptual knowledge of the corporate accounting and to understand the various techniques of preparing the accounting and financial statements.
2. **Course duration:** 45 sessions, 3 sessions a week.
3. **Evaluation :**

Evaluation pattern	
End Semester	70%
Mid-Semester	20%
Projects, assignments, quizzes, class participation	10%

4. Course Contents:

Module No.	Modules/ Sub Modules	Session	Marks
1	Accounting for Share Capital Issue, forfeiture and reissue of forfeited shares- concept & process of book building. Issue of rights and bonus shares. Buy back of shares.	11	17
2	Redemption of Preference Share and Debentures Journal entries for Preference share redemption and preparing balance sheet, Issue and Redemption of Debentures.	11	17
3	Companies Final Accounts (As per Companies Act-2013) Preparation of profit and loss account and balance sheet of corporate entities, excluding calculation of managerial remuneration. Disposal of company profits.	11	18
4	Banking Companies Difference between balance sheet of banking and non-banking company; prudential norms. Asset structure of a commercial bank. Non-performing assets (NPA).	12	18

5. **Teaching methodology:** Lectures, Discussing and Solving Cases and Practical Problems, Projects and Assignments

6. Recommended Text Books & Suggested reference Books:

1. Monga, J.R., *Fundamentals of Corporate Accounting*, Mayur Paper Backs, New Delhi.
2. Maheshwari, S.N. and Maheshwari, S. K. *Corporate Accounting*, Vikas Publishing House, New Delhi.
3. Shukla, M.C., Grewal, T.S. and Gupta, S.C. *Advanced Accounts*. Vol.- II. S. Chand &Co., New Delhi.
4. Ahmed, Naseem. *Corporate Accounting*, Ane Books Pvt. Ltd. New Delhi.
5. Gupta, Nirmal. *Corporate Accounting*. SahityaBhawan, Agra.
6. Jain, S.P. and Narang, K.L. *Corporate Accounting*. Kalyani Publishers, New Delhi.
7. Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, 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:

Q.1A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.1B	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.1B	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.2A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.2B	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.2B	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.3A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.3B	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. 3)	(16)
	OR	
Q.3B	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. 3)	(16)
Q.4A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.4B	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. 4)	(16)
	OR	
Q.4B	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. 4)	(16)

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Semester-I
CC 104: Business Laws -I

1. **Objective:** The objective of the course is to impart basic knowledge of the important business laws along with relevant case law.
2. **Course duration:** 45 sessions, 3 sessions a week.

3. **Evaluation :**

Evaluation pattern	
End Semester	70%
Mid-Semester	20%
Projects, assignments, quizzes, class participation	10%

4. **Course Contents:**

Module No.	Modules/ Sub Modules	Session	Marks
1	The Indian Contract Act, 1872 Contract – meaning, characteristics and kinds, Essentials of valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects, Void agreements	11	17
2	The Indian Contract Act, 1872 Discharge of contract – modes of discharge including breach and its remedies, Contingent contracts, Quasi – contracts, Contract of Indemnity and Guarantee, Contract of Bailment, Contract of Agency	11	17
3	The Sale of Goods Act, 1930 Contract of sale, meaning and difference between sale and agreement to sell, Conditions and warranties	11	18
4	The Sale of Goods Act, 1930 Transfer of ownership in goods including sale by non-owners, Performance of contract of sale, Unpaid seller – meaning and rights of an unpaid seller against the goods and the buyer.	12	18

5. **Teaching methodology:** Lectures, Discussing and Solving Cases and Practical Problems, Projects and Assignments

6. **Recommended Text Books & Suggested reference Books:**

1. Lee Reach, *Business Laws*, Oxford University Press, UK.
2. Singh, Avtar, *The Principles of Mercantile Law*, Eastern Book Company, Lucknow.
3. Tulsian, P.C, *Business Law*, Tata McGraw Hill, New Delhi.
4. Sharma, J.P., and Kanojia, Sunaina. *Business Laws*, Ane Books Pvt. Ltd., New Delhi.
5. Chadha, P.R, *Business Law*, Galgotia Publishing Company, New Delhi
6. Maheshwari & Maheshwari, *Business Law*, National Publishing House, New Delhi.
7. *Information Technology Rules 2000 with Information Technology Act 2000*, TaxmannPublications Pvt. Ltd., New Delhi.

Note: Latest edition of text book may be used.

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:

Q.1A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.1B	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.1B	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.2A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.2B	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.2B	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.3A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.3B	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. 3)	(16)
	OR	
Q.3B	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. 3)	(16)
Q.4A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.4B	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. 4)	(16)
	OR	
Q.4B	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. 4)	(16)

K.S.K.V. Kachchh University
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B.Com. (Honours)
Semester-I
CC 105: Corporate Laws -I

1. **Objective:** To impart basic knowledge of the provisions of the Companies Act 2013 and the Depositories Act, 1996. Case studies involving issues in corporate laws are required to be discussed.

2. **Course duration:** 45 sessions, 3 sessions a week.

3 **Evaluation :**

Evaluation pattern	
End Semester	70%
Mid-Semester	20%
Projects, assignments, quizzes, class participation	10%

4. **Course Contents:**

Module No.	Modules/ Sub Modules	Session	Marks
1	Introduction Administration of Company Law [including National Company Law Tribunal (NCLT), Appellate Tribunal (NCLAT), Special Courts]; characteristics of a company; common seal; lifting of corporate veil; pre incorporation contract and provisional contracts; on-line registration of a company.	11	17
2	Types of Companies: types of companies including private and public company, government company, foreign company, one person company Small company, associate company, dormant company, producer company; association not for profit; illegal association; formation of company, promoters and their legal position,	11	17
3	Documents Memorandum of association and its alteration, articles of association and its alteration, doctrine of constructive notice and indoor management, prospectus, shelf prospectus and red herring prospectus, misstatement in a prospectus; GDR	11	18
4	Provisions Relating To Shares book building; issue, allotment and forfeiture of	12	18

	shares, calls on shares; public offer and private placement; issue of sweat capital; employee stock options; issue of bonus shares; transmission of shares, buyback and provisions regarding buyback; share certificate; De met system; membership of a company.		
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5. Teaching methodology: Lectures, Discussing and Solving Cases and Practical Problems, Projects and Assignments

6. Recommended Text Books & Suggested reference Books:

1. Hicks, Andrew & Goo S.H., *Cases and Material on Company Law*, Oxford University Press
2. Gowar, LCB, *Principles of Modern Company Law*, Stevens & Sons, London.
3. Majumdar, A.K., and G.K. Kapoor, *Company Law and Practice*, Taxmann, New Delhi
4. Hannigan, Brenda, *Company Law*, Oxford University Press, U.K.
5. Sharma, J.P., *An Easy Approach to Corporate Laws*, Ane Books Pvt. Ltd., New Delhi
6. Ramaiya, *A Guide to Companies Act*, LexisNexis Buttersworth wadhwa.
7. Kannal, S., & V.S. Sowrirajan, *Company Law Procedure*, Taxman's Allied Services (P) Ltd., New Delhi.
8. Singh, Harpal, *Indian Company Law*, Galgotia Publishing, Delhi.
9. *Companies Act and Corporate Laws*, Bharat Law House Pvt Ltd, New Delhi
10. The Depositories Act, 1996

Note: Latest edition of text book may be used.

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:

Q.1A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.1B	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.1B	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.2A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.2B	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.2B	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.3A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.3B	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. 3)	(16)
	OR	
Q.3B	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. 3)	(16)
Q.4A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.4B	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. 4)	(16)
	OR	
Q.4B	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. 4)	(16)

K.S.K.V. Kachchh University
Department of Commerce & Management
B.Com. (Honours)
Semester-I

CC 106: Management Principles and Applications -I

1. **Objective:** The objective of the course is to provide the student with an understanding of basic management concepts, principles and practices.

2. **Course duration:** 45 sessions, 3 sessions a week.

3. **Evaluation :**

Evaluation pattern	
End Semester	70%
Mid-Semester	20%
Projects, assignments, quizzes, class participation	10%

4. **Course Contents:**

Module No.	Modules/ Sub Modules	Session	Marks
1	Introduction Concept: Need for study; Managerial functions – An overview; Coordination – Essence of management. Evolution of Management Thought: Classical approach – Taylor, Fayol, Neo classical and Human relations approach – Hawthorne experiments, Behavioural approach, Systems approach, Contingency approach,	11	17
2	Current Scenario in Management MBO, Re-engineering, Five-force analysis, Learning Organisation, Fortune at the Bottom of Pyramid. Trends and Challenges of Management in Global Scenario, Emerging issues in management.	11	17
3	Planning-I Types of Plan – An overview. Strategic planning – Concept, process, Importance and limitations; Growth strategies –internal and external.	11	18
4	Planning-II Environmental analysis and diagnosis (Internal and external environment) – Definition, Importance and Techniques (SWOT/TOWS/WOTS-UP, BCG Matrix, Competitor Analysis), Business environment - Concept	12	18

	and components. Decision-making – Concept, importance, group decision making, Individual versus group decision making, Decision making process, perfect rationality and bounded rationality, techniques (qualitative and quantitative, MIS, DSS).		
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5. **Teaching methodology:** Lectures, Discussing and Solving Cases and Practical Problems, Projects and Assignments

6. **Recommended Text Books & Suggested reference Books:**

1. Koontz, H. and Weihrich, H. Essentials of Management, Pearson Education.
2. Robbins, S. and Coulter, M. Management, Pearson Education.
3. Robbins, S. P. Decenzo, D.A., Bhattacharya, S. and Agrawal, M.M., Fundamentals Of Management: Essentials, Concepts and Applications, Pearson Education.
4. Drucker P. F., Practice of Management, Mercury Books, London.
5. Singh, B.P. and Singh, A.K., Essentials of Management, Excel Books.
6. Chhabra, T.N., Essentials of Management, Sun India.
7. Griffin, R.W., Management Principles and Application, Cengage Learning
8. Luthans, F., Introduction to Management, McGraw Hill.

Note: Latest edition of text books may be used.

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:

Q.1A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.1B	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.1B	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.2A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.2B	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.2B	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.3A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.3B	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. 3)	(16)
OR		
Q.3B	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. 3)	(16)
Q.4A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.4B	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. 4)	(16)
OR		
Q.4B	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. 4)	(16)

K.S.K.V. Kachchh University
Department of Commerce & Management
B.Com. (Honours)
Semester-I
GE 107A : Micro Economics

1. **Objective:** To acquaint the students with the concepts of microeconomics dealing with consumer behaviour and producer behaviour and also understand the behaviour of firms under different market structures
2. **Course duration:** 45 sessions, 3 sessions a week.
- 3 **Evaluation:**

Evaluation pattern	
End Semester	70%
Mid-Semester	20%
Projects, assignments, quizzes, class participation	10%

4. Course Contents:

Module No.	Modules/ Sub Modules	Session	Marks
1	Consumer Behaviour and Elasticity of Demand Basic demand and supply analysis; Elasticity of demand: price, income and cross elasticity, point elasticity and arc elasticity, marginal revenue, average revenue and price elasticity of demand; Ordinal utility analysis of consumer behaviour: Budget line and indifference curve, consumer equilibrium. Income consumption curve and Engel curve, Price consumption curve and derivation of demand curve, Income and Substitution Effects of a price change; Consumers' Surplus; Revealed Preference theory.	11	17
2	Production and Cost Total, average and marginal product curves, Three stages of production, Production isoquants, marginal rate of technical substitution, economic region of production, Isocost lines, optimal combination of resources, the expansion path, returns to scale. Cost of Production: Concept of explicit costs, implicit costs and opportunity costs of production, derivation of short run and long run cost curves. Economies and Diseconomies of scale and the shape to the long run average cost. Learning curve and economies of scope.	11	17
3	Perfect Competition	11	18

	Assumptions, Equilibrium of the firm and the industry in the short run, Supply curve of firm and industry in the long run. Consumers' and Producers' Surplus and the efficiency of perfect competition. Welfare effects of an excise tax.		
4	<p>Monopoly Monopoly short run and long run equilibrium. Shifts in demand curve and the absence of the supply curve. Measurement of monopoly power and the rule of thumb for pricing. Comparison of pure competition and monopoly and the social costs of monopoly power including deadweight loss. Degree of price discrimination</p> <p>Imperfect Competition Monopolistic competition: price and output decision in the short run and long run, monopolistic competition and economic efficiency. Oligopoly and Interdependence: Cournot's duopoly model (with reaction curves), kinked demand curve model, dominant firm price-leadership model, centralized cartels. Prisoners' Dilemma.</p>	12	18

5. **Teaching methodology:** Lectures, Discussing and Solving Cases and Practical Problems, Projects and Assignments

6. **Recommended Text Books & Suggested reference Books:**

1. Pindyck, R.S., D. L. Rubinfeld and Mehta, P. L. *Microeconomics*, Pearson Education.
2. Salvatore, Dominick, *Principles of Microeconomics*, Oxford International Student Edition.
3. Gould, J.P., and Lazear, E.P. *Microeconomic Theory*, All India Traveller Bookseller, New Delhi.
4. Salvatore, D. Schaum's. *Outline of Theory and Problems of Microeconomic Theory*, McGraw-Hill International Edition.

Note: Latest edition of text book may be used.

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:

Q.1A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.1B	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.1B	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.2A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.2B	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.2B	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.3A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.3B	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. 3)	(16)
OR		
Q.3B	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. 3)	(16)
Q.4A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.4B	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. 4)	(16)
OR		
Q.4B	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. 4)	(16)

K.S.K.V. Kachchh University
Department of Commerce & Management
B.Com. (Honours)
Semester-I
CC 107 B: Insurance and Risk Management

1. **Objective:** To develop an understanding among students about identifying analyzing and managing various types of risk. Besides, the students will be in a position to understand principles of insurance and its usefulness in business, along with its regulatory framework
2. **Course duration:** 45 sessions, 3 sessions a week.
3. **Evaluation :**

Evaluation pattern	
End Semester	70%
Mid-Semester	20%
Projects, assignments, quizzes, class participation	10%

4. **Course Contents:**

Module No.	Modules/ Sub Modules	Session	Marks
1	Concept of Risk, Types of Risk, Managing Risk, Sources and Measurement of Risk, Risk Evaluation and Prediction. Disaster Risk Management, Risk Retention and Transfer.	11	17
2	Concept of Insurance, Need for Insurance, Globalization of Insurance Sector, Reinsurance, Co-insurance, Assignment. Endowment Regulatory Framework of Insurance: Role, Power and Functions of IRDA, Composition of IRDA, IRDA Act'1999.	11	17
3	Nature of Insurance Contract, Principle of Utmost Good Faith, Insurable Interest, proximit cause, contribution and subrogation, Indemnity, Legal Aspects of Insurance Contract, Types of Insurance, Fire and Motor Insurance, Health Insurance, Marine Insurance, Automobile Insurance.	11	18
4	Control of Malpractices, Negligence, Loss Assessment and Loss Control, Exclusion of Perils, Actuaries, Computation of Insurance Premium.	12	18

5. **Teaching methodology:** Lectures, Discussing and Solving Cases and Practical Problems, Projects and Assignments

6. Recommended Text Books & Suggested reference Books:

1. George, E. Rejda, *Principles of Risk Management and Insurance*, Pearson Education.
2. Dorfman, Marks S., *Introduction to Risk Management and Insurance*, Pearson
3. All the three modules of Insurance and Risk Management by Institute of Chartered Accountants of India
4. Gupta. P.K, *Insurance and Risk Management*, Himalaya Publishing House.
5. Mishra, M. N., *Principles and Practices of Insurance*, S. Chand and Sons.
6. Dinsdale, W.A., *Elements of Insurance*, Pitaman.
7. Black, K. and H.D. Skipper, *Life and Health insurance*, Pearson Education
8. Crane, F., *Insurance Principles and Practices*, John Wiley and Sons, New York.
9. Vaughan, E. J. and T. Vaughan, *Fundamentals of Risk and Insurance*, Wiley & Sons
10. Hansell, D.S., *Elements of Insurance*, Macdonald& Evans Ltd.

Note: Latest edition of text book may be used.

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:

Q.1A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.1B	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.1B	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.2A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.2B	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.2B	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.3A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.3B	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. 3)	(16)
OR		
Q.3B	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. 3)	(16)
Q.4A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.4B	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. 4)	(16)
OR		
Q.4B	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. 4)	(16)

K.S.K.V. Kachchh University
Department of Commerce & Management
B.Com. (Honours)
Semester-II
AE 201: Business Communication (In English)

1. **Objective:** To acquire skills in reading, writing, comprehension and communication, and also to use electronic media for business communication.
2. **Course duration:** 30 sessions, 2 sessions a week.
3. **Evaluation :**

Evaluation pattern	
End Semester	70%
Mid-Semester	20%
Projects, assignments, quizzes, class participation	10%

4. Course Contents:

Module No.	Modules/ Sub Modules	Session	Marks
1	Introduction Nature, Process and Importance of Communication, Types of Communication (verbal & Non Verbal), Different forms of Communication. Barriers to Communication: Linguistic Barriers, Psychological Barriers, Interpersonal Barriers, Cultural Barriers, Physical Barriers, Organizational Barriers.	7	17
2	Business Correspondence Letter Writing, presentation, Inviting quotations, Sending quotations, Placing orders, Inviting tenders, Sales letters, claim & adjustment letters and social correspondence, Memorandum, Inter - office Memo, Notices, Agenda, Minutes, Job application letter, preparing the resume	7	17
3	Report Writing Identify the types of reports, define the basic format of a report, identify the steps of report writing, write a report meeting the format requirements, determine the process of writing a report, importance of including visuals such as tables, diagrams and charts in writing report, apply citation rules (APA style documentation) in reports.	8	18
4	Business language and presentation Importance of Business language, Vocabulary Words often confused Words often misspelt, Common errors in English. Oral Presentation Importance, Characteristics, Presentation Plan, Power point	8	18

	<p>presentation, Visual aids.</p> <p>Technology and Business Communication Lectures 4</p> <p>Role, effects and advantages of technology in Business Communication like email, text messaging, instant messaging and modern techniques like video conferencing, social networking. Strategic importance of e-communication.</p>		
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5. Teaching methodology: Lectures, Discussing and Solving Cases and Practical Problems, Projects and Assignments

6. Recommended Text Books & Suggested reference Books:

1. Lesikar, R.V. & Flatley, M.E.; *Basic Business Communication Skills for Empowering the Internet Generation*, Tata McGraw Hill Publishing Company Ltd. New Delhi.
2. Bovee, and Thill, *Business Communication Today*, Pearson Education
3. Shirley, Taylor, *Communication for Business*, Pearson Education
4. Locker and Kaczmarek, *Business Communication: Building Critical Skills*, TMH

Note: Latest edition of text book may be used.

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:

Q.1A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.1B	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.1B	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.2A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.2B	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.2B	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.3A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.3B	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. 3)	(16)
	OR	
Q.3B	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. 3)	(16)
Q.4A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.4B	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. 4)	(16)
	OR	
Q.4B	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. 4)	(16)

K.S.K.V. Kachchh University
Department of Commerce & Management
B.Com. (Honours)
Semester-II
CC 202: Financial Accounting -II

1. **Objective:** To acquire conceptual knowledge of the financial accounting and to provide knowledge about the techniques for preparing accounts in different business organizations.
2. **Course duration:** 45 sessions, 3 sessions a week.
3. **Evaluation :**

Evaluation pattern	
End Semester	70%
Mid-Semester	20%
Projects, assignments, quizzes, class participation	10%

4. Course Contents:

Module No.	Modules/ Sub Modules	Session	Marks
1	Accounting for Hire Purchase and Instalment System Calculation of interest, partial and full repossession, Hire purchase trading (total cash price basis), stock and debtors system. Concepts of operating and financial lease (theory only).	11	17
2	Accounting for Inland Branches Concept of dependent branches; accounting aspects; debtors system, stock and debtors system, branch final accounts system (only theory) and whole sale basis system(Theory only) Independent branches(theory only); Concept-accounting treatment: important adjustment entries and preparation of consolidated profit and loss account and balance sheet.	11	17
3	Accounting for Dissolution of the Partnership Firm Accounting of Dissolution of the Partnership Firm including Insolvency of partners and Garner VS Murray decision	11	18
4	Accounting for Dissolution of the Partnership Firm Conversion or sale of business, Piecemeal distribution of cash among partners	12	18

5. **Teaching methodology:** Lectures, Discussing and Solving Cases and Practical Problems, Projects and Assignments
6. **Recommended Text Books & Suggested reference Books:**

1. Monga, J.R. *Financial Accounting: Concepts and Applications*. Mayoor Paper Backs, New Delhi.
2. Shukla, M.C., Grewal, T.S., and Gupta, S.C. *Advanced Accounts*. Vol.-I. S. Chand & Co., New Delhi.
3. Maheshwari, S.N., and Maheshwari, S. K. *Financial Accounting*. Vikas Publishing House, New Delhi.
4. Lal, Jawahar., and Srivastava, Seema. *Financial Accounting Text & Problems*, Himalaya Publishing House, New Delhi.
5. Tulsian, P.C. *Financial Accounting*, Tata McGraw Hill, New Delhi
6. Jain, S.P., and Narang, K.L. *Financial Accounting*. Kalyani Publishers, New Delhi.
7. Gupta, Nirmal. *Financial Accounting and Auditing*, Ane Books (P) Ltd, New Delhi.
8. Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi.
9. Elliott, Barry., and Elliott, Jamie. *Financial Reporting and Analysis*. Prentice Hall International.
10. Horngren, Charles T. *Introduction to Financial Accounting*, Pearson Education.

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:

Q.1A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.1B	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.1B	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.2A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.2B	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.2B	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.3A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.3B	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. 3)	(16)
	OR	
Q.3B	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. 3)	(16)
Q.4A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.4B	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. 4)	(16)
	OR	
Q.4B	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. 4)	(16)

K.S.K.V. Kachchh University
Department of Commerce & Management
B.Com. (Honours)
Semester-II
CC 203: Corporate Accounting - II

1. **Objective:** To help the students to acquire the conceptual knowledge of the corporate accounting and to understand the various techniques of preparing the accounting and financial statements.
2. **Course duration:** 45 sessions, 3 sessions a week.
3. **Evaluation :**

Evaluation pattern	
End Semester	70%
Mid-Semester	20%
Projects, assignments, quizzes, class participation	10%

4. Course Contents:

Module No.	Modules/ Sub Modules	Session	Marks
1	Accounts of Holding Companies/Parent Companies Preparation of consolidated balance sheet with one subsidiary company. Relevant provisions of Accounting Standard: 21 (ICAI).	11	17
2	Valuation of Goodwill and Valuation of Shares Concepts and calculation - simple problem only.	11	17
3	Amalgamation of Companies Concepts and accounting treatment as per Accounting Standard: 14 (ICAI) (excluding inter-company holdings). Internal reconstruction: concepts and accounting treatment excluding scheme of reconstruction.	11	18
4	Cash Flow Statement Preparation of cash flow statement as per Accounting Standard (AS): 3 (Revised) (ICAI): Indirect method only.	12	18

5. **Teaching methodology:** Lectures, Discussing and Solving Cases and Practical Problems, Projects and Assignments
6. **Recommended Text Books & Suggested reference Books:**

1. Monga, J.R., *Fundamentals of Corporate Accounting*, Mayur Paper Backs, New Delhi.
2. Maheshwari, S.N. and Maheshwari, S. K. *Corporate Accounting*, Vikas Publishing House, New Delhi.
3. Shukla, M.C., Grewal, T.S. and Gupta, S.C. *Advanced Accounts*. Vol.- II. S. Chand &Co., New Delhi.
4. Ahmed, Naseem. *Corporate Accounting*, Ane Books Pvt. Ltd. New Delhi.
5. Gupta, Nirmal. *Corporate Accounting*. SahityaBhawan, Agra.
6. Jain, S.P. and Narang, K.L. *Corporate Accounting*. Kalyani Publishers, New Delhi.
7. *Compendium of Statements and Standards of Accounting*. The Institute of Chartered Accountants of India, 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:

Q.1A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.1B	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.1B	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.2A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.2B	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.2B	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.3A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.3B	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. 3)	(16)
OR		
Q.3B	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. 3)	(16)
Q.4A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.4B	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. 4)	(16)
OR		
Q.4B	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. 4)	(16)

K.S.K.V. Kachchh University
Department of Commerce & Management
B.Com. (Honours)
Semester-II
CC 204: Business Laws -II

1. **Objective:** The objective of the course is to impart basic knowledge of the important business laws along with relevant case law.

2. **Course duration:** 45 sessions, 3 sessions a week.

3. **Evaluation :**

Evaluation pattern	
End Semester	70%
Mid-Semester	20%
Projects, assignments, quizzes, class participation	10%

4. **Course Contents:**

Module No.	Modules/ Sub Modules	Session	Marks
1	The Limited Liability Partnership Act, 2008 Salient Features of LLP, Difference between LLP and Partnership, LLP and Company, LLP Agreement, Nature of LLP, Partners and Designated Partners, Incorporation Document	11	17
2	The Limited Liability Partnership Act, 2008 Incorporation by Registration, Registered office of LLP and change therein, Change of name, Partners and their Relations, Extent and limitation of liability of LLP and partners, Whistle blowing, Taxation of LLP Conversion of LLP, Winding up and dissolution	11	17
3	The Information Technology Act 2000 Definitions under the Act, Digital signature, Electronic governance, Attribution, acknowledgement and dispatch of electronic records, Regulation of certifying authorities	11	18
4	The Information Technology Act 2000 Digital signatures certificates, Duties of subscribers, Penalties and adjudication, Appellate Tribunal, Offences	12	18

5. **Teaching methodology:** Lectures, Discussing and Solving Cases and Practical Problems, Projects and Assignments

6. **Recommended Text Books & Suggested reference Books:**

- i. Lee Reach, *Business Laws*, Oxford University Press, UK.
- ii. Singh, Avtar, *The Principles of Mercantile Law*, Eastern Book Company, Lucknow.
- iii. Tulsian, P.C, *Business Law*, Tata McGraw Hill, New Delhi.
- iv. Sharma, J.P., and Kanojia, Sunaina. *Business Laws*, Ane Books Pvt. Ltd., New Delhi.
- v. Chadha, P.R, *Business Law*, Galgotia Publishing Company, New Delhi
- vi. Maheshwari & Maheshwari, *Business Law*, National Publishing House, New Delhi.
- vii. *Information Technology Rules 2000 with Information Technology Act 2000*, TaxmannPublications Pvt. Ltd., New Delhi.

Note: Latest edition of text book may be used.

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:

Q.1A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.1B	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.1B	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.2A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.2B	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.2B	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.3A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.3B	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. 3)	(16)
	OR	
Q.3B	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. 3)	(16)
Q.4A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.4B	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. 4)	(16)
	OR	
Q.4B	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. 4)	(16)

K.S.K.V. Kachchh University
Department of Commerce & Management
B.Com. (Honours)
Semester-II
CC 205: Corporate Laws -II

1. **Objective:** To impart basic knowledge of the provisions of the Companies Act 2013 and the Depositories Act, 1996. Case studies involving issues in corporate laws are required to be discussed.

2. **Course duration:** 45 sessions, 3 sessions a week.

3 **Evaluation :**

Evaluation pattern	
End Semester	70%
Mid-Semester	20%
Projects, assignments, quizzes, class participation	10%

4. **Course Contents:**

Module No.	Modules/ Sub Modules	Session	Marks
1	Management and Meetings Classification of directors, additional, alternate and adhoc director; women directors, independent director, small shareholders' director; director identity number (DIN); appointment, who can appoint a director, disqualifications, removal of directors; legal position, powers and duties; key managerial personnel, managing director, manager; meetings of shareholders and board	11	17
2	Management and Meetings Types of meeting, convening and conduct of meetings, requisites of a valid meeting; postal ballot, meeting through video conferencing, e-voting; committees of board of directors – audit committee, nomination and remuneration committee, stakeholders relationship committee, corporate social responsibility committee; prohibition of insider trading.	11	17
3	Dividends, Accounts Provisions relating to payment of dividend, provisions relating to books of account, provisions relating to audit, auditors' appointment, rotation of auditors,	11	18

	auditors' report, secretarial standards and secretarial audit; on-line filing of documents, winding up - concept and modes of winding up.		
4	The Depositories Act 1996 Definitions; rights and obligations of depositories; participants, issuers and beneficial owners; inquiry and inspections, penalties	12	18

5. Teaching methodology: Lectures, Discussing and Solving Cases and Practical Problems, Projects and Assignments

6. Recommended Text Books & Suggested reference Books:

1. Hicks, Andrew & Goo S.H., *Cases and Material on Company Law*, Oxford University Press
2. Gowar, LCB, *Principles of Modern Company Law*, Stevens & Sons, London.
3. Majumdar, A.K., and G.K. Kapoor, *Company Law and Practice*, Taxmann, New Delhi
4. Hannigan, Brenda, *Company Law*, Oxford University Press, U.K.
5. Sharma, J.P., *An Easy Approach to Corporate Laws*, Ane Books Pvt. Ltd., New Delhi
6. Ramaiya, *A Guide to Companies Act*, LexisNexis Buttersworth wadhwa.
7. Kannal, S., & V.S. Sowrirajan, *Company Law Procedure*, Taxman's Allied Services (P) Ltd., New Delhi.
8. Singh, Harpal, *Indian Company Law*, Galgotia Publishing, Delhi.
9. *Companies Act and Corporate Laws*, Bharat Law House Pvt Ltd, New Delhi
10. The Depositories Act, 1996

Note: Latest edition of text book may be used.

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:

Q.1A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.1B	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.1B	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.2A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.2B	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.2B	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.3A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.3B	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. 3)	(16)
OR		
Q.3B	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. 3)	(16)
Q.4A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.4B	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. 4)	(16)
OR		
Q.4B	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. 4)	(16)

K.S.K.V. Kachchh University
Department of Commerce & Management
B.Com. (Honours)
Semester-II

CC 206: Management Principles and Applications-II

1. **Objective:** The objective of the course is to provide the student with an understanding of basic management concepts, principles and practices.
2. **Course duration:** 45 sessions, 3 sessions a week.
3. **Evaluation :**

Evaluation pattern	
End Semester	70%
Mid-Semester	20%
Projects, assignments, quizzes, class participation	10%

4. **Course Contents:**

Module No.	Modules/ Sub Modules	Session	Marks
1	<p>Organizing: Concept: Organising: Process of organizing – An overview, span of management, different types of authority (line, staff and functional), decentralization, delegation. Formal and informal organization. Principles of organizing. Types of organization structure.</p>	11	17
2	<p>Staffing & Motivation: Concept of staffing - Recruitment and Selection; Orientation; Training and Development; Career Development; Performance Appraisal. 4.2 Motivation – Concept, importance, intrinsic and extrinsic motivation; Major motivation theories - Maslow’s need hierarchy theory, Herzberg’s two factor theory, McGregor’s Theory X and Theory Y, Ouchi’s Theory Z.</p>	11	17
3	<p>Leadership & Communication : Concept, importance; Major theories of leadership (Likert’s scale theory, Blake and Mouton’s Grid theory, House’s path goal theory, Fred Fielder’s situational leadership), Transactional leadership, Transformational leadership, Transforming leadership.</p>	11	18

	Communication – Concept, purpose, process; Oral and written communication; Formal and informal communication networks; Barriers to communication, overcoming barriers to communication.		
4	Controlling: Concept, process, limitation, principles of effective control, Major techniques of control - Ratio analysis (ROI), budgetary control, EVA, MVA, PERT, and CPM.	12	18

5 Teaching methodology: Lectures, Discussing and Solving Cases and Practical Problems, Projects and Assignments.

6 Recommended Text Books & Suggested reference Books:

1. Koontz, H. and Weihrich, H. Essentials of Management, Pearson Education.
2. Robbins, S. and Coulter, M. Management, Pearson Education.
3. Robbins, S. P. Decenzo, D.A., Bhattacharya, S. and Agrawal, M.M., Fundamentals Of Management: Essentials, Concepts and Applications, Pearson Education.
4. Drucker P. F., Practice of Management, Mercury Books, London.
5. Singh, B.P. and Singh, A.K., Essentials of Management, Excel Books.
6. Chhabra, T.N., Essentials of Management, Sun India.
7. Griffin, R.W., Management Principles and Application, Cengage Learning
8. Luthans, F., Introduction to Management, McGraw Hill.

Note: Latest edition of text books may be used.

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:

Q.1A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.1B	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.1B	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.2A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.2B	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.2B	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.3A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.3B	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. 3)	(16)
OR		
Q.3B	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. 3)	(16)
Q.4A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.4B	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. 4)	(16)
OR		
Q.4B	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. 4)	(16)

K.S.K.V. Kachchh University
Department of Commerce & Management
B.Com. (Honours)
Semester-II
GE 207 A: Business Statistics

1. **Objective:** To familiarize students with the basic statistical tools used to summarize and analyze quantitative information for decision making.
2. **Course duration:** 45 sessions, 3 sessions a week.

3. Evaluation :

Evaluation pattern	
End Semester	70%
Mid-Semester	20%
Projects, assignments, quizzes, class participation	10%

4. Course Contents:

Module No.	Modules/ Sub Modules	Session	Marks
1	Statistical Data and Descriptive Statistics Measures of Central Tendency a) Mathematical averages including arithmetic mean, geometric mean and harmonic mean. Properties and applications. b) Positional Averages: Mode and Median (and other partition values including quartiles, deciles, and percentiles) (including graphic determination) Measures of Variation: absolute and relative. Range, quartile deviation, mean deviation, standard deviation, and their coefficients, Properties of standard deviation/variance Moments: Calculation and significance, Skewness: Meaning, Measurement using Karl Pearson and Bowley's measures; Concept of Kurtosis	11	17
2	Theory of Probability Theory of Probability. Approaches to the calculation of probability Calculation of event probabilities. Addition and multiplication laws of probability (Proof not required) Conditional probability and Bayes' Theorem (Proof	11	17

	not required) Expectation and variance of a random variable		
3	Probability distributions: (a) Binomial distribution: Probability distribution function, Constants, Shape, Fitting of binomial distribution (b) Poisson distribution: Probability function, (including Poisson approximation to binomial distribution), Constants, Fitting of Poisson distribution (c) Normal distribution: Probability distribution function, Properties of normal curve, Calculation of probabilities.	11	18
4	Simple Correlation and Regression Analysis Correlation Analysis. Meaning of Correlation: simple & multiple; Pearson's co-efficient of correlation; calculation and properties (proofs not required). Regression Analysis. Principle of least squares and regression lines, Properties of regression coefficients; Relationship between Correlation and Regression coefficients Index Numbers: Meaning and uses of index numbers. Construction of index numbers: fixed and chain base: univariate and composite. Aggregative and average of relatives – simple and weighted	12	18

5. **Teaching methodology:** Lectures, Discussing and Solving Cases and Practical Problems, Projects and Assignments

6. **Recommended Text Books & Suggested reference Books:**

1. Levin, Richard, David S. Rubin, Rastogi, and Siddiqui. *Statistics for Management*. Pearson Education.
2. Berenson and Levine. *Basic Business Statistics: Concepts and Applications*. Pearson Education.
3. Siegel Andrew F. *Practical Business Statistics*. McGraw Hill.
4. Vohra N. D., *Business Statistics*, McGraw Hill.
5. Spiegel M.D. *Theory and Problems of Statistics*. Schaum's Outlines Series. McGraw Hill Publishing Co.
6. Gupta, S.P., and Archana Gupta. *Statistical Methods*. Sultan Chand and Sons, New Delhi.
7. Gupta, S.C. *Fundamentals of Statistics*. Himalaya Publishing House.
8. Anderson Sweeney and William, *Statistics for Students of Economics and Business*, Cengage Learning.
9. Thukral J. K., *Business Statistics*.

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:

Q.1A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.1B	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.1B	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.2A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.2B	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.2B	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.3A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.3B	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. 3)	(16)
OR		
Q.3B	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. 3)	(16)
Q.4A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.4B	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. 4)	(16)
OR		
Q.4B	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. 4)	(16)

K.S.K.V. Kachchh University
Department of Commerce & Management
B.Com. (Honours)
Semester-II
GE 207 B: Project Management

1. **Objective:** To enable the student to evolve a suitable framework for the preparation, appraisal, monitoring and control and hedge risk of industrial project.

2. **Course duration:** 45 sessions, 3 sessions a week.

3. **Evaluation :**

Evaluation pattern	
End Semester	70%
Mid-Semester	20%
Projects, assignments, quizzes, class participation	10%

4. **Course Contents:**

Module No.	Modules/ Sub Modules	Session	Marks
1	Introduction Objectives of Project Planning, monitoring and control of investment projects. Relevance of social cost benefits analysis, identification of investment opportunities. Pre-feasibility studies.	11	17
2	Project Preparation Technical feasibility, estimation of costs, demand analysis and commercial viability, risk analysis, collaboration arrangements; financial planning; Estimation of fund requirements, sources of funds. Loan syndication for the projects. Tax considerations in project preparation and the legal aspects.	11	17
3	Project appraisal Business criterion of growth, liquidity and profitability, social cost benefit analysis in public and private sectors, investment criterion and choice of techniques. Estimation of shadow prices and social discount rate.	11	18
4	Issues in Project Planning and Management Cost and Time Management issues in Project planning and management.	12	18

5. **Teaching methodology:** Lectures, Discussing and Solving Cases and Practical Problems, Projects and Assignments

6. **Recommended Text Books & Suggested reference Books:**

- Chandra. Prasanna, Project Preparation Appraisal and Implementation. Tata McGraw Hill.
- Gray, Clifford .F. Project Management. 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:

Q.1A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.1B	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.1B	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.2A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.2B	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.2B	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.3A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.3B	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. 3)	(16)
OR		
Q.3B	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. 3)	(16)
Q.4A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.4B	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. 4)	(16)
OR		
Q.4B	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. 4)	(16)

K.S.K.V. Kachchh University
Department of Commerce & Management
B.Com. (Honours)
Semester-III
CC 301: Cost Accounting - I

1. **Objective:** To acquaint the students with basic concepts used in cost and management accounting and various methods involved in cost ascertainment systems, and use of costing data for planning, control and decision making.
2. **Course duration:** 60 sessions, 4 sessions a week.
3. **Evaluation :**

Evaluation pattern	
End Semester	70%
Mid-Semester	20%
Projects, assignments, quizzes, class participation	10%

4. Course Contents:

Module No.	Modules/ Sub Modules	Session	Marks
1	Introduction Meaning, objectives and advantages of cost accounting, Difference between financial, cost, and management accounting and. Cost concepts and classifications, Installation of a costing system. Role of a cost accountant in an organization.	15	17
2	Elements of Cost: a. Materials: Material/inventory control- concept and techniques, Accounting and control of purchases, storage and issue of materials. Methods of pricing of materials issues – FIFO, LIFO, Simple Average, Weighted Average, Replacement, Standard, Treatment of Material Losses. b. Labour: Accounting and Control of labour cost, time keeping and time booking, concept and treatment of idle time, over time, labour turnover and fringe benefits.	15	17
3	Overhead: Classification, allocation, apportionment and absorption of overhead. Under- and over-absorption. Capacity costs. Treatments of certain items in costing, like interest on capital, packing expenses, debts, research and development expenses, Activity – Based Costing.	15	18
4	Methods of Costing Unit costing, Job costing, Service costing (only transport).	15	18

5. **Teaching methodology:** Lectures, Discussing and Solving Cases and Practical Problems, Projects and Assignments

6. **Recommended Text Books & Suggested reference Books:**

1. Lal, Jawahar and SeemaSrivastava ,*Cost Accounting*. Tata McGraw Hill Publishing Co., New Delhi.
2. Nigam, B.M. Lall and I.C. Jain. *Cost Accounting: Principles and Practice*. Prentice Hall of India, New Delhi.
3. Mittal, D.K. and Luv Mittal. *Cost Accounting*. Galgotia Publishing Co., New Delhi.
4. Arora, M.N. *Cost Accounting–Principles and Practice*. Vikas Publishing House, New Delhi.
5. Shukla, M.C., T.S. Grewal and M.P. Gupta. *Cost Accounting: Text and Problems*. S. Chand & Co. Ltd., New Delhi.
6. Maheshwari, S.N. and S.N. Mittal. *Cost Accounting: Theory and Problems*. ShriMahabir Book Depot, New Delhi.
7. Jain, S.P. and K.L. Narang. *Cost Accounting: Principles and Methods*. Kalyani Publishers, Jalandhar.
8. Horngreen, Charles T., George Foster and Srikant M. Dattar. *Cost Accounting: A Managerial Emphasis*. Prentice Hall of India Ltd., New Delhi.
9. H.V. Jhamb ,*Fundamentals of Management Accounting*, Ane Publishing.
10. Drury, Colin. *Management and Cost Accounting*. Thomson Learning.
11. Lal, Jawahar. *Advanced Management Accounting- Text and Cases*. S. Chand & Co., New Delhi.
12. Khan, M.Y. and P.K. Jain. *Management Accounting*. Tata McGraw Hill, Publishing

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:

Q.1A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.1B	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.1B	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.2A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.2B	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.2B	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.3A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.3B	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. 3)	(16)
	OR	
Q.3B	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. 3)	(16)
Q.4A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.4B	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. 4)	(16)
	OR	
Q.4B	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. 4)	(16)

K.S.K.V. Kachchh University
Department of Commerce & Management
B.Com. (Honours)
Semester-III
CC 302: Income Tax Laws and Practice -I

1. **Objective:** The main objective of this subject is to provide the Insights of various heads of income tax and their practical approach and to provide basic knowledge and equip students with application of principles and provisions of Income-Tax Act, 1961
2. **Course duration:** 60 sessions, 4 sessions a week.

3. **Evaluation :**

Evaluation pattern	
End Semester	70%
Mid-Semester	20%
Projects, assignments, quizzes, class participation	10%

4. **Course Contents:**

Module No.	Modules/ Sub Modules	Session	Marks
1	Introduction: Basic concept: Income, agricultural income, person, assessee, assessment year, previous year, gross total income, total income, Maximum marginal rate of tax. Permanent Account Number (PAN) Residential status; Scope of total income on the basis of Residential Status, Exempted income under section 10	15	17
2	Computation of income under different heads Salaries	15	17
3	Computation of income under different heads Income from house property	15	18
4	Computation of income under different heads Profits and gains of business or profession contracts in India	15	18

5. **Teaching methodology:** Lectures, Discussing and Solving Cases and Practical Problems, Projects and Assignments

6. Recommended Text Books & Suggested reference Books:

Suggested readings:

- Singhanian, Vinod K. and Monica Singhanian. Students' Guide to Income Tax, University Edition. Taxmann Publications Pvt. Ltd., New Delhi.
- Ahuja, Girish and Ravi Gupta. Systematic Approach to Income Tax. Bharat Law House, Delhi.
- Pagare, Dinkar. Law and Practice of Income Tax. Sultan Chand and Sons, New Delhi.
- Lal, B.B. Income Tax Law and Practice. Konark Publications, New Delhi.

Journals

- Income Tax Reports. Company Law Institute of India Pvt. Ltd., Chennai.
- Taxman. Taxman Allied Services Pvt. Ltd., New Delhi.
- Current Tax Reporter. Current Tax Reporter, Jodhpur.

Note: Latest edition of text books and Software may be used

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:

Q.1A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.1B	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.1B	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.2A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.2B	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.2B	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.3A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.3B	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. 3)	(16)
	OR	
Q.3B	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. 3)	(16)
Q.4A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.4B	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. 4)	(16)
	OR	
Q.4B	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. 4)	(16)

K.S.K.V. Kachchh University
Department of Commerce & Management
B.Com. (Honours)
Semester-III
CC 303: Business Mathematics -I

1. **Objective:** To familiarize the students with the basic mathematical tools with emphasis on applications to business and economic situations.

2. **Course duration:** 60 sessions, 4 sessions a week.

3. **Evaluation :**

Evaluation pattern	
End Semester	70%
Mid-Semester	20%
Projects, assignments, quizzes, class participation	10%

4. **Course Contents:**

Module No.	Modules/ Sub Modules	Session	Marks
1	Matrices and Determinants Algebra of matrices. Inverse of a matrix, Matrix Operation – Business Application Solution of system of linear equations (having unique solution and involving not more than three variables) using matrix inversion Method and Cremer’s Rule, The Leontief Input Output Model (Open Model Only).	15	17
2	Calculus I Mathematical functions and their types- linear, quadratic, polynomial, exponential, logarithmic and logistic function. Concepts of limit, and continuity of a function.	15	17
3	Concept and rules of differentiation, Maxima and Minima involving second or higher order derivatives. Concept of Marginal Analysis, Concept of Elasticity, Applied Maximum and Minimum Problems including effect of Tax on Monopolist’s Optimum price and quantity, Economic Order Quantity.	15	18
4	Calculus II Partial Differentiation. Partial derivatives up to second order. Homogeneity of functions and Euler’s	15	18

	theorem. Total differentials. Differentiation of implicit functions with the help of total differentials. Maxima and Minima in cases of two variables involving not more than one constraint including the use of the Lagrangean multiplier.		
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5. **Teaching methodology:** Lectures, Discussing and Solving Cases and Practical Problems, Projects and Assignments

6. **Recommended Text Books & Suggested reference Books:**

1. Anthony, M. and N. Biggs. *Mathematics for Economics and Finance*. Cambridge University Press.
2. Ayres, Frank Jr. *Theory and Problems of Mathematics of Finance*. Schaum's Outlines Series. McGraw Hill Publishing Co.
3. Budnick, P. *Applied Mathematics*. McGraw Hill Publishing Co.
4. Dowling, E.T. *Mathematics for Economics*, Schaum's Outlines Series. McGraw Hill Publishing Co.
5. Mizrahi and John Sullivan. *Mathematics for Business and Social Sciences*. Wiley and Sons.
6. Wikes, F.M. *Mathematics for Business, Finance and Economics*. Thomson Learning.
7. Prasad, Bindra and P.K. Mittal. *Fundamentals of Business Mathematics*. Har-Anand Publications.
8. Thukral, J.K. *Mathematics for Business Studies*. Mayur Publications.
9. Vohra, N.D. *Quantitative Techniques in Management*. Tata McGraw Hill Publishing Company.
10. Soni, R.S. *Business Mathematics*. Pitambar Publishing House.
11. Singh J. K. *Business Mathematics*. 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:

Q.1A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.1B	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.1B	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.2A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.2B	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.2B	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.3A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.3B	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. 3)	(16)
	OR	
Q.3B	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. 3)	(16)
Q.4A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.4B	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. 4)	(16)
	OR	
Q.4B	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. 4)	(16)

K.S.K.V. Kachchh University
Department of Commerce & Management
B.Com. (Honours)
Semester-III
CC 304: Human Resource Management - I

1. **Objective:** To acquaint students with the techniques and principles to manage human resource of an organisation.

2. **Course duration:** 60 sessions, 4 sessions a week.

3. **Evaluation :**

Evaluation pattern	
End Semester	70%
Mid-Semester	20%
Projects, assignments, quizzes, class participation	10%

4. **Course Contents:**

Module No.	Modules/ Sub Modules	Session	Marks
1	Human Resource Management Concept and functions; Role, status and competencies of HR manager; HR policies; Evolution of HRM; Emerging challenges of human resource management - Workforce diversity, empowerment, downsizing, VRS, work life balance.	15	17
2	Human resource planning Quantitative and qualitative dimensions; Job analysis – Job description and job specification; Recruitment – concept and sources;	15	17
3	Selection Concept and process; Test and interview; Placement, induction and socialization; Retention.	15	18
4	Training and Development Concept and importance; Role specific and competency based training; Training and development methods – Apprenticeship, understudy, job rotation, vestibule training, case study, role playing, sensitivity training, In-basket, management games, conferences and seminars, coaching and mentoring, management development programs; Training process outsourcing.	15	18

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5. **Teaching methodology:** Lectures, Discussing and Solving Cases and Practical Problems, Projects and Assignments

6. **Recommended Text Books & Suggested reference Books:**

- Mondy, A. W. and Noe, R. M., *Human Resource Management*, Pearson Education.
- Decenzo, D.A. and Robbins, S. P., *Fundamentals of Human Resource Management*, Wiley, India.
- Dessler, G. and Varkkey, B., *Human Resource Management*, Pearson Education, Delhi.
- Chhabra, T.N., *Human Resource Management*, Dhanpat Rai & Co., Delhi.
- Aswathappa, K., *Human Resource Management*, Tata McGraw-Hill, New Delhi.
- French, W. L., *Human Resource Management*, Houghton Mifflin, Boston.
- Gupta, C.B., *Human Resource Management*, Sultan Chand & Sons, Delhi.
- Rao, V. S. P., *Human Resource Management: Text and Cases*, Excel Books.

Note: Latest edition of text book may be used.

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:

Q.1A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.1B	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.1B	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.2A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.2B	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.2B	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.3A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.3B	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. 3)	(16)
OR		
Q.3B	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. 3)	(16)
Q.4A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.4B	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. 4)	(16)
OR		
Q.4B	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. 4)	(16)

K.S.K.V. Kachchh University
Department of Commerce & Management
B.Com. (Honours)
Semester-III
CC-305: Computer Applications in Business-I

1. **Objective:** The main objective of this subject is to provide the basics of computer application in business.
2. **Course duration:** 60 sessions, 4 sessions a week.
3. **Evaluation :**

Evaluation pattern	
End Semester	70%
Mid-Semester	20%
Projects, assignments, quizzes, class participation	10%

4. **Course Contents:**

Module No.	Modules/ Sub Modules	Session	Marks
1	Introduction: Introduction to Computer-Characteristics of Computers, The Computer System, Parts of Computers); Computer H/W Setup, Configuration, Networking, Mobile H/W Device and types wireless Networking; Operating System- Introduction to Operating Systems, An overview of various Computer & Mobile OS & Application (UN IX / Linux, DOS, Windows, Android, windows mobile, iOS Like), Features of latest Windows Operating Systems & its Management & Networking (Installation, backup, security, User control), Usage of payment gateways.	15	17
2	Introduction to essential tools: Introduction to facilities & commonly used features of: Word: Working with word document, Inserting, filling and formatting a table, Mail Merge including linking with Access Database, Creating Macros -Sending E-mail from Word Import / Export of files Converting Word Document to Web Document, PDF files Hyperlinks; OLE Security features in MS-Word - Protection of Documents - Password for Documents - Checking for viruses in macros, referencing, creating bibliography, manage sources and	15	17

	<p>citations, review documents.</p> <p>PowerPoint: Preparing Presentations, Slides, Handouts, Speaker's Notes- Outlines -Media Clips - Charts – Graphs, Adding the Transitions to the Slide Show - Special effects in detail, - Setting Slide timings.</p>		
3	<p>Excel: Creating a work book, Rearranging Worksheet, Organizing Charts and graphs, Ranges and Functions & Formulae: Mathematical, Statistical Financial Functions such as NPV (Net present value), Future value, IRR (Internal Rate of Return), EMI (Equated Monthly Instalments, Compounding Yearly, periodic and monthly) - Auto Calculate Using Names in a Formula, Formula Editing, Macros, Consolidation of Data & Data Analysis - Sorting List, Filter & More Filtering Techniques - Consolidate data in multiple worksheets - What-if analysis, Goal Seek Scenario Manager, Solver, Lookup Function - Sub Totals, Nested-IF, Statistical Analysis; Data Validation & Protection - Create a drop-down list from a range of cells - Apply data validation to cells - Copy data validation setting, remove data validation - Find cell that have data validation, protect cell data, using password to protect sheet and workbook. - Use validation to create dependent list; Pivot table Reports & Pivot Chart Reports.</p>	15	18
4	<p>Using MS Excel for Data Analysis & Reporting Features:</p> <p>Using spreadsheet for following purposes and making reports:</p> <ul style="list-style-type: none"> <input type="checkbox"/> Loan & Lease statement <input type="checkbox"/> Ratio Analysis. <input type="checkbox"/> Payroll statements <input type="checkbox"/> Capital Budgeting <input type="checkbox"/> Depreciation Accounting <input type="checkbox"/> Graphical representation of data <input type="checkbox"/> Frequency distribution and its statistical parameters <input type="checkbox"/> Correlation and Regression 	15	18

5. **Teaching methodology:** Lectures, Discussing and Solving Cases and Practical Problems, Projects and Assignments

6. Recommended Text Books & Suggested reference Books:

1. Boockholdt, J.L. Accounting Information System: Transaction Processing and Control, Irwin Mcraw-Hill.
2. Hall, J.A., Accounting Information System, South-Western College Publishing.
3. Gelinas, Ulric J., and Steve G. Sutton, Accounting Information System, South Western Thomson Learning.
4. Rajaraman, V., Introduction to Information Technology, PHI.
5. Bharihoka, Deepak, Fundamentals of Information Technology, Excel Book.
6. Madan, Sushila, Computer Applications, Mayur Paperbacks, 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:

Q.1A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.1B	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.1B	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.2A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.2B	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.2B	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.3A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.3B	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. 3)	(16)
	OR	
Q.3B	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. 3)	(16)
Q.4A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.4B	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. 4)	(16)
	OR	
Q.4B	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. 4)	(16)

K.S.K.V. Kachchh University
Department of Commerce & Management
B.Com. (Honours)
Semester-III
GE 306 A: Macro Economics

1. **Objective:** The main objective of this subject is to provide the basics of macroeconomics.

2. **Course duration:** 60 sessions, 4 sessions a week.

3. **Evaluation :**

Evaluation pattern	
End Semester	70%
Mid-Semester	20%
Projects, assignments, quizzes, class participation	10%

4. **Course Contents:**

Module No.	Modules/ Sub Modules	Session	Marks
1	Introduction Concept and Variables of macroeconomics, Income, Expenditure and The Circular flow, Components of expenditure. Consumption, Saving and Investment and S-I approach, Multiplier (two sector) and Numerical. Static macro economic analysis short and the long run – Determination of supply, Determination of demand, and Conditions of equilibrium.	15	17
2	Meaning, Objective and Instruments of fiscal and monetary policy, AD-AS approach; Determination of aggregate demand, Shifts in aggregate demand, Aggregate supply in the short and long run, and Aggregate demand- Aggregate supply analysis. Economy in the short run IS–LM framework	15	17
3	Inflation, Causes and Effect of rising and falling inflation, Demand pull and Cost push inflation and Measures to control inflation, Inflation and interest rates, Social costs of inflation. Unemployment – Natural rate of unemployment, Frictional and wait unemployment. Labour market and its interaction with production system. Phillips curve, Trade-off between inflation and unemployment, Sacrifice ratio, Role of expectations adaptive and rational.	15	18
4	Open economy	15	18

	Flows of goods and capital, Saving and Investment in a small and a large open economy, Exchange rates; Fixed and Flexible, Mundell – Fleming model with fixed and flexible prices in a Small Open economy with fixed and with flexible exchange rates,		
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5. **Teaching methodology:** Lectures, Discussing and Solving Cases and Practical Problems, Projects and Assignments

6. **Recommended Text Books & Suggested reference Books:**

1. Dornbusch, Rudiger, and Stanley Fischer, Macroeconomics, McGraw-Hill.
2. Mankiw, N. Gregory, Macroeconomics, Macmillan Worth Publishers New York, Hampshire, U.K.
3. Deepashree, Macro Economics, ANE Books Pvt. Ltd. New Delhi.
4. Salvatore, Dominick. International Economics. John Wiley & Sons Singapore.
5. Branson, William H. Macroeconomic Theory and Policy. HarperCollins India Pvt. Ltd.

Note: Latest edition of text books may be used.

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:

Q.1A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.1B	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.1B	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.2A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.2B	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.2B	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.3A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.3B	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. 3)	(16)
OR		
Q.3B	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. 3)	(16)
Q.4A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.4B	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. 4)	(16)
OR		
Q.4B	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. 4)	(16)

K.S.K.V. Kachchh University
Department of Commerce & Management
B.Com. (Honours)
Semester-III
GE 306 B : Investment in Stock Market

1. **Objective:** The main objective of this subject is to provide the Insights of investing in stock market, which will enhance the knowledge of learner about investment and live market.
2. **Course duration:** 60 sessions, 4 sessions a week.
3. **Evaluation :**

Evaluation pattern	
End Semester	70%
Mid-Semester	20%
Projects, assignments, quizzes, class participation	10%

4. **Course Contents:**

Module No.	Modules/ Sub Modules	Session	Marks
1	Introduction: Define investment. Investment alternative. The process of investment trading- margin trading etc. Types of Investment – Equity Shares, IPO/ FPO, Bonds. Indian Securities Market: the market participants, trading of securities, security market indices. Sources of financial information.	15	17
2	Role of Stock Exchange Stock exchanges in India: BSE, NSE, MCX. Buying and selling of stocks: using brokerage and analysts' recommendations. Use of limit order and market order Online trading of stocks. Understanding stock quotations, types and placing of order.	15	17
3	Background on Mutual Funds: Advantages of investing in Mutual funds. Motives of mutual fund investments, Net Asset Value, CRISIL Mutual Fund Ranking and its Usage. Types of Mutual Funds, Factors affecting choice of mutual funds.	15	18

4	Introduction of derivatives Futures Options, trading in futures and options. Understanding stock market quotes on futures and options. Types of orders, Put and Call options: How Put and Call options work. Commodities, Derivatives of commodities, trading of commodity derivatives on MCX, Currency derivatives and its trading. Foreign currency market & currency contracts in India	15	18
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5. **Teaching methodology:** Lectures, Discussing and Solving Cases and Practical Problems, Projects and Assignments

6. **Recommended Text Books & Suggested reference Books:**

- Gitman and Joehnk, *Fundamentals of Investing*, Pearson.
- Madura, Jeff, *Personal Finance*, Pearson.
- Chandra, Prasanna, *Investment Analysis and Portfolio Management*, Tata McGraw Hill.
- Damodaran, Aswath, *Investment Valuation: Tool and Techniques for Determining the Value of Any Asset*, Wiley Finance.
- Bodie, Alex, Marcus and Mohanty, *Investments*, McGraw Hill Publishing Co.
- Hirt and Block, *Fundamentals of Investment Management*, McGraw Hill Publishing Co.
- Pandiyan, Punithavathy, *Security Analysis and Portfolio Management*, Vikas Publications
- www.yahoofinance.com
- www.moneycontrol.com
- www.bloomberg.com

Note: Latest edition of text book may be used.

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:

Q.1A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.1B	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.1B	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.2A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.2B	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.2B	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.3A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.3B	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. 3)	(16)
OR		
Q.3B	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. 3)	(16)
Q.4A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.4B	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. 4)	(16)
OR		
Q.4B	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. 4)	(16)

K.S.K.V. Kachchh University
Department of Commerce & Management
B.Com. (Honours)
Semester-III
SE 307A: E-Commerce

1. **Objective:** The main objective of this subject is to provide the basics of e-commerce

2. **Course duration:** 30 sessions, 2 sessions a week.

3. **Evaluation :**

Evaluation pattern	
End Semester	70%
Mid-Semester	20%
Projects, assignments, quizzes, class participation	10%

4. **Course Contents:**

Module No.	Modules/ Sub Modules	Session	Marks
1	Introduction to E Commerce and Definition, E-Commerce based activities, Goals of E-Commerce, Technical Components of E-Commerce, Functions, Advantages and disadvantages of E-Commerce, Scope of E-Commerce, Electronic Commerce Applications, Framework of E-Commerce, Supply Chain Management, Electronic Commerce and Electronic Business.	7	17
2	Planning Online-Business Nature and dynamics of the internet. Electronic business models: B2B, B2C, C2C, C2B. Web-site Design: Web sites as market place. E –commerce, pure online vs. brick and click business; assessing requirement for an online business designing, developing and deploying the system.	7	17
3	Technology for Online-Business Internet and its Evolution, IT Infrastructure, Middleware, Domain names, Contents: Text and Integrating E-business applications. Component of Internet Information technology structure, Development of Intranet, Extranet and their Difference Online-payment mechanism; Electronic Payment systems; payment Gateways; Visitors to website; Tools	8	18

	for promoting websites; Risk management options for e - payment systems.		
4	Security and Legal Aspects of E-Commerce Threats in E-Commerce, Security of Clients and Service-Provider; Cyber Laws – Relevant provisions of Information Technology Act 2000, offences, secure electronic records and digital signatures penalties and adjudication.	8	18

5. Teaching methodology: Lectures, Discussing and Solving Cases and Practical Problems, Projects and Assignments

6. Recommended Text Books & Suggested reference Books:

1. Agarwala, Kamlesh N., Amit Lal and Deeksha Agarwala, Business on the Net: An Introduction to the Whats and Hows of E -Commerce, Macmillan India Ltd.
2. Bajaj, Debyani Nag, E-Commerce, Tata McGraw Hill Company, New Delhi.
3. Turban, E., et. al., Electronic commerce: A Managerial Perspective, Pearson Education Asia.
4. Diwan, Prag and Sunil Sharma, Electronic Commerce -A Manager's Guide to E-Business, Vanity Books International, Delhi.
5. Dietel, Harvey M., Dietel, Paul J., and Kate Steinbuhler., E-business and E-commerce for managers, Pearson Education.
6. Greenstein, M. and T.M. Feinman, Electronic Commerce: Security, Risk Management and Control, Tata McGraw hill.
7. Kosiur, David, Understanding Electronic Commerce, Prentice Hall of India Private Ltd., New Delhi.
8. Whiteley, David, E-commerce, McGraw Hill, 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:

Q.1A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.1B	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.1B	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.2A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.2B	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.2B	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.3A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.3B	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. 3)	(16)
OR		
Q.3B	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. 3)	(16)
Q.4A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.4B	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. 4)	(16)
OR		
Q.4B	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. 4)	(16)

K.S.K.V. Kachchh University
Department of Commerce & Management
B.Com. (Honours)
Semester-III
SE 307 B: Training and Development

1. **Objective:** The main objective of this subject is to train students to understand the learning curve of the firm which will enable them to provide training to the human resource of the business firm.
2. **Course duration:** 30 sessions, 2 sessions a week.

3. **Evaluation :**

Evaluation pattern	
End Semester	70%
Mid-Semester	20%
Projects, assignments, quizzes, class participation	10%

4. **Course Contents:**

Module No.	Modules/ Sub Modules	Session	Marks
1	Introduction Essence of training and development in HRM, Training and Learning: Concept, Learning Process. Learning curve, Principles of Learning, Kinds of training, Systems approach to training, programmed instruction, transfer of training	7	17
2	Training Need Assessment and curriculum development Identification of training and Development needs, training needs assessment, (the job and individual), basic needs assessment (advantages and disadvantages), Assessing curriculum needs and standards, Developing training material	7	17
3	Training Methods Three stages of training ((preparatory, implementation and follow up), On the job and Off the Job Methods, experiential and non – experiential methods	8	18
4	Evaluation of Training and Development Reasons of evaluating training, Criteria for evaluation, problems of evaluation, steps in evaluation, methods for training evaluation, analysis and costing of	8	18

	training, Emerging patterns of training and development in India (Discuss one Indian Case study)		
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5. Teaching methodology: Lectures, Discussing and Solving Cases and Practical Problems, Projects and Assignments

6. Recommended Text Books & Suggested reference Books:

1. Prior, John, Handbook of Training and Development, Jaico Publishing House, Bombay
2. Lynton, R. and Pareek, U. Training for Development, Vistaar, 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:

Q.1A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.1B	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.1B	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.2A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.2B	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.2B	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.3A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.3B	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. 3)	(16)
OR		
Q.3B	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. 3)	(16)
Q.4A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.4B	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. 4)	(16)
OR		
Q.4B	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. 4)	(16)

K.S.K.V. Kachchh University
Department of Commerce & Management
B.Com. (Honours)
Semester-III
SE 307 C: E- Marketing

1. **Objective:** The course aims at providing the knowledge of concept, tools and techniques of E Marketing.
2. **Course duration:** 30 sessions, 2 sessions a week.
3. **Evaluation :**

Evaluation pattern	
End Semester	70%
Mid-Semester	20%
Projects, assignments, quizzes, class participation	10%

4. **Course Contents:**

Module No.	Modules/ Sub Modules	Session	Marks
1	Introduction Concept, nature and importance of marketing. Basics of market segmentation and targeting. An overview of marketing decisions. Concept and nature of e marketing, E marketing vs traditional marketing. Issues, challenges and opportunities for e marketing. Reasons for growth of e marketing. Tools and techniques of e marketing, advantages and disadvantages, e marketing situations.	7	17
2	E-Marketing Management Segmentation, targeting and positioning' E marketing mix, E marketing and customer relationship management- concept and scope, E customers and their buying process, E marketing, customer loyalty and satisfaction. Communities and social network.	7	17
3	Internet Marketing-I Concept and role of internet marketing, web site design and domain name branding, search engine optimization- functions, types of traffic, keywords and steps in search engine optimization. Internet advertising- types and tracking ROI: Online PR, News and reputation management.	7	18
4	Internet Marketing-II Direct Marketing- scope and growth. E mail marketing, social media marketing, concept and tools. Blogging-benefits, types; video-marketing for business purpose-tools and techniques; Pay per click marketing; Issues and challenges.	8	18

5. Teaching methodology: Lectures, Discussing and Solving Cases and Practical Problems, Projects and Assignments

6. Recommended Text Books & Suggested reference Books:

1. Strauss ,Judy and Raymod Frost, E-Marketing. Prentice Hall
- 2.Hanson.Ward A. Principles of Internet marketing
3. Chaffey, D.F Chadwick, Ellis, ayer R and K Jhonson, Internet Marketing, Strategy Implementation and practice, 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:

Q.1A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.1B	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.1B	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.2A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.2B	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.2B	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.3A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.3B	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. 3)	(16)
OR		
Q.3B	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. 3)	(16)
Q.4A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.4B	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. 4)	(16)
OR		
Q.4B	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. 4)	(16)

K.S.K.V. Kachchh University
Department of Commerce & Management
B.Com. (Honours)
Semester-III
SE 307 D : Personal Tax Planning

1. **Objectives:** To provide basic knowledge of Income tax and wealth tax to non-commerce students in easily comprehensive manner with a view to equip them to use the legitimate tool of tax planning in their economic life
2. **Course duration:** 30 sessions, 2 sessions a week.
3. **Evaluation :**

Evaluation pattern	
End Semester	70%
Mid-Semester	20%
Projects, assignments, quizzes, class participation	10%

4. Course Contents:

Module No.	Modules/ Sub Modules	Session	Marks
1	Concept of Tax Planning Meaning of tax planning, tax avoidance, tax evasion: objectives of tax planning, basic framework of Income tax law, meaning of few frequently used terms like assessee, previous year assessment year, gross total income, total taxable income, exemption	7	17
2	Tax Planning relating to residential status and to agriculture Income Tax planning with reference to residential status – relevance of residential status in computing taxable income, determination of residential status of an individual, Relationship between residential status and incidence of tax, Area of tax planning – case study provision in brief relating to concept of agriculture income and tax treatment of agriculture income	7	17
3	Tax Planning with reference to salary Income Summarized provision relating to computation of Income under the head salary. Taxation of present benefits: Bonus, Fees and Commission. Meaning, Types and tax implications of allowances, Meaning, Types, Valuation and Tax implications of perquisites, Allowances v/s perquisites, Terminal benefits like gratuity, Leave	7	18

	encashment , commuted pension, tax relief u/s 89(1)		
4	Tax Planning with reference to Deduction (Chapter - VI) Section 80C, 80CCC, 80CCD, 80DD, 80DDB, 80D, 80E,80EE, 80G, 80GG, 80QQB, 80RRB, 80TTA, 80U	8	18

5. Teaching methodology: Lectures, Discussing and Solving Cases and Practical Problems, Projects and Assignments

6. Recommended Text Books & Suggested reference Books:

1. Singhanian, Vinod K. Singhanian, Kapil, and Monica Singhanian, *Direct taxes planning and Management*. Taxmann publication Pvt. Ltd., New Delhi
2. Ahuja, Girish, and Gupta, Ravi. *Corporate Tax planning and Management* . Bharat law House, Delhi
3. Goyal, S. P *Direct tax planning*, Sahitya Bhawan Publication, Agra
4. Acharya, Shuklendra, and Gurha, M.G *tax planning under DirectTaxes*, Modern Law Publication, Allahbad.

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:

Q.1A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.1B	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.1B	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.2A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.2B	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.2B	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.3A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.3B	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. 3)	(16)
OR		
Q.3B	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. 3)	(16)
Q.4A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.4B	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. 4)	(16)
OR		
Q.4B	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. 4)	(16)

K.S.K.V. Kachchh University
Department of Commerce & Management
B.Com. (Honours)
Semester-III
SE 307 E: Organizational Communication

1. Objective:

- To acquaint the students with clear meaning and components of communication and make them aware of the need of good communication skills in various organizations.
- To make them understand and evaluate various theoretical frameworks for making sense of organizational communication.
- Recognize and analyze the ways in which organizational roles and relationships affect communication behaviors and processes.
- Describe and analyze the nature and effect of communication in today's organizations.
- Explain and assess the basic communication competencies needed by individual organizational members.
- Delineate and apply the communication skills and dynamics necessary to work effectively in task-oriented teams and prepare them to serve on management positions.

2. Course duration: 30 sessions, 2 sessions a week.

3. Evaluation :

Evaluation pattern	
End Semester	70%
Mid-Semester	20%
Projects, assignments, quizzes, class participation	10%

4. Course Contents:

Module No.	Modules/ Sub Modules	Session	Marks
1	Effective Communication <ul style="list-style-type: none"> • Importance and Benefits of Effective Communication • Seven C's of Communication • Types of organizational Communication 	7	17
2	Organizational Communication <ul style="list-style-type: none"> • History of organizational Communication • Organizational Communication Structure • Internal Communication • Competitive Advantage of Effective Organizational Communication • Prominent Theories Applied in Organizational Communication 	7	17

3	<p>Strategies for Successful Interpersonal Communication</p> <ul style="list-style-type: none"> • Dyadic Communication • Interviewing • Telephoning • Dictating <p>Strategies for Successful Speaking and Successful Listening</p> <ul style="list-style-type: none"> • Strategies for Improving Oral Presentations • Strategies for Reducing Stage Fright • Strategies for Improving Listening Skills • Barriers to the listening • Types of listening 	7	18
4	<p>Writing Business reports</p> <ul style="list-style-type: none"> • Writing Individual Reports and Committee Reports on subjects like • Starting a new factory or business unit or branch • Amalgamation and merger of companies • Fire in the factory • Inspection of Branches • Decline in sales • Grievances and Demands of factory workers 	8	18

5. **Teaching methodology:** Lectures, Discussing and Solving Cases and Practical Problems, Projects and Assignments

6. **Recommended Text Books & Suggested reference Books:**

1. Murphy H.A., Hilderbrandt H.W., Thomas J.P. (2008): *Effective Business Communication* Seventh Edition pub. Tata McGraw Hill, New Delhi
2. Mittal S.K. (2011): *Theory of Communication*, Global Vision Publishing House, New Delhi.
3. *Business Communication and Customer Relations*, (2004) MacmillanIndia Ltd., New Delhi.
4. *Organizational Communication: Approaches and Processes* 6th Edition **by** Katherine Miller

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:

Q.1A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.1B	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.1B	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.2A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.2B	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.2B	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.3A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.3B	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. 3)	(16)
OR		
Q.3B	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. 3)	(16)
Q.4A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.4B	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. 4)	(16)
OR		
Q.4B	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. 4)	(16)

K.S.K.V. Kachchh University
Department of Commerce & Management
B.Com. (Honours)
Semester-IV
CC 401: Cost Accounting - II

1. **Objective:** To acquaint the students with basic concepts used in cost and management accounting and various methods involved in cost ascertainment systems, and use of costing data for planning, control and decision making.
2. **Course duration:** 60 sessions, 4 sessions a week.

3. **Evaluation :**

Evaluation pattern	
End Semester	70%
Mid-Semester	20%
Projects, assignments, quizzes, class participation	10%

4. **Course Contents:**

Module No.	Modules/ Sub Modules	Session	Marks
1	Methods of Costing Process costing Introduction, Procedure of Ascertaining Process Cost, difference between process costing and job costing, features of process costing, elements of cost of each process, process loss and wastage: Normal loss, Abnormal Loss, Normal gain, Abnormal gain, accounting of joint products, Accounting of by products, Inter Process Profit Calculating equivalent production, Statement of evaluation, Opening work in progress: FIFO method, Average method	15	17
2	Methods of Costing Contract Costing Introduction, Contract Accounts, Expenses of Contract, Contract ledger, Certified and Uncertified work and work in progress, Ascertainment of profit/loss in contract, Final Accounts of Contractor, types of contracts, Contract Accounts as per A-7	15	17
3	Non-Integrated Accounts Introduction; Books of original entry: Cost journal, Store inwards book, Stores issued book, Stores returned book, Materials transfer journal, Materials Abstract, Direct wages abstract, On cost summaries, Job summaries; Ledger: Cost ledger, Stores ledger, Work in Progress ledger, Finished stock	15	18

	ledger Control Accounts, Accounting entries Integrated Accounts Introduction, Advantages of Integrated Accounts, Limitations of Integrated Accounts, Books, Coding, Accounting Note, Third Entry System		
4	Reconciliation of cost and financial accounts. Introduction, Reasons for disagreement in profits, Procedure of Reconciliation, Proforma of a Reconciliation Statement	15	18

5. **Teaching methodology:** Lectures, Discussing and Solving Cases and Practical Problems, Projects and Assignments

6. **Recommended Text Books & Suggested reference Books:**

1. Lal, Jawahar and Seema Srivastava ,*Cost Accounting*. Tata McGraw Hill Publishing Co., New Delhi.
2. Nigam, B.M. Lall and I.C. Jain. *Cost Accounting: Principles and Practice*. Prentice Hall of India, New Delhi.
3. Mittal, D.K. and Luv Mittal. *Cost Accounting*. Galgotia Publishing Co., New Delhi.
4. Arora, M.N. *Cost Accounting–Principles and Practice*. Vikas Publishing House, New Delhi.
5. Shukla, M.C., T.S. Grewal and M.P. Gupta. *Cost Accounting: Text and Problems*. S. Chand & Co. Ltd., New Delhi.
6. Maheshwari, S.N. and S.N. Mittal. *Cost Accounting: Theory and Problems*. ShriMahabir Book Depot, New Delhi.
7. Jain, S.P. and K.L. Narang. *Cost Accounting: Principles and Methods*. Kalyani Publishers, Jalandhar.
8. Horngreen, Charles T., George Foster and Srikant M. Dattar. *Cost Accounting: A Managerial Emphasis*. Prentice Hall of India Ltd., New Delhi.
9. H.V. Jhamb ,*Fundamentals of Management Accounting*, Ane Publishing.
10. Drury, Colin. *Management and Cost Accounting*. Thomson Learning.
11. Lal, Jawahar. *Advanced Management Accounting- Text and Cases*. S. Chand & Co., New Delhi.
12. Khan, M.Y. and P.K. Jain. *Management Accounting*. Tata McGraw Hill, Publishing

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:

Q.1A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.1B	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.1B	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.2A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.2B	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.2B	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.3A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.3B	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. 3)	(16)
	OR	
Q.3B	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. 3)	(16)
Q.4A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.4B	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. 4)	(16)
	OR	
Q.4B	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. 4)	(16)

K.S.K.V. Kachchh University
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Semester-IV
CC 402: Income Tax Laws and Practice-II

1. **Objective:** The main objective of this subject is to provide the Insights of various heads of income tax and their practical approach and to provide basic knowledge and equip students with application of principles and provisions of Income-Tax Act, 1961
2. **Course duration:** 60 sessions, 4 sessions a week.
3. **Evaluation :**

Evaluation pattern	
End Semester	70%
Mid-Semester	20%
Projects, assignments, quizzes, class participation	10%

4. **Course Contents:**

Module No.	Modules/ Sub Modules	Session	Marks
1	Computation of income under different heads - Capital gains - Income from other sources	15	17
2	Total income and tax computation Income of other persons included in assesses total - income - Aggregation of income and set-off and carry forward of losses	15	17
3	- Rebates and reliefs - Computation of total income of individuals and firms -Tax liability of an individual and firm -Five leading cases of Supreme Court	15	18
4	Preparation of return of income: - Manually - On-line filing of Returns of Income & TDS. - Provision & Procedures of Compulsory On-Line filing of returns for specified assesses.	15	18

5. **Teaching methodology:** Lectures, Discussing and Solving Cases and Practical Problems, Projects and Assignments

6. Recommended Text Books & Suggested reference Books:

Suggested readings:

- Singhanian, Vinod K. and Monica Singhanian. Students' Guide to Income Tax, University Edition. Taxmann Publications Pvt. Ltd., New Delhi.
- Ahuja, Girish and Ravi Gupta. Systematic Approach to Income Tax. Bharat Law House, Delhi.
- Pagare, Dinkar. Law and Practice of Income Tax. Sultan Chand and Sons, New Delhi.
- Lal, B.B. Income Tax Law and Practice. Konark Publications, New Delhi.

Journals

- Income Tax Reports. Company Law Institute of India Pvt. Ltd., Chennai.
- Taxman. Taxman Allied Services Pvt. Ltd., New Delhi.
- Current Tax Reporter. Current Tax Reporter, Jodhpur.

Software

Excel Utility available at incometaxindiaefiling.gov.in

Note: Latest edition of text books and Software may be used

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:

Q.1A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.1B	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.1B	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.2A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.2B	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.2B	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.3A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.3B	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. 3)	(16)
	OR	
Q.3B	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. 3)	(16)
Q.4A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.4B	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. 4)	(16)
	OR	
Q.4B	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. 4)	(16)

K.S.K.V. Kachchh University
Department of Commerce & Management
B.Com. (Honours)
Semester-IV
CC403 : Business Mathematics -II

1. **Objective:** To familiarize the students with the basic mathematical tools with emphasis on applications to business and economic situations.
2. **Course duration:** 60 sessions, 4 sessions a week.
3. **Evaluation :**

Evaluation pattern	
End Semester	70%
Mid-Semester	20%
Projects, assignments, quizzes, class participation	10%

4. **Course Contents:**

Module No.	Modules/ Sub Modules	Session	Marks
1	Calculus II Integration: Standard forms. Methods of integration – by substitution, by parts and by use of partial fractions. Definite integration. Finding areas in simple cases. Application of Integration to marginal analysis. Consumer’s and Producer’s Surplus, Rate of Sales; the Learning Curve.	15	17
2	Mathematics of Finance Rates of interest-nominal, effective and their inter-relationships in different compounding situations. Compounding and discounting of a sum using different types of rates. Types of annuities, like ordinary, due, deferred, continuous, perpetual, and their future and present values using different types of rates of interest. Depreciation of Assets. Valuation of simple loans and debentures. Sinking Fund. (General annuities to be excluded)	15	17
3	Linear Programming - I Formulation of linear programming problems (LPP). Graphical solution to LPPs. Cases of unique and multiple optimal solutions.	15	18

	Unbounded solutions, infeasibility, and redundant constraints.		
4	Linear Programming - II Solution to LPPs using Simplex method – maximization and minimization cases. Shadow prices of the resources. Identification of unique and multiple optimal solutions, unbounded solution, infeasibility and degeneracy. The dual problem: Formulation of the Dual, Primal-Dual Solutions: (Excluding solution of dual problem when the primal problem involves mixed constraints). Economic interpretation of the dual.	15	18

5. **Teaching methodology:** Lectures, Discussing and Solving Cases and Practical Problems, Projects and Assignments

6. **Recommended Text Books & Suggested reference Books:**

1. Anthony, M. and N. Biggs. *Mathematics for Economics and Finance*. Cambridge University Press.
2. Ayres, Frank Jr. *Theory and Problems of Mathematics of Finance*. Schaum's Outlines Series. McGraw Hill Publishing Co.
3. Budnick, P. *Applied Mathematics*. McGraw Hill Publishing Co.
4. Dowling, E.T. *Mathematics for Economics*, Schaum's Outlines Series. McGraw Hill Publishing Co.
5. Mizrahi and John Sullivan. *Mathematics for Business and Social Sciences*. Wiley and Sons.
6. Wikes, F.M. *Mathematics for Business, Finance and Economics*. Thomson Learning.
7. Prasad, Bindra and P.K. Mittal. *Fundamentals of Business Mathematics*. Har-Anand Publications.
8. Thukral, J.K. *Mathematics for Business Studies*. Mayur Publications.
9. Vohra, N.D. *Quantitative Techniques in Management*. Tata McGraw Hill Publishing Company.
10. Soni, R.S. *Business Mathematics*. Pitambar Publishing House.
11. Singh J. K. *Business Mathematics*. 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:

Q.1A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.1B	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.1B	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.2A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.2B	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.2B	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.3A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.3B	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. 3)	(16)
	OR	
Q.3B	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. 3)	(16)
Q.4A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.4B	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. 4)	(16)
	OR	
Q.4B	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. 4)	(16)

K.S.K.V. Kachchh University
Department of Commerce & Management
B.Com. (Honours)
Semester-IV
CC 404: Human Resource Management - II

1. **Objective:** To acquaint students with the techniques and principles to manage human resource of an organisation.

2. **Course duration:** 60 sessions, 4 sessions a week.

3. **Evaluation :**

Evaluation pattern	
End Semester	70%
Mid-Semester	20%
Projects, assignments, quizzes, class participation	10%

4. **Course Contents:**

Module No.	Modules/ Sub Modules	Session	Marks
1	Performance appraisal- Nature, objectives and process; Performance management; Methods of performance appraisal; Potential appraisal; Employee counselling; Job changes - Transfers and promotions, Human resource audit;	15	17
2	Compensation - Concept and policies, Base and supplementary compensation; Individual, group and organization incentive plans; Fringe benefits; Performance linked compensation; Employee stock option; Pay band compensation system; Job evaluation.	15	17
3	Employee health and safety; Employee welfare; Social security (excluding legal provisions); Employer-employee relations- An overview; Grievance handling and redressal	15	18
4	Industrial disputes: Causes and settlement machinery; e-HRM; Human Resource Information System and e-HRM; Impact of HRM practices on organisational performance; HR audit, Contemporary issues in human resource management.	15	18

5. **Teaching methodology:** Lectures, Discussing and Solving Cases and Practical Problems, Projects and Assignments

6. **Recommended Text Books & Suggested reference Books:**

- Mondy, A. W. and Noe, R. M., *Human Resource Management*, Pearson Education.
- Decenzo, D.A. and Robbins, S. P., *Fundamentals of Human Resource Management*, Wiley, India.
- Dessler, G. and Varkkey, B., *Human Resource Management*, Pearson Education, Delhi.
- Chhabra, T.N., *Human Resource Management*, Dhanpat Rai & Co., Delhi.
- Aswathappa, K., *Human Resource Management*, Tata McGraw-Hill, New Delhi.
- French, W. L., *Human Resource Management*, Haughten Mifflin, Boston.
- Gupta, C.B., *Human Resource Management*, Sultan Chand & Sons, Delhi.
- Rao, V. S. P., *Human Resource Management: Text and Cases*, Excel Books.

Note: Latest edition of text book may be used.

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:

Q.1A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.1B	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.1B	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.2A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.2B	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.2B	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.3A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.3B	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. 3)	(16)
	OR	
Q.3B	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. 3)	(16)
Q.4A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.4B	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. 4)	(16)
	OR	
Q.4B	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. 4)	(16)

K.S.K.V. Kachchh University
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B.Com. (Honours)
Semester-IV
CC-405: Computer Applications in Business – II

1. **Objective:** The main objective of this subject is to provide the basics of computer applications in business
2. **Course duration:** 60 sessions, 4 sessions a week.
3. **Evaluation :**

Evaluation pattern	
End Semester	70%
Mid-Semester	20%
Projects, assignments, quizzes, class participation	10%

4. **Course Contents:**

Module No.	Modules/ Sub Modules	Session	Marks
1	RDBMS Concepts & Access RDBMS Concepts, Terminology, Models - RDBMS, Data Modelling using ERD, DB Design using Normalization Access Creating Databases & Tables – An Introduction; Event Handling & Report Generation; Using Macros; Using Queries through Case Study.	15	17
2	Structured Query Language (SQL) Introduction to Data Definition Language Statements & Data Manipulation Language Statements (Creating Tables, Selecting Data, Inserting Data, Updating Records, Dropping a Table, Querying Database, Aggregating Data, Grouping, Ordering Data, Joining Tables etc.) & Case Studies.	15	17
3	CAAT Tools Capabilities & Importing Data from Accounting & other Application Systems - An Introduction; Analytical Reports, Duplicates/ Gaps. Sorting & Charting; Stratification, Summarization, Statistics & Aging - An Introduction; Sampling, Macros and Audit Trail.	15	18

4	CAAT Tools Sorting & Charting; Stratification, Summarization, Statistics & Aging - An Introduction; Sampling, Macros and Audit Trail.	15	18
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- 5. Teaching methodology:** Lectures, Discussing and Solving Cases and Practical Problems, Projects and Assignments
Note: Software of MS Excel, MS Access and Tally may be used at appropriate places.

6. Recommended Text Books & Suggested reference Books:

1. Boockholdt, J.L. Accounting Information System: Transaction Processing and Control, Irwin Mcraw-Hill.
2. Hall, J.A., Accounting Information System, South-Western College Publishing.
3. Gelinas, Ulric J., and Steve G. Sutton, Accounting Information System, South Western Thomson Learning.
4. Rajaraman, V., Introduction to Information Technology, PHI.
5. Bharihoka, Deepak, Fundamentals of Information Technology, Excel Book.
6. Madan, Sushila, Computer Applications, Mayur Paperbacks, 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:

Q.1A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.1B	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.1B	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.2A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.2B	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.2B	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.3A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.3B	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. 3)	(16)
OR		
Q.3B	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. 3)	(16)
Q.4A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.4B	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. 4)	(16)
OR		
Q.4B	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. 4)	(16)

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Semester-IV

GE 406 A: Indian Economy – Performance and Policies

1. **Objective:** The main objective of this subject is to provide the basics of Indian economy
2. **Course duration:** 60 sessions, 4 sessions a week.
3. **Evaluation :**

Evaluation pattern	
End Semester	70%
Mid-Semester	20%
Projects, assignments, quizzes, class participation	10%

4. **Course Contents:**

Module No.	Modules/ Sub Modules	Session	Marks
1	<p>Basic Issues in Economic Development Concept and Measures of Development and Underdevelopment; Human Development.</p> <p>Basic Features of the Indian Economy at Independence Composition of national income and occupational structure, the agrarian scene and industrial structure.</p>	15	17
2	<p>Policy Regimes a) The evolution of planning and import substituting industrialization. b) Economic reform and liberalization.</p> <p>Sectoral Trends and Issues a) Agriculture: Agrarian growth and performance in different phases of policy regimes i.e. pre green revolution and the two phases of green revolution; Factors influencing productivity and growth; the role of technology and institutions; price policy, the public distribution system and food security.</p>	15	17
3	<p>Sectoral Trends and Issues b) Industry and Services: Phases of Industrialisation – the rate and pattern of industrial growth across alternative policy regimes; Public sector – its role, performance and reforms; The small scale sector; Role of Foreign capital.</p>	15	18

	c) The Financial Sector: Structure, Performance and Reforms. Foreign Trade and balance of Payments: Structural Changes and Performance of India's Foreign Trade and Balance of Payments; Trade Policy Debate; Export policies and performance; Macro Economic Stabilisation and Structural Adjustment; India and the WTO, India at the United Nations: Security Council Reforms.		
4	<p>Growth, Development and Structural Change</p> <p>a) The experience of Growth, Development and Structural</p> <p>a) The experience of Growth, Development and Structural Change in different phases of growth and policy regimes across sectors and regions.</p> <p>b) The Institutional Framework: Patterns of assets ownership in agriculture and industry; Policies for restructuring agrarian relations and for regulating concentration of economic power;</p> <p>c) Changes in policy perspectives on the role of institutional framework post 1991. d) Growth and Distribution; Unemployment and Poverty; Human Development; Environmental concerns.</p> <p>e) Demographic Constraints: Interaction between population change and economic development</p>	15	18

5. Teaching methodology: Lectures, Discussing and Solving Cases and Practical Problems, Projects and Assignments

6. Recommended Text Books & Suggested reference Books:

1. Mishra and Puri, Indian Economics, Himalaya Publishing House
2. Gaurav Dutt and KPM Sundarum and Ashwani Mahajan, Indian Economy, S. Chand & Company.
3. Kapila, Uma., (ed), Indian Economy since Independence, Relevant articles.
4. Deepashree, Indian Economy, Performance and Policies, Scholar Tech. New Delhi
5. Bettelheim. Charles India Independent. Chapters 1, 2 and 3.
6. Bhagwati, J. and Desai, P. India: Planning for industrialization, OUP, Ch 2.
7. Patnaik, Prabhat. Some Indian Debates on Planning. T. J. Byres (ed.). The Indian Economy: Major Debates since Independence, OUP
8. Ahluwalia, Montek S. State-level Performance under Economic Reforms in India in A. O
9. Krueger. (ed.). Economic Policy Reforms and the Indian Economy, The University of Chicago Press.
10. Dreze, Jean and Amartya Sen. Economic Development and Social Opportunity. Ch. 2. OUP.

11. Rangarajan, C. and N. Jadhav. Issues in Financial Sector Reform. Bimal Jalan. (ed). The Indian Economy. Oxford University Press, New Delhi.
 12. Chakravarty, Sukhamoy. Development Planning – The Indian Experience. Oxford University Press, Delhi.
 13. M. A. Todaro, Economics Development in the Third World. Addison – Wesley... Chs. 1 - 3.
- Note: Latest edition of text books may be used.

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:

Q.1A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.1B	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.1B	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.2A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.2B	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.2B	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.3A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.3B	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. 3)	(16)
OR		
Q.3B	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. 3)	(16)
Q.4A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.4B	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. 4)	(16)
OR		
Q.4B	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. 4)	(16)

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GE 406 B: Economics of Regulation of Domestic and Foreign Exchange Markets

1. **Objective:** To acquaint students with the economics of regulation of domestic and foreign exchange markets
2. **Course duration:** 60 sessions, 4 sessions a week.
3. **Evaluation :**

Evaluation pattern	
End Semester	70%
Mid-Semester	20%
Projects, assignments, quizzes, class participation	10%

4. **Course Contents:**

Module No.	Modules/ Sub Modules	Session	Marks
1	<p>Regulation of Domestic Markets Basic functions of government; Market efficiency; Market failure; the meaning & cause; public policy towards monopoly and competition.</p> <p>Foreign Exchange Market Balance of Payments; Market for Foreign Exchange; Determination of Exchange Rates.</p>	15	17
2	<p>Foreign Trade Policy and Procedures Main Features: Served from India Scheme; Legal basis of FTP, General provisions regarding imports and exports, export promotion council; Vishesh Krishi and Gram Udyog Yojana; focus market scheme, duty exemption and remission scheme, advance authorization scheme and DFRC, DEPB, EPCG, etc; EOUs, EHTPs, STPs, BPTs, and SEZs.</p>	15	17
3	<p>The Foreign Exchange Management Act, 1999 Definitions; Authorized Person, Capital Account Transaction Currency, Current Account Transaction, Foreign Exchange, Person, Person Resident in India, Repatriate to India. Regulation and Management of Foreign Exchange: Dealing in Foreign</p>	15	18

	Exchange, Holding of Foreign Exchange, current Account Transactions, Capital Account Transactions. Export of Goods and Services, Realization and Repatriation of Foreign Exchange, Contravention and Penalties, Enforcement of the Orders of Adjudicating Authority, Adjudication and Appeal		
4	Industries Development Regulation An overview of current Industrial Policy; Regulatory Mechanism under Industries Development and Regulation Act., 1951. The Micro, Small and Medium Enterprises Development Act., 2006. Term of office of Chairperson and other Members, Duties, Powers and Functions of Commission.	15	18

5. Teaching methodology: Lectures, Discussing and Solving Cases and Practical Problems, Projects and Assignments

6. Recommended Text Books & Suggested reference Books:

Suggested Readings:

- Lipsey, Richard George, and Kenneth Alec Chrystal. Economics. Oxford: Oxford University Press.
- Taxmann's Students Guide to Economics Laws, Taxman Allied Services Pvt. Ltd, New Delhi.
- Taxman's, Consumer Protection Law Manual with Practice Manual, Taxmann Allied Services Pvt. Ltd., New Delhi.
- Viswanathan, Suresh T, Law and Practice of Competition Act, 2002. Bharat Law House.
- Study Material Economic and Labour Laws (Paper 5)– The Institute of Company Secretaries of India.

Note: Latest edition of text book may be used.

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:

Q.1A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.1B	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.1B	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.2A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.2B	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.2B	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.3A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.3B	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. 3)	(16)
	OR	
Q.3B	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. 3)	(16)
Q.4A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.4B	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. 4)	(16)
	OR	
Q.4B	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. 4)	(16)

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SE 407 A: Entrepreneurship

1. **Objective:** The purpose of the paper is to understand about entrepreneurship and creative thinking and behaviour for effectiveness at work and in life.
2. **Course duration:** 30 sessions, 2 sessions a week.
3. **Evaluation :**

Evaluation pattern	
End Semester	70%
Mid-Semester	20%
Projects, assignments, quizzes, class participation	10%

4. Course Contents:

Module No.	Modules/ Sub Modules	Session	Marks
1	<p>Introduction Meaning, elements, determinants and importance of entrepreneurship and creative behavior. Entrepreneurship and creative response to the society' problems and at work. Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship</p>	7	17
2	<p>Types of Business Entity and Mobilising resources Entrepreneurship and Micro, Small and Medium Enterprises. Concept of business groups and role of business houses and family business in India. . The contemporary role models in Indian business: their values, business philosophy and behavioural orientations. Conflict in family business and its resolution. Mobilising resources for start-up. Accommodation and utilities. Preliminary contracts with the vendors, suppliers, bankers, principal customers; Contract management: Basic start-up problem</p>	7	17
3	<p>Business Plan Preparation Sources of business ideas and tests of feasibility. Significance of writing the business plan/ project proposal. Contents of business plan/ project proposal. Designing business processes, location, layout, operation, planning & control preparation of project report (various aspects of the project report such as size of investment, nature of product, market potential may</p>	8	18

	be covered). Project submission/ presentation and appraisal thereof by external agencies, such as financial/non-financial institutions		
4	Entrepreneurial Sustainability Public and private system of stimulation, support and sustainability of entrepreneurship. Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation. Role of industries/entrepreneur's associations and self-help groups. The concept, role and functions of business incubators, angel investors, venture capital and private equity fund.	8	18

5. Teaching methodology: Lectures, Discussing and Solving Cases and Practical Problems, Projects and Assignments

6. Recommended Text Books & Suggested reference Books:

1. Bhide, Amar V. The Origin and Evolution of New Businesses. Oxford University Press, New York
2. Kuratko and Rao, Entrepreneurship: A South Asian Perspective, Cengage Learning.
3. Desai, Vasant. Dynamics of Entrepreneurial Development and Management. Mumbai, Himalaya Publishing House.
4. Dollinger, Mare J. Entrepreneurship: Strategies and Resources. Illinois, Irwin.
5. Holt, David H. Entrepreneurship: New Venture Creation. Prentice-Hall of India, New Delhi.
6. Kao, John J. The Entrepreneurial Organization. Englewoods Cliffs, New Jersey: Prentice-Hall.
7. Panda, Shiba Charan. Entrepreneurship Development. New Delhi, Anmol Publications.
8. Plsek, Paul E. Creativity, Innovation and Quality. (Eastern Economic Edition), New Delhi: Prentice-Hall of India.
9. Singh, Nagendra P. Emerging Trends in Entrepreneurship Development. New Delhi: ASEED.
10. Taneja, Satish and S.L Gupta. Entrepreneurship Development-New Venture Creation. Galgotia Publishing House, 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:

Q.1A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.1B	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.1B	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.2A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.2B	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.2B	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.3A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.3B	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. 3)	(16)
	OR	
Q.3B	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. 3)	(16)
Q.4A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.4B	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. 4)	(16)
	OR	
Q.4B	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. 4)	(16)

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SE 407 B : Collective Bargaining and Negotiation Skills

1. **Objective:** To promote understanding of the concept and theories of collective bargaining and also to provide exposure to the required skills in negotiating a contract.
2. **Course duration:** 30 sessions, 2 sessions a week.

3. **Evaluation :**

Evaluation pattern	
End Semester	70%
Mid-Semester	20%
Projects, assignments, quizzes, class participation	10%

4. **Course Contents:**

Module No.	Modules/ Sub Modules	Session	Marks
1	Issues in Collective Bargaining Meaning, Definitions and Characteristics of Collective Bargaining ; Critical Issues in Collective Bargaining; Theories of Collective Bargaining: Hick’s Analysis of Wages Setting under Collective Bargaining, Conflict-choice Model of Negotiation, A Behavioural Theory of Labour Negotiation.	7	17
2	Collective Bargaining in India Pre-requisites for successful Collective Bargaining in any Country; Collective Bargaining in Practice; Levels of Bargaining, Coverage and Duration of Agreements; Difficulties in the Bargaining Process and Administration of Agreements.	7	17
3	Negotiation Skills Negotiation Process; Effective Negotiation; Preparing for Negotiation; Negotiating Integrative Agreements; Negotiation and Collective Bargaining; Approaches and Phases in Collective Bargaining; Coalition Bargaining and; Fractional Bargaining	8	18
4	Impasse Resolution; Contract Ratification; Post Negotiation-Administration of the Agreement,	8	18

	Grievance Management, Binding up the Wounds; Collective Bargaining & the emerging scenario.		
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5. **Teaching methodology:** Lectures, Discussing and Solving Cases and Practical Problems, Projects and Assignments

6. **Recommended Text Books & Suggested reference Books:**

- Venkataratnam, C. S. *Industrial Relations: Text and Cases*. Delhi. Oxford University Press.
- Michael Salamon, *Industrial Relations—Theory & Practice*. London. Prentice Hall.
- Dwivedi, R.S., *Managing Human Resources: Industrial Relations in Indian Enterprises*, , New Delhi, Galgotia Publishing Company.
- Edwards, P. (n.d.). *Industrial Relations: Theory and Practice in Britain*. U.K. Blackwell Publishing.

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:

Q.1A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQsetc)	(02)
Q.1B	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.1B	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.2A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQsetc)	(02)
Q.2B	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.2B	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.3A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQsetc)	(02)
Q.3B	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. 3)	(16)
OR		
Q.3B	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. 3)	(16)
Q.4A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQsetc)	(02)
Q.4B	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. 4)	(16)
OR		
Q.4B	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. 4)	(16)

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SE 407 C : E-Filing of Returns

1. **Objective:** To provide the students the conceptual and practical knowledge about electronic filing or returns.
2. **Course duration:** 30 sessions, 2 sessions a week.
3. **Evaluation :**

Evaluation pattern	
End Semester	70%
Mid-Semester	20%
Projects, assignments, quizzes, class participation	10%

4. Course Contents:

Module No.	Modules/ Sub Modules	Session	Marks
1	Conceptual Framework Meaning of e-filing; difference between e-filing and regular filing of returns; benefits and limitations of e-filing. Types of e-filing; e-filing process: relevant notifications.	7	17
2	Income tax and E-filing of ITRs Introduction to income tax - basic terminology. types of assesses, income taxable under different heads, basics or computation or total income and tax liability, deductions available from gross total income, PAN card, due date or filing of income tax return . Instructions for filling out form ITR-1. ITR-2, ITR-3. ITR-4. ITR-4S. ITR-S, ITR-6. Introduction to Income tax Portal: preparation of electronic return (practical workshops).	7	17
3	TDS and e-filing of TDS returns Introduction to the concept of TDS; provision regarding returns of TDS: types of forms for filling TDS returns; practical workshop one-filing on TDS returns.	7	18
4	Definitions for E Filing of GST Returns Electronic Cash Ledger, Electronic Credit Ledger, Exempt Supply, Goods and Service Tax Practitioner, Proper Officer, Debit Note, Credit Note, Reverse Charge, Inward Supply, Outward Supply, Non-Resident Taxable Person, Recipient, Supplier, Valid	8	18

	Return		
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5. **Teaching methodology:** Lectures, Discussing and Solving Cases and Practical Problems, Projects and Assignments

6. **Recommended Text Books & Suggested reference Books:**

Suggested Readings:

I. Ahuja, Girish .. and Gupta. Ravi. Systematic Approach to Income Tax. Bharat Law house. Delhi

II Raj Agarwal, Shivangi Agarwal: GST ,Taxmann Publication

Softwares:

I. Excel Utility available at *incometaxindiaefiling.gov.in*

Note:

1. **Latest edition of text book may be used.**
2. **The content of syllabus is subject to change as per the introduction of GST and changes in other provision of income tax.**

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:

Q.1A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.1B	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.1B	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.2A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.2B	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.2B	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.3A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.3B	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. 3)	(16)
	OR	
Q.3B	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. 3)	(16)
Q.4A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.4B	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. 4)	(16)
	OR	
Q.4B	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. 4)	(16)

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SE 407 D: Cyber Crimes and Laws

1. **Objective:** The main objective of this subject is to provide the basics of cyber crimes and its laws.
2. **Course duration:** 30 sessions, 2 sessions a week.

3. **Evaluation :**

Evaluation pattern	
End Semester	70%
Mid-Semester	20%
Projects, assignments, quizzes, class participation	10%

4. **Course Contents:**

Module No.	Modules/ Sub Modules	Session	Marks
1	<p>Introduction</p> <p>Computer crime and cyber-crimes; Distinction between cyber-crime and conventional crimes; Cyber forensic: Kinds of Cyber-crimes- cyber stalking, cyber terrorism, forgery and fraud. crimes related to IPRs, computer vandalism; Privacy of online data; Cyber Jurisdictions; Copyright issues; and Domain name dispute etc.</p>	7	17
2	<p>Definition and Terminology (Information Technology Act, 2000)</p> <p>Concept of Internet. Internet Governance, E-Contract. E-Forms. Encryption, Data Security. Access, Addressee, Adjudicating Officer. Affixing Digital Signatures, Appropriate Government, Certifying Authority, Certification Practice Statement, Computer. Computer Network, Computer Resource, Computer System, Cyber Appellate Tribunal, Data, Digital Signature, Electronic Form. Electronic Record. information. Intermediary. Key Pair, Originator. Public Key. Secure System, Verify. Subscriber as declined in the Information Technology Act. 2000.</p>	7	17

3	<p>Electronic Records</p> <p>Authentication of Electronic Records: Legal Recognition of Electronic Records: Legal Recognition or Digital Signatures: Use of Electronic Records and Digital Signatures in Government and its Agencies; Retention of Electronic Records; Attribution. Acknowledgement and Dispatch of electronic Records; Secure electronic Records and Digital Signatures.</p> <p>Regulatory Framework</p> <p>Regulation of Certifying Authorities; Appointment and Functions or Controller; License to issue Digital Signatures Certificate; Renewal of License; Controller's Powers; Procedure: to be Followed by Certifying Authority: Issue. Suspension and Revocation of Digital Signatures Certificate, Duties of Subscribers: Penalties and Adjudication; Appellate Tribunal: Offences</p>	8	18
4	<p>Case Laws</p> <p>1. Communication Device-Section 2(1rn) of the Information Technology (Amendment) Act, 2008- ·State v Mohd. Afzal and others (2003). VIIAD (Delhi) I, 107(2003) DL T385, 2003(71) DRJ 178, 2003(3) JCC 1669'</p> <p>2. Computer IT work-Section 2 U) of the Information Technology) (Amendment) Act, 2008 'Diebold System Pvt. Ltd. v The Commissioner of Commercial Tax1:s. (2006), 144 STC. 59 (Kar)'</p> <p>3. Electronic Record Sec. 2 (t)- ' Info Ede(India)Ltd and Ors Vs Sanjeev Goyal, 783, 2006.HC', 'Societe Del Products Nestle S.A & others VsEssar Industries &Ors. 2006 (33) PTC 496(0cl)'. 4. Time and Place of Dispatch and Receipt of Electronic Record-section 13- ·Groff v America Online. Inc .. 1998 WL 30700 I (1998)" 5. Penalty for Damage to Computer or Computer System- Section 43-'Umashankar Sivasubramanian v ICICI I3nnk, 18.04.2010. (Petition No. 2462/2008)' 6. Computer Related Offences: · San jay Kumar Vs</p>	8	18

	<p>Stale of Haryana. 2013. CRR No. 66 of 2013(0&M)I.</p> <p>7. Punishment for Disclosure of Information in Ureach of Lawful Contract Sec 72 A-• Google India Pvt Ltd Vs MIS Vishaka Industries Limited and another, AP High Court.</p> <p>8. Punishment for Identity Theft-Section 66C-'CBI v Arif Azim Case Judicial Reports (Criminal) 2003 (2) page 272'</p> <p>9. Punishment for Cheating by Personating by using Computer Resource-section 660 - 'National Association of Software and Service Companies (NAASCOM)v Ajay Sood. (2005) F.S.R. 38; 11 9 (2005) DL T 596, 2005 (3 0) PTC 437 Del'</p> <p>10.Punishment for Publishing or Transmitting Obscene Material in Electronic form section</p>		
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5. Teaching methodology: Lectures, Discussing and Solving Cases and Practical Problems, Projects and Assignments

6. Recommended Text Books & Suggested reference Books:

1. Efraim, Turban., Jae, Lee., King. David., and Chung, HM. Electronic Commerce-A managerial Perspeclfre. Pearson Education
2. Joseph, P.T. E-Commerce-An Indian Perspectfre. PHI
3. Chaffey. Dave. E-business and E-commerce Management. l)carson Ed ucation.
4. Painttal, D. Law of Jnformation Technology. Taxmann Pub lications Pvt. Ltd ., New Delhi.
5. Dietel. I larveyM ..Dietel. Paul J ..and Kate Steinbuhler. E-business anti E-commerce for managers.Pearson Education.
6. Brian, Craig. CyherLmv: The Law of the Internet anti Information Technology. Pearson Education
7. Sharma J . P., and Kanojia, Sunaina. Cyber Laws.Ane Books Pvt Ltd, New Delhi.
8. Information Technology Rules 2000 &Cyber Regulations Appellate Tribunal Rules 2000 with Information Technology Act 2000. Taxmann Publications 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:

Q.1A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.1B	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.1B	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.2A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.2B	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.2B	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.3A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.3B	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. 3)	(16)
OR		
Q.3B	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. 3)	(16)
Q.4A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.4B	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. 4)	(16)
OR		
Q.4B	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. 4)	(16)

K.S.K.V. Kachchh University
Department of Commerce & Management
B.Com. (Honours)
Semester-IV
SE 407 E: Professional Communication

1. **Objective:** To be able to design, leverage and manage practical communication tools and methods, using effective personal communication, press releases, facilitate, manage business conflict and negotiation, design questionnaires
2. **Course duration:** 30 sessions, 2 sessions a week.

3. **Evaluation :**

Evaluation pattern	
End Semester	70%
Mid-Semester	20%
Projects, assignments, quizzes, class participation	10%

4. **Course Contents:**

Module No.	Modules/ Sub Modules	Session	Marks
1	Communication at Workplace Describing people and places Agreeing -disagreeing and Requests Negotiation and Persuasion Motivation Commands and Invitations, Advice, Suggestions and Recommendation Analyzing Market Reports Understanding Market Terminology Reading Comprehension of Stock-exchange Reports Statistical Analysis of the Market Reports	7	17
2	Questionnaires Questionnaires on Lifestyle and socio-economic conditions of people from various strata of society, e.g. <ul style="list-style-type: none"> • Slum-dwellers • Working women • Factory workers Questionnaires on Views and Habits of people, e.g. <ul style="list-style-type: none"> • Habits of using social media • Habits of using library • Habits of saving Questionnaires on Market Research Survey e.g. <ul style="list-style-type: none"> • Online Shopping • Smart phones 	7	17

	<ul style="list-style-type: none"> • Launching a new product 		
3	Press Releases <ul style="list-style-type: none"> • Introduction • Essentials for a good press release • Covering Letter • Unfavorable Development • Specimen Press Releases <ol style="list-style-type: none"> 1. Press release on launching a new mobile phone 2. Press release on the election of president for Steel Dealer’s Association. 3. Press release on an award to your company 	8	18
4	Meetings <ul style="list-style-type: none"> • Objectives • Introduction • Group Communication and Situations in Meetings • Communication in a Group • Qualities and responsibilities of the Chairperson in a meeting • Qualities and responsibilities of a Member in a meeting 	8	18

5. **Teaching methodology:** Lectures, Discussing and Solving Cases and Practical Problems, Projects and Assignments

6. **Recommended Text Books & Suggested reference Books:**

1. Taylor, Shirley. *Communication of Business*.
2. Kumar, Varinder & Raj, Bodh. *Business Communication*.
3. Ramesh, M.S., et al. *Business Communication*.
4. Rai, U.S. and Rai, S.M. *Business Communication*. Himalaya Publications.
5. Sharman, David. *The Perfect Meeting*. Wing Books, NY.
6. Smith, Leonard Seymour, *Making your Meetings More Effective – Checklist and Guide*. Sterling Publications, New Delhi.
7. Janner, Greville. *How to Make Meetings Really Work*. Wildwood House Ltd.

Website:

- National Communication Association – <http://www.natcom.org>
- NCA Organizational Communication Division- <http://comm.colorado.edu/nca-orgcomm/>

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:

Q.1A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.1B	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.1B	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.2A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.2B	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.2B	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.3A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.3B	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. 3)	(16)
OR		
Q.3B	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. 3)	(16)
Q.4A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.4B	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. 4)	(16)
OR		
Q.4B	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. 4)	(16)

K.S.K.V. Kachchh University
Department of Commerce & Management
B.Com. (Honours)
Semester-V
CC 501: Principles of Marketing

1. **Objective:** The objective of this course is to provide basic knowledge of concepts, principles, tools and techniques of marketing.
2. **Course duration:** 60 sessions, 4 sessions a week.
3. **Evaluation :**

Evaluation pattern	
End Semester	70%
Mid-Semester	20%
Projects, assignments, quizzes, class participation	10%

4. Course Contents:

Module No.	Modules/ Sub Modules	Session	Marks
1	Introduction: Nature, scope and importance of marketing; Evolution of marketing concepts; Marketing mix; Marketing environment. Micro and Macro environmental factors. Consumer Behaviour – An Overview: Consumer buying process; Factors influencing consumer buying decisions.	15	17
2	Market Selection: Market segmentation–concept, importance and bases; Target market selection; Positioning concept, importance and bases; Product differentiation vs. market segmentation. Product: Meaning and importance. Product classifications; Concept of product mix; Branding, packaging and labelling; After-sales services Product life-cycle; New Product Development	15	17
3	Pricing: Significance; Factors affecting price of a product; Major pricing methods; Pricing policies and strategies Promotion: Nature and importance of promotion; Promotion Tools: advertising, personal selling, public relations; sales promotion and publicity – concept and their distinctive characteristics; Promotion mix; Factors affecting promotion mix decisions; and Integrated Marketing Communication Approach	15	18
4	Distribution: Channels of distribution - meaning and importance; Types of distribution channels; Wholesaling and retailing; Factors affecting choice of distribution channel; Distribution Logistics; Meaning,	15	18

	<p>importance and decisions.</p> <p>Retailing: Types of retailing—store based and non-store based retailing, chain stores, specialty stores, supermarkets, retail vending machines, mail order houses, retail cooperatives; Management of retailing operations: an overview; Retailing in India: changing scenario.</p> <p>Rural marketing: Growing Importance; Distinguishing characteristics of rural markets; Understanding rural consumers and rural markets; Marketing mix planning for rural markets.</p>		
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5. **Teaching methodology:** Lectures, Discussing and Solving Cases and Practical Problems, Projects and Assignments

6. **Recommended Text Books & Suggested reference Books:**

1. Kotler, Philip; Keller, Kevin Lane; Koshy, Abraham, and Mithileshwar Jha, *Marketing Management: A South Asian Perspective*, Pearson Education.
2. Palmer, Adrian, *Introduction to Marketing*, Oxford University Press, UK
3. Lamb, Charles W.; Hair, Joseph F., and Carl McDaniel, *Principles of Marketing*, South Western Publishing, Ohio
4. Chhabra, T.N., *Principles of Marketing*, Sun India Publication.
5. Kumar, Arun & N. Meenakshi, *Marketing Management*, Vikas Publications.
6. McCarthy, E. Jerome., and William D. Perreault, *Basic Marketing*, Richard D. Irwin.
7. Pride, William M., and D.C. Ferell, *Marketing: Planning, Implementation & Control*, Cengage Learning.
8. Majaro, Simon, *The Essence of Marketing*, Prentice Hall, New Delhi.
9. Zikmund, William G. and Michael D’Amico, *Marketing: Creating and Keeping Customers in an E-Commerce World*, Thomson Learning.
10. Etzel, Michael J., Walker, Bruce J., Staton, William J., and Ajay Pandit, *Marketing Concepts and Cases*, Tata McGraw Hill (Special Indian Edition).
11. McCarthy, E. Jerome; Cannon, Joseph P., and William D. Perrault, Jr., *Basic Marketing: A Managerial Approach*, McGraw Hills.

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:

Q.1A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.1B	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.1B	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.2A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.2B	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.2B	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.3A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.3B	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. 3)	(16)
OR		
Q.3B	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. 3)	(16)
Q.4A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.4B	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. 4)	(16)
OR		
Q.4B	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. 4)	(16)

K.S.K.V. Kachchh University
Department of Commerce & Management
B.Com. (Honours)
Semester-V

CC 502 : Auditing and Corporate Governance- I

1. **Objective:** To provide knowledge of auditing principles, procedures and techniques in accordance with current legal requirements and professional standards.
2. **Course duration:** 45 sessions, 3 sessions a week.
3. **Evaluation :**

Evaluation pattern	
End Semester	70%
Mid-Semester	20%
Projects, assignments, quizzes, class participation	10%

4. Course Contents:

Module No.	Modules/ Sub Modules	Session	Marks
1	Introduction - Auditing Basic Principles and Techniques; Classification of Audit, Audit Planning, Internal Control – Internal Check and Internal Audit; Audit Procedure – Vouching and verification of Assets & Liabilities	11	17
2	Company Auditor Company Auditor- Qualifications and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties; Auditor’s Report- Contents and Types, Liabilities of Statutory Auditors under the Companies Act 2013	11	17
3	Special Areas of Audit Cost audit, Tax audit and Management audit; Recent Trends in Auditing: Basic considerations of audit in EDP Environment; Relevant Auditing and Assurance Standards (AASs).	11	18
4	Business Ethics Morality and Ethics; Business Values and Ethics; Various Approaches to Business Ethics; Ethical Theories; Ethical Governance; Corporate Ethics; CSR–Extension Of Business Ethics; Benefits of Adopting Ethics in Business; Ethics Programme; Code of Ethics; Ethics Committee	12	18

5. Teaching methodology: Lectures, Discussing and Solving Cases and Practical Problems, Projects and Assignments

6. Recommended Text Books & Suggested reference Books:

1. Institute of Chartered Accountants of India, *Auditing and Assurance Standards*, ICAI, New Delhi.
2. Relevant Publications of ICAI on *Auditing (CARO)*.
3. Gupta, Kamal and Ashok Arora, *Fundamentals of Auditing*, Tata Mc-Graw Hill Publishing Co. Ltd., New Delhi.
4. Ghatalia, S.V., *Practical Auditing*, Allied Publishers Private Ltd., New Delhi.
5. Singh, A. K. and Gupta Lovleen, *Auditing Theory and Practice*, Galgotia Publishing Company.
6. Mallin, Christine A., *Corporate Governance (Indian Edition)*, Oxford University Press, New Delhi.
7. Rani, Geeta D., and R.K. Mishra, *Corporate Governance- Theory and Practice*, Excel Books, New Delhi.
8. Bob Tricker, *Corporate Governance-Principles, Policies, and Practice (Indian Edition)*, Oxford University Press, New Delhi.
9. Sharma, J.P., *Corporate Governance, Business Ethics, and CSR*, Ane Books 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:

Q.1A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.1B	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.1B	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.2A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.2B	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.2B	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.3A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.3B	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. 3)	(16)
	OR	
Q.3B	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. 3)	(16)
Q.4A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.4B	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. 4)	(16)
	OR	
Q.4B	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. 4)	(16)

K.S.K.V. Kachchh University
Department of Commerce & Management
B.Com. (Honours)
Semester-V

CC503: Fundamentals of Financial Management – I

1. **Objective:** To familiarize the students with the principles and practices of financial management.
2. **Course duration:** 45 sessions, 3 sessions a week.
3. **Evaluation :**

Evaluation pattern	
End Semester	70%
Mid-Semester	20%
Projects, assignments, quizzes, class participation	10%

4. **Course Contents:**

Module No.	Modules/ Sub Modules	Session	Marks
1	Introduction Nature, scope and objectives of financial management, Agency problem, Time value of money	11	17
2	Risk and return Concept and Calculation, Capital Asset Pricing Model – Theory and Practical	11	17
3	The Capital Budgeting Process, Cash Flow Estimation, Payback Period Method, Discounted Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index, Capital budgeting under Risk-Certainty Equivalent Approach and Risk-Adjusted Discount Rate.	11	18
4	Sources of finance Sources of long-term financing, Estimation of components of cost of capital, Methods for calculating Cost of Equity, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average Cost of Capital (WACC) and Marginal Cost of Capital.	12	18

5. **Teaching methodology:** Lectures, Discussing and Solving Cases and Practical Problems, Projects and Assignments
6. **Recommended Text Books & Suggested reference Books:**

1. Khan, M.Y. and P.K. Jain, *Financial Management: Text and Problems*, Tata McGraw Hill
2. Horne, Van; James C., John Wachowicz, *Fundamentals of Financial Management*, Pearson Education
3. Ross, Stephen A., Westerfield, Randolph, and Jeffrey Jaffe, *Corporate Finance*, Tata McGraw Hill
4. Srivastava, Rajiv, and Anil Mishra, *Financial Management*, Oxford University Press, UK
5. Singh, Preeti, *Financial Management*, Ane Books Pvt. Ltd, New Delhi
6. Singh, Surender and Kaur Rajeev. *Fundamentals of Financial Management*, Mayur Paper Book Noida
7. Singh, J.K. *Financial Management-text and problems*, 2nd edition, Dhanpat Rai and Company, Delhi
8. Sharma, G.L., and Y.P. Singh. *Contemporary issues in Finance and Taxation*. Academic Foundation Delhi
9. Rustagi, R.P., *Financial Management*, Galgotia Publishing Company
10. Pandey, I M. *Financial Management*, Vikas Publications UNCTAD Reports.
11. Chandra, P. *Financial Management-Theory and Practice*, Tata McGraw Hill
12. Bhalla, V. K., *Financial Management & Policy*, Anmol Publications, Delhi

Note: Latest edition of text books may be used.

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:

Q.1A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.1B	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.1B	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.2A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.2B	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.2B	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.3A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.3B	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. 3)	(16)
	OR	
Q.3B	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. 3)	(16)
Q.4A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.4B	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. 4)	(16)
	OR	
Q.4B	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. 4)	(16)

K.S.K.V. Kachchh University
Department of Commerce & Management
B.Com. (Honours)
Semester-V
DE 504 (1.1): Management Accounting - I

1. **Objective:** To gain ability to understand, analyze and interpret the basic framework of decision making.
2. **Course duration:** 60 sessions, 4 sessions a week.
3. **Evaluation :**

Evaluation pattern	
End Semester	70%
Mid-Semester	20%
Projects, assignments, quizzes, class participation	10%

4. **Course Contents:**

Module No.	Modules/ Sub Modules	Session	Marks
1	Introduction Meaning, objectives, nature and scope of management accounting, difference between cost accounting and management accounting, cost control and cost reduction, cost management	15	17
2	Budgeting and budgetary control Concept of budget and budgetary control, objectives, merits, and limitations, budget administration, Functional budgets, Fixed and flexible budgets, Zero base budgeting, Programme and performance budgeting	15	17
3	Cash Budget Introduction, advantages and limitations of cash budget, methods of preparing of cash budget: cash receipt and disbursement method, adjusted earning method, balance sheet projection method and working capital differentiation method	15	18
4	Contemporary Issues: Responsibility Accounting: Concept, Significance, different responsibility centres and Divisional Performance Measurement- financial and Non-financial measures, transfer pricing.	15	18

5. **Teaching methodology:** Lectures, Discussing and Solving Cases and Practical Problems, Projects and Assignments

6. **Recommended Text Books & Suggested reference Books:**

1. Arora M.N., Management Accounting, Himalaya Publishing House
2. Nigam, B.M. Lall and I.C. Jain. *Cost Accounting: Principles and Practice*. Prentice Hall of India, New Delhi.
3. Mittal, D.K. and Luv Mittal. *Cost Accounting*. Galgotia Publishing Co., New Delhi.
4. Arora, M.N. *Cost Accounting–Principles and Practice*. Vikas Publishing House, New Delhi.
5. Maheshwari, S.N. and S.N. Mittal. *Cost Accounting: Theory and Problems*. ShriMahabir Book Depot, New Delhi.
6. Jain, S.P. and K.L. Narang. *Cost Accounting: Principles and Methods*. Kalyani Publishers, Jalandhar.
7. Horngreen, Charles T., George Foster and Srikant M. Dattar. *Cost Accounting: A Managerial Emphasis*. Prentice Hall of India Ltd., New Delhi.
8. H.V. Jhamb, *Fundamentals of Management Accounting*, Ane Publishing.
9. Drury, Colin. *Management and Cost Accounting*. Thomson Learning.
10. Lal, Jawahar. *Advanced Management Accounting- Text and Cases*. S. Chand & Co., New Delhi.
11. Khan, M.Y. and P.K. Jain. *Management Accounting*. Tata McGraw Hill, Publishing

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:

Q.1A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.1B	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.1B	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.2A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.2B	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.2B	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.3A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.3B	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. 3)	(16)
OR		
Q.3B	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. 3)	(16)
Q.4A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.4B	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. 4)	(16)
OR		
Q.4B	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. 4)	(16)

K.S.K.V. Kachchh University
Department of Commerce & Management
B.Com. (Honours)
Semester-V
DE 504 (1.2): Management Accounting - II

1. **Objective:** To gain ability to understand, analyze and interpret the basic framework of decision making.
2. **Course duration:** 60 sessions, 4 sessions a week.
3. **Evaluation :**

Evaluation pattern	
End Semester	70%
Mid-Semester	20%
Projects, assignments, quizzes, class participation	10%

4. **Course Contents:**

Module No.	Modules/ Sub Modules	Session	Marks
1	Standard costing and variance analysis Meaning of standard cost and standard costing: advantages, limitations and applications, Variance analysis – material and labour	15	17
2	Standard costing and variance analysis Variance analysis - overhead and sales variances	15	17
3	Absorption versus variable costing Distinctive features and income determination. Cost-Volume-Profit Analysis: Break-even analysis-algebraic and graphic methods. Contribution / sales ratio, key factor. Margin of safety. Angle of incidence. Determination of cost indifference point.	15	18
4	Decision making Costs for decision making, variable costing and differential analysis as aids in making decisions – fixation of selling price, exploring new market, make or buy, product mix, operate or shut down, seller process further; discussing and solving basic problems.	15	18

5. **Teaching methodology:** Lectures, Discussing and Solving Cases and Practical Problems, Projects and Assignments

6. Recommended Text Books & Suggested reference Books:

1. Arora M.N., Management Accounting, Himalaya Publishing House
2. Nigam, B.M. Lall and I.C. Jain. *Cost Accounting: Principles and Practice*. Prentice Hall of India, New Delhi.
3. Mittal, D.K. and Luv Mittal. *Cost Accounting*. Galgotia Publishing Co., New Delhi.
4. Arora, M.N. *Cost Accounting–Principles and Practice*. Vikas Publishing House, New Delhi.
5. Maheshwari, S.N. and S.N. Mittal. *Cost Accounting: Theory and Problems*. ShriMahabir Book Depot, New Delhi.
6. Jain, S.P. and K.L. Narang. *Cost Accounting: Principles and Methods*. Kalyani Publishers, Jalandhar.
7. Horngreen, Charles T., George Foster and Srikant M. Dattar. *Cost Accounting: A Managerial Emphasis*. Prentice Hall of India Ltd., New Delhi.
8. H.V. Jhamb, *Fundamentals of Management Accounting*, Ane Publishing.
9. Drury, Colin. *Management and Cost Accounting*. Thomson Learning.
10. Lal, Jawahar. *Advanced Management Accounting- Text and Cases*. S. Chand & Co., New Delhi.
11. Khan, M.Y. and P.K. Jain. *Management Accounting*. Tata McGraw Hill, Publishing

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:

Q.1A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.1B	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.1B	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.2A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.2B	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.2B	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.3A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.3B	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. 3)	(16)
OR		
Q.3B	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. 3)	(16)
Q.4A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.4B	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. 4)	(16)
OR		
Q.4B	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. 4)	(16)

K.S.K.V. Kachchh University
Department of Commerce & Management
B.Com. (Honours)
Semester-V
DE 504 (2.1): Corporate Tax Planning - I

1. **Objective:** To provide basic knowledge of corporate tax planning and its impact on decision-making.
2. **Course duration:** 60 sessions, 4 sessions a week.

3. **Evaluation :**

Evaluation pattern	
End Semester	70%
Mid-Semester	20%
Projects, assignments, quizzes, class participation	10%

4. **Course Contents:**

Module No.	Modules/ Sub Modules	Session	Marks
1	Tax planning, tax management, tax evasion, tax avoidance. Types of companies Residential status of companies and tax incidence, Tax liability and minimum alternate tax, Carry forward and set off of losses in case of certain companies, deductions available to corporate assesses. Tax on distributed profits, Units of Mutual funds.	15	17
2	Tax planning with reference to setting up of a new business: Location of Business, nature of business	15	17
3	Form of organisation, Tax planning with reference to financial management decision - Capital structure, dividend and bonus shares Tax planning with reference to sale of scientific research assets	15	18
4	Tax planning with reference to specific management decisions - Make or buy; own or lease; repair or replace Tax planning with reference to employees' remuneration	15	18

5. **Teaching methodology:** Lectures, Discussing and Solving Cases and Practical Problems, Projects and Assignments

6. Recommended Text Books & Suggested reference Books:

Suggested Readings:

1. Singhanian, Vinod K. and Monica Singhanian. *Corporate Tax Planning*. Taxmann Publications Pvt. Ltd., New Delhi.
2. Ahuja, Girish. and Ravi Gupta. *Corporate Tax Planning and Management*. Bharat Law House, Delhi
3. Acharya, Shuklendra and M.G. Gurha. *Tax Planning under Direct Taxes*. Modern Law Publication, Allahabad.
4. Mittal, D.P. *Law of Transfer Pricing*. Taxmann Publications Pvt. Ltd., New Delhi.
5. IAS – 12 and AS – 22.
6. T.P. Ghosh. *IFRSs*. Taxmann Publications Pvt. Ltd. New Delhi.

Journals

1. Income Tax Reports, Company Law Institute of India Pvt. Ltd., Chennai.
2. Taxman, Taxman Allied Services Pvt. Ltd., New Delhi.
3. Current Tax Reporter, Current Tax Reporter, Jodhpur

Note: Latest edition of text books may be used.

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:

Q.1A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.1B	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.1B	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.2A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.2B	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.2B	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.3A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.3B	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. 3)	(16)
	OR	
Q.3B	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. 3)	(16)
Q.4A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.4B	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. 4)	(16)
	OR	
Q.4B	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. 4)	(16)

K.S.K.V. Kachchh University
Department of Commerce & Management
B.Com. (Honours)
Semester-V

DE 504 (2.2): Corporate Tax Planning II

1. **Objective:** To provide basic knowledge of corporate tax planning and its impact on decision-making.
2. **Course duration:** 60 sessions, 4 sessions a week.
3. **Evaluation :**

Evaluation pattern	
End Semester	70%
Mid-Semester	20%
Projects, assignments, quizzes, class participation	10%

4. Course Contents:

Module No.	Modules/ Sub Modules	Session	Marks
1	Tax planning with reference to receipt of insurance Compensation Tax planning with reference to distribution of assets at the time of liquidation	15	17
2	Tax planning in respect of non-residents, Taxable income for non-residents, interest, salaries and exemptions from tax to non-residents. Double taxation relief, Provisions regulating transfer pricing, computation of Arm's length pricing Advance rulings Advance pricing agreement	15	17
3	Tax planning with reference to business restructuring - Amalgamation - Demerger - Slump sale	15	18
4	- Conversion of sole proprietary concern/partnership firm into Company - Conversion of company into LLP - Transfer of assets between holding and subsidiary companies	15	18

5. **Teaching methodology:** Lectures, Discussing and Solving Cases and Practical Problems, Projects and Assignments

6. **Recommended Text Books & Suggested reference Books:**

Suggested Readings:

1. Singhanian, Vinod K. and Monica Singhanian. *Corporate Tax Planning*. Taxmann Publications Pvt. Ltd., New Delhi.
2. Ahuja, Girish. and Ravi Gupta. *Corporate Tax Planning and Management*. Bharat Law House, Delhi
3. Acharya, Shuklendra and M.G. Gurha. *Tax Planning under Direct Taxes*. Modern Law Publication, Allahabad.
4. Mittal, D.P. *Law of Transfer Pricing*. Taxmann Publications Pvt. Ltd., New Delhi.
5. IAS – 12 and AS – 22.
6. T.P. Ghosh. *IFRSs*. Taxmann Publications Pvt. Ltd. New Delhi.

Journals

1. Income Tax Reports, Company Law Institute of India Pvt. Ltd., Chennai.
2. Taxman, Taxman Allied Services Pvt. Ltd., New Delhi.
3. Current Tax Reporter, Current Tax Reporter, Jodhpur

Note: Latest edition of text books may be used.

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:

Q.1A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.1B	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.1B	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.2A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.2B	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.2B	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.3A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.3B	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. 3)	(16)
OR		
Q.3B	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. 3)	(16)
Q.4A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.4B	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. 4)	(16)
OR		
Q.4B	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. 4)	(16)

K.S.K.V. Kachchh University
Department of Commerce & Management
B.Com. (Honours)
Semester-V
DE 504 (3.1): Advertising-I

1. **Objective:** The objective of this course is to familiarize the students with the basic concepts, tools and techniques of advertising used in marketing.

2. **Course duration:** 60 sessions, 4 sessions a week.

3. **Evaluation :**

Evaluation pattern	
End Semester	70%
Mid-Semester	20%
Projects, assignments, quizzes, class participation	10%

4. **Course Contents:**

Module No.	Modules/ Sub Modules	Session	Marks
1	Communication process-basic and elements; Marketing Communication-response hierarchy, models and alternatives; Advertising-meaning, nature and importance of advertising, types and objectives	15	17
2	Audience selection; Setting of advertising budget: determinants and major methods.	15	17
3	Major media types - their merits and demerits; Advertising through internet and interactive media-Issues and considerations	15	18
4	Factors influencing media choice; media selection, media scheduling	15	18

5. **Teaching methodology:** Lectures, Discussing and Solving Cases and Practical Problems, Projects and Assignments

6. **Recommended Text Books & Suggested reference Books:**

1. Belch and Belch, *Advertising and Promotion*, Tata McGraw Hill Co.
2. Sharma, Kavita, *Advertising: Planning and Decision Making*, Taxmann Publication Pvt. Ltd.
3. Mahajan, J.P., and Ramki, *Advertising and Brand Management*, Ane Books Pvt Ltd, New Delhi.
4. Burnett, Wells, and Moriatty, *Advertising: Principles and Practice*, Pearson Education
5. Terence A. Shimp, *Advertising and Promotion: An IMC Approach*, South Western, Cengage Learning.

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:

Q.1A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.1B	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.1B	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.2A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.2B	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.2B	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.3A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.3B	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. 3)	(16)
	OR	
Q.3B	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. 3)	(16)
Q.4A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.4B	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. 4)	(16)
	OR	
Q.4B	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. 4)	(16)

K.S.K.V. Kachchh University
Department of Commerce & Management
B.Com. (Honours)
Semester-V
DE 504 (3.2): Advertising-II

1. **Objective:** The objective of this course is to familiarize the students with the basic concepts, tools and techniques of advertising used in marketing.

2. **Course duration:** 60 sessions, 4 sessions a week.

3. **Evaluation :**

Evaluation pattern	
End Semester	70%
Mid-Semester	20%
Projects, assignments, quizzes, class participation	10%

4. **Course Contents:**

Module No.	Modules/ Sub Modules	Session	Marks
1	Advertising creativity; Advertising appeals; Advertising copy and elements of print advertisement creativity; Tactics for print advertisement.	15	17
2	Arguments for and against measuring effectiveness; Advertising testing process; Evaluating communication and sales effects; Pre- and Post-testing techniques.	15	17
3	Advertising Agency: Role, types and selection of advertising agency; Reasons for evaluating advertising techniques.	15	18
4	Social, ethical and legal aspects of advertising in India; Recent developments and Issues in advertisement.	15	18

5. **Teaching methodology:** Lectures, Discussing and Solving Cases and Practical Problems, Projects and Assignments

6. **Recommended Text Books & Suggested reference Books:**

1. Belch and Belch, *Advertising and Promotion*, Tata McGraw Hill Co.
2. Sharma, Kavita, *Advertising: Planning and Decision Making*, Taxmann Publication Pvt. Ltd.
3. Mahajan, J.P., and Ramki, *Advertising and Brand Management*, Ane Books Pvt Ltd, New Delhi.
4. Burnett, Wells, and Moriatty, *Advertising: Principles and Practice*, Pearson Education

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:

Q.1A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.1B	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.1B	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.2A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.2B	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.2B	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.3A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.3B	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. 3)	(16)
OR		
Q.3B	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. 3)	(16)
Q.4A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.4B	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. 4)	(16)
OR		
Q.4B	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. 4)	(16)

K.S.K.V. Kachchh University
Department of Commerce & Management
B.Com. (Honours)
Semester-V
DE 504 (4.1): Banking and Insurance – I

1. **Objective:** To impart knowledge about the basic principles of the banking and insurance.
2. **Course duration:** 60 sessions, 4 sessions a week.
3. **Evaluation :**

Evaluation pattern	
End Semester	70%
Mid-Semester	20%
Projects, assignments, quizzes, class participation	10%

4. Course Contents:

Module No.	Modules/ Sub Modules	Session	Marks
1	Origin of Banking, Definition of Banking, banker and customer relationship, General and special types of customers, Types of deposits. Customer services in banking.	15	17
2	Origin and growth of commercial banks in India, India's approach to banking sector reforms, International security standards in banking, Global financial crisis, Achievement of Financial sector reforms and areas of concern	15	17
3	Commercial banks, Credit Allocation policies, Credit market reforms, Flow of credit to Agriculture and Allied Activities. Credit flow to Micro, Small and Medium Enterprises, Role of Foreign banks, Advantage and disadvantage of Foreign banks.	15	18
4	Basic concepts of Risk, Types of business risk, Assessment and transfer, Basic principles of utmost good faith, Insurable interest, Indemnity, Economic function, Proximate cause, Subrogation and contribution	15	18

5. **Teaching methodology:** Lectures, Discussing and Solving Cases and Practical Problems, Projects and Assignments

6. Recommended Text Books & Suggested reference Books:

1. Agrawal O.P , *Banking and Insurance*, Himalaya Publishing House
2. Suneja H.R., *Practical and Law of banking*, Himalaya Publishing House
3. Saxena G.S., *Legal Aspects of Banking Operations*, Sultan Chand and sons.
4. Gupta P.K., *Insurance and Risk Management*, Himalaya Publishing house
5. Mishra M.N. *Principles and Practices of Insurance*, S. Chand and sons

Note: Latest edition of the text book may be used

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:

Q.1A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.1B	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.1B	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.2A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.2B	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.2B	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.3A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.3B	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. 3)	(16)
OR		
Q.3B	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. 3)	(16)
Q.4A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.4B	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. 4)	(16)
OR		
Q.4B	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. 4)	(16)

K.S.K.V. Kachchh University
Department of Commerce & Management
B.Com. (Honours)
Semester-V
DE 504 (4.2): Banking and Insurance – II

1. **Objective:** To impart knowledge about the basic principles of the banking and insurance.

2. **Course duration:** 60 sessions, 4 sessions a week.

3. **Evaluation :**

Evaluation pattern	
End Semester	70%
Mid-Semester	20%
Projects, assignments, quizzes, class participation	10%

4. **Course Contents:**

Module No.	Modules/ Sub Modules	Session	Marks
1	Operations of Banking, Types and rules of Cheque Crossing, Types of advances, Advances against securities, Securitisation of standard assets, Anti-Money laundering, Guidelines of CIBIL, BASEL I and BASEL II norms.	15	17
2	Era of Internet Banking and its benefits, Mobile banking, Virtual banking, ECS, E-payment, Plastic money, EFT, E-money, digital cash. Safeguards for Internet banking, Critical comparison of traditional banking and e-banking.	15	17
3	Legal aspects of Insurance contract. Types of Insurance, life and non-life insurance, Reinsurance	15	18
4	Risk and return relationship, Regulatory framework of insurance, Role, power and functions of IRDA, IRDA Act 1999, Banc assurance.	15	18

5. **Teaching methodology:** Lectures, Discussing and Solving Cases and Practical Problems, Projects and Assignments

6. **Recommended Text Books & Suggested reference Books:**

1. Agrawal O.P , *Banking and Insurance*, Himalaya Publishing House
2. Suneja H.R., *Practical and Law of banking*, Himalaya Publishing House
3. Saxena G.S., *Legal Aspects of Banking Operations*, Sultan Chand and sons.
4. Gupta P.K., *Insurance and Risk Management*, Himalaya Publishing house
5. Mishra M.N. *Principles and Practices of Insurance*, S. Chand and sons

Note: Latest edition of the text book may be used

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:

Q.1A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.1B	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.1B	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.2A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.2B	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.2B	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.3A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.3B	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. 3)	(16)
OR		
Q.3B	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. 3)	(16)
Q.4A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.4B	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. 4)	(16)
OR		
Q.4B	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. 4)	(16)

K.S.K.V. Kachchh University
Department of Commerce & Management
B.Com. (Honours)
Semester-V
DE 504 (5.1): Financial Markets, Institutions and
Financial Services – I

1. **Objective:** To provide the student a basic knowledge of financial markets and institutions and to familiarize them with major financial services in India.
2. **Course duration:** 60 sessions, 4 sessions a week.

3. **Evaluation :**

Evaluation pattern	
End Semester	70%
Mid-Semester	20%
Projects, assignments, quizzes, class participation	10%

4. **Course Contents:**

Module No.	Modules/ Sub Modules	Session	Marks
1	An Introduction to Financial System and its Components -Financial markets and institutions. Financial intermediation. Flow of funds matrix. Financial system and economic development. An overview of Indian financial system.	15	17
2	Financial Markets - I Money market-functions, organization and instruments. Role of central bank in money market; Indian money market-An overview.	15	17
3	Financial Markets - II Capital Markets-functions, organization and instruments. Indian debt market; Indian equity market-primary and secondary markets; Role of stock exchanges in India.	15	18
4	Financial Institutions Depository and non-depository institutions, Commercial banking-introduction, its role in project finance and working capital finance.	15	18

5. **Teaching methodology:** Lectures, Discussing and Solving Cases and Practical Problems, Projects and Assignments

6. **Recommended Text Books & Suggested reference Books:**

Suggested Readings:

1. Bhole, L.M., *Financial Markets and Institutions*. Tata McGraw Hill Publishing Company
2. Khan, M.Y., *Indian Financial System-Theory and Practice*. New Delhi: Vikas Publishing House
3. Sharma, G.L., and Y.P. Singh eds. *Contemporary Issues in Finance and Taxation*. Academic Foundation, Delhi
4. Khan and Jain, *Financial Services*, Tata McGraw Hill
5. Singh, J.K., *Venture Capital Financing in India*. Dhanpat Rai and Company, New Delhi.
6. Annual Reports of Major Financial Institutions in India.

Note: Latest edition of the text book may be used

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:

Q.1A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.1B	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.1B	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.2A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.2B	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.2B	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.3A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.3B	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. 3)	(16)
OR		
Q.3B	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. 3)	(16)
Q.4A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.4B	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. 4)	(16)
OR		
Q.4B	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. 4)	(16)

K.S.K.V. Kachchh University
Department of Commerce & Management
B.Com. (Honours)
Semester-V
DE 504 (5.2) Financial Markets, Institutions and
Financial Services – II

1. **Objective:** To provide the student a basic knowledge of financial markets and institutions and to familiarize them with major financial services in India.
2. **Course duration:** 60 sessions, 4 sessions a week.

3. **Evaluation :**

Evaluation pattern	
End Semester	70%
Mid-Semester	20%
Projects, assignments, quizzes, class participation	10%

4. **Course Contents:**

Module No.	Modules/ Sub Modules	Session	Marks
1	Financial Institutions - I Development of Financial Institutions (DFIs)-An overview and role in Indian economy. Life and non-life insurance companies in India along with its products and services	15	17
2	Financial Institutions - II Mutual Funds-Introduction and their role in capital market development. Non-banking financial companies (NBFCs). Credit rating; Financial Counseling and Portfolio management Services.	15	17
3	Overview of Financial Services Industry Fund based and fee based financial services, Merchant banking-pre and post issue management, underwriting. Regulatory framework relating to merchant banking in India.	15	18
4	NBFCs Functions and types of Consumer and housing finance; Venture capital finance; Factoring services, bank guarantees and letter of credit.	15	18

5. **Teaching methodology:** Lectures, Discussing and Solving Cases and Practical Problems, Projects and Assignments

6. **Recommended Text Books & Suggested reference Books:**

1. Bhole, L.M., *Financial Markets and Institutions*. Tata McGraw Hill Publishing Company
2. Khan, M.Y., *Indian Financial System-Theory and Practice*. New Delhi: Vikas Publishing House
3. Sharma, G.L., and Y.P. Singh eds. *Contemporary Issues in Finance and Taxation*. Academic Foundation, Delhi
4. Khan and Jain, *Financial Services*, Tata McGraw Hill
5. Singh, J.K., *Venture Capital Financing in India*. Dhanpat Rai and Company, New Delhi.
6. Annual Reports of Major Financial Institutions in India.

Note: Latest edition of the text book may be used

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:

Q.1A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.1B	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.1B	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.2A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.2B	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.2B	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.3A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.3B	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. 3)	(16)
	OR	
Q.3B	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. 3)	(16)
Q.4A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.4B	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. 4)	(16)
	OR	
Q.4B	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. 4)	(16)

K.S.K.V. Kachchh University
Department of Commerce & Management
B.Com. (Honours)
Semester-V

DE 504 (6.1): Organizational Behavior-I

1. **Objective:** To develop a theoretical understanding among students about the structure and behavior of organization as it develops over time. The course will also make them capable of realizing the competitiveness for firms.
2. **Course duration:** 60 sessions, 4 sessions a week.

3. **Evaluation :**

Evaluation pattern	
End Semester	70%
Mid-Semester	20%
Projects, assignments, quizzes, class participation	10%

4. **Course Contents:**

Module No.	Modules/ Sub Modules	Session	Marks
1	Organisational Theories: Classical, Neo-classical and Contemporary. Organisational Behaviour: concepts, determinants, challenges and Formal and Informal structures; Flat and Tall structures. Opportunities of OB. Contributing disciplines of OB. Organizational Behaviour Models.	15	17
2	Personality- Type A and B, Big Five personality types, Factors influencing personality. Values and Attitudes- Concept and types of values: Terminal value and Instrumental Value	15	17
3	Component of attitude, job related attitudes, measurement of attitude. Learning- Concept and Learning theories and reinforcement, Schedules of reinforcement. Perception and Emotions- Concept, Perceptual process, Importance, Factors influencing perception, perceptual errors and distortions, Emotional Intelligence.	15	18
4	Concept and nature of decision making process, Individual versus group decision making. Nominal group technique and Delphi technique.	15	18

5. **Teaching methodology:** Lectures, Discussing and Solving Cases and Practical Problems, Projects and Assignments

6. **Recommended Text Books & Suggested reference Books:**

1. Robbins, S.P., *Organisational Behaviour*, Prentice Hall of India Pvt. Ltd., New Delhi.
2. Luthans, Fred, *Organisational Behaviour*, McGraw Hill International, New York.
3. Greenberg, Jerald, and Robert A Baron, *Organisational Behaviour*, Prentice Hall of India Pvt. Ltd., New Delhi.
4. Chhabra, T.N., *Organisational Behaviour*, Sun India Publications.
5. Singh, A.K., and B.P. Singh, *Organisational Behaviour*, Excel Books Pvt. Ltd, New Delhi.
6. Sekaran, Uma, *Organisational Behaviour: Text and Cases*, Tata McGraw Hill, New Delhi.
7. Hersey, P.K., Blanchard, H. and D.E. Johnson, *Management of organisational Behaviour; Leading Human Resources*, Pearson Education.

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:

Q.1A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.1B	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.1B	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.2A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.2B	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.2B	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.3A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.3B	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. 3)	(16)
OR		
Q.3B	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. 3)	(16)
Q.4A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.4B	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. 4)	(16)
OR		
Q.4B	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. 4)	(16)

K.S.K.V. Kachchh University
Department of Commerce & Management
B.Com. (Honours)
Semester-V
DE 504 (6.2): Organizational Behavior-II

1. **Objective:** To develop a theoretical understanding among students about the structure and behavior of organization as it develops over time. The course will also make them capable of realizing the competitiveness for firms.

2. **Course duration:** 60 sessions, 4 sessions a week.

3. **Evaluation :**

Evaluation pattern	
End Semester	70%
Mid-Semester	20%
Projects, assignments, quizzes, class participation	10%

4. **Course Contents:**

Module No.	Modules/ Sub Modules	Session	Marks
1	Communication and Feedback, Models of Communication. Transactional Analysis, Johari Window.	15	17
2	Meaning and Importance of motivation, Theories- Vroom's Valence - Expectancy Theory, Intrinsic motivation by Ken Thomas .Behaviour modification, Motivation and organisational effectiveness, Measurement of motivation using standard questionnaire.	15	17
3	Concept and theories, Styles of leadership, Behavioural approach, Situational approach, Leadership effectiveness. Power and conflict. Bases of power, power tactics; Sources of conflict, Conflict Resolution Strategies.	15	18
4	Organisational Culture and climate- Concept and determinants of organisational culture. Developing Organizational culture. Organisational change- Importance, Stability vs. Change, Proactive vs Reaction Change, Change Process, Managing Change. Individual and organisational factors to stress; Work Stressors, Consequences of stress on individual and organization; Prevention and Management of stress.	15	18

5. **Teaching methodology:** Lectures, Discussing and Solving Cases and Practical Problems, Projects and Assignments

6. **Recommended Text Books & Suggested reference Books:**

1. Robbins, S.P., *Organisational Behaviour*, Prentice Hall of India Pvt. Ltd., New Delhi.
2. Luthans, Fred, *Organisational Behaviour*, McGraw Hill International, New York.
3. Greenberg, Jerald, and Robert A Baron, *Organisational Behaviour*, Prentice Hall of India Pvt. Ltd., New Delhi.
4. Chhabra, T.N., *Organisational Behaviour*, Sun India Publications.
5. Singh, A.K., and B.P. Singh, *Organisational Behaviour*, Excel Books Pvt. Ltd, New Delhi.
6. Sekaran, Uma, *Organisational Behaviour: Text and Cases*, Tata McGraw Hill, New Delhi.
7. Hersey, P.K., Blanchard, H. and D.E. Johnson, *Management of organisational Behaviour; Leading Human Resources*, Pearson Education.

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:

Q.1A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.1B	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.1B	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.2A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.2B	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.2B	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.3A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.3B	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. 3)	(16)
	OR	
Q.3B	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. 3)	(16)
Q.4A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.4B	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. 4)	(16)
	OR	
Q.4B	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. 4)	(16)

Department of Commerce & Management
B.Com. (Honours)
Semester-VI

CC 601: Indirect Tax Laws

1. **Objective:** To provide basic knowledge and equip students with application of principles and provisions of Service Tax, VAT, Central Excise, and Customs Laws.
2. **Course duration:** 60 sessions, 4 sessions a week.
3. **Evaluation :**

Evaluation pattern	
End Semester	70%
Mid-Semester	20%
Projects, assignments, quizzes, class participation	10%

4. Course Contents:

Module No.	Modules/ Sub Modules	Session	Marks
1	Introduction – Indirect Tax What is Indirect Tax, Features of Indirect Tax, Benefits of Indirect tax, Difference Between Direct and Indirect Tax Introduction To GST Genesis of GST in India, Conceptual Framework, What is GST, Definition of Goods, Services, Money (as per CGST Act), Benefits of GST, Threshold Limit, Non Taxable Supply, Tax Subsumed in GST, Tax not Subsumed in GST, what is GSTN and Its Benefits	15	17
2	Basic Terminologies for GST Person, Consideration, Taxable Person, Business, E- Commerce Operator, Supply, Meaning of Composition Scheme, Mixed Supply, Composite Supply, Taxable Supply Meaning of reverse Charge Mechanism, Casual Taxable Person	15	17
3	Registration – GST Person Liable for Registration, Person not Liable for Registration, Compulsory Registration, Procedure for Registration, Deemed Registration, Provision relating to casual Taxable Person and Non Resident Taxable Person Cancellation of Registration	15	18
4	Customs Act Basic concepts of customs law- Territorial waters, high seas;	15	18

	Types of custom duties – Basic, Countervailing & Anti- Dumping Duty, Protective duty, Safeguard Duty; Classification of goods; Warehousing- special provisions of warehousing; Valuation, Customs Procedures, Import and Export Procedures, Baggage, Exemptions from custom duty		
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5. **Teaching methodology:** Lectures, Discussing and Solving Cases and Practical Problems, Projects and Assignments

6. **Recommended Text Books & Suggested reference Books:**

Suggested Readings:

1. Singhania, Vinod K., and Singhania, Monica. *Students' Guide to Indirect Taxes*, Taxmann Publications Pvt. Ltd., Delhi.
2. Datey, V.S. *Indirect Tax Law and practice*, Taxmann Publications Pvt. Ltd., Delhi, Latest edition.
3. Kumar, Sanjeev. *Systematic Approach to Indirect Taxes*, Latest edition.
4. Gupta, S. S. *Service Tax -How to meet your obligation* Taxmann Publications Pvt. Ltd., Delhi, Latest edition.
5. Ahuja, Grish .,& Gupta, Ravi. *Indirect Taxes*, Flair Publication Pvt. Ltd.
6. II Raj Agarwal,Shivangi Agarwal: *GST* ,Taxmann Publication

Note:

1. **Latest edition of text books may be used.**
2. **The content of this syllabus is subject to change as per the introduction of GST in 2017 by Indian Government.**

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:

Q.1A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.1B	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.1B	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.2A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.2B	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.2B	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.3A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.3B	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. 3)	(16)
	OR	
Q.3B	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. 3)	(16)
Q.4A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.4B	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. 4)	(16)
	OR	
Q.4B	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. 4)	(16)

K.S.K.V. Kachchh University
Department of Commerce & Management
B.Com. (Honours)
Semester-VI

CC 602 : Auditing and Corporate Governance- II

1. **Objective:** To provide knowledge of auditing principles, procedures and techniques in accordance with current legal requirements and professional standards
2. **Course duration:** 45 sessions, 3 sessions a week.

3. **Evaluation :**

Evaluation pattern	
End Semester	70%
Mid-Semester	20%
Projects, assignments, quizzes, class participation	10%

4. **Course Contents:**

Module No.	Modules/ Sub Modules	Session	Marks
1	Corporate Governance Meaning, Theories, Models and Benefits of Corporate Governance; Politics and Governance; Board Committees and their Functions; Insider Trading; Rating Agencies; Green Governance/ E-governance;	11	17
2	Corporate Governance Clause 49 of Listing Agreement; Corporate Governance in Public Sector Undertakings; Corporate Funding of Political Parties; Class Action; Whistle Blowing; Shareholders Activism.	11	17
3	Major Corporate Governance Failures BCCI (UK), Maxwell Communication (UK), Enron (USA), World.Com (USA), Andersen Worldwide (USA), Vivendi (France), Harshad Mehta Scam, Satyam Computer Services Ltd, and Kingfisher Airlines; Common Governance Problems Noticed in various Corporate Failures; Codes and Standards on Corporate Governance; Initiatives in India.	11	18
4	Corporate Social Responsibility (CSR) Corporate Philanthropy, Meaning of CSR, CSR and CR, CSR and Corporate Sustainability, CSR and Business Ethics, CSR and Corporate Governance, Environmental Aspect of CSR, CSR provision under the Companies Act 2013, CSR Committees, CSR Models, Drivers of CSR, Codes and Standards on CSR, Global Reporting Initiatives, ISO 26000	12	18

5. Teaching methodology: Lectures, Discussing and Solving Cases and Practical Problems, Projects and Assignments

6. Recommended Text Books & Suggested reference Books:

1. Institute of Chartered Accountants of India, *Auditing and Assurance Standards*, ICAI, New Delhi.
2. Relevant Publications of ICAI on *Auditing (CARO)*.
3. Gupta, Kamal and Ashok Arora, *Fundamentals of Auditing*, Tata Mc-Graw Hill Publishing Co. Ltd., New Delhi.
4. Ghatalia, S.V., *Practical Auditing*, Allied Publishers Private Ltd., New Delhi.
5. Singh, A. K. and Gupta Lovleen, *Auditing Theory and Practice*, Galgotia Publishing Company.
6. Mallin, Christine A., *Corporate Governance (Indian Edition)*, Oxford University Press, New Delhi.
7. Rani, Geeta D., and R.K. Mishra, *Corporate Governance- Theory and Practice*, Excel Books, New Delhi.
8. Bob Tricker, *Corporate Governance-Principles, Policies, and Practice (Indian Edition)*, Oxford University Press, New Delhi.
9. Sharma, J.P., *Corporate Governance, Business Ethics, and CSR*, Ane Books 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:

Q.1A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.1B	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.1B	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.2A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.2B	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.2B	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.3A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.3B	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. 3)	(16)
OR		
Q.3B	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. 3)	(16)
Q.4A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.4B	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. 4)	(16)
OR		
Q.4B	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. 4)	(16)

K.S.K.V. Kachchh University
Department of Commerce & Management
B.Com. (Honours)
Semester-VI
CC603 : Fundamentals of Financial Management – II

1. **Objective:** To familiarize the students with the principles and practices of financial management.
2. **Course duration:** 45 sessions, 3 sessions a week.

3. **Evaluation :**

Evaluation pattern	
End Semester	70%
Mid-Semester	20%
Projects, assignments, quizzes, class participation	10%

4. **Course Contents:**

Module No.	Modules/ Sub Modules	Session	Marks
1	Capital Structure- Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Determinants of capital structure. Operating and Financial leverage.	11	17
2	Theories for Relevance and irrelevance of dividend decision for corporate valuation- Walter's Model, Gordon's Model, MM Theory, Cash and stock dividends. Dividend policies in practice and Determinants of Dividend.	11	17
3	Concepts of Working Capital, Operating & Cash Cycles, Risk-return trade off, sources of short term finance, working capital estimation	11	18
4	Cash management, receivables management, inventory management – Theory and Practical	12	18

5. **Teaching methodology:** Lectures, Discussing and Solving Cases and Practical Problems, Projects and Assignments

6. **Recommended Text Books & Suggested reference Books:**

1. Khan, M.Y. and P.K. Jain, *Financial Management: Text and Problems*, Tata McGraw Hill
2. Horne, Van; James C., John Wachowicz, *Fundamentals of Financial Management*, Pearson Education
3. Ross, Stephen A., Westerfield, Randolph, and Jeffrey Jaffe, *Corporate Finance*, Tata McGraw Hill

4. Srivastava, Rajiv, and Anil Mishra, *Financial Management*, Oxford University Press, UK
5. Singh, Preeti, *Financial Management*, Ane Books Pvt. Ltd, New Delhi
6. Singh, Surender and Kaur Rajeev. *Fundamentals of Financial Management*, Mayur Paper Book Noida
7. Singh, J.K. *Financial Management-text and problems*, 2nd edition, Dhanpat Rai and Company, Delhi
8. Sharma, G.L., and Y.P. Singh. *Contemporary issues in Finance and Taxation*. Academic Foundation Delhi
9. Rustagi, R.P., *Financial Management*, Galgotia Publishing Company
10. Pandey, I M. *Financial Management*, Vikas Publications UNCTAD Reports.
11. Chandra, P. *Financial Management-Theory and Practice*, Tata McGraw Hill
12. Bhalla, V. K., *Financial Management & Policy*, Anmol Publications, Delhi

Note: Latest edition of text books may be used.

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:

Q.1A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.1B	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.1B	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.2A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.2B	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.2B	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.3A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.3B	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. 3)	(16)
OR		
Q.3B	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. 3)	(16)
Q.4A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.4B	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. 4)	(16)
OR		
Q.4B	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. 4)	(16)

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DE 604 (1.1): Fundamentals of Investment – I

1. **Objective:** To familiarize the students with different investment alternatives, introduce them to the framework of their analysis and valuation and highlight the role of investor protection.
2. **Course duration:** 60 sessions, 4 sessions a week.
3. **Evaluation :**

Evaluation pattern	
End Semester	70%
Mid-Semester	20%
Projects, assignments, quizzes, class participation	10%

4. Course Contents:

Module No.	Modules/ Sub Modules	Session	Marks
1	The investment decision process, Types of Investments- Commodities, Real Estate and Financial Assets.	15	17
2	The Indian securities market, the market participants and trading of securities, security market indices, sources of financial information. Return and risk: Concept, Calculation, Trade off between return and risk, Impact of taxes and inflation on return.	15	17
3	Bond Fundamentals, Estimating bond yields, Bond Valuation, Types of bond risks, default risk and credit rating.	15	18
4	Role of SEBI and stock exchanges in investor protection; Investor grievances and their redressal system, insider trading, investors' awareness and activism.	15	18

5. **Teaching methodology:** Lectures, Discussing and Solving Cases and Practical Problems, Projects and Assignments

6. Recommended Text Books & Suggested reference Books:

1. Jones, C.P., “*Investments Analysis and Management*”, Wiley.
2. Chandra, Prasanna, “*Investment Analysis and Portfolio Management*”, Tata McGraw Hill.
3. Rustogi, R.P., *Fundamentals of Investment*, Sultan Chand & Sons, New Delhi.
4. Vohra, N.D., and Bagri, B.R., *Futures and Options*, Tata McGraw Hill Publishing.

Note: The Latest edition of text books may be used.

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:

Q.1A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.1B	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.1B	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.2A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.2B	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.2B	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.3A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.3B	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. 3)	(16)
	OR	
Q.3B	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. 3)	(16)
Q.4A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.4B	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. 4)	(16)
	OR	
Q.4B	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. 4)	(16)

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DE 604 (1.2): Fundamentals of Investment – II

1. **Objective:** To familiarize the students with different investment alternatives, introduce them to the framework of their analysis and valuation and highlight the role of investor protection.
2. **Course duration:** 60 sessions, 4 sessions a week.
3. **Evaluation :**

Evaluation pattern	
End Semester	70%
Mid-Semester	20%
Projects, assignments, quizzes, class participation	10%

4. Course Contents:

Module No.	Modules/ Sub Modules	Session	Marks
1	Details of Fundamental Analysis, Technical Analysis and Efficient Market Hypothesis.	15	17
2	Valuation of Equity Shares using various models. Theory and Practical	15	17
3	Portfolio and Diversification, Portfolio Risk and Return, Mutual Funds, Models of Portfolio Evaluations	15	18
4	Introduction to Financial Derivatives-Forwards, Futures & Options, Financial Derivatives Markets in India.	15	18

5. **Teaching methodology:** Lectures, Discussing and Solving Cases and Practical Problems, Projects and Assignments

6. Recommended Text Books & Suggested reference Books:

1. Jones, C.P., “*Investments Analysis and Management*”, Wiley.
2. Chandra, Prasanna, “*Investment Analysis and Portfolio Management*”, Tata McGraw Hill.
3. Rustogi, R.P., *Fundamentals of Investment*, Sultan Chand & Sons, New Delhi.
4. Vohra, N.D., and Bagri, B.R., *Futures and Options*, Tata McGraw Hill Publishing.
5. Mayo, *An Introduction to Investment*, Cengage Learning.

Note: The Latest edition of text books may be used.

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:

Q.1A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.1B	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.1B	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.2A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.2B	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.2B	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.3A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.3B	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. 3)	(16)
OR		
Q.3B	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. 3)	(16)
Q.4A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.4B	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. 4)	(16)
OR		
Q.4B	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. 4)	(16)

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DE 604 (2.1): Business Tax Procedure and Management - I

1. **Objective:** To provide basic knowledge of business tax procedures and management under different provisions of the Income tax.
2. **Course duration:** 60 sessions, 4 sessions a week.
3. **Evaluation :**

Evaluation pattern	
End Semester	70%
Mid-Semester	20%
Projects, assignments, quizzes, class participation	10%

4. Course Contents:

Module No.	Modules/ Sub Modules	Session	Marks
1	Advance payment of tax, Tax deduction/collection at source, documentation, returns, Certificates, Interest payable by Assessee/Government, Collection and recovery of tax	15	17
2	Assessment, re-assessment, rectification of mistakes, Appeals and revisions	15	17
3	-Preparation and filing of appeals with appellate authorities -Drafting of appeal; statement of facts and statement of law	15	18
4	Penalties and prosecutions Settlement Commission Search, seizure and survey	15	18

5. **Teaching methodology:** Lectures, Discussing and Solving Cases and Practical Problems, Projects and Assignments
6. **Recommended Text Books & Suggested reference Books:**

Suggested Readings:

1. Singhanian, Vinod K. and Monica Singhanian. Corporate Tax Planning and Business Tax Procedures. Taxmann Publications Pvt. Ltd., New Delhi.

2. Ahuja, Girish. and Ravi Gupta. Corporate Tax Planning and Management. Bharat Law House, Delhi.
3. Bajpai, Om Shanker. Search, Seizure and Survey. Taxmann Publications Pvt. Ltd., New Delhi.
4. Ahuja, Girish. and Gupta, Ravi Systematic Approach to Income Tax. Bharat Law House, Delhi.

Journals

1. Income Tax Reports, Company Law Institute of India Pvt. Ltd., Chennai.
2. Taxman, Taxmann Allied Services Pvt. Ltd., New Delhi.
3. Current Tax Reporter, Current Tax Reporter, Jodhpur.

Note: Latest edition of text books may be used.

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:

Q.1A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.1B	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.1B	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.2A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.2B	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.2B	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.3A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.3B	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. 3)	(16)
	OR	
Q.3B	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. 3)	(16)
Q.4A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.4B	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. 4)	(16)
	OR	
Q.4B	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. 4)	(16)

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DE 604 (2.2) : Business Tax Procedure and Management - II

1. **Objective:** To provide basic knowledge of business tax procedures and management under different provisions of the Income tax.
2. **Course duration:** 60 sessions, 4 sessions a week.
3. **Evaluation :**

Evaluation pattern	
End Semester	70%
Mid-Semester	20%
Projects, assignments, quizzes, class participation	10%

4. Course Contents:

Module No.	Modules/ Sub Modules	Session	Marks
1	Transactions with persons located in notified jurisdictional area General anti-avoidance rule	15	17
2	Tax clearance certificate : Introduction, Eligibility, Instructions, Procedure, Documents, Processing Time, How to apply online, Verification of Tax clearance certificate Securities transaction tax	15	17
3	Information Technology and Tax administration TAN (Tax Deduction and Collection Account Number), TIN (Tax Information Network),	15	18
4	e-TDS/e-TCS E-filing of ITRS Practically filing an preparing file of Returns.	15	18

5. **Teaching methodology:** Lectures, Discussing and Solving Cases and Practical Problems, Projects and Assignments

6. Recommended Text Books & Suggested reference Books:

Suggested Readings:

1. Singhania, Vinod K. and Monica Singhania. Corporate Tax Planning and Business Tax Procedures. Taxmann Publications Pvt. Ltd., New Delhi.
2. Ahuja, Girish. and Ravi Gupta. Corporate Tax Planning and Management. Bharat Law House, Delhi.
3. Bajpai, Om Shanker. Search, Seizure and Survey. Taxmann Publications Pvt. Ltd., New Delhi.
4. Ahuja, Girish. and Gupta, Ravi Systematic Approach to Income Tax. Bharat Law House, Delhi.

Journals

1. Income Tax Reports, Company Law Institute of India Pvt. Ltd., Chennai.
2. Taxman, Taxmann Allied Services Pvt. Ltd., New Delhi.
3. Current Tax Reporter, Current Tax Reporter, Jodhpur.

Note: Latest edition of text books may be used.

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:

Q.1A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.1B	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.1B	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.2A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.2B	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.2B	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.3A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.3B	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. 3)	(16)
	OR	
Q.3B	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. 3)	(16)
Q.4A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.4B	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. 4)	(16)
	OR	
Q.4B	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. 4)	(16)

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DE 604 (3.1) : Business Research Methods Paper-I

1. **Objective:** The main objective of this subject is to provide the basics of business research
2. **Course duration:** 60 sessions, 4 sessions a week.

3. **Evaluation :**

Evaluation pattern	
End Semester	70%
Mid-Semester	20%
Projects, assignments, quizzes, class participation	10%

4. **Course Contents:**

Module No.	Modules/ Sub Modules	Session	Marks
1	Meaning of research; Scope of Research in Business; Reasons behind research, Types of research .Purpose of Research – Exploration, Description, Explanation. The research process, Basic approaches and terminologies used in research.	15	17
2	Types of Data, Unit of Analysis – Individual, Organization, Groups, and Data Series; Conception, Construct, Attributes, Variables ; Research Design: Understanding research design, quantitative and qualitative research.	15	17
3	An Overview; Problem Identification and Definition; Selection of Basic Research Methods-Field Study, Laboratory Study, Survey Method, Observational Method.	15	18
4	Measurement, Scaling, Instrument Designing and SamplingDefinition; Designing and writing items; Uni-dimensional and Multi- dimensional scales; Measurement Scales- Nominal, Ordinal, Interval, Ratio	15	18

5. **Teaching methodology:** Lectures, Discussing and Solving Cases and Practical Problems, Projects and Assignments
6. **Recommended Text Books & Suggested reference Books:**

1. Babbie, Earl R. The Practice of Social Research, Wadsworth 10th edition, 2007 publication
2. Chawla, Deepak and Neena Sondhi, Research Methodology: Concept and Cases, Vikas Publications
3. Levin, Rubin, Statistics for Management, Pearson 7th edition, 1998 publication
4. Bajpai, Navin, Business Research Methods, 2011, Pearson Publication
5. Sekaran, Uma, and Bougie, Roger, Research Methods for Business: A Skill Building Approach, Wiley 5th edition 2010 Publication
6. Webster, Allen L., Applied Statistics for Business and Economics: An Essential Approach, TMH, 3rd ed.
7. Mark, N.K. Saunders and Philips Lewis, Research Methods for Business Students, 5th ed., Pearson Publishers
8. Levine, David M., Krehbiel, Timothy C., Berenson, Mark L. and, P.K. Viswanathan, Business Statistics: A First Course, Pearson 4th edition, 2008 Publication
9. Cohen, J., Cohen, P.; West, S. G.; Aiken L. S. Applied Multiple Regression/Correlation Analysis For The Behavioral Sciences, Routledge, 3rd edition, 2003 publication
10. Zikmund, W.G., Business Research Methods, 6th edition, 2000, USA, South Western Thomson Learning
11. Emory, C. William, Business Research Methods, 3rd edition, 1985, Homewood, Richard D. Irwin

Note: Latest edition of text books may be used.

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:

Q.1A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.1B	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.1B	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.2A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.2B	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.2B	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.3A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.3B	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. 3)	(16)
	OR	
Q.3B	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. 3)	(16)
Q.4A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.4B	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. 4)	(16)
	OR	
Q.4B	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. 4)	(16)

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DE 604 (3.2): Business Research Methods Paper-II

1. **Objective:** The main objective of this subject is to provide the basics of business research
2. **Course duration:** 60 sessions, 4 sessions a week.
3. **Evaluation :**

Evaluation pattern	
End Semester	70%
Mid-Semester	20%
Projects, assignments, quizzes, class participation	10%

4. **Course Contents:**

Module No.	Modules/ Sub Modules	Session	Marks
1	Ratings and Ranking Scale, Thurstone, Likert and Semantic Differential scaling, Paired Comparison; Sampling –Steps, Types, Sample Size Decision; Secondary data sources.	15	17
2	What is hypothesis? Type-I Error and Type-II Error; Statistical Inference: Estimation for single and two Populations; Hypothesis Testing for Single Populations- Mean, Proportion and Variance; Hypothesis Testing for Two Populations- Mean, Proportion and Variance	15	17
3	Tests concerning means and proportions; ANOVA(only one way), Chi-square test, assumptions of Classical Normal Linear Regression	15	18
4	Parametric and nonparametric tests for univariate and bivariate data. Tests of association and other nonparametric tests. Research report writing.	15	18

5. **Teaching methodology:** Lectures, Discussing and Solving Cases and Practical Problems, Projects and Assignments
6. **Recommended Text Books & Suggested reference Books:**

1. Babbie, Earl R. The Practice of Social Research, Wadsworth 10th edition, 2007 publication
2. Chawla, Deepak and Neena Sondhi, Research Methodology: Concept and Cases, Vikas Publications
3. Levin, Rubin, Statistics for Management, Pearson 7th edition, 1998 publication
4. Bajpai, Navin, Business Research Methods, 2011, Pearson Publication
5. Sekaran, Uma, and Bougie, Roger, Research Methods for Business: A Skill Building Approach, Wiley 5th edition 2010 Publication

Note: Latest edition of text books may be used.

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:

Q.1A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.1B	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.1B	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.2A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.2B	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.2B	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.3A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.3B	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. 3)	(16)
OR		
Q.3B	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. 3)	(16)
Q.4A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.4B	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. 4)	(16)
OR		
Q.4B	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. 4)	(16)

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DE 604 (4.1): New Venture Planning-I

1. **Objective:** The curriculum aims at giving exposure to students regarding different aspects of setting up a new business. After completing the course student should be able to develop an understanding of the process of identifying various sources of new business ideas of products and services. The understanding of this paper will help them to examine, evaluate and approach different sources of finance, the nature of marketing effort required and to develop a comprehensive business plan.

2. **Course duration:** 60 sessions, 4 sessions a week.

3. **Evaluation :**

Evaluation pattern	
End Semester	70%
Mid-Semester	20%
Projects, assignments, quizzes, class participation	10%

4. **Course Contents:**

Module No.	Modules/ Sub Modules	Session	Marks
1	Opportunity identification. The search for new ideas. Source of innovative ideas. Techniques for generating ideas. Entrepreneurial imagination and creativity: The role of creative thinking. Developing your creativity. Impediments to creativity.	15	17
2	The pathways to New Ventures for Entrepreneurs, Creating New Ventures. Acquiring an established Venture: Advantages of acquiring an ongoing Venture. Examination of key issues.	15	17
3	Franchising: How a Franchise works. Franchise law. Evaluating the franchising opportunities	15	18
4	Intellectual Property Protection: Patents, Trademarks, and Copyrights. Requirements and Procedure for filing a Patent, Trademark, and Copyright	15	18

5. **Teaching methodology:** Lectures, Discussing and Solving Cases and Practical Problems, Projects and Assignments

6. **Recommended Text Books & Suggested reference Books:**

1. Kuratko, D.F., and T. V. Rao, *Entrepreneurship: A South-Asian Perspective*, Cengage Learning.

2. Robert, H. M., Manimala, M. Peters, and D. Shepherd, *Entrepreneurship*, Tata McGraw Hill, India.
3. Barringer, B. R., and R. D. Ireland, *Entrepreneurship: Successfully Launching New Ventures*, Pearson Education, India.
4. Allen, K.R., *Launching New Ventures: An Entrepreneurial Approach*, Cengage Learning.
5. Hishrich., Peters, *Entrepreneurship: Starting, Developing and Managing a New Enterprise*, Irwin.

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:

Q.1A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.1B	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.1B	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.2A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.2B	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.2B	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.3A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.3B	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. 3)	(16)
OR		
Q.3B	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. 3)	(16)
Q.4A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.4B	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. 4)	(16)
OR		
Q.4B	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. 4)	(16)

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DE 604 (4.2): New Venture Planning-II

1. **Objective:** The curriculum aims at giving exposure to students regarding different aspects of setting up a new business. After completing the course student should be able to develop an understanding of the process of identifying various sources of new business ideas of products and services. The understanding of this paper will help them to examine, evaluate and approach different sources of finance, the nature of marketing effort required and to develop a comprehensive business plan.

2. **Course duration:** 60 sessions, 4 sessions a week.

3. **Evaluation :**

Evaluation pattern	
End Semester	70%
Mid-Semester	20%
Projects, assignments, quizzes, class participation	10%

4. **Course Contents:**

Module No.	Modules/ Sub Modules	Session	Marks
1	Legal acts governing businesses in India. Identifying Form of Organisation: Sole Proprietorship, Partnership, Limited Liability Partnership and Company.	15	17
2	The Entrepreneur's Search for Capital. The Venture Capital Market. Criteria for evaluating New-Venture Proposals. Evaluating the Venture Capitalist. Financing stages. Alternate Sources of Financing for Indian Entrepreneurs. Bank Funding. Government Policy Packages. State Financial Corporations (SFCs). Business Incubators and Facilitators. Informal risk capital: Angel Investors.	15	17
3	Developing a Marketing Plan: Customer Analysis, Sales Analysis and Competition Analysis.	15	18
4	Business Plan: Concept. Pitfalls to Avoid in Business Plan. Benefits of a Business Plan. Developing a Well-Conceived Business Plan. Elements of a Business Plan: Executive Summary. Business Description. Marketing: Market Niche and Market Share. Research, Design and Development. Operations. Management. Finances. Critical-Risk. Harvest Strategy. Milestone Schedule.	15	18

	Suggested Case Studies: Case studies related to business or start ups in e-commerce, services,retailing, travel and hospitality.		
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5. **Teaching methodology:** Lectures, Discussing and Solving Cases and Practical Problems, Projects and Assignments

6. **Recommended Text Books & Suggested reference Books:**

- a. Kuratko, D.F., and T. V. Rao, *Entrepreneurship: A South-Asian Perspective*, Cengage Learning.
- b. Robert, H. M., Manimala, M. Peters, and D. Shepherd, *Entrepreneurship*, Tata McGraw Hill, India.
- c. Barringer, B. R., and R. D. Ireland, *Entrepreneurship: Successfully Launching New Ventures*, Pearson Education, India.
- d. Allen, K.R., *Launching New Ventures: An Entrepreneurial Approach*, Cengage Learning.
- e. Hishrich., Peters, *Entrepreneurship: Starting, Developing and Managing a New Enterprise*, Irwin.

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:

Q.1A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.1B	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.1B	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.2A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.2B	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.2B	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.3A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.3B	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. 3)	(16)
	OR	
Q.3B	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. 3)	(16)
Q.4A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.4B	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. 4)	(16)
	OR	
Q.4B	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. 4)	(16)

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DE604 (5.1): Financial Reporting and Analysis- I

1. **Objective:** To gain ability to understand, analyze and interpret the basic framework of financial reporting.
2. **Course duration:** 60 sessions, 4 sessions a week.
3. **Evaluation :**

Evaluation pattern	
End Semester	70%
Mid-Semester	20%
Projects, assignments, quizzes, class participation	10%

4. Course Contents:

Module No.	Modules/ Sub Modules	Session	Marks
1	Basics of Financial Reporting Meaning and Purpose of financial reporting, users of financial reporting, Conceptual framework for financial reporting.	15	17
2	Understanding Financial Statements Structure of Financial Statements: Introduction, statement of financial position (balance sheet), Statement of Earnings, (Income statement) and Statement of Cash Flows (Cash flow statement- AS-3)	15	17
3	Additional Disclosure Statements Need for Additional Statements, Auditor's Report, Director's Report and Corporate Governance Report, Electronic dissemination	15	18
4	Elements of Financial Statements Inventories, Receivables, Assets (Fixed Tangible, Intangible), Leases, Revenue, Income-Tax, Retained Earnings	15	18

4. **Teaching methodology:** Lectures, Discussing and Solving Cases and Practical Problems, Projects and Assignments

6. Recommended Text Books & Suggested reference Books:

1. Lal, Jawahar, *Corporate Financial Reporting: Theory & Practice*, Taxmann Applied Services, New Delhi.
2. Raiyani, J. R. and Lodha, G., *International Financial Reporting Standard (IFRS) and Indian Accounting Practices*, New Century Publications.
3. Singh, N. T. and Agarwal, P., *Corporate Financial Reporting in India*, Raj Publishing, Jaipur.
4. Hennie, V. G., *International Financial Reporting Standards: A practical guide*, Washington: World Bank.
5. Alexander, D., Britton, A. and A. Jorissen, *Global Financial Reporting and Analysis*, Cengage Learning, Indian edition.
6. Grewal, T.S., *Introduction to Accounting*, S. Chand and Co., 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:

Q.1A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.1B	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.1B	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.2A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.2B	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.2B	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.3A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.3B	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. 3)	(16)
OR		
Q.3B	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. 3)	(16)
Q.4A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.4B	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. 4)	(16)
OR		
Q.4B	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. 4)	(16)

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DE 604 (5.2): Financial Reporting and Analysis- II

1. **Objective:** To gain ability to understand, analyze and interpret the basic framework of financial reporting.
2. **Course duration:** 60 sessions, 4 sessions a week.
3. **Evaluation :**

Evaluation pattern	
End Semester	70%
Mid-Semester	20%
Projects, assignments, quizzes, class participation	10%

4. Course Contents:

Module No.	Modules/ Sub Modules	Session	Marks
1	Analysis & Interpretation of Financial Statements Ratio Analysis – Liquidity, Solvency, Activity & Profitability Analysis	15	17
2	Analysis & Interpretation of Financial Statements Comparative and Common Size Analysis (Vertical & Horizontal Analysis), Trend Analysis, Financial Statement Variation by Types of Industry	15	17
3	Expanded Analysis: Financial Ratios used in Annual Reports, Management's use of Analysis, Graphing Financial Information	15	18
4	Accounting Standards, IFRS, and INDAs- Basic Framework.	15	18

5. **Teaching methodology:** Lectures, Discussing and Solving Cases and Practical Problems, Projects and Assignments

6. Recommended Text Books & Suggested reference Books:

1. Lal, Jawahar, *Corporate Financial Reporting: Theory & Practice*, Taxmann Applied Services, New Delhi.
2. Raiyani, J. R. and Lodha, G., *International Financial Reporting Standard (IFRS) and Indian Accounting Practices*, New Century Publications.

3. Singh, N. T. and Agarwal, P., *Corporate Financial Reporting in India*, Raj Publishing, Jaipur.
4. Hennie, V. G., *International Financial Reporting Standards: A practical guide*, Washington: World Bank.
5. Alexander, D., Britton, A. and A. Jorissen, *Global Financial Reporting and Analysis*, Cengage Learning, Indian edition.
6. Grewal, T.S., *Introduction to Accounting*, S. Chand and Co., 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:

Q.1A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.1B	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.1B	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.2A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.2B	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.2B	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.3A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.3B	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. 3)	(16)
	OR	
Q.3B	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. 3)	(16)
Q.4A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.4B	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. 4)	(16)
	OR	
Q.4B	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. 4)	(16)

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DE604 (6.1): Compensation Management -1

1. **Objective:** The main objective of this subject is to enable the students to design and administer a compensation system that rewards employees fairly.
2. **Course duration:** 60 sessions, 4 sessions a week.
3. **Evaluation :**

Evaluation pattern	
End Semester	70%
Mid-Semester	20%
Projects, assignments, quizzes, class participation	10%

4. Course Contents:

Module No.	Modules/ Sub Modules	Session	Marks
1	Compensation Management - Concept, principles and practices; Consequences of pay dissatisfaction.	15	17
2	Foundations of Compensation - Performance evaluation, Job evaluation – Job grading and Job design; Theories of Compensation; Executive Compensation.	15	17
3	Compensation Strategy and Policy - Developing Strategic Compensation alternatives; Challenges of compensation design; broad bending; compensation policies in India.	15	18
4	Salary Structure - Basic Pay, D.A. Incentives Plans; Profit Sharing Schemes; Employee Stock Ownership; Fringe benefits & retirement benefits, provident fund, gratuity, pension.	15	18

5. **Teaching methodology:** Lectures, Discussing and Solving Cases and Practical Problems, Projects and Assignments
6. **Recommended Text Books & Suggested reference Books:**

1. Armstrong, M. & Hellen Murlis. Reward Management. A handbook of Remuneration Strategy.
 2. Dwivedi, R.S. Managing Human Resources; Personnel Management in the Indian Enterprises. Galgotia Publishing Co.
 3. Venkataratnam, C.S., & B. K. Srivastava. Personnel Management and Human Resources. Tata McGraw Hill.
 4. Thomas, J. Bergman, V.G. Scarpello and F.S. Hills. Compensation Decision Making. Dryden Press.
 5. Dunn, J.D. and F. M. Rachal. Wage and Salary Administration: Total Compensation System. McGraw Hill, New York., George, T. Milkovich and J.M. Newman. Compensation. Irwin.
- Note: Latest edition of text book may be used.**

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:

Q.1A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.1B	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.1B	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.2A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.2B	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.2B	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.3A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.3B	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. 3)	(16)
	OR	
Q.3B	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. 3)	(16)
Q.4A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.4B	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. 4)	(16)
	OR	
Q.4B	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. 4)	(16)

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DE 604 (6.2) : Compensation Management -II

1. **Objective:** The main objective of this subject is to enable the students to design and administer a compensation system that rewards employees fairly.

2. **Course duration:** 60 sessions, 4 sessions a week.

3. **Evaluation :**

Evaluation pattern	
End Semester	70%
Mid-Semester	20%
Projects, assignments, quizzes, class participation	10%

4. **Course Contents:**

Module No.	Modules/ Sub Modules	Session	Marks
1	International Compensation Management: Components of International Compensation package; approaches to international compensation.	15	17
2	Compensation Laws - Payment of Wages Act, Minimum Wages Act., Bonus Act., Payment of Gratuity Act., Employees State Insurance Act., and Workmen’s Compensation Act.	15	17
3	Compensation Laws - Employees State Insurance Act., and Workmen’s Compensation Act.	15	18
4	Compensation Laws – Maternity Benefits Act, 1981, Unorganised sector worker’s social security Act, 2008: Mediclaim policies and their salient features.	15	18

5. **Teaching methodology:** Lectures, Discussing and Solving Cases and Practical Problems, Projects and Assignments

6. **Recommended Text Books & Suggested reference Books:**

1. Armstrong, M. & Hellen Murlis. Reward Management. A handbook of Remuneration Strategy.
2. Dwivedi, R.S. Managing Human Resources; Personnel Management in the Indian Enterprises. Galgotia Publishing Co.
3. Venkataratnam, C.S., & B. K. Srivastava. Personnel Management and Human Resources. Tata McGraw Hill.

4.Thomas, J. Bergman, V.G. Scarpillo and F.S. Hills. Compensation Decision Making. Dryden Press.

Note: Latest edition of text book may be used.

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:

Q.1A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.1B	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.1B	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.2A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.2B	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.2B	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.3A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.3B	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. 3)	(16)
	OR	
Q.3B	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. 3)	(16)
Q.4A	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q.4B	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. 4)	(16)
	OR	
Q.4B	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. 4)	(16)

