



**Krantiguru Shyamji Krishna Verma**

# **Kachchh University**

**Mundra Road, Bhuj - Kachchh**

## **MASTER OF COMMERCE**

**Semester Course of Studies**

### **(Revised) New Course under CBCS**

**K.S.K.V. KACHCHH UNIVERSITY - BHUJ**

**KACHCHH - 370 001.**

**W.E.F. June - 2023**





Krantiguru Shyamji Krishna Verma

# Kachchh University

Mundra Road, Bhuj - Kachchh

(Revised Syllabus for M.Com.- w.e.f. June- 2023)

## M.Com. Program Structure

M.Com. Programme is divided into two parts as under. Each Part will consist of two Semesters:

		Semester	Semester
Part – I	First Year	Semester – I	Semester – II
Part – II	Second Year	Semester – III	Semester – IV

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

Papers		Marks		Total Marks	Contact Hrs/ Week	Credit	
		External Ass.	Internal Ass.				
<b>Semester – I (W.E.F. June 2023)</b>							
Paper CC701	: Financial Management	70	30	100	4	4	
Paper CC702	: Business Economics	70	30	100	4	4	
Paper CC703	: Business Research Methods	70	30	100	4	4	
Paper CC704 A	: Financial Markets	70	30	100	4	4	
Paper CC704 B	: Marketing Management						
		} any one					
Paper CC705	: Accounting For Managers	70	30	100	4	4	
		<b>Total :</b>	<b>350</b>	<b>150</b>	<b>500</b>	<b>20</b>	<b>20</b>
<b>Semester –II (W.E.F. Jan 2024)</b>							
Paper CC801	: Business Environment	70	30	100	4	4	
Paper CC802	: Strategic Management	70	30	100	4	4	
Paper CC803A	: Management Control Systems	70	30	100	4	4	
Paper CC803B	: Financial Services						
		} any one					
Paper E804	: Elective (Paper –I)	70	30	100	4	4	
Paper E805	: Elective (Paper –II)	70	30	100	4	4	
		<b>Total :</b>	<b>350</b>	<b>150</b>	<b>500</b>	<b>20</b>	<b>20</b>
<b>Semester –III (W.E.F. June 2024)</b>							
Paper CC901	: Investment Management	70	30	100	4	4	
Paper CC902	: Tax Planning And Management	70	30	100	4	4	
Paper E903	: Elective (Paper –III)	70	30	100	4	4	
Paper E904	: Elective (Paper –IV)	70	30	100	4	4	
Paper E905	: Elective (Paper –V)	70	30	100	4	4	
		<b>Total :</b>	<b>350</b>	<b>150</b>	<b>500</b>	<b>20</b>	<b>20</b>
<b>Semester –IV(W.E.F. Jan 2025)</b>							
Paper CC1001	: Operational Research	70	30	100	4	4	
Paper CC1002	: Risk Management	70	30	100	4	4	
Paper E1003	: Elective (Paper –VI)	70	30	100	4	4	
Paper E1004	: Elective (Paper –VII)	70	30	100	4	4	
Paper E1005	: Elective (Paper –VIII)	70	30	100	4	4	
		<b>Total :</b>	<b>350</b>	<b>150</b>	<b>500</b>	<b>20</b>	<b>20</b>
		<b>Grand Total</b>	<b>1400</b>	<b>600</b>	<b>2000</b>	<b>80</b>	<b>80</b>

## Core Groups : (Compulsory Papers)

### Semester – I

Paper Code No.		Paper Name
Paper CC701	:	Financial Management
Paper CC702	:	Business Economics
Paper CC703	:	Business Research Methods
Paper CC704 A	:	Financial Markets
		OR
Paper CC704 A	:	Marketing Management
		} Select any One
Paper CC705	:	Accounting For Managers

### Semester - II

Paper Code No.		Paper Name
Paper CC801	:	Business Environment
Paper CC802	:	Strategic Management
Paper CC803 A	:	Management Control Systems
		OR
Paper CC803 B	:	Financial Services
		} Select any One

### Semester - III

Paper Code No.		Paper Name
Paper CC901	:	Investment Management
Paper CC902	:	Tax Planning And Management

### Semester – IV

Paper Code No.		Paper Name
Paper CC1001	:	Operational Research
Paper CC1002	:	Risk Management

## Elective Groups:

Any one group from the available electives to be selected at the commencement of M.Com.

### List of Elective Groups

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

- **Group A: Advanced Accounting And Auditing**
- **Group B: Marketing And Finance**
- **Group C: Statistics And Finance**
- **Group D: International Business And Banking**
- **Group E: Accounting And Finance**

## Group A: Advanced Accounting And Auditing:

### Semester-II

Paper Code No.		Paper Name
Paper EA804	:	Financial Accounting and Auditing – 1
Paper EA805	:	Cost Accounting – 1

### Semester-III

Paper Code No.		Paper Name
Paper EA903	:	Cost Accounting – 2
Paper EA904	:	Financial Accounting and Auditing -2
Paper EA905	:	Corporate Financial Reporting

### Semester-IV

Paper Code No.		Paper Name
Paper EA1003	:	Management Accounting - 1
Paper EA1004	:	Management Accounting - 2
Paper EA1005	:	International Accounting

## Group B: Marketing and Finance:

### Semester-II

Paper Code No.		Paper Name
Paper EB804	:	Consumer Behavior
Paper EB805	:	Marketing Research

### Semester-III

Paper Code No.		Paper Name
Paper EB903	:	International Finance
Paper EB904	:	Corporate Governance and Business Ethics
Paper EB905	:	Corporate Financial Reporting

### Semester-IV

Paper Code No.		Paper Name
Paper EB1003	:	Service Marketing
Paper EB1004	:	Strategic Financial Management
Paper EB1005	:	International Marketing

## **Group C: Statistics And Finance :**

### **Semester-II**

<b>Paper Code No.</b>		<b>Paper Name</b>
Paper EC804	:	<b>Probability Theory and Probability Distributions</b>
Paper EC805	:	<b>Statistical Inference</b>

### **Semester-III**

<b>Paper Code No.</b>		<b>Paper Name</b>
Paper EC903	:	<b>International Finance</b>
Paper EC904	:	<b>Corporate Governance and Business Ethics</b>
Paper EC905	:	<b>Corporate Financial Reporting</b>

### **Semester-IV**

<b>Paper Code No.</b>		<b>Paper Name</b>
Paper EC1003	:	<b>Applied Econometrics</b>
Paper EC1004	:	<b>Strategic Financial Management</b>
Paper EC1005	:	<b>Applied Multivariate Techniques</b>

## **Group D: International Business And Banking:**

### **Semester-II**

<b>Paper Code No.</b>		<b>Paper Name</b>
Paper ED804	:	<b>International Economy and Policy</b>
Paper ED805	:	<b>Domestic Banking</b>

### **Semester-III**

<b>Paper Code No.</b>		<b>Paper Name</b>
Paper ED903	:	<b>International Finance</b>
Paper ED904	:	<b>Exim &amp; Logistics Management</b>
Paper ED905	:	<b>International Business Procedures</b>

### **Semester-IV**

<b>Paper Code No.</b>		<b>Paper Name</b>
Paper ED1003	:	<b>International Banking</b>
Paper ED1004	:	<b>Bank Management</b>
Paper ED1005	:	<b>International Accounting</b>

## **Group E: Accounting And Finance :**

### **Semester-II**


<b>Paper Code No.</b>		<b>Paper Name</b>
Paper EE804	:	<b>Financial Accounting and Auditing – 1</b>
Paper EE805	:	<b>Cost Accounting – 1</b>

### **Semester-III**

<b>Paper Code No.</b>		<b>Paper Name</b>
Paper EE903	:	<b>International Finance</b>
Paper EE904	:	<b>Financial Accounting and Auditing -2</b>
Paper EE905	:	<b>Corporate Financial Reporting</b>

### **Semester-IV**

<b>Paper Code No.</b>		<b>Paper Name</b>
Paper EE1003	:	<b>Management Accounting - 1</b>
Paper EE1004	:	<b>Strategic Financial Management</b>
Paper EE1005	:	<b>International Accounting</b>

	<b>K.S.K.V. Kachchh University</b> <b>Master of Commerce</b> <b>Semester-I</b>
	<b><u>CC701 : Financial Management</u></b>

**Objective:**

The objective of the financial management is to enable the students to get the insight of the scope and objective of financial management, knowledge of time value of money, techniques of capital budgeting and various aspects of long term finance.

**Course Contents :**

Module No.	Modules/ Sub Modules
1	<b>Financial Management Overview:</b> (a) Evolution (b) Objectives/Goals (c) Functions and Scope (d) Emerging Role of the Financial Manager
2	<b>Valuation Concepts in Financial Decisions:</b> (a) Time Value of Money – Compound Value, Future Values, Present Value. (b) Risk and Returns – Theory, Evidence and Application. (c) Valuation of Securities
3	<b>Investment Decisions:</b> <b>Long Term Investment:</b> Techniques of Capital Budgeting <b>Short Term Investment:</b> Working Capital Management
4	<b>Financing and Dividend Decisions:</b> (a) Cost of Capital, Analysis Of Leverages, Capital Structure Theories (b) Classification of Dividend Policies, Dividend Theories (c) Long Term Sources of finance

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

1.	Prasanna Chandra; Financial Management: Theory and Practice; Tata McGraw Hill.
2.	Pandey; I.M.; Financial Management; Vikas Publications
3.	Van Home and Wachowicz; Fundamentals of Financial Management; Practice Hall Publications
4.	Brearely and Myers; Principles of Corporate Finance, Tata McGrawHill.
5.	Bhabatosh Banerjee; Fundamentals of Financial Management; PHI Learning Pvt.Ltd.
6.	Paresh Shah; Financial Management; Biztantra.
7.	Ravi M.Kishore; Financial Management; Taxmann’s Publication.

**Structure of Course Examination**

The external evaluation pattern would be based on the written examination taken at the end of the semester. The format includes subjective, objective and applications questions



so the test of students can be done on parameters like conceptual knowledge, its application in actual sense, his or her memory and presence of mind. The structure is as under:


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

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

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

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

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

	<b>K.S.K.V. Kachchh University</b> <b>Master of Commerce</b> <b>Semester-I</b>
	<u><b>CC702 : Business Economics</b></u>

**Course Contents :**

Module No.	Modules/ Sub Modules
1	Nature and Scope of Business Economics Meaning and scope of business economics, Objectives of business firms, Basic Problems of an Economy and Role of Price Mechanism; measuring the value of Economic Activity: GDP and its components, Income – Expenditure and the Circular Flow, Stocks and Flows.
2	Demand Analysis and Consumer Behaviour Demand and Law of Demand, Consumer's Behaviour: Cardinal Utility Theory; Indifference Curve Analysis of Demand; Consumer Surplus; Elasticity of Demand; Demand Forecasting; Concepts of Cost; Production Analysis: Factors of Production; Theory of Production: Returns to a Variable Factor; Law of Variable Proportions: Law of Returns to Scale, Theory of cost: Short-run and long-run cost curves.
3	Market Structures & Price Determination Market Structures and Concepts of Revenue; Price determination under different market forms: Perfect competition; Monopolistic competition; Oligopoly- Price leadership model; Monopoly; Price discrimination.
4	Pricing Strategies Pricing strategies: Price skimming; Price penetration; Peak load pricing; Pricing Practices: Full-Cost (Mark-Up) Pricing, Multi-Product Pricing and Marginal Cost Pricing.

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

1.	Managerial Economics, Geetika, Piyali Ghosh, Puraba Roy Choudhary; Mc Graw Hill Publications
2	Macro Economics, N. Gregory Mankiw, Worth Publishers
3	Managerial Economics, H. Craig Petersen W. Cris Lewis Sudhir K. Jain, Pearson Education
4	Business Economics, H.L. Ahuja; S. Chand Publications

**Structure of Course Examination**

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

<b>PART –A (For Regular and External Students)</b>		
Q-1(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts,	(15)

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

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

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

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

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



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

**CC703 : Business Research Methods**

**Objective:**

To enable the students to get the overview of Business research, data collection and description, techniques of data analysis and business forecasting

**Course Contents :**

Module No.	Modules/ Sub Modules
<b>1</b>	<p><b>Introduction to Research:</b></p> <p>Managerial Decision Making and Business Research, Nature and Scope of Business Research, Meaning and types of Research: Basic Research, Pure Research, Applied Research, Modern Scientific approach to Research, Research in Business, Research process, Structuring a Research proposal, Designing a research study: Exploratory, Descriptive and Causal Research Designs, Criteria of Good Research, Scope of a Research Study, Structuring a Research Proposal, Evaluations of Research study, Research Design: Sampling Design, Survey Design, Statistical design, Operational Design, Qualitative Vs. Quantitative Research, Research Report Writing Criteria for evaluation of a Research study.</p>
<b>2</b>	<p><b>Data Collection and Description:</b></p> <p>Data Vs. Information , Types of Data : Primary Vs. Secondary Data , Time series Vs. Cross sectional Data , Panel Data , Sources of secondary data , Methods of Primary data collection , Editing Coding , Identifying missing observations and outliers , Classification and Tabulation of data , Concepts of a frequency distributions for a discrete and continuous random variable, Data representation : Bar Charts , Pie Charts , Histogram and Ogives, Observation studies , Survey Method , Data Mining Process , Population Vs. Sample Study , Features of a Good sample, Determination of sample size , Sampling and Non-sampling errors, Lipstein's Nine Rules for minimizing non-sampling errors, Validity , Optimization, Persistence of Small Numbers, Law of Statistical Regularity, Principle of inertia of Large Numbers, Precision, Sampling Frame , Sampling Fraction, Probability sampling methods : SRSWR , SRSWOR, Systematic sampling, Proportionate and disproportionate stratified sampling, Cluster sampling, Area Sampling , Two stage sampling , Multistage sampling , PPS Sampling , Sequential Sampling, Non-probability sampling methods: Conveyance Sampling , Purposive sampling , Statistical judgment, Quota Sampling, Snowball sampling (Only description of the methods and their applications to practical situations), Assessment and control of errors in sample surveys, Pilot Survey, Stages in large scale sampling survey.</p>
<b>3</b>	<p><b>Techniques of Data Analysis:</b></p> <p>Overview of probability theory, Concept of a Frequency distribution and a probability distribution, Characterizing a frequency distribution and a probability distribution : Concept of Raw and Central Moments, Basic concepts and applications of the measures of Central Tendency, Dispersion, Skewness and Kurtosis, Measures of Association : Bivariate correlation analysis , Rank Correlation, Probable Error of</p>

	Correlation Coefficient, Simple Linear Regression, Concept of Coefficient of Determination and its interpretation, Measures of Association for Nominal and Ordinal data. <b>Basics of Statistical Inference:</b> Meaning of Statistical Inference, Parameter and Statistic, Concepts of Point and Interval estimation, Confidence level, Confidence Interval, Level of significance, Statistical Testing of Hypothesis, Power of the test, Type-I and Type- II Errors, Null and Alternate Hypotheses, One Tailed and Two tailed tests, Properties of Normal distribution and their applications in hypothesis testing, Large and Small sample tests
4	<b>Business Forecasting:</b> Need of Forecasting, History of Forecasting, Types of Forecasts, Forecasting Process, Time-Series Forecasting : Components and models of time series, Methods of determination of Long-term trend : Method of Moving Averages, Simple Exponential Smoothing and Linear Least Squares Trend, Holt's and Winter's exponential Smoothing methods, Forecasting with multiple predictor variables : Multiple Regression model, Interpretation of Computer Output for Multiple Regression Analysis, Co-efficient of Determination and its interpretation, Measuring forecasting error, Choice of an appropriate forecasting technique.
	Note: Case studies on all of the above units indicating practical applications of the topics concerned must be included as a teaching pedagogy

### Recommended Text Books & Suggested reference Books :

1.	Donald Cooper & Pamela Schindler: "Business Research Methods" Tata McGraw Hill (9th Edition)
2.	Sharon Lohr: "Sampling: Design and Analysis" Duxbury Press
3.	Cochran W.G.: "Sampling Techniques" Wiley Eastern
4.	Pulak Chakravarty: "Quantitative Techniques for Management and Economics" Himalaya Publishing House
5.	Levin & Rubin: "Statistics for Management" Pearson Education
6.	Hankey, Wichern & Reitsch: "Business Forecasting" Pearson Education
7.	Moshe Ben-horin and Levy: "Statistics- Decision and Applications" Addison Wesley
8.	Srivastav, Shenoy and Sharma: "Quantitative Techniques for Managerial Decisions" Wiley Eastern
9.	Bernard Ostle and Mensing R. W.: "Statistics in Research" Ith IOWA State University Press
10	Sachadeva J.K.: "Business Research Methodology" Himalaya Publication

### Structure of Course Examination

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


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

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

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

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

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

	<b>K.S.K.V. Kachchh University</b> <b>Master of Commerce</b> <b>Semester-I</b>
	<b><u>CC – 704 A : Financial Markets</u></b>

**Objective:**

To enable the students to get the overview of Financial markets, money market, capital market and secondary capital market.

**Course Contents :**

Module No.	Modules/ Sub Modules
1	<b>Financial Markets: An Introduction</b>  Meaning, Nature and Role of Financial System; Financial Markets as a component of Financial System; Financial system and Economic Growth; Financial System Designs: Bank - based and Market-based.
2	<b>Money Market:</b>  Meaning, Characteristics and Functions of Money Market; Role of the Reserve Bank in the Money Market; Intermediaries in the Money Market; Development of Money Market in India; Money Market Instruments: Treasury Bills, Commercial Paper; Certificate of Deposit; Commercial Bills; Collateralized Borrowing and Lending Obligation; Call Money Market and Term Money Market.
3	<b>Capital Market:</b>  Meaning, Functions and Types of Capital Market; Reforms in the Capital market; Intermediaries; Issue Mechanisms; Types of Primary Issues: Public, Rights and Private Placement; Resource Mobilization from International Capital Markets: ADRs, GDRs and ECBs; Primary Market Scenario in India; Debt Market: Private Corporate. Role of SEBI in the Capital Market.
4	<b>Secondary Capital Market:</b>  Functions of the Secondary Market; Post Reforms Stock Market Scenario; Organization, Management and Membership of Stock Exchanges; Listing of Securities; Trading Arrangements; Stock Market Index; Stock Exchanges in India.

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

1.	Bharati V. Pathak, "Indian Financial System", Pearson Education, 3 <sup>rd</sup> Edition
2.	M.Y.Khan, "Indian Financial System", Mc Graw Hill, 6 <sup>th</sup> Edition.
3.	Machiraju, H.R., "Indian Financial System", Economic Times.

**Structure of Course Examination**

The external evaluation pattern would be based on the written examination taken at the end of the semester. The format includes subjective, objective and applications questions

so the test of students can be done on parameters like conceptual knowledge, its application in actual sense, his or her memory and presence of mind. The structure is as under:

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

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

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

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

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



	<b>K.S.K.V. Kachchh University</b> <b>Master of Commerce</b> <b>Semester-I</b>
	<b><u>CC704 B : Marketing Management</u></b>

**Objective:**

To enable the students to development understanding of marketing management in Indian context. The syllabus gives the overview of customer satisfaction, market segmentation, marketing communication mix and managing services.

**Course Contents :**

Module No.	Modules/ Sub Modules
<b>1</b>	<b>Understanding Marketing Management:</b>  Marketing Tasks and Concepts, Company Orientation toward the Market place; Company and Marketing Responses and Adjustments; Marketing Process; Customer Value; Customer Satisfaction, Attracting and Retaining Customers, Marketing Plan.
<b>2</b>	<b>Analyzing Consumers and Competition:</b>  Consumer Behavior, Factors influencing Consumer Behavior, Buying Decision Process; Identifying and Analyzing Competitors, Marketing Research; Steps in Marketing Research Process; Market Segmentation and Positioning.
<b>3</b>	<b>Marketing Mix Elements:</b>  Managing Product Lines and Brands; Managing the new product development process; Consumer Adoption Process; Channel Management Decisions; Pricing Strategies; Developing Effective Communication, Deciding on the Marketing Communication Mix.
<b>4</b>	<b>Managing Services and Deciding Global Market Offerings:</b> Nature of Services; Marketing Strategies for service firms; Managing Product Support Services, Deciding whether to go abroad, How to enter.

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

1.	Philip Kotler, “Marketing Management”, Pearson Education.
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**Structure of Course Examination**

The external evaluation pattern would be based on the written examination taken at the end of the semester. The format includes subjective, objective and applications questions

so the test of students can be done on parameters like conceptual knowledge, its application in actual sense, his or her memory and presence of mind. The structure is as under:


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

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

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

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

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

	<b>K.S.K.V. Kachchh University</b> <b>Master of Commerce</b> <b>Semester-I</b>
	<u><b>CC - 705 : Accounting For Managers</b></u>

**Objective:**

To enable the students to get the overview of accounting, financial statements analysis, emerging dimensions in accounting and cost analysis for decision making.

**Course Contents :**

Module No.	Modules/ Sub Modules
1	<b>Accounting – An Overview:</b> (a) Nature and Objectives of Corporate Financial Statements (b) Uses and Users of Accounting Information (c) Legal requirements -Form & Content(Schedule-VI) (d) Accounting Standards (Indian and International) and IFRS
2	<b>Financial Statements Analysis:</b> (a) Ratio Analysis (b) Cash Flow Analysis (AS-3)
3	<b>Emerging Dimensions in Accounting</b> (a) Inflation Accounting (b) Human Resource Accounting (c) Value Added Accounting (d) Social Accounting (e) Environment Accounting
4	<b>Cost Analysis for Decision Making:</b> (a) Various Concepts of Cost and Cost Classification (b) Budgeting and Budgetary Control and ZBB. (c) Break Even and Cost-Volume-Profit Analysis

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

1.	T.P.Ghosh, “Accounting and Finance for Managers”,Taxmann’s Publication.
2.	J.Made Gowda, “Accounting for Managers”, Himalaya Publishing House
3.	T.P.Ghosh, “Accounting for Managers”, Taxmann’s Publication.
4.	Ahish K Bhattacharyya, “Financial Accounting for Business Managers”, PHI Pvt. Ltd.

**Structure of Course Examination**

The external evaluation pattern would be based on the written examination taken at the end of the semester. The format includes subjective, objective and applications questions

so the test of students can be done on parameters like conceptual knowledge, its application in actual sense, his or her memory and presence of mind. The structure is as under:


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

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

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

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

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

	<b>K.S.K.V. Kachchh University</b> <b>Master of Commerce</b> <b>Semester-II</b>
	<u><b>CC - 801 : Business Environment</b></u>

**Course Contents :**

Module No.	Modules/ Sub Modules
1	Types of Environment, Competitive structure of Industries, Competitor and Environmental Analysis, Classification of Business and Industries, Characteristics and Goals of Business, Techniques for environmental analysis, Steps in / Approaches to Environmental Analysis, Types and techniques for environmental forecasting, Benefits/ Importance and limitations of environmental analysis and forecasting.
2	Economic Environment: Nature of the economy, Structure of the economy, Economic policies and conditions. Political and Government Environment: Functions of state, Economic rules of government, Government and Legal environment, Constitutional Environment. Natural And Technological Environment: Nature, Innovation, Technological Leadership and Followership, Technology and Competitive Advantage, Sources of technological dynamics, Impact of Technology on Globalization, IT and Marketing, Transfer of Technology. Demographic Environment: Population size, Falling birth rate and changing age structure, Migration and ethnic aspects. Societal Environment: Business and Society, Objectives and Importance of Business, Business and Culture, Religion, Language, Culture and Organizational Behaviour, Technological Development and social Change. Social Responsibility of Business: Classical and Contemporary views, Factors affecting social orientation, arguments for and against social involvement, Social Audit, Companies act 2013 and CSR. Consumer Rights, Consumerism and Consumer Protection
3	Indian Company Law: Brief History, Companies act 2013, Objectives of the companies act, Classification of companies, Incorporation of company, Management and Administration, Revival and Rehabilitation of sick companies, Winding of companies Industrial Relations: Industrial Disputes: Causes and Preventive steps, Tripartite machinery, Settlement of disputes. Workers Participation in Management: Meaning, Objectives, Problems and Limitations, Forms of Participation. Quality Circles: Origin and development, Meaning, Nature, structure, objectives, process of Quality Circles, Conditions for success of Quality Circles, Reasons for failure of Quality circles.
4	International Business Environment: (a) Nature, importance and scope, framework for analysing international business environment – geographical, economic, socio-cultural, political and legal environment. (b) Modes of international business – trade, contract, foreign investment, collaborations, joint ventures, and others. (c) Trade policies – free trade, protection and economic cooperation (d) New international economic order.  Economic environment of International business:(a) World economic unions– EU, NAFTA, ASEAN, SAARC, SAPTA (b) Trade regulating bodies – WTO, UNCTAD, ILO, BIS (c) Technology transfers

### Recommended Text Books & Suggested reference Books :

1.	Francis Cherunilam; Business Environment Text and Cases; Revised Edition; Himalaya Publishing House.
2.	A.C. Fernando; Business Environment; Pearson Publication.
3.	The business environment; Ian Worthington, Chris Britton; Financial Times Prentice all

### Structure of Course Examination

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

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


Q-5	Any Two questions out of four which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks each (Unit No. 1 to Unit No. 4)	(30)
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**Note.1. For Regular Students:**

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

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

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

	<b>K.S.K.V. Kachchh University</b> <b>Master of Commerce</b> <b>Semester-II</b>
	<u><b>CC - 802 : Strategic Management</b></u>

**Objective:**

To enable the students to develop on understanding of business policy and Strategic Management

**Course Contents:**

Module No.	Modules/ Sub Modules
<b>1</b>	<b>Introduction to Strategic Management:</b> Evolution of strategic management and business policy; Understanding strategy; Strategic Decision Making; Elements in Strategic Management Process; Strategic Intent; Vision; Mission; Business Definition; Goals and Objectives.
<b>2</b>	<b>Strategy Formulation:</b> <u>Environmental Appraisal:</u> Concept of Environment; Environmental Sectors; Environmental Scanning; Appraising the Environment. <u>Organizational Appraisal:</u> Dynamics of Internal Environment; Organization Capability Factors; Considerations in Organizational Appraisal; Methods and techniques used for organizational appraisal, Structuring Organizational Appraisal. <u>Corporate Level Strategies:</u> Concentration, Integration, Diversification, Stability, Retrenchment and Restructuring. <u>Business Level Strategies:</u> Generic Business Strategies.
<b>3</b>	<b>Strategic Analysis and Choice:</b> Process of Strategic Choice, Strategic Analysis: Subjective Factors in Strategic Choice, Contingency Strategies, Strategic Plan.
<b>4</b>	<b>Strategy Implementation and control:</b> Nature and Barrier to Strategy Implementation, Model of Strategy Implementation; Structural Implementation: Structural Considerations, Types of Organizational Structures, Organizational Design and Change. Functional and Operational Implementation; Functional Strategies and Functional Plans and Policies. Strategic Control, Operational Control.

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

1.	Azhar Kazmi, "Strategic Management and Business Policy"; Mc-Graw-Hill Companies, Third Edition.
2.	Thompson and Stickland; "Strategic Management"; Mc-Graw-Hall Companies.
3.	Fred R. David; "Strategic Management; Concept and Cases;" Pearson Education.
4.	Gerry Johnson and Kiran Scholes; "Exploring Corporate Strategy: Text and Cases"; PHI.



## Structure of Course Examination

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


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

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

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

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

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

	<b>K.S.K.V. Kachchh University</b> <b>Master of Commerce</b> <b>Semester-II</b>
	<u><b>CC 803 A: Management Control Systems</b></u>

**Objective:**

The main objective of this course is to get an overview of management control systems, designing the control process and managerial controls, key success variables and control of multinational organization.

**Course Contents:**

Module	Modules/ Sub Modules
<b>1</b>	<b>Introduction to Management Control:</b> Systems: Nature of Management Control -Purpose of Management Control Systems - The Organizational Context of Managerial Control Systems - Adaptive Control Systems - The Formal Systems - The Informal Systems - The Subsystems and the Components of Control Systems - Formal Control Process - Informal Control Processes.
<b>2</b>	<b>Designing the Control Process and Managerial Controls:</b> Introduction - Attributes of Systems - The Cybernetic Paradigm of Control - Designing Management Controls -The Control Process Hierarchy Communication Structures in Support of the Control Process - Impact of Information Technology on Control Systems.
<b>3</b>	<b>(A) Key Success Variables and Measures of Performance:</b> Identification of Key Success Variables - Key Success Variables and the Control Paradigm- Dynamics of the Control Process -Performance Indicators. <b>(B) Design, Style and Culture of Control Systems:</b> Managerial Styles and the Design of Control Systems - Corporate Culture and the Design of Control Systems – Establish in; Customer-Focused Total Quality Culture.
<b>4</b>	<b>(A) Control of Multinational Operations:</b> Control Issues in the Multinational Corporation – Central Role of Strategy in Control Systems Design for Foreign Operations – Analysis of Foreign Investment Projects by MNCs – Control Systems for Foreign Affiliates – Transfer Pricing for Affiliates of a MNC – Budgeting for Foreign Affiliates of MNC. <b>(B) Control of Non – Profit Institutions:</b> Introduction – Growth Dynamics of Key Non Profits – The Mission of Non-Profits – Key Success Factors – Performance Measures – Management Style and Culture – Formal Control Process – Rewards – Communication Systems– Informal Controls. <b>(C) Control of Service Organizations:</b> Introduction – Implications for Management Control – financial Institutions – Professional Organizations – Human Resource Accounting.

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

1.	Joseph A Maciariello & Calvin J. Kirby; “Management Control Systems: Using Adaptive Systems to Attain Control, 2e”, Prentice – Hall India.
2.	Robert N. Anthony & John Deardon; “Management Control Systems: Tax and Cases”, Irwin Inc.
3.	Subhash Sharma; “Management Control Systems: Tax and Cases”, Tata McGraw Hill.
4.	Gopal Madan; “Control systems: Principles and Design”, Prentice Hall, India.
5.	ICFAI Center for Management Research; “Management Control Systems”.

**Structure of Course Examination**

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


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

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

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

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

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

	<b>K.S.K.V. Kachchh University</b> <b>Master of Commerce</b> <b>Semester-II</b>
	<u><b>CC – 803 B : Financial Services</b></u>

**Objective:**

To enable the students to get the overview of financial services, investment banking, mutual funds, banking and non-banking services,

**Course Contents :**

Module No.	Modules/ Sub Modules
<b>1</b>	<b>Financial Services:</b> Meaning and need for financial services; Financial Services as a component of financial system; Depositories and Custodians; Credit Rating; Factoring and Forfeiting.
<b>2</b>	<b>Investment Banking:</b> <u>Investment Banks:</u> Functions and Types of Investment Banks; Investment Banking Services; Merchant Banking Services.  <u>Housing Finance:</u> Role of Housing and Housing Finance in the Economy; Policy initiatives and measures to develop housing finance in India; Housing Finance Institutions in India; Types of Housing Loans; Marketing Strategies of housing finance institutions; Role of National Housing Bank; Reverse Mortgage Loan.
<b>3</b>	<b>Banking and Non-Banking Services:</b> Importance and Functions of Banks; Development of Banking in India; Scheduled Commercial Banks; Mobilization, Lending and Investment of Funds by Banks; Reforms in the banking system; Micro Finance and Financial Inclusion< Origin and development of insurance, types of insurance, General health and life.
<b>4</b>	<b>Mutual Funds:</b> Meaning, Concepts of Mutual Funds; Growth of mutual fund Industry in India; Organization of a mutual fund; Types of mutual funds schemes; Role of Intermediaries and marketing of mutual funds; Methods of investing in a mutual fund scheme; Tax implications for mutual fund investors

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

<b>1.</b>	Bharati V. Pathak, “Indian Financial System” 3 <sup>rd</sup> Edition, Pearson Education.
<b>2.</b>	Indian Financial System: M.Y.Khan, Sixth Edition, Mc Graw Hill.
<b>3.</b>	Financial Markets & Institutions: L.M.Bhole

**Structure of Course Examination**

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


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

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

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

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

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

	<b>K.S.K.V. Kachchh University</b> <b>Master of Commerce</b> <b>Semester-II</b>
	<u><b>EA/EE 804: Financial Accounting and Auditing– 1</b></u>

**Objective:**

The main objective of this course is to understand the Indian accounting standards, preparation and audit of financial statements, accounts of packages and containers and accounting for special transactions.

**Course Contents:**

Module No.	Modules/ Sub Modules
1	<b>Indian Accounting Standards:</b> <u>As 2</u> Inventory Valuation; <u>As 9</u> Revenue Recognition; <u>As 12</u> Accounting for Government Grants; <u>As 16</u> Borrowing Cost;
2	<b>Preparation and Audit of Financial Statements:</b> Some important issues: Inventory, Depreciation, Tax Provision and Managerial Remuneration (including problems). (a) Advanced level problems on preparation of Final Accounts of a public limited company as per revised Schedule VI only. (b) Audit of Financial Statements
3	<b>Accounts of packages and containers</b>
4	<b>Accounting for Special Transactions:</b> (a) Hire Purchase Trading Account; (b) Lease Accounting.

**Note:**

- (a) Practical problem carrying not less than 80% marks shall be asked. This percentage is inclusive of 20% weightage to be given to multiple choice questions. Each unit must be give equal weightage for MCQs.
- (b) Question from any main unit shall not be set in option of questions from any other main unit or sub unit.

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

1.	T.P. Ghosh, “Accounting standards and corporate accounting practices”; Taxman Allied service pvt.ltd.
2.	Anil Chaudhary, “Fundamentals of Accounting and Financial Analysis”; Pearson Education.
3.	Ambrish Gupta “Financial Accounting for Management – An analysis perspective, Pearson Education.
4.	P Premchand Balu and M. Madan Mohan, “Financial Accounting and Analysis”; Himalaya Publishing Stores.
5.	J.R. Mongs: “Fundamentals of corporate accounting”; Mayar Noida, Delhi.
6.	Shashik Gupta, R. K. Sharma, “Management Accounting – Principles and Practice”; KalyaniPublication, Noida

## Structure of Course Examination

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


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

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

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

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

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

	<b>K.S.K.V. Kachchh University</b> <b>Master of Commerce</b> <b>Semester-II</b>
	<u><b>EB 804: Consumer Behavior</b></u>

**Objective:**

To make the students to understand the basic objectives and forces influencing consumer behavior.

**Course Contents:**

Module No.	Modules/ Sub Modules
<b>1</b>	<b>Introduction to consumer behavior:</b> Origin and Strategic Applications, Consumer Research. Consumer Motivation; Personality and Consumer Behavior; Consumer Perception and Learning; Consumer attitude formation and change.
<b>2</b>	<b>Consumers in their social settings:</b> Reference groups and family references; Social class and consumer behavior.
<b>3</b>	<b>Culture and consumer behavior:</b> Influence of culture on consumer behavior, Subcultures and Consumer behavior; Cross cultural consumer behavior.
<b>4</b>	<b>Consumer decision making process:</b> Consumer influence and diffusion of innovations; Consumer decision making and model of consumer decision making.

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

<b>1.</b>	Leon Schiffman and Leslie Kanuk, “Consumer Behavior”; Pearson Education.
<b>2.</b>	Louden & Dellabitta, “Consumer Behavior: Concepts and Applications”; Mc-Graw Hill.
<b>3.</b>	Solomon, “Consumer Behaviour”; 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:



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

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

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

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

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



**K.S.K.V. Kachchh University**  
**Master of Commerce**  
**Semester-II**

**EC 804: Probability Theory and Probability Distributions**

**Objective:**

To make the students to understand the basic objectives and forces influencing consumer behavior.

**Course Contents:**

Module No.	Modules/ Sub Modules
1	<b>Overview of probability theory:</b> Probability and its use in management science, Definitions of Probability, Probability and Inference, A Probabilistic model for an experiment, Law of Probability, Calculating probability of an event: Sample Point method, Event – Composition method, Bayesian Approach and Selective Probabilities, Bayes Theorem and its applications.
2	<b>Random variables &amp; functions of random variables:</b> Basic definition of a random variable, Probability distribution of a Discrete random Variable, Probability distribution of a continuous random variable, Expected Value of a Random Variable, Rules of Mathematical Expectation, Generating Functions: Moments and Moment Generating Function, Characteristic Function, Finding the Probability Distribution of a function of Random Variables: Method of Distribution function, Method of Transformations, Method of Moment Generating Function, Multivariable transformations using Jacobian, Order Statistics.
3	<b>Theoretical Probability Distributions:</b> Discrete Probability Distributions: Bernoulli, Binomial, Poisson, Geometric, Negative Binomial, Hyper Geometric Distributions along with their Derivations of Mean and Variance, M.G.F and their applications. Continuous Probability Distributions: Uniform, Normal, Gamma, Beta-I, Beta-II, Exponential, Cauchy, Weibull, Lognormal distributions, Pearsonian Family of Distributions along with their Derivations of Mean and Variance, M.G.F and their applications.
4	<b>Multivariate Probability Distributions:</b> Bivariate and Multivariate Probability Distributions, Marginal and Conditional Probability Distributions, Independent Random Variables, Multinomial Distributions, Bivariate Normal Distribution, Conditional Expectations, Multivariate Normal Distribution and its properties., t, F, $\chi^2$ Distributions along with their moments, properties and applications, central Limit Theorem and its importance.

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

1.	Wackerly, Mendenhall & Scheaffer: "Mathematical Statistics with Applications" Duxbury Advanced Series.
2.	Rohatgi: "Introduction to Probability Theory and Mathematical Statistics" Wiley Eastern.
3.	Hogg and Craig: "Introduction to Mathematical Statistics" Collie McMillan.
4.	Feller W: "Introduction to Probability Theory and Applications" Wiley Eastern.
5.	Meyer P.L.: "Introductory Probability and Statistical Applications" Addison Wisley.
6.	Kapoor and Gupta: "Fundamentals of Mathematical Statistics" S. Chand.
7.	Harold Larsen: "Introduction to Probability Theory and Statistical Inference" Wiley Eastern.

**Structure of Course Examination**

The external evaluation pattern would be based on the written examination taken at the end of the semester. The format includes subjective, objective and applications questions

so the test of students can be done on parameters like conceptual knowledge, its application in actual sense, his or her memory and presence of mind. The structure is as under:

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

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

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

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

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



**K.S.K.V. Kachchh University**  
**Master of Commerce**  
**Semester-II**

**ED 804: International Economy and Policy**

**Objective:**

Any person engaged in International Business, whether as a practitioner, manager, trader, investor, regulator or in related academic field requires the knowledge of international economics as a basic need. Therefore, this course aims to provide the fundamental theoretical knowledge of international economics for students specializing in international business.

**Course Contents:**

Module	Modules/ Sub Modules
<b>1</b>	<b>Introduction</b> (a) Scope of international economics and reasons for separate study, Distinctive features of international trade, Brief history of international trade with special reference to India. (b) Gains from trade, Trade and development (c) Ricardian theory and Heckscher-Ohlin theory, Specific factors and income distribution (d) Standard trade model, Economies of scale, imperfect competition and international trade, International factor movements.
<b>2</b>	<b>Open economy macro-economics and exchange rates</b> (a) National income accounting and Balance of payments, exchange rates and foreign exchange markets – asset approach (b) Money, interest rates, inflation rates and exchange rates (c) Output and exchange rates in the short run (d) Fixed exchange rates and foreign exchange interventions (e) IS-LM-FE model
<b>3</b>	<b>International trade policy</b> (a) Terms of trade (b) Instruments of trade policy (c) Political economy of trade policy and theory controversies (d) Economic cooperation, customs union theory (e) Trade policy in developing countries
<b>4</b>	<b>International macroeconomic policy</b> (a) International monetary system 1870-1973 (b) Macroeconomic policy and coordination under floating exchange rates (c) Optimum currency areas and the European experience (d) The global capital market: performance and policy problems (e) Developing countries: growth, crisis and reforms.

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

1.	Paul R. Krugman and Maurice Obstfeld, "International Economics Theory and Policy"; Pearson Education.
2.	Robert J. Carbaugh, "International Economics"; Thomson Learning
3.	Friedrich, "International Economics concepts and issues"; McGraw Hills.
4.	Peter B. Kenen, "The International Economy"; Prentice–Hall International. Inc.
5.	Bo Sodersten, "International Economics"; MacMillan Education.
6.	W. Charles Sawyer and Richard L. Sprinkle, "International Economics"; Eastern Economy Edition.
7.	Gerald M. Meier; "International Economics – The Theory of Policy", Oxford.

## Structure of Course Examination

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

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

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

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

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

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

	<b>K.S.K.V. Kachchh University</b> <b>Master of Commerce</b> <b>Semester-II</b>
	<u><b>EA/EE 805: Cost Accounting – 1</b></u>

**Objective:**

The main objective of this course is to understand the cost book-keeping, cost control and cost reduction, activity based costing and product pricing.

**Course Contents:**

Module No.	Modules/ Sub Modules
<b>1</b>	<b>Cost Book-keeping:</b> Introduction; A fully integrated system; An integrated system with separate financial and cost ledgers; A non-integrated system; Flowchart; Reconciliation of cost and financial accounts.
<b>2</b>	<b>Cost Control and Cost Reduction</b> The difference between cost control and cost reduction; The mechanism for controlling and reducing costs and some of the recent developments in this regard: <ol style="list-style-type: none"> <li>a. Inventory Control: (1) ABC Analysis; (2) VED Analysis; (3) FNSD Analysis; (4) EOQ – Basic Model.</li> <li>b. Labour Cost Control: Labour Productivity/ Efficiency.</li> <li>c. Overhead Cost Control: Treatment of ‘Under and Over absorption’ of overheads.</li> <li>d. Learning Curve.</li> </ol>
<b>3</b>	<b>Activity Based costing:</b> <ol style="list-style-type: none"> <li>a. Definition and need for Activity Based Costing – Concept of Activity Based Costing (ABC).</li> <li>b. Characteristics, development and implementation of ABC.</li> <li>c. Cost drivers and cost tools; Main activities and its cost drivers.</li> <li>d. Allocation of overheads under Activity Based Costing.</li> <li>e. Application of Activity Based Costing (when to use).</li> </ol>
<b>4</b>	<b>Product Pricing</b> Introduction, Economic theory of pricing; Pricing decision process; Role of costs in pricing; Pricing methods: (i) Cost based or cost plus pricing; (ii) Marginal cost pricing; (iii) Pricing for target rate of return; (iv) Added value method of pricing; (v) Going rate pricing; (vi) Standard cost pricing; (vii) Opportunity cost pricing; (viii) Administered pricing (ix) Customary pricing; (x) Export pricing. Strategies in product pricing; Pricing strategies for new product; Pricing of established products; Price discrimination; Target pricing and product line pricing; Discounts and discounting and pricing in inflation.

**Note:**

- (a) Practical problem carrying not less than 80% marks shall be asked. This percentage is inclusive of 20% weightage to be given to multiple choice questions. Each unit must give equal weightage for MCQs.
- (b) Question from any main unit shall not be set in option of questions from any other main unit or sub unit.

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

1.	Jawahar Lal; "Advanced Management Accounting"; S.Chand & Company Ltd.
2.	T.P.Ghosh; "Accounting and Finance for Managers"; Taxmann Allied Services (P.) Ltd..
3.	J.Made Gowda; "Accounting for Managers", Himalaya Publishing House.
4.	Dr. Jawahar Lal; "Accounting Theory and Practice"; Himalaya Publishing House.
5.	Ravi M. Kishore; "Cost & Management Accounting"; Taxmann Allied Services (P.) Ltd..
6.	Paresh Shah; "Management Accounting"; Oxford University Press.
7.	Jawahar Lal & Seema Srivastava; "Cost Accounting"; Tata McGraw-Hill Publishing Company Ltd.

**Structure of Course Examination**

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

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

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


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

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

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

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



	<b>K.S.K.V. Kachchh University</b> <b>Master of Commerce</b> <b>Semester-II</b>
	<b><u>EB 805: Marketing Research</u></b>

**Objective:**

The main objective of this course is to understand the marketing research, data collection and representation, measurement and scaling techniques and techniques of data analysis.

**Course Contents:**

Module No.	Modules/ Sub Modules
<b>1</b>	<b>Introduction to Marketing Research</b> Definition of Marketing Research, Market Research vs. Marketing Research, , Nature and Scope of Marketing Research, Role of Marketing Research in Strategic Planning and Decision Making, Basic Principles of Marketing Research, The Marketing Research Process, Ethics in Marketing Research, . Definition of a Research Design, Classification of Research Designs: Descriptive, Exploratory and Causal Research Designs, Projective Techniques. Report Preparation and Presentation: Importance of Report and Presentation, Report Preparation and Presentation Process, Report Format, Report Writing, Graphical Representations, Computer Graphics, Oral Presentations, Reading the Research Report, Research Follow-up, Evaluation of the Research Project, Report Preparation in International Marketing Research.
<b>2</b>	<b>Data Collection and Representation:</b> Primary vs. Secondary Data in Marketing Research, Sources of Secondary data for Marketing Research Problems, Observation Methods, Designing a Questionnaire, Focus Group Interviews, Experimentation in Marketing Research, Test Marketing, Web-Based Experiments, Threats to Internal and External Validity, Experimental Designs, Marketing Information Systems, Using Geographic Information Systems for Marketing Research, Overview of Sampling Foundations.
<b>3</b>	<b>Measurement and Scaling Techniques:</b> Objectives, Primary Scales of Measurement: Nominal, Ordinal, Ratio and Interval Scales, Comparative scaling Techniques: Paired Comparison Scaling, Rank-Order Scaling, Constant Sum Scaling, Q-Sort; Non-comparative Scaling: Likert's Scale, Thurston's Scale, Semantic Differential Scale, Staple Scale, Applications Of these Scales.
<b>4</b>	<b>Techniques of Data Analysis:</b> Applications of Univariate and Bivariate Measures to Marketing Research Problems, Cross-Tabulations: Two variables, Three variables, Statistics associated with Cross-Tabulations: Chi Square, Phi Coefficient, Contingency Coefficient, Cramer's V, Lambda Coefficient, Cross-Tabulation in Practice, Multivariate Techniques and Data Mining: Multiple Regression Analysis, Discriminant Analysis, Factor Analysis, Multidimensional Scaling, Only Method Description and Practical Applications Of these Techniques, Interpretation Of SPSS Output for the above techniques, Data Mining Tools and Procedures, Introduction to Data Mining Models.

**Note: Practical Cases to illustrate the use of all the above Techniques must be included as a teaching pedagogy.**

## Recommended Text Books & Suggested reference Books :

1.	N.K. Malhotra: "Marketing Research-An Applied Orientation" Pearson Education
2.	A. Persuraman, D. Grewal, R. Krishnan: "Marketing Research" Biztantra Publication
3.	Berry G.C.: "Market Research" McGraw Hill
4.	Green Paul and Donald Tull: "Research for Marketing Decisions" PHI, New Delhi
5.	Rajendra Nargundkar: "Marketing Research- Text and Cases" Tata Mc.Graw Hill

### Structure of Course Examination

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

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


	carrying 15 marks (Unit No. 4)	
	OR	
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
<b>PART –B (For External Students Only)</b>		
Q-5	Any Two questions out of four which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks each (Unit No. 1 to Unit No. 4)	(30)

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

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

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

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

	<b>K.S.K.V. Kachchh University</b> <b>Master of Commerce</b> <b>Semester-II</b>
	<u><b>EC 805: Statistical Inference</b></u>

**Objective:**

The main objective of this course is to understand the introduction of statistical inference, testing of hypothesis, design of experiments and distribution free methods.

**Course Contents:**

Module No.	Modules/ Sub Modules
<b>1</b>	<b>Introduction:</b> Meaning of Statistical Inference, Statistical Estimation: An Estimator, Point Estimation and Interval Estimation, Properties of a Good Estimator, Methods of Point Estimation: MLE and its properties (without proof), MVUE and Rao-Blackwell Theorem, Cramer-Rao Lower Bound for Variance, Method of Moments, Examples on point estimation of Population mean and Population variance, <b>Interval Estimation:</b> Concept of Confidence Interval, Confidence limits, Interval Estimation of Population Mean, Population Variance, Population Proportions, Difference between two population means and two population proportions.
<b>2</b>	<b>Testing of Hypothesis:</b> Concepts of Hypothesis testing, Best Critical Region, MP test, UMP test and UMPU test, Neyman Pearson test, Likelihood Ratio test, Wald's Sequential Probability Ratio test for Binomial, Poisson and Normal Distributions, Tests of Goodness of Fit for Binomial and Poisson Distributions.
<b>3</b>	<b>Design of Experiments:</b> Concept of Analysis of Variance: One way and Two way ANOVA and their applications, CRD, RBD, LSD and Factorial Experiments, $2^2, 2^3$ Factorial Designs, Analysis of one missing observation in CRD and RBD.
<b>4</b>	<b>Distribution Free Methods:</b> Concept of Non Parametric Tests, Assumptions, Advantages and Disadvantages of Non Parametric tests; One-Sample Tests: Kolmogorov-Smirnov one sample test, Run test, one sample Sign test, Chi-Square Test; Two-Sample Tests: Sign test, Median test, Mann-Whitney U-test, Wilcoxon Matched-Pair Sign Rank Test; K-Sample Tests: Median test, Kruskal-Wallis test; Applications of all of the above NonParametric Tests.

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

1.	Hogg & Craig: "Introduction to Mathematical Statistics" Collie Mc. Millan
2.	Casella & Berger: "Statistical Inference" Thomson Publications
3.	Manoj Kumar Srivastav: "Statistical Inference – Testing Of Hypothesis" PHI
4.	Cox D. R.: "Principles of Statistical Inference" Cambridge Press University
5.	Siegel S. & Castellan N.J.: "Nonparametric Statistics for Behavioral Sciences"
6.	Harold Larsen: "Introduction to Probability Theory and Statistical Inference" Wiley Eastern
7.	Rohatgi V. : "Statistical Inference" Wiley
8.	Hogg & Tanis: "Probability And Statistical Inference" 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:

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

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

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

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

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



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

### Master of Commerce

### Semester-II

### ED 805: Domestic Banking

#### Objective:

With the increasing complexities of the business world, most of the transactions are routed through the banks. Thus student of commerce require a good knowledge of banking operations and principles. They need it for business transactions as well as for working in the areas of financial institutions and banks. The main objective of this course is to acquaint the students with the basics of banking theories and operations at domestic level.

#### Outcome:

After completing this course the students would have a good knowledge of principles of banking and banking operations at domestic level. Once they have obtained this knowledge, they can move on to the higher level of international banking.

#### Course Contents:

Module No.	Modules/ Sub Modules
1	<b>Introduction to banks, banking and Central Banking</b> (a) Concepts of bank as a joint stock company, banking services and banking system, banking theories, asset-liability management by banks. (b) Unit and branch banking, universal banking, Credit creation by banking system. Bank customer relationship, operations of various types of bank accounts, Development Banking (c) Liquidity, solvency and profitability and efficiency of banks – ratio analysis (d) Functions of Central bank, Monetary policy and central bank, credit control
2	<b>Banking regulations in India</b> (a) Banking regulation act 1949 with latest amendments (b) Bank failures and bank nationalization, privatization of banks in India (c) Recommendations of Banking Commission, Janakiraman Committee, Goiporia Committee, Shetty committee, Narsimham Committee I and II (d) Deposit Insurance, Capital adequacy norms, SARFAE Ordinance 2002, Banking Ombudsman Scheme, Local Area Banks, CIBIL
3	<b>Commercial and Cooperative Banking</b> (a) Structure and functions of commercial banks (b) Commercial banks lending to industrial sector, micro, small and medium enterprises, problems of commercial banks in India (c) Structure and functions of cooperative banks, rural and urban cooperative banks in India (d) Problems of cooperative banks in India
4	<b>Recent developments in banking sector</b> (a) Investment and merchant banking (b) Customer services (c) Know your customer and other precautionary measures (d) Information systems in banks

### Recommended Text Books & Suggested reference Books :

1.	K C Shekhar and Lekshmy Shekhar, “Banking Theory and Practice”; VikasPublishing House Pvt. Ltd.
2.	Know Your Banking – I Basics of Banking by Indian Institute of Banking & Finance.
3.	K.P.M. Sundharam, “Money, Banking, Trade and Finance”, Sultan Chand & Sons.
4.	H R Machiraju, “Modern Commercial Banking”; Vikas Publishing House.
5.	Principles of Banking by , Indian Institute of Banking & Finance.
6.	Dr. K.M. Bhattacharya and O.P. Agarwal; “Basics of Banking and Finance”; Himalaya Publishing House.
7.	K.C. Nanda; “Credit and Banking”; Response Books Pvt. Ltd.
8.	Frank J. Fabozzi; “Asset/ Liability Management”; S.Chand & Company Ltd.
9.	Know Your Banking – III Anti – Money Laundering & Know Your Customer by Indian Institute of Banking & Finance.

### Structure of Course Examination

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

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

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


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

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

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

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



	<b>K.S.K.V. Kachchh University</b> <b>Master of Commerce</b> <b>Semester-III</b>
	<b><u>CC 901: Investment Management</u></b>

**Objective:**

The main objective of this course is to get an overview of Investment, security analysis, portfolio management and asset pricing model.

**Course Contents:**

Module No.	Modules/ Sub Modules
1	<b>Introduction:</b> Introduction to Investment, Investment vs. Speculation, Investment vs. Gambling, Investment Objectives, Investment Attributes, Investment Process, Nature of Financial Markets- An Overview, Investment Alternatives: Non-Marketable Financial Assets, Money Market Instruments, Fixed Income Securities, Equity Shares, Preference Shares, Debentures, Mutual Fund schemes, Insurance, Real Estate, Precious Objects, Financial Derivatives: Risk-Return Characteristics of these instruments, Corporate Investments, Security Analysis vs. Portfolio Management, Portfolio Management Process, Functions of Stock Exchanges, Role of SEBI as a Regulatory Body, Stock Market Indices.
2	<b>Security Analyses:</b> Markets for Securities, Measuring Security Risk and Return, Components of Risk and Return, Equity Valuation: Fundamental Analysis: Economic, Industry and Company Analysis, Estimating Intrinsic Value of a Security, Efficient Market Hypothesis, Different Forms of EMH and Their Empirical Tests, Technical Analysis: Charting Tools, Market Indicators, Random Walk Theory, Bond Return and Valuation of Bonds. Derivatives and Their Valuation: Introduction to Derivatives, Hedging Instruments : Forward Contracts, Futures Contracts, Forward/Futures Contracts, Options, Types of Options, Concept of Basis in Futures Market, Hedge Ratios, Warrants, Swaps, Valuation of these Instruments.
3	<b>Portfolio Management:</b> Measuring Risk and Return of a Portfolio, Portfolio Diversification, Constructing an Optimal Portfolio: Markowitz Model, Sharpe's Single Index Model, Portfolio Performance Evaluation Measures, and Overview of Securities Market Report.
4	<b>Asset Pricing Models:</b> Capital Market Theory: Efficient Frontier, CML, SML, Capital Asset Pricing Model, Arbitrage Pricing Theory, Comparison and Empirical Applications of these Models.

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

1.	Avadhani, V. A.: "Securities Analysis and Portfolio Management" Himalaya Publishing House.
2.	Pandian Punithavathy: "Securities Analysis and Portfolio Management" VikasPublishing

	House.
3.	Prasanna Chandra: “Investment Analysis and Portfolio Management” Tata Mc. Graw Hill.
4.	Fischer D. E. & Jordan R. J.: “Securities Analysis and Portfolio Management” PHI.
5.	Ranganatham & Madhumathi: “Investment Analysis and Portfolio Management” Pearson Education.
6.	Fabozz, F. J. : “Investment Management” PHI
7.	Clark F. J. : “Management of Investments” PHI.

### Structure of Course Examination

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

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


<b>PART –B (For External Students Only)</b>		
Q-5	Any Two questions out of four which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks each (Unit No. 1 to Unit No. 4)	(30)

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

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

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

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

	<b>K.S.K.V. Kachchh University</b> <b>Master of Commerce</b> <b>Semester-III</b>
	<u><b>CC 902: Tax Planning and Management</b></u>

**Objective:**

The main objective of this course is to get an overview of Tax planning, methods, tax planning for individuals, tax planning for companies, advance payment and taxes.

**Course Contents:**

Module No.	Modules/ Sub Modules
<b>1</b>	<b>Introduction:</b> Concept and Significance – Tax Evasion and Tax Avoidance, Concept and objectives of tax planning, Methods of Tax Planning, Assessment of Individuals, Residential status and tax- planning.
<b>2</b>	<b>Tax Planning for Individuals:</b> $\frac{3}{4}$ Concept and Objectives $\frac{3}{4}$ Residential Status $\frac{3}{4}$ Tax Planning for Salary Income $\frac{3}{4}$ Tax Planning for House Property Income $\frac{3}{4}$ Tax Planning for Individual Capital Gains. $\frac{3}{4}$ Tax Planning for Special Deductions and Exemptions. Tax Planning for Investments
<b>3</b>	<b>Tax Planning for Companies:</b> Definitions and Types of Companies – Residential Status of Company and Tax Planning. Planning for capital formations and structures. Tax Planning for Capital Structure and Formation – Dividend policy – Inter Corporate Dividends and Bonus Shares. Tax Planning For Amalgamation, Demergers and etc – Minimum; Alternate Tax (MAT) on Companies.
<b>4</b>	<b>(A) Tax planning and managerial decisions for deductions:</b> (1) Make or buy, (2) Own or lease, (3) Retain or replace, (4) Export or domestic sale, (5) Shut-down or closure, (6) Expand or contract, (7) Investment or divest. <b>(B) Advance Payment of Tax and Interest:</b> Income Liab for Advance-Tax-Advance tax Liability-Interest Payable by Assesses or Government-Interest payable to assesses-Producer to be followed to Calculate Interest – Waiver or Reduction of Interest under: Section 234 A, 234 B and 234 C

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

1.	Dr. Vinok K. Singhania; “Direct Laws – Law and Practice”, Taxmann’s Publication.
2.	T.N.Manoharam; “Direct Tax Laws with Tax Planning Aspects”, Sujatha Publications S. Rajaratnam, “Tax Planning”, Bharat Publication.
3.	Acharya Shuklendra, “Tax Planning Under Direct Taxes, Modern Law House.

**Structure of Course Examination**

The external evaluation pattern would be based on the written examination taken at the end of the semester. The format includes subjective, objective and applications questions

so the test of students can be done on parameters like conceptual knowledge, its application in actual sense, his or her memory and presence of mind. The structure is as under:

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

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

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

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

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



**K.S.K.V. Kachchh University**  
**Master of Commerce**  
**Semester-III**

**EA903: Cost Accounting - 2**

**Objective:**

The main objective of this course is to understand the short term decision making techniques, limiting factors and optimal solutions, differential costing, opportunity and relevant costing and new concepts of cost accounting.

**Course Contents:**

Module No.	Modules/ Sub Modules
1	<p><b>Short-term decision-making techniques:</b></p> <p><b>(a) Marginal and absorption costing:</b></p> <ol style="list-style-type: none"> <li>a. Meaning, importance and application of the concept of contribution.</li> <li>b. Effect of absorption and marginal costing on inventory valuation and profit determination.</li> <li>c. Calculation of profit or loss under absorption and marginal costing.</li> <li>d. Reconciliation of the profits or losses calculated under absorption and marginal costing.</li> <li>e. Advantages and disadvantages of absorption and marginal costing.</li> </ol> <p><b>(b) Cost-volume profit (CVP) analysis:</b></p> <ol style="list-style-type: none"> <li>i. Calculation and interpretation of a break-even point and margin of safety;</li> <li>ii. Understanding of, and use, the concepts of a target profit or revenue and a contribution to sales ratio. Profit or revenue and a contribution to sales ratio;</li> <li>iii. Identifying the elements in traditional and contribution break-even charts and profit/volume charts;</li> <li>iv. Applying CVP analysis to single-product situations.</li> </ol>
2	<p><b>Limiting factors and optimal solution.</b></p> <ol style="list-style-type: none"> <li>a) Identifying a single limiting factor;</li> <li>b) Determining the optimal production plan where an organization is restricted by a single limiting factor;</li> <li>c) Formulation of a linear programming problem involving two variables;</li> <li>d) Determining the optimal solution to a linear programming problem using a graphical approach;</li> <li>e) Use of simultaneous equations, where appropriate, in the solution of a linear programming problem.</li> </ol>
3	<p><b>Differential, Opportunity and Relevant Costing:</b></p> <p><b>(a) Differential Costing:</b> Definition and meaning; Advantages of differential cost analysis; Distinction between marginal and differential costing; Cost Indifference point Analysis.</p> <p><b>Opportunity and Relevant Costing:</b> Meaning and examples of opportunity cost; Application of the concept of opportunity cost; Concept of Relevant Costing; Calculation of the relevant costs for materials, labour and overheads; Calculation of the relevant costs associated with non-current assets; Use of relevant cost to take decisions related to pricing, outsourcing and make or buy, product mix when capacity constraints exist, replacement of equipment, operate or shutdown, add or drop, sell or process further etc.; The theory of 'constraints' and throughput cost accounting.</p>

4	<p><b>New Concepts:</b></p> <p><b>(a) Just in Time (JIT):</b> Introduction and philosophy of JIT; Sources of Waste, Aims and Objectives of JIT; Characteristics; Methodology of Implementation in JIT; Benefits in application; Obstacles to successful implementation; Impact of JIT on management, Accounting System, Material Requirement Planning (MRP – 1), Manufacturing Resource Plan (MRP – 2).</p> <p><b>(b) Life Cycle Costing:</b> Identifying the costs involved at different stages of the life-cycle; Implications of life cycle costing on pricing, performance management and decision making</p> <p><b>(c) Target costing:</b> Deriving a target cost in manufacturing and service industries; Difficulties of using target costing in service industries; Implications of using target costing on pricing, cost control and performance management; Suggestions to close a target cost gap.</p>
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### Recommended Text Books & Suggested reference Books :

1.	Jawahar Lal; “Advanced Management Accounting”; S.Chand & Company Ltd.
2.	T.P.Ghosh; “Accounting and Finance for Managers”; Taxmann Allied Services (P.) Ltd..
3.	J.Made Gowda; “Accounting for Managers”, Himalaya Publishing House.
4.	Dr. Jawahar Lal; “Accounting Theory and Practice”; Himalaya Publishing House.
5.	Ravi M. Kishore; “Cost & Management Accounting”; Taxmann Allied Services (P.) Ltd..
6.	Paresh Shah; “Management Accounting”; Oxford University Press.
7.	Jawahar Lal & Seema Srivastava; “Cost Accounting”; Tata McGraw-Hill Publishing Company Ltd.

### Structure of Course Examination

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

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

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


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

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

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

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



	<b>K.S.K.V. Kachchh University</b> <b>Master of Commerce</b> <b>Semester-III</b>
	<b><u>EB/EC/ED/EE 903: International Finance</u></b>

**Objectives:**

Business is increasingly being done across the borders. Consequently the financing of business transactions is more at international level. A student of commerce therefore requires the knowledge of financing of business transactions is done at international level. This course aims to acquaint the students with the basic procedures of international finance from the point of view of a firm.

**Course Contents:**

<b>Module</b>	<b>Modules/ Sub Modules</b>
<b>1</b>	<b>International Monetary and Financial System</b> (a) Globalization and Multinational firm, Offshore financial markets and Euromarkets, International Monetary System The IMF system and post 1970 developments, European monetary system (b) Balance of Payments (c) Exchange rate in practice – exchange rate quotations and calculation of various exchange rates, Foreign exchange dealing system (d) Risks and exposures in foreign currency transactions, Implication of volatility of exchange rates, exchange rate forecasting
<b>2</b>	<b>International Financial Markets and International Financial Institutions</b> (a) International capital markets – Government sector (b) International Money market (c) International Equity market (d) International Bond market (e) Derivatives market (f) World Bank, IMF, IFC, ADB, IDA.
<b>3</b>	<b>International Business Financing – Direct Instruments</b> (a) Trade finance (b) International capital budgeting (c) International working capital management (d) International investment decisions
<b>4</b>	<b>International Business Financing – Derivatives- Strategies For Risk Management</b> (a) Forward contracts (b) Futures contracts (c) Options contracts (d) Swaps and other hybrid derivatives

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

<b>1.</b>	P.G.Apte, “International Financial Management”; Tata McGraw Hill.
<b>2.</b>	V.Sharan, “International Financial Management”; PHI
<b>3.</b>	Maurice Levi, “International Finance”; Tata McGraw Hill.
<b>4.</b>	EUN / RESNICK, “International Financial Management”; Tata McGraw Hill
<b>5.</b>	A.V. Rajwade, “Foreign Exchange International Finance Risk Management”; Academy of Business Studies.
<b>6.</b>	V.A. Avadhani; “International Finance”; Himalaya Publishing House.
<b>7.</b>	IAN H. GIDDY, “Global Financial Markets”; A.I.T.B.S.

## Structure of Course Examination

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


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

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

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

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

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

	<b>K.S.K.V. Kachchh University</b> <b>Master of Commerce</b> <b>Semester-III</b>
	<b><u>EA/EE 904: Financial Accounting and Auditing - 2</u></b>

**Objective:**

The main objective of this course is to get an understanding on accounting for merger and amalgamation, holding company accounts, audit of computer based accounts, government audit, cost audit and management audit.

**Course Contents:**

Module No.	Modules/ Sub Modules
1	<b>Accounting For Merger and Amalgamation:</b> (a) Introduction, Meaning and Methods of calculation of Purchase Consideration. (b) Accounting of Inter-company transactions. (c) Accounting of 'Inter-company holdings or cross holding'. (d) Accounting entries in the books of Vendor Company and Purchasing Company. (e) Merger and Purchase: Accounting standard 14.
2	<b>Holding Company Accounts:</b> (a) Preparation of necessary statements (which are to be annexed with parent company's final accounts) as per Section 212 of the Companies Act, 1956. (b) Consolidated Balance Sheet (as per AS 21): Consolidation -Inter company transactions – Issue of bonus shares – Revaluation of Fixed Assets – Debenture and Preference shares of subsidiary company – Dividend - Holding company with two subsidiary companies only (direct interest or chain holding ). <b>Section 2:</b> <b>Special Auditing</b>
3	<b>1. Audit of computer based accounts:</b> Introduction; Types of EDP accounting systems; Auditing in IT environment; Internal control in EDP Accounting System; Special audit techniques; Auditor's involvement in computerization; Using computer in internal audit activities. <b>2. Government Audits:</b> Introduction; Central Government finances; Comptroller and Auditor General of India; Organizational structure; Audit of Union Government Accounts; Reporting Procedure; Impact of Government Audit.
4	<b>1. Cost Audit:</b> Definition and meaning; Objectives; Important legal provisions; Important provisions of Cost Audit Report Rules, 1996; Distinction of Cost Audit and Financial Audit; Cost Accounting Records. <b>2. Management Audit:</b> Definition and meaning; Objectives; Scope; Limitations; Efficiency and Propriety Audit

**Note:**

- (1) Section I and Section II has equal weightage.
- (2) Question must be asked from each section

- (3) From Section I practical problem must be asked and not less than 30 marks out of total 70 marks.
- (4) Question from any main unit shall not be set in option of questions from any other main unit or sub unit.

### Recommended Text Books & Suggested reference Books :

1.	T.P. Ghosh, “Accounting standards and corporate accounting practices”; Taxman Allied service pvt.ltd.
2.	Anil Chaudhary, “Fundamentals of Accounting and Financial Analysis”; Pearson Education.
3.	Ambrish Gupta “Financial Accounting for Management – An analysis perspective, 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:

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

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

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

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

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

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

	<b>K.S.K.V. Kachchh University</b> <b>Master of Commerce</b> <b>Semester-III</b>
	<u><b>EB/EC 904: Corporate Governance and Business Ethics</b></u>

**Objective:**

The main objective of this course is to get an understanding on business leadership, corporate governance and business ethics.

**Course Contents:**

Module No.	Modules/ Sub Modules
<b>1</b>	<b>Business Leaderships:</b> Role of Business in Society- Economic Role and Social Impact of Business – Entrepreneur’s Role-Background & Characteristics-Leadership and Self Awareness Leadership Styles – Essential Components of Leadership – Understanding Team Work and Leadership – How Culture Constrains or Enhance Leaders – Essential Leadership Skills – Problem Solving and Decision Making – Visionary Leadership – Profile of Leaders
<b>2</b>	<b>Business Ethics:</b> Introduction to Business Ethics – Ethics, Morals and Values – Conflicts in Decision Making from Business – Legal and Moral Points of View.
<b>3</b>	<b>Corporate Responsibility:</b> A Historical Perspectives from Industrial Revolution to social Activism – The Nature of Ethics in Management – Ethical Problem as Managerial Dilemmas – conflict Between Economic & Social Performance – Complexity of Ethical issues – Typical Problems in Business Ethics – Pricing – Advertising –Product Promotion – Working conditions – Consumer Service – Downsizing Workforce – Environmental Pollution & Supplier Relations. Analyzing Ethical Problems – Economic, Ethical and Legal Aspects – Managerial Ethics and Individual Decisions – Ethical Analysis-Ethical Dilemmas & Personal Career.
<b>4</b>	<b>Corporate Governance:</b> Nature and Evaluation of corporate Governance – Global and National Prospective Business Ethics and Corporate Governance, Why Governance?-Claims of Various Stake Holders – Owners, Employees, Customers, Creditors, Suppliers, Community, Government Business Standards and Values – Anticipating & Avoiding unethical Consequences Selecting Ethical Goals – Value Orientation of the Firm. Administering & Reporting of Corporate Governance in India – SEBI Regulations – Model; report on Corporate Governance in India.

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

<b>1.</b>	R.C.Shekhar; “Ethical Choices in Business”, Response Books.
<b>2.</b>	LaRue Tone Hosmer; “The Ethics of Management”, Universal Books.
<b>3.</b>	Warren Bennis, J.Parikh and R. Lessem; “Beyond Leadership: Balancing Economics, Ethics and Ecology”, Harper Collins.
<b>4.</b>	ICFAI Center for Management Research, “Business Ethics & Corporate Governance”
<b>5.</b>	ICFAI Center for Management Research, “Leadership and Entrepreneurship”.

## Structure of Course Examination

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

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

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

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

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

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



**K.S.K.V. Kachchh University**  
**Master of Commerce**  
**Semester-III**

**ED 904: EXIM & Logistics Management**

**Objective:**

For the students specializing in International Business it is essential that they have fundamental knowledge about how Export – Import orders are negotiated, booked, contracts signed and executed. The development of multimodal transport now deems it necessary that students should understand international logistics management.

**Course Contents:**

Module	Modules/ Sub Modules
<b>1</b>	<b>EXIM Management</b> Market Selection Market Entry strategies Product and Promotion policies Pricing Policies E – Commerce
<b>2</b>	<b>Logistics and Supply Chain Management</b> a) Meaning of Logistics Management b) Importance of Logistics Management c) Supply Chain Management – Introduction d) Objectives of logistics Management and Supply Chain Management e) Supply Chain Drivers
<b>3</b>	<b>Water and other modes of Transport</b> a) General Structure of Shipping Industry, Seaborne Trade, Freight Structure & Practice, UN Convention on liner code of conduct, Shipping Industry intermediaries and containerization, Inland Container Depot b) Road Transport, Rail Transport c) Air Transport d) Multimodal Transport
<b>4</b>	<b>Transport Management</b> a) Transport Strategy b) Transport Decision c) Packaging d) Ware Housing e) Distribution

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

1.	K. Shridhara Bhat.; “Logistics and Supply Chain Management”, Himalaya Publishing House.
2.	Gerald Albaun, Edwin Duerr, Jesper Strandskov, “International Marketing and Export Management”, 5 <sup>th</sup> Edition, Pearson Education.
3.	Francis Cherunilam; “International Trade and Export Management”, Himalaya Publishing House.
4.	Krishnaveni Muthiah; “Logistics Management & World Seaborne Trade”, Himalaya Publishing House.
5.	B. Khetrapal; “Logistics and Supply Chain Management”, Alfa Publications
6.	K. Shridhara Bhat; “Logistics and Supply Chain Management”, Himalaya Publishing House.
7.	Ronald H. Ballou; “Business Logistics Management, 4 <sup>th</sup> edition, Prentice Hall International Editions.

**Structure of Course Examination**

The external evaluation pattern would be based on the written examination taken at the end of the semester. The format includes subjective, objective and applications questions



so the test of students can be done on parameters like conceptual knowledge, its application in actual sense, his or her memory and presence of mind. The structure is as under:


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

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

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

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

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

	<b>K.S.K.V. Kachchh University</b> <b>Master of Commerce</b> <b>Semester-III</b>
	<u><b>EA/EB/EC/EE 905: Corporate Financial Reporting</b></u>

**Objective:**

The main objective of this course is to understand financial reporting, recent trends in financial reporting, specific accounting standards for financial reporting and segment reporting.

**Course Contents:**

Module No.	Modules/ Sub Modules
<b>1</b>	<b>Financial Reporting:</b> An Overview Accounting and Economic Development Concept Objectives Users Qualitative Characteristics
<b>2</b>	<b>Recent Trends in Financial Reporting:</b> Introduction to Corporate Financial Reports, Meaning, Statutory requirements, Components of financial reports, Utility of corporate financial reports. (a) Mandatory components analysis (b) Voluntary components analysis
<b>3</b>	<b>Specific Accounting Standards for Financial Reporting:</b> (i) AS 1 Disclosure of accounting policies, (ii) As 1 Accounting for fixed assets, (iii) AS 18 Related Party disclosure (iv) AS 20 Earnings per share (v) Events accruing after the Balance sheet date.
<b>4</b>	<b>Segment Reporting:</b> Nature, Benefits, Bases Merits and De-Merits, Disclosure

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

<b>1.</b>	T.P. Ghosh, “Accounting Standards and Corporate accounting practices” - Taxman Allied Service Pvt. Ltd
<b>2.</b>	Anil Chaudhary; “Fundamentals of Accounting and Financial Analysis”, Pearson Education
<b>3.</b>	Ambrish Gupta; “Financial Accounting for Management – An Analysis Perspectives”, Pearson Education
<b>4.</b>	P. Premchand Balu and M. Madan Mohan, “Financial accounting and Analysis”, Himalaya Publishing Stores
<b>5.</b>	J.R. Mongs; “Fundamentals of Corporate accounting”, Mayar Noida, Delhi

## Structure of Course Examination

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

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

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

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

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

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

	<b>K.S.K.V. Kachchh University</b> <b>Master of Commerce</b> <b>Semester-III</b>
	<u><b>ED 905: International Business Procedures</b></u>

**Objective:**

There are many characteristics of International Business Procedures which differ from those of domestic business. The main objectives of this course are to acquaint the students, who are specializing in international business, with its basic procedures.

**Outcome:**

After the completion of this course, the students would understand how international business transaction are done and settled.

**Course Contents:**

Module No.	Modules/ Sub Modules
1	A) Modes of International Business B) Legal, Cultural, Political Aspects of Internet procedures C) Negotiations and Concepts D) Ordering procedures E) Activities of Multi National Companies.
2	A) Inco terms B) Commercial documents C) Transport Documents D) Insurance Documents E) Other related Documents
3	Trade Finance Procedures A) Types of letter of credit B) Settlement through LC C) Export Import Finance D) EGGC and EXIM bank
4	Procedure for Equity dealings, Procedures for Bond Dealings

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

1.	Foreign Exchange Practice, Concepts & Control, By C. Jeevnandam, Sultan Chand & Sons.
2.	International Banking Operations, By MACMILLAN, Indian Institute of Banking & Finance.
3.	International Business Concepts, Environment, and Strategy, By Vyuptakesh Sharan, Pearson Education.
4.	International Business, By Roger Bennett, Pearson Education.
5.	Foreign Exchange International Finance Risk Management, By AV RAJWADE, Academy of Business Study.
6.	Global Financial Markets, By Ian H. Giddy, A.I.T.B.S. Publishers & Distributors (Regd.)
7.	Recent Developments in International Banking and Finance, By Sarkis J. Khoury, Blackwell Publishers.

## Structure of Course Examination

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


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

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

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

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

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

	<b>K.S.K.V. Kachchh University</b> <b>Master of Commerce</b> <b>Semester-IV</b>
	<b><u>CC 1001: Operational Research</u></b>

**Objective:**

The students will get the knowledge of operations research, linear programming and its application, theory of games and sequencing problem and Network planning.

**Course Contents:**

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

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

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

**Structure of Course Examination**

The external evaluation pattern would be based on the written examination taken at the end of the semester. The format includes subjective, objective and applications questions

so the test of students can be done on parameters like conceptual knowledge, its application in actual sense, his or her memory and presence of mind. The structure is as under:


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

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

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

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

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

	<b>K.S.K.V. Kachchh University</b> <b>Master of Commerce</b> <b>Semester-IV</b>
	<u><b>CC 1002: Risk Management</b></u>

**Objective:**

The students will get the knowledge of risk management tools and techniques

**Course Contents:**

Module No.	Modules/ Sub Modules
1	Introduction to Risk, Risk and Uncertainty, Classification of risks, Risk, peril and hazard, Cost of Risk, Methods of Handling Risk. Risk Management, Nature, Development, Scope, Definition, Objectives. Personal v/s Corporate Risk Management, Corporate Risk Objectives, Attitude and Philosophy. Risk Management Organization and Role of Risk Manager. Risk Management Process.
2	Risk Identification, of Internal and External Risk Exposures and Operative Causes. Risk Evaluation. Statistical concepts involved. Probability Theory and Probability distribution. Measures of Central tendency and dispersion. Law of large Numbers, Statistical Inference. Graphical presentation of Data. Risk Evaluation. Assessing probability and severity factors. Application of statistical concepts. Probable Maximum Loss; VaR. Risk Control. Loss Prevention, Loss Prevention, Loss Minimization, Diversification, Optimal Loss control, Contingency Planning;
3	Risk Financing. Economics of Risk Financing. Techniques, Financial Position of the organization. External factors affecting Risk Financing. Risk Transfer. Transfer of activity and transfer of Risk. Insurance as a Risk Transfer tool. Benefits and limitations of insurance. Pooling arrangements.
4	Risk Retention. Benefits of Retention. Determinants of Retention Policy. Guidelines for Optimal Retention. Aggregated or Disaggregated Risk Management. Enterprise-wide approach. Introduction to Enterprise Risk Management.

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

1.	Williams, Arthur; "Risk Management and Insurance; McGraw Hill.
2.	Vaubhan J, Emmet; "Fundamentals of Risk and Insurance Wiley Publications.
3.	Harrington; "Risk Management and Insurance; McGraw Hill.

**Structure of Course Examination**

The external evaluation pattern would be based on the written examination taken at the end of the semester. The format includes subjective, objective and applications questions



so the test of students can be done on parameters like conceptual knowledge, its application in actual sense, his or her memory and presence of mind. The structure is as under:


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

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

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

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

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

	<b>K.S.K.V. Kachchh University</b> <b>Master of Commerce</b> <b>Semester-IV</b>
	<b><u>EA/EE 1003: Management Accounting - I</u></b>

**Objective:**

The main objective of this course is to get an overview of management accounting. Opportunity cost approach to variances, budgeting and budgetary control, standard costing and variance analysis, interpretation and investigation of variances.

**Course Contents:**

Module	Modules/ Sub Modules
<b>1</b>	<p><b>(A) Overview:</b>  Meaning and Definition of Management Accounting, Utility and limitations of Management Accounting, Techniques or Methods of Management Accounting, Limitations of Financial Accounting and Cost Accounting, Difference between Financial, Cost and Management accounting.</p> <p><b>(B) Opportunity cost approach to variances:</b>  <i>Ex-ante</i> and <i>ex-post</i> standards; The opportunity cost of capacity variances and efficiency variances; Planning and operating variances; Unavoidable and possibly avoidable planning variances; Limitations of planning and operating variances.</p>
<b>2</b>	<p><b>Budgeting and Budgetary Control:</b>  Budgeting concepts; Types of costs considered: Discretionary Costs; Engineered costs; Committed costs; Types of Budget: Appropriation Budget; Flexible Budget; Capital Budget and Master Budget; Forecast vs. Budget; Requirements of a sound Budgeting System; Limitations and problems in Budgeting; Purposes and benefits of a Master Budget; The assumptions of a Master Budget.</p> <p>Preparation of Sales or Revenue Budget, Plant Utilization Budget, Administrative Expenses Budget, Selling and Distribution Expenses Budget, Marketing Expenditure Budget, Research and Development Budget, Capital Expenditure Budget and Master Budget.</p>
<b>3</b>	<p><b>Standard costing and variance analysis</b>  Computation and interpretation of cost and sales variances; Reconciliation of actual profit with the budgeted profit (Operating Statement); Cost accounting entries for variances; Pro-rating variances.</p>
<b>4</b>	<p><b>Interpretation and investigation of variances:</b>  Analyzing the significance of variances; Measuring results accurately; Interdependence between cost variances and sales variances; Efficiency standards; Inflation and price variances; Controllable and uncontrollable variances; When should variances be investigated; Cost-variance investigation models: a materiality significance model; a statistical significance model; a control chart model; a decision model with costs and benefits of investigation.</p>

**Notes:** (1) Practical problems carrying not less than 70% marks shall be asked. This percentage is inclusive of 20% weightage to be given to a multiple choice question divided into 5 sub-questions (at least one sub-question from each Unit shall be asked). The students are required to provide justification for selecting the correct option out of four options given for each MCQ.

- i. Questions from any Unit shall not be set in option of questions from any other Unit.

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

<b>1.</b>	Ravi M. Kishore; “Cost and Management Accounting”, Taxmann’s Publications
<b>2.</b>	Jawahar Lal; “Advanced Management Accounting”, S.Chand Publications.
<b>3.</b>	Paresh Shah; “Management Accounting”, Oxford Publications.

## Structure of Course Examination

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


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

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

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

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

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

	<b>K.S.K.V. Kachchh University</b> <b>Master of Commerce</b> <b>Semester-IV</b>
	<b><u>EB 1003: Service Marketing</u></b>

**Objective:**

The main objective of this course is to get an overview of services marketing, servicedevelopment and design, delivering and performing service, managing service program.

**Course Contents:**

Module No.	Modules/ Sub Modules
1	<b>Introduction to Services:</b> What are services? Why services Marketing? Differences in Goods versus services Marketing, Services Marketing Mix, The gaps Model of Service Quality, Services Search versus Experience versus Credence properties; Meaning and types of service expectations, Factors that influence customer expectations of services, Customer perceptions customer satisfaction, service quality and service encounters.
2	<b>Service Development and Design:</b> Relationship Marketing, Impact of Service Failure and Recovery strategies, challenges of Service Design, Stages in New Service Development, Service Blue printing, customer – defined services standards, Physical Evidence and the Service scope.
3	<b>Delivering and Performing Service:</b> Employees’ Role in Service Delivery; Customers’ Roles in Service; Delivering Services through International and Electronic Channels. Managing Demand and Capacity.
4	<b>Managing Service Programs:</b> Integrated Services Marketing Communications; Pricing of services

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

1.	Valerie A Zeithaml and Mary to Bitrner; “Services Marketing”, McGraw Hill Publishing Co., Ltd.
2.	Loveluck and Wirtz, “Services Marketing”, Pearson Publication.

**Structure of Course Examination**

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

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

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

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

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

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



**K.S.K.V. Kachchh University**  
**Master of Commerce**  
**Semester-IV**

**EC 1003: Applied Econometrics**

**Objective:**

The main objective of this course is to get an overview of econometrics, general linear model, classical model and simultaneous model.

**Course Contents:**

Module	Modules/ Sub Modules
<b>1</b>	<b>Introduction:</b> Meaning of Econometrics, Methodology of Econometrics, Types of Econometrics, Mathematical Economics vs. Econometrics, Nature and Scope of Econometrics, Nature and Sources of Data For Econometric Analysis, Types of Data, Econometric Modeling: Traditional View of Econometric Modeling, Average Economic Regression, Types of Specification Errors, Consequences of Specification Errors, Tests of Specification Errors, Errors of Measurement, Alternative Econometric Methodologies: Learner's Approach, Hendry's Approach to Model Selection, Selected Diagnostic Tests, Tests of Non nested Hypothesis: The Discrimination Approach, Discerning Approach.
<b>2</b>	<b>General Linear Model:</b> Concepts of Population Regression Function and Sample Regression Function, The Classical Linear Regression Model, Method of Ordinary Least Squares, Basic Assumptions of OLS and their validity, Properties of Least Squares Estimators, Gauss-Markov Theorem, Two variable Regression Model, Matrix Approach to General Linear Regression Model, Statistical Inference in the Linear Model: Problems of Estimation and Hypothesis Testing in Multiple Regression, Normality Assumption : Classical Normal Linear Regression Model.
<b>3</b>	<b>Relaxations of the Assumptions of the Classical Model:</b> Problems of Multicollinearity, Heteroscedasticity, Autocorrelation, Their Tests of Detection, Consequences, and Remedial Measures, Effect on OLS Estimators and their BLUE Property, Weighted Least Squares, Generalized Least Squares, Autoregressive Models, Estimation of Autoregressive Models: Method of Instrumental Variables, Detecting Autocorrelation in Autoregressive Models: Durbin h Test, Autoregressive Conditional Heteroscedastic Models, Introduction to AR, MA, ARMA, ARIMA and VAR Models, Distributed Lag Models, Koyck and Almond Approaches to estimation of Distributed Lag Models. Regression on Qualitative Variables: Nature of Dummy Variable, Regression on Quantitative and Qualitative Variables, Dummy Dependent Variable, Linear Probability Model and its Estimation, Probit Model and Tobit Model, Logit and Probit Analysis and their Empirical Applications.
<b>4</b>	<b>Simultaneous Equation Models:</b> Nature of Simultaneous Equation Models, Examples of Simultaneous Equation Models, Inconsistency in OLS Estimation: Simultaneous Equation Bias, Identification Problem, Rules of Identification, Rank and Order Conditions, Test of Simultaneity, Tests for Exogeneity, Approaches to Estimation: Recursive Models and OLS, Indirect Least Squares, Two-Stage Least Squares, Empirical Applications of these methods.

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

1.	Gujarati D " Basic Econometrics" Mc. Graw Hill
2.	Ghosh S.K. "Econometrics: Theory and Applications" Prentice Hall of India

3.	Mehta & Kapoor: “Fundamentals of Econometrics” Himalaya Publishing
4.	Koutsoyiannis: “Theory of Econometrics” MacMillan Press
5.	Baltagi B. H. : “A Companion to Theoretical Econometrics” Blackwell Publishing
6.	Patterson Kerry : “An Introduction to Applied Econometrics: A Time Series Approach” Palgrave
7.	Wonnacott R. J. & Wonnacott T. H. : “Econometrics” Wiley International
8.	Rao, Ram Mohan TVS : “Econometric Analysis of Managerial Decisions” OXFORD & IBH Publication.

### Structure of Course Examination

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

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

	OR	
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
<b>PART –B (For External Students Only)</b>		
Q-5	Any Two questions out of four which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks each (Unit No. 1 to Unit No. 4)	(30)

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

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

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

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





**K.S.K.V. Kachchh University**  
**Master of Commerce**  
**Semester-IV**

**ED 1003: International Banking**

**Objective:**

Today, Most of the business transactions cross international borders. These transactions - both at current and capital level – go through the banking system. Hence, the main objective of this course is to acquaint the students with the salient aspects of international banking operations.

**Course Contents:**

<b>Module</b>	<b>Modules/ Sub Modules</b>
<b>1</b>	A) Meaning, Scope and Importance of International Banking., Causes of Expansion of international banking – problem of international liquidity and emergence of euro markets., Major international banking centers of the world – London, New York, Tokyo, Singapore, Zurich, Frankfurt , Development of off – shore banking centers., Technological innovations and international banking. B) International Banking Services – Types and procedures., Investment and merchant services at International Level. C) Commercial Banking Services at international level. D) International Factoring and forfeiting.
<b>2</b>	A) Risks in international banking operations. B) Risk management in banking operations. C) Measurements of Forex Risk and Exposure. D) Management of Forex Rate Risk, transactions exposure and translations exposure. E) Use of derivatives for risk management. F) Management of Country risk, systemic risk, operational risk in International Banking.
<b>3</b>	Regulations of International Banking Operations A) Need for regulation B) Problems of Regulation C) Role of Bank for International Settlements D) Development of Basle Concordats
<b>4</b>	Accounting System for I.B. Operations A) Forex Dealing regulations – FEMA B) Nostro , vostro and loro accounts C) Accounting for various banking operations D) Accounting and disclosures for Forex Derivatives E) Accounting problems, analysis of major bank failures – Daiwabank , Barings Bank, Lehman Brothers, J.P. Morgan

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

<b>1.</b>	MACMILLAN; “International Banking Legal & Regulatory Aspects”, Indian Institute of Banking & Finance.
<b>2.</b>	JORDI Canals; “Universal Banking – International Comparisons and Theoretical Perspective”, Oxford University, Oxford.
<b>3.</b>	R. D. Sharma; “International Banking Contemporary Issues”, HimalayaPublishing House.
<b>4.</b>	A.V. RAJWADE, “Foreign Exchange International Finance RiskManagement”, Academy of Business Study.
<b>5.</b>	Ian H. Giddy; “Global Financial Markets”, A.I.T.B.S. Publishers & Distributors (Regd.)
<b>6.</b>	MACMILLAN; “International Banking Operations”, Indian Institute of Banking & Finance.
<b>7.</b>	M. K. Lewis and K. T. Davis; “Domestic and International Banking”, Heritage Publishers.
<b>8.</b>	Sarkis J. Khoury; “Recent Developments in International Banking andFinance”, Blackwell Publishers.

## Structure of Course Examination

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


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

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

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

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

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

	<b>K.S.K.V. Kachchh University</b> <b>Master of Commerce</b> <b>Semester-IV</b>
	<u><b>EA 1004: Management Accounting - 2</b></u>

**Objective:**

To enable the students to develop an understanding of capital budgeting, responsibility accounting and transfer pricing.

**Course Contents:**

Module	Modules/ Sub Modules
1	<b>Capital Budgeting - 1: Investment Appraisal Techniques:</b> 1. Technique that recognize Payback of Capital Employed: Payback Period method. 2. Techniques that use Accounting Profit for Project Evaluation: Accounting rate of return Method and Earning per Share. 3. Techniques that recognize Time Value of Money: Net Present value Method; Internal Rate of Return Method; Net Terminal Value Method; Profitability Index method and Discounted Payback Period Method.
2	<b>Capital Budgeting - 2:</b> <b>(A) Risk Analysis in Capital Budgeting:</b> Sources of Risk; Perspectives of risk; Sensitivity analysis or 'what if' analysis; Limitations of sensitivity analysis; Decision tree approach (in theory only). <b>(B) Capital rationing, inflation, taxation and life cycles:</b> Meaning of 'Capital rationing'; Effect of Inflation and Taxation; Non-annual time periods; Life-cycle determination
3	<b>Responsibility Accounting:</b> Introduction; Basic Principles; Centers of Control: Investment centers, Profit centers and cost centers within a responsibility accounting system; Basic Process in Implementation; Responsibility Reporting; Benefits of Responsibility Accounting; Difficulties in Implementation; Methods for measuring divisional performance: Return on Investment Method, Residual Income Method and other measure of divisional performance.
4	<b>Transfer Pricing:</b> Necessity, Transfer Pricing Methods: Pricing at cost; Standard cost plus lump sum; Market Prices; Prorating the overall contribution; Dual Pricing; Negotiated Prices. Benefits of transfer pricing policy and concept of International transfer pricing

**Notes:**

(1) Practical problems carrying not less than 70% marks shall be asked. This percentage is inclusive of 20% weightage to be given to a multiple choice question divided into 5 sub-questions (at least one sub-question from each Unit shall be asked). The students are required to provide justification for selecting the correct option out of four options given for each MCQ.

(2) Questions from any Unit shall not be set in option of questions from any other Unit.

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

1.	Ravi M. Kishore; "Cost and Management Accounting", Taxmann's Publications.
2.	Jawahar Lal; "Advanced Management Accounting", S.Chand Publications.
3.	Paresh Shah; "Management Accounting", Oxford Publications.

**Structure of Course Examination**

The external evaluation pattern would be based on the written examination taken at the end of the semester. The format includes subjective, objective and applications questions

so the test of students can be done on parameters like conceptual knowledge, its application in actual sense, his or her memory and presence of mind. The structure is as under:


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

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

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

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

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

	<b>K.S.K.V. Kachchh University</b> <b>Master of Commerce</b> <b>Semester-IV</b>
	<b><u>EB/EC/EE 1004: Strategic Financial Management</u></b>

**Objective:**

To enable the students to develop an understanding of corporate valuation, dividend, bonus policy, inflation, sick units, mergers and acquisition.

**Course Contents:**

Module	Modules/ Sub Modules
1	<b>Corporate Valuation:</b> Discounted Cash Flow Approach, Adjusted Book Value Approach, Approaches to Facilitate Value Based Management System, Marakon Approach, Alcar Approach, Mckinsey Approach, Agency Consideration and Minimizing agency Coasts.
2	<b>Dividend and Bonus Policy:</b> Dividend Policy Decisions-Pay-‘Out Ratio – Stability – Residual Payment – Lintner’s Model– Corporate Dividend Behaviour – Legal Aspects – Procedural Aspects – Dividend Policies in Practice – Bonus Issues and Stock Slits.
3	<b>(A) Inflation and Financial Management:</b> Inflation and Assets Revaluation – Inflation and Firm revaluation – Inflation and Financial Market Returns – Inflation and Innovations in Financial Markets –Inflation and Financial Analysis –Inflation and Capital Budgeting.  <b>(B) Financial Management of Sick Units:</b> Definition of Sickness – Causes of Sickness – Symptoms of Sickness – Prediction of Sickness – Prediction of Sickness – Revival Sick Units.
4	<b>Mergers and Acquisitions – Overview:</b> Introduction – Forms of Corporate Restructuring – Expansion – Mergers and Acquisitions – Tender Offers – Joint Ventures – Sell-Offs-Split Ups – Divestitures – Equity Carve-Out – Corporate Control – Premium Buy backs -Standstill Agreements – Anti Takeover Amendments – Proxy Contests –Changes in Ownership Structures – Share Repurchases - Exchange Offers –Leverages Buy-out-Going Private-Issues Raised by Restructuring – History of Merger Movements – Early Merger Movement – The 1895 – 1904 Merger Movement–The 1922-1929 Merger Movement–The 1940-1947 Merger Movement – Conglomerate Merger Movement of 1960s-Merger Trends Since1976. Economic Rationale for Major types of Mergers –Horizontal Mergers-Vertical Mergers-Conglomerate Mergers- concentric Mergers-Framework for Analysis of Mergers-Original Learning and Organisational Capital – Investment opportunities – Managerial Synergy and Horizontal and Related Merger’s – firm and Industry Characteristics in Horizontal and Related Mergers –Financial Synergy and Pure Conglomerate Mergers – The role of Industry LifeCycle – Product life Cycle and Merger Types

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

1.	Prasanna Chandra; “Financial Management”, Tata McGraw Hill.
2.	Richard Brealy and Stewart C. Mayers; “Principles of Corporate Finance”, Tata McGraw Hill.
3.	ICFAI – Strategic Financial Management.

**Structure of Course Examination**

The external evaluation pattern would be based on the written examination taken at the end of the semester. The format includes subjective, objective and applications questions

so the test of students can be done on parameters like conceptual knowledge, its application in actual sense, his or her memory and presence of mind. The structure is as under:


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

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

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

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

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

	<b>K.S.K.V. Kachchh University</b> <b>Master of Commerce</b> <b>Semester-IV</b>
	<u><b>ED 1004: Bank Management</b></u>

**Objective:**

The main objective of this course is to acquaint the subject with various aspects of Bank Management.

**Outcome:**

After the completion of this course the student would know about the different areas of Bank Management.

**Course Contents:**

Module No.	Modules/ Sub Modules
1	Special Characteristics of Bank Management and Human Resource Management in Banks.
2	Balance Sheet and Asset Liability Management in Banks, Treasury Management and Risk Management in Banks
3	Marketing Management in Banks
4	Foreign Currency Management in Banks.

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

1.	Macmillan; “General Bank Management”, Indian Institute of Banking and Finance.
2.	Vasant C. Joshi and Vinay V. Joshi; “Managing Indian Banks: The Challenges Ahead”, Second Edition, Response Books.
3.	Frank J. Fabozzi, Atsuo Konishi; “Asset / Liability Management”, An Institutional Investor Publication.
	Information System for Banks, by Indian Institute of Banking and Finance.
4.	MCMILLAN; “Financial Management”, Indian Institute of Banking and Finance.
5.	Vasant Desai, “Banks and Institutional Management”, Himalaya Publishing House
6.	Theory and Practice of Treasury and Risk Management in Banks, by Indian Institute of Banking and Finance.
7.	S.N. Bidani, P.K. Mitra, Pramod Kumar; “Taxmann’s Credit Risk Management”.

## Structure of Course Examination

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

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

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

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

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

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





**K.S.K.V. Kachchh University**  
**Master of Commerce**  
**Semester-IV**

**EA/ED/EE 1005: International Accounting**

**Objective:**

With increasing globalization international business transactions have increased. Accounting systems, procedures, regulations and standards differ from country to country. Foreign transactions generally have a system of accounting different from the domestic one. Therefore, this course aims to acquaint the students with the basic of international accounting.

**Course Contents:**

Module	Modules/ Sub Modules
<b>1</b>	<b>Unit-1 International Accounting – An Overview</b> 1. Introduction 2. Importance of International Accounting 3. Definition of International Accounting 4. Scope of International Accounting 5. Status of International Accounting Education: World Scenario
<b>2</b>	<b>Unit.2 Analytical Study of I.F.R.S.</b> 1. Introduction 2. Need for Transnational Reporting and Disclosure 3. Transnational Reporting – The Complexities Reporting Practices.
<b>3</b>	<b>(A) As 11 the effect of changes in foreign exchange rates</b> <b>(B) Accounting for foreign currency transactions</b> 1. Introduction 2. The need for Translation 3. Origin of Problem 4. International Transactions 5. Forward Exchange Contracts 6. Foreign Currency Transactions
<b>4</b>	<b>(A) Accounting for business combinations and consolidation.</b> 1. Introduction 2. Definition 3. Accounting Treatment 4. Consolidation of Financial Statements. 5. Scope of Consolidated Financial Statements. <b>(B) Accounting for price level changes.</b> 1. Introduction 2. Nature of Price Changes 3. Sort Comings of Conventional Accounting Based on Historical Cost. 4. Distortions in Reported Profit. 5. Evaluation of Accounting for Changing Prices. 6. Suggested Adjustment Methods 7. Accounting for Foreign Inflation.

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

<b>1.</b>	George and giddy; “Handbook of International Finance”, Vol. I, II, North Holland.
<b>2.</b>	Shirin Rathore; “International Accounting”, Prentice Hall Indian.
<b>3.</b>	Peter Walton, Axel Haller and Bernard Roffournier; “International Accounting”, International Thomson Business Press, London, U.K.

**Structure of Course Examination**

The external evaluation pattern would be based on the written examination taken at the end of the semester. The format includes subjective, objective and applications questions

so the test of students can be done on parameters like conceptual knowledge, its application in actual sense, his or her memory and presence of mind. The structure is as under:


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

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

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

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

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

	<b>K.S.K.V. Kachchh University</b> <b>Master of Commerce</b> <b>Semester-IV</b>
	<b><u>EB 1005: International Marketing</u></b>

**Objective:**

To enable the students to develop an understanding of International marketing

**Course Contents:**

Module No.	Modules/ Sub Modules
<b>1</b>	<b>The International Environment:</b> Introduction: The concept of global Marketing; General Environment: The world economy, The Political Legal Environment.
<b>2</b>	<b>The Cultural Environment:</b> What is Culture? Elements of Culture; Cultural variables and Marketing management.
<b>3</b>	<b>International Marketing Management:</b> Global Marketing Strategy, International Product Policy –Adaptation V/s, Standardization of the Product, Branding; Packaging & Labeling, Warranty & Service Policies, How to enter Foreign Markets?
<b>4</b>	<b>Distribution, Pricing and Promotion Strategies:</b> Managing Foreign Distribution; Constrains on International Advertising decisions factors on International faced by the international marketer.

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

1.	Vern Terpstra and Ravi Sarathy: “International Marketing” Harcourt College Publishers.
2.	Sak Onkvisit & John Jshan: ”International Marketing:, Prentice Hall of India.

**Structure of Course Examination**

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


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

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

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

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

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

	<b>K.S.K.V. Kachchh University</b> <b>Master of Commerce</b> <b>Semester-IV</b>
	<b><u>EC 1005: Applied Multivariate Techniques</u></b>

**Objective:**

To enable the students to develop an understanding of applied multivariate techniques

**Course Contents:**

Module	Modules/ Sub Modules
<b>1</b>	<b>Introduction to Multivariate Analysis:</b> Multivariate Analysis Defined, Basic Concepts of Multivariate Analysis, Classification of Multivariate Techniques, Guidelines for Multivariate Analyses and Interpretation, A Structured Approach to Multivariate Model Building, Data Examination, Problems of Missing Observations and Outliers, Testing the Assumptions of Multivariate Models, Statistical Softwares for Multivariate Analysis. Tools for Multivariate Analysis: Elementary Operations with Matrices and Vectors, Determinant of a Square Matrix, Inverse of a Matrix, Rank and Order of a Matrix, Idempotent Matrices, Special Products of Matrices Orthogonal Vectors and Matrices, Characteristic Roots and Vectors of a Matrix, Eigen Values and Reduction of Matrices, Concomitant Variables, Multidimensional Random Variables, Multivariate Normal Distribution, Variance-Covariance Matrix, Correlation Matrix.
<b>2</b>	<b>Dependence Techniques:</b> Multiple Regression Analysis, Multiple Discriminant Analysis, MANOVA and MANCOVA, Conjoint Analysis, Canonical Correlation Analysis, Structural Equations Modeling, Linear Probability Models; Purpose, Methodology, Methods, Procedure, Limitations and Interpretation of Computer Output Of these techniques with the help of various case studies illustrating Practical Applications of these Techniques.
<b>3</b>	<b>Interdependence Techniques</b> Factor Analysis, Cluster Analysis, Multidimensional Scaling, Correspondence Analysis, Purpose, Methodology, Methods, Procedure, Limitations and Interpretation of Computer Output Of these techniques with the help of various case studies illustrating Practical Applications of these Techniques.
<b>4</b>	<b>Emerging Techniques in Multivariate Analysis:</b> Decomposition Analysis, Data Warehousing and Data Mining, Neural Networks, Data Envelopment Analysis, Resampling; Introduction, Methodology, Methods, Problems and Limitations of these techniques.

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

1.	Hair, Anderson, Tatham, Black: "Multivariate Data Analysis" Pearson Education
2.	Johnson and Wichern: "Applied Multivariate Statistical Analysis" Pearson Education
3.	Morrison Donald : "Multivariate Statistical Methods" Mc. Graw Hill
4.	Rao C. R. : "Linear Statistical Inference and Its Applications" Wiley Eastern
5.	Sharma K. R. : "Business Research Methods" National Publishing House
6.	Zikmund R. A. : "Business Research Methods" PHI

## Structure of Course Examination

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

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

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

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

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

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