

Kadi Sarva Vishwavidyalaya Gandhinagar

(A University established vide Gujarat State Government Act 21 of 2007 in May 2007 and approved by UGC (ref F. 9-18/2008(cpp-1) March 19,2009))



Faculty of Commerce Bachelor of Commerce (BCOM)

**Semester – I Rules, Syllabus Structure, Marking
Scheme, Basket, Syllabus, Comprehensive Evaluation
(CCE) Scheme, Semester End Evaluation (SEE)
Scheme, Marksheet Template
for
Scheme of Teaching and Evaluation for BCOM
Programme (Basic/Honours) aligning to NEP - 2020
as per Government of Gujarat Dated 11/07/2023**

**W. E. F.
Academic Year 2023-24**

Syllabus Structure

Semester – I

BCOM - Semester - I (First Year)

Course Code	Title of the Paper	Category	Duration in Hours		Credits	Maximum Marks		Total
			Theory	Practical		CCE (Formative)	SEE (Summative)	
COM201-1C	Financial Accounting -1	Major	60	-	4	50	50	100
COM202-1C	Financial Accounting -2	Major	60	-	4	50	50	100
COE202-1C	Business Organisation and Management	Minor	60	-	4	50	50	100
MDC231-1C	Micro Economics	MDC	60	-	4	50	50	100
AEC201-1C	Basic Course in English Language	AEC	30	-	2	25	25	50
SEC231-1C	Basics of Computer and Computerised Accounting	SEC	-	60	2	25	25	50
IKS201-1C	Introduction to IKS	IKS	30	-	2	25	25	50
Total			300	60	22	275	275	550

Please Note:

1. The marks distribution is mainly divided into two components named Continuous and Comprehensive Evaluation (CEE) = 50 % and Semester End Evaluation (SEE) = 50 %.
2. Passing Percentage for each subject is 36%.
3. The subject "Basics of Computer and Computerised Accounting" With Practical Mode (Lab Work, Computer based Activity)

Marking Scheme: Semester – I

BCOM Semester - I (First Year)

S. N.	Course Code	Title of the Paper	Category	Credits	Teaching Hours per Week			Duration in Hours		Assessment Type		Continuous and Comprehensive Evaluation Scheme (CCE)		Semester End Evaluation (SEE) Scheme			Grand Total Marks		
					Th.	Pr.	Total	Th.	Pr.	Th.	Pr.	Th./ Passing	Pr. / Passing	Exam Hours	Th/ Passing	Pr. / Passing	Th.	Pr.	Overall / Passing
1	COM201-1C	Financial Accounting -1	Major	4	4	-	4	60	-	T	-	50/18	-	2.5	50/18	-	100	-	100
2	COM202-1C	Financial Accounting -2	Major	4	4	-	4	60	-	T	-	50/18	-	2.5	50/18	-	100	-	100
3	COE202-1C	Business Organisation and Management	Minor	4	4	-	4	60	-	T	-	50/18	-	2.5	50/18	-	100	-	100
4	MDC231-1C	Micro Economics	MDC	4	4	-	4	60	-	T	-	50/18	-	2.5	50/18	-	100	-	100
5	AEC201-1C	Basic Course in English Language	AEC	2	2	-	2	30	-	T	-	25/9	-	2	25/9	-	50	-	50
6	SEC231-1C	Basics of Computer and Computerised Accounting	SEC	2	-	4	4	-	60	-	P	-	25/9	2	-	25/9	-	50	50
7	IKS201-1C	Introduction to IKS	IKS	2	2	-	2	30	-	T	-	25/9	-	2	25/9	-	50	-	50
Total				22	20	4	24			-	-	-	-	-	-	-	500	50	550

Please Note:

1. The marks distribution is mainly divided into two components named Continuous and Comprehensive Evaluation (CCE) = 50 % and Semester End Evaluation (SEE) = 50 %.

2. Passing Percentage for each subject is 36%.



BCOM
Semester – I
(First Year)
Syllabus

KADI SARVA VISHWAVIDYALAYA GANDHINAGAR



SYLLABUS OF FINANCIAL ACCOUNTING-1 SUBJECT CODE: COM201-1C

For Bachelor of Commerce: Semester-I

Effective from the Academic Year: 2023 – 2024 as per NEP-2020

KADI SARVA VISHWAVIDYALAYA

B.COM SEMESTER I COM201-1C

Financial Accounting -1

[A] EXPECTED LEARNING OUTCOMES OF THE PROGRAM:

- 1) This syllabus will help students to understand the accounting aspects of Consignment Accounting its terminology and accounting treatments.
- 2) To understand the accounting treatments for Joint Venture with respect to the points like Definition and Features of Joint Venture, Difference between Joint Venture and Partnership, Difference between Joint Venture and Consignment.
- 3) Students to understand the concepts and basics knowledge about Limited Liability Partnership.
- 4) This will help the students to understand the accounting treatments for Piecemeal Distribution of Cash and help the students to understand the accounting treatments for Dissolution of Firms.
- 5) To understand the accounting treatments for Single Entry.

[B] SCHEME OF TEACHING AND ASSESSMENT:

UNITS	TOPICS	INSTRUCTIONAL Hrs.	APPROX. WEIGHTAGE (%)
1.	Consignment Accounting	15	25%
2.	Joint Venture Account	15	25%
3.	Single Entry	15	25%
4.	[A] Limited Liability Partnership [B] Piecemeal Distribution of cash	15	25%
	TOTAL	60	100%

COURSE CODE	TITLE OF COURSE	SUBJECT CATEGORY	CREDITS	TEACHING HOURS PER WEEK			EVALUATION SCHEME		
				TH	PR	TOTAL	CCE (%)	SEE (%)	TOTAL
COM201-1C	Financial Accounting -1	MAJOR	4	4	-	4	50	50	100

[Internal Evaluation: 30 Marks – Class Test (Best 2 out of 3)

10 Marks – Assignment,

10 Marks - Active Learning & Attendance,

Proposed Practical Assignment:

- 1) Preparation of Proforma invoice and accounts sales with imaginary figures. Collect Vouchers related to consignment business and explain like Issue stock items for consignment sales, record receipts of sales value from third party, record sales of goods by third party, record receipts of goods returned by third party etc.
- 2) Collect Agreements and draft of dummy Joint Venture Business with imaginary figures.
- 3) Visit any sole proprietor firm and identify the steps involved in the conversion of single entry into double entry system.
- 4) Prepare LLP and its Registration Process with necessary document.
- 5) Any other activities, which are relevant to the course.

[E] COURSE CONTENT:

UNIT NO.	TITLE OF UNIT AND DETAILS	INSTRUCTIONAL HOURS	APPROX. WEIGHTAGE (%)
1.	<p>Consignment Accounting: Consignment, Account Sales, Del-creder commission, Additional Commission, Books of the consignor, Books of the consignee, Valuation of Stock, Loss of goods-abnormal, Normal loss, Invoicing goods higher than cost, consignment stock account.</p>	15	25%
2.	<p>Joint Venture Account: Distinction between Joint Venture and Consignment, Distinction between Joint Venture and Partnership, Entries in the books of any one Co-venturer, Entries in the books of all Co-venturer, separate books of accounts, Joint venture in underwriting commission, Joint venture and consignment.</p>	15	25%
3.	<p>Single Entry: Conversion of single entry into double entry, abridged conversion, Conversion of Popular Single-Entry System, Conversion of Pure Single-Entry System, ascertaining credit sales and purchases, Bills receivables and bills payable, ascertaining debtors and creditors, etc., sales and purchases being given, Ascertaining sales from stock figures and purchases, systematic "single entry". Missing Information Pro- forma of Accounts.</p>	15	25%
4.	<p>[A] Limited Liability Partnership: LLP: Introduction- Need- Object of Limited Liability Partnership Act, 2008 [LLP]- Nature of Limited Liability Partnership- LLP and Partnership- LLP and Company- LLP Registration Process.</p> <p>[B] Piecemeal Distribution of cash: Insolvency of partners, Garner vs. Murray Case Study-Gradual realization of assets and piecemeal distribution, proportionate capitals, Maximum loss method. Surplus capital Method.</p>	15	25%

[D] References:

1. B.K Banerjee, Financial Accounting - A Dynamic Approach. PHI Learning Private Limited.
2. Board of Studies of ICAI, Financial Reporting, Volume:2
3. CA(Dr.) P.C. Tulsian and CA Bharat Tulsian, Financial Accounting. S. Chand & Company Pvt. Ltd.
4. CMA M.N. ARORA, Dr. K.V. Aohalpathi, Dr. S. Brinda, Financial Accounting, Taxmann Publications
5. CS D. K JAIN & ISHAN JAIN Bharat's Law & Procedure of Limited Liability Partnership 8th Edition 2022
6. Dr. A.K.Singhal, Prof.H.J.Ghosh Publication – Vaya Education of India 3rd edition.
7. Dr. Ashok Sehgal and Dr. Deepak Sehgal, Taxmann's Fundamentals of Financial Accounting
8. Dr. S.K Thakur, Dr. A.K Nema and Dr. M.M Chouksey Financial Accounting
9. Dr. V K Goyal, Financial Accounting 3rd Edition. Anurag Jain - Publisher
10. Mohammed Hanif and Amitabha Mukherjee, Financial Accounting, McGraw Hill India Publications
11. Mr. V.S. Datey, Taxmann's LLP Ready Reckoner As Amended by Limited Liability Partnership (Amendment) Act 2021 Edition 2023
12. Nirmal Gupta and Chhavi Sharma, Financial Accounting. Ane Books Pvt Ltd - Publisher
13. P.C Tulsian, Financial Accounting, Dorling Kindersley Pvt. Ltd., Pearson education. - Publisher
14. S Kr. Paul and Chandrani Paul, Financial Accounting, Second Edition 2017, New Central Book Agency (P) Ltd.
15. S.N Maheshwari and S.K Maheshwari, Financial Accounting, Vikas Publishing

KADI SARVA VISHWAVIDYALAYA GANDHINAGAR



SYLLABUS OF

FINANCIAL ACCOUNTING-2

SUBJECT CODE: COM202-1C

For Bachelor of Commerce: Semester-I

Effective from the Academic Year: 2023 – 2024 as per NEP-2020

KADI SARVA VISHWAVIDYALAYA

B.COM SEMESTER I COM202-1C

Financial Accounting –2

[A] EXPECTED LEARNING OUTCOMES OF THE PROGRAM:

1. To understand the accounting treatments for Branch Account with respect to the points like as, Meaning of Branch, Objects of Branch Accounts, Distinction between Sales through Branch, Consignment, Joint Venture and Brokers,
2. Know the accounting treatments for Investment and terms like cum-Interest purchase and sales and Ex-interest purchase and sales and methods of valuation of closing stock.
3. This will help the students to understand the accounting treatments for Fire Claim Account with respect to the points like as, Claim for Loss of Stock, Rate of Gross Profit, Average Clause, Normal and Abnormal Stock of Goods, Claim for Loss of Profit (Consequential Loss Policy), Amount of Consequential Loss Policy, and Entries for Claim in Respect of Various Assets and Stock.
4. Understand the theoretical framework of accounting as well accounting standards, its applications and utility of it in practice up to the extent of AS- 1, and 9 only.
5. To familiarize and understand the International Financial Reporting Standards (IAS or IFRS) and their application to the companies who use them.

[B] SCHEME OF TEACHING AND ASSESSMENT:

UNITS	TOPICS	INSTRUCTIONAL Hrs.	APPROX. WEIGHTAGE (%)
1.	Investment Accounts	15	25%
2.	Insurance claims	15	25%
3.	Branch Accounts	15	25%
4.	Accounting Standards and Indian Accounting Standards (Ind AS)	15	25%
	TOTAL	60	100%

COURSE CODE	TITLE OF COURSE	SUBJECT CATAGORY	CREDITS	TEACHING HOURS PER WEEK			EVALUATION SCHEME		
				TH	PR	TOTAL	CCE (%)	SEE (%)	TOTAL
COM202-1C	Financial Accounting -2	MAJOR	4	4	-	4	50	50	100

[Internal Evaluation: 30 Marks – Class Test (Best 2 out of 3),

10 Marks – Assignment,

10 Marks - Active Learning & Attendance.

Proposed Practical Assignment:

- 1) Visit banks, post offices, and insurance companies etc. to collect information and required documents related to Investment offered by these institutions. Explain Investment Account with imaginary figures like Equity Shares, Debentures/Bound/Mutual Fund etc.
- 2) Identify the procedure and collect the documentations involved in the insurance claims.
- 3) Collect the procedure and documentations involved in the establishment of various branches with the help of imaginary figures.
- 4) Identify latest innovations and developments in the field of accounting- with the help of annual report of a company how to use of Disclosure of Accounting Policies and Revenue Recognition.
- 5) Any other activities, which are relevant to the course.

[C] COURSE CONTENT:

UNIT NO	TITLE OF UNIT AND DETAILS	INSTRUC TIONAL HOURS	APPROX. WEIGHTAGE (%)
1.	Investment Accounts: Introduction, Classification of Investments-Cost of Investment-Reclassification of Investment-Disposal of Investments-finding out balances of investment account, calculating value of closing stock, cum-interest purchase and sales, Ex-interest purchase and sales-Practical Sum Equity Shares and Debentures/Bound/Mutual Fund)	15	25%
2.	Insurance claims: Claims for loss of stock & fixed assets, Claim for loss of profit or consequential loss. Loss of stock, Meaning of fire, Consequential loss or loss of profits, Computation of claim, the amount of policy.	15	25%

3.	Branch Accounts: Distinction between branches and departments, Different types of branches, Accounts of various types of branches, branch selling only for cash, Branch selling both for cash and credit, goods invoiced to branch at a price higher than the cost, Stock and debtor system, Distinction between whole sale and retail profit at a branch, Branch maintaining independent accounts or “independent” branch, Incorporation of branch trial balances in head office books. (Excluding Foreign Branch)	15	25%
4.	Accounting Standards and Indian Accounting Standards (Ind AS): Meaning of Accounting Standard, Objectives, Benefits, Limitations, Overview of Accounting Standards in India. Concepts of Indian Accounting Standards-Ind AS Adoption-Issues in relation to Ind AS-Process of formulation of accounting standards in India. AS -1: Disclosure of Accounting Policies AS - 9: Revenue Recognition	15	25%

[D] References:

1. B.K Banerjee, Financial Accounting- A Dynamic Approach. PHI Learning Private Limited.
2. Dr. S.M Shukla, Financial Accounting-Sahitya Bhawan Publications-Agra
3. Nirmal Gupta and Chhavi Sharma, Financial Accounting-Publisher, Ane Books Pvt Ltd
4. T. P Ghosh, Taxmann’s Financial Accounting
5. S.N Maheshwari and S.K Maheshwari, Financial Accounting, Vikas Publishing
6. Dr. Ashok Sehgal and Dr. Deepak Sehgal, Taxmann’s Fundamentals of Financial Accounting
7. Dr. S.K Thakur, Dr. A.K Nema and Dr. M.M Chouksey Financial Accounting
8. Board of Studies of ICAI, Financial Reporting, Volume:2
9. Mohmmmed Hanif and Amitabha Mukherjee, Financial Accounting, McGraw Hill India Publications
10. S Kr. Paul and Chandrani Paul, Financial Accounting, Second Edition 2017, New Central Book Agency (P) Ltd.
11. CA(Dr.) P.C. Tulsian and CA Bharat Tulsian, Financial Accounting. S. Chand & Company Pvt. Ltd.

KADI SARVA VISHWAVIDYALAYA

GANDHINAGAR



SYLLABUS OF

**BUSINESS ORGANISATION AND
MANAGEMENT**

SUBJECT CODE: COE202-1C

For Bachelor of Commerce: Semester-I

Effective from the Academic Year: 2023 – 2024 as per NEP-2020

KADI SARVA VISHWA VIDYALAYA

B.COM SEMESTER I COE202-1C

Business Organisation and Management

[A] EXPECTED LEARNING OUTCOMES OF THE PROGRAMME

1. Students will get awareness about the fundamentals of management and contribution of various authors for today's modern principals of management.
2. Students will understand basics concepts like planning, Organising, directing and controlling.
3. Students will come to know about the importance of motivation, and leadership qualities required in the manager.
4. Students will be able to understand the structure of organization and the hierarchy of management in different organization.

[B] SCHEME OF TEACHING AND ASSEMENT

UNITS	TOPIC	INSTRUCTIONAL	APPROX.
		HRS	WEIGHTAGE (%)
1	Management	10	25
2	Planning and organising	20	25
3	Directing	15	25
4	Controlling	15	25
	Total	60	100

COURSE CODE	TITLE OF COURSE	SUBJECT CATAGORY	CREDITS	TEACHING HOURS PER WEEK			EVALUATION SCHEME		
				TH	PR	TOTAL	CCE (%)	SEE (%)	TOTAL
COE202-1C	Business Organisation and Management	MINOR	4	4	0	4	50	50	100

[Internal Evaluation: 30 Marks – Class Test (Best 2 out of 3),

10 Marks – Assignment,

10 Marks - Active Learning & Attendance.

[C] COURSE CONTENT

Unit No.	Title of unit and details	Number of hours required	Approx. Weightage (%)
1	<p>Management: Introduction, Necessity for management theory or approach, Different schools of management thoughts, Taylor’s Scientific Management, Fayol's Contribution to Management, Hawthorne experiments and human relations, social systems approach, systems approach, process school, contingency approach. Management by Objectives. Management by Exceptions (MBE)</p>	10	25
2	<p>Planning and Organising: Introduction, Planning Premises, Types of planning premises (Internal and External), Importance, procedure, Decision Making - It's Stages and Techniques, Individual Vs. Group Decision Making, Strategic Plans- Meaning and Characteristics, Operational Plans-Meaning and Types.</p> <p>Organising: Meaning, features, Types of organisations, Matrix, committee, Informal Organisation, merits and demerits. Staffing: functions and Importance. Departmentation – Need/Importance, basis of departmentation.</p>	20	25
3	<p>Directing: Meaning, Nature, Importance, Concept of Motivation, Fundamental Theories of motivation, (Maslow’s Need Hierarchy, Herzberg’s Two Factor theory, Alderfer’s ERG theory, McGregor’s Theory X and Theory Y. Leadership - Meaning and nature, Leadership styles. Trait Theory and Behavioral Theory.</p>	15	25
4	<p>Controlling: Meaning, Nature, Importance, A very brief idea about Control Techniques like Ratio Analysis - Break even Analysis. Total Quality Management (TQM) concept and Process.</p>	15	25
Total Number of Hours		60	100

[D] RECOMMENDED BOOKS AND REFERENCE MATERIALS

1. Allen, Louis A. Management and Organisation. Tokyo: McGraw Hill, n.d.
2. Drucker, Peter. Management Challenges for 21st Century. Butterworth Heinemann - Oxford, n.d.
3. Hamptan and Davis. Modern Management. New Delhi: McGraw Hall, n.d.
4. Prasad, L. M. Principal and Practice of Management. Sultan Chand & Sons,, 2008.
5. Stoner and Freeman. Management. New Delhi: Prentice Hall of India, n.d.
6. Weirich, Koontz and. Essentials of Management. New Delhi: Tata McGraw Hall, n.d.
7. Dr Manmohan Prasad, Management Concepts & Practices Himalaya Publication, 2008 edition.



KADI SARVA VISHWAVIDYALAYA

KADI SARVA VISHWAVIDYALAYA

GANDHINAGAR



SYLLABUS OF

MICRO ECONOMICS

SUBJECTCODE: MDC231-1C

For Bachelor of Commerce: Semester-I

Effective from the Academic Year: 2023– 2024 as per NEP-2020

KADI SARVA VISHWAVIDYALAYA

B.COM SEMESTER I MDC231-1C

Micro Economics

[A] EXPECTED LEARNING OUTCOMES OF THE PROGRAM

1. The students learn basic concepts of microeconomics which help them understand every aspect of market. So, the paper serves as a foundation.
2. Students understand how the concepts of microeconomics help them take economic decisions in real life
3. The paper helps students in understanding different market structures that exist in an economy. Also, after studying the paper, they are able to understand how production and consumption decisions are taken

[B] SCHEME OF TEACHING AND ASSESSMENT:

UNITS	TOPICS	INSTRUCTIONAL Hrs.	APPROX. WEIGHTAGE (%)
1	The Scope of economic Theory	8	15
2	Theory of Consumer behavior	18	30
3	Theory of Production and Supply	18	30
4	Basics of Markets and Game Theory	16	25
	TOTAL	60	100%

COURSE CODE	TITLE OF COURSE	SUBJECT CATAGORY	CREDITS	TEACHING HOURS PER WEEK			EVALUATION SCHEME		
				TH	PR	TOTAL	CCE (%)	SEE (%)	TOTAL
MDC231-1C	Micro Economics	MDC	4	4	0	4	50	50	100

[Internal Evaluation: 30 Marks – Class Test (Best 2 out of 3),

10 Marks – Assignment,

10 Marks - Active Learning & Attendance.

[C] COURSE CONTENT:

UNIT NO.	TITLE OF UNIT AND DETAILS	INSTRUCTIONAL HOURS	APPROX. WEIGHTAGE (%)
1	<p>The Scope of Economic Theory</p> <ul style="list-style-type: none"> • Definitions – Adam Smith, Marshall, Robbins, Samuelson • The Economic Problem scarcity and choice • The scope of Economic theory and basic economic problems 	8 hours	15
2	<p>Theory of Consumer behavior-</p> <ul style="list-style-type: none"> • Law of Demand, Assumption and Exceptions • Determinants of demand • Shift and Movement of Demand curve • Elasticity of Demand- Price, income and cross elasticity (only concepts) • Cardinal utility • Law of Diminishing marginal utility • Ordinal utility • Indifference curve, Budget line • Consumer equilibrium • Revealed preference theory 	18 hours	30
3.	<p>Theory of Production and Supply</p> <ul style="list-style-type: none"> • Law of Supply, Assumption and Exceptions • Determinants of Supply • Shift and Movement of supply curve • Elasticity of Supply (only concept) • Production function • Short run production function-law of variable proportions 	18 hours	30

	<ul style="list-style-type: none"> • Long run production function- Returns to scale theory • Different Concepts of Cost: TC, AC, MC and Relation between AC and MC • Opportunity cost (only concepts) • Concept of Revenue: AR, MR and TR 		
4.	<p>Basics of Markets and Game Theory</p> <ul style="list-style-type: none"> • Meaning and feature of Perfect Competition • Meaning and feature of Monopoly • Monopsony, Price Discrimination – (Concept only). • Meaning and feature of Monopolistic Competition • Meaning and feature of Oligopoly • Meaning and feature of Duopoly <p>Game Theory</p> <ul style="list-style-type: none"> • Basic Concepts • Prisoner’s Dilemma • Nash equilibrium 	16 hours	25

[D] RECOMMENDED BOOKS & REFERENCE MATERIALS

1. H.L., Ahuja. Principles Micro Economics: Theory and Application. New Delhi: S.Chand Publishing
2. Kennedy, M.John. Micro Economics. Mumbai: Himalaya Publishing House, 1999.
3. Mankiw. Principles of Economics. New Delhi: Akash Press (India), Thomson south (Charntimath) western, 2007.
4. T.R. Jain & V. K. Ohri. Principles of Microeconomics. V. K. Global Publications Private Limited
5. Elementary Economics – Dewett and Verma. •
6. Elementary Economics – K.P.M. Sundaram.
7. Micro Economics: Theory and Application – D. N. Dwivedi

KADI SARVA VISHWAVIDYALAYA GANDHINAGAR



SYLLABUS OF

BASIC COURSE IN ENGLISH LANGUAGE

SUBJECT CODE: AEC201-1C

For Bachelor of Commerce: Semester-I

Effective from the Academic Year: 2023 – 2024 as per NEP-2020

KADI SARVA VISHWAVIDYALAYA

B.COM SEMESTER I SEC231-1C

Basic Course in English Language (BBA and B.Com. Semester 1/2)

[A] Learning Outcome:

At the end of the subject the students shall have learnt the following:

1. Awareness of basic language functions
2. Mechanics of higher language skills
3. Conceptualization of structure
4. Communicative aspect of the language

[B] SCHEME OF TEACHING AND ASSESSMENT:

UNITS	TOPICS	INSTRUCTIONAL Hrs.	APPROX. WEIGHTAGE (%)
1	Language functions	3	20%
2	Grammar	12	40%
3	Communicative Aspects	15	40%
	TOTAL	30	100%

COURSE CODE	TITLE OF COURSE	SUBJECT CATAGORY	CREDITS	TEACHING HOURS PER WEEK			EVALUATION SCHEME		
				TH	PR	TOTAL	CCE (%)	SEE (%)	TOTAL
AEC201-1C	Basic Course in English Language	SEC	2	2	0	2	25	25	50

[Internal Evaluation: 15 Marks – Class Test (Best 2 out of 3)]

5 Marks – Assignment,

5 Marks - Active Learning & Attendance.

[C] COURSE CONTENT

Units	Content	Reference Books	Hrs.
1	Language functions		
1.1	Language purpose and functions: concept and contextual understanding with basic functions examples and practice	Oxford guide to effective Writing and Speaking By: John Seely, Oxford University Press Publication	03
		The official Cambridge Guide to IELTS By: Cullen, French and Jakeman, Cambridge University press publication	
2	Grammar		
2.1	Parts of speech 1. Noun 2. Pronoun 3. Verb 4. Adverb 5. Adjective 6. Preposition 7. Connectives	Communication Skills by Sanjay Kumar and Pushpa Lata, Oxford University Press publication,	12
2.2	Tenses Using Tenses: -simple present or present progressive -Present perfect or simple past -simple past or past perfect -simple future or future progressive -future perfect -present perfect continuous -Past perfect continuous -future perfect continuous	As above	
2.3	Modals I. Use of 'Be', 'Do', 'Have' II. Can – Could III. Shall – Should IV. Will – Would V. May – Might VI. Must – Ought to VII. Dare – Need	Communication Skills By Sanjay Kumar and Pushpa Lata, Oxford University Press publication	
2.4	Subject – Verb Agreement	As above	
2.5	Active-Passive Voice	As above	
	I. Basic Rules II. Omissions of the objects III. Passive voice: Transitive verb, Two Objects, Preposition IV. Imperative sentences		
3	Communicative Aspects		
3.1	Process of Reading - Need for developing efficient reading	Communication Skills By Sanjay Kumar and Pushpa Lata, Oxford University Press publication	3

	<ul style="list-style-type: none"> - Difference between efficient and inefficient reader - Four basic steps to effective reading - Overcoming common obstacles - Four types of reading - Methods of reading - Approaches to efficient reading - Tips for effective reading 		
3.2	<p>Reading comprehension</p> <ul style="list-style-type: none"> - Strategies to Reading comprehension - Reading and practicing from the given 5 passages (exam will include an unseen passage) 	As above	4
3.3	<p>Listening comprehension</p> <ul style="list-style-type: none"> - Listening to and solving the IELTS tests recordings 	The official Cambridge Guide to IELTS By: Cullen, French and Jakeman, Cambridge University press publication	2
3.4	<p>Precis writing: what it is, some working principles, seven steps to write an effective precis, step by step practical precis writing for the suggested passages.</p>	Communication Skills By: Sanjay Kumar and Pushpa Lata, Oxford University Press publication.	3
3.5	<p>Paragraph Development Introduction, central components, techniques for paragraph development, Exercises as suggested and free writing practice. (Familiar topics)</p>	Technical Communication: principles and Practice By: Meenakshi Raman and Sangeeta Sharma, Oxford university press publication	3

[D] REFERENCE BOOKS:

1. Oxford guide to effective Writing and Speaking By: John Seely, Oxford University Press Publication
2. The official Cambridge Guide to IELTS By: Cullen, French and Jakeman, Cambridge University press publication
3. Communication Skills By Sanjay Kumar and Pushpa Lata, Oxford University Press publication
4. Technical Communication: principles and Practice By: Meenakshi Raman and Sangeeta Sharma, Oxford university press publication

**KADI SARVA VISHWAVIDYALAYA
GANDHINAGAR**



**SYLLABUS OF
BASICS OF COMPUTER AND
COMPUTERISED ACCOUNTING
SUBJECT CODE: SEC231-1C**

For Bachelor of Commerce: Semester-I

Effective from the Academic Year: 2023 – 2024 as per NEP-2020

KADI SARVA VISHWAVIDYALAYA

B.COM SEMESTER I SEC231-1C

Basics of Computer and Computerised Accounting

[A] Learning Outcome:

The students will be able to learn

1. To learn the Basic of Computers and application in MS Office.
2. Students will learn basics of Tally ERP system

[B] SCHEME OF TEACHING AND ASSESSMENT:

UNITS	TOPICS	INSTRUCTIONAL Hrs. (Theory and Practical)	APPROX. WEIGHTAGE (%)
1.	MS-Office	30	50%
2.	Introduction of Tally ERP	30	50%
	TOTAL	60	100%

COURSE CODE	TITLE OF COURSE	SUBJECT CATAGORY	CREDITS	TEACHING HOURS PER WEEK			EVALUATION SCHEME		
				TH	PR	TOTAL	CCE (%)	SEE (%)	TOTAL
SEC231-1C	Basics of Computer and Computerised Accounting	SEC	2	0	4	4	25	25	50

[Internal Evaluation: 10 Marks – Lab Work Assessment & Journal (Best 4 out of 5),

10 Marks – Viva Voce (Best 4 out of 5),

5 Marks - Attendance.

Proposed Practical Assignment:

- 1) Prepare journal for MS-Office and Tally with the help of Charts, figures, Documents etc.
- 2) Any other activities, which are relevant to the course.

[C] COURSE CONTENT:

Chapter	Topic	Hours	APPROX. WEIGHTAGE (%)
1. MS-Office	Introduction to MS Word , Applications of MS Word-Basic operations- Formatting Operation- Introduction to Excel , Applications of MS Excel, Concept of workbook, worksheet, workspace, Types of data, Formatting workbook, Conditional formatting, Sorting Data, Data validation, Data filter, Charts, Goal seek- Functions and formulas- Introduction to MS PowerPoint . Applications of Presentation Creating presentation (adding slide, formatting adding colors, background & shading) Special Features (custom animation, slide transition, slide sorter, inserting sound)	30	50%
2. Tally ERP	Introduction of Tally ERP , Basics of Software Based Accounting, Concepts, Double Entry System of Book Keeping , Golden rules of accounting Introduction-Getting Started with ERP - Mouse/Keyboard Conventions-Company Creation, Shut A Company, Select a Company, Alter Company Details, Company Features and Configurations F11, Company Features-F12 Configuration, Chart of Accounts Ledger-Group-Ledger Creation Single Ledger Creation, Multi Ledger Creation, Altering and Displaying Ledgers, Group Creation, Single Group Creation, Multiple Group Creation, Displaying Groups and Ledgers- Recording Transactions in Accounting Software- Trial Balance, Balance Sheet, Profit and Loss Account, Cash Flow Statement, Ratio Analysis- Books and Reports, Day Book, Receipts and Payments.	30	50%
	Total	60	100%

[D] RECOMMENDED BOOKS & REFERENCE

1. Fundamentals of Computers, E Balagurusamy, McGraw Hill Education (India) Private Limited. Reprint- 2015
2. TAXMAN'S Information Technology by Dr. Sushila Madan, 4th Edition
3. Comdex, Tally 9 Course Kit by Namrata Agrawal, Published by Dreamtech Press
4. Tally. ERP 9 in simple steps, Authored by Kogent Learning Solutions Inc., Published by Dreamtech Press (Edition 2014)
5. Tally. ERP 9 Full Version, Published by Computer World, Computer World Research Department (Edition 7), Gujarati
6. Tally 7.2/9 Gujarati Course by Sonal Shah, Books India Publication Ahmedabad-6 (Edition 2007)
7. Tally 7.2 Gujarati Course by Sonal Shah, Books India Publication Ahmedabad (Edition 2006)
8. Tally The Perfect Book for Accounting Software, Published by Tejas Shah- Kaushal Patel Kalpesh Patel

KADI SARVA VISHWAVIDYALAYA GANDHINAGAR



SYLLABUS OF INTRODUCTION TO IKS SUBJECT CODE: IKS201-1C

For Bachelor of Commerce: Semester-I

Effective from the Academic Year: 2023 – 2024 as per NEP-2020

BCOM Semester – I

KADI SARVA VISHWAVIDYALAYA

B.COM SEMESTER I (IKS201-1C)

Introduction to IKS

[A] Learning Outcome:

At the end of the subject the students shall have learnt the following:

- Historicity of Indian Knowledge System
- About four Vedas
- Broad classification of Indian philosophical systems
- About the Indian Education System

[B] SCHEME OF TEACHING AND ASSESSMENT:

UNITS	TOPICS	INSTRUCTIONAL Hrs.	APPROX. WEIGHTAGE (%)
1	Indian Knowledge System- An Overview, The Vedic Corpus	15	50%
2	Indian Education System	15	50%
	TOTAL	30	100%

COURSE CODE	TITLE OF COURSE	SUBJECT CATAGORY	CREDITS	TEACHING HOURS PER WEEK			EVALUATION		
				Theory (Hrs.)	Practical (Hrs.)	Total (Hrs.)	CCE (%)	SEE (%)	TOTAL MARKS
IKS201-1C	Introducti on to IKS	IKS	2	2	0	2	25	25	50

[Internal Evaluation: 15 Marks – Class Test /Project work (Best 2 out of 3)

5 Marks – Assignment,

5 Marks - Active Learning & Attendance.

[C] COURSE CONTENT:

Chapter	Topic	Instructional Hours	Approx. Weightage %	Marks
Indian Knowledge System- An Overview, The Vedic Corpus	Importance of Ancient Knowledge Definition, The IKS Corpus – A Classification Framework Historicity of IKS Some Unique Aspects of IKS The Vedic Corpus Introduction to Vedas The Four Vedas The Four Divisions of Each Veda Vedic Life: Distinctive Features	15	50%	25
Indian Education System	Preservation of culture, tradition and Dharma through education. Svadyaya, Pravachana. Continuity of the family and the Vamsha, who are the carriers of Knowledge, Tradition and Dharma.	15	50%	25
Total		30	100	50

References:

Introduction to Indian Knowledge System Concepts and Applications, B Mahadevan, Vinayak Rajat Bhat, Nagendra Pavana, PHI Learning Private Limited, New Delhi

Evaluation Scheme

The Evaluation consists of the following two components:

1. Continuous and Comprehensive Evaluation (CCE) – Formative
2. Semester End Evaluation (SEE) – Summative

CCE carries 50 % of the total marks allotted to a subject and the other 50 % being assigned to the SEE.

Based on this NEP Guidelines SOP the Syllabus structure and Marking Scheme was defined.



- The below Table 8.1 shows the CCE Scheme for various types of Subjects like Theory, Practical and Project work.

Table 8.1 CEE Evaluation Scheme

Continuous and Comprehensive Evaluation (CCE) Scheme

S. No.	Particular	Marks	Remarks
Theory Subject Credits 4 & Credit 2			
1	Class Test (Best 2 out of 3)	30	Subject Faculty
2	Assignment	10	Subject Faculty
3	Active Learning & Attendance	10	Subject Faculty & Mentor respectively
Total		50	
Theory subjects AEC202-1C & AEC201-1C			
1	Class Test	15	Subject Faculty
2	Assignment	5	Subject Faculty
3	Active Learning & Attendance	5	Subject Faculty & Mentor respectively
Total		25	
Practical			
1	Lab Work Assessment & Journal (Best 4 out of 5)	20	Subject Faculty
2	Viva Voce (Best 4 out of 5)	20	Subject Faculty
3	Attendance	10	Mentor
Total		50	
Project			
1	Project Evaluation (Best 3 out of 5)	30	Subject Faculty
2	Participation in Discussion	10	Subject Faculty
3	Attendance	10	Mentor
Total		50	

Kadi Sarva Vishwaidyalaya
BCOM Programme
Semester End Evaluation (SEE) Scheme

(Scheme of Teaching and Evaluation for BCOM Programme (Basic/Honors) aligning to NEP -
2020 as per Govt. of Gujarat Dated 11/07/2023)

The Question Paper Style is as follows.

Category 1: Credits 4 Subject

Category 2: Credits 2 Subject

Category 3: Credits 2 AEC Subject

Category 1: Credits 4 Subject

Kadi Sarva Vishwavidyalaya Semester End Evaluation (SEE)

BCOM Semester-I/II/III/IV/V/VI/VII/VIII Examination, Month– Year

Subject Name : _____ **Date** : _____
Subject Code : _____ **Time** : _____
Total Marks : **50** **Duration** : **02 ½ Hours**

Instructions:

1. *Attempt all questions.*
 2. *Make suitable assumptions wherever necessary.*
 3. *Figure to the right indicate full marks.*
 4. *Indicate clearly, the option you attempt along with its respective question number.*
-

Question 1 OR Question 1 **[10 Marks]**

Question 2 OR Question 2 **[10 Marks]**

Question 3 OR Question 3 **[10 Marks]**

Question 4 OR Question 4 **[10 Marks]**

Question 5: One-liner/Short Questions (One Mark Each -All Compulsory) **[10 Marks]**

Please Note:

1. Question Paper must cover the entire syllabus in balanced manner including all the Units.
2. Question Number and Unit Distribution is as follows:

Question Number	Unit Number
Question 1	Unit – I
Question 2	Unit – II
Question 3	Unit – III
Question 4	Unit – IV
Question 5	All Units

1. Each question (Question No. 1 to Question No. 4) must be either of 5 marks or 10 marks only.

Category 2: Credits 2 Subject

Kadi Sarva Vishwavidyalaya Semester End Evaluation (SEE)

BCOM Semester-I/II/III/IV/V/VI/VII/VIII Examination, Month– Year

Subject Name : Date :
Subject Code : Time :
Total Marks : 25 Duration : 02 Hours

Instructions:

- 1. Attempt all questions.*
 - 2. Make suitable assumptions wherever necessary.*
 - 3. Figure to the right indicate full marks.*
 - 4. Indicate clearly, the option you attempt along with its respective question number.*
-

Question 1 OR Question 1 [10 Marks]

Question 2 OR Question 2 [10 Marks]

Question 3: One-liner/Short Questions (One Mark Each -All Compulsory) [05 Marks]

Please Note:

2. Question Paper must cover the entire syllabus in balanced manner including all the Units.
3. Question Number and Unit Distribution is as follows:

Question Number	Unit Number
Question 1	Unit – I
Question 2	Unit – II
Question 3	All Units

4. Each question (Question No. 1 to Question No. 4) must be either of 5 marks or 10 marks only.

Category 3: Credits 2 AEC Subject

Kadi Sarva Vishwavidyalaya Semester End Evaluation (SEE)

BCOM Semester-I/II/III/IV/VI Examination, Month– Year

Subject Name	:	Date	:
Subject Code	:	Time	:
Total Marks	: 25	Duration	: 02 Hours

Instructions:

- 1. Attempt all questions.*
 - 2. Make suitable assumptions wherever necessary.*
 - 3. Figure to the right indicate full marks.*
 - 4. Indicate clearly, the option you attempt along with its respective question number.*
-

Question 1: (a) OR (a)	[05 Marks]
(b) OR (b)	[05 Marks]
Question 2: (a) OR (a)	[05 Marks]
(b) OR (b)	[05 Marks]
Question 3: One liner/ TF/blanks/one-word etc. (All Questions Compulsory)	[05 Marks]

Please Note:

- Question Paper must cover the entire syllabus in balanced manner including all the Units.

**(Scheme of Teaching and Evaluation for BCOM Program (Basic/Honours) aligning to NEP - 2020
as per Govt. of Gujarat Dated 11/07/2023)**

SUBJECT CODE	SUBJECT NAME	CATEGORY	CREDIT	MIN/MAX MARKS					MARKS OBTAINED					GRADE
				INT TH	INT PR	EXT TH	EXT PR	TOTAL	INT TH	INT PR	EXT TH	EXT PR	TOTAL	
COM201-1C	Financial Accounting - 1	Major	4	18/50	-	18/50	-	36/100	38	-	41	-	79	A
COM202-1C	Financial Accounting - 2	Major	4	18/50	-	18/50	-	36/100	42	-	44	-	86	A
COE202-1C	Business Organisation and Management	Minor	4	18/50	-	18/50	-	36/100	35	-	35	-	70	B+
MDC231-1C	Micro Economics	MDC	4	18/50	-	18/50	-	36/100	49	-	46	-	95	O
AEC201-1C	Basic Course in English Language	AEC	2	9/25	-	9/25	-	18/50	12	-	17	-	29	B
SEC231-1C	Basics of Computer and Computerised Accounting	SEC	2	-	9/25	-	9/25	18/50	-	15	-	20	35	B+
IKS201-1C	Introduction to IKS	IKS	2	9/25	-	9/25	-	18/50	22	-	20	-	42	A+