

**KADI SARVA VISHWAVIDYALAYA
GANDHINAGAR**



**SYLLABUS OF
BACHELOR OF COMMERCE**

Effective from July 2017

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- The performance of each candidate in all the subject will be evaluated on 7- point scale in term of grades as follow:

GRADE SCHEM		% ACCORDING TO GRADE	GRADE POINTS	QUALITATIVE MEANING OF GRADE
1	A+	90 TO 100	OUTSTANDING	OUTSTANDING
2	A	80 TO 89	EXCELLENT	EXCELLENT
3	A-	70 TO 79	VERY GOOD	VERY GOOD
4	B+	60 TO 69	GOOD	GOOD
5	B	50 TO 59	AVERAGE	AVERAGE
6	B-	40 TO 49	FAIR	FAIR
7	F	LESS THAN 40	FAIL	FAIL
8	I	INCOMPLETE		

- The class awarded to a student with his/her b.com course is decided by his/her final CPI as per the following table

CPI	CLASS TO BE AWARDED
Distinction	Greater than equal to 7.5
First class	Between 6.5 to 7.5
Second class	Between 5.5 to 6.5
Pass class	Less than 5.5

Resolution

It is hereby resolved that the reassessment procedure is adopted (as Under and as per the existing rules of reassessment) for the candidates who is detain as per existing rules of under graduate examinations over and above existing rule of rechecking/ reassessment.

1. Candidate fails (trial) in 1st Semester Examination and will not be permitted to attend 4th semester, he/she can apply for reassessment of 1st semester examination only.
2. Candidate fails (trial) in 2nd Semester Examination and will not be permitted to attend 5th semester, he/she can apply for reassessment of 2nd semester examination only.
3. Candidate fails (trial) in 3rd Semester Examination and will not be permitted to attend 6th semester, he/she can apply for reassessment of 3rd semester examination only
4. Candidate fails (trial) in 4th Semester Examination and will not be permitted to attend 7th semester, he/she can apply for reassessment of 4th semester examination only.
5. Candidate fails (trial) in 5th Semester Examination and will not be permitted to attend 8th semester he/she can apply for reassessment of 5th semester examination only.
6. Candidate of final year under graduate and all semester of postgraduate courses can apply for reassessment /rechecking as per the existing rules.
 - a. The reassessment is applicable for FINAL year students only for External theory paper and rechecking is applicable for First Year and Second Year.
 - b. Reassessment is not applicable to following subcomponent:
 1. Internal Assessment
 2. Practical Examination
 3. Viva Voce
 4. Dissertation
 5. Term work
 6. Continuous Evaluation
 - c. Candidate can apply for his/her own answer sheet (Maximum for Two Subjects) not for other candidate/s.

d. Application Form of reassessment should be submitted through HOD/Principal/Director of concern department/course within stipulated time announced by university for said purpose with necessary fees (at present Rs.150/subject).

e. Effect of Reassessment:

I. After the reassessment if difference of 15% or more than this marks is observed compared to original obtained marks than only the marks of reassessment is considered.

II. The result obtained after reassessment is binding to the respective candidate/s.



Appendix : A Punishment Details for Unfair Means

Sr. No.	Unfair Means adopted by the Examinee	Type of Punishment
1	a. Doesn't follow the instructions given by the block supervisor or any competent authority	Declare the Examinee as "Fail" in respective Subject of the current semester summer/winter examination conducted by the authority
	b. Writes irrelevant matter in the answer book	
	c. Deliberately reveals his identity or intentionally makes some irrelevant symbols, sketches etc . in the answer book	
	d. Communicates with another examinee or try to pass on information even after a word of caution from block supervisor or any competent authority	
	e. Possess any of the prohibited electronic gadgets	
	f. Any sort of writing on the question paper	
	g. Any exam relevant literature found near or just beneath his seat but he/she has not copied from the said material	
	h. Use of indecent or abusing words in the answer book	
	i. Attempts to remove Encrypted code or any sticker on the answer book	
	j. Indulges in writing the matter relevant to subject before commencement of examination	
	k. Attempt oral communication with another examinee	
2	a. If the examinee is found in possession or snatches away of notes, chits, answer book or part there of any other examinee however he/she has not written from the said material in his/her answer book	Cancellation of result of all the subjects of the current semester examination and debarred to appear from next summer/winter all
	b. Indecent behavior at the examination center or in the examination hall	
	c. Possess any sort of exam relevant material in the examination hall or even outside the examination hall like toilet, lobby etc. or tries	

	to contact any unauthorized person during the exam timings	Examinations to be conducted by the authority
	d. Possess any sort of exam relevant material written/printed on paper chits, compass box, calculator, pad, cloth, handkerchief, dress or any part of the body or stored in electronic-gadgets including mobile-phone, in the examination hall or even outside the examination hall like lobby etc.	
	e. Attempts to bribe the examiner by mentioning address, contact detail, Mobile No. etc. or to contact the examiner directly or through any representative for his/her favor	
3	a. Indulges in unfair practice outside the examination hall by any means	Cancellation of result of all the subjects of the current semester examination and debarred to appear from next summer/winter all Examinations to be conducted by the authority
	b. Copied from the subject exam relevant material, scribble on chits, compass box, calculator, pad, cloth, handkerchief, dress or any part of the body or stored in electronic-gadgets including mobile-phone	
	c. Indulge in exchange of answer book, supplementary with other examinee	
	d. Copied from another examinee or deliberately allows other examinee to copy from his own answer book or pass on the exam relevant material or literature in any form to another examinee in exam hall	
	e. If the examiner find some written/printed papers etc. of exam related material from the answer book of an examinee	
	f. Attempts to get rid of or to destroy any kind of exam relevant prohibited material with which he is caught or helps other in such an act	
	g. Examinee is found to throw away his answer book, supplementary, question paper, practical job or part there of	

	h. If examinee is found to have torn the answer book, question paper, any other exam related material or part there of his/her own or other examinee	
	i. If the examiner reports that in the examinee's answer book is written with more than one type of hand writing	
	j. If the examiner reports about missing pages or additional pages in the answer book of examinee	
	k. If the examinee obstruct the process of conducting the examination in any way	
	l. If examinee try to destroy the evidence by chewing the chit or in any other manner, which was found in his possession during examination	
	m. If examinee attempt to bribe by way of Keeping currency notes in his/her answer book	
	n. If the examination committee is satisfied from the report of the examiner that the candidate have copied from one another or from any other sources or involving in mass copying during the examination	
4	a. If examinee obstructs/threatens or orally assault the block supervisor or any Tries to bring duly written answer book or supplementary from outside	The examination committee shall decide the penalty depending upon the nature and complexity of involvement of the examinee is concerned
	b. If the examinee carries away an answer book, supplementary or practical job or part thereof outside the exam hall	
	c. The examination committee shall decide the penalty depending upon the nature and complexity of involvement of the examinee is concerned	
	d. Leaves the examination hall without submitting his answer book or tries to destroy it	
5	a. if person impersonates as a examinee and if this detected during of after the examination	Cancellation of result of all the subjects of the

	<p>b. If examinee not appearing in that particular examination but who is a candidate of other examination of the university impersonates as a examinee of particular examination</p> <p>c. If examinee not appearing in that particular examination but who is a candidate of other examination of the university behaves in disciplinary manner during particular examination or helps other examinee in using unfair means</p>	<p>current semester examination and debarred to appear from next four summer/winter all examinations to be conducted by the authority</p>
6	<p>a. Possess Gun, Revolver, Knife or any other prohibited weapon in or around exam hall</p> <p>b. Physically assault block supervisor or any competent authority on exam duty</p>	<p>Cancellation of result of all the subjects of the current semester examination and debarred to appear from next five summer/winter all examinations to be conducted by the authority</p>
7	<p>If during the examination or afterwards any examinee is found to have indulged in unfair means other than specified in 1 to 6 as above and which has been bearing on the examination or result of the examinee and/or any other examinee</p>	<p>The examination committee shall decide the penalty depending upon the nature and complexity of involvement of the examinee is concerned</p>

KADI SARVA VISHWA VIDYALAYA - GANDHINAGAR

Teaching & Examination scheme

Bachelor of Commerce

B.COM 1st SEMESTER

KADI SARVA VISHWA VIDYALAYA, GANDHINAGAR [B.Com SEMESTER-I SYLLABUS]

Sr. No.	Name of the Subject	SUB Total CREDIT	Teaching scheme		Examination scheme			
			(per week)		MID	External		Total Marks
			Th.	Pr.	Th.	Th.	Pr.	
Part 1	<u>B.COM CE 101</u> :English	4	4	0	30	70	0	100
Part 2	<u>B.COM 101</u> Core Subject 1 Financial Accounting-1	4	4	0	30	70	0	100
	<u>B.COM 102</u> Core Subject 2 Business Organization and Management	4	4	0	30	70	0	100
	<u>B.COM 103</u> Core Subject 3 Micro Economics	4	4	0	30	70	0	100
	<u>B.COM 104</u> Core Subject 4 Financial Accounting -2	4	4	0	30	70	0	100
Part 3	<u>B.COM CE 102</u> Foundation Course- Introduction to Computer	2	0	4	0	0	50	50
	<u>B.COM CE 103</u> NSS -1	2	0	4	0	0	50	50
TOTAL		24						600

KADI SARVA VISHWA VIDYALAYA, GANDHINAGAR [B.Com SEMESTER-II SYLLABUS]

Sr. No.	Name of the subject	SUB Total CREDIT	Teaching scheme		Examination scheme			Total Marks
			(per week)		MID	External		
			Th.	Pr.		Th.	Th.	
Part 1	<u>B.COM CE 201</u> Commercial Communication	4	4	0	30	70	0	100
Part 2	<u>B.COM 201</u> Core Subject 5 Corporate Accounting - 1	4	4	0	30	70	0	100
	<u>B.COM 202</u> Core Subject 6 Indian Financial System	4	4	0	30	70	0	100
	<u>B.COM 203</u> Core Subject 7 Macro Economics	4	4	0	30	70	0	100
	<u>B.COM 204</u> Core Subject 8 Corporate Accounting - 2	4	4	0	30	70	0	100
Part 3	<u>B.COM CE 202</u> Environmental Studies	2	2	0	15	35	0	50
	<u>B.COM CE 203</u> NSS-2	2	0	4	0	0	50	50
TOTAL		24						600

Note:

Internal marks are divided in following categories:

- 1.) Sessional exam carries 20 marks.
- 2.) Assignment/Project Work submission carries 10 marks.

EXAMINATION & EQUIVALENCY RULES

1. Students who have not cleared their old syllabus exams will be given chance for following two years (e.g. 2017-18 and 2018-19) to pass out their exam.
2. If student fails to pass out his/her examination within the above prescribed time of two years, he/she has to appear in examination of new syllabus (Introduced from the academic year 2017- 18). In this case credit of his old subject will remain unchanged.
3. List of equivalent subjects in the new syllabus with the old syllabus are provided below with its respective credit.



KADI SARVA VISHWAVIDYALAYA GANDHINAGAR



SYLLABUS OF FINANCIAL ACCOUNTING-1 SUBJECT CODE: B.COM 101

For Bachelor of Commerce: Semester-I

Effective from the Academic Year: 2017 – 2018

KADI SARVA VISHWAVIDYALAYA

B.COM SEMESTER I B.COM 101

Financial Accounting – 1

[A] RATIONALE

Financial accounting is the process of recording, summarizing and reporting the myriad of transactions resulting from business operations over a period of time. These transactions are summarized in the preparation of financial statements, including the balance sheet, income statement and cash flow statement, that encapsulate the company's operating performance over a specified period. Nobody should under-estimate the importance of accounting. With the development of technology; trade, industry and commerce also developed; and with the development of all these, the experts realized why, when, where and how Accounting is vital and useful in a business and in an economy. New Accounting methods are being innovated as per the requirement of the business in modern time.

[B] OBJECTIVES

- 1) To explain the students reason for recording economic transactions in the books of accounts; and to have sound basic skills of Accounting.
- 2) To know what kind of entries to be made for different type of transactions of various types of business, for example Consignment Accounting.
- 3) To explain the difference between the Consignment accounting and Joint Venture Accounting. To explain the thin line of difference between these two chapters.
- 4) To develop the analytical skills, aptitude and thinking ability of the students in the context of Modern Accounting.
- 5) To make the students aware of abstract topics in Accounting.

[C] EXPECTED LEARNING OUTCOMES OF THE PROGRAM

- 1) With this syllabus students will be able to understand the basics of Accounting and Book keeping, Accounting Concepts, Principles and Conventions, Journalizing, Ledger Posting, Trial Balance, Rectification of Errors and Final Accounts of Proprietary and Partnership Firms.
- 2) This syllabus will help students to understand the accounting aspects of Consignment Accounting its terminology and accounting treatments.
- 3) This will help the students 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.
- 4) This will help the students to understand the accounting treatments for Dissolution of Firms.
- 5) This will help the students to understand the accounting treatments for Piecemeal Distribution of Cash.
- 6) This will help the students to understand the accounting treatments for Single Entry.

[D] SCHEME OF TEACHING AND ASSESSMENT:

UNITS	TOPICS	INSTRUCTIONAL Hrs.	WEIGHTAGE (%)
1.	Consignment Accounting	12	20%
2.	Joint Venture Account	12	20%
3.	Single Entry	12	20%
4.	Dissolution of Partnership Firm	12	20%
5.	Piecemeal Distribution of cash	12	20%
	TOTAL	60	100%

Subject Code	Subject Title	Credit	Teaching Scheme		Exam Scheme			
			Theory	Tutorial	University Theory		Internal/ Practical work	Total Marks
					Hrs.	Max Marks	Max Marks	
B.COM 101	Financial Accounting-1	4	4	-	3	70	30	100

[E] COURSE CONTENT:

UNIT NO	TITLE OF UNIT AND DETAILS	INSTRUCTIONAL HOURS	WEIGHTAGE In %
1.	Consignment Accounting: Consignment, Account Sales, Del-credere 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.	12	20%
2.	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.	12	20%
3.	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.	12	20%

4.	Dissolution of Partnership Firm:(only Garner v/s Murray) Settlement of accounts, Firm's debts and private debts Sec.-49 of partnership Act, Entries in books, Goodwill, Dissolution before expire of fixed term, Insolvency of partners, Garner vs. Murray, When all partners are insolvent.	12	20%
5.	Piecemeal Distribution of cash: Gradual realization of assets and piecemeal distribution, proportionate capitals, Maximum loss method. Surplus capital Method. Conversion of Partnership into company Limited liability partnership.	12	20%

[F] RECOMMENDED BOOKS & REFERENCE MATERIALS

1. Dr. Maheshwari, S. N. Advance Accountancy. Vols. Vol-1 and Vol-2. New Delhi: Vikash Publisher House Pvt. Ltd., n.d.
2. Gupta, R. L. Advance Accountancy. Vols. vol-1 and vol-2. New Delhi: Sultanchand & Sons, n.d.
3. Rana, T. J. Advance Accountancy-2. Ahmedabad: B.S. Shah Prakashan, n.d.
4. Reddy, Jayprakash R. Advance Accounting: Theory and Practice. A.P.H. Publishing Corporation: New Delhi, n.d.

[G] PAPER SCHEME:

Seat No. _____

KADI SARVA VISHWAVIDYALAYA

Date: / /

University Exam:

Marks: 70

B.Com.SEM-1

Subject: Financial Accounting-1 (101)

Time: 3 Hours

Instructions:

- 1) There are 5 questions in this paper.
- 2) All questions carry equal marks.
- 3) Figures to the right indicate full marks.
- 4) Scientific calculator is not allowed in exam.
- 5) Attempt all Questions.

Q-1 A.		14
B		
Q-2 A		14
B		
	OR	
Q-2 A		
B		
Q-3 A		14
B		
	OR	
Q-3 A		
B		
Q-4 A		14
B		
	OR	
Q-4 A		
B		
Q-5	MULTIPLE CHOICE TYPE QUESTION/SHORT QUESTIONS	14

KADI SARVA VISHWAVIDYALAYA GANDHINAGAR



SYLLABUS OF BUSINESS ORGANIZATION & MANAGEMENT SUBJECT CODE: B.COM102

For Bachelor of Commerce: Semester-I

Effective from the Academic Year: 2017 – 2018

KADI SARVA VISHWAVIDYALAYA

B.COM SEMESTER I B.COM 102

Business Organization & Management

[A] RATIONALE:

The knowledge of this subject is required for all undergraduate commerce students who wish to choose higher education or Industry/field as their career. The course is designed to deliver the basic fundamental concepts of management, and use of Internet for the development of commerce. To understand the new change in the business environment, this course has also covered a new area "Management of change"

[B] COURSE OBJECTIVE:

- a) To understand the basic concepts of management, its functions and components of management.
- b) To understand the importance of principles management and to apply these principles in their routine life.
- c) To develop the knowledge of basic concepts and fundamental principles of management.

[C] EXPECTED LEARNING OUTCOMES OF THE PROGRAMME

- Students will get awareness about the fundamentals of management and contribution of various authors for today's modern principals of management.
- Students will get awareness about the changes taking place in surrounding business environment
- Students will be able to understand the importance of motivation, communication and leadership qualities required in the manager.
- Students will be able to understand the structure of organization and the hierarchy of management in different organization.

[D] SCHEME OF TEACHING AND ASSEMENT

UNITS	TOPIC	INSTRUCTIONAL HRS	WEIGHTAGE (%)
1	Management	11	15
2	Planning	11	15
3	Organization	12	20
4	Directing	16	35
5	Controlling	10	15
	Total	60	100

Subject code	Subject title	Credit	Teaching scheme		Scheme of Examination			
			Theory	tutorial	University theory		internal/ Practical	Total Marks
					Hrs.	Max. Marks		
B.Com 102	Business Organization and Management	4	4	-	3	70	30	100

[E] COURSE CONTENT

Unit No.	Title of unit and details	Number of hours required	Weightage
1	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.	11	15
2	Planning: Introduction, Planning Premises, Types of planning premises (Internal and External), Importance, procedure , - Decision Making - It's Stages and Techniques -Strategic Plans, Operational plans, Standing Plans.	11	15

3	Organising: Meaning, features, Types of organisations, Matrix, committee, Informal Organisation, merits and demerits. Staffing: functions and Importance	12	20
4	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.	16	35
5	Controlling: Meaning, Nature, Importance, A very brief idea about Control Techniques like Ratio Analysis - Break even Analysis	10	15
	Total Number of Hours	60	100

[F] 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.

[G] PAPER SCHEME:

Seat No. _____

KADI SARVA VISHWAVIDYALAYA

Date: / /

University Exam:

Marks: 70

B.Com.SEM-1

Subject: Business Organization & Management (102)

Time: 3 Hours

Instructions:

- 1) There are 5 questions in this paper.
- 2) All questions carry equal marks.
- 3) Figures to the right indicate full marks.
- 4) Scientific calculator is not allowed in exam.
- 5) Attempt all Questions.

Q-1 A.		14
B		
Q-2 A		14
B		
OR		
Q-2 A		
B		
Q-3 A		14
B		
OR		
Q-3 A		
B		
Q-4 A		14
B		
OR		
Q-4 A		
B		
Q-5 A	MULTIPLE CHOICE TYPE QUESTION/SHORT QUESTIONS	14

KADI SARVA VISHWAVIDYALAYA GANDHINAGAR



SYLLABUS OF MICRO ECONOMICS SUBJECT CODE: B.COM 103

For Bachelor of Commerce: Semester-I

Effective from the Academic Year: 2017 – 2018

KADI SARVA VISHWAVIDYALAYA

B.COM SEMESTER I B.COM 103

Micro Economics

[A] RATIONALE:

Micro economics hold a privileged place in economic studies. It is the subject to be composed of several courses which spread over the entire degree. Micro economics is a very useful branch of modern economic theory.

[B] OBJECTIVES

To introduce the approaches to economics used in introductory economic theory. Introduce the basic concepts and technique in consumption analysis with special reference to utility, demand, and theory of production, theory of cost and revenue as well as Market structure.

[C] EXPECTED LEARNING OUTCOMES OF THE PROGRAM

1. Students will understand the relationship of economics with human behavior.
2. Units are design basically to bridge.
3. Bridging the gap between theoretical knowledge and real life experience.

[D] SCHEME OF TEACHING AND ASSESSMENT:

UNITS	TOPICS	INSTRUCTIONAL Hrs.	WEIGHTAGE (%)
1.	Demand and Supply	20	25
2.	Consumer Behavior	12	20
3	Theory of Production	12	15
4.	Theory of Cost and Revenue	8	20
5	Market Structure	8	20
	TOTAL	60	100%

Subject code	Subject title	Credit	Teaching scheme		Scheme of Examination			
			Theory/ Practical	tutorial	University theory		Internal /Practical	Total Marks
					Hrs.	Max. Marks	Max. Marks	
B.Com 103	Micro Economics	4	4	-	3	70	30	100

[E] COURSE CONTENT:

UNIT NO	TITLE OF UNIT AND DETAILS	INSTRUC TIONAL HOURS	WEI GHT AGE IN %
1	Demand and Supply <ul style="list-style-type: none"> • Law of Demand and Law of Supply • Determinants of demand and supply • Elasticity of Demand, Determinants and significance • Measurement methods of elasticity-Proportional, Total outlay, Point and Arc elasticity • types of price, Income and cross elasticity 	20 hours	25
2.	Consumer Behavior <ul style="list-style-type: none"> • Cardinal utility • Law of Diminishing marginal utility • Ordinal utility • Indifference curve, Consumer equilibrium • Income and price effect 	12 hours	20

3.	Theory of Production <ul style="list-style-type: none"> • Production function • Short run production function-law of variable proportions • Long run production function- Returns to scale theory • Iso-quant curve, Iso- cost curve, Producer's equilibrium 	12 hours	15
4.	Theory of Cost & Revenue <ul style="list-style-type: none"> • Different Concepts of Cost: TC, AC, MC and Opportunity cost, Relation between AC and MC, • Concept of Revenue: AR, MR and TR in different market structure 	8 hours	20
5.	Market Structure <ul style="list-style-type: none"> • Meaning and feature of perfect competition, • Meaning and feature of Monopoly, • Meaning and feature of Monopolistic Competition, • Meaning and feature of Oligopoly • Price Discrimination 	8 hours	20

Note: Requirement of lectures is subject to change as per need of students understanding.

[F] RECOMMENDED BOOKS & REFERENCE MATERIALS

1. G.S. Gupta, Managerial Economics, Tata Mc-Graw Hill education 2011.
2. H.L., Ahuja. Modern Micro Economics: Theory and Application. New Delhi: S.Chand & Company Limited, 2006.
3. Kennedy, M.John. Micro Economics. Mumbai: Himalaya Publishing House, 1999.
4. Mankiw. Principles of Economics. New Delhi: Akash Press (India), Thomson south (Charntimath) western, 2007.
5. Web References: <http://mospi.nic.in>
: http://data.gov.in/keywords/centralstastical_organisation
: http://gujecostat_gujstatgov.in/

[G] PAPER SCHEME:

Seat No. _____

KADI SARVA VISHWAVIDYALAYA

Date: / /

University Exam:

Marks: 70

B.Com.SEM-1

Subject: Micro Economics (103)

Time: 3 Hours

Instructions:

- 1) There are 5 questions in this paper.
- 2) All questions carry equal marks.
- 3) Figures to the right indicate full marks.
- 4) Scientific calculator is not allowed in exam.
- 5) Attempt all Questions.

Q-1 A.		14
B		
Q-2 A		14
B		
	OR	
Q-2 A		
B		
Q-3 A		14
B		
	OR	
Q-3 A		
B		
Q-4 A		14
B		
	OR	
Q-4 A		
B		
Q-5	MULTIPLE CHOICE TYPE QUESTION AND SHORT QUESTIONS	14

KADI SARVA VISHWAVIDYALAYA GANDHINAGAR



SYLLABUS OF FINANCIAL ACCOUNTING-2 SUBJECT CODE: B.COM104

For Bachelor of Commerce: Semester-I

Effective from the Academic Year: 2017 – 2018

KADI SARVA VISHWAVIDYALAYA

B.COM SEMESTER I B.COM 104

Financial Accounting – 2

[A] RATIONALE

The need of a system of accounting was felt by man early in the history of trade and commerce. The art of book-keeping is as old as the art of trading itself. This art of keeping records passed through many phases since its inception. With the development of commerce, it has attained a position of great importance. Indeed, it can be truly said that accounting has become the foundation on which the whole fabric of modern commerce rests.

Moreover, it is legally binding on some forms of business, such as joint stock companies, to prepare periodically, statements in proper forms showing the position of the business. A proper and satisfactory method of accounting is an essential part of any business house.

[B] OBJECTIVES

1. Increase your awareness and understanding of numerous financial features associated with the operations of partnerships and affiliated business enterprises.
2. Improve your ability to interpret and use financial statements describing the financial condition and operating results of affiliated business entities.
3. To develop an in-depth understanding of financial accounting, its characteristics, the need for standards, and the applications of those standards.
4. Apply critical thinking, problem solving and presentation skills to individual and/or group activities dealing with advanced accounting information systems.

[C] EXPECTED LEARNING OUTCOMES OF THE PROGRAM

1. This will help the students 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. This will help the students to understand 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. This will help the students to learn Hire purchase and installment sale-purchase transactions.
5. This will help the students to understand the basics of Accounting Standards its applications and utility of it in practice up to extent of AS- 2,9,10, and 13 only.

[D] SCHEME OF TEACHING AND ASSESSMENT:

UNITS	TOPICS	INSTRUCTIONAL Hrs.	WEIGHTAGE (%)
1.	Investment Accounts	12	20%
2.	Insurance claims	12	20%
3.	Branch Accounts	12	20%
4.	Hire Purchase and Installment accounting [Excluding HP Trading A/C]	12	20%
5.	Accounting Standards	12	20%
	TOTAL	60	100%

Subject Code	Subject Title	Credit	Teaching Scheme		Exam Scheme			Total Marks
			Theory/ Practical	Tutorial	University Theory		Internal practical work Max Marks	
					Hrs.	Max Marks		
B.COM 104	Financial Accounting -2	4	4	-	3	70	30	100

[E] COURSE CONTENT:

UNIT NO	TITLE OF UNIT AND DETAILS	INSTRUCTIONAL HOURS	WEIGHTAGE In %
1.	Investment Accounts: Introduction, some term relating to investment, investment ledger, finding out balances of investment account, calculating value of closing stock, cum-interest purchase and sales, Ex-interest purchase and sales.	12	20%
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.	12	20%
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.	12	20%
4.	Hire Purchase and Installment accounting [Excluding HP Trading A/C]: Hire purchase and installment sale transactions, contract price, cash price, Various methods of calculating interests, Journal entries and accounts in the books of purchaser and vendor.	12	20%
5.	Accounting Standards: Meaning of Accounting Standard, Objectives, Benefits, Limitations, Overview of Accounting Standards in India. AS-2, 9, 10, and 13 with basic knowledge.	12	20%

[F] RECOMMENDED BOOKS & REFERENCE MATERIALS

1. Dr. Maheshwari, S. N. Advance Accountancy. Vols. Vol-1 and Vol-2. New Delhi: Vikash Publisher House Pvt. Ltd., n.d.
2. Gupta, R. L. Advance Accountancy. Vols. vol-1 and vol-2. New Delhi: Sultanchand & Sons, n.d.
3. Rana, T. J. Advance Accountancy-2. Ahmedabad: B.S. Shah Prakashan, n.d.
4. Reddy, Jayprakash R. Advance Accounting: Theory and Practice. A.P.H. Publishing Corporation: New Delhi, n.d.



[G] PAPER SCHEME:

Seat No. _____

KADI SARVA VISHWAVIDYALAYA

Date: / /

University Exam:

Marks: 70

B.Com.SEM-1

Subject: Financial Accounting-2 (104)

Time: 3 Hours

Instructions:

- 1) There are 5 questions in this paper.
- 2) All questions carry equal marks.
- 3) Figures to the right indicate full marks.
- 4) Scientific calculator is not allowed in exam.
- 5) Attempt all Questions.

Q-1 A.		14
B		
Q-2 A		14
B		
	OR	
Q-2 A		
B		
Q-3 A		14
B		
	OR	
Q-3 A		
B		
Q-4 A		14
B		
	OR	
Q-4 A		
B		
Q-5	MULTIPLE CHOICE TYPE QUESTION AND SHORT QUESTIONS	14

KADI SARVA VISHWAVIDYALAYA GANDHINAGAR



SYLLABUS OF ENGLISH

SUBJECT CODE: B.COM CE 101

For Bachelor of Commerce: Semester-I

Effective from the Academic Year: 2017 – 2018

KADI SARVA VISHWAVIDYALAYA
B.COM SEMESTER I B.COM CE 101

English

[A] RATIONALE

This syllabus will provide learners to develop their listening, reading, writing and speaking skills in order to understand the use of language. The main objective of this syllabus is to develop comprehension skills, improve vocabulary, develop grammatical ability, and enhance writing skills.

[B] OBJECTIVES

- (a) To develop different four skills of English.
- (b) To develop the habit of independent thinking in English.

[C] EXPECTED LEARNING OUTCOMES OF THE PROGRAM

1. Students will get idea about the hurdles of language.
2. They will develop their vocabulary.
3. Students will be aware about the current issues of the world.

[D] SCHEME OF TEACHING AND ASSESSMENT

UNITS	TOPICS	INSTRUCTIONAL Hrs.	WEIGHTAGE (%)
1.	Unit 1: Text	20	33%
2.	Unit 2: Language Work	10	17%
3.	Unit 3: Grammar	30	50%
	TOTAL	60	100%

Sr. No./ Subject Code	Subject Title	CREDIT	Teaching Scheme		Exam Scheme			
			Theory/ Practical	Tut	University Theory		Internal/ Practical	Total Marks
					Hrs	Max Marks	Max Marks	
B.COM CE101	ENGLISH	4	4	0	3	70	30	100

[E] COURSE CONTENT:

Unit 1:Text No of Hours:-20

Beautiful Minds by MACMILLAN PUBLISHERS INDIA PRIVATE LTD, First Edition, 2017.

Unit: I PROSE 1. Digital India 2. Lemon-Yellow and Fig- <i>Manohar Malgonkar</i> 3. Father s Help- <i>R K Narayan</i>	<i>Note:</i> ONLY PART ONE OF TEXT CONTENT IS IN THE SYLLABUS
Unit: II POETRY 1. Father Returning Home-Dilip Chitre 2. Stopping by Woods on a Snowy Evening-Robert Frost 3. Leisure-William Henry Davies	

Unit 2: Language work No of Hours:-10

1. Reading Comprehension Paragraphs related with general topics.
2. Precise Writing
3. Dialogue Writing

Unit 3: Grammar No of Hours:-30

1. Parts of Speech

- 1.1. Noun
- 1.2.Pronoun
- 1.3.Adjective
- 1.4.verb
- 1.5.Adverb

1.6.Preposition

1.7.Conjunction

1.8.Interjection

2. Tenses

2.1. Formation of various tenses

2.2.The use of various tenses

2.3.Common errors in the use of tenses

3. Tenses in Conditional

3.1. Formation of conditional tenses

3.2.The use of conditional tenses

3.3.Common errors in the use of conditional tenses

4. Modal Auxiliary verbs

4.1.Use of 'Be'

4.2.Use of 'Do'

4.3.Use of 'Have'

4.4.Modal auxiliary

4.5. Uses of 'Can'

5. Subject-verb agreement

5.1. General understanding of singular and plural subjects

5.2.Sentences with subject-verb agreements

5.3.Common errors in subject-verb agreements

6. Articles

6.1. The selection of "A" and "An" The use of Indefinite articles

6.2.The use of definite article

6.3.The repetition of articles

7. Preposition

7.1. Position of preposition

7.2.Objects of a preposition

7.3. Various conceptions expressed by preposition

7.4. Words with appropriate prepositions

8. Active-Passive Voice

8.1 Basic Rules

8.2 Omission of the objects

8.3 Passive Voice: Transitive Verb: Two Objects

8.4 Passive Voice: Preposition:

8.5 Passive Voice: Imperative Sentences

8.6 Passive Voice: Let

8.7 Passive Voice: Infinitive

8.8 It is/was time + for + Object + Passive Form

9. Word Power

9.1 Synonyms & Antonyms

9.2 One Word Substitution

9.3 Idioms and Phrases

[F] RECOMMENDED BOOKS & REFERENCE MATERIAL

1. Murthy, J.D., Contemporary English Grammar for Scholars and Students, Book Palace: New Delhi, 2003. Print.
2. Murphy, Raymond, Elementary English Grammar, Cambridge University Press: London, 1999. Print.
3. Murphy, Raymond, Intermediate English Grammar, Cambridge University Press: London, 1999. Print.
4. Murphy, Raymond, Advanced English Grammar, Cambridge University Press: London, 1999. Print.
5. Wren, P.C, H, Martin, High School English Grammar & Composition, S. Chand & Company Ltd: New Delhi, 2003. Print.
6. www.britishcouncilonline.org (for grammar and vocabulary references)
7. www.bluebook.com (for grammar references)

[G] PAPER SCHEME:

Seat No. _____

KADI SARVA VISHWAVIDYALAYA

Date: / /

University Exam:

Marks: 70

B.Com.SEM-1

Subject: English (CE 101)

Time: 3 Hours

Q-1 A		08
B		08
	OR	
B		08
Q-2 A		08
	OR	
A		08
B		08
Q-3 A		08
B		04
C		02
Q-4 A		04
B		04
C		04
Q-5	MULTIPLE CHOICE TYPE QUESTION AND SHORT QUESTIONS	14

KADI SARVA VISHWAVIDYALAYA GANDHINAGAR



SYLLABUS OF INTRODUCTION TO COMPUTER

SUBJECT CODE: B.COM CE 102

For Bachelor of Commerce: Semester-I

Effective from the Academic Year: 2017 – 2018

KADI SARVA VISHWAVIDYALAYA
B.COM SEMESTER I B.COM CE 102

Introduction to Computer

[A] Rationale:

The importance of management education, in the prevailing situation, is growing leaps and bounds wherein a subject like Basic Computers at the introductory is of outmost importance. Computer is an indispensable appliance that every person always bases on it. It also helps for business to use computer. You see nowadays it is information technology business. Especially, people usually use computer for daily life from day to day and never feel bored about using it. This age is known as the era of IT business, where every application is linked with computer technologies. The use of computers can make business transactions very accurate, thus keeping a proper record of profit and loss. Computers play a very vital role in education.

[B] Objective:

After the subject being taught the student will be able to know:

1. The various computer concepts and principles used and applied in the daily life.
2. Scope of application of the M.S Office and principles taught.
3. Utility of application of the internet.
4. Knowledge of windows base operating system.

Sr. No. / Sub. Code	Subject Title	Credit	Teaching Scheme		Exam Scheme				
			Theory/ Practical hours	Tut .	Internal Theory		External Practical		Total Marks
					Hrs .	Max. Marks	Hrs .	Max. Marks	
B.Com CE 102	Introduction to Computer	2	2	0	0	0	2	50	50

Chapter	Topic	Hours	Weightage
1. Introduction to Computer and Hardware and Software	<p>Introduction Application of Computer Characteristics of Computer Block Diagram of Computer Introduction to H/W Input Devices: Keyboard, Mouse, Scanner, OCR, OMR, BCR, MICR. Output Devices : Monitor, Printers, Plotter. Storage Devices : HDD, FDD, CDROM, DVD</p> <p>Introduction to S/W Types of S/W: Application Software, System Software and Utility Software Difference of H/W & S/W</p> <p>Introduction to Memory Types of Memory : Primary & Secondary Memory Classification of RAM Classification of ROM Introduction to Cash Memory and Flash Memory</p>	06	20%
2. Operating System and Internet	<p>Operating System Introduction to OS, Application of OS, Booting- Warm and Cold booting Windows Advantages of Windows Windows different terms (Desktop, Icon, Wallpaper, Taskbar, My computer, Network Neighborhood, My document, Recycle bin, Control panel & its setting, Find, Shutdown, Logoff, Notepad, Paint.) What is internet, Uses of internet, Types of computer</p>	06	20%
3. MS-Word	<p>Introduction to MS Word, Applications of MS Word Basic operations (New, open, save, save as, pages setup, print, print preview, undo, redo, find, replace, Header- footer.) Formatting operation (Bold, Italic, Font, paragraph, Bullets- numbering, Border shading, Change case, Column, Drawing toolbar.) Miscellaneous operation (hyper link, auto text, auto correct, macro, spell – check, drop cap, mail merge, saving a document with a password, table)</p>	07	25%

4. MS Excel	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 , Protecting Worksheet, Pivot table Functions and formulas- 1.Mathematical -,Int, fact, sign, MOD, Power, ABS , sum , sum if 2. Logical - AND, OR, NOT, if 3. Statistical- Min, max, avg, count if 4. Text – Concatenate, find, left, right, trim 5. Lookup- Hlookup, Vlookup 6. Date and Time	06	25%
5. MS Power Point	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)	05	10%
	Total	30	100%

[C] References:

1. Fundamentals of Computers by V. Rajaraman (PHI)
2. PC Software for Windows by TAXALI (TMH)
3. Foundations of Computing by P.K. Sinha (BPB)
4. Computer Science by E BalaguruSwami (TMH)
5. A first course in Computer by Sanjay Saxena, 2003 Edition,.
6. Computer Fundamental – Concept, System and Applications by D.P. Nagpal.
7. Introduction to Computers by Peter Nortans
8. Microsoft Office 2003 in ten simple steps or less by Michael Desmond

KADI SARVA VISHWAVIDYALAYA GANDHINAGAR



SYLLABUS OF NATIONAL SERVICE SCHEME 1 SUBJECT CODE: B.COM CE 103

For Bachelor of Commerce: Semester-I

Effective from the Academic Year: 2017 – 2018

KADI SARVA VISHWAVIDYALAYA
B.COM SEMESTER I B.COM CE 103

National Service Scheme 1

[A] RATIONALE OF THE COURSE

This course will enable students to understand the concept of NSS. It aims to develop understanding about the various NSS functionaries, opportunities for youth, financial pattern of the scheme, National Youth Policy and youth crime.

[B] OBJECTIVES

1. Understand the community in which they work
2. Understand themselves in relation to their community
3. Identify the needs and problems of the community and involve them in problem-solving
4. Develop among themselves a sense of social and civic responsibility
5. Utilise their knowledge in finding practical solutions to individual and community problems
6. Develop competence required for group-Living and sharing of responsibilities
7. Gain skills in mobilising community participation
8. Acquire leadership qualities and democratic attitudes
9. Develop capacity to meet emergencies and natural disasters.
10. Practise national integration and social harmony

[C] COURSE LEARNING OUTCOME

After completing this course, the students will be able to:

1. Understand the Objectives of NSS.
2. Describe The Organizational Structure, Roles And Responsibilities Of Various NSS Functionaries

3. Describe The Issues, Challenges And Opportunities For Youth
4. Explain National Youth Policy
5. Understand Youth Crime
6. Describe Entrepreneur

[D] SCHEME OF TEACHING AND ASSESSMENT:

UNITS	TOPICS	INSTRUCTIONAL HRs.	WEIGHTAGE (%)
1.	Introduction NSS	15	25%
2.	Youth of NSS	15	25%
3.	NSS Programs and Activities	15	25%
4	NSS in Various Sectors	15	25%
	TOTAL	60	100%

Sr. No./ Subject Code	Subject Title	CREDIT	Teaching Scheme Practical	Exam Scheme			Total Marks
				University Practical		Internal Practical	
				Hrs	Max Marks	Max Marks	
B.COM CE 103	NATIONAL SERVICE SCHEME-1 (NSS)	2	4	2	50	0	50

- The class will be taught by using lectures and demonstration, seminars, classroom discussion, videos, charts and presentations method.

[E] COURSE CONTENT:

UNIT NO	TITLE OF UNIT AND DETAILS	INSTRUCTIONAL HOURS	WEIGHTAGE In %
1.	Introduction NSS <ul style="list-style-type: none">o History, Philosophy, aims, & Objectives of NSSo Emblem, flag, motto, song, badge etc.o Organizational structure, roles and responsibilities of various NSS functionaries	15	25%
2.	Youth of NSS <ul style="list-style-type: none">o Definition, profile of youth, categories of youtho Issues, challenges and opportunities for youth Youth as an agent of social change	15	25%
3.	NSS Programs and Activities <ul style="list-style-type: none">o Concept of regular activates, special camping, day campso Basis of adoption of village/slums, methodology of conducting surveyo Financial pattern of the schemeo Other youth program/schemes of GOI	15	25%
4.	NSS in Various Sectors <ul style="list-style-type: none">o Coordination with different agencieso Maintenance of the dairyo National Youth Policyo Youth devilmnt programs at the National Level, State Level and Voluntary sector	15	25%

[F] EVALUATION SCHEME:

Project work/viva will be given to students.

Name of proposed projects:

1. Cleanliness
2. Adopted Village
3. Tree plantation
4. Literacy to Slum area students

KADI SARVA VISHWAVIDYALAYA GANDHINAGAR



SYLLABUS OF CORPORATE ACCOUNTING-1 SUBJECT CODE: B.COM 201

For Bachelor of Commerce: Semester-II

Effective from the Academic Year: 2017 – 2018

KADI SARVA VISHWAVIDYALAYA

B.COM SEMESTER II B.COM 201

Corporate Accounting - 1

[A] RATIONALE

In the rapidly expanding business and corporate world students should have basic knowledge of basics of corporate accounting and structure of corporate accounting. As students learn Corporate Accounting and its accounting approaches applicable in various entities and different special field of business i.e. Basics of corporate accounting, Share capital transaction, Alteration of share capital, Internal Reconstruction, Acquisition of Business, Profit Prior to incorporation. These will help the students to understand the practical approach used by various entities & their effect in their business. So the syllabus is to be designed in such a way that shows the students that how this principles are variedly applied to the corporate or company accounting. Another aspect to design this syllabus is to familiarize the students with various bodies affecting the accounting principles and its treatment on company or corporate accounting like government, SEBI, Company Law Board, IASB, etc.

[B] OBJECTIVES

1. To teach basic principles, standards and its applications in corporate accounting at various stages and for various transactions and events.
2. To give the basic partly knowledge of company law and SEBI's guidelines of only that portion which affects the accounting system, entries and procedure.
3. To teach the procedure of internal reconstruction & Acquisition of business.
4. To teach various aspects and methods of issuing, redeeming and altering Share capital of company.
5. To teach difference between capital profit and revenue profit earned by company and its use in case of Profit prior to incorporation.
6. To develop an in-depth understanding of corporate accounting, its characteristics and the applications of those accounting in corporate field.

[C] EXPECTED LEARNING OUTCOMES OF THE PROGRAM

1. Students will learn the applications of basics of accounting into corporate accounting.
2. Students will learn in-depth procedure of issuing shares and debenture.
3. This will help the students to understand the accounting treatments business acquisition and purchase. They also will learn the accounting treatment given in the books of vendor of business.
4. Students will get in-depth knowledge about internal reconstruction and its applicability in the business.

[D] SCHEME OF TEACHING AND ASSESSMENT:

UNITS	TOPICS	INSTRUCTIONAL Hrs.	WEIGHTAGE (%)
1.	Share Capital Transaction	15	25%
2.	Alteration Of Share Capital	15	25%
3.	Internal Reconstruction	15	25%
4.	Acquisition of Business	15	25%
	TOTAL	60	100%

Subject Code	Subject Title	Credit	Teaching Scheme		Exam Scheme			
			Theory/ Practical	Tutorial	University Theory		Internal practical work	Total Marks
					Hrs.	Max Marks		
B.COM 201	Corporate Accounting-1	4	4	-	3	70	30	100

[E] COURSE CONTENT:

UNIT NO	TITLE OF UNIT AND DETAILS	INSTRUCTIONAL HOURS	WEIGHTAGE In %
1.	<p>Share Capital Transaction: Shares, Kinds of Shares, Preference Shares, issue of shares, Types of Preference Shares, Equity Shares, Share Certificate, Concept of Demat Shares, SEBI Guidelines on Issue of Shares, Issue of Shares (incl. shares issued for cash and other than cash), issue of Shares at Par payable in Lump-Sum, Issue of Shares at par, premium and Discount for Cash payable in Installments, Use of Cash book, Under subscription, Oversubscription, Reservation for Small Individual Applicants, Calls in Advance, Calls in Arrears, Miscellaneous Expenditure, Private Placement of Shares, Offer for sale, Tender/Book Building, Sweat Equity Shares, Issue of Shares to Employees, Employee Stock Option Scheme (ESOS), Forfeiture of Shares, Meaning of Forfeiture of Shares, Procedure of Forfeiture of Shares, Effect of Forfeiture of Shares, Reissue of Forfeited Shares, Pro-rata Allotment and Forfeiture of Shares.</p>	15	25%
2.	<p>Alteration Of Share Capital: Alteration in the Face Value of Shares, Conversion of Shares into Stock, Consolidation and Sub-division of shares, Right Issue of Shares, Calculation of Value of Right, Issue of Bonus Shares, Advantages of Bonus Shares, SEBI Guidelines for Issue of Bonus Shares, Distinction between Bonus Shares and Right Shares, Conditions of Redemption of Preference Shares, analysis of legal Provisions, Accounting Treatment, Redemption of Preference Shares by Conversion, Buy-Back of Shares, Dangers of Buy-Back, Conditions of Buy-Back, Sources of Buy-Back, Methods of Buy-Back of Shares, Escrow-Account, Accounting Treatment .</p>	15	25%

3.	Internal Reconstruction: Reconstruction, Distinction between Internal and External Reconstruction, Legal Provisions, Reduction of Share Capital, Surrender of Shares, Dissenting Shareholders, Reconstruction Scheme, Accounting Treatment.	15	25%
4.	Acquisition of Business: Distribution of shares between/among vendors, Purchase Consideration, Goodwill or Capital Reserve, Accounting Entries in the books of Vendor, Accounting entries in the books of Company when New Set of Books are Opened, Debtors and Creditors are taken over on behalf of Vendor.	15	25%

[F] RECOMMENDED BOOKS & REFERENCE MATERIALS

1. Dr. Maheshwari, S. N. Corporate Accounting. New Delhi: Vikash Publishing House, n.d.
2. Gupta, R. L. Advance Accountancy. Vols. vol-1 and vol-2. New Delhi: Sultanchand & Sons, n.d.
3. Dr. Bharal, S. K. and P. K. Dr. Jain. Corporate AccountTata McGraw Hill Publications. New Delhi: Ramesh Book Depot, n.d.
4. Dr. Maheshweri, S. N. Advance Accountancy. Vols. Vol-1 and Vol-2. New Delhi: Vikash Publisher House Pvt. Ltd., n.d.
5. Dr. Paul, S. Kr. Central's Corporate Accounting. London: New Central Book Agency (P) Ltd., n.d.
6. Goyal, V. K. Corporate Accounting. New Delhi: Excel Books, n.d.
7. Gupta, Nirmal and Chhavi Sharma. Corporate Accounting Theory & Practice. New Delhi: Ane Books Pvt. Ltd., n.d.

[G] PAPER SCHEME:

Seat No. _____

KADI SARVA VISHWAVIDYALAYA

Date: / /

University Exam:

Marks: 70

B.Com.SEM-2

Subject: Corporate Accounting-1 (201)

Time: 3 Hours

Instructions:

- 1) There are 5 questions in this paper.
- 2) All questions carry equal marks.
- 3) Figures to the right indicate full marks.
- 4) Scientific calculator is not allowed in exam.
- 5) Attempt all Questions.

Q-1 A.		14
B		
Q-2 A		14
B		
	OR	
Q-2 A		
B		
Q-3 A		14
B		
	OR	
Q-3 A		
B		
Q-4 A		14
B		
	OR	
Q-4 A		
B		
Q-5	MULTIPLE CHOICE TYPE QUESTION AND SHORT QUESTIONS	14

KADI SARVA VISHWAVIDYALAYA GANDHINAGAR



SYLLABUS OF INDIAN FINANCIAL SYSTEM SUBJECT CODE: B.COM 202

For Bachelor of Commerce: Semester-II

Effective from the Academic Year: 2017 – 2018

KADI SARVA VISHWAVIDYALAYA

B.COM SEMESTER II B.COM 202

Indian Financial System

[A] RATIONALE

The knowledge of this subject is required for all undergraduate commerce students who wish to choose higher education or Industry/field as their career. The course is designed to deliver the basic fundamental concepts of Indian financial system.

[B] COURSE OBJECTIVE

- a) To understand the basic concepts of, Indian financial system, its functions and importance
- b) To understand the basic aspects of Indian financial system and to apply these principles in economy
- c) To develop the knowledge of fundamental concepts of Indian financial System

[C] EXPECTED LEARNING OUTCOMES OF THE PROGRAMME

- Students will get awareness about the fundamental concepts of Indian financial system.
- Students will get awareness about the importance of Indian financial system.
- Students will be able to understand the elements of financial system i.e. money market and capital market and depository system etc.

[D] SCHEME OF TEACHING AND ASSEMENT

UNIT	TOPIC	HOURS	WEIGHTAGE
1	Indian financial system	12	20
2	Money market	12	20
3	Primary market	12	20
4	Secondary market	12	20
5	Depository system	12	20
	Total	60	100

Subject Code	Subject Title	Credit	Teaching Scheme		Exam Scheme			
			Theory/Practical	Tutorial	University Theory		Internal practical work	Total Marks
					Hrs.	Max Marks	Max Marks	
B.COM 202	INDIAN FINANCIAL SYSTEM	4	4	-	3	70	30	100

[E] COURSE CONTENT

UNIT NO	TITLE OF UNIT AND DETAILS	INSTRUCTIONAL HOURS	WEIGHTAGE In %
1.	Indian Financial System Functions of the financial system, financial concepts, development of financial system in India, weaknesses of Indian financial system	12	20
2.	Money Market Definition, money market Vs. capital market, features of a money market, characteristic features of a development money market, importance and composition of money market, certificate of deposit (CD), interbank participation certificate, REPO instruments, deficiencies of Indian money, market, recent developments.	12	20
3.	Primary Market Meaning, stock exchange, distinctions and relationship between new issue market and stock exchange, functions of new issue market, general guidelines for new issue, principal steps of a public issue, instruments of issue, players in the new issue market, recent trends in new issue market.	12	20

4	Secondary Market Functions of stock exchanges, Recognition of stock exchanges- procedure, organization of stock exchanges in India, listing of securities, listing procedure, registration of stock brokers, functions of brokers, registration of sub brokers, kinds of brokers current settlement procedure of trading transactions, on line trading, kinds of speculators, indices of NSE, defects of Indian stock/capital market, recent developments, securities lending(SLB)-recent reforms	12	20
5	Depository System Definition and meaning, objectives and activities of the depository, interacting institutions, depository process, trading in a depository system, SEBI regulation act-1996, depository process in India, benefits of depository system, NSDL and CDSL, drawbacks, remedial measures	12	20

[F] RECOMMENDED BOOK & REFERENCE MATERIALS

1. GORDON, E., AND Dr. NATARAJAN, K., FINANCIAL MARKETS AND SERVICES, HIMALAYA PUBLISHING'
2. HOUSE, SIXTH EDITION, NEW DELHI
3. KHAN. M.Y., JAIN.P.K. FINANCIAL MANAGEMENT, TATA MACGRAW HILL, NEW DELHI

[G] PAPER SCHEME:

Seat No. _____

KADI SARVA VISHWAVIDYALAYA

Date: / /

University Exam:

Marks: 70

B.Com.SEM-2

Subject: Indian Financial System (202)

Time: 3 Hours

Instructions:

- 1) There are 5 questions in this paper.
- 2) All questions carry equal marks.
- 3) Figures to the right indicate full marks.
- 4) Scientific calculator is not allowed in exam.
- 5) Attempt all Questions.

Q-1 A.		14
B		
Q-2 A		14
B		
	OR	
Q-2 A		
B		
Q-3 A		14
B		
	OR	
Q-3 A		
B		
Q-4 A		14
B		
	OR	
Q-4 A		
B		
Q-5	MULTIPLE CHOICE TYPE QUESTION AND SHORT QUESTIONS	14

KADI SARVA VISHWAVIDYALAYA GANDHINAGAR



SYLLABUS OF MACRO ECONOMICS SUBJECT CODE: B.COM 203

For Bachelor of Commerce: Semester-II

Effective from the Academic Year: 2017 – 2018

KADI SARVA VISHWAVIDYALAYA

B.COM SEMESTER II B.COM 203

Macro Economics

[A] RATIONAL

Macro models are widely used by both academics and policy makers. Macroeconomics is a distributive subject of economic studies. It examines, explores and analyse aggregate economic behaviour of household. The severe economic problem of the time lent importance to the subject matter of economics.

[B] OBJECTIVES

The objective of the Macro Economics is to help to understand how the economy works, helps to interpret the past, it makes our world comprehensive and help us to think intelligently about the future. It helps us to make better commercial and financial decision and participate more fully in democratic life.

[C] EXPECTED LEARNING OUTCOMES OF THE PROGRAM

Students will:

Learn about the good understanding of the Indian Economy.

Will be able to understand how economic decision impacts the world Economy.

[D] SCHEME OF TEACHING AND ASSESSMENT:

UNITS	TOPICS	INSTRUCTIONAL HRs.	WEIGHTAGE (%)
1.	National Income	12	20
2.	Inflation	12	20
3	Theory of Consumption	12	20
4.	Theory of Savings and Investment	12	20
5	Business cycle	12	20
	TOTAL	60	100

Subject Code	Subject Title	Credit	Teaching Scheme		Exam Scheme			
			Theory / Practical	Tutorial	University Theory		Internal practical work	Total marks
					Hrs.	Max Marks	Max Marks	
B.COM 203	MACRO ECONOMICS	4	4	-	3	70	30	100

[E] COURSE CONTENT

UNIT NO	TITLE OF UNIT AND DETAILS	INSTRUCTIONAL HOURS	WEIGHTAGE IN %
1	National Income <ul style="list-style-type: none"> ✓ Different concepts of national income, ✓ Significance of national income accounting, ✓ Measurement methods of National Income-Product, Income and expenditure 	12 hours	20
2.	Inflation Types on the basis of rate, causes of inflation <ul style="list-style-type: none"> ✓ Effects of Inflation on different section and economy , ✓ Anti-inflationary policy 	12 hours	20
3.	Theory of Consumption <ul style="list-style-type: none"> ✓ Technical attributes ✓ Factors affecting to consumption function. 	12 hours	20
4.	Theory of Saving and Investment <ul style="list-style-type: none"> ✓ Technical attributes and factors affecting to it saving ✓ Types of investment ✓ Marginal Efficiency of Capital 	12 hours	20
5.	Business Cycle <ul style="list-style-type: none"> ✓ Meaning ✓ Features and phases of Business Cycle 	12 hours	20

[F] RECOMMENDED BOOKS & REFERENCE MATERIALS:

1. Macroeconomics by H.L.Ahuja
2. Introductory Micro and Macro Economics by V.K. Ohri and others
3. Macroeconomics by M.L.Jhingan
4. Macroeconomics by D.M.Mithani
5. Macroeconomics by Dwivedi



[G] PAPER SCHEME:

Seat No. _____

KADI SARVA VISHWAVIDYALAYA

Date: / /

University Exam:

Marks: 70

B.Com.SEM-2

Subject: Macro Economics (203)

Time: 3 Hours

Instructions:

- 1) There are 5 questions in this paper.
- 2) All questions carry equal marks.
- 3) Figures to the right indicate full marks.
- 4) Scientific calculator is not allowed in exam.
- 5) Attempt all Questions.

Q-1 A.		14
B		
Q-2 A		14
B		
	OR	
Q-2 A		
B		
Q-3 A		14
B		
	OR	
Q-3 A		
B		
Q-4 A		14
B		
	OR	
Q-4 A		
B		
Q-5	SHORT QUESTIONS AND SHORT NOTES	14

KADI SARVA VISHWAVIDYALAYA GANDHINAGAR



SYLLABUS OF CORPORATE ACCOUNTING-2 SUBJECT CODE: B.COM 204

For Bachelor of Commerce: Semester-II

Effective from the Academic Year: 2017 – 2018

KADI SARVA VISHWAVIDYALAYA

B.COM SEMESTER II B.COM 204

Corporate Accounting - 2

[A] RATIONALE

Corporate Accounting is a special branch of accounting which deals with the accounting for companies, preparation of their final accounts and cash flow statements, analysis and interpretation of companies' financial results and accounting for specific events like amalgamation, absorption, preparation of consolidated balance sheets. Generally corporate accountants focus on two practice areas. They help manage the day-to-day finances of a company. So the syllabus is to be designed in such a way which shows the students that how this principles are variedly applied to the corporate or company accounting.

[B] OBJECTIVES

1. The objective of this subject is to enable the students to have a comprehensive awareness about the provisions of the Company's Act and Corporate Accounts.
2. To teach the procedure of underwriting commission.
3. To teach types of insurance, legal framework and make them aware about insurance Regulatory & Development Authority.
4. To give the basic partly knowledge of company law and SEBI's guide lines of only that portion which affects the accounting system, entries and procedure.
5. To develop an in-depth understanding of corporate accounting, its characteristics and the applications of those accounting in corporate field.

[C] EXPECTED LEARNING OUTCOMES OF THE PROGRAM

1. Student will learn the meaning of goodwill, methods and its treatments.
2. Students will learn the valuation of shares and its methods.
3. Students will learn the accounting transitions, accounts and important words used in bank.
4. Students will learn the applications of basics of accounting into corporate

accounting.

- Students will learn to prepare the vertical balance sheet and can compare the difference with horizontal balance sheet.

[D] SCHEME OF TEACHING AND ASSESSMENT:

UNITS	TOPICS	INSTRUCTIONAL Hrs.	WEIGHTAGE (%)
1.	Underwriting Commission	15	25%
2.	Redemption of Debentures	15	25%
3.	Final Accounts of Company	17	30%
4.	Accounting Standards:	13	20%
	TOTAL	60	100%

Subject Code	Subject Title	Credit	Teaching Scheme		Exam Scheme			Total Marks
			Theory/ Practical	Tutorial	University Theory		Internal practical work	
					Hrs.	Max Marks	Max Marks	
B.COM 204	Corporate Accounting-2	4	4	-	3	70	30	100

[E] COURSE CONTENT:

UNIT NO	TITLE OF UNIT AND DETAILS	INSTRUCTIONAL HOURS	WEIGHTAGE In %
1.	<p>Underwriting Commission: Meaning, SEBI Guidelines 2000 for underwriting shares and Debentures, Underwriting, Commission, Underwriting Agreement, Brokerage, Marked and Unmarked Application, Full and Partial Underwriting, Joint Underwriting, Firm Underwriting, Determination of Underwriters' Liability.</p>	15	25%

2.	Redemption of Debentures: Debenture redemption with premium, at par and at discount, conversion of debentures into shares, Debenture redemption Reserve, sinking Fund, Debenture redemption Fund, Writing of Debenture discount. Purchase From Open Market.	15	25%
3.	Final Accounts of Company: Preparation and Presentation of Final Accounts, according to companies act 2013, Schedule – III of the Companies Act with practical examples.	17	30%
4.	Accounting Standards: 3,6,14 & 20	13	20%

[F] RECOMMENDED BOOKS AND REFERANCE MATERIALS

1. Soundarajan A & K Venkataramana, Corporate Accounting, VBH
2. S.P. Jain and K.L. Narang – Corporate Accounting
3. S. Bhatt – Corporate Accounting
4. S.P. Iyenger, Advanced Accounting, Sultan Chand
5. R L Gupta Advanced Accounting
6. Dr. Maheshwari, S. N. Corporate Accounting. New Delhi: Vikash Publishing House, n.d.
7. Gupta, R. L. Advance Accountancy. Vols. vol-1 and vol-2. New Delhi: Sultanchand & Sons, n.d.
8. Dr. Bharal, S. K. and P. K. Dr. Jain. Corporate AccountTata McGraw Hill Publications. New Delhi: Ramesh Book Depot, n.d.
9. Dr. Maheshweri, S. N. Advance Accountancy. Vols. Vol-1 and Vol-2. New Delhi: Vikash Publisher House Pvt. Ltd., n.d.
10. Dr. Paul, S. Kr. Central's Corporate Accounting. London: New Central Book Agency (P) Ltd., n.d.
11. Goyal, V. K. Corporate Accounting. New Delhi: Excel Books, n.d.
12. Gupta, Nirmal and Chhavi Sharma. Corporate Accounting Theory & Practice. New Delhi: Ane Books Pvt. Ltd., n.d.

[G] PAPER SCHEME:

Seat No. _____

KADI SARVA VISHWAVIDYALAYA

Date: / /

University Exam:

Marks: 70

B.Com.SEM-2

Subject: Corporate Accounting-2 (204)

Time: 3 Hours

Instructions:

- 1) There are 5 questions in this paper.
- 2) All questions carry equal marks.
- 3) Figures to the right indicate full marks.
- 4) Scientific calculator is not allowed in exam.
- 5) Attempt all Questions.

Q-1 A.		14
B		
Q-2 A		14
B		
	OR	
Q-2 A		
B		
Q-3 A		14
B		
	OR	
Q-3 A		
B		
Q-4 A		14
B		
	OR	
Q-4 A		
B		
Q-5	MULTIPLE CHOICE TYPE QUESTION AND SHORT QUESTIONS	14

KADI SARVA VISHWAVIDYALAYA GANDHINAGAR



SYLLABUS OF COMMERCIAL COMMUNICATION

SUBJECT CODE: B.COM CE 201

For Bachelor of Commerce: Semester-II

Effective from the Academic Year: 2017 – 2018

KADI SARVA VISHWAVIDYALAYA
B.COM SEMESTER II B.COM CE201

Commercial Communication

[A] RATIONALE

Language is the most commonly used and effective medium of self- expressions in all spheres of human life. A student must have a fair knowledge of English language and be able to pursue the present course of study and handle the future job in industry.

[B] OBJECTIVES

1. To introduce students the concepts of English language, communication strategies, verbal and non-verbal communication, and four-fold skills based on English language.
2. To enable students to meet high professional expertise with the help of much developed communication skills.

[C] EXPECTED LEARNING OUTCOMES OF THE PROGRAM

1. Students will easily get in touch with their communicative aspects.
2. Students will improve in writing skill.
3. Students will understand different communicative techniques.

[D] SCHEME OF TEACHING AND ASSESSMENT:

UNITS	TOPICS	INSTRUCTIONAL Hrs.	WEIGHTAGE (%)
1.	Unit- 1 1. Introduction to Communication 2. Forms of Communication	20	33%
2.	Unit – 2 Letter writing Techniques	10	17%
3.	Unit – 3 Types of Letters	20	33%
4	Unit – 4 Commonly Confused Words & One word Phrases	10	17%
	TOTAL	60	100

Sr. No./ Subject Code	Subject Title	CREDI T	Teaching Scheme		Exam Scheme			
			Theory	Tut	University Theory		Internal practical work	Total Marks
					Hrs	Max Marks	Max Marks	
B.COM CE 201	Commercial Communication	4	4	0	3	70	30	100

[E] COURSE CONTENT:

Unit -1 No. of Hours: 20

1. Introduction to Communication:

1.1. Definition of Communication

1.2. Process of Communication

1.3. Aims or Objectives of Communication

1. Knowledge

2. Information

3. Counseling

4. Request

5. Warning

6. Advice

7. Raising morale

8. Persuasion

9. Appeal

10. Report

11. Motivation

12. Order

13. Suggestion

14. Complaint

15. Instruction

1.4. The Seven C's of the Effective Communication

1. Completeness
2. Conciseness
3. Consideration
4. Concreteness
5. Clarity
6. Courtesy
7. Correctness

2. Forms of Communication:

2.1. Verbal communication

- 1 Oral Communication
- 2 Written Communication
- 3 Communication through listening and reading
- 4 Advantages and limitations of verbal Communication

2.2. Non-verbal Communication

1. Importance of non-verbal Communication
- 2. Types of non-verbal Communication**
 1. Body language
 2. Para language
 3. Time and space language
 4. Sign language
- 3. Advantages and Limitations of non-verbal Communication**

Unit -2 No. of Hours:-10

Letter writing techniques

- 1. Understanding the basics of letter writing**

1.1. Physical appearance

1.1.1. Paper

- 1.1.1.1. Quality
- 1.1.1.2. Color
- 1.1.1.3. Size
- 1.1.1.4. Continuation sheet

1.1.2. Typing

- 1.1.2.1. On conventional type writer
- 1.1.2.2. On computers
- 1.1.2.3. Advantages of typing on computer

1.1.3. Margin

1.1.4. Folding

1.1.5. Envelop

- 1.1.5.1. Sizes
- 1.1.5.2. Window envelop

1.1.6. Superscription

2. Structure of letter and essential parts of letter

- 1. Heading
- 2. Date
- 3. Reference number
- 4. Confidential and personal notes
- 5. Inside address
- 6. Attention line
- 7. Salutation
- 8. Subject
- 9. Body of the letter
- 10. Complimentary close

11. Signature
12. Post script
13. Enclosures
14. Identification initial
15. Carbon notation

3. Style or format of the letter

1. The full block form
2. The semi block form
3. The modified block form

4. Principles of effective letter writing

Unit: 3 No. of Hours: -20

Types of letters

1. Inquiry letters

- 1.1.1. Solicited inquiry
- 1.1.2. Unsolicited inquiry
- 1.1.3. Routine inquiry
- 1.1.4. Inquiry for a special purpose or favor

2. Reply to inquiry letter

- 2.1. Circumstantial reply

3. Order letter

- 3.1. Order letter by the buyer
- 3.2. Acknowledgement of orders

4. Reply to order letter

- 4.1. Execution of orders
- 4.2. Cancellation of orders

5. Letters of Goodwill

- 5.1. Letter of Thanks, Appreciation, Sympathy and Condolence, Letters inviting Speakers at meetings and functions, accepting or refusing invitations



Unit- 4 No. of Hours:-10

Commonly Confused Words* & one word Phrases **

A List of commonly confused and misused word

accept /except	formally /formerly
advice (noun) /advise (verb)	hear /here
adverse /averse affect (verb);/effect (noun);	heard /herd
aisle /isle allude /elude	hoard /horde
allusion /illusion false idea	knew /new
already /all ready altar /alter	later /latter
angel /angle	lead /led
accent /ascent assent	lessen /lesson loose
beside /besides	/lose meat /meet
boar /bore board	moral /morale
/bored born	patience /patients
/borne buy /by	peace /piece peak
capital /capitol	/peek
choose /chose	personal /personnel plain
coarse /course	/plane
complement	principal (adj.); (noun)
/compliment corps	/principle quiet
/corpse dead body	/quite rain /reign
dairy /diary	scene /seen
dew /due die	sight /site
/dye	through /thorough
fair /fare	waist /waste weak
	/week

ONE WORD PHRASES(define following words into simple English)**

1. Altruist	26. Inflammable
2. Agenda	27. Inaccessible
3. Arbitrator	28. Invigilator
4. Amphibian	29. Kennel
5. Astronomer	30. Linguist
6. Bibliophile	31. Optimist
7. Blasphemy	32. Opaque
8. Bibliophile	33. Philanthropist
9. Biennial	34. Plagiarism
10. Cosmopolitan	35. Panacea
11. Cynosure	36. Pediatrician
12. Choreographer	37. Portable
13. Calligraphist	38. Polyglot
14. Epitaph	39. Quarantine
15. Emigrant	40. Sculptor
16. Edible	41. Stable
17. Epicure	42. Somnambulist
18. Egotism	43. Souvenir
19. Epicure	44. Sanatorium
20. Fatal	45. Transparent
21. Fauna	46. Utopia
22. Fragile	47. Verbatim
23. Granary	48. Volunteer
24. Horticulture	49. Wardrobe
25. Horizon	50. Warrant

[F] RECOMMENDED BOOKS & REFERENCE MATERIALS

1. Sehgal, M.K., Vandana Khetarpal, Nature and scope of Business Communication, Excel Books: Delhi, 2003. Print.
2. Rai, Urmila, S.M.Rai, Business Communication, Himalaya Publishing House: Delhi, 2002. Print.
3. Rao, Babu, Communication Today, Himalaya Publishing House: Delhi, 2003. Print.
4. Kaul, Asha, Effective Business Communication, Prentice Hall of India: Delhi, 2005. Print.

[G] PAPER SCHEME:

Seat No. _____

KADI SARVA VISHWAVIDYALAYA

Date: / /

University Exam:

Marks: 70

B.Com.SEM-2

Subject: Commercial Communication (CE 201)

Time: 3 Hours

Q-1 A		07
B		07
Q-2 A		05
B		05
	OR	
Q-2 A		05
B		05
Q-3	Letters (1/2)	08
	OR	
Q-3	Letters (1/2)	08
Q-4 A	Letters (1/2)	08
	OR	
A	Letters (1/2)	08
Q-4 B	Letters (1/2)	08
	OR	
B	Letters (1/2)	08
Q-5 A	Objective Questions • Commonly Confused Words • One word Phrases	11
B	Objective Questions	11

KADI SARVA VISHWAVIDYALAYA GANDHINAGAR



SYLLABUS OF ENVIRONMENTAL STUDIES SUBJECT CODE: B.COM CE 202

For Bachelor of Commerce: Semester-II

Effective from the Academic Year: 2017 – 2018

KADI SARVA VISHWAVIDYALAYA
B.COM SEMESTER II B.COM CE202

Environmental Studies

[A] Rationale of Study:

To learn about the area of environment science with selection of elective paper. This paper is designed to enable students to acquire basic understanding of the environment.

[B] Learning Outcome:

The students will learn about the basic concepts of environmental science.

[C] Teaching & evaluation scheme:

The objective of evaluation is not only to measure the performance of students, but also to motivate them for better performance. Students are evaluated on the basis of their regular attendance in classroom & external (20 marks) university examination.

Subject code	Subject Title	CREDIT	Teaching Scheme		Exam Schedule			
			Theory	Tut	University Theory		Internal Practical Work	Total Marks
					Hrs.	Max Marks		
CE 202	Environmental Studies	2	2	0	2	35	15	50

[D] Course Content

Unit I

Number of lectures: 15 Weightage: 50%

- Definition, scope and basic principles of ecology and environment -2 Hrs.
- Natural Resources –Renewable and Non-renewable resources - 3 Hrs.
- Current environmental issues – climate change, Global warming, Acid rain, Ozone layer depletion – 5 Hrs.
- Pollution- Air, Water ,Soil , Marine , Thermal, Noise pollution- causes and effects–5 Hrs.

Unit II

Number of lectures: 15 Weightage: 50%

- Ecosystem : Basic concepts, components of ecosystem. – 2 Hr.
- Trophic levels, food chains and food web – 2 Hr
- Ecological pyramids, ecosystem functions. – 3 Hrs.
- Energy flow in ecological systems, energy efficiencies – 2 Hrs.
- Biogeochemical Cycles: Importance, gaseous and sedimentary cycles. Carbon, Nitrogen, Phosphorus, hydrogen and Sulphur Cycles. – 6 Hrs.

[E] References:

1. Modi C D & others (2006) Paryavaran and Aapatti Vyavasthapan [Gujarati], Swami prakashan, Patan- 384265
2. Patel J C (2006) Paryavaran and disaster management [Gujarati], Parshwa publication, Ahmedabad- 380001
3. Erachs Bharucha (2008, first edition) Paryavaran Adhyayan [Gujarati], Orient Longman Pvt. Ltd., Hyderabad.
4. Distributor: M/S Himanshu book company, 06-07 Shri Jayendrapuri Bhavan, Ellisbridge, New Sanyas Ashram, Ahmedabad – 380 006.
5. K Ramana Murthi, 2004 Disaster Management, Dominant Publishers and Distributors, New Delhi – 110002

[G] PAPER SCHEME:

Seat No. _____

KADI SARVA VISHWAVIDYALAYA

Date: / /

University Exam:

Marks: 35

B.Com.SEM-2

Subject: Environmental Studies (CE 202)

Time: 2 Hours

Q-1 A	MULTIPLE CHOICE QUESTIONS	05
B	SHORT QUESTIONS	05
Q-2 A		08
B		08
	OR	
Q-2 A		08
B		08
Q-3	WRITE SHORT NOTES ON :	09



KADI SARVA VISHWAVIDYALAYA GANDHINAGAR



KSV SYLLABUS OF NATIONAL SERVICE SCHEME-2 SUBJECT CODE: B.COM CE 203

For Bachelor of Commerce: Semester-II

Effective from the Academic Year: 2017 – 2018

KADI SARVA VISHWAVIDYALAYA
B.COM SEMESTER II B.COM CE203

National Service Scheme-2

[A] RATIONALE OF THE COURSE

This course will enable students to understand the concept of NSS. It aims to develop understanding about the various NSS functionaries, opportunities for youth, financial pattern of the scheme, National Youth Policy and youth crime.

[B] OBJECTIVES

1. Understand the community in which they work
2. Understand Themselves In Relation To Their Community
3. Identify The Needs And Problems Of The Community And Involve Them In Problem-Solving
4. Develop Among Themselves A Sense Of Social And Civic Responsibility
5. Utilise Their Knowledge In Finding Practical Solutions To Individual And Community Problems
6. Develop Competence Required For Group-Living And Sharing Of Responsibilities
7. Gain Skills In Mobilising Community Participation
8. Acquire Leadership Qualities And Democratic Attitudes
9. Develop Capacity To Meet Emergencies And Natural Disasters And
10. Practise National Integration And Social Harmony

[C] EXPECTED LEARNING OUTCOMES OF THE PROGRAM:

After completing this course, the students will be able to

1. Understand the Objectives of NSS.
2. Describe The Organizational Structure, Roles And Responsibilities Of Various NSS Functionaries
3. Describe The Issues, Challenges And Opportunities For Youth

4. Explain National Youth Policy
5. Understand Youth Crime
6. Describe Entrepreneur

[D] SCHEME OF TEACHING AND ASSESSMENT:

UNITS	TOPICS	INSTRUCTIONAL HRs.	WEIGHTAGE (%)
1.	Youth and Crime	18	30%
2.	Youth and Civil Defense	21	35%
3.	Community Mobilization	21	35%
	TOTAL	60	100%

Sr. No./ Subject Code	Subject Title	CREDIT	Teaching Scheme	Exam Scheme			
			Practical	University Practical		Internal Practical	Total Marks
				Hrs.	Max Marks		
B.COM CE 203	NATIONAL SERVICE SCHEME-2 (NSS)	2	4	2	50	0	50

- The class will be taught by using lectures and demonstration, seminars, classroom discussion, videos, charts and presentations method.

[E] COURSE CONTENT:

UNIT NO	TITLE OF UNIT AND DETAILS	INSTRUCTIONAL HOURS	WEIGHTAGE In %
1.	Youth and Crime <ul style="list-style-type: none">o Sociological and Psychological Factors influencing youth crimeo Peer mentoring in preventing crimeso Awareness about anti-raggingo Cybercrime and its prevention	18	30%
2.	Youth and Civil Defense <ul style="list-style-type: none">o Juvenile justiceo Civil defense services, aims and objectives of civil defenseo Needs for self-defense training	21	35%
3.	Community Mobilization <ul style="list-style-type: none">o Mapping of Community Stakeholderso Designing the message in the context of the problem and the culture of the communityo Identifying methods of Mobilizationo Youth-adult partnership	21	35%

[F] EVALUATION SCHEME:

Project work/viva will be given to students.

Name of proposed projects:

1. Awareness about anti-ragging
2. Cybercrime and its prevention
3. Youth-adult partnership

**KADI SARVA VISHWAVIDYALAYA
GANDHINAGAR**



**SYLLABUS OF
BACHELOR OF COMMERCE
SEMESTER III AND IV**

EFFECTIVE FROM 2018-19

KADI SARVA VISHWA VIDYALAYA - GANDHINAGAR

Teaching & Examination scheme

Bachelor of Commerce

B.COM 3rd SEMESTER

KADI SARVA VISHWA VIDYALAYA, GANDHINAGAR [B.Com SEMESTER-3 SYLLABUS]

Sr. No.	Name of the subject	SUB Total CREDIT	Teaching scheme		Examination scheme			Total Marks
			(per week)		MID	External		
			Th.	Pr.	Th.	Th.	Pr.	
Part 1	<u>B.COMCE-301</u> Intellectual Property Rights	2	2	0	15	35	0	50
	<u>B.COM CE-302</u> Personality Development	2	2	0	15	35	0	50
Part 2	<u>B.COM-301</u> Corporate Accounting - 3	4	4	0	30	70	0	100
	<u>B.COM-302</u> Human Resource Management	4	4	0	30	70	0	100
	<u>B.COM-303</u> Mercantile Law	4	4	0	30	70	0	100
	<u>B.COM-304</u> Applied Statistics	4	4	0	30	70	0	100
Part 3	<u>B.COM CE-303</u> Digital Trends and Technologies in Commerce	2	1	2	0	0	50	50
	<u>B.COM CE-304</u> - Exploring Culture and Civilization of India.	2	0	4	0	00	50	50
	TOTAL	24	21	6	150	350	100	600

KADISARVA VISHWAVIDYALAYA, GANDHINAGAR [B.COM SEMESTER-4 SYLLABUS]

Sr. No.	Name of the subject	SUB Total CREDIT	Teaching scheme		Examination scheme			Total Marks
			(per week)		MID	External		
			Th.	Pr.	Th.	Th.	Pr.	
Part 1	<u>B.COM CE-401</u> Communication & Soft Skills Development	4	4	0	30	70	0	100
Part 2	<u>B.COM-401</u> Cost Accounting - 1	4	4	0	30	70	0	100
	<u>B.COM-402</u> Marketing Management	4	4	0	30	70	0	100
	<u>B.COM-403</u> Taxation-I	4	4	0	30	70	0	100
	<u>B.COM-404</u> Advanced Statistics-1	4	4	0	30	70	0	100
Part 3	<u>B.COM CE-402</u> Foundation Course Basics of Research Methodology	2	2	0	15	35	0	50
	<u>B.COM CE-403</u> -Yoga, Health & Hygiene	2	0	4	0	0	50	50
	TOTAL	24	22	4	165	385	50	600

Note: Internal marks are divided in following categories:

- 1.) Sessional exam carries 20 marks.
- 2.) Assignment/Project Work submission carries 10 marks.

EXAMINATION & EQUIVALENCY RULES

1. Students who have not cleared their old syllabus exams will be given chance for following two years (e.g.2018-19 and 2019-20) to pass out their exam.
2. If student fails to pass out his/her examination within the above prescribed time of two years, he/she has to appear in examination of new syllabus (Introduced from the academic year 2018-19).In this case credit of his old subject will remain unchanged.
3. List of equivalent subjects in the new syllabus with the old syllabus are provided below with its respective credit.

Semester	Subject name & code in Old Syllabus	Credit of old subjects	Equivalent subject name & code in new syllabus	Credit of new syllabus
SEMESTER-3	B.COM 301 Corporate Accounting-III	5	B.COM 301 Corporate Accounting - 3	4
	B.COM 302 Fundamentals Of Business Finance	4	B.COM 302 Human Resource Management	4
	B.COM 303 Public Finance	4	B.COM CE 302 Personality Development	2
	B.COM 304 Commercial Communication-II	4	B.COM 303 Mercantile Law	4
	B.COM 305 Mercantile Law	5	B.COM 304 Applied Statistics	4
	B.COM 306 Business Mathematics	5	B.COM CE 301 Intellectual Property Rights	2
				B.COM CE 303 Digital Trends And Technologies in Commerce
			B.COM CE 304 Exploring Culture and Civilization of India.	2
	TOTAL CREDIT	27		24
SEMESTER-4	B.COM 401 Cost Accounting-I	5	B.COM 401 Cost Accounting - 1	4
	B.COM 402 Indian Financial System	4	B.COM 402 Marketing Management	4
	B.COM 403 Business Environment	4	-----	
	B.COM 404 Commercial Communication-III	4	-----	
	B.COM 405 Direct Tax	5	B.COM 403 Taxation -1	4
	B.COM 406 Advanced Statistics-I	5	B.COM 404 Advanced Statistics	4
			B.COM CE 401 Communication & Soft Skills Development	4
			B.COM CE 402 Foundation Course Basics of Research Methodology	2
		B.COM CE 403 Yoga, Health & Hygiene	2	
	TOTAL CREDIT	27		24

KADI SARVA VISHWAVIDYALAYA GANDHINAGAR



SYLLABUS OF CORPORATE ACCOUNTING-3 SUBJECT CODE: B.COM 301

For Bachelor of Commerce: Semester-III

To be introduced from the Academic Year: 2018 – 2019

KADI SARVA VISHWAVIDYALAYA

B.COM SEMESTER III B.COM 301

Corporate Accounting - 3

[A] RATIONALE

Corporate Accounting is a special branch of accounting which deals with the accounting for companies, preparation of their final accounts and cash flow statements, analysis and interpretation of companies' financial results and accounting for specific events like amalgamation, absorption, preparation of consolidated balance sheets. Generally corporate accountants focus on two practice areas. They help manage the day-to-day finances of a company. So the syllabus is to be designed in such a way which shows the students that how this principles are variedly applied to the corporate or company accounting.

[B] OBJECTIVES

1. The objective of this subject is to enable the students to have a comprehensive awareness about the provisions of the Company's Act and Corporate Accounts.
2. To teach the procedure of underwriting commission.
3. To teach types of insurance, legal framework and make them aware about insurance Regulatory & Development Authority.
4. To give the basic partly knowledge of company law and SEBI's guide lines of only that portion which affects the accounting system, entries and procedure.
5. To develop an in-depth understanding of corporate accounting, its characteristics and the applications of those accounting in corporate field.

[C] EXPECTED LEARNING OUTCOMES OF THE PROGRAM

1. Student will learn the meaning of goodwill, methods and its treatments.
2. Students will learn the valuation of shares and its methods.
3. Students will learn the accounting transitions, accounts and important words used in bank.
4. Students will learn the applications of basics of accounting into corporate accounting.

5. Students will learn to prepare the vertical balance sheet and can compare the difference with horizontal balance sheet.

[D] SCHEME OF TEACHING AND ASSESSMENT:

UNITS	TOPICS	INSTRUCTIONAL	WEIGHTAGE
		Hrs.	(%)
1.	Valuation of Goodwill	12	20%
2.	Valuation of shares	12	20%
3.	Company liquidation accounts	12	20%
4.	Bank accounts	10	18%
5.	Amalgamation and Absorption [As per Accounting Standard-14]	14	22%
	TOTAL	60	100%

Subject Code	Subject Title & Code	Credit	Teaching Scheme		Exam Scheme			Total Marks
			Theory/ Practical	Tutorial	University Theory		Intern al practic a l work	
					Hrs	Max Mar ks		
B.COM 301	Corporate Accounting-3 (301)	4	4	-	3	70	30	100

[E] COURSE CONTENT:

UNIT NO	TITLE OF UNIT AND DETAILS	INSTRUCTIONAL HOURS	WEIGHTAGE In %
1.	<p>Valuation of Goodwill: Need for valuation of goodwill, Factors affecting of valuation of Goodwill, Methods of Valuation of Goodwill, simple profit, capitalization of profit, super profit, purchase of super profit, annuity method of super profit, capitalization of super profit.</p>	12	20%
2.	<p>Valuation of shares: Need for valuation of Shares, Methods of valuations of shares, net assets backing method or intrinsic value of shares, yield method, valuation based on rate of return, valuation based on productivity factor, fair value of shares.</p>	12	20%
3.	<p>Company liquidation accounts: Meaning of liquidation, Mode of winding up, compulsory winding up and voluntary winding up, winding up under the supervision of court, consequences of winding up, secured creditors, interest on debts, dues of workers , overriding preferential payment <i>Sec-326</i> , preferential creditors payments <i>Sec-327</i>, statement of affairs, liquidators final statement of account, realization of assets specifically pledged, liquidators remuneration, calls in advance, adjustment of the right of contributories, receiver for debenture holder.</p>	12	20%
4.	<p>Bank accounts: Introduction, Functions of RBI, Functions of bank, Important provisions of banking Regulation Act-1949, Main characteristics of Bank's Book Keeping, Principal Books of Accounts, Management, National bank and important provisions of Law, Income Recognition, Non-performing assets provisions and importance [NPA] Classification of bank advances for loss provisions, classification of investments, forms of profit and loss account and balance sheet, schedule of advances, interest on doubtful debts, Transactions of loan, cash credits, overdrafts and bad debts and bad debts reserve, explanation of balance sheet items.</p>	10	18%

5.	Amalgamation and Absorption [As per Accounting Standard-14]: Introduction, meaning of amalgamation and absorption, provisions of amalgamation and absorption, purposed for reconstruction, Provisions of amalgamation as per Accounting standard-14, calculation of purchase consideration-Two methods: a) Net assets method b) Consideration method, Accounting entries in the books of vendor company and purchasing company, Amalgamation in nature of a) In nature of purchase b) in nature of Merger. Balance sheet after amalgamation and absorption.	14	22%
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[F] RECOMMENDED BOOKS & REFERENCE MATERIALS

1. Soundarajan. A & K. Venkataramana, Corporate Accounting, VBH.
2. S. P. Jain and K. L. Narang – Corporate Accounting
3. S. Bhat- Corporate Accounting.
4. S P Iyengar, Advanced Accountancy, Sultan Chand
5. R L Gupta, Advanced Accountancy.
6. Dr. Maheshwari, S. N. Corporate Accounting. New Delhi: Vikash Publishing House, n.d.
7. Gupta, R. L. Advance Accountancy. Vols. vol-1 and vol-2. New Delhi: Sultanchand & Sons, n.d.
8. Dr. Bharal, S. K. and P. K. Dr. Jain. Corporate Account Tata McGraw Hill Publications. New Delhi: Ramesh Book Depot, n.d.
9. Dr. Maheshwari, S. N. Advance Accountancy. Vols. Vol-1 and Vol-2. New Delhi: Vikash Publisher House Pvt. Ltd., n.d.
10. Dr. Paul, S. Kr. Central's Corporate Accounting. London: New Central Book Agency (P) Ltd., n.d.
11. Goyal, V. K. Corporate Accounting. New Delhi: Excel Books, n.d.
12. Gupta, Nirmal and Chhavi Sharma. Corporate Accounting Theory & Practice. New Delhi: Ane Books Pvt. Ltd., n.d.

[G] PAPER SCHEME:

Seat No. _____

KADI SARVA VISHWAVIDYALAYA

Date: / /

University Exam:

Marks: 70

B.Com.SEM-3

Subject: Corporate Accounting-3 (301)

Time: 3 Hours

Instructions:

- 1) There are 5 questions in this paper.
- 2) All questions carry equal marks.
- 3) Figures to the right indicate full marks.
- 4) Scientific calculator is not allowed in exam.
- 5) Attempt all Questions.

Q-1 A.		14
B		
Q-2 A		14
B		
	OR	
Q-2 A		
B		
Q-3 A		14
B		
	OR	
Q-3 A		
B		
Q-4 A		14
B		
	OR	
Q-4 A		
B		
Q-5	MULTIPLE CHOICE TYPE QUESTION AND SHORT QUESTIONS	14

KADI SARVA VISHWAVIDYALAYA GANDHINAGAR



SYLLABUS OF HUMAN RESOURCE MANAGEMENT SUBJECT CODE: B.COM 302

For Bachelor of Commerce: Semester-III

To be introduced from the Academic Year: 2018 – 2019

KADI SARVA VISHWAVIDYALAYA

B.COM SEMESTER III B.COM 302

Human Resource Management

[A] RATIONALE

The knowledge of this subject is required for all undergraduate commerce students who wish to choose higher education or Industry/field as their career. The course is designed to deliver the basic fundamental concepts of Human Resource management.

[B] COURSE OBJECTIVE

- a) To understand the basic concepts of Human Resource management, its functions and importance of Human Resource management.
- b) To understand the basic aspects of Human Resource management and to apply these principles in their routine life.
- c) To develop the knowledge of fundamental concepts of Human Resources and Human Resource System in an Organization.

[C] EXPECTED LEARNING OUTCOMES OF THE PROGRAMME

Students will

- Get awareness about the fundamental concepts of Human Resource management and role of HR Manager in the organization.
- Get awareness about various managerial skills to be required in the field of Human Resource management in routine life.
- Get awareness about the importance of Human Resource Management
- Will be able to understand the elements of finance such as capitalisation, Capital Structure, Cost of Capital, Working Capital etc.
- Will be able to understand the basic concepts of money Market and Capital Market.

[D] SCHEME OF TEACHING AND ASSEMENT

UNIT	TOPIC	HOURS	WEIGHTAGE
1	Human Resource Management And Planning	10	20
2	Recruitment, Selection, Training & Development	15	20
3	Performance Appraisal, Promotion, Demotion And Transfer	15	20
4	Job Design And Job Analysis	10	20
5	Quality of Work Life (QWL)	10	20
	TOTAL	60	100

Subject Code	Subject Title	Credit	Teaching Scheme		Exam Scheme			
			Theory	Tutorial	Univer sity Theor y		Internal/ practical work	Total Mark s
					Hr s.	Max Mark s		
B.COM 302	Human Resource Management	4	4	-	3	70	30	100

[E] COURSE CONTENT

UNIT NO	TITLE OF UNIT AND DETAILS	INSTRUC TIONAL HOURS	WEIGHTAGE In %
1.	HUMAN RESOURCE MANAGEMENT & HUMAN RESOURCE PLANNING Meaning, Importance, Scope (Significance) And Functions – Difference Between Personnel Management And Hrm, Meaning, Process Of Hr Planning.	10	20

2.	<p>RECRUITMENT, SELECTION, TRAINING AND DEVELOPMENT</p> <p>Meaning, Sources Of Recruitment (Internal And External), Steps In Selection Process - Placement And Induction, Meaning Of Training And Development, Need For Training And Development -Methods Of Training Workers And Supervisors - Methods Of Management Development – Difference Between Training And Development.</p>	15	20
3.	<p>PERFORMANCE APPRAISAL, PROMOTION, DEMOTION AND TRANSFER</p> <p>Meaning & Need - Methods Of Performance Appraisal: Confidential Reports, Rating Scales, Ranking System, Paired Comparison Method, Forced-Choice, Critical Incident, Cost , Accounting - Forced Distribution - Self Appraisal, Comparison Of Merit Based Promotion And Seniority Based Promotion,</p>	15	20
4	<p>JOB DESIGN AND JOB ANALYSIS</p> <p>Job Design, Approaches To Job Design, Meaning And Utility Of Job Rotation, Job Enlargement, Job Enrichment,; Job Analysis, Job Description, Job Specification, Uses Of Job Analysis.</p>	10	20
5	<p>QUALITY OF WORK LIFE (QWL)</p> <p>Meaning, characteristics, Elements, strategy, Importance/ Advantages, Limitations, Principles, 1981 Recommendations of QWL.</p>	10	20

[F] RECOMMENDED BOOKS AND REFERENCE MATERIALS

- Edwin Flippo: Principles Of Personnel Management
- Dale Yoder: Personnel Management And Industrial Relations: Premice - Hall Of India New India
- K.Aswathappa: Human Resource And Personnel Management, Tata Mcgraw Hill Publishing Company Limited , Delhi

[G] PAPER SCHEME:

Seat No. _____

KADI SARVA VISHWAVIDYALAYA

Date: / /

University Exam:

Marks: 70

B.Com.SEM-3

Subject: Human Resource Management (302)

Time: 3 Hours

Instructions:

- 1) There are 5 questions in this paper.
- 2) All questions carry equal marks.
- 3) Figures to the right indicate full marks.
- 4) Scientific calculator is not allowed in exam.
- 5) Attempt all Questions.

Q-1 A.		14
B		
Q-2 A		14
B		
	OR	
Q-2 A		
B		
Q-3 A		14
B		
	OR	
Q-3 A		
B		
Q-4 A		14
B		
	OR	
Q-4 A		
B		
Q-5	MULTIPLE CHOICE TYPE QUESTION AND SHORT QUESTIONS	14

KADI SARVA VISHWAVIDYALAYA GANDHINAGAR



SYLLABUS OF MERCANTILE LAW

SUBJECT CODE: B.COM 303

For Bachelor of Commerce: Semester-III

To be introduced from the Academic Year: 2018 – 2019

KADI SARVA VISHWAVIDYALAYA
B.COM SEMESTER III B.COM 303

Mercantile Law

[A] RATIONALE:

The knowledge of this subject is required for all undergraduate commerce students who wish to choose higher education or Industry/field as their career. The course is designed to deliver the basic fundamental concepts of Mercantile Law, and use Business law for the development of commerce.

[B] OBJECTIVE:

To help the students to understand the concept of Necessary Mercantile laws as given below:

- Indian Contract Act, 1872.
- The Sale of Goods Act, 1930

[C] EXPECTED LEARNING OUTCOMES OF THE PROGRAM

- Student will learn various terminology used in Indian Contract Act, 1872.
- Student will get practical knowledge about The Sale of Goods Act, 1930

[D] SCHEME OF TEACHING AND ASSESSMENT:

UNITS	TOPICS	INSTRUCTIONAL Hrs.	WEIGHTAGE (%)
1.	Contract Act	30	50%
2.	Special Contract Act	12	20%
3.	Sale of goods Act	18	30%
	TOTAL	60	100%

Sr. No.	Name of the subject	SUB Total CREDIT	Teaching scheme		Examination scheme			
			(per week)		MID	External		Total Marks
			Th.	Pr.		Th.	Th.	
B.COM 303	Mercantile Law	4	4	0	30	70	0	100

[E] COURSE CONTENT

UNIT NO	TITLE OF UNIT AND DETAILS	INSTRUC TIONAL HOURS	WEIGHTAGE In %
1.	CONTRACT ACT 1. Definitions: (Sec.2) a. Agreement, b. Contract, c. Offer, d. Acceptance, e. Consideration, f. Void agreements, g. Voidable agreement. 2. Essential elements of a valid contract. 3. Kinds of contracts: a. Valid, b. Void, c. Voidable, d. Contingent and e. Quasi Contract and f. E- contract. 4. Communication, Acceptance and Revocation 5. Capacity of parties (Sec10-12) 6. Consideration (Sec 2 and 25) 7. Free Consent (Secs.13-19) 8. Void Agreements: (Secs.24-30)	30	50%
2.	SPECIAL CONTRACT ACT 1. Indemnity (Sec 124-125) 2. Guarantee (Sec-126-129,132-144) 3. Bailment and Pledge (Secs148,152-154,162 172, 178, 178A and 179) 4. Agency (Secs.182-185, 201-209)	12	20%
3.	SALE OF GOODS ACT 1. Definitions (Sec-2) 2. Formalities of the contract of sale (Sec 4-10) a. Distinction between ‘sale’ and ‘agreement of sale’ b. Distinction between ‘sale and hire-purchase agreement’ 3. Conditions and Warranties (11-17) 4. Transfer of property as between the seller and the buyer (sec-18-26) 5. Rights of an unpaid seller (Secs-45-54)	18	30%

[F] LIST OF REFERENCE BOOKS:

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



[G] PAPER SCHEME:

Seat No. _____

KADI SARVA VISHWAVIDYALAYA

Date: / /

University Exam:

Marks: 70

B.Com.SEM-3

Subject: Mercantile Law (303)

Time: 3 Hours

Instructions:

- 1) There are 5 questions in this paper.
- 2) All questions carry equal marks.
- 3) Figures to the right indicate full marks.
- 4) Scientific calculator is not allowed in exam.
- 5) Attempt all Questions.

Q-1 A.		14
B		
Q-2 A		14
B		
	OR	
Q-2 A		
B		
Q-3 A		14
B		
	OR	
Q-3 A		
B		
Q-4 A		14
B		
	OR	
Q-4 A		
B		
Q-5	MULTIPLE CHOICE TYPE QUESTION AND SHORT QUESTIONS	14

KADI SARVA VISHWAVIDYALAYA GANDHINAGAR



SYLLABUS OF APPLIED STATISTICS

SUBJECT CODE: B.COM 304

For Bachelor of Commerce: Semester-III

To be introduced from the Academic Year: 2018 – 2019

KADI SARVA VISHWAVIDYALAYA

B.COM SEMESTER III B.COM 304

Applied Statistics

[A] RATIONALE

The knowledge of this subject is required for all undergraduate commerce students who wish to choose higher education or Industry/field as their career. The course is designed to deliver the knowledge of various concepts of Applied Statistics.

[B] OBJECTIVES

1. To familiarize the students with concepts and tools of Applied Statistics.
2. To acquire knowledge and understanding of various techniques of Applied Statistics.
3. To develop skill for various applications of skills related with Business.
4. To grasp the meaning and significance of various skills of Applied Statistics.

[C] EXPECTED LEARNING OUTCOMES OF THE PROGRAM

Students will:

1. Get awareness about the various concepts and tools of Applied Statistics.
2. Get awareness about various Analytical skills to be required in the field of statistics in routine life.
3. Get awareness about various techniques of applied statistics in the field of commerce.
4. Will be able to understand the importance of basic techniques of statistics.
5. Get awareness about the modern techniques of statistics by teaching learning process.

[D] SCHEME OF TEACHING AND ASSESSMENT

UNIT	TOPICS	INSTRUCTIONAL HOURS	APPROX. WEIGHTAGE (%)
1	Process Control	13	20%
2	Product Control	13	20%
3	Sampling Techniques	11	20%
4	Transportation	11	20%
5	Assignment & Replacement	12	20%
	Total	60	100%

Subject Code	Subject Title & Code	Credit	Teaching Scheme		Exam Scheme			
			Theory/ Practical	Tutorial	University Theory		Interna practica work	Total Marks
					Hrs.	Max Marks	Max Marks	
B.COM 304	APPLIED STATISTICS	4	4	-	3	70	30	100

[E] COURSE CONTENT:

UNIT NO	TITLE OF UNIT AND DETAILS	INSTRUCTIONAL HOURS	WEIGHTAGE In %
Unit 1	<p>Process control (Statistical Quality Control) Meaning of Statistical Quality Control and its uses in industry, Variation in quality, Theory of control charts and revised control limits, Theory of runs, Control charts for variables – chart for Average and Range, Control charts for attributes – p-chart, np – chart and c – chart and its related examples.</p>	13	20%
Unit 2	<p>Product Control (Acceptance Sampling) Meaning of a lot control, Basic concepts like procedure's and consumer's risks. Concept of AQL, LTPD, OC, ASN, ATI, AOQ and AOQL based on Single Sampling Plan, Single sampling plan for attributes when two points are fixed on the O.C. curve -Simple examples, based upon Hyper geometric, Binomial and Poisson distributions, Concept of Double Sampling Plan & Sequential Sampling (Introduction).</p>	13	20%
Unit 3	<p>Sampling Techniques Population Survey and Sample Survey, Characteristics of a good Sample, Advantages of Sampling, size of a Sample, Difference between population study, Sampling methods, Simple random sampling, Stratified random sampling, Introduction of Systematic Sampling, Examples of Simple random sampling and Stratified random sampling.</p>	11	20%
Unit 4	<p>Transportation Definition of balanced transportation problem, its formulation, different methods of obtaining initial basic feasible solution by north – west corner rule, Matrix Minima, Vogel's approximations method its applications.</p>	11	20%

Unit 5	Assignment & Replacement Definitions of balanced assignment problem, Formulation of the problem – Hungarian method of solving an assignment problem – Its Applications, Importance of replacement models, Simple replacement problem when the units get deteriorate as per passage of time. Value of money remains the same – simple illustrations.	12	20%
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[F] RECOMMENDED BOOKS & REFERENCE MATERIALS

1. Sancheti & Kapoor: Business Statistics, Sultan Chand & Sons, New Delhi.
2. Sancheti.&Kapoor : Business Mathematics, Sultan Chand & Sons, New Delhi.
3. Kapoor V. K.: Business Mathematics; Sultan Chand & Sons, Delhi.
4. Srivastava O. S.: A Textbook of Demography, Vikas Publication.
5. Levin and Rubin: "Statistics of Management", Prentice Hall of India Pvt. Ltd. New Delhi, (7th edition)
6. Parimal Mukhopadhyay: "Mathematical Statistics" Books & Allied (P) Ltd. (2nd edition) 2000.



[G] PAPER SCHEME:

Seat No. _____

KADI SARVA VISHWAVIDYALAYA

Date: / /

University Exam:

Marks: 70

B.Com.SEM-3

Subject: Applied Statistics (304)

Time: 3 Hours

Instructions:

- 1) There are 5 questions in this paper.
- 2) All questions carry equal marks.
- 3) Figures to the right indicate full marks.
- 4) Scientific calculator is not allowed in exam.
- 5) Attempt all Questions.
- 6) Graph Paper will be given on request.

Q.1[A]	Theory (Any One)	[04]
[B]	Examples (Any One)	[08]
[C]	Objective Question (Compulsory)	[02]
Q.2[A]	Theory (Any One)	[04]
[B]	Examples (Any Two)	[08]
[C]	Objective Question (Compulsory)	[02]
Q.3[A]	Theory (Any One)	[04]
[B]	Examples (Any Two)	[08]
[C]	Objective Question (Compulsory)	[02]
Q.4 [A]	Theory (Any One)	[04]
[B]	Examples (Any Two)	[08]
[C]	Objective Question (Compulsory)	[02]
Q.5 [A]	Theory (Any One)	[04]
[B]	Examples (Any Two)	[08]
[C]	Objective Question (Compulsory)	[02]

KADI SARVA VISHWAVIDYALAYA GANDHINAGAR



SYLLABUS OF INTELLECTUAL PROPERTY RIGHTS

SUBJECT CODE: B.COM CE301

For Bachelor of Commerce: Semester-III

To be introduced from the Academic Year: 2018 – 2019

KADI SARVA VISHWAVIDYALAYA
B.COM SEMESTER III B.COM CE301

Intellectual Property Rights

[A] RATIONALE

Intellectual property has increasingly assumed a vital role with the rapid pace of technological, Scientific and medical innovation that we are witnessing today. Moreover, changes in the global economic environment have influenced the development of business models where intellectual property is a central element establishing value and potential growth. In India several new legislations for the protection of intellectual property rights (IPRs) have been passed to meet the international obligations under the WTO Agreement on Trade-Related Aspects of Intellectual Property Rights (TRIPS).

[B] OBJECTIVES

- 1) The objective of this subject is to enable the students to have a comprehensive awareness about the concepts of Intellectual Property Rights.
- 2) To teach the procedure of Registration for Registration of Intellectual Property Rights.
- 3) To teach types of Intellectual Property Rights.
- 4) To give the basic knowledge of WTO, TRIPS, GATT.
- 5) To develop an in-depth understanding of Intellectual Property Rights, its characteristics and the applications of those in corporate field.

[C] EXPECTED LEARNING OUTCOMES OF THE PROGRAM

1. Student will learn the meaning of Intellectual Property Rights, methods and its treatments.
2. Students will learn the Concepts of Trade Mark.
3. Students will learn the Concepts of Patents and its various aspects.
4. Students will learn the Concepts of Copyright and its various aspects.

[D] SCHEME OF TEACHING AND ASSESSMENT:

UNITS	TOPICS	INSTRUCTIONAL Hrs.	WEIGHTAGE (%)
1.	Introduction to Intellectual Property Rights and Trademark	12	40
2.	Patents and Copyrights	18	60
	TOTAL	30	100%

Subject Code	Subject Title & Code	Credit	Teaching Scheme		Exam Scheme			
			Theory/ Practical	Tutorial	University Theory		Internal practical work	Total Marks
					Hrs.	Max Mark	Max Marks	
B.COM CE 301	Intellectual Property Rights	2	2	-	2	35	15	50

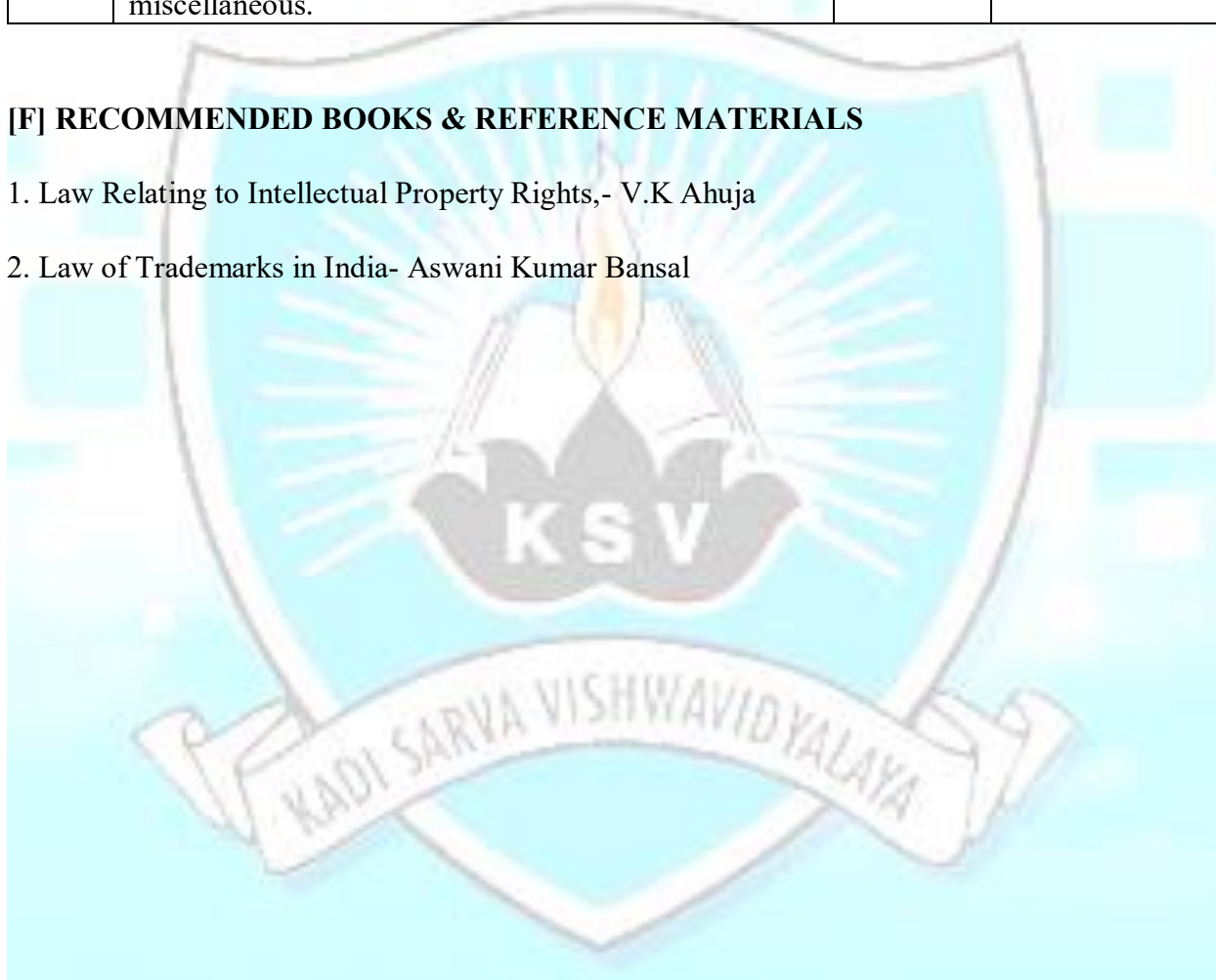
[E] COURSE CONTENT:

UNIT NO	TITLE OF UNIT AND DETAILS	INSTRUCTIONAL HOURS	WEIGHTAGE In %
1.	Introduction to Intellectual Property Rights and Trademark: Introduction to meaning of Intellectual Property Rights and its Application Meaning of Trade Mark, Procedure for Registration, <i>Trade Mark Act, 1999</i> (Extract), use of Trade Mark and Registered users, Appellate Board, Offences, Penalties and Procedure, miscellaneous.	12	40%

2.	<p>Patents and Copyrights: Meaning of Patents, Procedure for Registration, <i>Patents Act,1970 (Extract)</i>, use of Patents and Registered users, Grants of Patents and Rights of Patentee, Appellate Board, Offences, Penalties and Procedure, miscellaneous. Meaning of Copyrights, Procedure for Registration, <i>Copyrights Act,1957 (Extract)</i>, use of Copyrights and Registered users ,Concept of International Copyrights, Appellate Board, Offences, Penalties and Procedure, miscellaneous.</p>	18	60%
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[F] RECOMMENDED BOOKS & REFERENCE MATERIALS

1. Law Relating to Intellectual Property Rights,- V.K Ahuja
2. Law of Trademarks in India- Aswani Kumar Bansal



[G] PAPER SCHEME:

Seat No. _____

KADI SARVA VISHWAVIDYALAYA

Date: / /

University Exam:

Marks: 35

B.Com.SEM-III

Subject: Intellectual Property Rights (CE301)

Time: 2 Hours

Instructions:

- 1) There are 3 questions in this paper.
- 2) All questions carry equal marks.
- 3) Figures to the right indicate full marks.
- 4) Scientific calculator is not allowed in exam.
- 5) Attempt all Questions.

Que:1A		07 Marks
Que:1B		07 Marks
	OR	
Que:1B		07 Marks
Que:2A		07 Marks
	OR	
Que:2A		07 Marks
Que:2B		07 Marks
	OR	
Que:2B		07 Marks
Que:3	MULTIPLE CHOICE TYPE QUESTION AND SHORT QUESTIONS	07 Marks

KADI SARVA VISHWAVIDYALAYA GANDHINAGAR



SYLLABUS OF PERSONALITY DEVELOPMENT

SUBJECT CODE: B.COM CE302

For Bachelor of Commerce: Semester-III

To be introduced from the Academic Year: 2018 – 2019

KADI SARVA VISHWAVIDYALAYA
B.COM SEMESTER III B.COM CE302

Personality Development

[A] RATIONALE:

Personality development means enhancing and grooming one's outer and inner self to bring about a positive change to your life. This process includes boosting one's confidence, improving communication and language, widening one's scope of knowledge, developing certain hobbies or skills, learning fine etiquettes and manners, adding style and grace to the way one looks, talks and walks and overall imbibing oneself with positivity, liveliness and peace.

[B] OBJECTIVES:

1. To introduce a student to the concept and relevance of PDP.
2. To enhance their Personality.
3. To generate an awareness regarding grooming and self-management.

[C] EXPECTED LEARNING OUTCOMES OF THE PROGRAM

1. Students will get idea about the hurdles of the language.
2. Students will be able to understand about communicative techniques
3. Identify the various aspects of the organizational setting for business communication
4. Students will improve in writing skill

[D] SCHEME OF TEACHING AND ASSESSMENT:

UNITS	TOPICS	INSTRUCTIONAL HRs.	WEIGHTAGE (%)
1.	Unit- 1Basics of Personality Development	12	40
2	Unit – 2 Leadership Skills: Stress Management Time Management	10	40
3	Unit – 3 Team Building /Coordination skills	08	20
	TOTAL	30	100

Sr. No./ Subject Code	Subject Title	CREDIT	Teaching Scheme		Exam Scheme				
			Theory/ Practical	Tutorials	University Theory		Internal		Total Marks
					Hrs	Max Mark	Hrs	Max Marks	
BCOMCE 302	PERSONALITY DEVELOPMENT	2	2		2	35	2	15	50

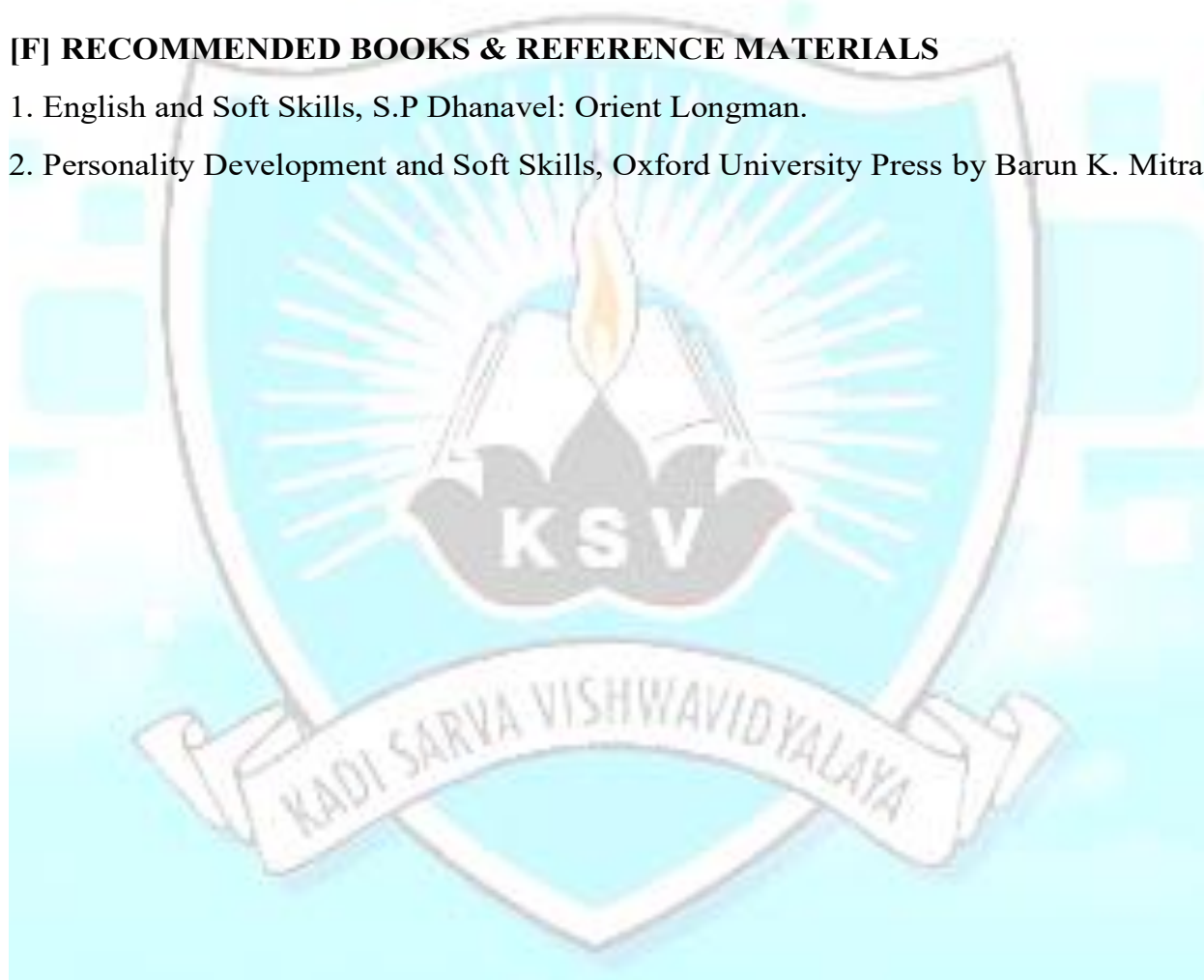
[E] COURSE CONTENT:

Unit Number	Unit/ Title Of Unit	Number of hours required	Weightage In %
Unit 1	Basics of Personality Development <ol style="list-style-type: none"> 1. Concept of Personality Development & Importance of PDP. 2. SWOT Analysis. 3. Presenting One self- Body Language, Dress code 4. Personal Hygiene and grooming. 5. Development of Positive Attitude. 6. Boosting Self Confidence. 	12	40
Unit 2	Leadership Skills: <ol style="list-style-type: none"> 4. Introduction to Leadership, Leadership in Administration. 5. Stress Management: Introduction to Stress, Causes of Stress, Impact Stress, Managing Stress. 6. Time Management: Time as a Resource, Identify Important Time Wasters, and Individual Time Management styles, Techniques for better Time Management. 	10	40

Unit 3	Team Building / Coordination Skills: <ol style="list-style-type: none"> 1. Concept of Group 2. Understanding Group Dynamics 3. Team Building 4. Practical : 1. Team Building Practices through group exercises, team task/ role play 2. Ability to mixing and accommodation 3. Ability to work together. 	08	20
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[F] RECOMMENDED BOOKS & REFERENCE MATERIALS

1. English and Soft Skills, S.P Dhanavel: Orient Longman.
2. Personality Development and Soft Skills, Oxford University Press by Barun K. Mitra.



[G] PAPER SCHEME:

Seat No. _____

KADI SARVA VISHWAVIDYALAYA

Date: / /

University Exam:

Marks: 35

B.Com.SEM-3

Subject: Personality Development (CE302)

Time: 2 Hours

Instructions:

- 1) There are 3 questions in this paper.
- 2) All questions carry equal marks.
- 3) Figures to the right indicate full marks.
- 4) Scientific calculator is not allowed in exam.
- 5) Attempt all Questions.

Que:1A		07 Marks
Que:1B		07 Marks
	OR	
Que:1B		
Que:2A		07 Marks
	OR	
Que:2A		
Que:2B		07 Marks
	OR	
Que:2B		
Que:3	MULTIPLE CHOICE TYPE QUESTION AND SHORT QUESTIONS	07 Marks

KADI SARVA VISHWAVIDYALAYA GANDHINAGAR



**KSV
SYLLABUS OF**

DIGITAL TRENDS AND TECHNOLOGIES IN COMMERCE

SUBJECT CODE: B.COM CE303

For Bachelor of Commerce: Semester-III

To be introduced from the Academic Year: 2018 – 2019

KADI SARVA VISHWAVIDYALAYA
B.COM SEMESTER III B.COM CE303

Digital trends and technologies in Commerce

[A] RATIONALE

Digital Technologies and Trends cover recent and new technologies like E-Commerce, Online Storage, Forms and online Surveys, Digital Marketing like Online Marketing and Social Media Marketing and its effective use commerce. These Syllabus Covers Digital Transactions technologies which are current trend in all over world.

Online Trade from Ecommerce websites and application are also covered in this syllabus. Introduction of digital Locker is also part of the syllabus which introduces the online digital locker of documents.

[B] OBJECTIVES

1. To provide Practical Knowledge of a Current technologies and trends.
2. To enable the students for Ecommerce and Social Media Marketing.
3. To provide specialized and updated knowledge in the area of Digital Technologies like Google Search Engine, Google Forms etc...
4. To provide Basic knowledge of Digital Transaction and Digital Locker.

[C] EXPECTED LEARNING OUTCOMES OF THE PROGRAM

1. Student will be able to Use Google Technologies like Forms, Drive.
2. This syllabus will help students to understand the basics of Ecommerce.
3. This syllabus will help students to understand Digital transactions.
4. This will also provide introduction of Digital Locker.

[D] TEACHING SCHEME

UNIT	TOPIC	INSTRUCTIONAL HOURS	WEIGHTAGE In %
1	Digital Technologies like Google web applications	11	25 %
2	Social Media Marketing	11	25 %
3	Ecommerce Technologies	11	25 %
4	Digital Transactions	8	20 %
5	Digital Locker	4	5 %

Subject code	Subject title	Credit	Teaching scheme		Exam Scheme				Total marks
			Practical hours	Tut	Internal Theory		External Practical		
					Hrs.	Max. Marks	Hrs.	Max. Marks	
BCOM CE-303	Digital Trends and Technologies in Commerce	2	2	1	-	-	2	50	50

[E] COURSE CONTENT:

UNIT NO	Learning Objective	Content	INSTRUCTIONAL HOURS	WEIGHTAGE In %
1	Digital Technologies and Services	<ul style="list-style-type: none"> • Internet, World Wide Web and Search Engines • Google Search Engine • Search Techniques • Google forms • Google Drive • You tube • Gmail • Google translate 	11	25 %

2	Social Media Marketing	<ul style="list-style-type: none"> • Different Social Media like Facebook, WhatsApp, LinkedIn, Twitter • Facebook Profile and Page • Twitter profile • Linked in Profile • Google Blog 	11	25 %
3	Ecommerce Technologies	<ul style="list-style-type: none"> • Ecommerce • Ecommerce Sites • Ecommerce Seller Account, • Ecommerce Buyer Account 	11	25 %
4	Digital Transactions	<ul style="list-style-type: none"> • Bank Transfer (NEFT) • Digital Wallets • Bhim 	8	20 %
5	Digital Locker	<ul style="list-style-type: none"> • Digital Profile Locker like DigiLocker -- Government Program 	4	5 %

[F] RECOMMENDED BOOKS & REFERENCE ONLINE

1. www.google.com
2. Social Media Websites
3. Ecommerce Websites
4. Digi Locker (<https://digilocker.gov.in/>)
5. Digital Payment Services Applications

[G] PAPER SCHEME:

Seat No. _____

KADI SARVA VISHWAVIDYALAYA

Date: / /

University Exam:

Marks: 50

B.Com.SEM-3

Subject: Digital Trends and Technologies in Commerce (CE303)

Time: 2 Hours

Instructions:

- 1) Examination of this subject based on viva and practical.



KADI SARVA VISHWAVIDYALAYA GANDHINAGAR



**KSV
SYLLABUS OF**

**EXPLORING CULTURE AND
CIVILIZATION OF INDIA**

SUBJECT CODE: B.COM CE304

For Bachelor of Commerce: Semester-III

To be introduced from the Academic Year: 2018 – 2019

KADI SARVA VISHWAVIDYALAYA
B.COM SEMESTER III B.COM CE304

Exploring culture and civilization of India

[A] RATIONALE

India is a flourishing country with cultural diversity. It is vibrant with its true colors of rich heritage and cultural traditions. Dating back to Gujarat's history with the Harappan civilization, the state becomes a confluence of many religions – Hinduism, Islam, Jainism and Buddhism. The Gujarati culture blends in arts, beliefs, customs, traditions, institutions, inventions, language, technology and values.

[B] OBJECTIVES

1. The objective of this subject is to enable the students to have a comprehensive awareness about Indian Culture and Heritage.
2. To teach the Glimpses of Gujarat's vibrant history.
3. To teach various diversities of Gujarat's culture.
4. To give the basic knowledge of ancient civilization of Gujarat's culture.
5. To develop an in-depth understanding of social, economical, cultural, literary etc aspects of civilization.

[C] EXPECTED LEARNING OUTCOMES OF THE PROGRAM

1. Student will learn the Salient features of Indian Civilization.
2. Students will learn Glory of Gujarati Culture.
3. Students will learn about various ancient civilizations.
4. Students will get the idea about importance of culture

[D] SCHEME OF TEACHING AND ASSESSMENT:

UNITS	TOPICS	INSTRUCTIONAL Hrs.	WEIGHTAGE (%)
1.	1(a)Salient features of Indian Culture 1(b)Sources of Ancient Gujarat History	12	40
2.	Project Work on Historical Sites of Gujarat	18	60
	TOTAL	30	100%

Subject Code	Subject Title & Code	Credit	Teaching Scheme		Exam Scheme			
			Practical	Tutorial	University Theory		Internal practical work	Total Marks
					Hrs	Max Mark		
B.COM CE(304)	Exploring Culture and Civilization of India	2	4	-		-	50	50

[E] COURSE CONTENT:

UNIT NO	TITLE OF UNIT AND DETAILS	INSTRUCTIONAL HOURS	WEIGHTAGE In %
1(a). 1(b).	Culture and Civilization- Meaning and its Forms Salient features of Indian Culture Sources of Ancient Indian History Sources of Ancient Gujarat's History (Maitrak, Solanki, Vaghela etc) (Literary, Evidence and Archeological) Centers of Harppan Civilization in Gujarat-Lothal and Dholavira (Civilization, Social, Economical, Religious and Cultural Life) Glory of Valabhi and Chinese Visitor (Establishment of Valabhi, Monarchy Valabhi Vidhyapith(university) and Cultural Life)	12	20
2.	Project Report on Historical Sites of Gujarat(Any One) Patan, Modhera, Junagadh, Bharuch, Ahmedabad, Vadnagar, Dholavira, Champaner.	18	30
3.	Practical Exposure regarding Unit 1 and Unit 2	30	50

[F] RECOMMENDED BOOKS & REFERENCE MATERIALS

1. Vikram Singh- Glimpses of Indian Culture.
2. Thaper Romila- A History of India- Vol-I 1980
3. Kosambi D. D- The culture and civilization of ancient India-1975
4. Kosambi D. D- An Introduction to study of Indian History 1975
5. Sharma S.P- History of Ancient India

[G] PAPER SCHEME:

Project based marks allocation.



KADI SARVA VISHWAVIDYALAYA GANDHINAGAR



SYLLABUS OF COST ACCOUNTING-1

SUBJECT CODE: B.COM 401

For Bachelor of Commerce: Semester-IV

To be introduced from the Academic Year: 2018 – 2019

KADI SARVA VISHWAVIDYALAYA
B.COM SEMESTER IV B.COM 401

Cost Accounting – 1

[A] RATIONALE

As students learn fundamentals of Financial Accounting and corporate accounting, it is necessary now to teach them accounting for manufacturing units and cost accounting which is very crucial to take basic decisions of the business. As cost accounting is a special branch of accounting, students should learn the basics of it at a under graduate level.

So the syllabus is to be designed in such a way which shows the students that how these principles are variedly applied to the corporate or company accounting.

Another aspect to design this syllabus is to familiarize the students with the various cost accounting principles and its treatment.

[B] OBJECTIVES

1. To teach the basics of cost accounting i.e. cost centers, unit costing, cost sheet etc.
2. To teach basic principles, standards and its applications of cost accounting in various manufacturing units for various costing methods.
3. To give the basic partly knowledge of cost components and elements of costs.
4. To teach the Non-integrated accounting of cost.
5. To develop an in-depth understanding of cost accounting, its characteristics, the need of cost accounting.

[C] EXPECTED LEARNING OUTCOMES OF THE PROGRAM

1. Students will learn basic accounting procedure for cost accounting.
2. Students will get the information and basic knowledge about elements of cost.
3. Students will learn the applications of basic of cost accounting into manufacturing units.
4. Students will learn in depth procedure of non integrated accounting of cost.
5. Students will get in depth knowledge about reconciliation of cost and financial accounts.

[D] SCHEME OF TEACHING AND ASSESSMENT:

UNITS	TOPICS	INSTRUCTIONAL Hrs.	WEIGHTAGE (%)
1	Basics of Cost Accounting and Materials	12	20
2	Labour	12	20
3	Overheads	12	20
4	Single or Unit Costing	12	20
5	Reconciliation of Cost and Financial Accounts	12	20
	Total	60	100%

Subject Code	Subject Title & Code	Credit	Teaching Scheme		Exam Scheme			Total Marks
			Theory/ Practical	Tutorial	University Theory		Internal practical work	
					Hrs.	Max Marks		
B.COM-401	COST ACCOUNTING -1	4	4	-	3	70	30	100

[E] COURSE CONTENT

UNIT NO	TITLE OF UNIT AND DETAILS	INSTRUCTIONAL HOURS	WEIGHTAGE In %
1.	<p>BASICS OF COST ACCOUNTING AND MATERIALS:</p> <p>[A] Requirement of management and limitations of financial accounting, definitions, objectives of cost accounting, functions of cost accounting or cost accountant, advantages of cost accounting, objectives of cost accounting, installation of cost accounting system, cost manuals, approach for ascertaining cost, methods of costing, elements of cost and classification of expenditure, types of costing, cost units, cost centers, cost allocations and cost apportionment, cost estimation and cost ascertainment, basic terms of costing</p> <p>[B] MATERIAL: Material control, requirement of material control, material purchases procedure, duties/ function of purchase department, co-operation between purchase manager and others – standard list, fixation of stock levels, economic order (EOQ), costing of incoming material, choosing a supplier and inviting tender, storing of materials, bin card, issue of materials, bill of material, inventory records, and control, storage, ledger, forms to be used in inventory taking, selective inventory management, ABC analysis, inventory control ratio, inventory turnover ratio, pricing of issue of materials, FIFO, LIFO, average cost, weighted average method replacement cost or market price at the date of issue, choice of pricing method, control of issue of material, stock ledger control account, material losses wastage and control accounts, normal loss and abnormal loss, control over the use of indirect materials and spares.</p>	12	20%

2	<p>LABOUR: Direct and indirect labour, labour cost control, important factors for the control of labour cost, methods of recording attendance and time, time and motion study, control over idle time, control over overtime, methods of wages, wages on time base, wages on piece basis, balance of debt system, incentive plans, Halsey premium plan, Halsey-weir plan, Rowan plan, Barth Variable Sharing plan, Taylor's differential price system, Merrick Differential Plan, Emerson's efficiency plan, Cantt's task and Bonus plan, Haynes's plan, the Bedeax Plan, Priestman's production Bonus, Group Bonus, Profit sharing, wages and cost of production, payment of wages, wage sheet, control over casual contract and other workers control over labour turnover, causes of labour turnover, job evaluation, merit rating (Performance appraisal)</p>	12	20%
3	<p>OVERHEADS: Classification of overheads, fixed overheads, variable overheads, semi variable overheads, the process of distinguishing fixed and variable cost, collection and absorption of overheads, factory or works overheads, basis of apportionment of overheads, production and service departments, methods of apportionment of service department overheads, step-ladder method, inter-service departmental mutual allocation system (simultaneous Equation Method), "cycles" Methods or repeated distribution method, method of absorption of factory overheads, the "percentage on materials" or direct materials cost basis, the "percentage on direct wages" or direct labour cost basis, the "Percentage on prime cost" basis, Hourly rate basis, the machine hour rate, direct labour hour rate, treatment of over or under absorption of overheads, overhead apportionment book, research and development costs, absorption of fixed overheads over output- actual or at normal capacity – item excluded from cost accounts</p>	12	20%

4	SINGLE OR UNIT COSTING: Components of total cost; Expenses that are not treated as cost in cost sheet; Imputed costs; Treatment of work-in- progress; Defective materials; Sales of scrap; Defective productive; Normal and abnormal materials; Treatment of finished goods; Preparation of Historical cost sheet, Estimated cost sheet, Estimate for work order.	12	20%
5	RECONCILIATION OF COST AND FINANCIAL ACCOUNTS Reconciliation of profit method of reconciliation, memorandum reconciliation account, reconciliation statement	12	20%

TEXT BOOK:Cost accounting tax and problems by M.C. Shukla,T.S. Grewal, M.P Gupta, S. Chand & Co.

[F] RECOMMENDED BOOKS & REFERENCE MATERIALS

- 1.Financial Accounting (Corporate Accounting) , Rana T.J.,B.S.Shah Prakashan Ahmedabad
- 2.Corporate Accounting, Dr. Maheshwari S.N. And Dr. Maheshwari S.K., Vikash Publishing House Pvt. Ltd. New Delhi
- 3.Advance Accountancy Vol 1 & 2, Gupta R.L., Sultanchand & Sons New Delhi
- 4.Advance Accountancy Vol 1 & 2, Maheshwari S.N., Vikash Publishers House Pvt. Ltd.
- 5.Advance Accounting : Theory And Practice, Reddy Jayprakash R., A.P.H.Publishing Corporation, New Delhi
- 6.Corporate Accounting, Dr. V.K. Goyal, Excel Books, New Delhi
- 7.Corporate Accounting, Mukharji Amitabh, Tmh New Delhi
- 8.Central's Corporate Accounting Vol 1 & 2, Dr S Kr Paul, New Central Book Agency (P) Ltd, London.
- 9.Corporate Accounting Theory & Practice, Gupta Nirmal And Sharma Chhavi, Ane Books Pvt Ltd. New Delhi
- 10.Corporate Accounts, Dr. Bharal S.K., Dr. Jain P.K. Ramesh Book Depot, New Delhi.

[G] PAPER SCHEME:

Seat No. _____

KADI SARVA VISHWAVIDYALAYA

Date: //

University Exam:

Marks: 70 B.Com.

SEM-IV

Subject: Cost Accounting -1 (401)

Time: 3 Hours

Instructions:

- 1) There are 5 questions in this paper.
- 2) All questions carry equal marks.
- 3) Figures to the right indicate full marks.
- 4) Scientific calculator is not allowed in exam.
- 5) Attempt all Questions.

Q-1		14
Q-2 A.		14
B.		
	OR	
Q-2 A.		
B.		
Q-3 A.		14
B.		
	OR	
Q-3 A.		
B.		
Q-4 A.		14
B.		
	OR	
Q-4 A.		
B.		
Q-5	MULTIPLE CHOICE TYPE QUESTION AND SHORT QUESTIONS	14

KADI SARVA VISHWAVIDYALAYA GANDHINAGAR



SYLLABUS OF MARKETING MANAGEMENT

SUBJECT CODE: B.COM 402

For Bachelor of Commerce: Semester-IV

To be introduced from the Academic Year: 2018 – 2019

KADI SARVA VISHWAVIDYALAYA

B.COM SEMESTER IV B.COM 402

Marketing Management

[A] RATIONALE

The knowledge of this subject is required for the students of commerce who wish to choose higher education or Industry/field as their career. This course is designed to develop understanding of fundamental concepts of Marketing, Role and important functions of Marketing Manager.

[B] COURSE OBJECTIVE

The course is designed to achieve the following objectives.

1. To understand the basic concepts of marketing, its origination and scope of marketing.
2. To understand the importance of marketing management and to identify the present opportunities in the field of marketing.
3. To develop the knowledge of basic concepts such as advertising, branding, product development and various bases of segments local markets for their livelihood.

[C] EXPECTED LEARNING OUTCOMES OF THE PROGRAMME

Students will:

- Get awareness about the fundamental concepts of marketing management and role of marketing Manager in the Organisation.
- Get awareness about various managerial skills to be required in the field of marketing management in routine life.
- Get awareness about the changes taking place in the field of marketing environment
- Will be able to understand the elements of marketing such as product, price, physical distribution (place) and promotion etc.

[D] SCHEME OF TEACHING AND ASSESSMENT

UNITS	TOPIC	INSTRUCTIONAL HRS	WEIGHTAGE (%)
1	Introduction of Marketing	12	20%
2	Concept of Product And Consumer Behaviour	12	20%
3	Marketing Segmentation	12	20%
4	Branding and Advertising	12	20%
5	Channels of Distributions	12	20%
	Total	60	100

Subject code	Subject title	Credit	Teaching scheme		Scheme of Examination			
			Theory	Tutorial	University theory		Internal	Total Marks
					Hrs	Max. Marks		
B.com 402	Marketing Management	4	4	-	3	70	30	100

[E] COURSE CONTENT

Unit Number	Unit/ Title Of Unit	Number of hours required	weightage
1.	<u>Introduction of Marketing</u> Nature and Scope of Marketing - Importance of Marketing in the economy. Different concepts of Marketing; Production Concept, Product Concept, Selling Concept, Marketing Concept, Societal marketing Concept, Marketing in different demand situations, - Marketing Mix - Four P's in marketing.	12	20%
2.	<u>Concept of Product and Consumer Behaviour</u> Product - Concept of Product, product line and product mix. - Product life cycle and appropriate strategies for different stages of Product life cycle, Consumer Behavior - Major factors influencing consumer behavior. The Buying behavior Process.	12	20%

3.	<u>Marketing Segmentation</u> Meaning, importance; Bases; Market Targeting - Product Positioning.	12	20%
4.	<u>Branding and Advertising:</u> Meaning, Types of branding and important decisions in branding. Trade Mark and branding. -Meanings, importance, advantages and disadvantages- Difference between Publicity and Advertisement.(General awareness of various types of advertising media)	12	20%
5.	<u>Channels of Distributions:</u> Channels of distribution, objectives of channels of distribution, flows in channels of distribution, key issues in determining channels requirement, marketing middlemen, wholesale trade, services to the retailers. Retailers, functions of retailers, prerequisites of retail trade, small scale retailers, large scale retail organization, direct marketing (<i>channel less</i> retailing) on line marketing.	12	20%
	Total Hours	60	100

[F] RECOMMENDED BOOKS & REFERENCE MATERIALS

1. Philip Kotler: Marketing Management - Prentice Hall Of Hill.
2. Stanton: Fundamentals of Marketing - Tata Mcgraw Hill.
3. V. S. Ramaswamy & S. Namakumari : Marketing Management Macmillan India
4. Edwin Flippo: Principles Of Personnel Management
5. Broom: Production Management - D.B. Taraporewala & Sons.
6. S.A. Sherleker Marketing Management (Integrated Value-Based Managerial Approach Under Current Market Driven And Competitive Global Marketing) Himalaya Publishing House (Thirteenth Revised Edition)

[G] PAPER SCHEME:

Seat No. _____

KADI SARVA VISHWAVIDYALAYA

Date: / /

University Exam:

Marks: 70

B.Com.SEM-1V

Subject: Marketing Management (402)

Time: 3 Hours

Instructions:

- 1) There are 5 questions in this paper.
- 2) All questions carry equal marks.
- 3) Figures to the right indicate full marks.
- 4) Scientific calculator is not allowed in exam.
- 5) Attempt all Questions.

Q-1 A.		07
B.		07
Q-2 A.		07
B.		07
OR		
Q-2 A.		07
B.		07
Q-3 A.		07
B.		07
OR		
Q-3 A.		07
B.		07
Q-4 A.		07
B.		07
OR		
Q-4 A.		07
B.		07
Q-5.	MULTIPLE CHOICE TYPE QUESTION AND SHORT QUESTIONS	14

KADI SARVA VISHWAVIDYALAYA GANDHINAGAR



SYLLABUS OF TAXATION- I

SUBJECT CODE: B.COM 403

For Bachelor of Commerce: Semester-IV

To be introduced from the Academic Year: 2018 – 2019

KADI SARVA VISHWAVIDYALAYA

B.COM SEMESTER IV B.COM 403

Taxation – I

[A] RATIONALE:

This subject provides the structure, and administration of income tax. By studying this subject one can know which person has to pay income tax, when & how he has to pay it. Besides it incorporates the definitions of various types of incomes, their computations, deductions & exception available and the powers of various income tax authorities, procedure of assessment etc.

[B] OBJECTIVE:

1. To understand the basic concept and definition of Income Tax Act, 1961
2. To Acquire knowledge about Computation of Income under different heads of Income of Income Tax Act, 1961
3. To Acquire Knowledge about the submission of Income Tax Return, Advance Tax, Tax deducted at Source, Tax Collection Authorities.
4. To prepare students Competent enough to take up to employment in Tax planner.
5. Student will learn various terminology used in indirect tax GST.

[C] EXPECTED LEARNING OUTCOMES OF THE PROGRAM

1. Student will learn various terminology used in income tax.
2. Student will learn how to compute income under different heads of income tax.
3. Student will learn tax planning for individuals.
4. Student will get practical knowledge about the submission of Income Tax Return, Advance Tax, and Tax deducted at Source.

[D] SCHEME OF TEACHING AND ASSESSMENT:

UNIT S	TOPICS	INSTRUCTIONAL Hrs.	WEIGHTAGE (%)
1.	History and Basic Concepts of Income Tax: (Theory & Practical)	15	25%
2.	Income from Salary and Exempted income	15	25%

3.	Income from House Property: (Theory & Practical)	12	25%
4.	Introduction-GST	18	25%
	TOTAL	60	100%

Subject code	Name of the subject	SUB Total CREDIT	Teaching scheme		Examination scheme			
			(per week)		MID	External		Total Marks
			Th.	Pr.		Th.	Th.	
B.COM 403	Taxation-I (403)	4	4	0	30	70	0	100

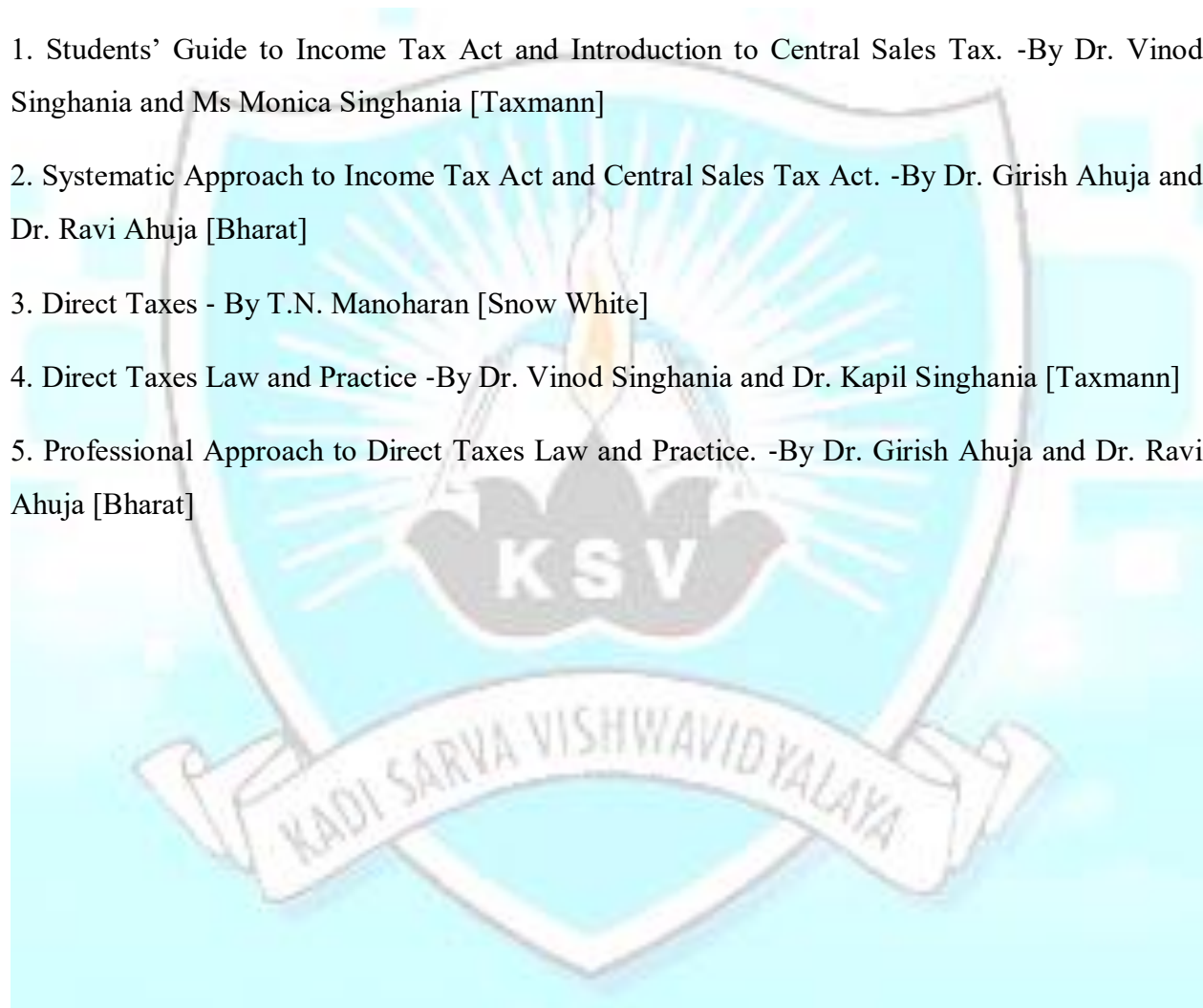
[E] COURSE CONTENT

UNIT NO	TITLE OF UNIT AND DETAILS	INSTRUCTIONAL HOURS	WEIGHTAGE In %
1.	History and Basic Concepts: (Theory & Practical) History of Income Tax, Difference between Direct and indirect taxes, Tax Slab rates, Definitions as per the Income tax Act : Income, Agricultural income, Assessee, Person, Previous Year, Assessment Year and other terms relevant to the syllabus; Basis of charge of income - tax : Scope of total income and residential status of an individual assessee (sections 4 to 9); Income Tax Authorities.	15	25%
2.	Income from Salary and Exempted income: Meaning of Salary, Allowances, Perquisites, Deductions from Gross Salary, practical sums.	15	25%
3.	Income from House Property: (Theory & Practical) Basis of Charge, Gross Annual valuation, Determination of Income from House Property, Deduction U/S 24. Individual assessee's incomes exempt from income - tax (section 10)	12	25%
4	Introduction-GST: Need of GST; Concept of GST, salient features of GST, Constitutional framework of Indirect Taxes before GST (Taxation Powers of Union & State Government); Structure of GST (SGST, CGST, UTGST & IGST); GST Network, Registration.	18	25%

Note: Provisions of respective laws applicable (to individual assesses only) as 31st March immediately preceding the date of commencement of current academic year shall be considered.

[F] LIST OF REFERENCE BOOKS:

1. Students' Guide to Income Tax Act and Introduction to Central Sales Tax. -By Dr. Vinod Singhanian and Ms Monica Singhanian [Taxmann]
2. Systematic Approach to Income Tax Act and Central Sales Tax Act. -By Dr. Girish Ahuja and Dr. Ravi Ahuja [Bharat]
3. Direct Taxes - By T.N. Manoharan [Snow White]
4. Direct Taxes Law and Practice -By Dr. Vinod Singhanian and Dr. Kapil Singhanian [Taxmann]
5. Professional Approach to Direct Taxes Law and Practice. -By Dr. Girish Ahuja and Dr. Ravi Ahuja [Bharat]



[G] PAPER SCHEME:

Seat No. _____

KADI SARVA VISHWAVIDYALAYA

Date: //

University Exam:

Marks: 70

B.Com.SEM-1V

Subject:Taxation-I (403)

Time: 3 Hours

Instructions:

- 1) There are 5 questions in this paper.
- 2) All questions carry equal marks.
- 3) Figures to the right indicate full marks.
- 4) Scientific calculator is not allowed in exam.
- 5) Attempt all Questions.

Q-1 A.		14
B.		
Q-2 A.		14
B.		
OR		
Q-2 A.		
B.		
Q-3 A.		14
B.		
OR		
Q-3 A.		
B.		
Q-4 A.		14
B.		
OR		
Q-4 A.		
B.		
Q-5	MULTIPLE CHOICE TYPE QUESTION AND SHORT QUESTIONS	14

KADI SARVA VISHWAVIDYALAYA GANDHINAGAR



SYLLABUS OF ADVANCED STATISTICS -1

SUBJECT CODE: B.COM 404

For Bachelor of Commerce: Semester-IV

To be introduced from the Academic Year: 2018 – 2019

KADI SARVA VISHWAVIDYALAYA
B.COM SEMESTER IV B.COM 404

Advanced Statistics – 1

[A] RATIONALE

The knowledge of this subject is required for all undergraduate commerce students who wish to choose higher education or Industry/field as their career. The course is designed to deliver the basic fundamental concepts of advanced statistics, and application of it in commerce.

[B] OBJECTIVES

To familiarize the students with concepts and principles of Advanced Statistics.

[C] EXPECTED LEARNING OUTCOMES OF THE PROGRAM

Students will:

1. Get awareness about the fundamentals of Advanced Statistics.
2. Get awareness about various Analytical skills to be required in the field of statistics in routine life.
3. Get awareness about various techniques of Advanced Statistics in the field of commerce.
4. Will be able to understand the importance of Calculus, probability and probability distributions.
5. Get awareness about the modern techniques of Advanced Statistics by teaching learning process.

[D] SCHEME OF TEACHING AND ASSESSMENT

UNITS	TOPICS	INSTRUCTIONAL Hours	APPROX. WEIGHTAGE (%)
1	Probability Theory	11	20%
2	Probability Distribution - I (Discrete Distribution)	16	20%
3	Probability Distribution - II (Continuous Distribution)	11	20%
4	Differentiations	11	20%
5	Integration	11	20%
TOTAL		60	100%

Subject Code	Subject Title & Code	Credit	Teaching Scheme		Exam Scheme			
			Theory/ Practical	Tutorial	University Theory		Internal/ practical work	Total Marks
					Hrs.	Max Marks		
B.COM 404	Advanced Statistics-1	4	4	-	3	70	30	100

[E] COURSE CONTENT:

UNIT NO	TITLE OF UNIT AND DETAILS	INSTRUCTIONAL HOURS	WEIGHTAGE In %
Unit 1:	<p>PROBABILITY THEORY Definitions of Random Experiment, Sample Space (With simple illustrations), Events, Mutually exclusive events, Equally likely events, Exhaustive events, Dependent Events and Independent Events Mathematical, Statistical and Axiomatic definitions of probability Theorems and corollaries of addition and 'multiplication laws probability (Without Proof)- Simple numerical examples of probability. Bayes theorem (Without Proof) and examples up to 3 events.</p>	11	20
Unit 2	<p>PROBABILITY DISTRIBUTION – I (DISCRETE DISTRIBUTION) Discrete: Introduction to Probability Distribution, Difference between Discrete and Continuous probability Distribution. Binomial Distribution: Basics of Bernoulli Trials, Construction of Binomial Distribution, Mean, Variance of Binomial Distribution (without proof), Properties and uses of Binomial Distribution and Basic Examples of Distribution. Poisson Distribution: Conditions of Poisson distribution, Mean, Variance of Poisson Distribution (without proof), Properties and uses of Poisson distribution and Basic Examples of Distribution. Hypergeometric Distribution: Conditions of distribution, Mean, Variance of Distribution (without proof), Properties and uses of the distribution and basic examples of distribution.</p>	16	20
Unit 3	<p>PROBABILITY DISTRIBUTION – II (CONTINUOUS DISTRIBUTIONS) Conditions of distribution, Mean, Variance of Distribution (without proof), Properties of the distribution and basic examples of distribution.</p>	11	20

Unit 4	DIFFERENTIATION Introduction to Differentiation, Construction of derivative functions based of limit (First Principle), derivatives of $\log x$, e^x , ax and nx (without proof). Rules of Derivative – Rule of Addition, Subtraction, Multiplication, Division, Chains Rule, and Simple Examples of derivative w.r.t. y . Basics of Second order derivatives.	11	20
Unit 5	INTEGRATION Definition integral standard forms of integration (xx , e^x , a , $1/x$), Definite integral and its rules & its simple example, Application of integration (Marginal Cost, Marginal Revenue, Average Cost, Average Revenue and Profit Function).	11	20

[F] RECOMMENDED BOOKS & REFERENCE MATERIALS

1. Goon, Gupta, Dasgupta: "An outline of Statistical Theory" Vol-I and II, World Press, Culcutta (1980)
2. Sancheti&Kapoor: Business Statistics, Sultan Chand & Sons, New Delhi.
3. Sancheti.&Kapoor : Business Mathematics, Sultan Chand & Sons, New Delhi.
4. D. N. Elhance : Fundamentals of Statistics.
5. Kapoor V. K.: Business Mathematics; Sultan Chand & Sons, Delhi.
6. Levin and Rubin: "Statistics of Management", Prentice Hall of India Pvt. Ltd. New Delhi, (7th edition)
7. ParimalMukhopadhyay: "Mathematical Statistics" Books & Allied (P) Ltd. (2nd edition) 2000.

[G] PAPER SCHEME:

Seat No. _____

KADI SARVA VISHWAVIDYALAYA

Date: / /

University Exam:

Marks: 70

B.Com. SEM- IV

Subject: Advanced Statistics - 1 (404)

Time: 3 Hours

Instructions:

- 1) There are 5 questions in this paper.
- 2) All questions carry equal marks.
- 3) Figures to the right indicate full marks.
- 4) Scientific calculator is not allowed in exam.
- 5) Attempt all Questions.
- 6) Graph Paper will be given on request.

Q.1[A]	Theory (Any One)	[04]
[B]	Examples (Any One)	[08]
[C]	Objective Question (Compulsory)	[02]
Q.2[A]	Theory (Any One)	[04]
[B]	Examples (Any Two)	[08]
[C]	Objective Question (Compulsory)	[02]
Q.3[A]	Theory (Any One)	[04]
[B]	Examples (Any Two)	[08]
[C]	Objective Question (Compulsory)	[02]
Q.4 [A]	Theory (Any One)	[04]
[B]	Examples (Any Two)	[08]
[C]	Objective Question (Compulsory)	[02]
Q.5 [A]	Theory (Any One)	[04]
[B]	Examples (Any Two)	[08]
[C]	Objective Question (Compulsory)	[02]

KADI SARVA VISHWAVIDYALAYA GANDHINAGAR



KSV

SYLLABUS OF COMMUNICATION AND SOFT SKILLS DEVELOPMENT

SUBJECT CODE: B.COM CE 401

For Bachelor of Commerce: Semester-IV

To be introduced from the Academic Year: 2018 – 2019

KADI SARVA VISHWAVIDYALAYA
B.COM SEMESTER IV B.COM CE401
Communication and Soft Skills Development

[A] RATIONALE:

In the world of globalization, the need has arisen to imbibe certain habits and attitudes which help students to adapt to the organizational set-ups. Such behavioral competencies are known as Soft Skills. The comprehensive learning of soft skills with communication enables the learner to develop a succinct expression in the organizational Set-up.

[B] OBJECTIVES:

1. To enable the students to develop their writing skills.
2. To enhance the students with the new emerging technological development.
3. To give a realistic perspective of work expectation to the students
4. To motivate the students for personal and professional Growth.

[C] EXPECTED LEARNING OUTCOMES OF THE PROGRAM

1. Students will get idea about the hurdles of the language.
2. Students will be able to understand about communicative techniques
3. Identify the various aspects of the organizational setting for business communication
4. Students will improve in writing skill
5. Students will develop their vocabulary skill

[D]SCHEME OF TEACHING AND ASSESSMENT:

UNITS	TOPICS	INSTRUCTIONAL HRs.	Marks	WEIGHTAGE (%)
1.	Unit- 1 Understanding the Basics of Soft Skills:	20	20	28.5%
2.	Unit – 2 Problem Solving and Decision Making:	10	15	21.5%
3.	Unit – 3 Commercial Communication and its different forms: 1. E-mail Writing 2. Memorandum	20	26	37%
4	Unit – 4 Effectiveness of Business Vocabulary. 4.1 Business Idioms 4.2 Business Phrasal Verbs	10	09	13%
	TOTAL	60	70	100%

Subject Code	Subject Title & Code	Credit	Teaching Scheme		Exam Scheme			Total Marks
			Theory/Practical	Tutorial	University Theory		Internal / practical work	
					Hrs.	Max Marks		
B.COM CE 401	Communication and Soft Skills Development	4	4	0	3	70	30	100

[E] COURSE CONTENT:

Unit : 1 : Understanding the Basics of Soft Skills:

- 1.1 Understanding what are soft skills.
- 1.2 Need for Soft Skills in today's world.
- 1.3 Anticipation and understanding changes.

Unit : 2 : Problem Solving and Decision Making:

- 2.1 Identifying and Defining Problems.
- 2.2 Analyzing Problems
- 2.3 Solving the problem.
- 2.4 Verifying the solution
- 2.5 Using Adaptive Techniques
- 2.6 Understanding Critical Thinking
- 2.7 Identifying Arguments
- 2.8 Thinking Critically.
- 2.9 Group Decision Making and Decision Support Tools.

Unit : 3:Commercial Communication and its different forms:

- 3.1 Email writing as an emerging form of Commercial Communication.
- 3.2 Common pitfalls, guiding principles of composing emails, maintaining common etiquette.
- 3.3 Memorandum.
- 3.4 Format of Memo , Advantages of Memo.
- 3.5 Office Orders, Office Circulars, Office Notes :Tools of Internal communication
- 3.6 Office memorandums , Office Orders ,Office circulars , Office notes
- 3.7 Memo Writing : Warning Memo, Congratulatory Memo, Request Memo and Information Memo.

Unit : 4 Effectiveness of Business Vocabulary

4.1 Business Idioms

4.2 Business Phrasal Verbs

List of Business Idioms:

1. Across the board = including everyone or everything
2. Banker's hours = short work hours
3. Big gun/cheese/wheel/wig = an important person, a leader.
4. Calculated risk = an action that may fail but has a good chance to succeed
5. Company man = a person who always works hard and agrees with his employees
6. Cut Corners = economize
7. Gain ground = go forward, make progress
8. Get a break = get an opportunity or good deal
9. In short supply = not enough, in less than the amount or number needed
10. In the black = successful or making money
11. In the red = losing money, unprofitable
12. Sell like hotcakes = sell very quickly
13. Take a nosedive = collapse, fall, decrease in value
14. Tight spot = a difficult situation
15. Bitter pill to swallow = bad news, something unpleasant to accept
16. On top of trends = modern, aware and responding to the latest tastes
17. To pass the buck = to shift the blame, to blame somebody else
18. Mix business with pleasure = to combine work and social activities
19. Go about your business = to do what you usually do
20. To keep one's eye on the prize = to stay focused on the end result
21. To keep something under wraps = to keep something secret
22. To dot your I's and cross your t's = to be very careful, to pay attention to details
23. To drum up business = to create business, to find new customers
24. To compare apples to oranges = to compare two unlike things, to make an invalid comparison

25. Throw money at something = try to solve a problem by spending money on it.

Phrasal verbs:

1. to ask around = to ask many people the same question
2. to back * up = to support
3. to call * back = to return a phone call
4. Deal with = To handle, work on
5. Take over = To get control or responsibility for something
6. Look into = To investigate, learn more about
7. Look up to = To respect
8. Look for = To search
9. Look through = To search many things
10. Catch = To finally understand, to understand something that other people already understand
11. Get ahead = To move up in position, improve your career
12. Drop in = To make an unexpected visit
13. Drop off = A sharp decrease, To deliver
14. Fill in = To do a job or hold a position temporarily
15. Bring up = To say or introduce a topic or issue
16. Break down = To explain something or divide something into parts
17. Hold up = To cause a delay
18. Turn down = To handle, work on
19. Think through = To consider carefully and thoroughly
20. Spell out = To say something in a simple way
21. Point out = To indicate or show something
22. Cut down = To reduce, make something less
23. Cut out = To completely remove or erase
24. Call off = To cancel
25. Chip in = To give some help
26. Put off = To postpone, delay

[F] RECOMMENDED BOOKS & REFERENCE MATERIALS

1. Soft Skills for Everyone by Jeff Butterfield: Cengage Learning India Private Limited.
2. Campus to Corporate: A key to Managerial Skill Development by S.S. Narula: Taxmann Publications.



[G] PAPER SCHEME:

Seat No. _____

KADI SARVA VISHWAVIDYALAYA

Date: / /

University Exam:

Marks: 70

B.Com. SEM- IV

Subject: Communication and Soft Skills Development (CE 401)

Time: 2 Hours

Que:1A		10 Marks
Que:1B		10 Marks
	OR	
Que:1B		
Que:2A		08 Marks
	OR	
Que:2A		
Que:2B		07 Marks
	OR	
Que:2B		
Que:3A		10 Marks
	OR	
Que:3B		10 Marks
	OR	
Que:4 A		09 Marks
Que :4 B		06 Marks

KADI SARVA VISHWAVIDYALAYA GANDHINAGAR



SYLLABUS OF

**BASICS OF RESEARCH
METHODOLOGY**

SUBJECT CODE: B.COM CE 402

For Bachelor of Commerce: Semester-IV

To be introduced from the Academic Year: 2018 – 2019

KADI SARVA VISHWAVIDYALAYA
B.COM SEMESTER IV B.COM CE402

Basics of Research Methodology

[A] RATIONALE:

Graduate students should cultivate their capacity to take decisions as a head, as a managers or as an entrepreneurs. This syllabus will help them and give insight to handle the situation or problem facing in taking decisions by the way of Research and various Surveys as a manager.

[B] OBJECTIVES:

The objective of this course is to acquaint students in the field of research with the concepts, tools and techniques for Research.

[C] EXPECTED LEARNING OUTCOMES OF THE PROGRAM:

1. Students will learn different Methodology of Research.
2. Students will learn various types of Research Designs and Survey
3. Students will learn how to analyze the various dimensions in the field of Research and Survey.
4. Students will learn the methodology and modes of Research at the different level of the Experiments.
5. Students will learn the various techniques of preparing the Projects and Assignments.

[D] SCHEME OF TEACHING AND ASSESSMENT

UNITS	TOPICS	INSTRUCTIONAL HOURS	APPROX. WEIGHTAGE (%)
1	Introduction to Research	15	50%
2	Data Collection and Presentation	15	50%
TOTAL		30	100%

Subject Code	Subject Title & Code	Credit	Teaching Scheme		Exam Scheme			Total Marks
			Theory/ Practical	Tutorial	University Theory		Internal/ practical work	
					Hrs.	Max Marks	Max Marks	
B.COM CE 402	Basics of Research Methodology	2	2	-	2	35	15	50

Note: Internal marks are divided in three categories:

1. Session exam carries 05 marks.
2. Assignment submission carries 05 marks.
3. Attendance carries 05 marks.

[E] COURSE CONTENT:

Unit Number	Unit/ Title Of Unit	Number of hours required	Weightage In %
Unit 1	INTRODUCTION TO RESEARCH Introduction of research , Types of research, research Design, Research process, Criteria for good research, Research Proposal, Research Report	15	50%
Unit 2	DATA COLLECTION AND PRESENTATION Source of Data Collection, Types of Data, Classification of Data, Presentation of Data with Different Charts	15	50%

[F] RECOMMENDED BOOKS & REFERENCE MATERIALS

1. Goon, Gupta, Dasgupta: "An outline of Statistical Theory" Vol-I and II, World Press, Culcutta (1980)
2. Sancheti & Kapoor: Business Statistics, Sultan Chand & Sons, New Delhi.
3. Sancheti & Kapoor : Business Mathematics, Sultan Chand & Sons, New Delhi.
4. D. N. Elhance : Fundamentals of Statistics.
5. Kapoor V. K.: Business Mathematics; Sultan Chand & Sons, Delhi.
6. Levin and Rubin: "Statistics of Management", Prentice Hall of India Pvt. Ltd. New Delhi, (7th edition)
7. ParimalMukhopadhyay: "Mathematical Statistics" Books & Allied (P) Ltd. (2nd edition) 2000.



[G] PAPER SCHEME:

Seat No. _____

KADI SARVA VISHWAVIDYALAYA

Date: / /

University Exam:

Marks: 35

B.Com. SEM- IV

Subject: Basics of Research Methodology (CE 402)

Time: 2 Hours

Instructions:

- 1) There are 3 questions in this paper.
- 2) Figures to the right indicate full marks.
- 3) Scientific calculator is not allowed in exam.
- 4) Attempt all Questions.
- 5) Graph Paper will be given on request.

Q.1	Theory (Any One)	[15]
Q.2	Examples (Any Two)	[15]
Q.3	Objective Question(Compulsory)	[05]

KADI SARVA VISHWAVIDYALAYA GANDHINAGAR



SYLLABUS OF

YOGA, HEALTH & HYGIENE

SUBJECT CODE: B.COM CE 403

For Bachelor of Commerce: Semester-IV

To be introduced from the Academic Year: 2018 – 2019

KADI SARVA VISHWAVIDYALAYA
B.COM SEMESTER IV B.COM CE403

Yoga, Health & Hygiene

[A] RATIONALE

Yoga is said to come from Hinduism long back and is being practiced worldwide today. People have learned about the merits of Yoga and have accepted it in the form of exercise and meditation. The art of practicing yoga helps in controlling an individual's mind, body and soul. It brings together physical and mental disciplines to achieve a peaceful body and mind; it helps manage stress and anxiety and keeps you relaxing. It also helps in increasing flexibility, muscle strength and body tone. Basically Yoga is not only a form of exercise but it is an ancient wisdom for healthier, happier and peaceful way of living. It helps in finding inner peace and leads to union with self.

[B] OBJECTIVES

1. The objective of this subject is to enable the students to have a comprehensive awareness about Yoga, Health and Hygiene.
2. To help the students in finding inner peace and leads to union with self.
3. To give the basic knowledge of practicing yoga to control an individual's mind, body and soul.
4. To help to manage stress and helps increasing flexibility

[C] EXPECTED LEARNING OUTCOMES OF THE PROGRAM

1. Student will learn the Salient features of Yoga, Health and Hygiene.
2. Students will learn manage stress.
3. Students will learn about art of Yoga.
4. Students will get the idea about importance of Yoga.

[D] SCHEME OF TEACHING AND ASSESSMENT:

UNITS	TOPICS	INSTRUCTIONAL Hrs.	WEIGHTAGE (%)
1.	Salient features of Yoga, Health & Hygiene.	06	20
2.	Project Work on Yoga, Health & Hygiene.	24	80
	TOTAL	30	100%

Subject Code	Subject Title & Code	Credit	Teaching Scheme		Exam Scheme			
			Practical	Tutorial	University Theory		practical work	Total Marks
					Hrs	Max Marks		
B.COM CE 403	Yoga, Health & Hygiene	2	4	-	-	50	50	

Examination scheme shall be as decided by the faculty.

The faculty as per need of the class shall evolve teaching / learning scheme.

[E] COURSE CONTENT:

Sr no.	Topics	No. of Hrs.	Approx. marks
1	INTRODUCTION OF YOGA Brief historical development of yoga, definition of yoga, Different types of yoga, Misconceptions of yoga. Introduction of Astanga yoga, yama, Niyama, asana, Pranayama, Pratyadharma, Dhyana, Dharana and Samadhi.	01hrs.	04

2	PRINCIPALS OF YOGIC PRACTICES # Details & Introduction of <ul style="list-style-type: none"> - Asanas - Pranayama - Shavasana # Benefits of yogic practices	10 hrs.	10
3	YOGA & HEALTH <ul style="list-style-type: none"> - concept of Health and Hygiene - Relation between: Yoga & Health - Health and Diet. - Importance of fast and physiological effects of fast - Relation between health & water. - Sunbath and its importance 	01hrs.	04
4	PRACTICE Asanas :- <ul style="list-style-type: none"> - Padmasan - Ardha-Halasan - Uttan Padasana - Pawan Muktasana - Naukasana - Viparit Karani - Sarvangasana - Halasana - Niralamasana - Sarpasana - Bhujangasana - Ardha Salabhasana - Salabhasana - Dhanurasana - Pachimottanasana - Ustrasana - Yoga – Mudra - Shashankasana - Supt Vajrasana - Parvatasana - Uttam Mandkasana - Gomukhasana - Vakrasana - Chakrasana - Tiryaktadasana - Vrikshasana - Utkatasana 	15 Hrs.	20

	Kriyas - Uddiyan - Jala Neti - Vaman Dhauti	01 Hrs	04
	Pranayama - Anulom vilom - Brahamari - Kapalbhathi	01 Hrs	04
	Relaxation - Shavasana / Yoga Nidra - Om Recitation	01 Hrs	04

• **Text book and Reference Books :**

1. Asana Why & How (English) O.P. Tiwari and G.S. Sahay
2. A Stanga Yoga Bhakti Sagar(English) by Saint Charandas
3. Teaching Methods for Yogic Practices Dr.M.L. Gharote & S.K. Ganguly
4. Pranayama (English) Swami Kavalayananda
5. Essence of Pranayama(English) Yoga for health & healing series : 2 by Shri Krishana
6. Jeevan Darshan Swami yagnavalayananda
7. Asanas Pranayamas Swami Kuvalyananda

**KADI SARVA VISHWAVIDYALAYA
GANDHINAGAR**



**SYLLABUS OF
BACHELOR OF COMMERCE
SEMESTER 5 AND 6**

EFFECTIVE FROM 2019-20

**KADI SARVA VISHWAVIDYALAYA –
GANDHINAGAR**

Teaching and Examination Scheme

Bachelor of Commerce – Semester 5

Sr. No.	Name of the Subject	Sub Total Credit	Compulsory/ Elective	Teaching Scheme		Examination Scheme				
				(Per week)		MID		External		Total Marks
				Th.	Pr.	Th.	Th.	Pr.		
1.	Cost Accounting -II (BCOM CC 501)	4	Comp.	4	0	30	70	0	100	
2.	Public Finance (BCOM CC 502)	4	Comp.	4	0	30	70	0	100	
3.	Taxation – II (BCOM CC 503)	4	Comp.	4	0	30	70	0	100	
4.	Advanced Statistics - II (BCOM CC 504)	4	Comp.	4	0	30	70	0	100	
5.	Elective -1 1. Entrepreneurship Management – I (BCOM EC 501)	4	Elec.	4	0	30	70	0	100	
	2. Marketing Research (BCOM EC 502)									
6.	Corporate Soft Skills (BCOM CC 505)	2	Comp.	2	0	15	35	0	50	
7.	Project Phase -I (BCOM CC 506)	2	Comp.	0	2	15	0	35	50	
	TOTAL	24		22	2	180	385	35	600	

Bachelor of Commerce – Semester 6

Sr. No.	Name of the Subject	Sub Total Credit	Compulsory/ Elective	Teaching Scheme		Examination Scheme			Total Marks
				(Per week)		MID	External		
				Th.	Pr.	Th.	Th.	Pr.	
1.	Management Accounting & Auditing –I (BCOM CC 601)	4	Comp.	4	0	30	70	0	100
2.	Indian Economy (BCOM CC 602)	4	Comp.	4	0	30	70	0	100
3.	Management Accounting & Auditing -II (BCOM CC 603)	4	Comp.	4	0	30	70	0	100
4.	Business Statistics (BCOM CC 604)	4	Comp.	4	0	30	70	0	100
5.	Elective -2 1. Entrepreneurship Management – II (BCOM EC 601)	4	Elec.	4	0	30	70	0	100
	2. Financial Management (BCOM EC 602)								
6.	Software Based Accounting (BCOM CC 605)	2	Comp.	0	2	0	0	50	50
7.	Project Phase -II (BCOM CC 606)	2	Comp.	0	2	15	0	35	50
TOTAL		24		20	4	165	350	85	600

KADI SARVA VISHWAVIDYALAYA GANDHINAGAR

Syllabus of Cost Accounting -II

For Bachelor of Commerce: Semester -V

Subject Code: BCOM CC 501

[A] RATIONALE

As students learn fundamentals of Financial Accounting and corporate accounting, it is necessary now to teach them accounting for manufacturing units and cost accounting which is very crucial to take basic decisions of the business. As cost accounting is a special branch of accounting students should learn the basics of it at a under graduate level. So the syllabus is to be designed in such a way which shows the students that how these principles are variedly applied to the corporate or company accounting.

Another aspect to design this syllabus is to familiarize the students with various cost accounting principles and their treatment.

[B] OBJECTIVES

1. To teach the basics of cost accounting for service providers i.e. transporters.
2. To teach various costing methods i.e. job costing, batch costing, contract costing.
3. To give the basic knowledge of standard costing and variance analysis.

[C] EXPECTED LEARNING OUTCOMES OF THE PROGRAM

1. Students will learn basics of cost accounting for service providers.
2. Students will learn process costing
3. Students will learn to calculate variances and understand the concept variance with the help of standard costing

[D] SCHEME OF TEACHING ANDASSESSMENT:

Units	Topics	Instructional Hrs.	Weightage (%)
1.	Operating Costing	12	20%
2.	Job and Batch Costing	12	20%
3.	Contract Costing	12	20%
4.	Process Costing	12	20%
5.	Standard Costing and Variance Analysis	12	20%
	Total	60	100%

Subject Code	Subject Title	Credit	Teaching Scheme		Exam Scheme			Total Marks
			Theory/ Practical	Tutorial	University Theory		Internal practical work	
					Hrs	Max Marks	Max Marks	
BCOM CC 501	Cost Accounting-II	4	4	-	3	70	30	100

[E] COURSE CONTENT

Sr. No.	Particulars	Weightage (%)	Number of Lectures Required
1	Operating Costing: Introduction, Operating costing definition and characteristics, Transport Costing methods, Road Transport-Bus and truck [Excluding Hotel Costing] (For Transport undertaking)	20%	12
2	Job and Batch Costing: Definition and features of Job Costing; Pre-requisites for Job Costing; Source Documents, Procedure for recording under Job Costing; Definition of Batch Costing and its accounting procedure; Method of determination of Economic Batch Quantity (EBQ);	20%	12
3	Contract Costing: Definition of Contract Costing; Difference between Job and Contract Costing; Features of Contract Costing; Accounting Entries; Work Certified, Work uncertified and Retention Money; Method of valuation of Work-in-progress; Profit on Incomplete Contracts; Costing Entries.	20%	12
4	Process Costing: Meaning, Definition and Features; Job Costing vs. Process Costing; Process losses and gains; Accounting of waste, scrap, defectives and spoilage; Valuation of Work-in-Progress (Equivalent Production); Meaning of Joint Products and By-Products; Objectives for allocation of joint costs and Methods of Accounting for Joint Products; Methods of Accounting for By-Products; Inter process profit and transfer price.	20%	12

5	Standard Costing and Variance Analysis: Direct Material Cost variances, Direct Labour Cost variances, Variable Overhead cost variances and Fixed Overhead cost variances (Excluding Sales and Profit variance)	20%	12
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[F] RECOMMENDED BOOKS & REFERENCE MATERIALS

1. Cost Accounting - A Managerial Emphasis Charles T. Horngren and George Foster Prentice Hall of India, New Delhi
2. Management & Cost Accounting Colin Drury International Thomson Business Press
3. Principles & Practices of Cost Accounting Ashish K. Bhattacharya A.H. Wheller Publisher
4. Costing Accounting for C. A. Dr. N. K. Agrawal Suchitra Prakashan Pvt. Ltd.
5. Cost Accounting (Problem and Theory) S.N. Maheshwari Mahavir Publication
6. Cost Accounting (Methods & Problems) B.K. Bhar Academic Publisher, Calcutta
7. Principles and Practices of cost Accounting Ashish K. Bhattacharya A.H. Wheeler Publisher
8. Management & Cost Accounting, Colin Drury, International Thomson Business Press
9. Principles & Practices of Cost Accounting, Ashish K. Bhattacharya, A. H. Wheller Publisher
10. Cost Accounting- M. N. Arora, (Himalaya Publishing House)
11. Cost Accounting- S.P. Jain and K.L Narang (Kaylani Publishers)
12. Cost Accounting- Mahabaleswara Bhatta (Himalaya Publishing House)
13. Cost Accounting- J. Made Gowda (Himalaya Publishing House)

[G] PAPER SCHEME:

Seat No. _____

KADI SARVA VISHWAVIDYALAYA

Date: / /
SEM-V

University Exam:
Subject: Cost Accounting– II (CC 501)

Marks: 70 B.Com.
Time: 3 Hours

Instructions:

- 1) There are 5 questions in this paper.
- 2) All questions carry equal marks.
- 3) Figures to the right indicate full marks.
- 4) Scientific calculator is not allowed in exam.
- 5) Attempt all Questions.

Q-1		14
Q-2		14
	OR	
Q-2		
Q-3		14
	OR	
Q-3		
Q-4		14
	OR	
Q-4		
Q-5	MULTIPLE CHOICE TYPE QUESTION AND SHORT ANSWER	14

KADI SARVA VISHWAVIDYALAYA GANDHINAGAR

Syllabus of Public Finance

For Bachelor of Commerce: Semester -V

Subject Code: BCOM CC 502

[A] RATIONAL

Public finance is the study of the role of the government in economy. It is a branch of economics which assesses the government revenue and expenditure of the public authorities and the adjustments of one or the other to activities, participants and politics involved in the collection, custody and expenditure of public revenue at the federal, state and local levels of government. Topics of discussion include: assessment and collection of taxes, public borrowing and debt administration, preparation and enactment of the budget, financial accountability and audit, and politics of the budgetary process.

[B] COURSE OBJECTIVES:

Public finance issues are central to economic and political discourse worldwide, as one of the primary functions of government is to generate resources from its people to spend money improving the lives of its people. However, while the concept of money from the people, for the people is quite simple conceptually, there is little agreement on how best to raise and spend public funds in practice. Thus, the primary course objective is to provide students with the tools, and the skills to use the set tools, to understand the underlying concepts and practical tradeoffs entailed in public finance policy alternatives. This will prepare students to be informed consumers of public finance policy alternatives. This will prepare students to be informed consumers of public finance data and thus, equip student to engage constructively in the formulation, implementation and evaluation of public finance policies.

[C] EXPECTED LEARNING OUTCOMES OF THE PROGRAM

After successful completion of this course, students should be able to:

1. Understand the process, structures and underlying logic of financial administration in the public sector.
2. Have knowledge of basic principles in public finance, accounting and economics that relate to public budgeting and the budgetary process.
3. Identify differences in processes, revenue sources and budgetary challenges that exist between different levels of government.
4. Identify and understand the politics associated with public budgeting at each stage in the process among participants and at various levels of government.

[D] SCHEME OF TEACHING AND ASSESSMENT:

Units	Topics	Instructional Hrs.	Weightage %
1	Nature & Scope of Public Finance	10	15
2	Public Budget	12	20
3	Public Expenditure	13	20
4	Public Revenue	15	25
5	Public Debt	10	20
Total		60	100

Subject Code	Name of the subject	Sub Total Credit	Teaching Scheme		Examination Scheme			Total Marks
			(per week)		Mid	External	Total	
			Th.	Pr.	Th.	Th.		
B.Com CC 502	Public Finance	4	4	0	30	70	0	100

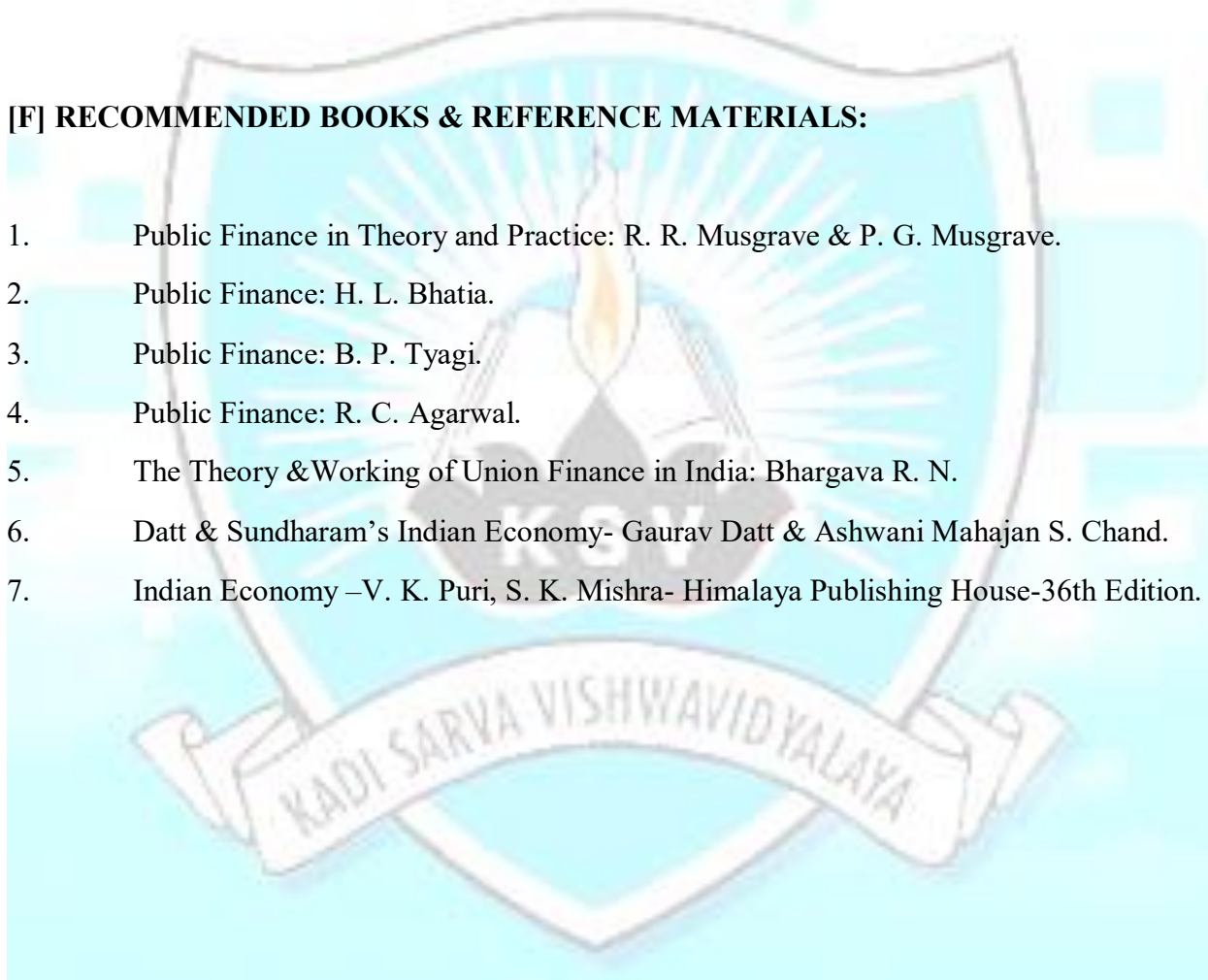
[E] COURSE CONTENT

Sr. No.	Particulars	Wightage (%)	Number of Lectures Required
1	Nature and Scope of Public Finance Definition, Objectives and Scope of Public Finance, Role of Public Finance in Economic Development, Principles of Maximum Social Advantage, Meaning and Characteristics of Public Goods, Private Goods and Merit Goods, Spill-Over Effects.	15%	10
2.	Public Budget Meaning and Objective, Budget Classification and Types, Deficit Budget and Type of Deficit.	20%	12
3.	Public Expenditure Meaning and objective, Canons of Public Expenditure, Classifications of Public Expenditure, Causes of Public Expenditure, Effects of Public Expenditure, Objectives of Fiscal Policy, Fiscal Imbalance & Deficit Finance, Federalism and Federal Finance, Latest Finance Commission	20%	13

4.	Public Revenue Meaning and Sources, Classification of Taxes, Importance of Taxations, Canons of Taxations, Role of Taxation in Economics Development, Merits and Demerits of Direct Taxes, Merits and Demerits of Indirect Taxes, Effects of Taxation	25%	15
5.	Public Debt Sources of Public Debt (External and Internal), Objectives of Public Debt, Effects of Public Debt.	20%	10

[F] RECOMMENDED BOOKS & REFERENCE MATERIALS:

1. Public Finance in Theory and Practice: R. R. Musgrave & P. G. Musgrave.
2. Public Finance: H. L. Bhatia.
3. Public Finance: B. P. Tyagi.
4. Public Finance: R. C. Agarwal.
5. The Theory & Working of Union Finance in India: Bhargava R. N.
6. Datt & Sundharam's Indian Economy- Gaurav Datt & Ashwani Mahajan S. Chand.
7. Indian Economy –V. K. Puri, S. K. Mishra- Himalaya Publishing House-36th Edition.



[G] PAPER SCHEME:

Seat No. _____

KADI SARVA VISHWAVIDYALAYA

Date: / /

University Exam:

Marks: 70

B.Com. SEM-V

Subject: Public Finance (CC 502)

Time: 3 Hours

Instructions:

- 1) There are 5 questions in this paper.
- 2) All questions carry equal marks.
- 3) Figures to the right indicate full marks.
- 4) Scientific calculator is not allowed in exam.
- 5) Attempt all Questions.

Q – 1 A.		10
B.		04
Q – 2 A.		07
B.		07
OR		
Q – 2 A.		07
B.		07
Q – 3 A.		07
B.		07
OR		
Q – 3 A.		07
B.		07
Q – 4 A.		07
B.		07
OR		
Q – 4 A.		07
B.		07
Q – 5	MULTIPLE CHOICE TYPE QUESTION AND SHORT QUESTIONS	14

KADI SARVA VISHWAVIDYALAYA GANDHINAGAR

Syllabus of Taxation - II

For Bachelor of Commerce: Semester -V

Subject Code: BCOM CC 503

[A] RATIONALE

There is an urgent need for new Indirect Tax. A tax which will be only on the value addition. A tax which will have no cascading effect. A tax where there will be-No Tax on Tax. The country has found the answer in GST. The Goods and Services Tax which is being implemented from 1st July, 2017 is proposed to be a unified tax for the entire nation. The intended objective of GST 2017 is to replace a lot of other indirect and direct taxes like the VAT, Service Tax, Luxury Tax etc.

[B] OBJECTIVE

- To provide students with a working knowledge of principles and provisions of GST.
- To give the students a general understanding of the GST in the country and provide an insight into practical aspects of GST and equip them to become tax practitioners.

[C] EXPECTED LEARNING OUTCOMES OF THE PROGRAM

1. Student will learn various terminology used in indirect tax GST.
2. Student will learn that the cascading effect of tax on tax will be eliminated.
3. Student will learn practical aspect of Goods and Service Tax.
4. Student will get practical knowledge about the submission of Tax Return.

[D] SCHEME OF TEACHING AND ASSESSMENT:

Units	Topics	Instructional Hrs.	Weightage (%)
1.	Profit and Gains from Business and Profession: (Theory & Practical)	15	25%
2.	[A] Income from Capital Gain: (Theory & Practical) [B] Income from Other Sources: (Theory & Basic level Practical)	15	25%
3.	Levy and collection of GST	15	25%
4.	Input Tax Credit	15	25%
	Total	60	100%

Subject Code	Subject Title	Credit	Teaching Scheme		Exam Scheme			Total Marks
			Theory/ Practical	Tutorial	University Theory		Internal practical work Max Marks	
					Hrs	Max Marks		
BCOM CC 503	Taxation - II	4	4	-	3	70	30	100

[E] COURSE CONTENT

Sr. No.	Particulars	Weightage (%)	Number of Lectures Required
1.	Profit and Gains from Business and Profession: (Theory & Practical)	25%	15
	Meaning, Computation of Income from Business and Computation of Income from profession Deductions U/S 80C to 80U under Income Tax Act 1961		

2.	[A] Income from Capital Gain: (Theory & Practical) Meaning of Capital Assets, Short Term Capital Gain, Long Term Capital Gain, Computation of Short / Long Term Capital Gain. Exemptions available under capital gain [B] Income from other Sources: (Theory & Basic level Practical) Meaning and Types of Securities, Dividend income Casual income, Computation of taxable income under income from other sources	25%	15
3.	Levy and collection of GST: Taxable event-“Supply” of Goods and Services; Place of Supply: Within state, Interstate, Small supplies and Composition Scheme; Classification of Goods and Services; Tax Invoice, Credit and Debit Notes, Returns, Assessment: Self-Assessment,	25%	15
4.	Input Tax Credit: Eligibility and Ineligible Input Tax Credit; Apportionments of Credit and Blocked Credits; Tax Credit in respect of Capital Goods; Recovery of Excess Tax Credit; Availability of Tax Credit in special circumstance; Transfer of Input Credit(Input Service Distribution); Payment of Taxes; Refund; Doctrine of unjust enrichment; TDS, TCS. Reverse Charge Mechanism.	25%	15

Note: In case of any subsequent notifications/amendments regarding GST / law by the government, the syllabus would be updated accordingly.

[F] LIST OF REFERENCE BOOKS

1. GST Decoded a Complex Law Made Simple, 2nd revised edition, Monish Bhalla, Commercial Law Publications (India) Pvt. Ltd.
2. GST Ready Reckoner by V.S. Datey, Published by Taxman Publications (P) Ltd.
3. Anandaday Mishra, GST Law & Procedure, Taxman.
4. Gupta, S.S., GST- How to meet your obligations (April 2017), Taxman Publications.

[G] PAPER SCHEME:

Seat No. _____

KADI SARVA VISHWAVIDYALAYA

Date: / /

University Exam:

Marks: 70

B.Com. SEM-V

Subject: Taxation-II (CC 503)

Time: 3 Hours

Instructions:

- 1) There are 5 questions in this paper.
- 2) All questions carry equal marks.
- 3) Figures to the right indicate full marks.
- 4) Scientific calculator is not allowed in exam.
- 5) Attempt all Questions.

Q-1		14
Q-2		14
	OR	
Q-2		
Q-3		14
	OR	
Q-3		
Q-4		14
	OR	
Q-4		
Q-5	MULTIPLE CHOICE TYPE QUESTION AND SHORT QUESTIONS	14

KADI SARVA VISHWAVIDYALAYA GANDHINAGAR

Syllabus of Advanced Statistics - II

For Bachelor of Commerce: Semester -V

Subject Code: BCOM CC 504

[A] RATIONALE

The knowledge of this subject is required for all undergraduate commerce students who wish to choose higher education or Industry/field as their career. The course is designed to deliver the basic fundamental concepts of advanced statistics, and application of it in commerce.

[B] OBJECTIVES

To familiarize the students with concepts and principles of Advanced Statistics – II

[C] EXPECTED LEARNING OUTCOMES OF THE PROGRAM

Students will:

1. Get awareness about the various concepts and tools of Advanced Statistics - II.
2. Get awareness about various Analytical skills to be required in the field of statistics in routine life.
3. Get awareness about various techniques of Advanced Statistics- II the field of commerce.
4. Will be able to understand the usage of Large-small sample test, Small Sample Test, Interpolating and Extrapolation, Demographic Theory and Time based Analysis by Using Time Series.
5. Get awareness about the modern techniques of Advanced Statistics by teaching learning process.

[D] SCHEME OF TEACHING ANDASSESSMENT:

Units	Topics	Instructiona l Hrs.	Weightage (%)
1.	Large Sample Test	12	20%
2.	Small Sample Test	12	20%
3.	Interpolation-Extrapolation	12	20%
4.	Demographic Methods	12	20%
5.	Time Series Analysis	12	20%
Total Instructional Hours		60	100%

Subject Code	Subject Title	Credit	Teaching Scheme		Exam Scheme			
			Theory/ Practical	Tutorial	University Theory		Internal practical work	Total Marks
					Hrs.	Max Marks		
BCOM CC 504	Advanced Statistics - II	4	4	-	3	70	30	100

[E] COURSE CONTENT

Sr. No.	Particulars	Weightage (%)	Number of Lectures Required
1	Large Sample Test Introduction to Parameter and Statistics, Meaning of Hypothesis, Statistical Hypothesis, Null Hypothesis, Alternative Hypothesis, Level of Significance, Type I and Type II errors, critical region. Significance of Mean, Significance of two means, significance of proportion, significance of two proportions, significance of number of success	20%	12

2	Small Sample Test Introduction to small sample test, difference between large and small sample test, degree of freedom, goodness of fit, basics of t-test, Significance of Mean, Significance of two means, Paired t-test, chi-square test, F- distribution	20%	12
3	Interpolation-Extrapolation Introduction to Interpolation-Extrapolation, meaning, importance and limitations of Interpolation-Extrapolation, understanding of operators, Newton's Method, Method of Binomial Expansion and Lagrange Method for interpolate and extrapolate values.	20%	12
4	Demographic Methods Introduction to Demographic Methods, advantages and disadvantages of Demographic Methods, Understanding of Infant Mortality Rate, Simple Birth Rate, Simple Death Rate, Standardized Death Rate, comparison of health for health for two or three regions. Understanding of General Fertility Rate, Specific Fertility Rate, Total Fertility Rate, calculations of all Demographic variables for fertility	20%	12
5	Time Series Analysis Introduction to time series, importance of time series, theoretical approach to graphical method and trend analysis in time series, components of time series, time series analysis, demand forecasting, application of moving average method, application of seasonal indices.	20%	12

[F] RECOMMENDED BOOKS & REFERENCE MATERIALS

- (1) Goon, Gupta, Dasgupta: "An outline of Statistical Theory" World Press, Calcutta (1980)
- (2) Sancheti & Kapoor: Business Statistics, Sultan Chand & Sons, New Delhi.
- (3) Sancheti. & Kapoor : Business Mathematics, Sultan Chand & Sons, New Delhi.
- (4) D. N. Enhance: Fundamentals of Statistics.
- (5) Kapoor V. K.: Business Mathematics; Sultan Chand & Sons, Delhi.

[G] PAPER SCHEME:

Seat No. _____

KADI SARVA VISHWAVIDYALAYA

Date: / /

University Exam:

Marks: 70

B.Com. SEM-V

Subject: Advanced Statistics II (CC 504)

Time: 3 Hours

Instructions:

- 1) There are 5 questions in this paper.
- 2) All questions carry equal marks.
- 3) Figures to the right indicate full marks.
- 4) Scientific calculator is not allowed in exam.
- 5) Attempt all Questions.

Q.1	[A]	Theory (Any One of Two)	[04]
	[B]	Examples (Any Two out of Three)	[08]
	[C]	Objective Question (Compulsory)	[02]
Q.2	[A]	Theory (Any One of Two)	[04]
	[B]	Examples (Any Two out of Three)	[08]
	[C]	Objective Question (Compulsory)	[02]
Q.3	[A]	Theory (Any One of Two)	[04]
	[B]	Examples (Any Two out of Three)	[08]
	[C]	Objective Question (Compulsory)	[02]
Q.4	[A]	Theory (Any One of Two)	[04]
	[B]	Examples (Any Two out of Three)	[08]
	[C]	Objective Question (Compulsory)	[02]
Q.5	[A]	Theory (Any Two out of Three)	[04]
	[B]	Examples (Any Two out of Three)	[08]
	[C]	Objective Question (Compulsory)	[02]

KADI SARVA VISHWAVIDYALAYA GANDHINAGAR

Syllabus of Entrepreneurship Management – I

For Bachelor of Commerce: Semester –V

Subject Code: BCOM EC 501

[A] RATIONALE

The knowledge of this subject is required for the students of commerce who wish to choose their career as an entrepreneur. This course is designed to develop the understanding of fundamental concept of entrepreneurship management, role and important functions of an Entrepreneur.

[B] COURSE OBJECTIVE

- 1.To understand the concept of entrepreneurship development, the theories of entrepreneurship and the relationship between theory and practice.
- 2.To create awareness of the role of entrepreneurs in the growth of Indian economy
- 3.To comprehend the process of creating an entrepreneurial venture
- 4.To develop analytical skills for evaluating new venture ideas and understanding both the opportunities and constraints faced by entrepreneurs.
- 5.To critically view the role of financial institutions, government bodies in promoting entrepreneurship in India.
- 6.To develop an entrepreneurial spirit and have feasible ideas for ventures

[C] LEARNING OUTCOMES

- 1.Understand the issues involved in entrepreneurship development.
- 2.Able to evaluate opportunities for a new venture.
- 3.Demonstrate the ability to prepare a business plan for a venture.
- 4.Get insights into their creative, entrepreneurial and team skills.
- 5.To equip them with a platform to develop an entrepreneurial venture.

[D] SCHEME OF TEACHING AND ASSESSMENT

Units	Topic	Teaching Hours	Weightage (%)
1	Entrepreneurship Management & Development	15	25
2	Role of Entrepreneur	15	25
3	Environmental Analyses	15	25
4	Business Developments	15	25
Total		60	100

Subject Code	Subject Title	Credit	Teaching Scheme		Exam Scheme			Total Marks
			Theory/ Practical	Tutorial	University Theory		Internal practical work Max Marks	
					Hrs.	Max Marks		
BCOM EC 501	Entrepreneurship Management – I	4	4	-	3	70	30	100

[E] COURSE CONTENT

Sr. No.	Particulars	Weightage (%)	Number of Lectures Required
1	ENTREPRENEURSHIP MANAGEMENT & DEVELOPMENT <ul style="list-style-type: none"> • Introduction, importance and significance, Entrepreneurial Development - world perspective. • Concept of entrepreneurship development, Evolution and growth - stages. Theories entrepreneurship. • Concept of Entrepreneur. Entrepreneur, Entrepreneurship and Manager. Difference between Entrepreneur and Entrepreneur, Entrepreneur and Entrepreneurship. 	25%	15

2	ROLE OF ENTREPRENEUR <ul style="list-style-type: none"> • Attributes and Characteristics of successful entrepreneur. • Developing entrepreneurial culture. • Qualities of a successful entrepreneur. • Role of Entrepreneur in Indian Economy (developing economy with reference to self-employment) development • Business Planning Process understanding business life cycle and product life cycle. 	25%	15
3	ENVIRONMENTAL ANALYSES <ul style="list-style-type: none"> • Environmental Analysis: Search and scanning-strength and weaknesses. • Identifying problems and opportunities - Opportunities and Threats 	25%	15
4	BUSINESS DEVELOPMENTS <ul style="list-style-type: none"> • Defining Business Idea, Product, location and ownership. • Stages in starting the new venture. • Entrepreneurial Models - Franchises, BPO, KPO, venture capital funding. 	25%	15

[F] REFERENCE BOOKS

1. Thomasw. Zimmerer and Norman M Scarborough, Essential of Entrepreneurship and small Business Management, (PHI) 4th Edition
2. Robert Hisrich, Michael Peters and David Shepherd, Entrepreneurship, Tata McGraw Hill, New Delhi
3. Donald Kuratto and Rickard Hdgetts, Entrepreneurship, 6th edition
4. David Holt, Entrepreneurial Development, (PHI)
5. S B Srivastav, A practical guide to Industrial Entrepreneurs, (Sultan Chand)

[G] PAPER SCHEME:

Seat No. _____

KADI SARVA VISHWAVIDYALAYA

Date: / /

University Exam:

Marks: 70

B.Com. SEM-V

Subject: Entrepreneurship Management I (EC 501)

Time: 3 Hours

Instructions:

- 1) There are 5 questions in this paper.
- 2) All questions carry equal marks.
- 3) Figures to the right indicate full marks.
- 4) Scientific calculator is not allowed in exam.
- 5) Attempt all Questions.

Q.1 A		14
B		
Q.2 A		14
B		
	OR	
Q.2 A		
B		
Q.3 A		14
B		
	OR	
Q.3 A		
B		
Q.4 A		14
B		
	OR	
Q.4 A		
B		
Q.5	MULTIPLE CHOICE TYPE QUESTION AND SHORT QUESTIONS	14

KADI SARVA VISHWAVIDYALAYA GANDHINAGAR

Syllabus of Marketing Research

For Bachelor of Commerce: Semester –V

Subject Code: BCOM EC 502

[A] RATIONALE

The knowledge of this subject is required for the students of commerce who wish to choose higher education in the field of marketing as their career. This course is designed to develop understanding of fundamental concept of marketing research, role and function of Marketing Manager.

[B] COURSE OBJECTIVE

- 1.To understand the basic concept of marketing research and its impact on business organization.
- 2.To understand the importance of marketing research and to apply these principles in the organization.
- 3.To develop the knowledge of basic concept and fundamentals of marketing research.

[C] LEARNING OUTCOMES

- 1.Students will get awareness about fundamental concept of marketing research and role of research in organization.
- 2.To get awareness about marketing skill required in the field marketing research.
- 3.To get awareness about the changes taking place in the field of market.
- 4.Students will be able to understand the elements of market such as global marketing, marketing of services and research process

[D] SCHEME OF TEACHING AND ASSESSMENT

Units	Topic	Teaching Hours	Weightage (%)
1	Marketing Research	12	20
2	Marketing Research Process	12	20
3	Ethical Issues In Marketing Research	9	15
4	Global Marketing	15	25
5	Service Marketing	12	20
Total		60	100

Subject Code	Subject Title	Credit	Teaching Scheme		Exam Scheme			Total Marks
			Theory/ Practical	Tutorial	University Theory		Internal practical work	
					Hrs.	Max Marks	Max Marks	
BCOM EC 502	Marketing Research	4	4	-	3	70	30	100

[E] COURSE CONTENT

Sr. No.	Particulars	Weightage (%)	Number of Lectures Required
1	MARKETING RESEARCH <ul style="list-style-type: none"> • Introduction, meaning of marketing research, definition of marketing research • Importance of marketing research and objectives of marketing research • Scope of marketing research, market research Vs. marketing research • Advantages (utility) of marketing research • Limitations of marketing research. 	20%	12

2	MARKETING RESEARCH PROCESS <ul style="list-style-type: none"> • Marketing research process, types of marketing research, • Sampling, questionnaire, methods of data collection, secondary data, primary data, • Difference between secondary data and primary data, • Survey techniques, observation techniques, panel research, and experimental method 	20%	12
3	ETHICAL ISSUES IN MARKETING RESEARCH <ul style="list-style-type: none"> • Introduction, ethical problems in marketing research, Characteristics and assumptions of ethics • Nature and details of ethical problems, ethical problems of market research (ethical problems with regards to clients, research agency, respondents-customers) • Rights of respondents • Marketing research in India 	15%	09
4	GLOBAL MARKETING <ul style="list-style-type: none"> • International marketing Concepts • Emergence of global marketing • Country wise marketing strategies • Global marketing environment • Major global marketing decisions 	25%	15
5	SERVICE MARKETING <ul style="list-style-type: none"> • Nature and scope of services • Classification of services • Peculiar features of services • Problems of a service organization • Determinants of service quality • Marketing mix for marketing of services 	20%	12

[F] REFERENCE BOOKS

1. R. S. N. Pillai and Bagavathi, Modern Marketing (Principles and Practices), S. Chand & Company Ltd.
2. Philip Kotler, Kevin Lane Keller, Abraham Koshy, MithileshwarJha, Marketing Management, Pearson
3. R.B. Rudani, Basics of Marketing Management (Theory & Practice), Sultan Chand Publishing.

[G] PAPER SCHEME:

Seat No. _____

KADI SARVA VISHWAVIDYALAYA

Date: / /

University Exam:

Marks: 70

B.Com. SEM-V

Subject: Marketing Research (EC 502)

Time: 3 Hours

Instructions:

- 1) There are 5 questions in this paper.
- 2) All questions carry equal marks.
- 3) Figures to the right indicate full marks.
- 4) Scientific calculator is not allowed in exam.
- 5) Attempt all Questions.

Q.1 A		14
B		
Q.2 A		14
B		
	OR	
Q.2 A		
B		
Q.3 A		14
B		
	OR	
Q.3 A		
B		
Q.4 A		14
B		
	OR	
Q.4 A		
B		
Q.5	MULTIPLE CHOICE TYPE QUESTION AND SHORT QUESTIONS	14

KADI SARVA VISHWAVIDYALAYA GANDHINAGAR

Syllabus of Corporate Soft Skills

For Bachelor of Commerce: Semester -V

Subject Code: BCOM CC 505

[A] RATIONALE

Corporate Soft Skills include team spirit, interpersonal skills, etiquettes, motivation, and positive attitude and so on. This process includes boosting one's confidence, improving communication and language, developing certain hobbies or skills, learning fine etiquettes and manners, adding style and grace to the way one looks, talks and walks and overall imbibing oneself with positivity, liveliness and peace.

[B] OBJECTIVES

1. To introduce a student to the concept and relevance of corporate soft skills
2. To train them for corporate soft skills
3. To generate an awareness regarding etiquettes in corporate world
4. To understand what is Group Discussion.
5. To identify customer service skills.

[C] EXPECTED LEARNING OUTCOMES OF THE PROGRAM

1. Students will get idea about the concept and relevance of corporate soft skills
2. Students will be able to understand about Business Etiquette.
3. Identify the various aspects of Presentation Skills
4. Students will improve in Group Discussion Skills.
5. Students will experience Customer Service Skills.

[D] SCHEME OF TEACHING AND ASSESSMENT

Unit	Unit/ Title Of Unit	Hrs.	Weightage %
1	Business Etiquettes	10	33%
2	Presentation Skills	10	33%
3	Effective Group Discussion	05	17%
4	Customer Service Skills	05	17%

Subject Code	Subject Title & Code	Credit	Teaching Scheme		Exam Scheme			Total Marks
			Theory/ Practical	Tutorial	University Theory		Internal practical work	
					Hrs.	Max Marks	Max Marks	
B. Com. CC 505	Corporate Soft Skills	2	2	-	2	35	15	50

[E] COURSE CONTENT:

1	<p>Business Etiquettes</p> <p>A. Meaning of Etiquettes</p> <p>B. Principles of Etiquettes</p> <ol style="list-style-type: none"> 1. Respect 2. Punctuality 3. Consideration 4. Privacy 5. Appearance <p>C. Challenges at Work place</p> <p>D. Business Dress and Grooming</p> <ol style="list-style-type: none"> 1. Business professional and casual attire 2. professional and casual attire for women 3. professional and casual attire for men <p>E. Importance of Business Etiquettes</p> <p>Electronic Communication Etiquette</p> <ul style="list-style-type: none"> • Telephones • Speakerphones • Cellular Telephones • Video Conference • Webinars • Answering Machines and Voice Mail • Electronic Mail (E-Mail) <p>Dining Etiquette</p> <ul style="list-style-type: none"> • Styles of Eating and Place Settings • Basic Guidelines for Business Dining • Problem Dining Situations • Manners for Difficult-to-Eat Foods • Cultural Variations in Dining Etiquette 	10
2	<p>Presentation Skills</p> <ul style="list-style-type: none"> • Purpose of presentation • factors of presentation <ol style="list-style-type: none"> 1. Eye Contact 2. Posture, and Gestures 3. Presentation Attire 4. Vocal Characteristics 5. Humor ,Visual Aids 6. Presenter's Etiquette 7. Distracting or Annoying Presenter's Behaviors 8. Audience Etiquette • Challenges while preparing and delivering Presentations • Planning to prepare Presentations 	10

3	Effective Group Discussion <ul style="list-style-type: none"> • What is Group Discussion? • Understanding GD • Positive Behaviour in Group Discussion • Dress code and Body Language for GD 	05
4	Customer Service Skills <ul style="list-style-type: none"> • Patience • Attentiveness • Clear communication skills • Knowledge of the Product • Ability to use positive language • Acting skills • Time management skills • Ability to ‘read’ customers • A calming presence • Goal-oriented focus • Ability to handle surprises • Persuasion skills • Tenacity • Closing ability • Empathy • Willingness to learn 	05

[F] SUGGESTED READING

1. Enhancing Employability: Connecting Campus with Corporate: M.S. Rao
2. The Essential Guide to Business Etiquette by Lillian Hunt Chaney and Jeanette St. Clair Martin
3. Corporate Soft skills: Sarvesh Gulati
4. The ACE of Soft Skills: Attitude, Communication and Etiquette for Success: Gopaldaswamy Ramesh, Mahadevan Ramesh
5. The hard truth about Soft Skills. : Peggy Klaus,

<https://www.helpscout.com/blog/customer-service-skills/>

[G] PAPER SCHEME:

Seat No. _____

Date: __/__/20__

KADI SARVA VISHWAVIDYALAYA

University Exam: 20__

Marks:35

B.Com.: Semester V

Subject: Corporate Soft Skills (B.COM. CC 505)

Time: 2 hours

Instructions:

1. There are 5 questions in this paper
2. Figures to the right indicate full marks
3. Attempt all questions.

Que 1 A		05
Que 1 B		05
	OR	
B		
Que 2		05
	OR	
Que:2		
Que 3		05
	OR	
Que:3		
Que:4		05
	OR	
Que:4		
Que:5	MULTIPLE CHOICE TYPE QUESTION AND SHORT QUESTIONS	10

KADI SARVA VISHWAVIDYALAYA GANDHINAGAR

Syllabus of Project Phase – I

For Bachelor of Commerce: Semester –V

Subject Code: (BCOM CC 506)

[A] RATIONALE

This course enables the students to exercise some of the knowledge and/or skills developed during the program to new situation or problem for which there are number of solutions. This course include planning of the tasks which are to be completed within the time allocated, and in turn, helps to develop ability to plan, use, monitor and control resources optimally and economically. By studying this course abilities like creativity, imitativeness and performance qualities are also developed in students. Leadership development and supervision skills are also integrated objectives of learning this course.

[B] OBJECTIVES

The course content should be taught and implemented with the aim to develop different types of skills so that students are able: to acquire following competencies.

1. Plan, use, monitor and control resources optimally and economically.
2. Identify the problem and apply innovative, creative and logical approach for problem solving.
3. Industrial concepts and preparation of projects for particular Industry or Area.

[C] EXPECTED LEARNING OUTCOMES OF THE PROGRAM

The practical should be carried out in such a manner that students are able to acquire different learning outcomes in cognitive, psychomotor and affective domain to demonstrate following course outcomes.

1. Plan and identify the problems and proceed to handle the problems.
2. Develop innovative and creative ideas.
3. Develop leadership, interpersonal skill and team work.
4. Develop sense of managerial responsibility.
5. Interpret the results and give proper conclusions.
6. Being Familiar with fast changes in management and society.

[D] SCHEME OF TEACHING AND ASSESSMENT

Units	Topic	Practical Hours	Weightage (%)
1	Introduction to Industries	6	20
2	Thrust Areas in Management/Commerce/ Entrepreneurship/ Industry/Field work etc.	10	35
3	Information and data collection	14	45
Total		30	100

Subject Code	Subject Title	Credit	Teaching Scheme		Exam Scheme			
			Theory/ Practical	Tutorial	University Practical		Internal practical work Max Marks	Total Marks
					Hrs.	Max Marks		
BCOM CC 506	Project Phase – I	2	2	-	-	35	15	50

[E] COURSE CONTENT

Unit	Particulars	Weightage (%)	Number of Lectures Required
1	Introduction To Industries <ul style="list-style-type: none"> • Brief about Projects • Importance and Learning Outcomes • Use of Research in Management and Commerce 	20%	6
2	Thrust Areas In Management And Commerce <ul style="list-style-type: none"> □ Need of Research in Management and Commerce □ Understanding of Thrust Areas □ How it is useful to Management/Commerce/ Entrepreneurship/ Industry/Field work etc. 	35%	10
3	Information and Data Collection <ul style="list-style-type: none"> • Concern Literature to the Industry • Historical and present information related to the Industry 	45%	14

[F] REFERENCES

1. C. R. Kothari, Research Methodology
2. Research Design: Qualitative, Quantitative, and Mixed Methods Approaches, 4th Edition, by John W. Creswell (Author)
3. Qualitative Research: A Guide to Design and Implementation 4th Edition, by Sharan B. Merriam (Author), Elizabeth J. Tisdell (Author)
4. The Craft of Research, Third Edition, by Wayne C. Booth (Author), Gregory G. Colomb (Author), Joseph M. Williams (Author)
5. The Research Methods Knowledge Base, 3rd Edition, by William M. K. Trochim (Author), James P. Donnelly (Author)
6. Qualitative Inquiry and Research Design: Choosing Among Five Approaches 3rd Edition, by John W. Creswell (Author)
7. Doing Your Research Project (Open Up Study Skills) 5th Edition, by Judith Bell (Author)
8. Introducing Research Methodology: A Beginner's Guide to Doing a Research Project 2nd ed. Edition, by Uwe Flick (Author)
9. The Essential Guide to Doing Your Research Project 2nd Edition, by Zina O'Leary (Author)
10. Research Methods in Education 7th Edition, by Louis Cohen (Author), Lawrence Manion (Author), Keith Morrison (Author)
11. The SAGE Handbook of Qualitative Research (Sage Handbooks) 4th Edition, by Norman K. Denzin (Editor), Yvonna S. Lincoln (Editor)
12. Naturalistic Inquiry 1st Edition, by Yvonna S. Lincoln (Author), Egon G. Guba (Author)

[G] Viva-Voce (Practical)

Internal = 15 Marks University = 35 Marks



B. Com.
Semester – VI

KADI SARVA VISHWAVIDYALAYA GANDHINAGAR

Syllabus of Management Accounting & Auditing - I

For Bachelor of Commerce: Semester – VI

Subject Code: BCOM CC 601

[A] RATIONALE

As students have already learnt Financial Accounting, corporate accounting and cost accounting it is necessary now to teach them accounting for Management. As Management accountancy is a special branch of accounting students should learn the basics of it at a under graduate level. So the syllabus is to be designed in such a way which shows the students that how this principles are variedly applied for decision making. Another aspect to design this syllabus is to familiarize the students with the various Management accounting principles and its treatment.

[B] OBJECTIVES

1. To teach the basics of Management accountancy
2. To teach basic principles, standards and its applications of Management accounting.
3. To teach the budgeting and various budgets as tool of management accounting.

[C] EXPECTED LEARNING OUTCOMES OF THE PROGRAM

1. Students will learn basic accounting procedure for Management accountancy.
2. Students will learn basic principles, standards and its applications of Management accounting.
3. Students will learn in-depth procedure budgeting and various budgets as tool of management accounting.

[D] SCHEME OF TEACHING AND ASSESSMENT:

Units	Topics	Instructional Hrs.	Weightage (%)
1.	[A] Introduction of Management Accountancy	03	05%
	[B] Cash Budget	12	20%
2.	Marginal Costing [Excluding Decision making]	15	25%
3.	Introduction and Audit of Joint Stock Companies	15	25%
4.	[A] Audit report & certificate	10	15%
	[B] Audit Programme	05	10%
Total		60	100%

Subject Code	Subject Title & Code	Credit	Teaching Scheme		Exam Scheme			
			Theory/ Practical	Tutorial	University Theory		Internal practical work	Total Marks
					Hrs.	Max Marks		
BCOM CC 601	Management Accounting & Auditing- I	4	4	-	3	70	30	100

[E] COURSE CONTENT

Unit No	Title of Unit and Details	Weightage In %	Number of Lectures Required
1.	Introduction of Management Accountancy: Explain the meaning of management accounting, scope of management accounting, difference between management accounting and financial accounting, advantages and limitations of management accounting, functions of management accountant, role of management accountant	5	3
	Cash budget: Introduction, advantages and limitations of cash budget, methods of preparing cash budget: Cash receipts and disbursement method, Adjusted earnings method, Balance sheet projection method, Working capital differential methods.	20	12

2.	Marginal Costing (Excluding Decision Making): Introduction, Definition, Characteristics of Marginal Costing, Assumptions of Marginal Costing, Advantages of Marginal Costing, Limitation of Marginal Costing, Certain terms relating to Marginal Costing, Sales in Foreign Market, Margin of Safety, Profit Volume Ratio, Key Factor (analysis with more than one limiting factors is not expected), Break-even chart, Utility of Break Even Analysis, Assumptions of Break Even Analysis, Limitations of Break Even Analysis, P.V. Chart.	25	15
3.	1) Introduction and Audit of Joint Stock Companies Introduction of Audit: Introduction, Definition, Objectives, Types of Audit; Techniques of Auditing Audit of Joint Stock Companies: Introduction, Points to be considered before commencing the Audit of a Company, Main documents of the company and their importance: (A) Memorandum of Association, (B) Articles of Association (C) Prospectus (D) Minutes Book (E) Preliminary Contracts Audit of Share Capital: (A) Types of Shares (B) Redeemable Preference Shares (C) Shares issued at a premium (D) Shares issued at a discount (E) Shares issued for consideration other than cash (F) Bonus Shares (G) Right Shares (H) Shares issued for Business Purchase (I) Shares issued in consideration of Debentures (J) Brokerage and Underwriting Commission on Shares (K) Forfeiture of Shares (L) Share Warrant (M) Shares and Stock (N) Audit of Share Transfer	25	15
4.	(A) Audit report & certificate Audit Report: Introduction, Meaning, Importance, Specimen of Audit Report, Elements, Contents, Points to be consider while Preparing Audit Report, Meaning of the Phrase “True and Fair View”, Types: Clean and Qualified Report, Difference between Clean and Qualified Report. Audit Certificate: Meaning, Importance, Specimen of Audit Certificate, Difference between Audit Report and Audit Certificate (B) Audit Programme : Introduction, Meaning, details to be	15	10
		10	05

	<p>obtained before preparing Audit Programme, Points to be considered while preparing an Audit Programme</p> <p>Audit Programme of:</p> <ol style="list-style-type: none"> 1) Educational Institutions 2) Branch of a Commercial Bank 3) Manufacturing Companies 		
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[F] RECOMMENDED BOOKS & REFERENCE MATERIALS

1. Financial Management and Policy (Ninth Edition), Van Horne and C. James, Prentice Hall of India Pvt. Ltd., New Delhi
2. Financial Management, S.C. Kuchhal, Chaitanya Publishing House, Allahabad
3. Management Accounting & Financial Analysis Ist Edition, Dr. S.N. Maheshwari, S. Chand & Sons
4. Financial Management - Theory and Practice, Prasanna Chandra, Tata McGraw Hill Book Co., New Delhi
5. Financial Management, I.M. Pandey, Vikas Publishing House New Delhi
6. Financial Management Text & Problems, M.Y. Khan & R.K. Jain, Tata McGraw Hill Publishing Co. Ltd
7. Foster G: Financial Statement Analysis; Prentice Hall, New Delhi.
8. Pandey I.M.: Essentials of Management Accounting; Vikas Publishing House Pvt. Ltd.
9. Practical Auditing 5th Edition Spicer & Pegler (S.V. Ghatalia) Allied Publishers de Paula's
10. Auditing Attwood & Stein Pitman, ELBS Auditing Today Emily Woolf Prentice Hall
11. Fundamentals of Auditing Kamal Gupta & Ashok Arora Tata McGraw Hill Ltd., N.D.
12. Contemporary Auditing Kamal Gupta Tata McGraw Hill Book Co., New Delhi.
13. Advanced Auditing & Investigation Emile Woolf Et al McDonald & Evans, U.K.
14. Management Auditing: A questionnaire approach R.J. Thirau AMACOM Publication
15. Auditing Today Emile Woolf Prentice Hall
16. Auditing: Principles & Techniques, Author: Basu S. K.

[G] PAPER SCHEME:

Seat No. _____

KADI SARVA VISHWAVIDYALAYA

Date: / /

University Exam:

Marks: 70

B.Com. SEM-VI

Subject: Management Accounting & Auditing-I (CC 601)

Time: 3 Hours

Instructions:

- 1) There are 5 questions in this paper.
- 2) All questions carry equal marks.
- 3) Figures to the right indicate full marks.
- 4) Scientific calculator is not allowed in exam.
- 5) Attempt all Questions.

Q-1		14
Q-2		14
	OR	
Q-2		
Q-3		14
	OR	
Q-3		
Q-4		14
	OR	
Q-4		
Q-5	MULTIPLE CHOICE TYPE QUESTION AND SHORT QUESTIONS	14

KADI SARVA VISHWAVIDYALAYA GANDHINAGAR

Syllabus of Indian Economy

For Bachelor of Commerce: Semester - VI

Subject Code: BCOM CC 602

[A] RATIONAL:

Indian Economy is the study of the role of different sectors of the economy. It is a branch of economics which provides detail review of the country. This is the value addition to the student of B.Com. This course provides an overview of the Economic activities of Indian Economy at the central, State and local levels of government. Topics of discussion include: assessment of problems of Indian Economy, Sectoral composition of Indian Economy and Economic Policies.

[B] COURSE OBJECTIVES:

The objective dealt with many and varied. Beginning with the perspective of possibilities on the horizon, there are at one end chapters dealing with the assessment of and at the other end subject such as the evolution of the progress of the economy have been dealt with. In between there are discussion such components of the Indian Economy as its features, agriculture, industry and Knowledge Economy. It creates awareness about the components of Indian Economy. And students will evaluate the Indian economic progress.

[C] EXPECTED LEARNING OUTCOMES OF THE PROGRAM:

After successful completion of this course, students should be able to:

1. Understand the process and structures of Indian Economy,
2. Learning new issues which are useful for the competitive examination.
3. Learn the better understanding of the evaluation of the progress of the country's Economy.

[D] SCHEME OF TEACHING AND ASSESSMENT:

Units	Topics	Instructional Hrs.	Weightage (%)
1.	Basic features and problems of Indian Economy	10	15
2.	Sectoral composition of Indian Economy	12	20
3	Economic Policies	13	20
4.	External sector in India	15	25
5	Knowledge Economy	10	20
	Total	60	100%

Subject Code	Subject Title	Credit	Teaching Scheme		Exam Scheme			Total Marks
			Theory/ Practical	Tutorial	University Theory		Internal practical work	
					Hrs.	Max Marks	Max Marks	
BCOM CC 602	Indian Economy	4	4	-	3	70	30	100

[E] COURSE CONTENT:

Sr . No .	Particulars	Weightage (%)	Number of lectures
1	Basic features and problems of Indian Economy: Indian Economy- Introduction, Basic Characteristics, Human Development index (HDI), (Only Concept), Meaning and Problems of Poverty, Meaning and Problems of unemployment, Causes of income inequality.	15	10

2	Sectoral composition of Indian Economy: - Role of Agriculture, Issues in Agriculture sector in India , Objective of land reforms, Objective of Tenancy Reforms Ceilings on Agriculture holding, Impact of Green Revolution agriculture policies of India, Policies for Agriculture Rural development - an overview.	20	12
3	Economic Policies:- Objectives, Rational, Targets, And Achievements Of Economic Planning in India, Establishment of NITI Aayog, Black Economy in India- Definition, Causes, Consequences, Government Measures to cure black money.	20	13
4	External sector in India: - India's foreign trade value composition and direction, Meaning, Steps Towards Globalization, Effects of Globalization on Indian Economy, Foreign Trade Period 2015-2020	25	15
5	Knowledge Economy:- Meaning of knowledge-base economy, Features of K-Economy, The k- Economy: The basic framework, The K-Economy Indicators, K- Economy in a developing Country	20	10

Note: Requirement of lectures is subject to change as per need of students understanding.

[F] RECOMMENDED BOOKS & REFERENCE MATERIALS:

1. Dutt Rudder and K.P.M Sunderam (2001): Indian Economy, S Chand & Co. Ltd. New Delhi.
2. Mishra S.K & V.K Puri (2001) "Indian Economy and –Its development experience", Himalaya Publishing House.
3. KapilaUma: Indian Economy: Policies and Performances, Academic Foundation
4. Bardhan, P.K. (9th Edition) (1999), the Political Economy of Development in India, Oxford University Press, New Delhi.
5. Jalan, B. (1996), India's Economic Policy- Preparing for the Twenty First Century, Viking, New Delhi.
6. D. M. Mithan Managerial Economics.

[G] PAPER SCHEME:

Seat No. _____

KADI SARVA VISHWAVIDYALAYA

Date: / /

University Exam:

Marks: 70

B.Com. SEM-VI

Subject: Indian Economy (CC 602)

Time: 3 Hours

Instructions:

- 1) There are 5 questions in this paper.
- 2) All questions carry equal marks.
- 3) Figures to the right indicate full marks.
- 4) Scientific calculator is not allowed in exam.
- 5) Attempt all Questions.

Q – 1 A		10
Q – 1 B		04
Q – 2 A		07
Q – 2 B		07
	OR	
Q – 2 A		07
Q – 2 B		07
Q – 3 A		07
Q – 3 B		07
	OR	
Q – 3 A		07
Q – 3 B		07
Q – 4 A		07
Q – 4 B		07
	OR	
Q – 4 A		07
Q – 4 B		07
Q – 5	MULTIPLE CHOICE TYPE QUESTION AND SHORT QUESTIONS	14

KADI SARVA VISHWAVIDYALAYA GANDHINAGAR

Syllabus of Management Accounting & Auditing - II

For Bachelor of Commerce: Semester - VI

Subject Code: BCOM CC 603

[A] RATIONALE

At the graduation level students should have the knowledge and understanding of information reported in the financial statements with this objective, this syllabus is designed.

[B] OBJECTIVES

1. To teach the basics of financial statement analysis.
2. To teach interpretation of financial statements.
3. To give knowledge of Leverage.
4. To give the knowledge of accounting ratios and their interpretation.
5. To teach the cash flow statement as a one of the financial statements.

[C] EXPECTED LEARNING OUTCOMES OF THE PROGRAM

1. Students will learn basic of financial statement analysis.
2. Students will get the information and basic knowledge about interpretation of financial statements.
3. Students will learn the applications of basic of accounting ratios and their interpretation.
4. Students will learn in-depth procedure of cash flow statement.

[D] SCHEME OF TEACHING AND ASSESSMENT:

Units	Topics	Instructional Hrs.	Weightage (%)
1.	Accounting Ratio & their Interpretation	15	25%
2.	Cash Flow Statement as per AS-3	15	25%
3.	Investigation	15	25%
4.	Divisible Profit	15	25%
	Total	60	100%

Subject Code	Subject Title	Credit	Teaching Scheme		Exam Scheme			Total Marks
			Theory/ Practical	Tutorial	University Theory		Internal practical work	
					Hrs.	Max Marks	Max Marks	
BCOM CC 603	Management Accounting & Auditing - II	4	4	-	3	70	30	100

[E] COURSE CONTENT:

Unit No	Title Of Unit And Details	Weightage In %	Number of Lectures Required
1.	Accounting Ratios and their Interpretation: Definition; Mode of expression and Interpretation of Ratios; Classification of Ratios; Practical Problems on the following Ratios Only : Current Ratio; Liquid Ratio; Turnover Ratios relating to Stock, Debtors; Creditors, Net Assets, Fixed Assets and Working Capital; Gross Profit Ratio, Net Profit Ratio, Operating Ratio, Expense Ratios, Rate of Return on Investment, Return on Shareholders' Funds, Earning per share and Price-Earnings Ratio, Leverage Ratio (Trading on Equity or Capital Gearing); Advantages and Limitations of Ratio Analysis.	25	15
2.	Cash Flow Statement as per AS-3: Concept and Significance of Funds Flow Statement, Sources and Applications of Cash, Cash from Operation, Income and Expenditure Approach and Net Profit Approach, Difference between Fund Flow Statement and Cash Flow Statements, Preparation of Cash Flow Statement as per applicable Accounting Standard issued by ICAI.	25	15

3.	Investigation Introduction, Definition, Characteristics, Difference between Investigation and Audit, Points to be noted while conducting Investigation, Procedure of Investigation or Approaches to Investigation, Various kinds of Investigations: (1) Investigation on behalf of an intending purchaser of a business (2) Investigation on behalf of a creditor or a bank granting loans (3) Investigation in case of suspected fraud (4) Investigation in case of considerable fluctuations in profit.	25	15
4.	Divisible Profit Introduction, Meaning of Profits, Importance of Correct computation of profit, Problems in Determination of profits, Meaning of Divisible Profit, Difference between profit and divisible profit, Guiding principles for computing Divisible profits Dividend, Datable points regarding Divisible profits: (1) Depreciation on Assets, (2) Capital Profit, Capital Loss, (3) Past Revenue Losses, (4) Dividend from past profits, (5) Transfer to Reserves, (6) Payment of salaries out of profits Provision of Companies Act Regarding Depreciation, Auditor's Duty in connection with Divisible Profit, Summary of Legal Decision. Note: Examples on Divisible Profits should expect.	25	15

[F] TEXT BOOK:

1. Practical Auditing 5th Edition Spicer & Pegler (S.V. Ghatalia) Allied Publishers de Paula's
2. Auditing Attwood & Stein Pitman, ELBS Auditing Today Emily Woolf Prentice Hall Auditing Today Emile Woolf Prentice Hall
3. Auditing: Principles & Techniques, Author : Basu SK
4. Foster G: Financial Statement Analysis; Prentice Hall, New Delhi.
5. Institute of Chartered Accountants of India; Various Publications.

[G] PAPER SCHEME:

Seat No. _____

KADI SARVA VISHWAVIDYALAYA

Date: / /

University Exam:

Marks: 70

B.Com. SEM-VI

Subject: Management Accounting & Auditing-II (CC 603)

Time: 3 Hours

Instructions:

- 1) There are 5 questions in this paper.
- 2) All questions carry equal marks.
- 3) Figures to the right indicate full marks.
- 4) Scientific calculator is not allowed in exam.
- 5) Attempt all Questions.

Q-1		14
Q-2		14
	OR	
Q-2		
Q-3		14
	OR	
Q-3		
Q-4		14
	OR	
Q-4		
Q-5	MULTIPLE CHOICE TYPE QUESTION AND SHORT QUESTIONS	14

KADI SARVA VISHWAVIDYALAYA GANDHINAGAR

Syllabus of Business Statistics

For Bachelor of Commerce: Semester -VI

Subject Code: BCOM CC 604

[A] RATIONALE

The knowledge of this subject is required for all undergraduate commerce students who wish to choose higher education or Industry/field as their career. The course is designed to deliver the basic fundamental concepts of Business statistics, and application of it in commerce.

[B] OBJECTIVES

To familiarize the students with concepts and principles of Business Statistics

[C] EXPECTED LEARNING OUTCOMES OF THE PROGRAM

Students will:

1. Get awareness about the various concepts and tools of Business Statistics.
2. Get awareness about various Analytical skills to be required in the field of statistics in routine life.
3. Get awareness about various techniques of Business Statistics the field of commerce.
4. Will be able to understand the usage of Linear Correlation, Regression, Association of Attributes, Matrix Algebra and Business Forecasting.
5. Get awareness about the modern techniques of Business Statistics by teaching learning process.

[D] SCHEME OF TEACHING ANDASSESSMENT:

Units	Topics	Instructional Hrs.	Weightage (%)
1.	Linear Correlation	12	20%
2.	Linear Regression	12	20%
3.	Association of Attributes	12	20%
4.	Matrix	12	20%
5.	Business Forecasting	12	20%
Total		60	100%

Subject Code	Subject Title	Credit	Teaching Scheme		Exam Scheme			Total Marks
			Theory/ Practical	Tutorial	University Theory		Internal practical work	
					Hrs.	Max Marks	Max Marks	
BCOM CC 604	Business Statistics	4	4	-	3	70	30	100

[E] COURSE CONTENT:

Unit	Content	Weightage (%)	Lectures Required
1	<u>Linear Correlation</u> Introduction to Bi-variate study, introduction to linear correlation, meaning, types of correlation, theoretical approach to method of scatter diagram, Karl Pearson's product moment method, Spearman's Rank Correlation. Interpretation of correlation co-efficient, calculation of probable error and interpretation of PE, determination of R and interpretation.	20%	12
2	<u>Linear Regression</u> Introduction to linear regression, theoretical approach to two regression lines, properties of regression co-efficient, practical approach to data to estimate line of x on y and line of y on x.	20%	12
3	<u>Association of Attributes</u> Introduction to Attributes, theoretical approach to Association of Attributes for two attributes, types of association, method of observed and expected frequencies, proportion method of attributes, Yule's method for determining co-efficient, interpretation of Yule's co-efficient.	20%	12

4	Matrix Introduction to matrices, meaning and arrangement of matrices, types of matrices with example, transpose of matrix, basic properties of matrices, addition and subtraction of matrices, multiplication of matrices, usage of properties for addition, subtraction and multiplication of matrices, adjoin of matrix, inverse of matrix, simultaneous equation system and solution by using matrix.	20%	12
5	Business Forecasting Introduction to Business forecasting, Importance, limits, demand forecasting, linear equation system to obtain solution for forecast, second degree parabola, method of exponential smoothing.	20%	12

[F] RECOMMENDED BOOKS & REFERENCE MATERIALS

- (1) Goon, Gupta, Dasgupta: "An outline of Statistical Theory" Vol-I and II, World Press, Culcutta (1980)
- (2) Sancheti & Kapoor: Business Statistics, Sultan Chand & Sons, New Delhi.
- (3) Sancheti. & Kapoor : Business Mathematics, Sultan Chand & Sons, New Delhi.
- (4) D. N. Elhance: Fundamentals of Statistics.
- (5) Kapoor V. K.: Business Mathematics; Sultan Chand & Sons, Delhi.
- (6) Levin and Rubin: "Statistics of Management", Prentice Hall of India Pvt. Ltd. New Delhi, (7th edition)
- (7) Parimal Mukhopadhyay: "Mathematical Statistics" Books & Allied (P) Ltd. (2nd edition) 2000.

[G] PAPER SCHEME:

Seat No. _____

KADI SARVA VISHWAVIDYALAYA

Date: / /

University Exam:

Marks: 70

B.Com. SEM- VI

Subject: Business Statistics (CC604)

Time: 3 Hours

Instructions:

- 1) There are 5 questions in this paper.
- 2) All questions carry equal marks.
- 3) Figures to the right indicate full marks.
- 4) Scientific calculator is not allowed in exam.
- 5) Attempt all Questions.
- 6) Graph Paper will be given on request.

Q.1[A]	Theory (Any One)	[04]
[B]	Examples (Any One)	[08]
[C]	Objective Question (Compulsory)	[02]
Q.2[A]	Theory (Any One)	[04]
[B]	Examples (Any Two)	[08]
[C]	Objective Question (Compulsory)	[02]
Q.3[A]	Theory (Any One)	[04]
[B]	Examples (Any Two)	[08]
[C]	Objective Question (Compulsory)	[02]
Q.4 [A]	Theory (Any One)	[04]
[B]	Examples (Any Two)	[08]
[C]	Objective Question (Compulsory)	[02]
Q.5 [A]	Theory (Any One)	[04]
[B]	Examples (Any Two)	[08]
[C]	Objective Question (Compulsory)	[02]

KADI SARVA VISHWAVIDYALAYA GANDHINAGAR

Syllabus of Entrepreneurship Management – II

For Bachelor of Commerce: Semester –VI

Subject Code: BCOM EC 601

[A] RATIONALE

The knowledge of this subject is required for the students of commerce who wish to choose their career as an entrepreneur. This course is designed to develop the understanding of fundamental concept of entrepreneurship management, role and important functions of an Entrepreneur.

[B] COURSE OBJECTIVE:

1. To understand the concept of entrepreneurship development, the theories of entrepreneurship and the relationship between theory and practice.
2. To create awareness of the role of entrepreneurs in the growth of Indian economy
3. To comprehend the process of creating an entrepreneurial venture
4. To develop analytical skills for evaluating new venture ideas and understanding both the opportunities and constraints faced by entrepreneurs.
5. To critically view the role of financial institutions, government bodies in promoting entrepreneurship in India.
6. To develop an entrepreneurial spirit and have feasible ideas for ventures

[C] LEARNING OUTCOMES:

1. Understand the issues involved in entrepreneurship development.
2. Able to evaluate opportunities for a new venture.
3. Demonstrate the ability to prepare a business plan for a venture.
4. Get insights into their creative, entrepreneurial and team skills.
5. To equip them with a platform to develop an entrepreneurial venture.

[D] SCHEME OF TEACHING AND ASSESSMENT:

Units	Topic	Instructional Hrs.	Weightage (%)
1	Project Management	15	25
2	Financing The Project	15	25
3	Role Of Central And State Government In Promoting Entrepreneurship	15	25
4	Entrepreneurship Training & Development	15	25
	Total	60	100

Subject Code	Subject Title	Credit	Teaching Scheme		Exam Scheme			Total Marks
			Theory/ Practical	Tutorial	University Theory		Internal practical work	
					Hrs.	Max Marks	Max Marks	
BCOM EC 601	Entrepreneurship Management – II	4	4	-	3	70	30	100

[E] COURSE CONTENT:

Content	Weightage (%)	Required Lectures
UNIT -1 PROJECT MANAGEMENT <ul style="list-style-type: none"> ▮ Meaning of project, objectives and how to choose a project. ▮ Preparing a business plan, marketing plan, financial plan and organization plan. 	25%	15
UNIT – 2 FINANCING THE PROJECT <ul style="list-style-type: none"> ▮ Estimating and Financing funds requirement. ▮ Schemes offered by various commercial Banks and Financial Institutions. ▮ Working capital: Meaning, need and significance, Determinants of working capital. 	25%	15

<p>UNIT – 3 ROLE OF CENTRAL AND STATE GOVERNMENT IN PROMOTING ENTREPRENEURSHIP</p> <ul style="list-style-type: none"> ∥ Introduction to various incentives, subsidies and grants; ∥ Promotion of export oriented units; Fiscal and tax concessions ∥ Role of DIC (District Industries Centre) in the Entrepreneurship development and ED programs ∥ DIC - its functioning and objectives. 	25%	15
<p>UNIT -4 ENTREPRENEURSHIP TRAINING & DEVELOPMENT</p> <ul style="list-style-type: none"> ∥ Objectives, contents, methods and execution ∥ Problems and difficulties of Entrepreneurs – Marketing, Finance, Human Resource, Production ∥ Research - external problems, Future of entrepreneurship in India. ∥ Women Entrepreneurs in India 	25%	15

[F] REFERENCE BOOKS:

1. Thomas w. Zimmerer and Norman M Scarborough, Essential of Entrepreneurship and small Business Management, (PHI) 4th Edition
2. Robert Hisrich, Michael Peters and David Shepherd, Entrepreneurship, Tata McGraw Hill, New Delhi
3. Donald Kuratto and Rickard Hdgetts, Entrepreneurship, 6th edition
4. David Holt, Entrepreneurial Development, (PHI)
5. S B Srivastav, A practical guide to Industrial Entrepreneurs, (Sultan Chand)

[G] PAPER SCHEME:

Seat No. _____

KADI SARVA VISHWAVIDYALAYA

Date: / /

University Exam:

Marks: 70

B.Com. SEM-VI

Subject: Entrepreneurship Management II (EC 601)

Time: 3 Hours

Instructions:

- 1) There are 5 questions in this paper.
- 2) All questions carry equal marks.
- 3) Figures to the right indicate full marks.
- 4) Scientific calculator is not allowed in exam.
- 5) Attempt all Questions.

Q.1 A		14
B		
Q.2 A		14
B		
	OR	
Q.2 A		
B		
Q.3 A		14
B		
	OR	
Q.3 A		
B		
Q.4 A		14
B		
	OR	
Q.4 A		
B		
Q.5	MULTIPLE CHOICE TYPE QUESTION AND SHORT QUESTIONS	14

KADI SARVA VISHWAVIDYALAYA GANDHINAGAR

Syllabus of Financial Management

For Bachelor of Commerce: Semester –VI

Subject Code: BCOM EC 602

[A] RATIONALE

The knowledge of this subject is required for the students of commerce who wish to choose higher education or industry as their career. This course is designed to develop understanding of fundamental concept of business finance, role and important function of Financial Manager.

[B] COURSE OBJECTIVE:

1. To understand the basic concept of business finance and its impact on business performance.
2. To understand the importance of financial management and to apply these principles in their routine life.
3. To develop the knowledge of basic concept and fundamentals of financial management.

[C] LEARNING OUTCOMES:

1. Students will get awareness about fundamental concept of financial management and role of financial manager in organization.
2. To get awareness about managerial skill required in the field financial management in routine life.
3. To get awareness about the changes taking place in the field of financial environment.
4. Students will be able to understand the elements of finance such as capitalization, capital structure, capital budgeting and leverage.

[D] SCHEME OF TEACHING AND ASSESSMENT:

Units	Topic	Instructional Hrs.	Weightage (%)
1	Financial Management - Introduction	10	15
2	Capital Structure And Capitalization	12	20
3	Leverage	12	20
4	Capital Budgeting	18	30
5	Dividend Policies	8	15
	Total	60	100

Subject Code	Subject Title	Credit	Teaching Scheme		Exam Scheme			Total Marks
			Theory/ Practical	Tutorial	University Theory		Internal practical work	
					Hrs.	Max Marks		
BCOM EC 602	Financial Management	4	4	-	3	70	30	100

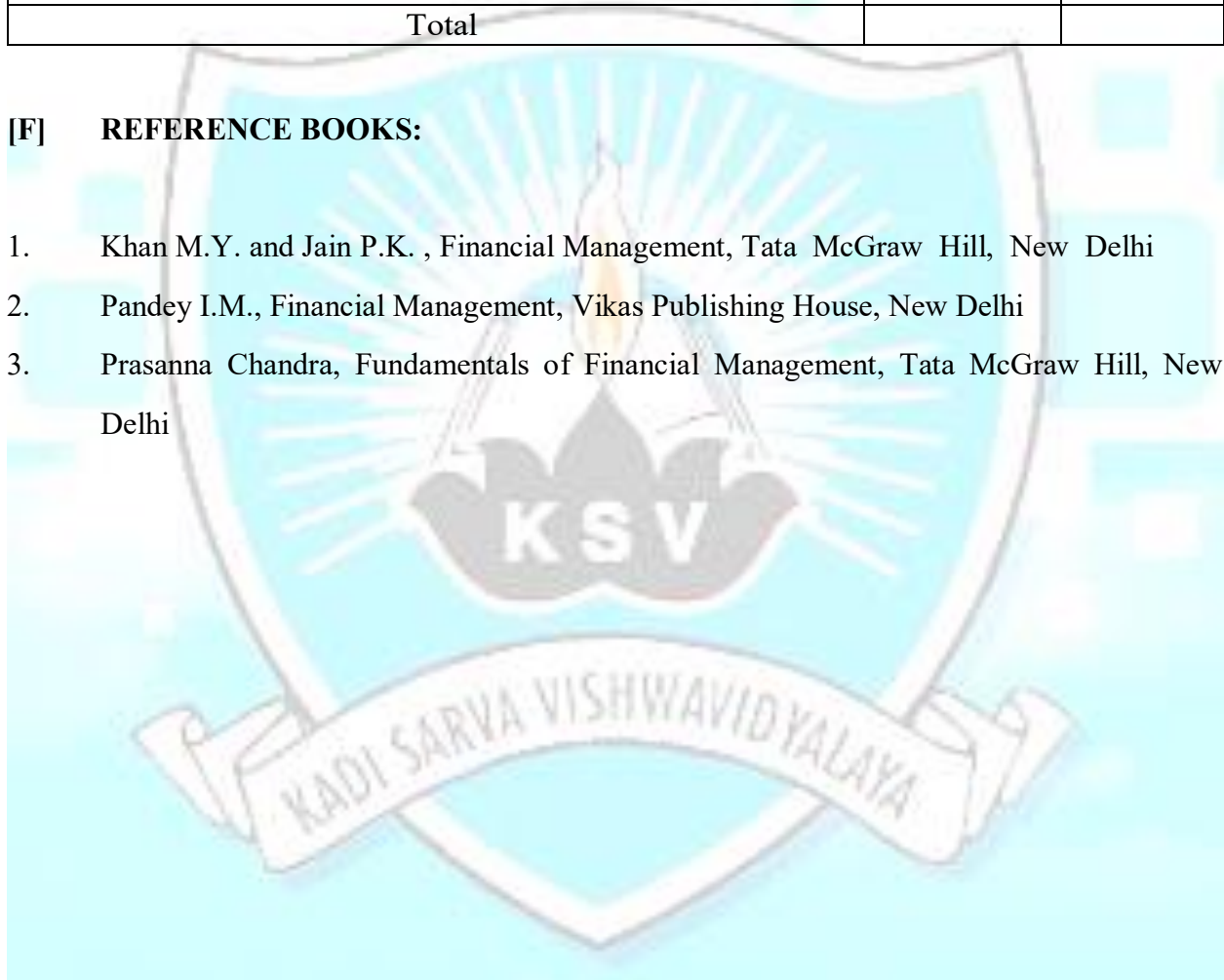
[E] COURSE CONTENT:

Content	Weightage (%)	Required Lectures
UNIT -1 FINANCIAL MANAGEMENT - INTRODUCTION Meaning , importance, finance functions, Traditional and Modern concept, Role of Financial Manager, Inter relationship between finance function and other functional areas of management	15%	10
UNIT -2 CAPITAL STRUCTURE AND CAPITALIZATION Meaning, causes, Effect of under capitalization and over, capitalization, Watered Stock Meaning, Determination of capital structure	20%	12
UNIT -3 LEVERAGE Meaning, Operating leverage, Financial leverage, Combined leverage, Trading on Equity (with practical)	20%	12

UNIT -4 CAPITAL BUDGETING Meaning, significance, Payback Period, Average Rate of Return Time value of money, Net Present value, Internal Rate of Return Profitability index (Only Theory)	30%	18
UNIT -5 DIVIDEND POLICIES Introduction, Factors affecting dividend policy, Forms of dividend Types of dividend policy, Legal restrictions on dividend	15%	8
Total		

[F] REFERENCE BOOKS:

1. Khan M.Y. and Jain P.K. , Financial Management, Tata McGraw Hill, New Delhi
2. Pandey I.M., Financial Management, Vikas Publishing House, New Delhi
3. Prasanna Chandra, Fundamentals of Financial Management, Tata McGraw Hill, New Delhi



[G] PAPER SCHEME:

Seat No. _____

KADI SARVA VISHWAVIDYALAYA

Date: / /

University Exam:

Marks: 70

B.Com. SEM-VI

Subject: Financial Management (EC 602)

Time: 3 Hours

Instructions:

- 1) There are 5 questions in this paper.
- 2) All questions carry equal marks.
- 3) Figures to the right indicate full marks.
- 4) Scientific calculator is not allowed in exam.
- 5) Attempt all Questions.

Q.1 A		14
B		
Q.2 A		14
B		
	OR	
Q.2 A		
B		
Q.3 A		14
B		
	OR	
Q.3 A		
B		
Q.4 A		14
B		
	OR	
Q.4 A		
B		
Q.5	MULTIPLE CHOICE TYPE QUESTION AND SHORT QUESTIONS	14

KADI SARVA VISHWAVIDYALAYA GANDHINAGAR



SYLLABUS OF SOFTWARE BASED ACCOUNTING SUBJECT CODE: B.COM CC 605

For Bachelor of Commerce: Semester-VI

To be introduced from the Academic Year: 2019 – 2020

KADI SARVA VISHWAVIDYALAYA B.COM – SEMESTER VI

B.COM – CC 605

SOFTWARE BASED ACCOUNTING

[A] RATIONALE

Software Based Accounting is the process of recording, summarizing and reporting of the transactions in computerized accounting software like Tally ERP resulting from business operations over a period of time. These transactions are Entered based on real vouchers and receipts and other journal transactions of a business, based on the entries, report like balance sheet, income statement and cash flow statement that encapsulate the company's operating performance over a specified period is prepared using computerized accounting software like Tally ERP. Nobody should under-estimate the importance of Software Based Accounting. With the development of technology; trade, industry and commerce also developed; and with the development of all these, the experts realized why, when, where and how Accounting is vital and useful in a business and in an economy. New Accounting methods are being innovated as per the requirement of the business in modern time.

[B] OBJECTIVES

1. To provide practical knowledge and develop analytical skill.
2. To enable the students to grab job opportunities in the field of commerce
3. To provide specialized and updated knowledge in the area of Software Based Accounting in a systematic manner
4. To provide basic knowledge of how to maintain Software Based Accounting like Tally ERP Software
5. To provide basic knowledge of GST using Software Based Accounting like Tally ERP.

[C] EXPECTED LEARNING OUTCOMES OF THE PROGRAM

1. Student will be able to maintain accounting using Software Based Accounting like Tally ERP
2. This syllabus will help students to understand the Software Based Accounting like Tally ERP
3. This syllabus will help students to understand creating ledgers, vouchers entries, reporting in Software Based Accounting like Tally ERP
4. This syllabus will help students to understand GST using Software Based Accounting like Tally ERP

[D] TEACHING SCHEME

UNIT	TOPIC	INSTRUCTIONAL HOURS	WEIGHTAGE In %
1	Basics of Software Based Accounting and Maintaining Chart of Accounts	6	20%
2	Recording day-to-day transactions	6	20%
3	Inventory Management	6	20%
4	Software Based Accounting Reports	6	20%
5	Introduction to GST	6	20%

Subject code	Subject title	Credit	Teaching scheme		Examination scheme				Total Marks
			(per week)		MID		External		
			Th.	Pr.	Th.	Pr.	Th.	Pr.	
BCOM CC 605	SOFTWARE BASED ACCOUNTING	2	00	2	00	00	00	50	50

[E] COURSE CONTENT:

UN IT NO	Learning Objectives	Content	INSTRUC TIONAL HOURS	WEIGH TAGE In %
1	Basics of Software Based Accounting and Maintaining Chart of Accounts	<p>Basics of Software Based Accounting Accounting Concepts, Double Entry System of Book Keeping , Golden rules of accounting</p> <p>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,</p> <p>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</p>	6	20%

2	Recording day-to-day transactions	Introduction Business Transactions Source Document for Voucher Recording Transactions in Accounting Software , Accounting Vouchers, Receipt Voucher, Contra Voucher, Payment Voucher, Purchase Voucher, Sales Voucher	6	20%
3	Inventory Management	Introduction of Inventory Inventory Masters in Accounting Software , Creating Inventory Masters, Creation of Stock Group Creation of Units of Measure, Creation of Stock Item	6	20%
4	Software Based Accounting Reports	Introduction of Software Based Accounting reports Trial Balance, Balance Sheet, Profit and Loss Account, Cash Flow Statement, Ratio Analysis- Books and Reports, Day Book, Receipts and Payments	6	20%
5	Introduction to GST	Introduction to GST What is GST?, Advantages of GST, What are the components of GST?, Guide for GST, Enrolment for existing Central Excise / Service Tax Assessors, GST with computerized accounting software, Taxes to be subsumed in GST, Introduction to e-way bill system	6	20%

[F] RECOMMENDED BOOKS & REFERENCE MATERIALS

- Comdex Tally.ERP 9 Course Kit with GST and MS Excel by Vikas Gupta
- Tally.ERP 9 Made Simple Basic Financial Accounting by Ashok K Nadhani Publisher: BPB Publications
- Official Guide to Financial Accounting Using Tally. ERP 9 with GST by Education Tally Publisher: BPB Publications
- Tally .ERP 9 in Simple Steps by Kogent Learning Solutions Inc.

[G] PAPER SCHEME:

Seat No. _____

KADI SARVA VISHWAVIDYALAYA

Date: //

University Exam:

Marks: 50

B.Com. SEM-VI Subject: Software Based Accounting (CC 605)

Time: 2 Hours

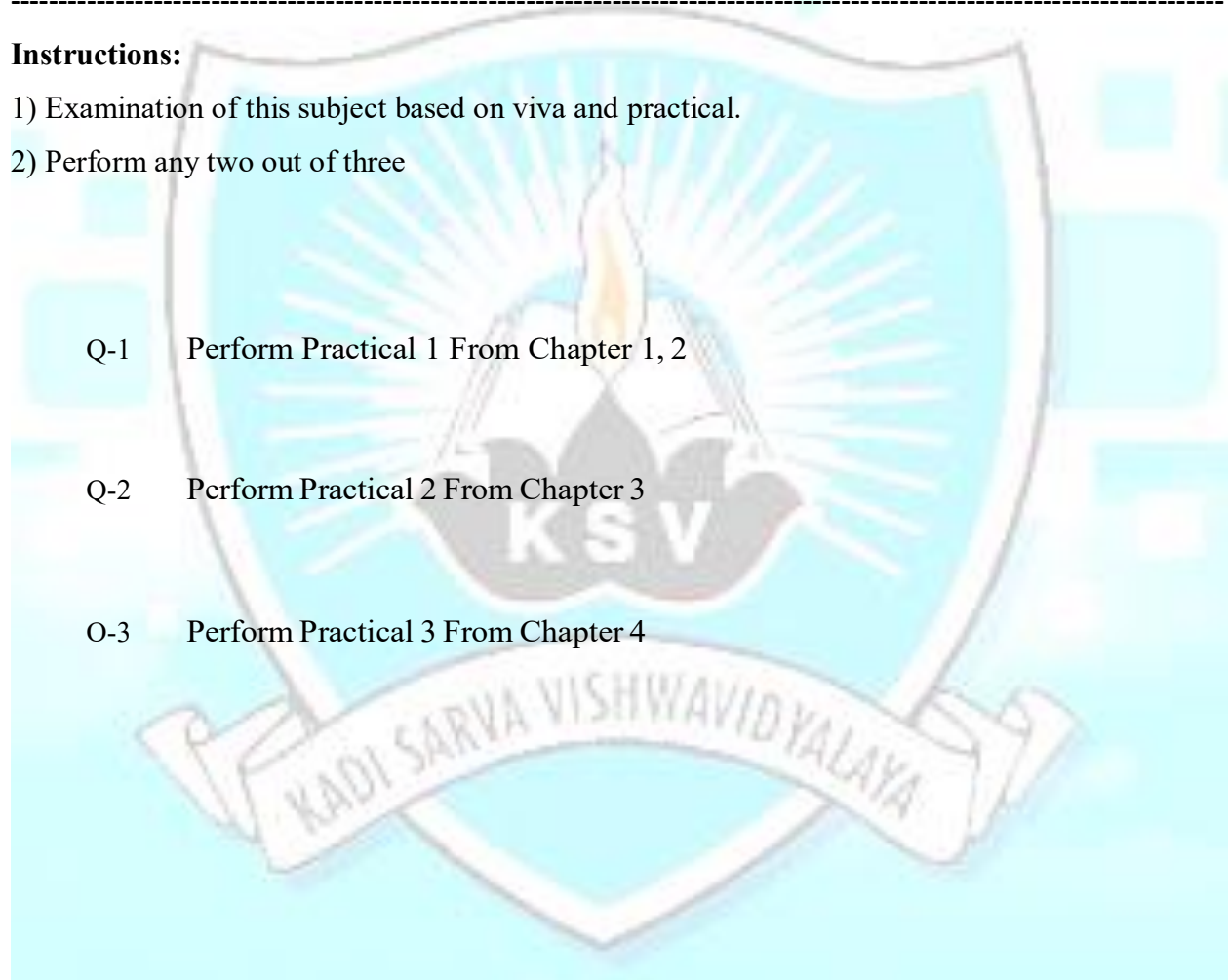
Instructions:

- 1) Examination of this subject based on viva and practical.
- 2) Perform any two out of three

Q-1 Perform Practical 1 From Chapter 1, 2

Q-2 Perform Practical 2 From Chapter 3

O-3 Perform Practical 3 From Chapter 4



KADI SARVA VISHWAVIDYALAYA GANDHINAGAR

Syllabus of Project Phase – II

For Bachelor of Commerce: Semester –VI

Subject Code: (BCOM CC 606)

[A] RATIONALE

This course enables the students to exercise some of the knowledge and/or skills developed during the program to new situation or problem for which there are number of solutions. This course include planning of the tasks which are to be completed within the time allocated, and in turn, helps to develop ability to plan, use, monitor and control resources optimally and economically. By studying this course abilities like creativity, imitativeness and performance qualities are also developed in students. Leadership development and supervision skills are also integrated objectives of learning this course.

[B] OBJECTIVES

The course content should be taught and implemented with the aim to develop different types of skills so that students are able: to acquire following competencies.

1. Plan, use, monitor and control resources optimally and economically.
2. Identify the problem and apply innovative, creative and logical approach for problem solving.
3. Industrial concepts and preparation of projects for particular Industry or Area.

[C] EXPECTED LEARNING OUTCOMES OF THE PROGRAM

The practical should be carried out in such a manner that students are able to acquire different learning outcomes in cognitive, psychomotor and affective domain to demonstrate following course outcomes.

1. Plan and identify the problems and proceed to handle the problems.
2. Develop innovative and creative ideas.
3. Develop leadership, interpersonal skill and team work.
4. Develop sense of managerial responsibility.
5. Interpret the results and give proper conclusions.
6. Being Familiar with fast changes in management and society.

[D] SCHEME OF TEACHING AND ASSESSMENT

Units	Topic	Practical Hours	Weightage (%)
1	Report Writing	10	40
2	Findings, Conclusions and Prospective of industrial Projects	10	30
3	Presentation of findings	10	30
Total		30	100

Subject Code	Subject Title	Credit	Teaching Scheme		Exam Scheme			
			Practical	Tutorial	University Practical		Internal practical work	Total Marks
					Hrs.	Max Marks		
BCOM CC 606	Project Phase- II	2	2	-	-	35	15	50

[E] COURSE CONTENT

Unit	Particulars	Weightage (%)	Number of Lectures Required
1	Report Writing <input type="checkbox"/> Drafting of Results analyzed <input type="checkbox"/> Conclusions	40%	10
2	Findings, Conclusions and Prospective of industrial Projects <input type="checkbox"/> Findings <input type="checkbox"/> Conclusion	30%	10
3	Presentation of Findings <input type="checkbox"/> Presentation of learning outcome before the class	30%	10

[F] REFERENCES

1. C. R. Kothari, Research Methodology
2. Research Design: Qualitative, Quantitative, and Mixed Methods Approaches, 4th Edition, by John W. Creswell (Author)
3. Qualitative Research: A Guide to Design and Implementation 4th Edition, by Sharan B. Merriam (Author), Elizabeth J. Tisdell (Author)
4. The Craft of Research, Third Edition, by Wayne C. Booth (Author), Gregory G. Colomb (Author), Joseph M. Williams (Author)
5. The Research Methods Knowledge Base, 3rd Edition, by William M. K. Trochim (Author), James P. Donnelly (Author)
6. Qualitative Inquiry and Research Design: Choosing Among Five Approaches 3rd Edition, by John W. Creswell (Author)
7. Doing Your Research Project (Open Up Study Skills) 5th Edition, by Judith Bell (Author)
8. Introducing Research Methodology: A Beginner's Guide to Doing a Research Project 2nd ed. Edition, by Uwe Flick (Author)
9. The Essential Guide to Doing Your Research Project 2nd Edition, by Zina O'Leary (Author)
10. Research Methods in Education 7th Edition, by Louis Cohen (Author), Lawrence Manion (Author), Keith Morrison (Author)
11. The SAGE Handbook of Qualitative Research (Sage Handbooks) 4th Edition, by Norman K. Denzin (Editor), Yvonna S. Lincoln (Editor)
12. Naturalistic Inquiry 1st Edition, by Yvonna S. Lincoln (Author), Egon G. Guba (Author)

[G] Viva-Voce (Practical) Internal = 15 Marks University = 35 Marks