KADI SARVA VISHWAVIDYALAYA GANDHINAGAR

SYLLABUS
OF
BACHELOR OF COMMERCE
SEMESTER - I

INDEX

- **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 to7.5
Second class	Between 5.5 to6.5
Pass class	Less than 5.5

Resolution

It is herby 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.

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 only for External theory paper

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.l50/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 Examinations to be conducted by the authority
	b. Indecent behavior at the examination centre 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	
	d. Possess any sort of exam relevant material written/printed on paper chits, compass box, calculator, pad, cloth, hand kerchief, 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			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
	a.	Indulges in unfair practice outside the examination hall by any means	
	b.	Copied from the subject exam relevant material, scribble on chits, compass box, calculator, pad, cloth, hand kerchief, 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 there of out side 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 current semester examination and debarred to appear from next four summer/winter all examinations to be conducted by the authority
	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	
	c. If examinee not appearing in that particular examination but who is a candidate of other examination of the university behaves indeciplinery manner during particular examination or helps other examinee in using unfair means	
6	a. Possess Gun, Revolver, Knife or any other prohibited weapon in or around exam hall	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
	b. Physically assault block supervisor or any competent authority on exam duty	
7	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	The examination committee shall decide the penalty depending upon the nature and complexity of involvement of the examinee is concerned

KADI SARVA VISHWAVIDYALAYA - GANDHINAGAR
Teaching & Examination scheme
BACHELOR OF COMMERCE
B.COM 1ˢᵗ SEMESTER

Sr. No./ Subject Code	Subject Title & Code	Teaching Scheme			Exam Scheme					
		Theory	Practical	credit	University Theory		Internal Theory (sessional & objective)		Internal practical work	Total Marks
					Hrs.	Max Marks	Hrs.	Max Marks	Max Marks	
B.COM 101	FINANCIAL ACCOUNTING -1 (101)	4	1	5	3	60	3	20	20	100
B.COM 102	PRINCIPLES OF MANAGEMENT(102)	3	1	4	3	60	3	20	20	100
B.COM 103	MICRO ECONOMICS 1(103)	3	1	4	3	60	3	20	20	100
B.COM 104	ENGLISH (104)	3	1	4	3	60	3	20	20	100
B.COM 105	FINANCIAL ACCOUNTING 2 (105)	4	1	5	3	60	3	20	20	100
B.COM 106	FUNDAMENTALS OF STATISTICS (106)	4	1	5	3	60	3	20	20	100
	TOTAL			27						

Note: Internal marks are divided in following three categories (Except Financial Accounting-1):

1.) Session exam carries 20 marks.
2.) Assignment submission carries 10 marks.
3.) Project work submission carries 10 marks.

     In financial Accounting -1 (101) internal marks are divided in following three categories

1) Session exam carries 20 marks.
2) Practical work of 'Utility of Computer In Business and Accounting' carries 10 marks
3) Project work submission carries 10 marks.

     As a practical activity in Financial Accounting-l, 'Utility of Computer in Business and Accounting' is introduced carrying 20 internal marks. (See Annexure-l and Annexure-2)

EXAMINATION & EQUIVALENCY RULES

1. Students who have not cleared their old syllabus exams will be given chance for following two years (e.g. 2013-14 and 2014-15) 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 2013- 14). 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: 101

For Bachelor of Commerce: Semester – I

To be introduced from the Academic Year: 2013 – 2014

KADI SARVA VISHWAVIDYALAYA

B.COM – SEMESTER – I

B.COM 101 Financial Accounting-1

[A] RATIONALE

History has given enough proof that since barter system the art of book-keeping and accounting methods are in existence. 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

a) To explain the students reason for recording economic transactions in the books of accounts; and to have sound basic skills of Accounting .

b) To know what kind of entries to be made for different type of transactions of various types of business, for example Consignment Accounting.

c) To explain the difference between the Consignment Accounting and Joint Venture Accounting. To explain the thin line of difference between these two chapters.

d) To develop the analytical skills, aptitude and thinking ability of the students in the context of Modern Accounting.

e) 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 for various situations that arises in Consignment like as Difference between Consignment and Sale, Difference between Consignment and Sale of Return, Procedure of Consignment Business, Entries in the Books of the Consignor : Journal Entries, Consignment Account, Consignee's Account, Books of the Consignee: Entries in the Books of Consignee, Ledger of Consignee, Advance of Consignment, Account sale, Valuation of Closing Stock, Del Creder Commission, Loss of Goods Sent on Consignment, Pro-forma Invoice, Goods Invoiced at Selling Price, Rectification of Errors, Incorporating Consignment Transactions into Final Accounts.

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, Methods of Keeping of Accounts of Joint Venture (1) When separate books are not Kept (2) When separate books are Kept, Joint Venture A/c, When Separate Books are not Kept, When only one partner Keeps Accounts, When all partners Keep Accounts in their own books , Consignment Business in Joint Venture : (i) When a third party acts as consignee, and Separate Books for Joint Venture.

4. This will help the students to understand the accounting treatments for Dissolution of Firms with respect to the points like Dissolution of partnership and Firm, Circumstances of Dissolution, Mode of Settlement of Accounts, Steps to be taken on Dissolution, Entries on Dissolution :Realization Account, Recording Dissolution Expenses, Goodwill on Dissolution, Steps for Solving problems on Dissolution, Return of Premium on Premature Dissolution, Assets and Liabilities not Recorded in Books and Insolvency of Partners.

5. This will help the students to understand the accounting treatments for Piecemeal Distribution of Cash with respect to the points like as Meaning of Piecemeal Distribution of Cash, Surplus Capital Method, and Maximum Loss Method.

6. Students will learn Hire purchase and installment sale-purchase transactions.

7. This will help the students to understand the accounting treatments for Single Entry with respect to the points like (i) Accounting Entries under Pure Single Entry System and Popular Single Entry System, (ii) Conversion of Single Entry into Double Entry, Conversion of Popular Single Entry System, Conversion of Pure Single Entry System and Missing Information-Pro forma of Accounts. Use of ratios to find out missing items.

[D] SCHEME OF TEACHING AND ASSESSMENT:

UNITS	TOPICS	INSTRUCTIONAL HRs.	WEIGHTAGE (%)
1.	**Basics of Accounting**	12	20%
2.	**Consignment Accounting**		
3.	**Joint Venture**	12	20%
4.	**Accounts from Incomplete Records: Conversion Methods only**	12	20%
5.	**Dissolution of partnership firm and insolvency only Garner. v/s Murray [incl. Piecemeal Distribution of cash.]**	12	20%
6.	**Hire Purchase and Installment accounting**	12	20%
	TOTAL	**60**	**100%**

Sr. No./ Subject Code	Subject Title & Code	Credit	Teaching Scheme		Exam Scheme			
			Theory/ Practical	Tutorial	University Theory		Internal practical work	Total Marks
					Hrs.	Max Marks	Max Marks	
B.CO M 101	FINANCIAL ACCOUNTING-1 (101)	5	4+1=5	-	3	60	40	100

[E] COURSE CONTENT:

1. Basics of Accounting

Introduction and definition, Accounting Concepts, Conventions, Branches of accounting, Cash and Mercantile Systems, Rules, Accounting equation approach, The record, The practical system, The cash book, Purchases and sales books, Return books, Distinction between trade discount and cash discount, Debit and Credit notes, Journal, Opening entry, Accounts, Ledger, Preparation of ledger accounts or posting, Balancing the accounts, Classification of accounts, Trial balance, Objectives of preparing trial balance, Distinction between trial balance and balance sheet, Methods of preparing trial balance, Capital & Revenue Expenses, closing entries, Final A/cs.

No of Lectures:- 4

2. Consignment Accounting

Consignment, Account Sales, Del-creder commission, Additional Commission, Books of the consignor, Books of the consignee, Valuation of Stock, Loss of goods-abnormal, Normal loss, Invoicing goods higher than cost, consignment stock account.

No of Lectures:- 8

3. Joint Venture

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.

No of Lectures:- 12

4. Accounts from Incomplete Records: Conversion Methods only

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.

No of Lectures:- 12

5. **Dissolution of partnership firm and insolvency only Garner v/s Murray & Piecemeal Distribution of cash**

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.

Gradual realization of assets and piecemeal distribution, proportionate capitals, Maximum loss method. Surplus capital Method. Conversion of Partnership into company., Limited liability partnership.

No of Lectures:- 12

6. **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.

No of Lectures:- 12

[F] RECOMMENDED BOOKS & REFERENCE MATERIALS

1. Dr. Maheshweri, 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 AND STYLE

KADI SARVA VISHWAVIDYALAYA

Date :   /   /   **University Exam 20_**   **Marks: 60**

Subject: Financial Accounting – 1   B.Com. SEM-1   **Time: 3 Hours**

CODE-B.COM 101

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. Question No. 1 is compulsory.

QUE : 1	Compulsory Question	
QUE: 2	**[A]**	
	[B]	
		OR
QUE: 2	**[A]**	
	[B]	
QUE: 3	**[A]**	
	[B]	
		OR
QUE: 3	**[A]**	
	[B]	
QUE: 4	**[A]**	
	[B]	
		OR
QUE: 4	**[A]**	
	[B]	
QUE: 5	Objective Question	

KADI SARVA VISHWAVIDYALAYA

GANDHINAGAR

SYLLABUS OF

PRINCIPLES OF MANAGEMENT

SUBJECT CODE: 102

For Bachelor of Commerce: Semester – I

To be introduced from the Academic Year: 2013 – 2014

KADI SARVA VISHWAVIDYALAYA

B.Com. Semester I

B.Com 102 Principles of 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.
- Get awareness about the changes taking place in surrounding business environment
- Will be able to understand the importance of motivation, communication and leadership qualities required in the manager.
- 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**	07	15
2	**Planning**	08	15
3	**Organising**	09	20
4	**Directing**	14	35
5	**Controlling**	07	15
	Total	45	100

Subject code	Subject title	Credit	Teaching scheme		Scheme of Examination			
			Theory/ Practical	tutorial	University theory		internal	Total Marks
					Hrs.	Max. Marks	Max. Marks	
B.Com 102	Principles of Management	4	3+1 = 4	-	3	60	40	100

[E] COURSE CONTENT

Unit No.	Title of unit and details	Number of hours	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.	07	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.	08	15
3	Organising: Meaning, features, Types of organisations, Matrix, committee, Informal Organisation, merits and demerits.	09	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.	14	35
5	Controlling: Meaning, Nature, Importance, A very brief idea about Control Techniques like Ratio Analysis - Break even Analysis	07	15
	Total Number of Hours	**45**	**100**

[F] RECOMMENDED BOOKS AND REFERENCE MATERIALS

1. Allen, Louis A. Management and Organisation. Tokyo: McGrow Hill, n.d.
2. Drucker, Peter. Management Challanges 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 AND STYLE

KADI SARVA VISHWAVIDYALAYA

Date : /   /   **University Exam 20_**   **Marks: 60**

Subject: : Principles of Management   B.Com. SEM-1   **Time: 3 Hours**

Code : (102)

Instructions:

1. There are 5 questions in this paper
2. All questions carry equal marks.
3. Figures to the right indicate full marks.
4. Attempt all questions.
5. Question No. 1 is compulsory.

Q-1 A.   Compulsory question   06

Q-1 B.   06

Q-2 A.   06

Q-2 B.

OR

Q-2 A.   06

Q-2 B.   06

OR

Q-3 A.   06

Q-3 B.   06

OR

Q-3 A.   06

Q-3 B.   06

Q-4 A.   06

Q-4 B.   06

OR

Q-4 A.   06

Q-4 B.   06

Q.5 A.   Choose appropriate answer from the following. MCQ type questions   04

Q.5 B.   Answer the following questions (Short Answer)   04

Q.5 C.   State whether the following statements are true or false.   04

KADI SARVA VISHWAVIDYALAYA GANDHINAGAR

SYLLABUS OF

MICRO ECONOMICS 1

SUBJECT CODE: 103

For Bachelor of Commerce: Semester – I

To be introduced from the Academic Year: 2013 – 2014

KADI SARVA VISHWAVIDYALAYA

B.Com. Semester I

B.COM 103 MICRO ECONOMICS : 1

[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, and basic mathematical concepts used in introductory economic theory. Introduce the basic concepts and technique in consumption analysis with special reference to utility and demand.

[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.	Introduction to Economics	9	20
2.	Consumption	9	20
3	Utility Analysis	9	20
4.	Demand and Supply	9	20
5	Mathematical application in Demand Analysis and Elasticity of Demand	9	20
	TOTAL	**45**	**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.CO M 103	Micro Economics : 1	4	3+1=4	-	3	60	40	100

[E]   COURSE CONTENT

Sr. No.	Particulars	No. of lectures required
1	**Introduction of Economics** Definition of Economics-Wealth, Welfare and Scarcity, Growth, Business economics, Basic Problems of society, Economic and Non-economic activities, Approaches to economic theory-Micro and Macro economics, Positive & Normative Economics, static and dynamic analysis, partial and general equilibrium	**9 hours**
2.	**Consumption** Human wants-Characteristics, Types , Goods and services-Meaning, Types, Consumption-Meaning, Types	**9 hours**
3.	**Utility Analysis** Utility-Meaning, Cardinal utility approach, Law of Diminishing marginal utility, The law of Equi-marginal utility, Shortcomings of the marginal utility analysis, Ordinal utility approach: Properties of Indifference curve, Concept of Marginal rate of substitution, The Price-Income line, Consumer's surplus, The Consumer equilibrium, Income effect- Normal good & Inferior good, Substitution effect & Price effect	**9 hours**
4.	**Demand and Supply** Meaning of Demand-Demand Function-Law of Demand: Schedule and diagram-Change in demand, shift in demand, Market demand curve, Meaning of supply, supply function Law of supply, Schedule and diagram	**9 hours**
5.	**Mathematical application in Demand Analysis and Elasticity of Demand** Elementary mathematical techniques, Variables: Discrete, continuous, Exogenous, Endogenous, Dependent, Independent –Constants-Parameters, Function: Types of function, Constant, Explicit, Implicit, Linear, Quadratic-Graph of an equation, Rectangular Cartesian Coordinate system-Slope of a function Elasticity-Meaning & Types – Price, Income, Cross, Supply and Arc elasticity of demand-Degree of Elasticity of demand, Measurement methods of elasticity, Determinants of elasticity of demand, Importance of elasticity of demand, The elasticity of substitution	**9 hours**

[F]   RECOMMENDED BOOKS & REFERENCE MATERIALS

1.   S., Shanthi, Veena Nagaraj and Geetha B.N. <u>Basic Economic Theory.</u>
      Mumbai: Himalaya Publishing House, 2006.

2.   H.L., Ahuja. <u>Modern Micro Economics: Theory and Application.</u> New
      Delhi: S.Chand & Company Limited, 2006.

3.   Kennedy, M.John. <u>Micro Economics.</u> Mumbai: Himalaya Publishing House,
      1999.

4.   Mankiw. <u>Principles of Economics.</u> New Delhi: Akash Press(India),
      Thomson south (Charntimath)western, 2007.

[G]   PAPER SCHEME AND STYLE

KADI SARVA VISHWAVIDYALAYA
University Exam 20_   **Marks: 60**
B.Com. SEM 1   **Time: 3 Hour**
Subject: MICRO ECONOMICS : 1 (103)

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.   Question No. 1 is compulsory.

QUE: 1(A) Compulsory Question	[6]
QUE: 1(B) Compulsory Question	[6]
QUE: 2 (A)	[6]
QUE: 2 (B)	[6]

OR

QUE: 2(A)	[6]
QUE: 2 (B)	[6]
QUE: 3(A)	[6]
QUE: 3 (B)	[6]

OR

QUE: 3(A)	[6]
QUE: 3 (B)	[6]
QUE: 4(A)	[6]
QUE: 4 (B)	[6]

OR

QUE: 4(A)	[6]
QUE: 4 (B)	[6]
QUE: 5 (A) Objective type Question	[6]
QUE: 5 (B) Objective type Question	[6]

KADI SARVA VISHWAVIDYALAYA

GANDHINAGAR

SYLLABUS OF

ENGLISH

SUBJECT CODE: 104

For Bachelor of Commerce: Semester – I

To be introduced from the Academic Year: 2013 – 2014

KADI SARVA VISHWAVIDYALAYA

B.COM-SEMESTER-I

B.COM 104 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 four basic 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 of the current issues of the world.

[D] SCHEME OF TEACHING AND ASSESSMENT

UNITS	TOPICS	INSTRUCTIONAL HRs.	WEIGHTAGE (%)
1.	**Unit 1: Text**	15	33%
2.	**Unit 2: Language Work**	07	17%
3.	**Unit 3: Grammar**	23	50%
	TOTAL	**45**	**100%**

Subject Code	Subject Title	CREDIT	Teaching Scheme		Exam Scheme				Total Marks
			Theory/ Practical	Tut	University Theory		Internal		
					Hrs	Max Marks	Max Marks		
B.COM 104	ENGLISH	4	3+1=5	0	3	60	40		100

[E] COURSE CONTENT:

Unit 1: Text   No of Lectures:-15
Bliss, An Anthology of Short Stories, Edited by The Members of Board of Studies in English, Saurashtra University, MACMILLAN INDIA Publishing, First Edition 2013

Unit 2: Language work   No of Lectures:-07
1. Reading Comprehension Paragraphs related with general topics.
2. Paragraph Writing
    a. Paragraph writing on the topics of general interest.

Unit 3: Grammar   No of Lectures:-23
1. Parts of Speech
            Noun
            Pronoun
            Adjective
            Verb
            Adverb
            Preposition
            Conjunction
            Interjection
2. Tenses
            Formation of various tenses
            The use of various tenses
            Common errors in the use of tenses
3. Tenses in Conditional
            Formation of conditional tenses
            The use of conditional tenses
            Common errors in the use of conditional tenses
4. Modal Auxiliary verbs
            Use of 'Be'
            Use of 'Do'
            Use of 'Have'
            Modal auxiliary
5. Subject-verb agreement
            General understanding of singular and plural subjects
            Sentences with subject-verb agreements
            Common errors in subject-verb agreements
6. Articles
            The selection of "A" and "An" The use of Indefinite articles
            The use of definite article
            The repetition of articles
7. Preposition
            Position of preposition
            Objects of a preposition
            Various conceptions expressed by preposition
            Words with appropriate prepositions
8. Vocabulary
            Text based words
            Use of such words in sentences

[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 AND STYLE

KADI SARVA VISHWAVIDYALAYA

University Exam 20__   **Marks: 60**

Subject: English I   **B.Com. SEM 1**   **Time: 3 Hour**

CODE-B.COM 104

QUE: 1[A] Comprehension (COMPULSORY) **[UNIT-02]**   **[06]**

QUE: 1[B] Essay Writing (1/3) **[UNIT-02]**   **[06]**

QUE: 2 [A] Short Questions- Text (6/8) **[UNIT-01]**   **[12]**

QUE: 3 [A] Short Notes- Text (2/4) **[UNIT-01]**   **[08]**

QUE: 3 [B] Parts of Speech (4/5) **[UNIT-03]**   **[04]**

QUE: 4 [A] Tenses (4/5) **[UNIT-03]**   **[04]**

QUE: 4 [B] Tenses in condition (4/5) **[UNIT-03]**   **[04]**

QUE: 4 [C] Modal Auxiliary verbs (4/5) **[UNIT-03]**   **[04]**

QUE: 5 [A] Subject- Verb agreement (2/3) **[UNIT-03]**   **[02]**

QUE: 5 [B] Articles (4/5) **[UNIT-03]**   **[04]**

QUE: 5 [C] Preposition (4/5) **[UNIT-03]**   **[04]**

QUE: 5 [D] Vocabulary (2/3) **[UNIT-03]**   **[02]**

[H] Assignment:

The college is going to provide a workbook as a part of an assignment, which carries10 internal marks. Students will have to submit fully filled workbook at the end of semester.

KADI SARVA VISHWAVIDYALAYA GANDHINAGAR

SYLLABUS OF

FINANCIAL ACCOUNTING 2

SUBJECT CODE: 105

For Bachelor of Commerce: Semester – I

To be introduced from the Academic Year: 2013 – 2014

KADI SARVA VISHWAVIDYALAYA

B.COM – SEMESTER - I

B.COM 105 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.

Though there is no legal obligation on an ordinary trader to keep the records, every business house finds it essential and convenient to keep the systematic records so as to know where exactly it stands. 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 for the following reasons:

1. If no records are kept, it will be difficult to find out accurate net profit. Under such circumstances, tax authorities may overestimate the profits and thus a trader will suffer for not having kept the business records.
2. In absence of proper business records, the trader will find it difficult to submit the true position to the court in case he becomes insolvent.
3. Keeping of proper records helps the trader in framing future business plans & policies.
4. It will be difficult to ascertain and fix the price of business to be sold or disposed off, if no records are kept.
5. Finally, in spite of the best memory it is beyond the capacity of a trader to remember all the business dealings with back references.

[B] OBJECTIVES

(a) Explain the relationship between accounting information systems and processes and enterprise systems
(b) Apply critical thinking, problem solving and presentation skills to individual and/or group activities dealing with advanced accounting information systems.
(c) Increase your awareness and understanding of numerous financial features associated with the operations of partnerships and affiliated business enterprises.
(d) Improve your ability to interpret and use financial statements describing the financial condition and operating results of affiliated business entities.
(e) To develop an in-depth understanding of financial accounting, its characteristics, the need for standards, and the applications of those standards.

[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, Types of Branches : (A) Dependent Branches (B) Independent Branches, Methods of Writing of Dependent Branches : (A) Branches Selling Goods for cash only (B) Branches Selling Both for Cash as well as on Credit (C) Branches Supplied Goods at an Invoice Price, Stock and Debtors System, Branch Trading Independently, and Consolidated Balance Sheet.

2. This will help the students to understand the accounting treatments for Investment Account with respect to the points like as, Some Terms relating to Investment, Investment Ledger, Finding out Balance of Investment Account-Calculating Value of Closing Stock ,Cum interest Purchase and Sale, Ex-interest Purchase and Sale.
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 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.
5. This will help the students to understand the accounting treatments for Departmental Account with respect to the points like Direct allocation and apportionment of expenses, Preparation of Final Accounts.

[D] SCHEME OF TEACHING AND ASSESSMENT:

UNITS	TOPICS	INSTRUCTIONAL	WEIGHTAGE (%)
1.	**Investment Accounts**	12	20%
2.	**Insurance claims**	12	20%
3.	**Branch Accounts [Excluding Foreign Branch]**	12	20%
4.	**Departmental Accounting**	12	20%
5.	**Accounting Standards**	12	20%
	TOTAL	**60**	**100%**

Sr. No./ Subject Code	Subject Title & Code	Credit	Teaching Scheme		Exam Scheme			
			Theory/ Practical	Tutorial	University		Internal practical work	Total Marks
					Hrs.	Max Mark	Max Marks	
B.COM 105	FINANCIAL ACCOUNTING- 2 (105)	5	4+1=5	-	3	60	40	100

[E] COURSE CONTENT:

1. Investment Accounts:

Accounting for interest bearing [Fixed Earning] securities in the books of investor only.

No of Lectures:- 12

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.

No of Lectures:- 12

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.

No of Lectures:- 12

4. **Accounting Standards**

AS-2, 9, 10, and 13 with basic knowledge.

No of Lectures:- 12

5. **Departmental Accounting**

The need for departmental accounts; Direct allocation and apportionment of expenses in accordance with given data; The preparation of the final accounts and Balance Sheet and their interpretation. Departmental accounts, Allocation of expenses.

No of Lectures:- 12

[F] RECOMMENDED BOOKS & REFERENCE MATERIALS

1. Dr. Maheshweri, 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 AND STYLE

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. Question No. 1 is compulsory.

QUE: 1	Compulsory Question	**[12]**

QUE: 2   [A]   **[12]**

         [B]

<div align="center">OR</div>

QUE: 2   [A]   **[12]**

         [B]

QUE: 3   [A]   **[12]**

         [B]

<div align="center">OR</div>

QUE: 3   [A]   **[12]**

         [B]

QUE: 4   [A]   **[12]**

         [B]

<div align="center">OR</div>

QUE: 4   [A]   **[12]**

         [B]

QUE: 5   Objective Question   **[12]**

KADI SARVA VISHWAVIDYALAYA GANDHINAGAR

SYLLABUS OF

FUNDAMENTALS OF STATISTICS

SUBJECT CODE: 106

For Bachelor of Commerce: Semester – I

To be introduced from the Academic Year: 2013 – 2014

KADI SARVA VISHWAVIDYALAYA

B.COM – SEMESTER - I

B.COM 106 Fundamentals of 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 basic fundamental concepts of statistics, and application of it in commerce.

[B] OBJECTIVES

To familiarize the students with fundamentals, concepts and principles of statistics.

[C] EXPECTED LEARNING OUTCOMES OF THE PROGRAM

Students will:
1. Get awareness about the fundamentals of statistics.
2. Get awareness about various Analytical skills to be required in the field of statistics in routine life.
3. Get awareness about various fundamental techniques of 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

UNITS	TOPICS	INSTRUCTIONAL	WEIGHTAGE
1.	1. **Introduction of Statistics** 2. **Collection of Data** 3. **Representation of Data**	11	20%
2.	**Measurement of Central Tendency**	11	20%
3.	**Measurement of Dispersion**	11	20%
4.	**Linear Correlation (For Two Variables)**	11	20%
5.	1. **Linear Regression (For Two Variables)** 2. **Association of Attributes (For Two Variables)**	16	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 Mark	Max Marks	
B.COM 106	FUNDAMENTALS OF STATISTICS	5	4+1=5	-	3	60	40	100

[E] COURSE CONTENT:

1. **Unit 1**

Introduction of Statistics

> History and Introduction of Statistics, Origin and Growth of Statistics, Utility and Importance of Statistics in our day-to-day Life.

> **Collection of Data**

> Population and Sample-Population Inquiry and Sample Inquiry, Qualitative and Numerical (Quantitative) Data, Primary Data and Secondary Data, Methods of Collecting Primary Data, Characteristics of An Ideal Questionnaire, Sources of Secondary Data, Precautions while using Secondary Data.

Representation of Data

> Variable and Attribute, Data- Numerical or Qualitative, Classifications : Ungrouped and Grouped Data, Type of Classification, Points to be Considered for in Preparing a Continuous Frequency Distribution, Cumulative Frequency Distribution, Bivariate Frequency Distribution, Advantages of Classification, Tabulation, Uses of Tabulation, Guiding Rules For Tabulation, Some Examples of Tabulation, Presentation of Data by Diagrams and Graphs, Importance of Diagrams and their Limitations, Diagrams and Types of Diagrams.

> **No of Lectures:- 11**

2. **Unit 2: Measurement of Central Tendency**

> Meaning of Central Tendency, Characteristics of Ideal Measure of Central Tendency, Measures of Central Tendency, Arithmetic Mean Or Mean, Computation of Mean by the Methods of Cumulative Frequency, Combined Mean, Weighted Mean, Some Algebraic Results About the Mean, Merits and Demerits of Mean, Some Examples of Mean, Median, Computation of Median, Merits and Demerits of Median, Quartiles, Deciles and percentiles, Graphical Determination of Quartiles, Percentile Rank, Some Examples of Median, Mode, Computation of Mode, Approximate Formula for Mode Based on Mean and Median, Merits and Demerits of Mode, Geometric Mean, Computation of Geometric Mean for ungrouped and Grouped Data, Merits and Demerits of Geometric Mean, Comparison of Central Tendency or Average and Choice of Appropriate Measure, Some Specific Examples.

> **No of Lectures:- 11**

3. **Unit 3: Measurement of Dispersion**

> Dispersion, Measures of Dispersion, Absolute and Relative Measures of Dispersion, Range, Quartile Deviation, Mean deviation, Direct Method of Computing Mean Deviation, Short-cut Method of Computing Mean Deviation, Merits and Demerits of Mean Deviation, Standard Deviation, Computation of Standard Deviation, Computation of Standard Deviation by the Method Cumulative Frequency, Coefficient

> **No of Lectures:- 11**

4.   **Unit 4: Linear Correlation (For Two Variables)**

Concept of correlation, correlation coefficient properties, scatter diagram method, Karl Pearson's product moment method and spearman's rank correlation coefficient, probable error, coefficient of determination and its interpretation, correlation coefficient for Bi-variate table, intra – class correlation coefficient.

No of Lectures:- 11

5.   **Unit 5: Linear Regression (For Two Variables)**

Concept of regression, two lines of regression, properties of regression coefficients, forecasting on the basis of regression equation, regression equation pertaining to linear model in the form $y = \alpha+\beta x+U$ and relevant properties.

Association of Attributes (For Two Variables)

Meaning and criteria of independence and association of attributes, Association in 2 X 2 contingency table only. Method of expected frequency, proportion method and Yule's coefficient of association, condition for consistency.

No of Lectures:- 16

[F] RECOMMENDED BOOKS & REFERENCE MATERIALS

1. Elhance, D. N., Veena Elhance and B. M. Aggarwal. <u>Fundamentals of Statistics</u>. Cuttack: Kitab Mahal, 2010.
2. Gun, A. M., M. K. Gupta and B. Dasgupta. <u>An Outline of Statistical Theory</u>. 2 vols. Culcutta: World Press, 1980.
3. Gupta, S. C. and V. K. Kapoor. <u>Fundamentals of Mathematical Statistics</u>. New Delhi: Sultan Chand & Sons, 2007.
4. Gupta, S. C. <u>Fundamentals of Statistics</u>. New Delhi: Himalaya Publishing House, 2011.
5. Mukhopadhyay, Parimal. <u>Mathematical Statistics</u>. 2nd. Culcutta: Books & Allied (P) Ltd., 2000.
6. Sharma, J. K. <u>Business Statistics</u>. 2nd. New Delhi: Pearson, 2013.

[G] PAPER SCHEME AND STYLE

KADI SARVA VISHWAVIDYALAYA
University Exam 20_   **Marks: 60**
Subject: Fundamentals of Statistics   B.Com. SEM 1   **Time: 3 Hour**
CODE : B.COM (106)

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]**
Q.1	**[B]**	Examples (Any Two)	**[06]**
Q.1	**[C]**	Objective Question (Compulsory)	**[02]**
Q.2	**[A]**	Theory (Any One)	**[04]**
Q.2	**[B]**	Examples (Any Two)	**[06]**
Q.2	**[C]**	Objective Question (Compulsory)	**[02]**
Q.3	**[A]**	Theory (Any One)	**[04]**
Q.3	**[B]**	Examples (Any Two)	**[06]**
Q.3	**[C]**	Objective Question (Compulsory)	**[02]**
Q.4	**[A]**	Theory (Any One)	**[04]**
Q.4	**[B]**	Examples (Any Two)	**[06]**
Q.4	**[C]**	Objective Question (Compulsory)	**[02]**
Q.5	**[A]**	Theory (Any One)	**[04]**
Q.5	**[B]**	Examples (Any Two)	**[06]**
Q.5	**[C]**	Objective Question (Compulsory)	**[02]**

Annexure-1 Practical Work

Fundamentals of Computers

Syllabus

[A] RATIONALE

As students learn Computer operating and its computer based accounting approaches in firm and different types of business and any type of office work during all semester The computerized accounting module covers the use of accounting or bookkeeping software to input and process data for a variety of uses such as invoices, orders, payments and receipts. The accounting or bookkeeping software is also used in the preparation of management and period-end reports.

The computerized accounting syllabus is not intended to develop specific skills using a particular accounting software package but to help candidates apply their broad accounting knowledge and skills to achieving end results more effectively and efficiently, using any one of the approved software packages. Using accounting software can only achieve the best results if candidates have already understood the required accounting knowledge and use the accounting software to present their solutions, reports and recommendations.

[B] OBJECTIVES

(a) To know the basics of Computer operating.
(b) To offer various computer applications helpful for financial accounting and office management (like Microsoft office package).
(c) To give the basic partly knowledge of duties and tax calculation.
(d) To teach the basic financial accounting system.
(e) To teach how to create various reports of collecting data.
(f) Knowledge of accounting process and preparation of final accounts.

[C] EXPECTED LEARNING OUTCOMES OF THE PROGRAM

1. Students will learn basic Computer Operating for accounting and office management.
2. Students will get the guidance in their personal, academic and occupational problems by using computer.
3. Students will get the information and basic knowledge about computer based financial accounting system.
4. Students will learn basic office management software.
5. Students will learn data management and data reporting.
6. Skills of recording financial transactions and preparation of reports using computers

[D] SCHEME OF TEACHING AND ASSESSMENT:

UNITS	TOPICS	INSTRUCTIONAL HRs.	WEIGHTAGE (%)
Sem-1			
1.	Basics of Computer	1	05%
2.	Operating System	2	20%
3.	M.S.Word	12	75%

[E] COURSE CONTENT:

<u>Semester-1</u>   Total -15Hrs

1. **Basic** (1 Hrs)

   Introduction of computer

   History of computer, Hardware - Input, Output, Process, Storage Devices

   Generation of computer

   Applications of computers advantages of computer

2. **Operating System** (2 Hrs)

   Concepts of an Operating system

   Types of operating system-Linux, various Windows version

   Function of an operating system

   Understanding disk organization, Windows Explorer, My Computer, File management.

   Role of configuration of system

   DOS Command

3. **Microsoft Word** (12 Hrs)

   Introduction of Microsoft Office package.

   Introduction MS word and Start word application. Details of word screen.

   Menu bar introduction & command.

   Typing, Formatting Text – Home Menu content like text formatting, ordered unordered list, Line spacing, Heading, Spelling & Grammar

   Important commands like cut-copy-paste, save, undo, find, replace,

   Insert Picture, Text Box, ClipArt, header-footer, textbox, word art (insert Menu)

   Page setup and printing (page Layout)

   Insert Table in MS Word and table formatting.

   Use of Mail merge in MS Word

Annexure-2 Practical Work

Fundamentals of Computers

Detailed Planning

Sem-1			
Basic	Introduction of computer	30 min	
	History of computer, Hardware - Input, Output, Process, Storage Devices		
	Generation of computer	30 min	
	Applications of computers advantages of computer		
			1 Hrs
Operating System	Concepts of an Operating system	30 min	
	Types of operating system		
	Function of an operating system	30 min	
	Understanding disk organization, Windows Explorer, My Computer		
	Role of configuration of system,	30 min	
	DOS Command	30 min	
			2 Hrs
MS Word	Introduction of MS Word	1 Hr	
	Install MS office	1 Hr	
	MS word start	1 Hr	
	Menu bar introduction & command	2 Hr	
	Typing, Formatting Text - Format Menu or Format Bar	2Hr	
	Page setup and printing (page Layout)	1 Hr	
	Insert Picture, Text Box, ClipArt	2 Hr	
	Insert Table in MS Word	1 Hr	
	Use of Mail merge in MS Word	1 Hr	
			12Hrs

KADI SARVA VISHWAVIDYALAYA GANDHINAGAR

SYLLABUS

OF

BACHELOR OF COMMERCE

SEMESTER - II

KADI SARVA VISHWAVIDYALAYA - GANDHINAGAR

Teaching & Examination scheme

BACHELOR OF COMMERCE

B.COM 2ND SEMESTER

Sr. No./ Subject Code	Subject Title & Code	Teaching Scheme			Exam Scheme					
		Theory	Practical	credit	University Theory		Internal Theory (sessional & objective)		Internal practical work	Total Marks
					Hrs.	Max Marks	Hrs.	Max Marks	Max Marks	
B.COM 201	CORPORATE ACCOUNTING-1 (201)	4	1	5	3	60	3	20	20	100
B.Com 202	FUNDAMENTALS OF HUMAN RESOURCE MANAGEMENT(202)	3	1	4	3	60	3	20	20	100
B.COM 203	MICRO ECONOMICS-2 (203)	3	1	4	3	60	3	20	20	100
B.COM 204	COMMERCIAL COMMUNICATION I (204)	3	1	4	3	60	3	20	20	100
B.COM 205	CORPORATE ACCOUNTING-2 (205)	4	1	5	3	60	3	20	20	100
B.COM 206	MATHEMATICAL STATISTICS (206)	4	1	5	3	60	3	20	20	100
	TOTAL			**27**						

Note: Internal marks are divided in following three categories (Except Financial Accounting-1):

1.) Session exam carries 20 marks.

2.) Assignment submission carries 10 marks.

3.) Project work submission carries 10 marks.

In financial Accounting -1 (101) internal marks are divided in following three categories

1) Session exam carries 20 marks.

2) Practical work of 'Utility of Computer In Business and Accounting' carries 10 marks

3) Project work submission carries 10 marks.

As a practical activity in Financial Accounting-l, 'Utility of Computer in Business and Accounting' isintroduced carrying 20 internal marks. (See Annexure-l and Annexure-2)

EXAMINATION & EQUIVALENCY RULES

1. Students who have not cleared their old syllabus exams will be given chance for following two years (e.g. 2013-14 and 2014-15) 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 2013-14). In this case credit of his old subject will remain uchanged.
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- 1	B.COM 101 Financial Accounting-1	5	B.COM 101 FINANCIAL ACCOUNTING-1	5
	B.COM 102 Business Organisation And Management	5	B.COM 102 PRINCIPLES OF MANAGEMENT	4
	103- Managerial and Entrepreneurial Economics	5	B.COM 103 MICRO ECONOMICS : 1	4
	B.COM 104 English	5	B.COM 104 ENGLISH	4
	B.COM 105 Financial Accounting-2	5	B.COM 105 FINANCIAL ACCOUNTING-2	5
	B.COM 106 Fundamental Of Stastics	5	B.COM 106 FUNDAMENTALS OF STATISTICS	5
SEMESTER- 2	B.COM 201 Corporate Accounting - 1	5	B.COM 201 CORPORATE ACCOUNTING-1	5
	B.COM 202: Marketing Management	5	B.COM 202 FUNDAMENTALS OF HUMAN RESOURCE MANAGEMENT	4
	B.COM 203- Micro Economics	5	B.COM 203 MICRO ECONOMICS-2	4
	B.COM 204 Commercial Communication-1	5	B.COM 204 COMMERCIAL COMMUNICATION - I	4
	B.COM 205 Corporate Accounting - 2	5	B.COM 205 CORPORATE ACCOUNTING-2	5
	B.COM 206 Mathematical statistics	5	B.COM 206 MATHEMATICAL STATISTICS (206)	5

KADI SARVA VISHWAVIDYALAYA GANDHINAGAR

SYLLABUS OF

CORPORATE ACCOUNTING – 1
Subject Code: 201

For Bachelor of Commerce: Semester – **II**

To be introduced from the Academic Year: 2013 – 2014

KADI SARVA VISHWAVIDYALAYA

B.COM – SEMESTER - 2

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 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

a) To teach the basics of corporate accounting i.e. special journal entries, ledger & posting, etc.
b) To teach basic principles, standards and its applications in corporate accounting at various stages and for various transactions and events.
c) 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.
d) To teach the procedure of internal reconstruction & Acquisition of business.
e) To teach various aspects and methods of issuing, redeeming and altering Share capital of company.
f) To teach difference between capital profit and revenue profit earned by company and its use in case of Profit prior to incorporation.
g) 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 basic accounting procedure for corporate accounting.
2. Students will get the information and basic knowledge about authorities affecting accounting entries and norms, rules, guidelines provided by them.
3. Students will learn the applications of basics of accounting into corporate accounting.
4. Students will learn in-depth procedure of issuing shares and debenture.
5. This will help the students to understand the accounting treatments of business acquisition and purchase. They also will learn the accounting treatment given in the books of
   vendor of business.
6. 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.	Basics of Corporate Accounting	04	10%
2.	Transactions of Share Capital (Pro-rata only)	12	20%
3.	Alteration of Share Capital (incl. Buy Back of Shares)	12	20%
4.	Internal Reconstruction	12	20%
5.	Acquisition of Business	12	20%
6	Profit Prior to Incorporation	08	10%
	TOTAL	**60**	**100%**

Subject Code	Subject Title	Credit	Teaching Scheme		Exam Scheme				Total Marks
			Theory/ Practical	Tutorial	University		Internal practical work		
					Hrs.	Max Mark	Max Marks		
B.COM 201	CORPORATE ACCOUNTING- 1 (201)	5	4+1=5	-	3	60	40		100

[E] COURSE CONTENT:

1. **Basics of Corporate Accounting**
   Meaning of a Company & Corporation, Features of a Company, Kinds of Companies and Important Documents of a Company.

   No of Lectures:- 4

2. **Transactions of Share Capital (Pro-rata)**
   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.

   No of Lectures:- 12

3. **Alteration of Share Capital (incl. Buy Back of Shares)**
   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 .

No of Lectures:- 12

4. **Internal Reconstruction**

   Reconstruction, Distinction between Internal and External Reconstruction, Legal Provisions, Reduction of Share Capital, Surrender of Shares, Dissenting Shareholders, Reconstruction Scheme, Accounting Treatment.

No of Lectures:- 12

5. **Acquisition of Business from sole proprietor and Partnership**

   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.

No of Lectures:- 12

6. **Profit Prior to Incorporation**

   Method of Computation of Profits (loss) Prior to the Incorporation, Method of Accounting, Accounting Treatment of Profit (Loss) Prior to Incorporation, Basis of Apportionment.

No of Lectures:- 8

[F] RECOMMENDED BOOKS & REFERENCE MATERIALS

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

[G] PAPER SCHEME AND STYLE

Exam No.＿＿＿＿

Class: .＿＿＿＿＿

KADI SARVA VISHWAVIDYALAYA

Date : /   /　　　　　　**University Exam 20_**　　　　　**Marks: 60**

Subject: Corporate Accounting – 1　　B.Com. SEM-II　　　　**Time: 3 Hours**

CODE - B.COM 201

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. Question No. 1 is compulsory.

　　QUE: 1 Compulsory Question　　　　　　　　　　　　　　**[12]**

　　QUE: 2 [A]　　　　　　　　　　　　　　　　　　　　　**[12]**

　　　　[B]

　　　　　　　　　　　　　　OR
　　QUE: 2 [A]　　　　　　　　　　　　　　　　　　　　　**[12]**

　　　　[B]

　　QUE: 3 [A]　　　　　　　　　　　　　　　　　　　　　**[12]**

　　　　[B]

　　　　　　　　　　　　　　OR
　　QUE: 3 [A]　　　　　　　　　　　　　　　　　　　　　**[12]**

　　　　[B]

　　QUE: 4 [A]　　　　　　　　　　　　　　　　　　　　　**[12]**

　　　　[B]

　　　　　　　　　　　　　　OR
　　QUE: 4 [A]　　　　　　　　　　　　　　　　　　　　　**[12]**

　　　　[B]

　　QUE: 5 Objective Questions　　　　　　　　　　　　　　**[12]**

KADI SARVA VISHWAVIDYALAYA GANDHINAGAR

SYLLABUS OF

FUNDAME NTALS OF   HUMAN RESOURCE MANAGEMNT

Subject Code: **202**

For Bachelor of Commerce: Semester – **II**

To be introduced from the Academic Year: 2013 – 2014

KADI SARVA VISHWAVIDYALAYA

B.Com. Semester II

B.Com 202 Fundamentals of 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

UNITS	TOPIC	INSTRUCTIONAL HRS	WEIGHTAGE (%)
1	Human Resource Management	05	10
2	Human Resource Planning	06	10
3	Recruitment, Selection, Placement and Induction	08	15
4	Training and Development	08	20
5	Performance Appraisal	06	15
6	Promotion, Demotion, Transfer	05	15
7	Job Design and Job Analysis	07	15
	Total	**45**	**100**

subject code	Subject title	Credit	Teaching scheme		Scheme of Examination			
			Theory/ Practical	tutorial	University theory		internal	Total Marks
					Hrs.	Max. Marks	Max. Marks	
B.Com 202	Fundamentals Of Human Resource Management	4	3+1 = 4	-	3	60	40	100

[E] COURSE CONTENT

Unit No.	Title of unit and details	Number of hours required	weightage
1.	Human Resource Management Meaning, Importance, Scope (Significance) and Functions – Difference between Personnel Management and HRM.	05	10
2.	Human Resource Planning Meaning, Process of HR Planning.	06	10
3.	Recruitment, Selection, Placement and Induction Meaning, Sources of Recruitment (Internal and External), Steps in selection process - Placement and Induction.	08	15
4.	Training and Development 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.	08	20
5.	Performance Appraisal 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.	06	15
6.	Promotion, Demotion and Transfer Meaning, Comparison of Merit Based Promotion and Seniority Based promotion.	05	15
7.	Job Design and Job Analysis 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.	07	15
	Total Hours	45	100

[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
- **V.V. Khan zode :** Human Resource Management
- **K Aswathappa:** Human Resource and Personnel Management Tata McGraw-Hill Publishing Company Ltd. Delhi.

[G] PAPER SCHEME AND STYLE

KADI SARVA VISHWAVIDYALAYA

Date : /   /   **University Exam 20_**   **Marks: 60**

Subject: Fundamentals of Human   B.Com. SEM-II   **Time: 3 Hours**

Resource Management   CODE - B.COM 202

Instructions:

1. There are 5 questions in this paper
2. All questions carry equal marks.
3. Figures to the right indicate full marks.
4. Attempt all questions.
5. Question No. 1 is compulsory.

Q-1	A.	Compulsory question	06
	B.		06
Q-2	A.		06
	B.		06

OR

Q-2	A.		06
	B.		06
Q-3	A.		06
	B.		06

OR

Q-3	A.		06
	B.		06
Q-4	A.		06
	B.		06

OR

Q-4	A.		06
	B.		06
Q-5	A.	Choose appropriate answer from the following. MCQ type questions	04
	B.	Answer the following questions (Short Answer)	04
	C.	State whether the following statements are true or false.	04

KADI SARVA VISHWAVIDYALAYA GANDHINAGAR

PROPOSED SYLLABUS OF

MICRO ECONOMICS -2

Subject Code: **203**

For Bachelor of Commerce: Semester – **II**

To be introduced from the Academic Year: 2013 – 2014

KADI SARVA VISHWAVIDYALAYA

B.COM – SEMESTER -II

B.COM – 203 MICRO ECONOMICS : 2

[A]   RATIONALE

It is the only subject to be composed of several courses which spread over the entire degree. Moreover recent research in microeconomics expands in the field of production and return to the various factor of production.

[B]   OBJECTIVES

Microeconomics analysis helps to study the economy as a whole. As a general objective, there is a room to examine how interference with the price system, cost system by public or private sector, diminishes the ability of the price system to lead to maximum well being. In addition the course addresses the role of the price system to lead to maximum human wellbeing.

[C]   EXPECTED LEARNING OUTCOMES OF THE PROGRAM

1.   Students will able to learn the market economy.
2.   To develop the understanding of distribution of National income among various factors of production.
3.   To apply theoretical knowledge to real business decision making.

[D] SCHEME OF TEACHING AND ASSESSMENT:

UNITS	TOPICS	INSTRUCTIONAL HRs.	WEIGHTAGE (%)
1.	**Factors of Production-1**	12	25
2.	**Factor s of Production-2**	11	25
3.	**Concept of Cost & Revenue**	05	10
4.	**Market Structure: 1**	09	20
5	**Market Structure: 2**	08	20
	TOTAL	**45**	**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	MICRO ECONOMICS-2	4	3+1=4	-	3	60	40	100

[E] COURSE CONTENT

Sr. No.	Particulars	No. of hours required
1	**Factors of Production-1** Meaning of production, Factors of production, Production function, , Law of variable proportion, Meaning of Production possibility Curve, Capital: Features of Capital, Forms of capital, Capital formation, Process of capital formation, Sources of Capital, Interest: Meaning of interest, , Meaning of an entrepreneur, Functions of an Entrepreneur, Profit: Meaning of profit, Concept of Profit, Distinction between gross and net profit	12 hours
2	**Factors of Production-** Land: Meaning of land attributes of land, Law of diminishing returns, Meaning and definition of rent, Economic rent and contract rent, quasi rent Labor: Meaning of labor, Attributes of Labor, Theory of demographic transition, Definition and Meaning of wages, Money wages and real wages, Factors determining real wages ,Economies & diseconomies of scale	11 hours
3	**Concept of Cost & Revenue** Concepts of Cost: Meaning of Cost, Concepts or types of cost Concept of Revenue: Meaning of Revenue, Types of revenue	5 hour
4	**Market Structure : 1** Market Structure: Meaning of Market-Classification, Perfect Competition, Meaning and features, Short run and long run equilibrium of a firm and industry, Meaning and features of Monopoly, Price discrimination possible and profitable.	9 hours
5	**Market Structure : 2** Monopolistic Competition: Meaning, Characteristics and short run long run equilibrium of firm and group , Oligopoly: Features and Kinked demand curve , Duopoly: Meaning and features , Concepts of Monopsony	8 hours

[F] RECOMMENDED BOOKS & REFERENCE MATERIALS

1. S., Shanthi, Veena Nagaraj and Geetha B.N. <u>Basic Economic Theory.</u> Mumbai: Himalaya Publishing House, 2006.

2. H.L., Ahuja. <u>Modern Micro Economics: Theory and Application.</u> New Delhi: S.Chand & Company Limited, 2006.

3. Kennedy, M.John. <u>Micro Economics.</u> Mumbai: Himalaya Publishing House, 1999.

4. Mankiw. <u>Principles of Economics.</u> New Delhi: Akash Press(India), Thomson south (Charntimath)western, 2007.

5. Bansal, Rashmi. <u>Stay Hungry Stay foolish.</u> Ahemdabad: CIIE,IIM(A), 2008.

6. Bansal, Rashmi. <u>Connect the dots.</u> Ahemdabad: Eklavya Education Foundation, Westland Publication, 2010,2012.

7. Charntimath, Poornima M. <u>Entrepreneurship development small business enterprise.</u> Dorling Knersley(India) Pvt. Ltd.,Licenses of Pearson Education in South Asia, 2009.

[G] PAPER SCHEME AND STYLE

KADI SARVA VISHWAVIDYALAYA

Date : /   /   **University Exam 20_**   **Marks: 60**

Subject: MICRO ECONOMICS: 2   **B.Com. SEM-II**   **Time: 3 Hours**

CODE - B.COM 203

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. Question No. 1 is compulsory.

QUE: 1(A) Compulsory Question	[6]
QUE: 1(B) Compulsory Question	[6]
QUE: 2 (A)	[6]
QUE: 2 (B)	[6]

<div align="center">OR</div>

QUE: 2(A)	[6]
QUE: 2 (B)	[6]
QUE: 3(A)	[6]
QUE: 3 (B)	[6]

<div align="center">OR</div>

QUE: 3(A)	[6]
QUE: 3 (B)	[6]
QUE: 4(A)	[6]
QUE: 4 (B)	[6]

<div align="center">OR</div>

QUE: 4(A)	[6]
QUE: 4 (B)	[6]
QUE: 5 (A) Objective type Question	[6]
QUE: 5 (B) Objective type Question	[6]

KADI SARVA VISHWAVIDYALAYA
GANDHINAGAR

PROPOSED SYLLABUS OF

COMMERCIAL COMMUNICATION–I

Subject Code: **204**

For Bachelor of Commerce: Semester – II

To be introduced from the Academic Year: 2013 – 2014

KADI SARVA VISHWAVIDYALAYA

B.COM – SEMESTER – II

B.COM 204 Commercial Communication- I

[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 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**	16	40%
2.	**Unit – 2** **Letter writing Techniques**	07	16%
3.	**Unit – 3** **Types of Letters**	20	40%
4	**Unit – 4** **Commonly Confused Words**	02	4%
	TOTAL	**45**	**100%**

Subject Code	Subject Title	CREDIT	Teaching Scheme		Exam Scheme			
			Theory/ Practical	Tut	University Theory		Internal	Total Ma ks
					Hrs	Max Marks	Max Marks	
B.COM 204	COMMERCIAL COMMUNICATION - I	4	3+1=4	0	3	60	40	100

[E] COURSE CONTENT:

Unit -1   **No. of Lectures:-16**

1.   **Introduction to Communication:**
      Definition of Communication
      Process of Communication
      Aims or Objectives of Communication

1.	Knowledge	9.	Appeal
2.	Information	10.	Report
3.	Counseling	11.	Motivation
4.	Request	12.	Order
5.	Warning	13.	Suggestion
6.	Advice	14.	Complaint
7.	Raising morale	15.	Instruction
8.	Persuasion		

      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:**
      Verbal communication
            1 Oral Communication
            2 Written Communication
            3 Communication through listening and reading
            4 Advantages and limitations of verbal Communication
      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 Lectures:-07**

 Letter writing techniques

      1. **Understanding the basics of letter writing**
      A) Physical appearance
            o   Paper
                  ▪ Quality
                  ▪ Color
                  ▪ Size
                  ▪ Continuation sheet
            o   Typing

On conventional type writer

On computers

B) Advantages of typing on computer

- a. Margin
- b. Folding
- c. Envelop
    - i. Sizes
    - ii. Window envelop
- d. 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 Lectures:-20**

Types of letters

1. **Inquiry letters**
   - Solicited inquiry
   - Unsolicited inquiry
   - Routine inquiry
   - Inquiry for a special purpose or favor
2. **Reply to inquiry letter**
   - Circumstantial reply
3. **Order letter**
   - Order letter by the buyer
   - Acknowledgement of orders

4. **Reply to order letter**
   - Execution of orders
   - Cancellation of orders

Words often misspelled and confused***

A List of commonly confused and misused words***
COMMONLY CONFUSED WORDS

1) accept /except
2) advice (noun) /advise (verb)
3) adverse /averse
4) affect (verb);/effect (noun);
5) aisle /isle
6) allude /elude
7) allusion /illusion false idea
8) already /all ready
9) altar /alter
10) altogether /all together
11) angel /angle
12) accent /ascent assent consent, agreement
13) beside /besides
14) boar /bore
15) board /bored
16) born /borne
17) brake /break
18) buy /by
19) canvas /canvass
20) capital /capitol
21) choose /chose
22) coarse /course
23) complement /compliment
24) corps /corpse dead body
25) dairy /diary
26) descent /dissent
27) dessert /desert
28) device /devise
29) dew /due
30) die /dye
31) elicit /illicit
32) eminent /imminent
33) fair /fare
34) farther /further
35) formally /formerly
36) hear /here
37) heard /herd
38) hoard /horde
39) knew /new
40) later /latter
41) lead /led
42) lessen /lesson
43) loose /lose
44) meat /meet
45) moral /morale

46) patience /patients
47) peace /piece
48) peak /peek
49) personal /personnel
50) plain /plane
51) precede /proceed
52) presence /presents
53) principal (adj.); (noun) /principle
54) quiet /quite
55) rain /reign
56) raise /raze
57) reverend /reverent
58) right /rite
59) road /rode
60) scene /seen
61) sight /site
62) stationary /stationery
63) than /then
64) their /there
65) through /thorough
66) waist /waste
67) waive /wave
68) weak /week
69) weather /whether
70) which /witch

[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:

Note: All questions carry equal marks.

QUE: 1 Definition and Process of Communication **[UNIT-01]** (COMPULSORY)   **[12]**

QUE: 2[A] Aims/ Objectives of Communication **[UNIT-01]**   **[06]**

QUE: 2[A] Seven C's of Communication **[UNIT-01]**   **[06]**

OR

QUE: 2[A] Aims/ Objectives of Communication **[UNIT-01]**   **[06]**

QUE: 2[A] Seven C's of Communication **[UNIT-01]**   **[06]**

QUE:3 Letters (Inquiry Letter) (1/2)**[UNIT-03]**   **[12]**

OR

QUE:3 Letters (Reply to Inquiry Letter) (1/2) **[UNIT-03]**   **[12]**

QUE: 4 Letters (Order Letter) (1/2) [**UNIT-03]**   **[12]**

OR

QUE: 4 Letters (Reply to Order Letter) (1/2) **[UNIT-03]**   **[12]**

QUE: 5 Objective Questions [**UNIT-02 & 04]**   **[12]**

KADI SARVA VISHWAVIDYALAYA
GANDHINAGAR

PROPOSED SYLLABUS OF

CORPORATE ACCOUNTING–2
Subject Code: 205

For Bachelor of Commerce: Semester – II

To be introduced from the Academic Year: 2013 – 2014

KADI SARVA VISHWAVIDYALAYA

B.COM – SEMESTER - 2

B.COM 205 Corporate Accounting - 2

[A] RATIONALE

Students should have knowledge of Corporate Accounting and its accounting approaches in company in second semester. These practical approaches, principles, postulates and standards are applied in various fields of business accounting. 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.

In the rapidly expanding business and corporate world students should have over all knowledge of corporate accounting and structure of corporate accounting.

[B] OBJECTIVES

a) To teach schedule VI of companies Act 1956 & preparation of vertical Balance sheet.
b) To teach the concept of Book profit.
c) 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.
d) To teach the procedure of underwriting commission.
e) To teach types of insurance, legal framework and make them aware about insurance Regulatory & Development Authority.
f) To develop an in-depth understanding of corporate accounting, its characteristics, the need for accounting standards, and the applications of those accounting standards in corporate field.

[C] EXPECTED LEARNING OUTCOMES OF THE PROGRAM

1. Students will learn accounting procedure for corporate accounting and its various aspects.

2. Students will learn the applications of basics of accounting into corporate accounting.

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

4. Students will learn the concept of underwriting as well as calculation of liability of underwriters.

5. Students will get in-depth knowledge about final accounts of company as well accounts of companies in specific business like insurance companies and hotel companies.

[D] SCHEME OF TEACHING AND ASSESSMENT:

UNITS	TOPICS	INSTRUCTIONAL HRs.	WEIGHTAGE (%)
1.	**Underwriting Commission**	12	20%
2.	**Redemption of Debentures**	12	20%
3.	**Final Accounts of Company**	12	20%
4.	**Accounts of Insurance Company**	12	20%
5.	**Accounts of Hotel Companies**	12	20%
	TOTAL	**60**	**100%**

Subject Code			Teaching Scheme		Exam Scheme			
			Theory/ Practical	Tutorial	University		Internal practical work	Total Marks
					Hrs.	Max Mark	Max Marks	
B.COM 205	CORPORATE ACCOUNTING- 2	5	4+1=5	-	3	60	40	100

[E] COURSE CONTENT:

1. **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,

   No of Lectures:- 12

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, Writting of Debenture discount.

   No of Lectures:- 12

3. **Final Accounts of Company**
   Preparation and Presentation of Final Accounts, according to new schedule – VI of the Companies Act with practical examples.

   No of Lectures:- 12

4. **Accounts of Insurance Company**
   Insurance Business in India, Appointment of Ombudsmen, Insurance Regulatory & Development Authority, Legal Framework, Financial Statements of Insurance Business, Important Terms, Life Insurance, General Insurance.

   No of Lectures:- 12

5. **Accounts of Hotel Companies**
   Nature of Hotel Business, Heads of Revenue & Expenditure, Classification of Guests, Important Terms, System of Book – keeping, Proforma of Visitors' or Guests' Ledger, Internal Control System in a Hotel.

   No of Lectures:- 12

6. **Accounts of Hotel Companies**

   Nature of Hotel Business, Heads of Revenue & Expenditure, Classification of Guests, Important Terms, System of Book – keeping, Proforma of Visitors' or Guests' Ledger, Internal Control System in a Hotel.

   No of Lectures:- 12

[F] RECOMMENDED BOOKS & REFERENCE MATERIALS

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

[G] PAPER SCHEME:

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. Question No. 1 is compulsory.

QUE: 1 Compulsory Question		**[12]**
QUE: 2 **[A]**		**[12]**
[B]		

<div align="center">OR</div>

QUE: 2 **[A]**		**[12]**
[B]		
QUE: 3 **[A]**		**[12]**
[B]		

<div align="center">OR</div>

QUE: 3 **[A]**		**[12]**
[B]		
QUE: 4 **[A]**		**[12]**
[B]		

<div align="center">OR</div>

QUE: 4 **[A]**		**[12]**
[B]		
QUE: 5 Objective Question		**[12]**

KADI SARVA VISHWAVIDYALAYA GANDHINAGAR

PROPOSED SYLLABUS OF

BUSINESS STATISTICS

Subject Code: **206**

For Bachelor of Commerce: Semester – **II**

To be introduced from the Academic Year: 2013 – 2014

KADI SARVA VISHWAVIDYALAYA

B.COM – SEMESTER - 2

B.COM 206 BUSINESS 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 Business Statistics.

[B] OBJECTIVES

1. To familiarize the students with concepts and tools of Business Statistics.
2. To Acquire knowledge and understanding of various techniques of Business Statistics.
3. To Develop skill for various applications of skills related with Business.
4. To Grasp the meaning and significance of various skills 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 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

UNITS	TOPICS	INSTRUCTIONAL	WEIGHTAGE (%)
1.	**Interpolation - Extrapolation**	11	20%
2.	**Sampling Techniques**	11	20%
3.	**Simple and Compound Interest**	11	20%
4.	**Time Series and Business Forecasting Methods**	16	20%
5.	**Demographic Methods**	11	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 206	BUSINESS STATISTICS	5	4+1=5	-	3	60	40	100

[E] COURSE CONTENT:

1. **Unit 1 : Interpolation - Extrapolation**
   Meaning and scope for Interpolation and Extrapolation. Understanding of the operators Δ and E, Newton's Method, Binomial Expansion Method, Lagrange Method.

   No of Lectures:- 11.

2. **Unit 2: 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.

   No of Lectures:- 11.

3. **Unit 3: Simple and Compound Interest**

   Simple Interest, Compound Interest, Nominal and Effective Rates of Interest,
   Present Value, Annuity and its types, Present value of an Annuity and Sinking Fund.

   No of Lectures:- 11.

4. **Unit - 4 : Time Series Analysis & Business Forecasting Methods.**
   Time Series Analysis

   Components of a time series, Determination of trend by graphical method, moving average and least squares methods to separate seasonal component by using sales forecasts and seasonal variation by moving average method with examples.

   Business Forecasting Methods
   Forecasting concept, types and importance, general approach to forecasting, methods of forecasting, forecasting demand, industry verses company sales forecasts. Factors affecting company sales, Graphical method, linear and parabolic trend, exponential smoothing method.

   No of Lectures:- 16.

5. **Unit 5: Demographic Methods.**
   Meaning and scope of demography – Crude, Standard and Age Specific Rates.
   Mortality Rates pertaining to (i) Crude Death Rate(C. D. R.) (ii) Standardize Death Rate(S. D. R.) (iii) Infant Mortality Rate (I. M. R.) Birth rates pertaining to (i) Crude Birth Rate (ii) Standardize Birth Rate (iii) Age specific Birth Rate.
   Fertility rates pertaining to (i) Crude Birth Rate(C. B. R.) (ii) General Fertility Rate(G. F. R.)
   (iii) Standardize Birth Rate(S. B. R.)   (iv) Total Fertility Rate (T. F. R.)

   No of Lectures:- 11.

[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:

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]**
Q.1	**[B]**	Examples (Any	**[06]**
Q.1	**[C]**	Two)	**[02]**
Q.2	**[A]**	Theory (Any One)	**[04]**
Q.2	**[B]**	Examples (Any Two)	**[06]**
Q.2	**[C]**	Objective Question (Compulsory)	**[02]**
Q.3	**[A]**	Theory (Any One)	**[04]**
Q.3	**[B]**	Examples (Any Two)	**[06]**
Q.3	**[C]**	Objective Question (Compulsory)	**[02]**
Q.4	**[A]**	Theory (Any One)	**[04]**
Q.4	**[B]**	Examples (Any Two)	**[06]**
Q.4	**[C]**	Objective Question (Compulsory)	**[02]**
Q.5	**[A]**	Theory (Any One)	**[04]**
Q.5	**[B]**	Examples (Any Two)	**[06]**
Q.5	**[C]**	Objective Question (Compulsory)	**[02]**

Annexure-1 Practical Work

Fundamentals of Computers

Syllabus

[A] RATIONALE

As students learn Computer operating and its computer based accounting approaches in firm and different types of business and any type of office work during all semester The computerized accounting module covers the use of accounting or bookkeeping software to input and process data for a variety of uses such as invoices, orders, payments and receipts. The accounting or bookkeeping software is also used in the preparation of management and period-end reports.

The computerized accounting syllabus is not intended to develop specific skills using a particular accounting software package but to help candidates apply their broad accounting knowledge and skills to achieving end results more effectively and efficiently, using any one of the approved software packages. Using accounting software can only achieve the best results if candidates have already understood the required accounting knowledge and use the accounting software to present their solutions, reports and recommendations.

[B] OBJECTIVES

(a) To know the basics of Computer operating.
(b) To offer various computer applications helpful for financial accounting and office management (like Microsoft office package).
(c) To give the basic partly knowledge of duties and tax calculation.
(d) To teach the basic financial accounting system.
(e) To teach how to create various reports of collecting data.
(f) Knowledge of accounting process and preparation of final accounts.

[C] EXPECTED LEARNING OUTCOMES OF THE PROGRAM

1. Students will learn basic Computer Operating for accounting and office management.
2. Students will get the guidance in their personal, academic and occupational problems by using computer.
3. Students will get the information and basic knowledge about computer based financial accounting system.
4. Students will learn basic office management software.
5. Students will learn data management and data reporting.
6. Skills of recording financial transactions and preparation of reports using computers

[D] SCHEME OF TEACHING AND ASSESSMENT:

UNITS	TOPICS	INSTRUCTIONAL HRs.	WEIGHTAGE (%)
		Sem-2	
1.	M.S.PowerPoint	6	35%
2.	M.S.Excel - Basic	9	65%
	TOTAL	15	100%

[E] COURSE CONTENT:

Semester-2   Total -15Hrs

1. **Microsoft PowerPoint**   **(6 Hrs)**
   Introduction of PowerPoint
   Understanding Menus & Toolbars
   Opening saving, exiting PowerPoint
   Creating presentation with wizard
   Understanding animation
   Viewing presentation
   Tables & Features with presentation
2. **Microsoft Excel**   **(9 Hrs)**
   Introduction of MS Excel. Application type, File type, File extension, and Excel Screen details.
   Cell, Column, Row, Active Cell and Insert-Delete Cell, Column , Row
   Menus & Entering Data in Excel. Merge, Wrap, And Cell Selection,
   Formatting, Align, Orientation,
   Page Setup and printing – Page Layout
                 Functions-Sum, Average, Min, Max, If Condition,
   Charts-various type of chart with various Data selection
   Data Validation, Filter, Data Sorting, Pivot Table
   Conditional Formatting
   Functions - Hlookup / Vlookup
   Functions-Round, Count, Count Blank, Count IF

Practical

Work

Fundamentals of Computers

Detailed Planning

Sem-2

MS Powerpoint			
	Introduction of PowerPoint	30 min	
	Understanding Menus & Toolbars	1 Hr	
	Opening saving, exiting PowerPoint	30 min	
	Creating presentation with wizard	1 Hr	
	Understanding animation	1 Hr	
	Viewing presentation	1 Hr	
	Tables & Features with presentation	1 Hr	
			6 Hrs
MS Excel	Introduction of MS Excel	1 Hr	
	Cell, Column, Row, Merge, Wrap	1 Hr	
	Menus & Entering Data in Excel	1 Hr	
	Functions-Sum, Average, Min, Max, If Condition,	1 Hr	
	Charts	1 Hr	
	Data Validation, Filter, Data Sorting, Pivot Table	1 Hr	
	Formatting, Conditional Formatting	1 Hr	
	Hlookup / Vlookup	1 Hr	
	Functions-Round, Count, CountBlank, CountIF	1 Hr	
			9 Hrs

KADI SARVA VISHWAVIDYALAYA GANDHINAGAR

SYLLABUS
OF
BACHELOR OF COMMERCE

SEMESTER - III

INDEX

SR.NO.	SUBJECT CODE	SUBJECT NAME
1	301	CORPORATE ACCOUNTING-III
2	302	FUNDAMENTALS OF BUSINESS FINANCE
3	303	PUBLIC FINANCE
4	304	COMMERCIAL COMMUNICATION- II
5	305	MERCANTILE LAW
6	306	BUSINESS MATHEMATICS

KADI SARVA VISHWAVIDYALAYA - GANDHINAGAR
Teaching & Examination scheme
BACHELOR OF COMMERCE
B.COM 3ⁿᵈ SEMESTER

Sr. No./ Subject Code	Subject Title & Code	Teaching Scheme			Exam Scheme					
		Theory	Practical	credit	University Theory	Internal Theory (sessional & objective)		Internal practical work		Total Marks
					Hrs.	Max Marks	Hrs.	Max Marks	Max Marks	
B.COM 301	CORPORATE ACCOUNTING -3 (301)	4	1	5	3	60	3	20	20	100
B.COM 302	FUNDAMENTAL OF BUSINESS FINANCE (302)	3	1	4	3	60	3	20	20	100
B.COM 303	PUBLIC FINANCE (303)	3	1	4	3	60	3	20	20	100
B.COM 304	COMMERCIAL COMMUNICATION-2(304)	3	1	4	3	60	3	20	20	100
B.COM 305	MERCANTILE LAW (305)	4	1	5	3	60	3	20	20	100
B.COM 306	BUSINESS MATHEMATICS (306)	4	1	5	3	60	3	20	20	100
	TOTAL			27						

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: 2014 – 2015

KADI SARVA VISHWAVIDYALAYA
B.COM – SEMESTER – 3
B.COM 301 Corporate Accounting – 3

[A] RATIONALE

As students learn Corporate Accounting 1 & 2 in second semester and its applications in the companies. In this semester students will learn the remaining part of corporate accounting in various companies and different type of special companies like banks, electricity companies. 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, IASB, etc. In the rapidly expanding business and corporate world students should have basic knowledge of basics of corporate accounting and structure of corporate accounting.

[B] OBJECTIVES

   (a) To teach the basics of valuation of goodwill and shares.
   (b) To teach basic principles, standards and its applications in corporate accounting at various stages and for various transactions and events like merger and acquisitions.
   (c) To give the basic partly knowledge of company law and SEBI's guide lines of only that portion which affect the accounting system, entries and procedure in liquidation of company, valuation of shares, merger and acquisition etc.
   (d) To teach the procedure of liquidation of a company.
   (e) To teach various accounting aspects related to banking company and Electricity Company.
   (f) To develop an in-depth understanding of corporate accounting, its characteristics, the need for accounting standards, and the applications of those accounting standards in corporate field.

[C] EXPECTED LEARNING OUTCOMES OF THE PROGRAM

   1. Students will learn basic accounting procedure for valuation of goodwill and shares of company.
   2. Students will get the information and basic knowledge about authorities affecting accounting entries and norms, rules, guidelines provided by them regarding merger & acquisition, liquidation of a company.
   3. Students will learn the applications of basic of accounting into corporate accounting of special companies like banking companies and electricity companies.
   4. Students will learn in depth procedure of liquidation of a company.
   5. This will help the students to understand the accounting treatments of merger & acquisition of a company and they will also learn the accounting treatment given in the books of vendor company as well purchasing company.
   6. Students will get in depth knowledge about accounts of banking company as well accounts of electricity companies.

[D] SCHEME OF TEAXCHING AND ASSESSMENT:

UNITS	TOPICS	INSTRUCTIONAL	WEIGHTAGE (%)
1.	Valuation of Goodwill and shares	12	20%
2.	Company liquidation accounts	12	20%
3.	Bank accounts	12	20%
4.	Double account and revenue account	12	20%
5.	Amalgamation and Absorption [As per Accounting Standard-14]	12	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	Max Marks	
B.COM 301	CORPORATE ACCOUNTING -3 (301)	5	4+1=5	-	3	60	40	100

[E] COURSE CONTENT:

1. Valuation of Goodwill and Shares

   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, 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.

   No of Lectures:-12

2. 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 Sec-326 , preferential creditors payments Sec-327, 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.

   No of Lectures:-12

3. 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.

   No of Lectures:- 12

4. Double account and revenue account

   Introduction, Double Account system, characteristics of double account system, specimen of receipt and expenditure on capital account, specimen of general balance sheet, revenue account, net revenue account, depreciation, repairs and renewals, addition and extension to fixed assets, double account and double entry system, difference between double and single account system, advantages of double account system, limitations of double account system. Illustrations as per double account system Financial provisions of electricity Act-1948 Reasonable rate, clear profit, reasonable return, capital base, reserve accounts, disposal of surplus.

   No of Lectures:- 12

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.

   No of Lectures:- 12

Notes:
1. A multiple choice question [Divided into 5 Sub questions] carrying 20% marks shall be asked as a compulsory question, requiring the students to select option supported by necessary working.
2. Practical problems in addition to the Multiple choice questions] carrying no less than 60% marks shall be asked.

[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, MAHESHWERI 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 AGENGY (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 AND STYLE

Exam No._____
Class: ._____

KADI SARVA VISHWAVIDYALAYA

Date : / /   **University Exam 20_**   **Marks: 60**
Subject: CORPORATE ACCOUNTING – 3   **Times: 3 Hours**
B.Com. SEM-III
CODE - B.COM 301

QUE: 1 Company Liquidation accounts (COMPULSORY)
QUE: 2 Valuation of Share Capital

OR

QUE: 2 Valuation Of Share Capital
QUE: 3 Bank Accounts

OR

QUE: 3 Bank Accounts
QUE: 4 Merger &Acquisition of Companies

OR

QUE: 4 Merger &Acquisition of Companies
QUE: 5 Objective Questions (COMPULSORY)

NOTE: Chapters shown in QUE: 1 to QUE: 4 are interchangeable among all the four questions but format of QUE: 5 will remain same

KADI SARVA VISHWAVIDYALAYA GANDHINAGAR

SYLLABUS OF

FUNDAMENTALS OF BUSINESS FINANCE

Subject Code: B.COM 302

For Bachelor of Commerce: Semester - III

To be introduced from the Academic Year: 2013 – 2014

KADI SARVA VISHWAVIDYALAYA
B.Com. Semester III
FUNDAMENTALS OF BUSINESS FINANCE
B.Com 302

[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 o f Business Finance, Role and important functions of Financial Manager.

[B] COURSE OBJECTIVE:

The course is designed to achieve the following objectives.

   A. To understand the basic concepts of business finance, its functions and various sources of business finance and its impact on business performance.
   B. To understand the importance of principles financial management and to apply these principles in their routine life.
   C. To develop the knowledge of basic concepts and fundamental principles of financial management.

[C] EXPECTED LEARNING OUTCOMES OF THE PROGRAMME

Students will:
   • Get awareness about the fundamental concepts of financial management and role of financial Manager in the Organisation.
   • Get awareness about various managerial skills to be required in the field of financial management in routine life.
   • Get awareness about the changes taking place in the field of financial environment
   • Will be able to understand the elements of finance such as Capitalisation, Capital Structure, and Working Capital etc.

[D] SCHEME OF TEACHING AND ASSEMENT

UNITS	TOPIC	INSTRUCTIONAL HRS	WEIGHTAGE (%)
1	Financial Management Introduction	07	15
2	Capital Structure and Capitalisation	15	25
3	Trading on equity	07	15
4	Working Capital	07	20
5	Dividend Policy	09	25
	TOTAL	45	100

Subject code	Subject title	Credit	Teaching scheme		Scheme of Examination			
			Theory/ Practical	tutorial	University theory		internal	Total Marks
					Hrs.	Max. Marks		
B.com 302	Fundamentals Of Business Finance	4	3+1=4	-	3	60	40	100

[E] COURSE CONTENT

SEMESTER 3		
Title of Subject and major unit content	Number of hours Required	weightage
FUNDAMENTALS OF BUSINESS FINANCE (CODE 302) Unit1: Financial Management Introduction *Meaning, Importance, Finance Function - Traditional and Modern Concept -Interrelationship between Finance Function and other Functional Areas of Management, Role of Financial Manager*	07	15
Unit2: Capital Structure and Capitalisation *Meaning, Causes, Effects of Undercapitalization and Overcapitalization, Watered Stock Meaning, Determination of Capital Structure.* Unit3: Trading on equity *Meaning and Computation of Trading , on Equity (Practical Sums are expected)*	15	25
Unit4: Working Capital *Concept and types of Working Capital; Factors determining working capital requirement; Principles of Working Capital Management - Sources of Working Capital*	07	15
Unit5: Dividend Policy *Determinants - Restrictions-Dividend polices (Statutory dividend section-123 as per companies act 2013), Types of dividend, Ideal dividend policy.*	07	20
	09	25

[F] RECOMMENDED BOOKS & REFERENCE MATERIALS
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. Bringham, Gapenski and Erhhardt: Financial Management - Theory and Practice - Harcourt College Publishers, Singapore.
4. Van Home J. C: Financial Management and Policy - Prentice Hall of India, New Delhi.
5. Prasanna Chandra: Fundamentals of Financial Management -, Tata McGraw Hill, New Delhi.

[G] PAPER SCHEME AND STYLE

KADI SARVA VISHWAVIDYALAYA

Date :   /   /   **University Exam 20_**   **Marks: 60**

Subject: Fundamentals Of Business Finance   **Time: 3 Hours**

B.Com. SEM-III
CODE - B.COM 302

Instructions: There are 5 questions in this paper
1. All questions carry equal marks.
2. Figures to the right indicate full marks.
3. Attempt all questions.
4. Question No. 1 is compulsory.

Q-1	A.	Compulsory question	06
	B.		06
Q-2	A.		06
	B.		06

OR

Q-2	A.		06
	B.		06
Q-3	A.		06
	B.		06

OR

Q-3	A.		06
	B.		06
Q-4	A.		06
	B.		06

OR

Q-4	A.		06
	B.		06
Q-5	A.	Choose appropriate answer from the following. MCQ type questions	04
	B.	Answer the following questions (Short Answer)	04
	C.	State whether the following statements are true or false.	04

KADI SARVA VISHWAVIDYALAYA GANDHINAGAR

SYLLABUS OF

PUBLIC FINANCE

Subject Code: B.COM 303

For Bachelor of Commerce: Semester - III

To be introduced from the Academic Year: 2013 – 2014

KADI SARVA VISHWAVIDYALAYA
B.COM – SEMESTER -3
B.COM 303   PUBLIC FINANCE

[A] RATIONAL:

Public finance is the study of the role of the government in the economy. It is a branch of economics which assesses the government revenue and government expenditure of the public authorities and the adjustment of one or the other to achieve desirable effects and avoid undesirable ones. This course provides an overview of the 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 these 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 data, and thus, equip students 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.	Government Hierarchy -Role of Government in Economic Activity	9	20
2.	Public Budget	9	20
3	Public Expenditure	9	20
4.	Public Revenue	9	20
5	Public Debt	9	20
	TOTAL	45	100%

Subject Code	Credit	Subject Title & Code	Teaching Scheme		Exam Scheme			
			Theory / Practical	Tutorial	University Theory		Internal practical work	Total marks
					Hrs.	Max Marks	Max Marks	
B.COM 303	4	PUBLIC FINANCE	3+1=4	-	3	60	40	100

[E] COURSE CONTENT:

Sr. No.	Particulars	No. of lectures require
1	Government Hierarchy - Role of Government in Economic Activity • Need for Government (State). • Major Functions of Government. • Public Goods, Private Goods and Merit Goods.	9 hours
2.	Public Budget • Meaning and Objective. • Budget Classification and Types. • Deficit Budget and Type of Deficit.	9 hours
3.	Public Expenditure • Meaning and Objective. • Canons of Public Expenditure. • Classification of Public Expenditure. • Effect of Public Expenditure.	9 hours
4.	Public Revenue • Meaning and Sources. • Classification of Taxes. • Canons of Taxations. • Role of Taxation in Economics Development.	9 hours
5.	Public Debt • Sources of Public Debt (External and Internal). • Objectives of Public Debt. • Effects of Public Debt.	9 hours

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

[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.

[G] PAPER SCHEME AND STYLE

KADI SARVA VISHWAVIDYALAYA

Date : / /   **University Exam 20_**   **Marks: 60**

Subject: PUBLIC FINANCE   **Time: 3 Hours**

B.Com. SEM-III

CODE - B.COM 303

Instructions:
1. **There are 5 questions in this paper.**
2. **All question carry equal marks.**
3. **Figures to the right indicate full marks.**
4. **Question.1 is compulsory.**
5. **Attempt all questions.**

Que.1(A) **Multiple choice questions:**	
	(06)
Que.1(B) **Answer in brief**	(06)
Que.2(A)	(06)
Que.2(B)	(06)
OR	
Que.2(A)	(06)
Que.2(B)	(06)
Que.3(A)	(06)
Que.3(B)	(06)
OR	
Que.3(A)	(06)
Que.3(B)	(06)
Que.4(A) .	(06)
Que.4(B)	(06)
OR	
Que.4(A)	(06)
Que.4(B)	(06)
Que.**5 Short Notes**	(12)

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KADI SARVA VISHWAVIDYALAYA GANDHINAGAR

SYLLABUS OF

COMMERCIAL COMMUNICATION- II

Subject Code: B.COM 304

For Bachelor of Commerce: Semester –III

To be introduced from the Academic Year: 2013 – 2014

KADI SARVA VISHWAVIDYALAYA
B.COM – SEMESTER – III
Commercial Communication- 'II' B.COM -304

[A] RATIONALE

In the age of communication it is important for the Commerce Degree holders to obtain proficiency in oral and written communication skills. 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. Hence this subject is added in curriculum.

[B] OBJECTIVES
Commercial Communication is designed to develop the communication skills of the students. At the end of the course, the students should be able to:

1. To improve the organization and structure of the written communication.
2. To write effective Letters, Job Application and Resumes using prescribed stages and steps for effective business writing.
3. To introduce students' advanced communication strategies.
4. To enable students to meet high professional expertise with the help of much developed communication skills.
5. To reduce time spent in writing communications.
6. To improve confidence in writing letters, memos and reports
7. .

[C] EXPECTED LEARNING OUTCOMES OF THE PROGRAM
1. Students will get idea about the hurdles of the language.
2. Students will able to understand about communicative techniques
3. Describe and use effective interpersonal communication and listening skills.
4. Identify the various aspects of the organizational setting for business communication
5. Students will improve their writing skill
6. They will get the knowledge of how to write an application for a particular post
7. They will develop their vocabulary skill
8. Students will easily get in touch with their communicative aspects.
9. Students will improve in writing skill.
10. Students will create skills that can help them to writ job application and resume.

[D] SCHEME OF TEACHING AND ASSESSMENT

SEGMENT	TOPICS	THEORY HOURS	WEIGHTAGE Marks	WEIGHTAGE (%)
I	TEXT Wings of Fire-Abridged-(Students Edition) By- Dr. A.P.J. Kalam	12	12 Marks	20%
II	COMMUNICATION	12	12Marks	20%
	Barriers to Effective Communication			
III	LETTER WRITING & VOCABULARY			
	Sales letters	5	06 Marks	60 %
	Job Applications	8	12 Marks	
	Collection letters	5	06 Marks	36 Marks
	Vocabulary (Foreign Words) ***	3	12 Marks	
	Total	45	60Marks	100%

Sr. No./ Subject Code	Subject Title & Code	CREDIT	Teaching Scheme		Exam Scheme				Total Marks
			Theory/ Practical	Tut	University Theory		Internal		
					Hrs	Max Marks	Hrs	Max Marks	
B.COM 304	COMMERCIAL COMMUNICAT ION - II (304)	4	3+1= 4	0	3	60	3	40	100

Note: Internal marks are divided in three categories:
1. Session exam carries 20 marks.
2. An Assignment submission carries 10 marks.
3. Project work submission carries 10 marks.

[E] COURSE CONTENT:
SEGMENT   COURSE CONTENT   No. of Lectures
Ӏ   TEXT: 12
    Wings of Fire-Abridged-(Students Edition) By- Dr. A.P.J. Kalam
ӀӀ   COMMUNICATION: 12
Barriers to Effective Communication
        1.   Physical Barriers
            1.1.Noise
Time and Distance
        2.   Semantic Barriers
            2.1.Interpretation of Words
            2.2.Technical Jargon
            2.3.Idioms and Phrases
        3.   Psycho-Sociological Barriers
            3.1.Status Block
            3.2 Closed mind
            3.3.Emotion
            3.4.Group Identification
            3.5.Poor Communication Skills
            3.6.State of Health
        4.   Cultural Barriers

LETTER WRITING & VOCABULARY: **2**
ӀӀ   1
Ӏ   1.   Sales letters: (5 hours) objectives of sales letter
    Types of writing a sales letters
        2.   Job Applications: (8 hours)
        3.   Collection letters: (5 hours)
    Definition of collection letters
    Essential points for drafting collection letters
    Stages of collection letters
        1. Notification stage
        2. Reminder stage
        3. Strong reminder stage
        4. Inquiry and discussing stage
        5. Warning and threat stage
        6. Thanking customer for timely payment
        7. Reply to complaint regarding faulty bill

     4. Vocabulary (Foreign Words) ***(3 hours)

List of foreign words

#	Word	#	Word	#	Word
1	ab initio	33	in toto	65	vide
2	a compte	34	intra vires		
3	a dato	35	ipso facto		
4	ad hoc	36	lacuna		
5	ad interim	37	laisser-faire or laissez faire		
6	ad infinitum	38	locus standi		
7	alibi	39	malafide		
8	apriori	40	mandamus		
9	a posteriori	41	modus operandi		
10	a propos	42	par excellence		
11	ad quantum	43	pari passu		
12	ad referendum	44	per annum		
13	bonafide	45	per capita		
14	cadre	46	per centum		
15	consensus	47	per contra		
16	caveat emptor	48	perdiem		
17	debris	49	per procurationem		
18	de facto	50	per se		
19	de jure	51	prima facie		
20	embargo	52	pro forma		
21	en bloc	53	pro rata		
22	en masse	54	quod vide		
23	entrepreneur	55	rentes		
24	ex gratia	56	resume		
25	ex officio	57	sine die		
26	ex parte	58	sine qua non		
27	fait accompli	59	status quo		
28	gratis	60	sub-judice		
29	impasse	61	ultimo		
30	inter alia	62	proximo		
31	in camera	63	ultra vires		
32	inter se	64	versus		

[F] RECOMMENDED BOOKS & REFERENCE MATERIALS

1.   Sharma,R.C. *Business Correspondence and Report Writing.* Krishna Mohan Tata McGrawhill Publishing Co.

2.   Korlahalli, J.S., Rajendrapal .*Essentials of Business Communication*. Sultan Chand and Sons. New Delhi

3.   Kaul, Asha. *Business Communication*. Prentice Hall Of India Pvt Ltd., New Delhi.

4.   Rai. U.S., S.M.Rai*Business Communication*. Himalaya Publication, Mumbai.

5.   Ramon, Meenakshi, *Business Communication*. Prakash Sing OUP, New Delhi.“Oxford Business English Dictionary, OUP, New Delhi.

[G] PAPER SCHEME AND STYLE

KADI SARVA VISHWAVIDYALAYA

Date :   /   /   **University Exam 20_**   **Marks: 60**

Subject: Commercial Communication II   **Time: 3 Hours**

B.Com. SEM-III

CODE - B.COM 304

Format of University Question Paper with the allocation of Mark

QUE 1 Compulsory Question   12

      (Segment-II- Communication) Form of questions - Short Notes

QUE 2: Job Application (1/2)   12

      (Segment-III- Letter Writing & Vocabulary) Form of question- Letter

QUE:3(A)   Sales Letter (1/2)   06

      (Segment-III- Letter
Writing & Vocabulary)
Form of question- Letter

QUE#(B)   Collection letter (1/2)   06

      (Segment-III- Letter
Writing & Vocabulary)
Form of question- Letter

QUE 4 (A)   Text: Wings of Fire-Abridged-(Students Edition)   06

      By- Dr. A.P.J. Kalam (Segment-I- Text)

      Form of question- General Question (1/2)- 6Marks

QUE 4(B)   Text: Wings of Fire-Abridged-(Students Edition)   06

      By- Dr. A.P.J. Kalam (Segment-I- Text)

      Form of question- General Question (1/2)- 6Marks

QUE5 Foreign Words (Objective Question)   12

      (Segment-III- Letter Writing & Vocabulary)

      Form of question-

          1. MCQ's

          2. True or False

          3. Fill in the Blanks

          4. Match the following

*Paper setter choose either all or selected form of question.

      Total   **60**

KADI SARVA VISHWAVIDYALAYA GANDHINAGAR

SYLLABUS OF

MERCANTILE LAW
Subject Code: B.COM 305

For Bachelor of Commerce: Semester - III

To be introduced from the Academic Year: 2013 – 2014

KADI SARVA VISHWAVIDYALAYA
B.COM – SEMESTER III
MERCANTILE LAW (305)

[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:

      a. Indian Contract Act, 1872.
      b. The Sale of Goods Act, 1930

[C] SCHEME OF STUDIES AND EXAMINATION:

Sr. No./ Subject Code	Subject Title	Teaching Scheme Hrs.			Exam Scheme							
		Credit	Th. + Pr	Tutorial	Theory		Internal		T.W Max Marks	Sess Marks	Total	
					Hrs.	Max Marks	Hrs.	Max Marks			Marks	
BCOM 305	MERCANTILE LAW	5	4+1= 5	--		60	-	40	100	-	100	
	Total	5	5	---								

[D] EXPECTED LEARNING OUTCOME OF THE PROGRAM:

Students will

1. Be able to understand basics of various kind of Mercantile Laws that are used in routine commercial transactions.

2. Be able to use the knowledge of Mercantile Laws while they are interacting in any Business transaction/activity.

[E] COURSE CONTENT

CHAPTER-1: INDIAN CONTRACT ACT-1872

UNIT-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 of contract (Sec3-5)
5. Capacity of parties   (Sec10-12)
6. Consideration   (Sec 2 and 25)
7. Free Consent   (Secs.13-19)
8. Void Agreements: (Secs.24-30)

UNIT-2:SPECIAL CONTRACT ACT

1.	Indemnity	(Secs 124-125)
2.	Guarantee	(Secs-126-129,132-144)
3.	Bailment and Pledge	(Secs148,152-154,162 172, 178, 178A and 179)
4.	Agency	(Secs.182-185, 201-209)

CHAPTER-2: SALE OF GOOD ACT

1. Definitions   (Sec-2)
2. Formalities of the contract of sale   (Secs 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)

Note: *Objective types of Question should carry at least 20% of the total marks.*

[F] TEACHING AND EXAMINATION SCHEME

Section	Examination Scheme %weightage	Teaching Scheme No. Of theory
CHAPTER-1	70	42
CHAPTER-2	30	18
TOTAL	100%	60

[G] PAPER SCHEME AND STYLE

KADI SARVA VISHWAVIDYALAYA

Date : / /   **University Exam 20_**   **Marks: 60**

Subject: MERCANTILE LAWS   **Time: 3 Hours**

B.Com. SEM-III
CODE - B.COM 305

Instructions:
1. There are 5 questions in this paper.
2. All questions carry equal marks.
3. Figures to the right indicate full marks.
4. Attempt all Questions.

QUE: 1	[A]		[12]
	[B]		
		OR	
QUE: 1	[A]		[12]
	[B]		
QUE: 2	[A]		[12]
	[B]		
		OR	
QUE: 2	[A]		[12]
	[B]		
QUE: 3	[A]		[12]
	[B]		
		OR	
QUE: 3	[A]		[12]
	[B]		
QUE: 4	[A]		[12]
	[B]		
		OR	
QUE: 4	[A]		[12]
	[B]		
QUE: 5	OBJECTIVE QUESTION		[12]

[H] LIST OF REFERENCE BOOKS:

1. Corporate Laws- N.D.Kapoor
2. Corporate Laws- MunishBahndari.

KADI SARVA VISHWAVIDYALAYA GANDHINAGAR

SYLLABUS OF

Business Mathematics

Subject Code: B.COM 306

For Bachelor of Commerce: Semester - III

To be introduced from the Academic Year: 2013 – 2014

KADI SARVA VISHWAVIDYALAYA
B.COM – SEMESTER - III
B.COM 306 Business Mathematics

[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 mathematics, and application of it in commerce.

[B] OBJECTIVES

To familiarize the students with concepts and principles of Business Mathematics.

[C] EXPECTED LEARNING OUTCOMES OF THE PROGRAM

Students will:

1. Get awareness about the fundamentals of Business Mathematics.
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 Mathematics in the field of commerce.
4. Will be able to understand the importance of Calculus in Business Mathematics.
5. Get awareness about the modern techniques of Business Mathematics by teaching learning process.

[D] SCHEME OF TEACHING AND ASSESSMENT

UNITS	TOPICS	INSTRUCTIONAL	APPROX. WEIGHTAGE
1.	Function	11	20%
2.	Limit	11	20%
3.	Differentiation	11	20%
4.	Permutations& Combinations	11	20%
5.	Principle of Mathematical Induction & Binomial	16	20%
	TOTAL	60	100%

Sr. No./ Subject Code	Subject Title & Code	Credit	Teaching Scheme		Exam Scheme			
			Theory/ Practical	Tutorial	University Theory		Internal practical work	Total Marks
					Hrs.	Max Marks	Max Marks	
B.COM 306	BUSINESS MATHEMATICS (306)	5	4+1=5	-	3	60	40	100

Note: Internal marks are divided in three categories:

1.) Session exam carries 20 marks.
2.) Assignment submission carries 10 marks.
3.) Project work submission carries 10 Marks.

[E] COURSE CONTENT:

Unit 1: Function
Concept of a function of a single variable, (linear, quadratic and exponential functions only.) Domain, co-domain and range of a function.Types of function.Equal functions, Real function. Concept and determination of break even point.   Examples.

No of Lectures:- 11

Unit 2:
Limit
Concept of limit & continuity of a function, Rules of limit (Without Proof) Examples of limit of $f(x)$, where $f(x)$ is a   polynomial of x or rational function of two polynomials of x.

No of Lectures:- 11

Unit 3: Differentiation
Definition of a derivative of a function. Derivative of functions
x^n, $ax + b$,
$ax^2 + bx + c$, etc. by definition.Rules of derivative (Without Proof).Derivatives of functions of the type x^n, e^x, a^x and $\log x$ (Without Proof).

No of Lectures:- 11

Unit 4:   Permutations and
Combinations
Basic idea of permutations and combinations with simple illustrations. Formulas for ^nP_r and ^nC_r (without proof) with   examples, Use of results in examples .

No of Lectures:- 11

Unit 5: Principle of Mathematical Induction &Binomial
Theorem
Simple illustrative problems based only on Principal of mathematical induction. Binomial theorem and its proof using mathematical induction. Binomial expansion of $(x \pm a)^n$ where n is a positive integer; Characteristics of Binomial Expansion, its application in simple examples.

No of Lectures:- 16

[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 AND STYLE

KADI SARVA VISHWAVIDYALAYA

Date : /   /   **University Exam 20_**   **Marks: 60**

Subject: : Business Mathematics   **Time: 3 Hours**

B.Com. SEM-III
CODE - B.COM 306

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]
Q.1	[B]	Examples (Any Two)	[06]
Q.1	[C]	Objective Question (Compulsory)	[02]
Q.2	[A]	Theory (Any One)	[04]
Q.2	[B]	Examples (Any Two)	[06]
Q.2	[C]	Objective Question (Compulsory)	[02]
Q.3	[A]	Theory (Any One)	[04]
Q.3	[B]	Examples (Any Two)	[06]
Q.3	[C]	Objective Question (Compulsory)	[02]
Q.4	[A]	Theory (Any One)	[04]
Q.4	[B]	Examples (Any Two)	[06]
Q.4	[C]	Objective Question (Compulsory)	[02]
Q.5	[A]	Theory (Any One)	[04]
Q.5	[B]	Examples (Any Two)	[06]
Q.5	[C]	Objective Question (Compulsory)	[02]

[H] Assignment and Project work:

Assignment work		
Type of Questions	No. of Questions	Time
Long Questions	3 Questions From each Chapter	9 Hours
Short Questions	10 Questions from each Chapter	4 Hours
Objective Questions	20 Questions from each Chapter	2 Hours

[Total 15 Hours]

Project work will be consisting of Theory and practical. Theory is prepared by using various resources of Library and Internet facility where as practical work needs to survey and data collection requires for the topic. Group discussion on   current topics and project work; coordinate the recent trends with project work.

Learning outcome of the project: Project work will empowered the students to find the practical application of the given topic.

Hourly Planning of Project Work for each subject   **[Total hours 15]**

Serial number	Activity	Hours required
1.	Allocation of title of project work - deciding title, Issue of guideline for the allotted project work	2 Hrs.
3.	Collection of information related to the concerned project -Data Analysis, findings, Conclusion. (3 Hours Each)	9 Hrs.
4.	Submission and viva / Presentation.	4 Hrs.
	Total	15 Hrs.

Project will be submitted by considering the following Criteria:
1. Cover page
2. Index
3. Introduction
4. Topic review
5. Suggestion
6. Conclusion
7. Summary
8. Bibliography
9. Presentation

Evaluation of Project Work

Overall format	1 mark
Content	4 marks
Findings	2 marks
Viva-voce based on the Project	3 marks

Model Projects Titles of subject:
Following topics are suggestions related to the project work which subject to change according to the requirement and need as per the suggestions given in the Board Meet. Choice base Project work will be given.

Business Mathematics

(1) Fundamental principles of accounting in real life
(2) Effect of change in cost w.r.t to change in output
(3) Application of mathematical induction in real life

Syllabus

[A] RATIONALE

As students learn Computer operating and its computer based accounting approaches in firm and different types of business and any type of office work during all semester The computerized accounting module covers the use of accounting or bookkeeping software to input and process data for a variety of uses such as invoices, orders, payments and receipts. The accounting or bookkeeping software is also used in the preparation of management and period-end reports.

The computerized accounting syllabus is not intended to develop specific skills using a particular accounting software package but to help candidates apply their broad accounting knowledge and skills to achieving end results more effectively and efficiently, using any one of the approved software packages. Using accounting software can only achieve the best results if candidates have already understood the required accounting knowledge and use the accounting software to present their solutions, reports and recommendations.

[B] OBJECTIVES

(a) To know the basics of Computer operating.
(b) To offer various computer applications helpful for financial accounting and office management (like Microsoft office package).
(c) To give the basic partly knowledge of duties and tax calculation.
(d) To teach the basic financial accounting system.
(e) To teach how to create various reports of collecting data.
(f) Knowledge of accounting process and preparation of final accounts.

[C] EXPECTED LEARNING OUTCOMES OF THE PROGRAM

1. Students will learn basic Computer Operating for accounting and office management.
2. Students will get the guidance in their personal, academic and occupational problems by using computer.
3. Students will get the information and basic knowledge about computer based financial accounting system.
4. Students will learn basic office management software.
5. Students will learn data management and data reporting.
6. Skills of recording financial transactions and preparation of reports using computers

[D] SCHEME OF TEACHING AND ASSESSMENT:

Sem-3			
1.	**M.S.Excel Financial Function**	9	70%
2.	Internet	6	30%
	TOTAL	**15**	**100%**

[E] COURSE CONTENT:

Semester-3   Total -15Hrs

1. **Microsoft Excel Function**   **(9 Hrs)**
   * Mode, Median, Avedev, Standard Deviation function example
   * Square root(SQRT),Fact-Factorial Number, Concatenat, Upper, Lower, Trim etc function example.
   * Date & Time function and calculation :-Today, Now, Networkdays, Days360,Date Calculation, Day Counting.
   * PV- Returns the present value of an investment.
   * FV- Returns the future value of an investment based on periodic, constant payments and a constant interest rate.
   * PMT - Calculates the payment for a loan based on constant payments and a constant interest rate
   * IPMT - Returns the interest payment for a given period for an investment based on periodic, constant payments and a constant interest rate.
   * PPMT - Returns the payment on the principal for a given period for an investment based on periodic, constant payments and a constant interest rate.
   * RATE - Returns the interest rate per period of an annuity.
   * NPER - Returns the number of periods for an investment based on periodic, constant payments and a constant interest rate.
   * ISPMT - Calculates the interest paid during a specific period of an investment.
   * NPV - Calculates the net present value of an investment by using a discount rate and a series of future payments (negative values) and income (positive values).

   Example 1 – all function base(general finance).
   Example 2 – all function base(interest base finance)

2. **Internet**   **(6 Hrs)**
   Network Introduction:- Lan- Wan, Server-Client
   Internet Introduction:-Connection, IPS,WWW
   Browser Introduction-Open website, surfing
   Search engines-Information Search, Map with Direction
   Email Creation and send, receive, forward, reply
   Online Equity Trading Demo
   Social Media Introduction-Face book, Twitter
   Online Banking, Online Shopping,-Buy, Sell(Ecomm)
   Find Cheapest Price(any particular Item)-Student Work.

Detailed Planning

Sem-3

Excel Function	Mode, Median, Avedev, Standard Deviation	30 min	
	Concatenat, Upper, Lower, Trim	30 min	
	Square root(SQRT),Fact-Factorial Number		
	Date & Time:-Today, Now, Networkdays Days360,Date Calculation, Day Counting	1 Hr	
	PV,FV	1 Hr	
	PMT,IPMT,PPMT	1 Hr	
	RATE,NPER	1 Hr	
	EXAPLE1-ALL FUNCTION BASE-General	1 Hr	
	EXAPLE2-ALL FUNCTION BASE-Finance	2 Hr	
			9Hrs
Internet	Network Introduction:-Lan- Wan, Server-Client	1 Hr	
	Internet Introduction:-Connection, IPS,WWW		
	Browser Introduction-Open website, surfing	1 Hr	
	Search engines-Information Search, Map with Direction		
	Email Creation and send, receive, forward, reply	1 Hr	
	Online Equity Trading Demo	1 Hr	
	Online Banking, Online Shopping,-Buy, Sell(Ecomm)	1 Hr	
	Find Cheapest Price(any particular Item)-Work	1 Hr	
			6Hrs

KADI SARVA VISHWAVIDYALAYA GANDHINAGAR

SYLLABUS
OF
BACHELOR OF COMMERCE

SEMESTER - IV

KADI SARVA VISHWAVIDYALAYA - GANDHINAGAR
Teaching & Examination scheme
BACHELOR OF COMMERCE
B.COM 4nd SEMESTER

Sr. No. Subject Code	Subject Title & Code	Teaching Scheme			Exam Scheme					
		Theory	Practical	credit	University Theory		Internal Theory (sessional & objective)		Internal practical work	Total Marks
					Hrs.	Max Marks	Hrs.	Max Marks	Max Marks	
B.COM 401	COST ACCOUNTING -1 (401)	4	1	5	3	60	3	20	20	100
B.COM 402	INDIAN FINANCIAL SYSTEM (402)	3	1	4	3	60	3	20	20	100
B.COM 403	BUSINESS ENVIRONMENT (403)	3	1	4	3	60	3	20	20	100
B.COM 404	COMMERCIAL COMMUNICATION-3(404)	3	1	4	3	60	3	20	20	100
B.COM 405	DIRECT TAX (405)	4	1	5	3	60	3	20	20	100
B.COM 406	ADVANCED STATISTICS 1 (406)	4	1	5	3	60	3	20	20	100
	TOTAL			27						

Note: As practical Assignment and Presentation is introduced having weightage of 20 internal marks carrying 10 marks each.

INDEX

SR.NO.	SUBJECT CODE	SUBJECT NAME
1	401	COST ACCOUNTING - 1
2	402	INDIAN FINANCIAL SYSTEM
3	403	BUSINESS ENVIRONMENT
4	404	COMMERCIAL COMMUNICATION- 'III'
5	405	DIRECT TAX
6	406	ADVANCED STATISTICS - I

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: 2014 – 2015

KADI SARVA VISHWAVIDYALAYA
B.COM – SEMESTER - 4
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 this 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

(a) To teach the basics of cost accounting i.e. cost centers, unit costing, cost sheet etc.

(b) To teach basic principles, standards and its applications of cost accounting in various manufacturing units for various costing methods.

(c) To give the basic partly knowledge of cost components and elements of costs.

(d) To teach the Non integrated accounting of cost.

(e) 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 TEAXCHING AND ASSESSMENT:

UNITS	TOPICS	INSTRUCTIONAL	WEIGHTAGE (%)
1.	Basics of cost accounting	2	20%
2.	Material	10	20%
3.	Labour	12	20%
4.	Over heads	12	20%
5.	Cost book –keeping (non-Integrated accounting)	12	20%
6.	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	Max Marks		
B.CO M 401	COST ACCOUNTI NG- 1(401)	5	4+1=5	-	3	60	40		100

[E] COURSE CONTENT:

1. Basics of cost accounting

Require of management and limitations of financial accounting, definitions, objectives of cost accounting, functions of cost accounting or cost accountant, advantages of cost accounting, objections to 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 allocation and cost apportionment, cost estimation and cost ascertainment, basic terms of costing.

No of Lectures:-02

2. Material

Material control, requirements 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 quantity(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 account, normal loss and abnormal loss, control over the use of indirect materials and spares.

No of Lectures:-10

3. 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, wager 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, Hayne'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 turn over, causes of labour turn over, job evaluation, merit rating (performance Appraisal)

No of Lectures:- 12

4. 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 over heads, 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, office and administrative overheads, absorption of office and administrative overheads, selling and distribution overheads, absorption of selling overheads, overhead apportionment book, research and development costs, absorption of fixed overheads over out put-actual or at normal capacity- items excluded from cost accounts

No of Lectures:- 12

5. **Cost book –keeping (Non-Integrated accounting)**
   Journal entries-third entry method-subsidiary ledger control accounts

   No of Lectures:- 12

6. **Reconciliation of cost and financial accounts**
   Reconciliation of profit-method of reconciliation-memorandum reconciliation account-reconcilition statement.

   No of Lectures:- 12

Notes:

1. A multiple choice question [Divided into 5 Sub questions] carrying 20% marks shall be asked as a compulsory question, requiring the students to select option supported by necessary working.
2. Practical problems in addition to the Multiple choice questions] carrying no less than 60% marks shall be asked.

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, MAHESHWERI 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 AGENGY (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.

Exam No._____

Class: ._____

KADI SARVA VISHWAVIDYALAYA

Date : / /   **University Exam 20_**   **Marks: 60**

Subject: Cost Accounting-1   **Time: 3 Hours**

B.Com. SEM-IV
CODE - B.COM 401

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. Question No. 1 is compulsory.

QUE: 1 Compulsory Question   **[12]**

QUE: 2 [A]   **[12]**

       [B]

<center>OR</center>

QUE: 2 [A]   **[12]**

       [B]

QUE: 3 [A]   **[12]**

       [B]

<center>OR</center>

QUE: 3 [A]   **[12]**

       [B]

QUE: 4 [A]   **[12]**

       [B]

<center>OR</center>

QUE: 4 [A]   **[12]**

       [B]

QUE: 5 Objective Questions   **[12]**

KADI SARVA VISHWAVIDYALAYA GANDHINAGAR

SYLLABUS OF

INDIAN FINANCIAL SYSTEM
Subject Code: **B.COM 402**

For Bachelor of Commerce: Semester - IV

To be introduced from the Academic Year: 2013 – 2014

KADI SARVA VISHWAVIDYALAYA
B.Com. Semester IV
B.Com 402 INDIAN FINANCIAL SYSTEM

[A] RATIONALE:

The knowledge of this subject is required for Final year undergraduate commerce students who wish to choose higher education or Industry/field as their career. This course is designed to develop understanding of advance concepts of Financial Management, financial system in India and stock exchanges of India.

[B] COURSE OBJECTIVE:

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 advance concepts of financial management.

[C] EXPECTED LEARNING OUTCOMES OF THE PROGRAMME

Students will:

1. Get awareness about the advance concepts of financial management, financial system in India and stock exchanges in India.

2. Get awareness about various money market and capital market to be required in the field of financial management in routine life.

3. Gets awareness about the changes taking place in the field of financial environment in primary market, secondary market

4. Will be able to understand the elements of finance such as stock exchanges in India, depository system and merchant banking, mutual funds, credit card.

5. Will be able to understand the advance concepts of SEBI and kinds of financial derivatives.

[D] SCHEME OF TEACHING AND ASSEMENT

UNITS	TOPIC	INSTRUCTIONAL HRS	WEIGHTAGE (%)
1	Indian Financial System	7	15
2	Money Market	9	20
3	Primary Market	8	20
4	Secondary Market	12	25
5	Depository System	9	20
	TOTAL	45	100

subject code	Subject title	Credit	Teaching scheme		Scheme of Examination			
			Theory/ Practical	tutorial	University theory		internal	Total Marks
					Hrs.	Max. Marks	Max. Marks	
B.Com 402	Indian Financial System	4	3+1 = 4	-	3	60	40	100

[E]COURSE CONTENT

SEMESTER 4		
Title of Subject and major unit content	**Number of hours required**	**weightage**
INDIAN FINANCIAL SYSTEM (CODE 402) Unit1: Indian Financial System *Functions of the financial system, financial concepts, development of financial system in India, weaknesses of Indian financial system.*	7	15
Unit2: 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.*	9	20
Unit3: 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.*	8	20
Unit4: 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	25
Unit5: 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.*	9	20

[F] RECOMMENDED BOOK & REFERENCE MATERIALS

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

[G] PAPER SCHEME AND STYLE

Exam No._____

Class: ._____

KADI SARVA VISHWAVIDYALAYA

Date : / / **University Exam 20_** **Marks: 60**

Subject: INDIAN FINANCIAL SYSTEM **Time: 3 Hours**

B.Com. SEM-IV
CODE - B.COM 402

Q-1	A.	Compulsory question	06
	B.		06
Q-2	A.		06
	B.	OR	06
Q-2	A.		06
	B.		06
Q-3	A.		06
	B.	OR	06
Q-3	A.		06
	B.		06
Q-4	A.		06
	B.	OR	06
Q-4	A.		06
	B.		06
Q-5	A.	Choose appropriate answer from the following. MCQ type questions	04
	B.	Answer the following questions (Short Answer)	04
	C.	State whether the following statements are true or false.	04

KADI SARVA VISHWAVIDYALAYA GANDHINAGAR

SYLLABUS OF

BUSINESS ENVIRONMENT
Subject Code: B.COM 403

For Bachelor of Commerce: Semester - IV

To be introduced from the Academic Year: 2014 – 2015

KADI SARVA VISHWAVIDYALAYA
B.COM – SEMESTER -4
B.COM 403 BUSINESS ENVIRONMENT

[A] RATIONAL:

Business Environment is an exciting and challenging branch of Economics. In a fast moving global economic order there is a persistent demand to synchronize the approaches, theories and development issues for a better understanding of the problems of the developing economies. This synchronization necessitities considerable restructuring and continuous adaptation in tune with the specific socio-economic environment settings of these countries. The planning and programmers should empower the people to make development more sustainable and equitable. The units incorporated here are intended to serve this purpose.

[B] COURSE OBJECTIVES:

The course covers important aspects of business environment and selected issues in economic development. The course aims to familiarize students with contemporary issues in domestic business environment. The topics covers include basic concept of business environment, obstacles in economic environment, Industrial policy and monitory system and planning.

[C] EXPECTED LEARNING OUTCOMES OF THE PROGRAM:

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

1 To develop conceptual clarity on the various dimensions of business environment and to identify the strategic factors in the development of the less developed countries.
2 Enable the student to evolve new strategies for achieving sustainable development and inclusive
   growth
3 Equip the student community with the theoretical and empirical material for enhancing their capability to address the basic problems confronted by the society.

[D] SCHEME OF TEACHING AND ASSESSMENT:

UNITS	TOPICS	INSTRUCTIONAL HRs.	WEIGHTAGE(%)
1.	Basic Concept of Business and Economic Environment	10	20
2.	Obstacles in Economic Environment & Development	15	35
3	Industrial Policy	10	20
4.	Monetary System and Planning in India	10	25
	TOTAL	45	100%

subject code	Subject title	Credit	Teaching scheme		Scheme of Examination			
			Theory/ Practical	tutorial	University theory		internal	Total Marks
					Hrs.	Max. Marks	Max. Marks	
B.COM 403	4	BUSINESS ENVIRONMENT	3+1=4	-	3	60	40	100

[E] COURSE CONTENT:

Sr. No.	Particulars	No. of lectures required
1	**Basic Concept of Business and Economic Environment** • Introduction. • General Level of Income in economy. • Main characteristics of developing economy affective business. • Macro Economy Factors. • Concepts of various economic policies.	10 hours
2.	**Obstacles in Economic Environment & Development** [A] - POVERTY • Concept of Poverty. • Poverty Line & Starvation Line. • Causes of Poverty in India. [B] - POPULATION • Size and growth of Population in India. • Theory of Demographic Transition. • Population Trap Theory. [C] – UNEMPLOYMENT • Meaning and Types of Unemployment. • Causes of Unemployment. • Employment Generation Program in India.	15 hours
3.	**Industrial Policy** • Significance of Industrial Policy. • New Industrial Policy -1991 • Introduction of MRTP Act -1969 and Competition Act - 2003.	10 hours
4.	**Monetary System and Planning in India** • Supply of Money – Components and Measurement, High-Powered Money. • Central Bank - Functions • Commercial Bank – Functions. • Planning Commission - Economic Planning in India - Basic Objectives. • 11th & 12th Five year Plan – Objectives and Achievements.	10 hours

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

[F] RECOMMENDED BOOKS & REFERENCE MATERIALS:

1. Economic Environment of Business – Mishra & Puri.
2. Business Environment – Text and Cases by Francis Cherunilam
3. The Indian Economy – Problem & Prospects by Jalan B.Penguin Books
4. Second Generation Economic Reforms in India by Datt R., Deep & Deep Publication Pvt. Ltd.
5. The Indian Economy Environment & Policy by Dhingra I. C.
6. Development & Planning – Theory & Practice : Mishra & Puri.
7. Economics Development & Planning : M. L. Jhingan.

[G] PAPER SCHEME AND STYLE

Exam No. _____

Class: . _____

KADI SARVA VISHWAVIDYALAYA

Date : / /   University Exam 20_   Marks: 60

Subject: BUSINESS ENVIRONMENT   Time: 3 Hours

B.Com. SEM-IV

CODE - B.COM 403

1. **There are 5 questions in this paper.**
2. **All question carry equal marks.**
3. **Figures to the right indicate full marks.**
4. **Question.1 is compulsory.**
5. **Attempt all question.**

Que.1 (A) **Multiple choice question:**   (06)

Que.1 (B) **Answer in brief.**   (06)

Que.2 (A)   (06)

Que.2 (B)   (06)

        OR

Que.2 (A)   (06)

Que.2 (B)   (06)

Que.3 (A)   (06)

Que.3 (B)   (06)

        OR

Que.3 (A)   (06)

Que.3 (B)   (06)

Que.4 (A)   .   (06)

Que.4 (B)   (06)

        OR

Que.4 (A)   (06)

Que.4 (B)   (06)

Que.5 **Short Notes.**   (12)

KADI SARVA VISHWAVIDYALAYA GANDHINAGAR

SYLLABUS OF

COMMERCIAL COMMUNICATION- III
Subject Code: **B.COM 404**

For Bachelor of Commerce: Semester - IV

To be introduced from the Academic Year: 2014 – 2015

KADI SARVA VISHWAVIDYALAYA
B.COM –
SEMESTER - IV
B.COM- 404, COMMERCIAL COMMUNICATION- 'III'

[A] RATIONALE

It is important for the Commerce Degree holders in Office Management to acquire proficiency in oral and written communication skills. Hence this subject is added in the curriculum.

[B] OBJECTIVES

Commercial Communication is designed to develop the communication skills of the students. At the end of the course, the students should be able to:

1. To improve the organization and structure of the written communication
2. To write effective letters of insurance, Agenda, Minutes and circular using prescribed stages and steps for effective business writing.
3. To guide students to develop effective writing style.
4. To reduce time spent in writing communications.
5. To build confidence in writing letters, Agenda, Minutes.

[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 the communicative techniques
3. Students will identify the various aspects of the organizational setting for business communication
4. The knowledge of various corporate acts will be enriched.
5. They will get the idea about Company Meetings.
6. They will develop their reading and writing skill.
7. They will get the idea about drafting style of Agenda.
8. They will get the idea about drafting style of Minutes.

[D] SCHEME OF TEACHING AND ASSESSMENT

SEGMENT	TOPICS	THEORY HOURS	WEIGHTAGE Marks		WEIGHTAGE (%)
I	TEXT Developing English Skills Edited by: P.K.Thakkar,S.D.Desai,T.J.Pura ni Oxford University Press	12	12 Marks		20 %
II	CORPORATE COMMUNICATION 1. Upward Communication 2. Downward Communication 3. Diagonal Communication 4. Grapevine Concept	12	12Marks		20 %
	LETTER WRITING &COMMERCIAL COMCOMCOMC				
	COMPREHENSION				
III	Circular Letters	10	12 Marks	36 Marks	36%
	Agenda and Minutes of Meeting	8	12 Marks		
	Comprehension Based on a commercial topic	3	12 Marks		
	Total	45	60 Marks		100%

subject code	Subject title	Credit	Teaching scheme		Scheme of Examination			
			Theory/ Practical	tutorial	University theory		internal	Total Marks
					Hrs.	Max. Marks	Max. Marks	
B.CO M 404	COMMERCIAL COMMUNICATION – III (404)	4	3+1=4 (hrs)	0	3	60	3	40

[E] COURSE CONTENT:

SEGMENT	COURSE CONTENT	No. of Lectures
I	TEXT:	12

Developing English Skills
Edited by:
P.K.Thakkar,S.D.Desai,T.J.Pura
ni Oxford University Press
The following lessons will only be taught and
asked in Examinations

1. A Chat with Mrs.Smile
2. A Difficult Customer
3. Lovers' Reunion
4. What!... No Books
5. Quick Sand
6. Blood, Toil, Sweat and Tears
7. Letter to Indu

II   CORPORATE COMMUNICATION: 12

Patterns of Communication

1. Upward Communication
   1.1.Objectives/Importance
   1.2.Advantages
   1.3. Limitations
   1.4. Improvement
2. Downward Communication
   2.1.Objectives
   2.2.Advantages
   2.3.Limitations
   2.4. Improvement
3. Diagonal Communication & Horizontal Communication
4. Grapevine Concept

III   LETTER WRITING &COMMERCIAL COMPREHENSION: 12

1. Circular Letters :(10 hours)
   1.1What is a circular letter?
   1.2. Objectives of writing a circular letters
   1.3. Situations that need circular letters
2. Agenda and Minutes of Meeting: (8 hours)
   2.1. Introduction to the procedure of meeting
   2.2. Important terms related to meetings e.g. Agenda Quorum, Resolutions, Consensus, Notice, Minutes, etc
   2.3. Format and Drafting of Agenda 2.4.Format and Drafting of Minutes
3. Comprehension Based on a commercial topic: (3 hours)

[F] RECOMMENDED BOOKS & REFERENCE MATERIALS

1. Sharma, R.C. *Business Correspondence and Report Writing.* Krishna Mohan Tata McGrawhill Publishing Co.
2. Korlahalli, J.S., Rajendrapal .*Essentials of Business Communication* . Sultan Chand and Sons. New Delhi
3. Kaul, Asha. *Business Communication.* Prentice Hall Of India Pvt Ltd., New Delhi.
4. Rai. U.S., S.M.Rai*Business Communication*. Himalaya Publication, Mumbai.
5. Ramon, Meenakshi, *Business Communication*. Prakash Sing OUP, New Delhi."Oxford Business English Dictionary, OUP, New Delhi.

[G] PAPER SCHEME AND STYLE

Exam No._____

Class: ._____

KADI SARVA VISHWAVIDYALAYA

Date :   /   /   **University Exam 20_**   **Marks: 60**

Subject: : Commercial Communication   **Time: 3 Hours**

B.Com. SEM-IV

CODE - B.COM 404

Format of University Question Paper with the allocation of Mark

Q-1 Compulsory Question		12
	(Segment-II- Corporate Communication) Form of questions - Short Notes	
Q-2 (A)	Agenda (1/2)	06
	(Segment-III- Letter Writing & Commercial Comprehension) Form of question- Letter	
(B)	Minutes (1/2)	06
	(Segment-III- Letter Writing &Commercial Comprehension) Form of question- Letter	
Q-3 (A)	Circular Letter (1/2)	06
	(Segment-III- Letter Writing &Commercial Comprehension) Form of question- Letter	
(B)	Circular Letter (1/2)	06
	(Segment-III- Letter Writing & Commercial Comprehension) Form of question- Letter	
Q-4 (A)	Text: Developing English Skills Edited by: P.K.Thakkar,S.D.Desai,T .J.Purani Oxford University Press (Segment-I- Text) Form of question- General Question (1/2)- 6Marks	06
(B)	Text: Developing English Skills Edited by: P.K.Thakkar,S.D.Desai,T .J.Purani Oxford University Press (Segment-I- Text)	06
Q-5	Form of question- short notes or short answer questions- 6Marks	
	Commercial Comprehension (Objective Question)	12
	(Segment-III- Letter Writing & Commercial Comprehension)	
	Total	60

KADI SARVA VISHWAVIDYALAYA GANDHINAGAR

SYLLABUS OF

DIRECT TAX
Subject Code: B.COM 405

For Bachelor of Commerce: Semester - IV

To be introduced from the Academic Year: 2014 – 2015

KADI SARVA VISHWAVIDYALAYA
B.COM – SEMESTER-4
DIRECT TAX (405)

[A] RATIONALE:

To provide content of taxation on the basis of syllabus framed.

[B] OBJECTIVE:
To provide basic knowledge and equip students with application of principles and provisions Direct taxes

[C] SCHEME OF STUDIES AND EXAMINATION:

Sr. No./ Subject Code	Subject Title	Teaching Scheme Hrs.			Exam Scheme							
		credit	Th. + Pr	Tut	Theory		Internal		T.W Max Marks	Sess Marks	Total Marks	
					Hrs.	Max Marks	Hrs.	Max Marks				
BCOM-405	DIRECT TAX	5	4+1=5	--		60	-	40	100	-	100	
	Total	5	5	---								

[D] EXPECTED LEARNING OUTCOME OF THE PROGRAM:
Students will gain a working knowledge regarding computation of taxable income and tax liability pertaining to individuals/firms.

[E] COURSE CONTENT

Unit – I [20%]

[A] History and Basic Concepts: (Theory & Practical)

- History of Income Tax,
- Slab rates
- Agricultural income,
- Casual income,
- Assessee,
- Person,
- Previous year
- Assessment Year,
- Gross Total income,
- Total taxable income.,
- Tax Planning
- Tax Evasion
- Tax Avoidance
- Computation of tax liability
- Difference between Direct and indirect taxes
- Income tax authorities[Central board of direct taxes, Appellate tribunal, Settlement commission, Income tax officer]
- Basics of Value Added Tax [VAT] and Service Tax

(B) Residential status of an assessee [Section-4 to 9]

Unit – II   **[30%]**

[A] Income from Salary (Numerical):
- ➢ Meaning of Salary,
- ➢ Allowances,
- ➢ Perquisites
- ➢ Gros
    s
    salar
    y,
- ➢ Deductions from Gross Salary,
- ➢ Net Salary

[B] Exempted incomes [Only theory]

Unit – III   **[20%]**

[A] Income from House Property: (Theory & Practical)
- ➢ Basis of Charge,
- ➢ Gross Annual valuation,
- ➢ Determination of Income from House Property,
- ➢ Deduction U/S 24.

[B] Profit and Gains from Business and Profession: (Theory & Practical)
- ➢ Meaning
- ➢ Computation of admissible depreciation u/s 32
- ➢ Computation of Income from Business and
- ➢ Computation of Income from profession

Unit – IV   **[20%]**

[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

Unit – V   **[10%]**

[A] Deductions U/S 80C to 80U under Income Tax Act 1961

[B] Income Tax Procedure:
- ➢ Filing of return- Manual and E-filing of return
- ➢ Advance payment of Tax,
- ➢ Tax deduction at source,
- ➢ Tax Collection at Source,
- ➢   Refund of Tax,

[F] TEACHING AND EXAMINATION SCHEME

Section	Examination Scheme % weightage	Teaching Scheme No. Of theory
UNIT-1	20 %	12
UNIT-2	30 %	18
UNIT-3	20 %	12
UNIT-4	20 %	12
UNIT-5	10 %	6
TOTAL	100%	60

[G] PAPER SCHEME AND STYLE

KADI SARVA VISHWAVIDYALAYA

Date :   /   /   **University Exam 20_**   **Marks: 60**

Subject: : DIRECT TAX   **Time: 3 Hours**

B.Com. SEM-IV

CODE - B.COM 405

Instruction :

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.
5. Attempt all Questions.

QUE: 1   [A]   [12]
           [B]

OR

QUE: 1   [A]   [12]
           [B]

QUE: 2   [A]   [12]
           [B]

OR

QUE: 2   [A]   [12]
           [B]

QUE: 3   [A]   [12]
           [B]

OR

QUE: 3   [A]   [12]
           [B]

QUE: 4   [A]   [12]
           [B]

OR

QUE: 4   [A]   [12]
           [B]

QUE: 5   OBJECTIVE QUESTION   [12]

[H] List of reference books:

1. Students' Guide to Income Tax Act and Introduction to Central Sales Tax.
   -By Dr. Vinod Singhania and Ms Monica Singhania [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 Singhania and Dr. Kapil Singhania [Taxmann]
5. Professional Approach to Direct Taxes Law and Practice.
   -By Dr. Girish Ahuja and Dr. Ravi Ahuja [Bharat]

KADI SARVA VISHWAVIDYALAYA GANDHINAGAR

SYLLABUS OF

Advanced Statistics - I
Subject Code: **B.COM 406**

For Bachelor of Commerce: Semester - IV

To be introduced from the Academic Year: 2014 – 2015

KADI SARVA VISHWAVIDYALAYA
B.COM – SEMESTER - IV
B.COM 406 Advanced Statistics - I

[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 HRs.	APPROX. WEIGHTAGE (%)
1.	Probability Theory	11	20%
2.	Mathematical Expectation	11	20%
3.	Probability Distribution (Discrete Distribution)	16	20%
4.	Differentiations & Partial Differentiations	11	20%
5.	Integration	11	20%
	TOTAL	**60**	**100%**

Sr. No./ 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.CO M 406	ADVANCED STATISTICS – I (406)	5	4+1=5	-	3	60	40	100

[E] COURSE CONTENT:

Unit 1: <u>Probability Theory.</u>

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.

No of Lectures:- 11

Unit 2: <u>Mathematical Expectation</u>

Concept of a discrete random variable, probability mass function of a discrete random variable and its properties. Definition of mathematical expectation of a random variable, Mathematic expectations of sum and product of two independent and dependent random variables and its properties.

No of Lectures:- 11

Unit 3: Probability Distribution (Discrete Distributions)

<u>3.1 Binomial Distribution</u>

Introduction, Probability Mass Function and Properties.

<u>3.2 Poisson and Hyper geometric distribution</u>

Poisson and Hyper geometric distributions, properties and application of these distributions. Derivation of mean and variance of the distributions (Without Proof). Simple numerical

examples. (The value of e^{-m} should be given).

<u>3.3 Negative Binomial and Geometric distribution</u>

Probability mass function of the distributions, their means and variances (only Statements) , their properties and uses. Simple numerical examples.

No of Lectures:- 16

Unit 4 : <u>D i f f e r en ti at i o n a n d P a rt ia l D if f e re nt ia ti o n</u>

Definition of Second order derivative, maximum and minimum value of a function & its application in business (cost, revenue, and profit related numerical problems). Application of derivatives in economics.(elasticity of demand & supply, M.R., A.R., M.C., & A.C. and related examples). Definition of partial derivative involving two variables upto second order and its application (Costfunction and utility function).

No of Lectures:- 11

Unit 5 : I nteg r at i o n:

Definition integral standard forms of integration(x^x ,e^x,a ,$1/x$), Definite integral and its rules & its simple example, Application of integration (marginal cost, marginal revenue, profit function).

No of Lectures:- 11

[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: Fundamentalsof 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, (7thedition)

(7) Parimal Mukhopadhyay:"Mathematical Statistics" Books& Allied (P) Ltd. (2ndedition) 2000.

[G] PAPER SCHEME AND STYLE

KADI SARVA VISHWAVIDYALAYA

Date : / / **University Exam 20_** **Marks: 60**

Subject: : Advanced Statistics- I **Time: 3 Hours**

B.Com. SEM-IV

CODE - B.COM 406

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]
Q.1	[B]	Examples (Any Two)	[06]
Q.1	[C]	Objective Question (Compulsory)	[02]
Q.2	[A]	Theory (Any One)	[04]
Q.2	[B]	Examples (Any Two)	[06]
Q.2	[C]	Objective Question (Compulsory)	[02]
Q.3	[A]	Theory (Any One)	[04]
Q.3	[B]	Examples (Any Two)	[06]
Q.3	[C]	Objective Question (Compulsory)	[02]
Q.4	[A]	Theory (Any One)	[04]
Q.4	[B]	Examples (Any Two)	[06]
Q.4	[C]	Objective Question (Compulsory)	[02]
Q.5	[A]	Theory (Any One)	[04]
Q.5	[B]	Examples (Any Two)	[06]
Q.5	[C]	Objective Question (Compulsory)	[02]

Annexure-1 Practical Work
Fundamentals of Computers
Syllabus

[A] RATIONALE

As students learn Computer operating and its computer based accounting approaches in firm and different types of business and any type of office work during all semester The computerized accounting module covers the use of accounting or bookkeeping software to input and process data for a variety of uses such as invoices, orders, payments and receipts. The accounting or bookkeeping software is also used in the preparation of management and period-end reports.

The computerized accounting syllabus is not intended to develop specific skills using a particular accounting software package but to help candidates apply their broad accounting knowledge and skills to achieving end results more effectively and efficiently, using any one of the approved software packages. Using accounting software can only achieve the best results if candidates have already understood the required accounting knowledge and use the accounting software to present their solutions, reports and recommendations.

[B] OBJECTIVES

(a) To know the basics of Computer operating.
(b) To offer various computer applications helpful for financial accounting and office management (like Microsoft office package).
(c) To give the basic partly knowledge of duties and tax calculation.
(d) To teach the basic financial accounting system.
(e) To teach how to create various reports of collecting data.
(f) Knowledge of accounting process and preparation of final accounts.

[C] EXPECTED LEARNING OUTCOMES OF THE PROGRAM

1. Students will learn basic Computer Operating for accounting and office management.
2. Students will get the guidance in their personal, academic and occupational problems by using computer.
3. Students will get the information and basic knowledge about computer based financial accounting system.
4. Students will learn basic office management software.
5. Students will learn data management and data reporting.
6. Skills of recording financial transactions and preparation of reports using computers

[D] SCHEME OF TEACHING AND ASSESSMENT:

Sem-4			
1.	M.S.Access	15	100%
	TOTAL	15	100%

[E] COURSE CONTENT:

<u>**Semester-4**</u>   **Total -15Hrs**

1. **Microsoft Access**   **(15 Hrs)**
   - Introduction of MS Access-DBMS.
   - Create database, Create table, Data type, Table field, Field properties, Primary key.
   - View Design-Data relationship
   - Creating form-blank, wizard
   - Form Design & Entry-with Calculation and form control.
   - Data Entry.
   - Queries-Various types of queries(calculation, update, Deletion, etc). Query criteria and   parameters .Query base report.
   - Report Creation-blank, wizard and label
   - Export-Import excel Data
   - Data sorting and filter.
   - Example-Student Fees Management-With different type Report Like Date wise, Student Wise, Fees Detail.

Annexure-2
Practical Work
Fundamentals of Computers

Detailed Planning

Sem-4

MS Access			
	Introduction of MS Access-DBMS	2 Hr	
	Tables	1 Hr	
	View Design-Data relationship	1 Hr	
	Creating form-blank, wizard	1 Hr	
	Form Design & Entry-with Calculation	2 Hr	
	Queries-Various types of queries	2 Hr	
	Report Creation-blank, wizard and label	2 Hr	
	Export-Import excel Data	1 Hr	
	Example-Student Fees Management-With different type Report Like Date wise, Student Wise, Fees Detail	3 Hr	
			15Hrs

KADI SARVA VISHWAVIDYALAYA

GANDHINAGAR

SYLLABUS

OF

BACHELOR OF COMMERCE

SEMESTER – V

KADI SARVA VISHWAVIDYALAYA - GANDHINAGAR

Teaching & Examination scheme

Effective from Academic Year: **2015-16**

BACHELOR OF COMMERCE

B.COM 5th SEMESTER

Sr. No. Subject Code	Subject Title & Code	Teaching Scheme			Exam Scheme					
		Theory	Practical	credit	University Theory		Internal Theory (Sessional & objective)		Internal practical work	Total Marks
					Hrs.	Max Marks	Hrs.	Max Marks	Max Marks	
B.COM 501	Cost Accounting -2 (501)	4	1	5	3	60	3	20	20	100
B.COM 502	Fundamentals Marketing Management (502)	3	1	4	3	60	3	20	20	100
B.COM 503	Macro Economics (503)	3	1	4	3	60	3	20	20	100
B.COM 504	Commercial Communication- IV (504)	3	1	4	3	60	3	20	20	100
B.COM 505	Auditing(505)	4	1	5	3	60	3	20	20	100
B.COM 506	Advanced Statistics II (506)	4	1	5	3	60	3	20	20	100
Total				**27**		**360**		**120**	**120**	**600**

Note: As practical Assignment and Presentation work is introduced having weightage of 20 internal marks carrying 10 marks each of assignment and project work.

KADI SARVA VISHWAVIDYALAYA GANDHINAGAR

SYLLABUS OF

Cost Accounting -2

SUBJECT CODE: 501

For Bachelor of Commerce: Semester – V

To be introduced from the Academic Year: 2015 – 2016

[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 this 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

(a) To teach the basics of cost accounting for service providers i.e. transporters.
(b) To teach various costing methods i.e. job costing, batch costing, contract costing.
(c) 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**	15	25%
2.	**Job, Batch and Contract Costing**	15	25%
3.	**Process Costing**	15	25%
4.	**Standard Costing and Variance Analysis**	15	25%
	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	Max Marks	
B.COM 501	COST ACCOUNTING-2(501)	5	4+1=5	-	3	60	40	100

[E] COURSE CONTENT:

1. Operating Costing

    Introduction, operating costing definition and characteristics, Transport Costing methods, Road Transport-Bus and truck. Practical problem will be asked.

    No of Lectures:-15

2. Job, Batch costing and Contract 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); 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.

    No of Lectures:-15

3. 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.

    No of Lectures:-15

4. Standard Costing and Variance Analysis

    Direct Material Cost variances, Direct Labor Cost variances, Variable Overhead cost variances and Fixed Overhead cost variances (Excluding Sales and Profit variance)

    No of Lectures:-15

Notes:
1. An objective question carrying 20% marks shall be asked as a compulsory question, requiring the students to select option supported by necessary working.
2. Practical problems in addition to the objective questions carrying not less than 60% marks shall be asked.

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. 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. AgrawalSuchitraPrakashanPvt.Ltd.
5. Cost Accounting (Problem and Theory) S.N. MaheshwariMahavir Publication
6. Cost Accounting (Methods & Problems) B.K. Bhar Academic Publisher, Calcutta
7. Principles and Practices of cost Accounting Ashish K. Bhattacharya A.H. Wheeter 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- MahabaleswaraBhatta (Himalaya Publishing House)
13. Cost Accounting- J. Made Gowda (Himalaya Publishing House)

ExamNo._____

Class:._____

KADISARVAVISHWAVIDYALAYA

Date : /   /   UniversityExam20_   **Marks:60**

Subject: COST ACCOUNTING-2   **Time:3Hours**

B.Com.SEM-V

CODE - B.COM 501

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) Question No. 1 is compulsory.

Q-1	**Compulsory**	**[12]**
Q-2		**[12]**
	OR	
Q-2		**[12]**
Q-3		**[12]**
	OR	
Q-3		[12]
Q-4		**[12]**
	OR	
Q-4		**[12]**
Q-5	**Objective Question**	**[12]**

NOTE: Chapters shown in QUE: 1 to QUE: 4 are interchangeable among all the four questions but format of QUE: 5 will remain same.

KADI SARVA VISHWAVIDYALAYA GANDHINAGAR

SYLLABUS OF

Fundamentals Marketing Management

SUBJECT CODE: 502

For Bachelor of Commerce: Semester – V

To be introduced from the Academic Year: 2015 – 2016

FUNDAMENTALS OF MARKETING MANAGEMENT (FMM)– 502

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.
A. To understand the basic concepts of marketing, its origination and scope of marketing.
B. To understand the importance of marketing management and to identify the present opportunities in the field of marketing.
C. 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	9	20%
2	CONCEPT OF PRODUCT AND CONSUMER BEHAVIOUR	9	20%
3	MARKETING SEGMENTATION	9	20%
4	BRANDING AND ADVERTISING	9	20%
5	CHANNELS OF DISTRIBUTIONS	9	20%
	TOTAL	45	100

Subject code	Subject title	Credit	Teaching scheme		Scheme of Examination			
			Theory/ Practical	tutorial	University theory		internal	Total Marks
					Hrs.	Max. Marks		
B.com 502	FUNDAMENTALS OF MARKETING MANAGEMENT	4	3+1=4	-	3	60	40	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.	9	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.	9	20%
3.	<u>Marketing Segmentation</u> Meaning, importance; Bases; Market Targeting - Product Positioning.	9	20%

4.	Branding and Advertising:	9	20%
	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)		
5.	Channels of Distributions: -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 (*channel less* retailing) on line marketing.	9	20%
	Total Hours	45	100

F. **RECOMMENDED BOOKS & REFERENCE MATERIALS**
- PHILIP KOTLER: MARKETING MANAGEMENT - PRENTICE HALL OF HILL.
- STANTON: FUNDAMENTALS OF MARKETING - TATA MCGRAW HILL.
- V. S. RAMASWAMY & S. NAMAKUMARI : MARKETING MANAGEMENT
  -   MACMILLAN INDIA
- EDWIN FLIPPO: PRINCIPLES OF PERSONNEL MANAGEMENT
- BROOM: PRODUCTION MANAGEMENT - D.B. TARAPOREWALA & SONS.
- S.A. SHERLEKER MARKETING MANAGEMENT (INTEGRATED VALUE-BASED MANAGERIAL APPROACH UNDER CURRENT MARKET DRIVEN AND COMPETITIVE GLOBAL MARKETING)
  HIMALAYA PUBLISHUNG HOUSE (THIRTEENTH REVISED EDITION)

[G] PAPERSCHEMEANDSTYLE

KADISARVAVISHWAVIDYALAYA

Date : / /   **UniversityExam20_**   **Marks:60**

Subject: Fundamentals ofMarketing Management   **Time:3Hours**

B.Com.SEM-V

CODE - B.COM 502

Instructions:

1. There are 5 questions in this paper
2. All questions carry equal marks.
3. Figures to the right indicate full marks.
4. Attempt all questions.
5. Question No. 1 is compulsory.

Q-1	A.	Compulsory question	06
	B.		06
Q-2	A.		06
	B.	**OR**	06
Q-2	A.		06
	B.		06
Q-3	A.		06
	B.		06
		OR	
Q-3	A.		06
	B.		06
Q-4	A.		06
	B.		06
		OR	
Q-4	A.		06
	B.		06
Q-5	A.	Choose appropriate answer from the following. MCQ type questions	04
	B.	Answer the following questions (Short Answer)	04
	C.	State whether the following statements are true or false.	04

KADI SARVA VISHWAVIDYALAYA GANDHINAGAR

SYLLABUS OF

Macro Economics

SUBJECT CODE: 503

For Bachelor of Commerce: Semester – V

To be introduced from the Academic Year: 2015—2016

KADI SARVA VISHWAVIDYALAYA

B.COM – SEMESTER -5

B.COM 503   MACRO ECONOMICS

[A] RATIONALE

Macro models are widely used by both academics and policy makers. Macro economics is a distributive subject of economic studies. It examines, explores and analyzes aggregate economic behavior 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**	15	25
2.	**Consumption Function**	10	25
3.	**Saving and Investment Function**	10	25
4.	**Inflation**	10	25
	TOTAL	45	**100%**

Subject Code	Credit	Subject Title & Code	Teaching Scheme		Exam Scheme			Total marks
			Theory / Practical	Tutorial	University Theory		Internal practical work	
					Hrs.	Max Marks	Max Marks	
503	4	MACRO ECONOMICS 503	3+1=4	-	3	60	40	100

[E] COURSE CONTENT

Sr. No.	Particulars	No. of lectures required
1	**National Income-** • Importance of National Income Accounting. • Concepts of National Income. • Methods to measure National Income – Income method, Output method and Expenditure method. • Real and Nominal national income. • Disposable Income, Private Income, Personal Income.	15 hours
2.	**Consumption Function-** • Keynes consumption function. • Technical Attributes of consumption function. • Factors affecting consumption function.	10 hours
3.	**Saving and Investment Function** **A) Saving Function** • Technical Attributes of saving function. • Factors affecting to saving function**.** **B) Investment Function** • Meaning and types of Investment. • Marginal Efficiency of Capital.	10 hours
4.	**Inflation** • Meaning of Inflation. • Types of Inflation on the basis of rate. • Types of Inflation on the basis of causes. • Effects of Inflation. • Measurement methods of Inflation. • Anti inflationary Policy. • Recent concepts of Inflation & Inflationary Gap.	10 hours

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

[F] RECOMMENDED BOOKS & REFERENCE MATERIALS

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

[G] PAPERSCHEMEANDSTYLE

KADISARVAVISHWAVIDYALAYA

Date : / /   **UniversityExam20_**   **Marks:60**

Subject: Macro Economics   **Time:3Hours**

B.Com.SEM-V

CODE - B.COM 503

Q-1(A) Compulsory question
Q-1(B) Compulsory question

Q-2(A)
Q-2(B)

OR

Q-2(A)

Q-2(B)

Q-3(A)
Q-3(B)

OR

Q-3(A)
Q-3(B)
Q-4(A)
Q-4(B)

OR

Q-4(A)
Q-4(B)
Q-5(A) Answer in Brief
Q-5(B) Multiple Choice Questions

KADI SARVA VISHWAVIDYALAYA GANDHINAGAR

SYLLABUS OF

Commercial Communication- IV

SUBJECT CODE: 504

For Bachelor of Commerce: Semester – V

To be introduced from the Academic Year: 2015—2016

KADI SARVA VISHWAVIDYALAYA

B.COM – SEMESTER - V

B.COM 504 Commercial Communication- 'IV'

[A] RATIONALE

At present most of the major industries of the world are controlled. To overcome lack of Entrepreneurship, it is imperative for a Commerce Degree Holder to promote "Advanced Commercial communication Education". In such situation it is important for the Commerce students to get in touch with Office Management and to acquire proficiency in oral and written communication skills. Hence this subject is added in the curriculum.

[B] OBJECTIVES

Commercial Communication is designed to develop the communication skills of the participants and to maintain the academic excellence that was once its hallmark and infuse new energy into all the academic programmes. At the end of the course, the participants should be able to:

1. Improve the organization and structure of the written communication.
2. Write effective letters, Resumes and reports using prescribed stages and steps for effective business writing.
3. Apply basic rules of grammar.
4. Apply guidelines in using effective writing style.
5. Reduce time spent in writing communications.
6. Improve confidence in writing letters, memos and reports.
7. Apply interviewing skills

[C] EXPECTED LEARNING OUTCOMES OF THE PROGRAM

1. Students will get idea about the hurdles of the language.
2. Describe and use effective interpersonal communication and listening skills.
3. Identify the various aspects of the organizational setting for business communication
4. Students will improve in writing skill
5. Students will easily get in touch with their communicative aspects.
6. Students will become more relevant to contemporary market demands.
7. Students will create skills that can raise their employability level.

[D] SCHEME OF TEACHING AND ASSESSMENT

SEGMENT	TOPICS	THEORY HOURS	WEIGHTAGE in Marks		WEIGHTAGE (%)
I	**TEXT: Silver Lining,OrientBlackswan Publishers,2015,First Edition**	10	12 Marks		20 %
II	**REPORT WRITING** Press Reports	08	12 Marks		20 %
III	**LETTER WRITING &SOFT SKILLS**				
	Questionnaires	07	12Marks	**36Marks**	60%
	Letters of Import Export Correspondence	06	06 Marks		
	Letters of Insurance Correspondence	06	06 Marks		
	Interview techniques and Tips	08	12 Marks		
	Total	**45**	**60 Marks**		**100%**

Sr. No./ Subject Code	Subject Title & Code	CREDIT	Teaching Scheme		Exam Scheme				Total Marks
			Theory/ Practical	Tut	University Theory		Internal		
					Hrs	Max Marks	Hrs	Max Marks	
B.COM 504	COMMERCIAL COMMUNICATION – IV (504)	4	3+1=4	0	3	60	3	40	100

[E] COURSE CONTENT:

SEGMENT	COURSE CONTENT	No. of Lectures
I	**TEXT: Silver Lining,(A Text Book for College Students)Orient Blackswan Publishers,2015,Board of Editors, First Edition** **Short Stories: 1. A Cup of Tea 2. Why I Want Husband** **Prose: 1. Playing the English Gentleman 2. With the Photographer** **Poetry: 1.Where the Mind is without Fear 2. Up Hill**	**08**
II	port Writing 1.1.PressReports 1.1.1. Natural Calamity Report 1.1.2. Accident Report 1.1.3. Speech Report (commercial or economical events)	**08**
III	**LETTER WRITING & SOFT SKILLS:** **1. Questionnaire** a. Launching of a new product b. Socio economic analysis c. Questionnaire regarding habits **2. Import Export Correspondence** 2.1. Inquiry sent to an overseas manufacturer/Reply to the above letter 2.2. Inquiry to a local manufacturer for export/ Reply to the above letter 2.3. Letter requesting the bank to open an irrevocable letter of credit 2.4. The importers intimation to an exporter of the opening of an irrevocable credit in his favour 2.5. The local banks intimation to the exporter to avail the credit facility 2.6. Banks intimation on the arrival of documents 2.7. The exporter intimation regarding the shipment 2.8. A local exporter replying to an inquiry abroad **3. Correspondence with Insurance Companies with replies** 3.1. Opening of a policy 3.2. Closing of a policy 3.3. Letter soliciting further information 3.4. Companies letter regarding the intimation of premium 3.5. A company letter stating the maturation of a policy 3.6. A letter to the company asking for full. 3.7. Benefits due to the death of the policy holder by the kin **4. Interview techniques and Tips** 4.1 Types of Interviews 4.2 Employment Interview 4.3 Candidate's Preparation 4.4 Questions Commonly asked in an Interviews 4.5 Interviewer's preparation	**29(Total)** 09 05 05 10

[F] RECOMMENDED BOOKS & REFERENCE MATERIALS

1. Sharma, R.C. *Business Correspondence and Report Writing*. Krishna Mohan Tata McGrawhill Publishing Co.
2. Korlahalli, J.S., Rajendrapal .*Essentials of Business Communication*. Sultan Chand and Sons. New Delhi
3. Kaul,Asha.*Business Communication*. Prentice Hall of India Pvt Ltd., New Delhi.
4. Rai.U.S.,S.M.Rai*Business Communication*. Himalaya Publication, Mumbai.
5. Ramon, Meenakshi, *Business Communication*. Prakash Sing OUP, New Delhi."Oxford Business English Dictionary, OUP, New Delhi.
6. Business communication today,CourtlandL.Bovée - John V.Thill - Barbara E.Schatzman - Pearson Custom Pub. – 2003

[G] PAPERSCHEMEANDSTYLE

ExamNo._____

Class:._____

KADISARVAVISHWAVIDYALAYA

Date : / /   UniversityExam20_   Marks:60

Subject: Commercial Communication IV   Time:3Hours

B.Com.SEM-V

CODE - B.COM 504

Format of University Question Paper with the allocation of Mark

Q-1 (A)	**Questionnaire**	12
Q-2(A)	**Long answer questions or Short Notes ,not more than in 150 words** **(Any One out of Two)**	06
Q-2 (B)	**Short Answer Questions from Text(Any Three out of Five),not more than in 150 words**	06
Q-3	**Press Reports(Any one out of three)**	12
Q-4 (A)	**Import Export Correspondence(Any one out of Two)**	06
Q-4 (B)	**Correspondence with Insurance Companies with replies(Any one out of Two)**	06
Q-5	**Interview techniques and Tipsin forms of <u>MCQs, fill in the gaps, True/False, Match the following</u> etc. (Objective Questions)**	12
	Total	**60**

KADI SARVA VISHWAVIDYALAYA GANDHINAGAR

SYLLABUS OF

Auditing

SUBJECT CODE: 505

For Bachelor of Commerce: Semester – V

To be introduced from the Academic Year: 2015—2016

KADI SARVA VISHWAVIDYALAYA
B.COM - SEMESTER - 5
B.COM 505
Auditing

[A] RATIONALE

After getting in-depth knowledge of accounting, students should have knowledge of financial audit. Financial audit is usually done annually through 3 main steps financial audit-Interim review. This is the first approach to the company. The purpose of audit is to understand the business of the company, the environment in which it operates (this includes aspects such as competition, legal requirements, economy, etc). To figure out what audit risks are from an audit point of view. This means, auditors will have to find what kind of mistake (on purpose or not) could be done in this company. For instance, if the income of sales representatives is directly linked to the sales they generate (it's of course never the case), they could try to overstate their figures, leading to an abnormally high income. to assess the internal control procedures (checks on the firms internal processes, such as inventory) actually in place. This is an important step as it will allow later to determine if one should carry out basic or advanced investigations. Indeed, if the internal control procedures seem to be reliable; this means there is no need to check accounts further.

[B] OBJECTIVES

1. To teach the basics of auditing and internal control.
2. To teach auditing in the company i.e. auditor's report and certificate, audit of share capital and debentures, etc,.
3. To teach the students about investigation and audit.

[C] EXPECTED LEARNING OUTCOMES OF THE PROGRAM

Students will learn basics of auditing and internal control.
Students will learn auditing in the company i.e. auditor's report and certificate, audit of share capital and debentures, etc,.
Students will learn about investigation and audit.

[D] SCHEME OF TEACHING ANDASSESSMENT:

UNITS	TOPICS	INSTRUCTIONAL HRs.	WEIGHTAGE (%)
1.	Introduction and Internal Control	06	20%
2.	Audit of Share Capital and Debentures	06	
3.	Auditor's Report and Certificate	12	20%
4.	Divisible Profits	12	20%
5.	Investigations	12	20%
6.	Audit Program	12	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	Max Marks	
B.COM 505	**Auditing** (505)	5	4+1=5	-	3	60	40	100

[E] COURSE CONTENT:

1. Introduction and Internal Control

Introduction, Definition, Objectives, Types of Audit; Techniques of Auditing (e.g. Total, test and surprise checking). INTERNAL CONTROL: Internal check; Internal Audit (internal check as regards cash sales and wage payments only).

No of Lectures:-06

2. Audit of Share Capital and Debentures

Issue of shares: at par, at premium, - Issue and redemption of redeemable preference shares - Issue of right shares, Buy-Back of Shares.Issue of shares for consideration other than cash, Bonus shares, Issue of shares on conversion of debentures bonds. Forfeiture of shares and Surrender of Shares, Share Transfer Audit, Statutory Audit, audit of Sweat Equity Shares, Audit of redemption of debentures,

No of Lectures:- 06

3. Auditor's Report and Certificate

Importance, legal requirements, Difference between Audit Report and Certificate, Clean and Qualified Report.

No of Lectures:- 12

4. Divisible Profits

Meaning and Importance - Legal provisions under Companies Act and Principles enunciated under some famous legal cases. Legal provisions for depreciation, Auditor's duties regarding distribution of dividend.

No of Lectures:- 12

5. Investigations:

Meaning and Need, Difference between Audit and Investigation, Investigation in following cases:

(1) For Purchase of Business
(2) In case of declining profits
(3) For Granting of a loan
(4) In case of suspected frauds.

No of Lectures:- 12

6.Audit Program of:

1) Educational Institutions
2) Branch of a Commercial Bank
3) Manufacturing Companies

No of Lectures:- 12

[F] RECOMMENDED BOOKS & REFERENCE MATERIALS

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
3. Fundamentals of Auditing Kamal Gupta & Ashok Arora Tata McGraw Hill Ltd., N.D.
4. Contemporary Auditing Kamal Gupta Tata McGraw Hill Book Co., New Delhi.
5. Advanced Auditing & Investigation Emile Woolf Et al Mcdonald& Evans, U.K.
6. Management Auditing : A questionnaire approach R.J. Thirauf AMACOM Publication
7. Auditing Today Emile Woolf Prentice Hall
8. Auditing:principles& Techniques, Author : BasuSk

[G] PAPERSCHEMEANDSTYLE

ExamNo._____

Class:._____

KADISARVAVISHWAVIDYALAYA

Date : /   /   UniversityExam20_   Marks:60

Subject: **Auditing**   **Time:3Hours**

B.Com.SEM-V

CODE - B.COM 505

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) Question No. 1 is compulsory.

Q-1	**Compulsory**	**[12]**
Q-2		**[12]**
	OR	
Q-2		**[12]**
Q-3		**[12]**
	OR	
Q-3		**[12]**
Q-4		**[12]**
	OR	
Q-4		**[12]**
Q-5	**Objective Question**	**[12]**

KADI SARVA VISHWAVIDYALAYA GANDHINAGAR

SYLLABUS OF

Advanced Statistics - II

SUBJECT CODE: 506

For Bachelor of Commerce: Semester – V

To be introduced from the Academic Year: 2015—2016

[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 ANDASSESSMENT:

UNITS	TOPICS	INSTRUCTIONAL HRs.	WEIGHTAGE (%)
1.	Statistical Quality Control (Process Control)	13	20%
2.	Acceptance Sampling	13	20%
3.	Testing of Hypothesis	10	20%
4.	Large Sample Test	12	20%
5.	Small Sample Test	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	Max Marks	
B.COM 506	**Advanced Statistics - II** (506)	5	4+1=5	-	3	60	40	100

[Total 15 Hours]

[E] COURSE CONTENT:

Unit 1: Statistical Quality Control (Process Control)

Meaning of Statistical Quality Control and its uses in industry, Variations in quality, Theory of control charts and revised control limits, Theory of runs, Control charts for variables x and R charts (without derivation of control limits), control charts for attributes p, np, (for constant sample size) and c charts (without derivation of control limits) and its related examples.

No of Lectures:- 13

Unit 2: Acceptance Sampling

Meaning of 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).

No of Lectures:- 13

Unit 3: Testing of Hypothesis

Idea of parameter & statistic, standard error of statistic, Level of significance, Type – I & II errors, its Examples. Power of test, Critical region, Hypothesis Framing and Some Applications.

No of Lectures:- 10

Unit 4: Large Sample Test

Large Sample. Tests for attributes and Variables - 95 % and 99% of parameter & statistic, standard error of statistic, Level of significance. Test for number of Success and proportions. Test for difference between two proportions, Test for Sample mean, Test for difference between two means.

No of Lectures:- 12

Unit 5: Small sample test

Introduction, Probability Density Function and Properties of Normal Distribution. Introduction of Chi-Square distribution, Student's t distribution, F statistics and its properties. Test of significance based upon Chi-Square, t, F Distribution with simple illustrations.

No of Lectures:- 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) ParimalMukhopadhyay: "Mathematical Statistics" Books & Allied (P) Ltd. (2nd edition) 2000.

[G] PAPERSCHEMEANDSTYLE

ExamNo._____

Class:._____

KADISARVAVISHWAVIDYALAYA

Date : / /   UniversityExam20_   Marks:60

Subject: Advanced Statistics- II   **Time:3Hours**

B.Com.SEM-V

CODE - B.COM 506

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]**
Q.1	**[B]**	Examples (Any Two)	**[06]**
Q.1	**[C]**	Objective Question (Compulsory)	**[02]**
Q.2	**[A]**	Theory (Any One)	**[04]**
Q.2	**[B]**	Examples (Any Two)	**[06]**
Q.2	**[C]**	Objective Question (Compulsory)	**[02]**
Q.3	**[A]**	Theory (Any One)	**[04]**
Q.3	**[B]**	Examples (Any Two)	**[06]**
Q.3	**[C]**	Objective Question (Compulsory)	**[02]**
Q.4	**[A]**	Theory (Any One)	**[04]**
Q.4	**[B]**	Examples (Any Two)	**[06]**
Q.4	**[C]**	Objective Question (Compulsory)	**[02]**
Q.5	**[A]**	Theory (Any One)	**[04]**
Q.5	**[B]**	Examples (Any Two)	**[06]**
Q.5	**[C]**	Objective Question (Compulsory)	**[02]**

Annexure-1PracticalWork

FundamentalsofComputers

Syllabus

[A]RATIONALE

AsstudentslearnComputeroperatinganditscomputerbasedaccountingapproachesinfirmanddifferenttypesofbusinessandanytypeofofficeworkduringallsemesterThecomputerizedaccountingmodulecoverstheuseof accountingorbookkeepingsoftwaretoinput andprocessdataforavarietyofusessuchasinvoices,orders,paymentsandreceipts.Theaccounting orbookkeepingsoftwareisalsousedinthepreparationofmanagementandperiod-endreports.

Thecomputerizedaccountingsyllabusisnotintendedtodevelop specificskillsusingaparticularaccountingsoftwarepackagebuttohelpcandidatesapplytheirbroadaccountingknowledgeandskillstoachievingendresultsmoreeffectivelyandefficiently,usinganyoneoftheapprovedsoftwarepackages.Usingaccountingsoftwarecanonlyachievethebestresultsifcandidateshavealreadyunderstoodtherequiredaccountingknowledgeandusetheaccountingsoftwaretopresenttheirsolutions,reportsandrecommendations.

[B]OBJECTIVES

(a) ToknowthebasicsofComputeroperating.
(b) To offer various computer applications helpful for financial accounting and office management(likeMicrosoftofficepackage).
(c) Togivethebasicpartlyknowledgeofdutiesandtaxcalculation.
(d) Toteachthebasicfinancialaccountingsystem.
(e) Toteachhowtocreatevariousreportsof collectingdata.
(f) Knowledgeofaccountingprocessandpreparationof finalaccounts.

[C]EXPECTEDLEARNINGOUTCOMESOFTHEPROGRAM

1. StudentswilllearnbasicComputerOperatingforaccountingandofficemanagement.
2. Studentswillgettheguidanceintheirpersonal,academicandoccupationalproblemsbyusingcomputer.
3. Studentswillgettheinformationandbasicknowledgeaboutcomputerbasedfinancialaccountingsystem.
4. Studentswilllearnbasicofficemanagementsoftware.
5. Studentswilllearndatamanagementanddatareporting.
6. Skillsofrecordingfinancialtransactionsandpreparationofreportsusingcomputers

[D]SCHEMEOFTEACHINGANDASSESSMENT:

Sem-5			
1.	**TALLY**	15	100%
	TOTAL	**15**	**100%**

[E]COURSECONTENT:

<u>**Semester-5**</u>   **Total-15Hrs**

1. **Tally**   **(15Hrs)**

   1.1. Introductionofcomputerbasefinancialaccountingsystem.DetailsaboutMast
         ers,Transactions,andReport.

   1.2. Introduction-Tally-Createcompany-Close-
         Openandeditingcompanydetailsandcompany

         informationmanu.

   1.3. Mastercreation-Groups&LedgerCreation–Display–Alter

   1.4. Language,Keyboard,otherToolsandsortkey

   1.5. EnterBalancesheet(justCreatebalancesheetGroupandLedger).

   1.6. Features&Configure.

   1.7. Inventory-StockGroup,StockItem,Unit,Creation.

   1.8. PayrollCreation-EmployeeGroup,AddEmployee,PayHeads.

   1.9. VoucherEntry-Payment,Rec.Payment.

   1.10. VoucherEntry-Contra,Journal.

   1.11. VoucherEntry-Purchase,Sales

   1.12. VoucherEntry-Payroll,Inventory

   1.13. EditinganyData,CompanyBackup&Restore

   1.14. ShowReportandvarioustypestatements.

   1.15. Printing,ExportData.

   1.16.AccountingEntry(alltype).

Annexure-2 PracticalWork

FundamentalsofComputers

DetailedPlanning

Sem-5

Tally			
	Introduction-AccountingSoftware-MasterCreation-	1Hr	
	Transaction(VoucherEntry)-Report		
	Introduction-Tally-Createcompany-Close-Open	1Hr	
	Groups&LedgerCreation	1Hr	
	Language,Keyboard,otherTools	1Hr	
	EnterBalancesheet(justCreatebalancesheetGroupandLedger)	1Hr	
	Features&Configure	1Hr	
	Inventory-StockGroup,StockItem,Unit,Creation	1Hr	
	PayrollCreation-EmployeeGroup,AddEmployee,PayHeads	1Hr	
	VoucherEntry-Payment,Rec.Payment	1Hr	
	VoucherEntry-Contra,Journal	1Hr	
	VoucherEntry-Purchase,Sales	1Hr	
	VoucherEntry-Payroll,Inventory	1Hr	
	EditinganyData,CompanyBackup&Restore	1Hr	
	ShowReport-	1Hr	
	Printing,ExportData	1Hr	
			15Hrs

KADI SARVA VISHWAVIDYALAYA GANDHINAGAR

SYLLABUS

OF

BACHELOR OF COMMERCE

SEMESTER – VI

KADI SARVA VISHWAVIDYALAYA - GANDHINAGAR

Teaching & Examination scheme

Effective from Academic Year: **2015-16**

BACHELOR OF COMMERCE

B.COM 6th SEMESTER

Sr. No. Subject Code	Subject Title & Code	Teaching Scheme			Exam Scheme					
		Theory	Practical	credit	University Theory		Internal Theory (sessional & objective)		Internal practical work	Total Marks
					Hrs.	Max Marks	Hrs.	Max Marks	Max Marks	
B.COM 601	Management Accountancy (601)	4	1	5	3	60	3	20	20	100
B.COM 602	Fundamentals Of Marketing Research (602)	3	1	4	3	60	3	20	20	100
B.COM 603	International Economics (603)	3	1	4	3	60	3	20	20	100
B.COM 604	Commercial Communication- V	3	1	4	3	60	3	20	20	100
B.COM 605	Financial Statement Analysis(605)	4	1	5	3	60	3	20	20	100
B.COM 606	Applied Statistics (606)	4	1	5	3	60	3	20	20	100
Total				**27**		**360**		**120**	**120**	**600**

Note: As practical Assignment and Presentation work is introduced having weightage of 20 internal marks carrying 10 marks each of assignment and project work.

KADI SARVA VISHWAVIDYALAYA GANDHINAGAR

SYLLABUS OF

Management Accountancy

SUBJECT CODE : 601

For Bachelor of Commerce: Semester – VI

To be introduced from the Academic Year: 2015—2016

[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.	Introduction of Management Accountancy	**03**	**05%**
	Capital Budgeting	**12**	**20%**
2.	Cash Budget	**15**	**25%**
3.	Budgeting and various types of Budgets and Flexible Budget	**15**	**25%**
4.	Marginal Costing[Excluding Decision making]	**15**	**25%**
	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	Max Marks		
B.COM 601	Management Accountancy (601)	5	4+1=5	-	3	60	40		100

Note: As practical Assignment and Presentation is introduced having weightage of 20 internal marks carrying 10 marks each of Assignment and Project work:

Assignment work		
Type of Questions	No. of Questions	Time
Long Questions	3 Questions From each Chapter	9 Hours
Short Questions	10 Questions from each Chapter	4 Hours
Objective Questions	20 Questions from each Chapter	2 Hours

[Total 15 Hours]

Project work will be consisting of Theory and practical. Theory is prepared by using various resources of Library and Internet facility where as practical work needs survey and data collection for the topic. Group discussion on current topics and project work; coordinate the recent trends with project work.

Learning outcome of the project: Project work will empower the students to find the practical application of the given topic.

Hourly Planning of Project Work for each subject   [Total hours 15]

Serial number	Activity	Hours required
1.	Allocation of title of project work - deciding title, Issue of guideline for the allotted project work	2 Hrs.
3.	Collection of information related to the concerned project -Data Analysis, findings, Conclusion. (3 Hours Each)	9 Hrs.
4.	Submission and viva / Presentation.	4 Hrs.
	Total	**15 Hrs.**

Project will be submitted by considering the following Criteria:

1 Cover page
2 Index
3 Introduction
4 Topic review
5 Suggestion
6 Conclusion
7 Summary
8 Bibliography
9 Presentation

Evaluation of Project Work

Overall format	1 mark
Content	4 marks
Findings	2 marks
Viva-voce based on the Project	3 marks

Model Projects Titles of subject:

Following topics are suggested related to the project work. However, student can take up any project related to any of the topic of syllabus in consultation with concerned faculty.

Management Accountancy -601

1. Project work on principles, standards and its applications of Management accounting.

2. Project work on Budgeting and various types of Budgets with help of imaginary figures.

3. Prepare cash budget or flexible budget of any company.

4. Prepare capital budget of any company.

[E] COURSE CONTENT:

1. **[A]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**.**

   No of Lectures:-03

1. **[B]Capital Budgeting**
   Following methods are covered, accounting rate of return, Payback Method, Net Present Value, Profitability Index and Internal rate of return (P.V. factors and Annuity factors must be provided in the question. Advanced level problems are not expected)

   No of Lectures:-12

2. **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 and sums.

   No of Lectures:- 15

3. **Budgeting and various types of Budgets and Flexible Budget**
   Introduction; Meaning of Budget and Budgetary Control; Types of Budgets; Preparation of following Functional Budgets only: Sales Budget, Selling and Distribution costs Budget, Production Budget. **[Short sums on preparation of various budget to be expected]**
   Flexible Budget: Meaning of flexible budget, classification of expenditures, methods of preparing flexible budget, and usefulness of flexible budgeting. Examples.

   No of Lectures:- 15

4. **Marginal Costing [Excluding Decision making]**

   Break-Even, and CVP Analysis: Meaning and definition of-Marginal Cost, Marginal Costing & Contribution; Marginal Costing vs. Absorption Costing; Features of Marginal Costing; Situations where Marginal Costing Technique is useful in managerial decision making; Key or Limiting Factors Analysis (analysis with more than one limiting factors is not expected); Optimizing Product Mix. Methods of Determination of Break-even Point: Graphical Method; Traditional Break-even Chart and Contribution Break-even Chart; Algebraic Method. Limitations of C/S Ratio, Margin of Safety.

   No of Lectures:-15

Notes:

1. An objective questions carrying 20% marks shall be asked as a compulsory question, requiring the students to select option supported by necessary working.

3. Practical problems in addition to the objective questions carrying not less than 60% marks shall be asked.

[Fl 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

[G] PAPERSCHEMEANDSTYLE

KADISARVAVISHWAVIDYALAYA

Date : /   /   UniversityExam20_   Marks:60

Subject: Management Accountancy   Time:3Hours

B.Com.SEM-VI

CODE - B.COM601

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) Question No. 1 is compulsory.

Q-1	**COMPULSORY**	**[12]**
Q-2		**[12]**
	OR	
Q-2		**[12]**
Q-3		**[12]**
	OR	
Q-3		**[12]**
Q-4		**[12]**
	OR	
Q-4		**[12]**
Q-5	**OBJECTIVE QUESTION**	**[12]**

KADI SARVA VISHWAVIDYALAYA GANDHINAGAR

SYLLABUS OF

Fundamentals Of Marketing Research

SUBJECT CODE : 602

For Bachelor of Commerce: Semester – VI

To be introduced from the Academic Year: 2015—2016

KADI SARVA VISHWAVIDYALAYA

B.Com. Semester VI

B.Com 602

FUNDAMENTALS OF MARKETING RESEARCH - 602

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 research, Role and important functions of Marketing Manager.

B. COURSE OBJECTIVE

The course is designed to achieve the following objectives.

A. To understand the fundamental concepts of marketing research andscope of marketing research.
B. To understand the importance of marketingresearch, marketing of services, international marketing and to identify the present opportunities in the field of marketing research, marketing of services and international marketing.
C. To develop the knowledge of marketing research, developmentsin national and international markets, and various types services and marketing of such services.
D. To develop the understanding of ethics in the field of marketing and their importance in survival of an entity.

C. EXPECTED LEARNING OUTCOMES OF THE PROGRAMME

Students will:

- Get awareness about the fundamental concepts of marketing research and role of market research in commerce.
- 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 marketingenvironment in the global context.
- Get awarenessabout importance of marketing research, new developments in national and international markets, and various types' services and their importance in commerce.

D. SCHEME OF TEACHING AND ASSESSMENT

UNITS	TOPIC	INSTRUCTIONAL HRS	WEIGHTAGE (%)
1	Marketing research	9	20%
2	Marketing Research Process	9	20%
3	Ethical Issues In Marketing Research	9	20%
4	International marketing Concepts	9	20%
5	Marketing Of Services	9	20%
	TOTAL	45	100

Subject code	Subject title	Credit	Teaching scheme		Scheme of Examination			
			Theory/ Practical	tutorial	University theory		internal	Total Marks
					Hrs.	Max. Marks		
B.com 602	FUNDAMENTALS OF MARKETING RESEARCH	4	3+1=4	-	3	60	40	100

Note: Internal marks are divided in three categories:

1) Sessional exam carries 20 marks.

2) 1 assignment submission of 10 marks in the subject during the semester.

3) 1 project submission of 10 marks in the subject during the semester

E. COURSE CONTENT

Unit Number	Unit/ Title Of Unit	Number of hours required	weight age
1.	<u>Marketing research</u> Introduction, meaning of marketing research, definition of marketing research, importance of marketing research, objectives of marketing research, scope of marketing research, procedure of marketing research, market research vs. marketing research, advantages (utility) of marketing research, limitations of marketing research.	9	20%
2.	<u>Marketing Research Process</u> Importance of marketing process, scope and role of marketing research, types of marketing research, advantages, limitations, marketing research process, sampling, questionnaire, methods of data collection, secondary data, primary data, difference between secondary data and primary data, survey techniques, observation techniques, panel research, experimental method.	9	20%

3.	Ethical Issues In Marketing Research	9	20%
	Introduction, what are the 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, case-1 & 2.		
4.	International marketing Concepts:	9	20%
	Emergence of global marketing, country wise marketing strategies, global marketing environment, major global marketing decisions.		
5.	Marketing Of Services:	9	20%
	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.		
	Total Hours	45	100

F. RECOMMENDED BOOK & REFERENCE MATERIALS:

- GORDON,E., AND DR. NATARAJAN, K.,FINANCIAL MARKETS AND SERVICES, HIMALAYA PUBLISHING HOUSE, SIXTH EDITION, NEW DELHI

- KHAN. M.Y., JAIN.P.K. FINANCIAL MANAGEMENT, TATA MACGRAW HILL, NEWDELHI.

- R.S.N. PILLAI AND BAGAVATHI., MODERN MARKETING (PRINCIPLES AND PRACTICES), S. CHAND & COMPANY LTD., RAM NAGAR, NEW DELHI. FOURTH REVISED AND ENLARGED EDITION.

- SUDHIR PRAKASHAN- AHMEDABAD, FUNDAMENTALS OF MARKETING MANAGEMENT, FIRST EDITION.

- S.A. SHERLEKER - MARKETING MANAGEMENT (INTEGRATED VALUE-BASED MANAGERIAL APPROACH UNDER CURRENT MARKET DRIVEN AND COMPETITIVE GLOBAL MARKETING) HIMALAYA PUBLISHUNG HOUSE (THIRTEENTH REVISED EDITION)

KADI SARVA VISHWAVIDYALAYA GANDHINAGAR

SYLLABUS OF

International Economics

SUBJECT CODE : 603

For Bachelor of Commerce: Semester – VI

To be introduced from the Academic Year: 2015—2016

KADI SARVA VISHWAVIDYALAYA

B.COM – SEMESTER -6

B.COM 603   INTERNATIONAL ECONOMICS

[A] RATIONALE

International economics helps students to learn about Global economy. They will come to know about the trade and tariff, various exchange rate theories and policies which help the students to understand the current affairs of the economy.

[B] OBJECTIVES

The objective of the International 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. It helps to students to understand the international fluctuations of the world economies.

[C] EXPECTED LEARNING OUTCOMES OF THE PROGRAM

Students will learn about the good understanding of the world 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.	**Free Trade Vs Protection**	10	20
2.	**Theories of Intervention**	15	35
3.	**Foreign Exchange Rate**	10	25
4.	**International Organization Objectives and Function.**	10	20
	TOTAL	45	**100%**

Subject Code	Credit	Subject Title & Code	Teaching Scheme		Exam Scheme			Total marks
			Theory / Practical	Tutorial	University Theory		Internal practical work	
					Hrs.	Max Marks	Max Marks	
603	4	INTERNATIONAL ECONOMICS 603	3+1=4	-	3	60	40	100

Note: Internal marks are divided in 3 categories:

     1.) Session Exam carries 20 marks; a 3 hrs theory exam of the subject is conducted.

     2.) 1 Assignment submission of 10 marks in the subject during the semester.

     3.) 1 Project submission of 10 marks in the subject during the semester.

MODEL ASSIGNMENT QUESTION –

1. Examine case for and against free trade.
2. Discuss various positive and negative elements of protection.
3. Elaborate different effects of import quota.
4. Explain objectives and impacts of tariff.
5. What are the types of foreign exchange rate?
6. Examine the determinants of fixed exchange rate.
7. What are the functions of IBRD and IMF

MODEL PROJECT TOPICS –

1. Free trade Vs protection
2. SEZ as an industrial vision of Gujarat
3. Recent foreign trade policy in India
4. Exchange rate determination in international market
5. IBRD and India

 (Current economic topics will be given to the students for project work)

[E] COURSE CONTENT

Sr. No.	Particulars	No. of lectures required
1	**Free Trade Vs Protection** • Importance of International trade. • Case for free trade. • Case against free trade. • Case for Protection. • Case against Protection.	**10 hours**
2.	**Theories of Intervention** **A). Tariff** • Concept and Objectives of tariff. • Classification of tariff. • Effects of tariff. • Optimum tariff, Dumping. **B). Import Quota** • Concept and Objective of import quota. • Classification of Import quota. • Effects of import quota. • Comparison between tariff and import quota.	**15 hours**
3.	**Foreign Exchange Rate** • Meaning and types of exchange rate. • Exchange rate determination. • Case for fixed exchange rate. • Case against fixed exchange rate. • Case for flexible exchange rate. • Case against flexible exchange rate. • Factors affecting exchange rate. • Purchasing power parity theory.	**10 hours**
4.	**International Organization – Objectives and Function** • IMF • IBRD • IDA • ADB • IFAD • IFC • WTO • SAARC	**10 hours**

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

[F] RECOMMENDED BOOKS & REFERENCE MATERIALS

      1. International Trade ByM.L.Jhingan

      2. International Trade by Chacholedes

      3. Indonomics from CHRONICLE MARCH 2009/Latest edition

      4. International Economics ByTiwari& Bhatt

      5. International Economics By Dr. G.C.Singhai

[G] PAPERSCHEMEANDSTYLE

ExamNo._____

Class:._____

KADISARVAVISHWAVIDYALAYA

Date :   /   /   UniversityExam20_   Marks:60

Subject: International Economics   **Time:3Hours**

B.Com.SEM-VI

CODE - B.COM 603

Q-1(A) Compulsory question

Q-1(B) Compulsory question

Q-2(A)

Q-2(B)

OR

Q-2(A)

Q-2(B)

Q-3(A)

Q-3(B)

OR

Q-3(A)

Q-3(B)

Q-4(A)

Q-4(B)

OR

Q-4(A)

Q-4(B)

Q-5(A) Answer in Brief

Q-5(B) Multiple Choice Questions

KADI SARVA VISHWAVIDYALAYA GANDHINAGAR

SYLLABUS OF

Commercial Communication - V

SUBJECT CODE : 604

For Bachelor of Commerce: Semester – VI

To be introduced from the Academic Year: 2015—2016

KADI SARVA VISHWAVIDYALAYA

B.COM – SEMESTER - VI

B.COM 604 Commercial Communication- V

[A] RATIONALE

At present most of the major industries of the world are controlled. To overcome lack of Entrepreneurship, it is imperative for a Commerce Degree Holder to promote "Advanced Commercial communication Education". In such situation it is important for the Commerce students to get in touch with Office Management and to acquire proficiency in oral and written communication skills. Hence this subject is added in the curriculum.

[B] OBJECTIVES

Commercial Communication is designed to develop the communication skills of the participants and to maintain the academic excellence that was once its hallmark and infuse new energy into all the academic programmes. At the end of the course, the participants should be able to:

1. Improve the organization and structure of the written communication.
2. Write effective business report
3. Apply basic rules of grammar.
4. Apply guidelines in using effective writing style.
5. Use of multimedia in commercial world for the purpose of communication.
6. Improve confidence in writing Interview, reference, testimonial, appointment, promotion,resignation letter
7. Develop presentation skill

[C] EXPECTED LEARNING OUTCOMES OF THE PROGRAM

1. Students will get idea about the hurdles of the language.
2. Describe and use effective interpersonal communication and listening skills.
3. Identify the various aspects of the organizational setting for business communication
4. Students will improve in writing skill
5. Students will easily get in touch with their communicative aspects.
6. Students will become more relevant to contemporary market demand and will become more techno savvy.
7. Students will create skills that can raise their employability level.

[D] SCHEME OF TEACHING AND ASSESSMENT

SEGMENT	TOPICS	THEORY HOURS	WEIGHTAGE Marks	WEIGHTAGE (%)
I	**TEXT: Silver Lining,(A Text Book for College Students)Orient Blackswan Publishers,2015,Board of Editors, First Edition** **Short Stories:1. The Thief 2. The Gold Frame** **Prose: 1. How much Land does a man Need? 2. Good Manners** **Poetry: 1. The feeling of the Bunyan Tree** **2. If**	08	**12 Marks**	20 %
II	**Presentation skill**	08	**12 Marks**	20 %
III	A. **Business Reports**	10	**12 Marks**	20 %
	B. **Interview, reference, Testimonial, Appointment, Confirmation, Promotion, Retrenchment, Resignation Letters**	09	**12 Marks**	20 %
	C. **Modern Technology in Communication**	10	**12 Marks**	
			60 Marks	100%

Sr. No./ Subject Code	Subject Title & Code	CREDIT	Teaching Scheme		Exam Scheme				Total Marks
			Theory/ Practical	Tut	University Theory		Internal		
					Hrs	Max Marks	Hrs	Max Marks	
B.COM 604	COMMERCIAL COMMUNICATION– IV (604)	4	3+1=4	0	3	60	3	40	100

ASSIGNMENT:
The college is going to provide a workbook as a part of an assignment, which carries10 internal marks. Students have to submit fully filled workbook at the end of semester.
 OR
The students are asked to write exercises with answers from the Text Book.

PROJECT TITLES:
The following are proposed titles of project work, which carries 10 internal marks.
- Collect information about other multimedia and their uses
- Presentations, Role play from the textual stories
- Prepare a power point presentation on any of the topics
- Collect copies of promotion, resignation, confirmation, appointment letters

[E] COURSE CONTENT:
Unit 1 :TEXT: Silver Lining,(A Text Book for College Students)Orient Blackswan
Publishers,2015,Board of Editors, First Edition
Short Stories:1. The Thief 2. The Gold Frame
Prose: 1. How much Land does a man Need? 2. Good Manners
Poetry: 1. The feeling of the Bunyan Tree 2. If

Unit 2: Presentation skill
> 2.1Purpose
> 2.2 Kinds of   presentation
> 2.3 Factors of presentation
> 2.4How to give effective presentation?
> 2.5Strategies of presentation skill
> 2.6 Structure of presentation
> 2.7Support

Unit 3: Individual Reports/Committee Reports
> 3.1 Report on negligence of duty of the staff
> 3.2 Report on declining in sale and suggestions to over come it.
> 3.3 Proposal for the re organization of the office
> 3.4 A report into pilferage in the department and suggesting remedial measures
> 3.5 A report about computerize activities of the department

Unit 4: Interview, Reference, Testimonial, Appointment, Confirmation, Promotion, Retrenchment, Resignation
> 4.1.1 Interview: A letter asking the applicant to appear for an interview
> 4.1.2 A letter asking the applicant to appear in written test followed by an interview
> 4.2. Reference:
> 4.2.1 A letter from a prospective employer to a referee
> 4.2.2 A letter asking for reference
> 4.2.3 Reply from the reference (A favorable reply)
> 4.2.4 An unfavorable reply from the referee

> 4.3 Testimonial
> 4.3.1 A testimonial by a person of a high position
> 4.3.2 A testimonial by the principal of a college

4.3.3 A testimonial by an employer
4.4 Letters of Appointment
4.5 Confirmation
4.5.1 A letter of Confirmation
4.6 Promotion
4.6.1 A letter of promotion
4.7 Retrenchment
4.8 Resignation letter

Unit 5: Modern Technology in Communication

5.1   Introduction
5.2   Internet
5.2.1   Access to Internet
5.2.2   World wide web (WWW)
5.3   Multimedia
5.4   Effective use of U tube, TED Talk, Slideshow, website
5.5   Mobile phones
5.5.1   Advantages of Mobile Technology
5.5.2   History of SMS
5.5.3   Short Message Service (SMS)
5.6   Electronic Mail
5.6.1   Disadvantage
5.6.2   Guidelines for Writing E-mail Messages
5.6.3   E-Mail Abbreviations and Acronyms
5.7   Netiquette

[F] RECOMMENDED BOOKS & REFERENCE MATERIALS

1. Sharma, R.C. *Business Correspondence and Report Writing.* Krishna Mohan Tata McGrawhill Publishing Co.
2. Korlahalli, J.S., Rajendrapal .*Essentials of Business Communication*. Sultan Chand and Sons. New Delhi
3. Kaul,Asha.Business *Communication*. Prentice Hall Of India Pvt Ltd., New Delhi.
4. Rai.U.S.,S.M.Rai*Business Communication*. Himalaya Publication, Mumbai.
5.Ramon, Meenakshi, *Business Communication*. Prakash Sing OUP, New Delhi."Oxford Business English Dictionary, OUP, New Delhi.
6. Business communication today,CourtlandL.Bovée - John V.Thill - Barbara E.Schatzman - Pearson Custom Pub. – 2003

[G] PAPERSCHEMEANDSTYLE

KADISARVAVISHWAVIDYALAYA

Date :   /   /   **UniversityExam20_**   **Marks:60**

Subject: Commercial Communication V   **Time:3Hours**

B.Com.SEM-VI

CODE - B.COM 604

Format of University Question Paper with the allocation of Mark

Q-1	**Presentation Skill (Long answer questions)** **Compulsory Question**	12
Q-2 (A)	**Long answer questions or Short Notes ,not more than in 150 words** **(Any One out of Two)**	06
Q-2 (B)	**Short Answer Questions from Text(Any Three out of Five),not more than in 150 words**	06
Q-3	**Business Report(Long answer questions; any one out of Two)** **Committee report** **OR** **Individual report**	12
Q-4 (A)	**Unit 4** Interview, Reference, Testimonial, Appointment Letters**(any one out of two)**	06
Q-4(B)	**Unit 4** Confirmation, Promotion, Retrenchment, Resignation **Letters(any of the letters)**	06
Q-5	**Modern technology in forms of <u>MCQs, fill in the gaps, True/False, Match the following </u> etc.(Objective Question)**	12
	Total	**60**

KADI SARVA VISHWAVIDYALAYA GANDHINAGAR

SYLLABUS OF

Financial Statement Analysis

SUBJECT CODE : 605

For Bachelor of Commerce: Semester – VI

To be introduced from the Academic Year: 2015—2016

KADI SARVA VISHWAVIDYALAYA

B.COM - SEMESTER - 6

B.COM 605

Financial Statement Analysis

[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.	Introduction to financial statement analysis	04	20%
	Analysis and Interpretation of Financial Statements	08	
2.	Accounting Ratios and their Interpretation	12	20%
3.	Cash Flow Statement as per AS-3	12	20%
4.	Leverage	12	20%
5.	Capital structure	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	Max Marks	
B.COM 605	**Financial Statement Analysis** (605)	5	4+1=5	-	3	60	40	100

Note: As practical Assignment and Presentation is introduced having weightage of 20 internal marks carrying 10 marks each of Assignment and Project work:

Assignment work		
Type of Questions	No. of Questions	Time
Long Questions	3 Questions From each Chapter	9 Hours
Short Questions	10 Questions from each Chapter	4 Hours
Objective Questions	20 Questions from each Chapter	2 Hours

[Total 15 Hours]

Project work will be consisting of Theory and practical. Theory is prepared by using various resources ofLibrary and Internet facility where as practical work needs to survey and data collection requires for theTopic. Group discussion on current topics and project work; coordinate the recent trends with projectwork.

Learning outcome of the project: Project work will empowered the students to find the practical application of the given topic.

Hourly Planning of Project Work for each subject   [Total hours 15]

Serial number	Activity	Hours required
1.	Allocation of title of project work - deciding title, Issue of guideline for the allotted project work	2 Hrs.
3.	Collection of information related to the concerned project -Data Analysis, findings, Conclusion. (3 Hours Each)	9 Hrs.
4.	Submission and viva / Presentation.	4 Hrs.
	Total	15 Hrs.

Project will be submitted by considering the following Criteria:
  1   Cover page
  2   Index
  3   Introduction
  4   Topic review
  5   Suggestion
  6   Conclusion
  7   Summary
  8   Bibliography
  9   Presentation

Evaluation of Project Work

Overall format	1 mark
Content	4 marks
Findings	2 marks
Viva-voce based on the Project	3 marks

Model Projects Titles of subject:
Following topics are suggested related to the project work. However, student can take up any project related to any of the topic of syllabus in consultation with concerned faculty.

Financial Statement Analysis-605
- Project work on Comparison between to company with the help of ratio.
- Interpretation and analysis of Financial Statements.

[E] COURSE CONTENT:

1. **[A]Introduction to financial statement analysis**
   Financial Statement Analysis: Meaning, significance, types, and limitations of financial statements; Accounting policies, regulations of financial accounting, and accounting choices/practices. **No of Lectures:-04**

   [B]Analysis and Interpretation of Financial Statements
   Concept, Nature, Objectives and Limitations of Financial Statements, Analysis and Interpretation of Financial Statements; Types of Analysis and Interpretations; Methods of Analysis and Interpretation; Comparative Financial Statements; Common Size Statements, Trend Analysis and Fund Flow Analysis (in Theory Only)
   No of Lectures:-08

2. **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.
   No of Lectures:-12

3. **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.
   No of Lectures:-12

4. **Leverages**
   Types of risk and return, operating leverage, financial leverage, and total leverage; fixed Costs and operating leverage, business and financial risk.
   No of Lectures:-12

5. **Capital Structure**
   Introduction, features of an appropriate capital structure, determinant of capital structure, trading on equity and EBIT-EPS analysis, Growth and stability of sales, Theories of Capital Structure: 1. Net Income Approach, 2. Net Operating Income Approach, 3. The Traditional view, 4. Modigliani and Miller hypothesis, Assumptions Underlying the Theories, Practical on various theories.

   No of Lectures:-12

Notes:

    1.   An objective questions carrying 20% marks shall be asked as a compulsory question, requiring the students to select option supported by necessary working.

    2.   Practical problems in addition to the objective questions carrying not less than 60% marks shall be asked.

    3.

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. Foster G: Financial Statement Analysis; Prentice Hall, New Delhi.

2. Institute of Chartered Accountants of India; Various Publications.

3. International Accounting Standards Committee; Various Publications.

4. Pandey I.M.: Essentials of Management Accounting; Vikas Publishing House Pvt Ltd.

5. Porwal, L.S. "Accounting Theory: An Introduction"; (3rd Ed), Tata McGraw Hill, New Delhi.

[G] PAPERSCHEMEANDSTYLE

ExamNo._____

Class:._____

KADISARVAVISHWAVIDYALAYA

Date : /   /   **UniversityExam20_**   **Marks:60**

Subject: Financial Statement Analysis   **Time:3Hours**

B.Com.SEM-VI

CODE - B.COM 605

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) Question No. 1 is compulsory.

Q-1	**Compulsory**	**[12]**
Q-2		**[12]**
	OR	
Q-2		**[12]**
Q-3		**[12]**
	OR	
Q-3		[12]
Q-4		**[12]**
	OR	
Q-4		**[12]**
Q-5	**Objective Question**	**[12]**

KADI SARVA VISHWAVIDYALAYA GANDHINAGAR

SYLLABUS OF

Applied Statistics

SUBJECT CODE : 606

For Bachelor of Commerce: Semester - VI

To be introduced from the Academic Year: 2015—2016

[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 Applied statistics, and application of it in commerce.

[B] OBJECTIVES

To familiarize the students with concepts and principles 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 Statisticsin the field of commerce.

4. Will be able to understand the importance of Calculus, Statistical Quality Control (Process Control and Product Control), and Operation Research and large-small sample test.

5. Get awareness about the modern techniques of Applied Statistics by teaching learning process.

[D] SCHEME OF TEACHING ANDASSESSMENT:

UNITS	TOPICS	INSTRUCTIONAL HRs.	WEIGHTAGE (%)
1.	**Arithmetic & Geometric Progression**	13	20%
2.	**Matrix Algebra**	14	20%
3.	**Linear Programming Problem**	13	20%
4.	**Transportation Problem**	10	20%
5.	**Assignment Problem & Replacement Problem**	10	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	Max Marks	
B.COM 606	**Applied Statistics** (606)	5	4+1=5	-	3	60	40	100

Note: As practical Assignment and Presentation is introduced having weightage of 20 internal marks carrying 10 marks each of Assignment and Project work:

Assignment work		
Type of Questions	of Questions	ne
Long Questions	3 Questions From each Chapter	9 Hours
Short Questions	10 Questions from each Chapter	4 Hours
Objective Questions	20 Questions from each Chapter	2 Hours

[Total 15 Hours]

Project work will be consisting of Theory and practical. Theory is prepared by using various resources of Library and Internet facility where as practical work needs to survey and data collection requires for the topic. Group discussion on current topics and project work; coordinate the recent trends with project work.

Learning outcome of the project: Project work will empowered the students to find the practical application of the given topic.

Hourly Planning of Project Work for each subject   [Total hours 15]

Serial number	Activity	Hours required
1.	Allocation of title of project work - deciding title, Issue of guideline for the allotted project work	2 Hrs.
3.	Collection of information related to the concerned project -Data Analysis, findings, Conclusion. (3 Hours Each)	9 Hrs.
4.	Submission and viva / Presentation.	4 Hrs.
	Total	15 Hrs.

Project will be submitted by considering the following Criteria:

       Cover page
       Index
       Introduction
       Topic review
       Suggestion
       Conclusion
       Summary
       Bibliography
       Presentation

Evaluation of Project Work

Overall format	1 mark
Content	4 marks
Findings	2 marks
Viva-voce based on the Project	3 marks

Model Projects Titles of subject:

Following topics are suggestions related to the project work which subject to change according to the requirement and need as per the suggestions given in the Board Meet. Choice base Project work will be given.

Applied Statistics

1. Progressions can help to understand the basics of sequential problems and also useful for competitive exmas.
2. Matrix Algebra will guide to understand the arrangement of data in proper forms.
3. LPP will short the theoretical forms in to constraint form for finding optimal solution in practical.
4. Transportation techniques can help to understand the goods transports and cost reductions methods.
5. Assignment and replacement problems will guide to understand the nature of assigning the task to complete the work with in time with least cost and energy. Ideal decision can be made in firms and life for replacement of mechanism or automated system in practice.

[E] COURSE CONTENT:

Unit 1: Arithmetic and Geometric Progression:

Introduction of Arithmetic Progression and Geometric Progression, Sum of series of 'n Terms' in Arithmetic Progression, Arithmetic Mean and Geometric Mean, Sum of series of 'n Terms' in Geometric Progression.

No of Lectures:- 13

Unit 2:   Matrix Algebra:
Definition of a Matrix, different types of Matrices, properties of Matrices, determinant of a Square Matrix, Inverse Matrix, solution of simultaneous linear equations by Inverse Matrix (Up to three Variables only), Business Applications of Matrices.

No of Lectures:- 14

Unit 3: Linear Programming Problem
Definition and formulation of Linear Programming Problem(**L. P. P.).**, solution by graphical method up to two variable, applications and uses of **L. P. P.**

No of Lectures:- 13

Unit 4: Transportation Problem
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.

No of Lectures:- 10

Unit 5:AssignmentProblem&Replacement Problem
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.

No of Lectures:- 10

[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] PAPERSCHEMEANDSTYLE

KADISARVAVISHWAVIDYALAYA

Date : / /   **UniversityExam20_**   **Marks:60**

Subject: Applied Statistics   **Time:3Hours**

B.Com.SEM-VI
CODE - B.COM 606

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]**
Q.1	**[B]**	Examples (Any Two)	**[06]**
Q.1	**[C]**	Objective Question (Compulsory)	**[02]**
Q.2	**[A]**	Theory (Any One)	**[04]**
Q.2	**[B]**	Examples (Any Two)	**[06]**
Q.2	**[C]**	Objective Question (Compulsory)	**[02]**
Q.3	**[A]**	Theory (Any One)	**[04]**
Q.3	**[B]**	Examples (Any Two)	**[06]**
Q.3	**[C]**	Objective Question (Compulsory)	**[02]**
Q.4	**[A]**	Theory (Any One)	**[04]**
Q.4	**[B]**	Examples (Any Two)	**[06]**
Q.4	**[C]**	Objective Question (Compulsory)	**[02]**
Q.5	**[A]**	Theory (Any One)	**[04]**
Q.5	**[B]**	Examples (Any Two)	**[06]**
Q.5	**[C]**	Objective Question (Compulsory)	**[02]**

Annexure-1PracticalWork

FundamentalsofComputers

Syllabus

[A]RATIONALE

AsstudentslearnComputeroperatinganditscomputerbasedaccountingapproachesinfir
manddifferenttypesofbusinessandanytypeofofficeworkduringallsemesterThecomputerizeda

ccountingmodulecoverstheuseof accountingorbookkeepingsoftwaretoinput andprocessdataforavarietyofusessuchasinvoices,orders,paymentsandreceipts.Theaccounting orbookkeepingsoftwareisalsousedinthepreparationofmanagementandperiod-endreports.

Thecomputerizedaccountingsyllabusisnotintendedtodevelop specificskillsusingaparticularaccountingsoftwarepackagebuttohelpcandidatesapplytheirbroa daccountingknowledgeandskillstoachievingendresultsmoreeffectivelyandefficiently,usinga nyoneoftheapprovedsoftwarepackages.Usingaccountingsoftwarecanonlyachievethebestresu ltsifcandidateshavealreadyunderstoodtherequiredaccountingknowledgeandusetheaccountin gsoftwaretopresenttheirsolutions,reportsandrecommendations.

[B]OBJECTIVES

(a) ToknowthebasicsofComputeroperating.
(b) To offer various computer applications helpful for financial accounting and office management(likeMicrosoftofficepackage).
(c) Togivethebasicpartlyknowledgeofdutiesandtaxcalculation.
(d) Toteachthebasicfinancialaccountingsystem.
(e) Toteachhowtocreatevariousreportsof collectingdata.
(f) Knowledgeofaccountingprocessandpreparationof finalaccounts.

[C]EXPECTEDLEARNINGOUTCOMESOFTHEPROGRAM

7. StudentswilllearnbasicComputerOperatingforaccountingandofficemanagement.
8. Studentswillgettheguidanceintheirpersonal,academicandoccupationalproblemsbyusi ngcomputer.
9. Studentswillgettheinformationandbasicknowledgeaboutcomputerbasedfinancialacco untingsystem.
10. Studentswilllearnbasicofficemanagementsoftware.
11. Studentswilllearndatamanagementanddatareporting.
12. Skillsofrecordingfinancialtransactionsandpreparationofreportsusingcomputers

[D]SCHEMEOFTEACHINGANDASSESSMENT:

Sem-6			
1.	**TallyProjectWork**	15	100%
	TOTAL	**15**	**100%**

[E]COURSECONTENT:

Semester-6 **Total-15Hrs**

1. **TallyProject** **(15Hrs)**

ProjectIntroductionAndProjectDetail

StartProject-CompanyCreationandConfigureSettings.

MasterEntry-All(Finance,Inventory,Payroll).

WorkReport(status)-StillMasterEntry.

VoucherEntry-AllType.

WorkReport(status).

Report-AllTypeofReportwithPrintSetup.

FinalDraftingwithPPTPresentation.

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Annexure-2
PracticalWork

FundamentalsofComputers

DetailedPlanning

Sem-6

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	TallyProjectWork-		
	ProjectIntroductionAndProjectDetail	2Hr	
	StartProject-CompanyCreationandConfigureSettings	1Hr	
	MasterEntry-All(Finance,Inventory,Payroll)	2Hr	
	WorkReport-StillMasterEntry	1Hr	
	VoucherEntry-AllType	4Hr	
	Report-AllTypeofReportwithPrintSetup	1Hr	
	FinalDraftingwithPPTPresentation	4Hr	
			15Hrs