



Krantiguru Shyamji Krishna Verma
Kachchh University
Mundra Road, Bhuj - Kachchh.

Bachelor of Commerce
Semester – I to VI

Revised Syllabus under CBCS
K.S.K.V. KACHCHH UNIVERSITY
BHUJ - KACHCHH - 370 001.

W.E.F. June 2016.



K.S.K.V. Kachchh University

(Syllabus for B.Com. - w.e.f. June- 2016)

B.Com. Program Structure

B.Com. Programme is divided into three Years as under. Each Year will consist of two Semesters.

Year	Semester	Semester
First Year	Semester – I	Semester – II
Second Year	Semester – III	Semester – IV
Third Year	Semester - V	Semester – VI

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

Papers		Marks		Total Marks	Contact Hrs/Week	Credit
		External Ass.	Internal Ass.			
Semester – I (W.E.F. June 2016)						
CC 101	: General English: Text, Grammar & Composition (Paper-I)	70	30	100	3	3
CC 102	: Fundamentals of Communication Theory & Practice (Paper-I)	70	30	100	3	3
CC103	: Economics (Paper-I)	70	30	100	3	3
CC 104	: Basic Disciplines of Management (Paper-I)	70	30	100	3	3
CC 105	: Accountancy (Paper-I)	70	30	100	3	3
CE 106	: Core Elective (Paper-I)	70	30	100	3	3
SE 107	: Subject Elective (Paper-I)	70	30	100	3	3
FC 108	: Foundation (Paper-I)					3
Total :		490	210	700		24
Semester – II (W.E.F. Jan 2017)						
CC 201	: General English: Text, Grammar & Composition (Paper-II)	70	30	100	3	4
CC 202	: Fundamentals of Communication Theory & Practice (Paper-II)	70	30	100	3	4
CC 203	: Economics (Paper-II)	70	30	100	3	4
CC 204	: Basic Disciplines of Management (Paper-II)	70	30	100	3	4
CC 205	: Accountancy (Paper-II)	70	30	100	3	4
CE 206	: Core Elective (Paper-II)	70	30	100	3	4
SE 207	: Subject Elective (Paper-II)	70	30	100	3	3
FC 208	: Foundation (Paper-II)					3
Total :		490	210	700		24

Semester –III (W.E.F. June 2016)							
CC 301	:	Fundamental Statistics (Paper-I)	70	30	100	3	3
CC 302	:	Fundamentals of Communication Theory & Practice (Paper-III)	70	30	100	3	3
CC 303	:	Economics (Paper-III)	70	30	100	3	3
CC 304	:	Basic Disciplines of Management (Paper-III)	70	30	100	3	3
CC 305	:	Taxation (Paper-I)	70	30	100	3	3
CE 306	:	Core Elective (Paper-III)	70	30	100	3	3
CE 307	:	Core Elective (Paper-IV)	70	30	100	3	3
FC 308	:	Foundation (Paper-III)					3
		Total :	490	210	700		24
Semester –IV (W.E.F. Jan 2017)							
CC 401	:	Fundamental Statistics (Paper-II)	70	30	100	3	3
CC 402	:	Fundamentals of Communication Theory & Practice (Paper-IV)	70	30	100	3	3
CC 403	:	Economics (Paper-IV)	70	30	100	3	3
CC 404	:	Basic Disciplines of Management (Paper-IV)	70	30	100	3	3
CC 405	:	Taxation (Paper-II)	70	30	100	3	3
CE 406	:	Core Elective (Paper-V)	70	30	100	3	3
CE 407	:	Core Elective (Paper-VI)	70	30	100	3	3
FC 408	:	Foundation (Paper-IV)					3
		Total :	490	210	700		24
Semester – V (W.E.F. June 2016)							
CC 501	:	Fundamental Statistics (Paper-III)	70	30	100	3	3
CC 502	:	Fundamentals of Communication Theory & Practice (Paper-V)	70	30	100	3	3
CC 503	:	Economics (Paper-V)	70	30	100	3	3
CC 504	:	Basic Disciplines of Management (Paper-V)	70	30	100	3	3
CC 505	:	Business Law (Paper-I)	70	30	100	3	3
CC 506	:	Core Elective (Paper-VII)	70	30	100	3	3
CE 507	:	Core Elective (Paper-VIII)	70	30	100	3	3
FC 508	:	Foundation (Paper-V)					3
		Total :	490	210	700		24
Semester –VI (W.E.F. Jan 2017)							
CC 601	:	Fundamental Statistics (Paper-IV)	70	30	100	3	3
CC 602	:	Fundamentals of Communication Theory & Practice (Paper-VI)	70	30	100	3	3
CC 603	:	Economics (Paper-VI)	70	30	100	3	3
CC 604	:	Basic Disciplines of Management (Paper-VI)	70	30	100	3	3
CC 605	:	Business Law (Paper-II)	70	30	100	3	3
CC 606	:	Core Elective (Paper-IX)	70	30	100	3	3
CE 607	:	Core Elective (Paper-X)	70	30	100	3	3
FC 608	:	Foundation (Paper-VI)					3
		Total :	490	210	700		24
		Grand Total	2940	1260	4200		144

Core Group

Semester – I

<i>Course Code No.</i>	<i>Paper Name</i>
CC 101	: General English: Text, Grammar & Composition (Paper-I)
CC 102	: Fundamentals of Communication Theory & Practice (Paper-I)
CC103	: Economics (Paper-I)
CC 104	: Basic Disciplines of Management (Paper-I)
CC 105	: Accountancy (Paper-I)

Semester – II

<i>Course Code No.</i>	<i>Paper Name</i>
CC 201	: General English: Text, Grammar & Composition (Paper-II)
CC 202	: Fundamentals of Communication Theory & Practice (Paper-II)
CC 203	: Economics (Paper-II)
CC 204	: Basic Disciplines of Management (Paper-II)
CC 205	: Accountancy (Paper-II)

Semester – III

<i>Course Code No.</i>	<i>Paper Name</i>
CC 301	: Fundamental Statistics (Paper-I)
CC 302	: Fundamentals of Communication Theory & Practice (Paper-III)
CC 303	: Economics (Paper-III)
CC 304	: Basic Disciplines of Management (Paper-III)
CC 305	: Taxation (Paper-I)

Semester – IV

<i>Course Code No.</i>	<i>Paper Name</i>
CC 401	: Fundamental Statistics (Paper-II)
CC 402	: Fundamentals of Communication Theory & Practice (Paper-IV)
CC 403	: Economics (Paper-IV)
CC 404	: Basic Disciplines of Management (Paper-IV)
CC 405	: Taxation (Paper-II)

Semester – V

<i>Course Code No.</i>	<i>Paper Name</i>
CC 501	: Fundamental Statistics (Paper-III)
CC 502	: Fundamentals of Communication Theory & Practice (Paper-V)
CC 503	: Economics (Paper-V)
CC 504	: Basic Disciplines of Management (Paper-V)
CC 505	: Business Law (Paper-I)

Semester – VI

<i>Course Code No.</i>	<i>Paper Name</i>
CC 601	: Fundamental Statistics (Paper-IV)
CC 602	: Fundamentals of Communication Theory & Practice (Paper-VI)
CC 603	: Economics (Paper-VI)
CC 604	: Basic Disciplines of Management (Paper-VI)
CC 605	: Business Law (Paper-II)

Core Elective Groups :

List of Elective Group

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

Group A : Accountancy

Semester	Course Code No.		Paper Name
I	CE 106 A	:	Financial, Cost and Management Account (Paper –I)
II	CE 206 A	:	Financial, Cost and Management Account (Paper –II)
III	CE 306 A	:	Financial, Cost and Management Account (Paper –III)
IV	CE 307 A	:	Financial, Cost and Management Account (Paper –IV)
V	CE 406 A	:	Financial, Cost and Management Account (Paper –V)
VI	CE 407 A	:	Financial, Cost and Management Account (Paper –VI)
VII	CE 506 A	:	Financial, Cost and Management Account (Paper –VII)
VIII	CE 507 A	:	Financial, Cost and Management Account (Paper –VIII)
IX	CE 606 A	:	Financial, Cost and Management Account (Paper –IX)
X	CE 607 A	:	Financial, Cost and Management Account (Paper –X)

Group B : Statistic

Semester	Course Code No.		Paper Name
I	CE 106 B	:	Statistical Method (Paper –I)
II	CE 206 B	:	Statistical Method (Paper –II)
III	CE 306 B	:	Statistical Method (Paper –III)
IV	CE 307 B	:	Statistical Method (Paper –IV)
V	CE 406 B	:	Statistical Method (Paper –V)
VI	CE 407 B	:	Statistical Method (Paper –VI)
VII	CE 506 B	:	Statistical Method (Paper –VII)
VIII	CE 507 B	:	Statistical Method (Paper –VIII)
IX	CE 606 B	:	Statistical Method (Paper –IX)
X	CE 607 B	:	Statistical Method (Paper –X)

Group C : Advance Business Management

Semester	Course Code No.		Paper Name
I	CE 106 C	:	Advance Business Management (Paper –I)
II	CE 206 C	:	Advance Business Management (Paper –II)
III	CE 306 C	:	Advance Business Management (Paper –III)
IV	CE 307 C	:	Advance Business Management (Paper –IV)
V	CE 406 C	:	Advance Business Management (Paper –V)
VI	CE 407 C	:	Advance Business Management (Paper –VI)
VII	CE 506 C	:	Advance Business Management (Paper –VII)
VIII	CE 507 C	:	Advance Business Management (Paper –VIII)
IX	CE 606 C	:	Advance Business Management (Paper –IX)
X	CE 607 C	:	Advance Business Management (Paper –X)

Group D: Computer Application

Semester	Course Code No.		Paper Name
I	CE 106 D	:	Computer Application (Paper –I)
II	CE 206 D	:	Computer Application (Paper –II)
III	CE 306 D	:	Computer Application (Paper –III)
IV	CE 307 D	:	Computer Application (Paper –IV)
V	CE 406 D	:	Computer Application (Paper –V)
VI	CE 407 D	:	Computer Application (Paper –VI)
VII	CE 506 D	:	Computer Application (Paper –VII)
VIII	CE 507 D	:	Computer Application (Paper –VIII)
IX	CE 606 D	:	Computer Application (Paper –IX)
X	CE 607 D	:	Computer Application (Paper –X)

Subject Electives:

Group A: Accounting

Semester	Course Code No.		Paper Name
I	SE 107 A	:	Financial, Cost and Management Account (Paper – I)
II	SE 207 A	:	Financial, Cost and Management Account (Paper – II)

Group B: Statistics

Semester	Course Code No.		Paper Name
I	SE 107 B	:	Statistical Method (Paper – I)
II	SE 607 B	:	Statistical Method (Paper – II)

Group C: Computer Application

Semester	Course Code No.		Paper Name
I	SE 107 C	:	Computer Application (Paper – I)
II	SE 207 C	:	Computer Application (Paper – II)

Group D: Secretarial Practice

Semester	Course Code No.		Paper Name
I	SE 107 D	:	Secretarial Practice (Paper – I)
II	SE 207 D	:	Secretarial Practice (Paper – II)

Group E: Advance Business Management

Semester	Course Code No.		Paper Name
I	SE 107 E	:	Advance Business Management (Paper – I)
II	SE 207 E	:	Advance Business Management (Paper – II)

Foundation Course

Semester	Course Code No.		Paper Name
I	FC 108	:	Environmental Studies
II	FC 208	:	Scope



K.S.K.V. Kachchh University

Bachelor of Commerce

Semester-I

With Effect From Academic Year 2016-17

CC 104 :Basic Disciplines of Management (Paper-I)

(Human Resource Management)

Objectives:

The objective of this syllabus is to provide conceptual and procedural knowledge of functional areas of Human resource management.

Course Contents :

Module No.	Modules/ Sub Modules
1	Human Resource Management: meaning-Features-Difference between Personal Management and Human resource Management – Objectives of HRM-Importance of HRM- Operative functions of HRM- Importance of HRM-Qualities of H.R. Manager-Roles of H.R. Manager Human Resources Planning in a Corporate Sector: Meaning, objectives, factors affecting, process of H.R. Planning – Benefits and Limitations of H.R. Planning.
2	Recruitment :Meaning of Scientific Recruitment – Sources of Recruitment – Modern selection procedure and its advantages. Training : Meaning, needs, objectives – procedure of Training – Advantages and Limitations – Development : Meaning, needs, objectives and its advantages. Human Resource Development :Meaning and Characteristics, need for HRD – functions of HRD – Techniques or methods of HRD.
3	Performance Appraisal :Meaning, Objectives – Appraisers – Brief idea of Human Resources Accounting – Psychological Appraisal, Management appraisal, Utility and problems of performance appraisal. Promotion :Meaning, basis of Promotion i.e. seniority and efficiency base – its merits and demerits. Transfer ;Meaning, causes and guiding principles. Demotion :Meaning, causes and guiding principles. Morale :Meaning, factors affecting – sign of low morale and its preventive measures – Factors contributing High Morale. Importance of Industrial morale.
4	Job Design :Meaning, approaches of Job Design, Brief idea of Job Rotation, Job Enlargement, Job enrichment – Factors affecting Job Design – Importance of Job Design. Quality of work Life :Meaning – conditions Q.W.L. specific issues in Q.W.L. H.R. activity and its effects on Q.W.L. Quality Circles : Meaning – Objectives, Organizational Structure of Quality Circle – Advantages and Problems of Quality Circles

Recommended & Suggested reference Books :

1. Personnel Management – Juciouc Michel – R.D. Irwin – Homewood.
2. Management Concept and Practice – Manamohad Prasad – Himalaya Publishing House.
3. Personnel and Human Resources Management – P. Subha Rao – Himalaya Publishing House.

Structure of Course Examination

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


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

Note.1. For Regular Students:

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

Note.2. For External Students:

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

	K.S.K.V. Kachchh University Bachelor of Commerce Semester-I With Effect From Academic Year 2016-17
	<u>CC 105 :Accountancy (Paper-I)</u>

Objectives:

The objective of the course is to acquaint the students with the language of Accounting and to develop in them the ability to evaluate and use accounting data as an aid to decision making. The main purpose is to assist the students in developing skills in problem solving and decision making in the financial area. Emphasis is laid on analysis and utilization of financial and accounting data for planning and control.

Course Contents

Module No.	Modules/ Sub Modules
1	Consignment
2	Branch Accounts.(excluding Foreign Branch)
3	Insurance Claims: Claims for loss or stock & fixed assets; claim for profit or consequential loss
4	Accounts from Incomplete Records: Conversion Method only (Use of ratios to find out missing data is not expected)

Recommended & Suggested reference Books :

1. Grewal's Accounting : M.P. Gupta & B. M. Agrwal. S. Chand & Company Ltd.
2. Corporate Accounting : Dr. B. C. Tulsian. S. Chand & Company Ltd.
3. Non Corporate Accounting : Dr. P. C. Tulsian S. Chand & Company Ltd.
4. Financial Accounting and Analysis : P. Premchand Babu on Madan Mohan, Himalaya Publication.
5. Financial Accounting : Dr. Sharda Gangwar, D. K. Gangwar, Himalaya Publication.
6. Problems & Solutions in Advanced Accounting : Arulanandan Raman & Sunivasan, Himalaya Publication.
7. Financial Accounting : Dr. S. N. Maheshwari, Dr. S. K. Maheshwari, Vikas Publication House Pvt. Ltd.
8. Problems & Solutions in Advanced Accounting Vol. I &II : Dr. S. N. Maheshwari, Dr. S. K. Maheshwari, Vikas Publication House Pvt. Ltd.

Structure of Course Examination

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


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

Note.1. For Regular Students:

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

Note.2. For External Students:

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

	K.S.K.V. Kachchh University Bachelor of Commerce Semester-I With Effect From Academic Year 2016-17
	<u>CE 106 A : Financial, Cost and Management Account (Paper –I)</u> <u>(Financial Accounting)</u>

Objectives:

The objective of this course is to equip the students with conceptual understanding of finance and its practical application. It is expected that the students possess a sound base in accounting principles and practices including financial analysis.

Course Contents :

Module No.	Modules/ Sub Modules
1	(A) Piecemeal Distribution of Cash (10%) (B) Profit prior to incorporation(15%)
2	(A) Issue and forfeiture of shares (Pro-rata) Concepts of Potential Equity Shares, sweat equity Shares, (20%) (B) Book Building Process, Bid and Buy back (5%)
3	Redemption of Redeemable preference shares under section 80 of Companies Act 1956 and issue of Bonus Shares as per statutory provisions in force on 31 st March of the immediate preceding academic year
4	Company Final Accounts (Only vertical Presentation, Calculation of Managerial remuneration is expected)

Recommended & Suggested reference Books :

1. Grewal's Accounting : M.P. Gupta & B. M. Agrwal.S. Chand & Company Ltd.
2. Corporate Accounting : Dr. B. C. Tulsian. S. Chand & Company Ltd.
3. Non Corporate Accounting : Dr. P. C. Tulsian S. Chand & Company Ltd.
4. Financial Accounting and Analysis : P. Premchand Babu on Madan Mohan, Himalaya Publication.
5. Financial Accounting : Dr. Sharda Gangwar, D. K. Gangwar, Himalaya Publication.
6. Problems & Solutions in Advanced Accounting : Arulanandan Raman & Sunivasan, Himalaya Publication.
7. Financial Accounting : Dr. S. N. Maheshwari, Dr. S. K. Maheshwari, Vikas Publication House Pvt. Ltd.
8. Problems & Solutions in Advanced Accounting Vol. I &II : Dr. S. N. Maheshwari,Dr. S. K. Maheshwari, Vikas Publication House Pvt. Ltd.

Structure of Course Examination

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

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

Note.1. For Regular Students:

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

Note.2. For External Students:

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



K.S.K.V. Kachchh University
Bachelor of Commerce
Semester-I

With Effect From Academic Year 2016-17

CE 106 B : Statistical Method (Paper –I)
(Basic Statistics)

Objectives:

Students should be acquainted with the initial requirements of applied statistical tools.

Course Contents :

Module No.	Modules/ Sub Modules
1	Linear Correlation and Association of Attributes : Concept of bivariate data, Definition and types of correlation, Definition of correlation coefficient(r), its properties, and interpretation of values of r , Methods of finding correlation coefficient by using Karl Pearson method for bi-variate data and for frequency distribution data, Spearman's method for finding rank correlation coefficient for repeated and non repeated ranks. Concept of qualitative data and the association between them, Meaning and interpretation of 2×2 contingency table, Types of association between attributes, Methods of obtaining nature of association by using comparison between observed and expected frequency, Coefficient of association by using Yule's method and its interpretations, Example on 2×2 problems only.
2	Business Forecasting : Meaning and uses of business forecasting, Different methods of forecasting (i) Theoretical explanation of Regression analysis, Index numbers Economic models, Input output models, Opinion poll method, Extrapolation, Graphical method. (ii) Theoretical explanation with numerical examples of - Least Square Method for linear and quadratic relationship between variables, smoothing linear trend method.
3	Demographic Statistics : Meaning, definition and uses of demographic statistic, Methods of collecting demographic statistics – registration method, census method, analytical method. Mortality rates pertaining to (i) CDR (ii) SDR (iii) IMR, Birth rates pertaining to (i) CBR, (ii) SBR (iii) Age specific birth rate, Fertility rates pertaining to (i) GFR, (ii) SFR (iii) TFR
4	Matrix Algebra : Definition of Matrix, Different types of matrices, Algebra of matrices (Addition, Subtraction and Multiplication), Determinant of a square matrix, Definition of ad-joint of a matrix, inverse of a matrix and its uses to solve simultaneous linear equations (up to three variables only), Use of matrix in simple business applications.

Recommended & Suggested reference Books :

1. Ken Black, Business Statistics, John Wiley & Sons (Asia) Pte Ltd. Singapore
2. J. K. Sharma, Business Statistics, Pearson, New Delhi.
3. Sancheti & Kapoor, Business Statistics, Sultan Chand & Sons, New Delhi.
4. Srivastava O.S.: A Text Book of Demography, Vikas publishing.
5. Trivedi and Trivedi: Business Mathematics, Pearson India Ltd. New Delhi

Structure of Course Examination

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


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

Note.1. For Regular Students:

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

Note.2. For External Students:

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

	K.S.K.V. Kachchh University Bachelor of Commerce Semester-I With Effect From Academic Year 2016-17
	<u>SE 107A : Financial, Cost and Management Account (Paper –I)</u> <u>(Financial Accounting)</u>

Objectives:

The objective of this course is to equip the students with conceptual understanding of finance and its practical application. It is expected that the students possess a sound base in accounting principles and practices including financial analysis.

Course Contents :

Module No.	Modules/ Sub Modules
1	(A) Piecemeal Distribution of Cash (10%) (B) Profit prior to incorporation(15%)
2	(A) Issue and forfeiture of shares (Pro-rata) Concepts of Potential Equity Shares, sweat equity Shares, (20%) (B) Book Building Process, Bid and Buy back (5%)
3	Redemption of Redeemable preference shares under section 80 of Companies Act 1956 and issue of Bonus Shares as per statutory provisions in force on 31 st March of the immediate preceding academic year
4	Company Final Accounts (Only vertical Presentation, Calculation of Managerial remuneration is expected)

Recommended & Suggested reference Books :

1. Grewal's Accounting : M.P. Gupta & B. M. Agrwal.S. Chand & Company Ltd.
2. Corporate Accounting : Dr. B. C. Tulsian. S. Chand & Company Ltd.
3. Non Corporate Accounting : Dr. P. C. Tulsian S. Chand & Company Ltd.
4. Financial Accounting and Analysis : P. Premchand Babu on Madan Mohan, Himalaya Publication.
5. Financial Accounting : Dr. Sharda Gangwar, D. K. Gangwar, Himalaya Publication.
6. Problems & Solutions in Advanced Accounting : Arulanandan Raman & Sunivasan, Himalaya Publication.
7. Financial Accounting : Dr. S. N. Maheshwari, Dr. S. K. Maheshwari, Vikas Publication House Pvt. Ltd.
8. Problems & Solutions in Advanced Accounting Vol. I &II : Dr. S. N. Maheshwari,Dr. S. K. Maheshwari, Vikas Publication House Pvt. Ltd.

Structure of Course Examination

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


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

Note.1. For Regular Students:

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

Note.2. For External Students:

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

	K.S.K.V. Kachchh University Bachelor of Commerce Semester-I With Effect From Academic Year 2016-17
	SE 107B : Statistical Method (Paper –I) (Basic Statistics)

Objectives:

Students should be acquainted with the initial requirements of applied statistical tools.

Course Contents :

Module No.	Modules/ Sub Modules
1	Linear Correlation and Association of Attributes : Concept of bivariate data, Definition and types of correlation, Definition of correlation coefficient(r), its properties, and interpretation of values of r, Methods of finding correlation coefficient by using Karl Pearson method for bi-variate data and for frequency distribution data, Spearman’s method for finding rank correlation coefficient for repeated and non repeated ranks. Concept of qualitative data and the association between them, Meaning and interpretation of 2×2 contingency table, Types of association between attributes, Methods of obtaining nature of association by using comparison between observed and expected frequency, Coefficient of association by using Yule’s method and its interpretations, Example on 2×2 problems only.
2	Business Forecasting : Meaning and uses of business forecasting, Different methods of forecasting (i) Theoretical explanation of Regression analysis, Index numbers Economic models, Input output models, Opinion poll method, Extrapolation, Graphical method. (ii) Theoretical explanation with numerical examples of - Least Square Method for linear and quadratic relationship between variables, smoothing linear trend method.
3	Demographic Statistics : Meaning, definition and uses of demographic statistic, Methods of collecting demographic statistics – registration method, census method, analytical method. Mortality rates pertaining to (i) CDR (ii) SDR (iii) IMR, Birth rates pertaining to (i) CBR, (ii) SBR (iii) Age specific birth rate, Fertility rates pertaining to (i) GFR, (ii) SFR (iii) TFR
4	Matrix Algebra : Definition of Matrix, Different types of matrices, Algebra of matrices (Addition, Subtraction and Multiplication), Determinant of a square matrix, Definition of ad-joint of a matrix, inverse of a matrix and its uses to solve simultaneous linear equations (up to three variables only), Use of matrix in simple business applications.

Recommended & Suggested reference Books :

1. Ken Black, Business Statistics, John Wiley & Sons (Asia) Pte Ltd. Singapore
2. J. K. Sharma, Business Statistics, Pearson, New Delhi.
3. Sancheti & Kapoor, Business Statistics, Sultan Chand & Sons, New Delhi.
4. Srivastava O.S.: A Text Book of Demography, Vikas publishing.
5. Trivedi and Trivedi: Business Mathematics, Pearson India Ltd. New Delhi

Structure of Course Examination

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


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

Note.1. For Regular Students:

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

Note.2. For External Students:

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

	K.S.K.V. Kachchh University Bachelor of Commerce Semester-I With Effect From Academic Year 2016-17
	<u>SE 107C :Computer Application (Paper –I)</u> <u>(Internet and Web Page Development Using HTML)</u>

Objectives:

The purpose of this course is to expose students to basics of Internet & its applications, to enable students to gain knowledge of designing and developing web page using HTML.

Course Contents:

Module No.	Modules/ Sub Modules
1	Introduction to Internet History of Internet, Internet services, Intranet, Internet Vs Intranet, Governance on Internet, Internet Technology and Protocol - OSI Reference model, TCP/IP Protocol, Network protocols, Network components – switches, routers, gateways, Types of Internet connectivity & ISP.
2	Applications of Internet Internet Tools and Multimedia, WWW, Evolution of Web, Elements of WWW, Web browsers, Search engine, search criteria, E-mail – concepts, structure, protocols, addresses, security & netiquettes.
3	Introduction to HTML Introduction of HTML & SGML, Skeleton of HTML, Tools required for HTML, HTML tags & attributes – Basics, Formatting, List, Anchor tag & Hyperlinks, Images and Image map, Tables.
4	Web Page Development Using HTML Frames and Floating Frames, Forms, Style Sheets, URL Anatomy.

Recommended & Suggested reference Books :

- 1) Internet Technology and Web Design, ISRD Group, TMH Publication
- 2) Internet and Web Design, Doeacc “O” Level, Firewall Media.
- 3) Designing Interactive Websites, by James L Mohler & Jon M Duff, CENGAGE
- 4) World Wide Web design with HTML, by C. Xavier, TMH Publication.
- 5) Computer Fundamentals and Information Technology, by Bharat & Co.
- 6) Internet the Complete Reference, by Young.
- 7) Internet for Every One Techworld, by Leon.
- 8) Computer Application, by Vimal Pandya & Dr. G. N. Jani, Akshar Publication.
- 9) Computer Application – II, by Vimal Pandya, HK Arts College Publication.

Structure of Course Examination

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

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

Note.1. For Regular Students:

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

Note.2. For External Students:

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



K.S.K.V. Kachchh University

Bachelor of Commerce

Semester-I

With Effect From Academic Year 2016-17

SE 107D: Secretarial Practice (Paper – I)

Objectives:

To make students aware of the basic functioning of registered companies. To provide them key inputs to prepare oneself for the basic functions of registered companies and to introduce before them changes coming up in company laws and management.

Course Contents :

Module No.	Modules/ Sub Modules
1	(1) Secretary: Meaning-Types of Secretary-general and legal qualification of Company Secretary-Pre-incorporation and post incorporation duties of Company Secretary-powers and responsibilities of Company Secretary. (2) Company and its Characteristics: Meaning and characteristics-Types of Company-Foreign Company-Multinational Company-Illegal association-Advantages and Limitations of Public Limited Company-Private Limited Company: Meaning and Characteristics-privileges and restrictions on it-procedure to convert Private Limited Company into Public Limited Company and Public Limited Company into Private Limited Company.
2	(1) Promoters of public Limited Company: Meaning-Functions of Promoters-Preliminary Contract-Liabilities of Promoters. (2) Allotment of Shares: Meaning-Procedure-regular and irregular allotment – secretary's duties regarding allotment of shares –procedure of allotment when shares are oversubscribed-private placement of share/debenture.
3	(1) Listing Securities: Meaning-legal provisions for listing of securities-Documents required for listing of securities-Advantages of listing of securities. (2) Calls and Forfeiture of shares: Meaning of calls –Provisions of Company Law regarding share calls-procedure of demanding call of share. (3) Forfeiture of Shares: Meaning-legal provisions for forfeiture of shares-procedure of forfeiture of share-effects of forfeiture of share-procedure of reissue of forfeited shares-secretary's duties
4	Office Management: meaning and Characteristics-functions procedure of inward and outward letters-Importance of Correspondence-Brief idea of modern office equipments-Importance of Office Management

Recommended & Suggested reference Books :

1. Secretarial Practice-M.C.Kuchal-Vikas Publication
2. Manual of Secretarial Practice - B.N.Tondon-S.Chand & Co.
3. A Taxbook of Company Law-P.P.S. Gogna-S.Chand & Co.
4. Office Management – R.K.Chopra –Himalaya Publishing House.
5. A Taxbook of Office Management –William H. Leffingwell and Edwin Robinson-Tata McGraw Hill.

Structure of Course Examination

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

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

Note.1. For Regular Students:

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

Note.2. For External Students:

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



K.S.K.V. Kachchh University

Bachelor of Commerce

Semester-I

With Effect From Academic Year 2016-17

SE 107E :Advance Business Management (Paper –I) (Sales Management)

Objectives:

The objective of this course is to help students understand the Sales & Distribution functions as integral part of marketing functions in a business firm. Globalization, increased competition, rapid changes in communication and information technology and need for higher level of customer orientation have made sales and distribution management extremely important. This course will make students appreciate the role of sales managers in the context of Indian economy with particular reference to essential consumer and industrial goods and services.

Course Contents :

Module No.	Modules/ Sub Modules
1	Sales Management Strategies Introduction; Selling & Buying Styles; Selling Situations; Selling Skills.
2	Sales Organisation Sales Organisation; Factors affecting sales organisation design & size; Types of Sales organisation; Methods determining number of salespeople: Affordability Method, Incremental Method & Workload Method
3	Recruitment & Selection Hiring Process; Challenges in sales force selection; Planning for recruitment ; Sales Force Recruitment Selection of a salesperson.
4	Sales Promotion Strategies Definition of Sales Promotion; Trade Promotion tools; Consumer Promotion tools

Text Books: Sales & Distribution Management: By Dr. S. L. Gupta Excel Book

Recommended & Suggested reference Books :

1. Sales & Distribution Management: By Tapan. K. Panda & Sunil Sahadev, Oxford University Press, 2005.
2. Channel Management: By Ansaree, PHI (EEE)

Structure of Course Examination

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

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

Note.1. For Regular Students:

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

Note.2. For External Students:

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



K.S.K.V. Kachchh University

Bachelor of Commerce

Semester-II

With Effect From Academic Year 2016-17

CC 204 :Basic Disciplines of Management (Paper-II)

(Fundamentals of Marketing Management)

Objectives :

The objective of this syllabus is to provide basic knowledge of functional areas of Marketing Management and Marketing research

Course Contents :

Module No.	Modules/ Sub Modules
1	Marketing: Meaning- nature-Scope- Different Approaches Marketing Mix Market Demand :Meaning-Factors affecting-Marketing in different situation ofmarket demand.
2	Main functions of Marketing: Branding: Meaning-Types-Policy decisions-Importance of Branding Pricing: Meaning-Objectives-factors affecting –Types-Importance Advertising:Meaning-Objectives-Importance-disadvantages-Differencebetween advertisement and Publicity.
3	Consumer Behaviour: Factors influencing consumes behaviour-Buying behaviour Process Market Segmentation: Meaning-Basis and importance of Markrt Segmentation – Target Market
4	Marketing research: Meaning of Market Research and Marketing Research – Objectives and Scope of Marketing Research - Stages of Marketing research – Importance and limitations of Marketing Research Ethical issue in Marketing research: From the view point of Respondents- Customers and Researchers

Recommended & Suggested reference Books :

1. Marketing Management-Philip Kotler- Prentice Hall of India
2. Fundamentals of Marketing- Stanton-Tata McGraw Hill.
3. Basics of Marketing Management – Dr. R.B.Rudani- S.Chand & Co.
4. Modern Marketing - R.S.N. Pillai & Bagawathi – S.Chand & Co.

Structure of Course Examination

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

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

Note.1. For Regular Students:

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

Note.2. For External Students:

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



K.S.K.V. Kachchh University

Bachelor of Commerce

Semester-II

With Effect From Academic Year 2016-17

CC 205 :Accountancy (Paper-II)

Objectives:

The objective of the course is to acquaint the students with the language of Accounting and to develop in them the ability to evaluate and use accounting data as an aid to decision making. The main purpose is to assist the students in developing skills in problem solving and decision making the financial area. Emphasis is laid on analysis and utilization of financial and accounting data for planning and control.

Course Contents :

Module No.	Modules/ Sub Modules
1	Investment Accounts: Accounting for interest bearing (Fixed Earning) securities in the Books of Investor only.
2	Joint Venture (Excluding Conversion of Consignment into Joint Venture.)
3	Computerized Accounting: Introduction; various components of a computer including Hardware and Software, Features of a computer, role of computer in accounting, Accounting information system vs. Management Information system; Selection of the best software for the business; Advantages and disadvantages of a computer system; Tally software (7.2 version)
4	Hire Purchase Account

Recommended & Suggested reference Books :

1. Grewal's Accounting : M.P. Gupta & B. M. Agrwal.S. Chand & Company Ltd.
2. Corporate Accounting : Dr. B. C. Tulsian. S. Chand & Company Ltd.
3. Non Corporate Accounting : Dr. P. C. Tulsian S. Chand & Company Ltd.
4. Financial Accounting and Analysis : P. Premchand Babu on Madan Mohan, Himalaya Publication.
5. Financial Accounting : Dr. Sharda Gangwar, D. K. Gangwar, Himalaya Publication.
6. Problems & Solutions in Advanced Accounting : Arulanandan Raman & Sunivasan, Himalaya Publication.
7. Financial Accounting : Dr. S. N. Maheshwari, Dr. S. K. Maheshwari, Vikas Publication House Pvt. Ltd.
8. Problems & Solutions in Advanced Accounting Vol. I & II : Dr. S. N. Maheshwari, Dr. S. K. Maheshwari, Vikas Publication House Pvt. Ltd.

Structure of Course Examination

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


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

Note.1. For Regular Students:

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

Note.2. For External Students:

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

	K.S.K.V. Kachchh University Bachelor of Commerce Semester-II With Effect From Academic Year 2016-17
	<u>CE 206 A : Financial, Cost and Management Account (Paper –II)</u> <u>(Financial Accounting)</u>

Objectives:

The objective of this course is to equip the students with conceptual understanding of finance and its practical application. It is expected that the students possess a sound base in accounting principles and practices including financial analysis.

Course Contents :

Module No.	Modules/ Sub Modules
1	A. Purchase of Business by a Company (Accounting Treatments in the Books of Company) (15%) B. Indian Accounting Standards; AS – 2 Valuation of Inventories, AS – 6 Depreciation Accounting, AS – 10 Accounting for fixed Assets (10%)
2	(A) Underwriting of Shares and Debentures (15%) (Computation for fixing the liabilities of underwriters) (B) Redemption of Debentures (10%) (Own debentures from open market)
3	(A) Capital Reduction (15%) (Excluding preparation of Scheme of internal resolution) (B) Sub-division / consolidation of shares, conversion of shares into stock and its re-conversion (10%)
4	Revenue Accounts of General insurance company (In vertical form)

Recommended & Suggested reference Books :

- Grewal's Accounting : M.P. Gupta & B. M. Agrwal.S. Chand & Company Ltd.
- Corporate Accounting : Dr. B. C. Tulsian. S. Chand & Company Ltd.
- Non Corporate Accounting : Dr. P. C. Tulsian S. Chand & Company Ltd.
- Financial Accounting and Analysis : P. Premchand Babu on Madan Mohan, Himalaya Publication.
- Financial Accounting : Dr. Sharda Gangwar, D. K. Gangwar, Himalaya Publication.
- Problems & Solutions in Advanced Accounting : Arulanandan Raman & Sunivasan, Himalaya Publication.
- Financial Accounting : Dr. S. N. Maheshwari, Dr. S. K. Maheshwari, Vikas Publication House Pvt. Ltd.
- Problems & Solutions in Advanced Accounting Vol. I &II : Dr. S. N. Maheshwari, Dr. S. K. Maheshwari, Vikas Publication House Pvt. Ltd.

Structure of Course Examination

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


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

Note.1. For Regular Students:

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

Note.2. For External Students:

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

	K.S.K.V. Kachchh University Bachelor of Commerce Semester-II With Effect From Academic Year 2016-17
	<u>CE 206 B : Statistical Method (Paper –II)</u> <u>(Operations Research)</u>

Objectives:

Students must be familiar with basic techniques of Operation Research.

Course Contents :

Module No.	Modules/ Sub Modules
1	Linear Programming Problem: Meaning of linear programming, its uses, assumptions and limitations, Explanation of basic terminologies, Mathematical form of linear programming problem, Solution of linear programming problem by using graphical methods, Simple formulation problems (for two variables).
2	Transportation Problem: Definition of balanced Transportation Problem (T.P.), General Transportation table and its mathematical form, Initial basic feasible solution and initial cost by using North-WestCorner rule, Least Cost Method, Vogel's Approximation Method, Examples base on these methods.
3	Assignment and Replacement Problems: Definition of balanced Assignment Problem (A.P.), its mathematical form, Application ofHungarian method for solving A.P. in the cases of maximization and minimization problem, Meaning of Replacement problem (R.P.), Simple examples of replacement problem when the units are deteriorate depending on time and money value remains same.
4	PERT and CPM Techniques: Meaning and characteristics of PERT, Explanation of basic terms – activity, event, dummy activity, Fulkerson's rule for numbering the events, Meaning of Critical PathMethod (CPM), Differences between PERT and CPM, Earliest start time, Earliest finish time, Latest start time, Latest finish time, Total float time of activities, Uses and limitations of PERT and CPM and simple examples.

Recommended & Suggested reference Books :

1. H.A.Taha, Operations. Research, Macmillan Publishing Co. Inc. Vohra N.D, Quantitative Techniques in Management Tata Mc Graw Hill, New Delhi.
2. J.K.Sharma : O.R. Theory and Applications, Macmillan India Ltd.
3. Anderson, Sweeney, Williams, An Introduction to Management Science Quantitative Approach to Decision Making Cengage Learning India Pvt. Ltd. New Delhi.
4. Barry Render, Ralph M. Stair , Michael E. Hanna, Quantitative Analysis forManagement, Pearson Education(Singapore) Pte. Ltd.

Structure of Course Examination

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


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

Note.1. For Regular Students:

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

Note.2. For External Students:

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

	K.S.K.V. Kachchh University Bachelor of Commerce Semester-II With Effect From Academic Year 2016-17
	<u>SE 207A : Financial, Cost and Management Account (Paper –II)</u> <u>(Financial Accounting)</u>

Objectives:

The objective of this course Is to equip the students with conceptual understanding of finance and its practical application. It is expected that the students possess a sound base in accounting principles and practices including financial analysis.

Course Contents:

Module No.	Modules/ Sub Modules
1	A. Purchase of Business by a Company (Accounting Treatments in the Books of Company) (15%) B. Indian Accounting Standards; AS – 2 Valuation of Inventories, AS – 6 Depreciation Accounting, AS – 10 Accounting for fixed Assets (10%)
2	A. Underwriting of Shares and Debentures (15%) (Computation for fixing the liabilities of underwriters) B. Redemption of Debentures (10%) (Own debentures from open market)
3	A. Capital Reduction (15%) (Excluding preparation of Scheme of internal resolution) B. Sub-division / consolidation of shares, conversion of shares into stock and its re-conversion (10%)
4	Revenue Accounts of General insurance company (In vertical form)

Recommended & Suggested reference Books :

1. Grewal’s Accounting : M.P. Gupta & B. M. Agrwal.S. Chand & Company Ltd.
2. Corporate Accounting : Dr. B. C. Tulsian. S. Chand & Company Ltd.
3. Non Corporate Accounting : Dr. P. C. Tulsian S. Chand & Company Ltd.
4. Financial Accounting and Analysis : P. Premchand Babu on Madan Mohan, Himalaya Publication.
5. Financial Accounting : Dr. Sharda Gangwar, D. K. Gangwar, Himalaya Publication.
6. Problems & Solutions in Advanced Accounting : Arulanandan Raman & Sunivasan, Himalaya Publication.
7. Financial Accounting : Dr. S. N. Maheshwari, Dr. S. K. Maheshwari, Vikas Publication House Pvt. Ltd.
8. Problems & Solutions in Advanced Accounting Vol. I &II : Dr. S. N. Maheshwari,Dr. S. K. Maheshwari, Vikas Publication House Pvt. Ltd.

Structure of Course Examination

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

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

Note.1. For Regular Students:

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

Note.2. For External Students:

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



K.S.K.V. Kachchh University

Bachelor of Commerce

Semester-II

With Effect From Academic Year 2016-17

CE 207B : Statistical Method (Paper –II)

(Operations Research)

Objectives:

Students must be familiar with basic techniques of Operation Research.

Course Contents :

Module No.	Modules/ Sub Modules
1	Linear Programming Problem: Meaning of linear programming, its uses, assumptions and limitations, Explanation of basic terminologies, Mathematical form of linear programming problem, Solution of linear programming problem by using graphical methods, Simple formulation problems (for two variables).
2	Transportation Problem: Definition of balanced Transportation Problem (T.P.), General Transportation table and its mathematical form, Initial basic feasible solution and initial cost by using North-WestCorner rule, Least Cost Method, Vogel's Approximation Method, Examples base on these methods.
3	Assignment and Replacement Problems: Definition of balanced Assignment Problem (A.P.), its mathematical form, Application of Hungarian method for solving A.P. in the cases of maximization and minimization problem, Meaning of Replacement problem (R.P.), Simple examples of replacement problem when the units are deteriorate depending on time and money value remains same.
4	PERT and CPM Techniques: Meaning and characteristics of PERT, Explanation of basic terms – activity, event, dummy activity, Fulkerson's rule for numbering the events, Meaning of Critical Path Method (CPM), Differences between PERT and CPM, Earliest start time, Earliest finish time, Latest start time, Latest finish time, Total float time of activities, Uses and limitations of PERT and CPM and simple examples.

Recommended & Suggested reference Books :

1. H.A.Taha, Operations. Research, Macmillan Publishing Co. Inc.
Vohra N.D, Quantitative Techniques in Management Tata Mc Graw Hill, New Delhi.
2. J.K.Sharma : O.R. Theory and Applications, Macmillan India Ltd.
3. Anderson, Sweeney, Williams, An Introduction to Management Science Quantitative Approach to Decision Making Cengage Learning India Pvt. Ltd. New Delhi.
4. Barry Render, Ralph M. Stair , Michael E. Hanna, Quantitative Analysis for Management, Pearson Education(Singapore) Pte. Ltd.

Structure of Course Examination

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

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

Note.1. For Regular Students:

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

Note.2. For External Students:

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



K.S.K.V. Kachchh University

Bachelor of Commerce

Semester-II

With Effect From Academic Year 2016-17

SE 207C :Computer Application (Paper –II)

(Web page designing Using Flash & Dream Weaver)

Objectives:

The purpose of this course is to enable students to design and develop web pages using Flash & Dream Weaver.

Course Contents :

Module No.	Modules/ Sub Modules
1	Flash Overview of Flash, Vector graphics, Environment of Flash – workspace, menu bar, tool bar, time line, Drawing Tools, Selection, Text & Gradients.
2	Animation & Event – orientation using Flash Symbols – Creation, animation like alpha, tint & brightness, Animation Techniques – Key frames, motion, layer, skinning, controller & shadow, Twinning – motion twinning, Twin Scaling, Rotate, Easing, Creating Shape & multiple layers, Buttons - button Timeline, up State, over State & down State, Movie Clips, Frame Actions, Tell Targets, Flash Forms and Linking to Web Pages, Sound, Importing External Media, Pre - loaders and Publishing.
3	DreamWeaver Overview, Environment, Interface, Document Tool Bar – options and buttons, Properties Inspector, Functional areas, Design View, Changing View code, Panel Groups, Layouts and alignments, Working with Text – Text and Typefaces, Inserting Paragraph and Break Tags, Text Formatting with the Properties Inspector, Controlling Text Appearance, alignment of text & change color and size of font, Recapping (Ordered list and unordered list setting indents), Creating absolute link, creating an E-mail link, Inserting Page Anchors.
4	Web Page Development Using DreamWeaver Images – Image file format & Understanding image types, Controlling Page Layout, CSS based Layouts, Advance page design with CSS, Automated Design tools – Creating and using Library, Template, Installing and managing DreamWeaver extensions, Project work in DreamWeaver.

Recommended & Suggested reference Books :

- 1) Flash, by Michael Lennox, Techmedia.
- 2) Web page Designing, Course Publications.
- 3) Computer Application – IV, by Vimal Pandya, HK Arts College Publishers.
- 4) WebWeaver, BPB Publication.
- 5) Flash web design-the art of motion graphics, BPB Publication.
- 6) Web Designing, Computer Jagat Publications.
- 7) Multimedia, Computer Jagat Publications.
- 8) Dreamweaver in Gujarat, Computer World.

Structure of Course Examination

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

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

Note.1. For Regular Students:

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

Note.2. For External Students:

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



K.S.K.V. Kachchh University

Bachelor of Commerce

Semester-II

With Effect From Academic Year 2016-17

SE 207D :Secretarial Practice (Paper – II)

Objectives:

To make students aware of the basic functioning of registered companies. To provide them key inputs to prepare oneself for the basic functions of registered companies and to introduced before them changes coming up in company laws and management.

Course Contents:

Module No.	Modules/ Sub Modules
1	Alteration in Share Capital: Modes of alteration ion share capital as per Company Law-procedure and provisions of reduction in share capital-Legal provisions for Right Shares and Bonus Shares and its Guiding Principles. Debenture: Meaning and types of debenture –procedure and legal provisions of Company law Board to issue debenture-Methods of redemption of ebenture-Guiding Principles of SEBI.
2	Administration of Company Law: Department of Company affairs-The Company Law Board- regional directors- The company registrar. Investigation of Company’s Administration: Provisions of Company Law regarding investigation of company’s administration – Appointment of Inspector by Central Government it’s provisions , his power and report. Corporate Governance: Meaning-its development in India –contents of corporate governance report –Importance of corporate governance.
3	Capital Market: Meaning of Primary and Secondary Capital Market – ShareMarket-meaning and organization – Types –BSE,NSE,NIFTY,OTCE-Types of trading in share market –Derivatives –Demate Account-Main Provisions of Securities ContractRegulation Act. Mutual Fund: Definition-Types-Advantages and Disadvantages.
4	Winding up/Liquidation of the Company: Meaning and modes of winding upand liquidation of the company-Provisions regarding compulsory liquidation-meaning and procedure of voluntary winding up of a company-Provisions regarding company’s voluntary winding up by members and creditors –appointment –Powers and duties of liquidator.

Recommended & Suggested reference Books :

1. Manual of Secretary Practice-B.N.tondon- S.Chand & Co.
2. A Textbook of Company law- P.P.S.Gogna- S.Chand & Co.
3. Secretarial Practice –M.C.Kuchal –Vikas Publication.

Structure of Course Examination

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

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

Note.1. For Regular Students:

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

Note.2. For External Students:

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



K.S.K.V. Kachchh University

Bachelor of Commerce

Semester-II

With Effect From Academic Year 2016-17

SE 207E :Advance Business Management (Paper –II) (Distribution Management)

Objectives:

The objective of this course is to help students understand the Sales & Distribution functions as integral part of marketing functions in a business firm. Globalization, increased competition, rapid changes in communication and information technology and need for higher level of customer orientation have made sales and distribution management extremely important. This course will make students appreciate the role of sales managers in the context of Indian economy with particular reference to essential consumer and industrial goods and services.

Course Contents :

Module No.	Modules/ Sub Modules
1	Distribution System Distribution Channels why are they required? Activities that a typical distribution channel perform; Distribution Channel Strategy; Distribution Channel Management
2	Distribution costs, control & customer service Designing customer oriented marketing channels; Conceiving the Channel Flows; Linking the Service Output objectives to the flows; Conducting Cost Analysis; Designing the Ideal Channel; Comparing the Ideal with the reality.
3	Selection of Channel & Selection of Ideal Channel Partners Channel Relationships; Channel Control; Channel Power; Channel Positioning
4	Motivational Tools of Distribution Channels Channel Influence Strategies; Managing Channel Conflicts; Promotion and Payment systems as a tool of Motivating Channel Members

Text Books: Sales & Distribution Management: By Dr. S. L. Gupta Excel Book

Recommended & Suggested reference Books :

1. Sales & Distribution Management: By Tapan. K. Panda & Sunil Sahadev, Oxford University Press, 2005.
2. Channel Management: By Ansaree, PHI (EEE)

Structure of Course Examination

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

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

Note.1. For Regular Students:

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

Note.2. For External Students:

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



K.S.K.V. Kachchh University

Bachelor of Commerce

Semester-III

With Effect From Academic Year 2016-17

CC 301 :Fundamental Statistics (Paper –I)

Objectives:

Students should be aware with the basics of preliminary mathematical statistics.

Course Contents :

Module No.	Modules/ Sub Modules
1	Function Limit and Continuity : Concept of a function of single variable (linear, quadratic and exponential function only) Domain, co-domain and range of a function, Concept of real function, Application of function to cost, demand, revenue, profit function, break - even point, Concept of limit of a function, Rules of limit, Simple examples where $f(x)$ is in a polynomial or rational function of two polynomials. Continuity of $f(x)$, where $f(x)$ is a polynomial of x , rational function of, two polynomials of x .
2	Differentiation : Definition of a differentiation, Derivative of functions $\frac{1}{x}$, \sqrt{x} , $ax+b$, ax^2+bx+c by using. definition, Rules of derivatives (without proof) and their examples by using the standard functions in the form x^n , a^x , $\log x$, e^{ax} .
3	Probability : Definition of random experiment, sample space, different types of events, Mathematical definition of probability, classical, relative frequency and subjective approach to probability, Addition and multiplication rules of probability and other corollaries of it (without proof), Simple numerical examples only, Bayes' theorem (without proof) and its application up to three events.
4	Mathematical Expectation and Moments : Meaning of a random variable, Definition of probability distribution of random variable, Definition of mathematical expectation of discrete random variable and its properties (without proof), definition of variance, co variance, simple applied examples on it. Definition of Raw and Central moment and its uses Relation between first four raw and central moments (without proof), Concept of coefficient of Skewness and Kurtosis and their interpretations, Simple examples for obtaining the measures by using raw data, grouped data and probability distribution.

Recommended & Suggested reference Books :

1. Goon. Gupta, Dasgupta, An outline of Statistical Theory, Vol -1 and II World Press, Calcutta.
2. Sancheti & Kapoor, Business Statistics. Sultan Chand & Sons, New Delhi.
3. David R. Anderson, Dennis J. Sweeney, Thomas A. Williams, Statistics For Business and Economics, South - Western Cengage Learning India Pvt. Ltd. New Delhi.
4. Levin and Rubin, Statistics for Management, Prentice Hall of India Pvt. Ltd. New Delhi.
5. Parimal Mukhopadhyay : Theory and Methods of Survey Sampling, Perntice Hall of India, New Dlehi.
6. Trivedi and Trivedi: Business Mathematics, Pearson India Ltd. New Delhi.

Structure of Course Examination

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

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

Note.1. For Regular Students:

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

Note.2. For External Students:

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



K.S.K.V. Kachchh University

Bachelor of Commerce

Semester-III

With Effect From Academic Year 2016-17

CC 304 :Basic Disciplines of Management (Paper –III)

Objectives:

Students should be aware with the basics of preliminary mathematical statistics.

Course Contents :

Module No.	Modules/ Sub Modules
1	Overview of the Indian Financial System : Pre and post liberalization overview of Indian Financial system, Organizational structure of Indian financial system, Major components - Financial Markets, Financial Institutions / Intermediaries, Financial Instruments, Functions and role of financial system. Regulatory and Promotional Institutions : Objectives and functions of Reserve bank of India, Security Exchange Board of India, Insurance Regulatory Development Authority.
2	Financial Markets : Money Market : Meaning, constituents of organized money market. Capital market : meaning, Functions and history. Primary Market : Meaning, Types of primary issues-public, Right and Private placement, Issue Mechanism.; Secondary market : Functions, Organizations, Management and Membership of Stock exchanges, Listing and trading of securities, Stock exchanges in India.
3	Financial Institutions : Commercial Banking : Functions of Commercial banks, Nationalization of commercial banks. Issue of nonperforming assets and their management, Non banking finance companies : Meaning, Types, Growth and regulation. Insurance : Introduction to LIC, GIC and Private insurance companies. Mutual funds: Concept, Advantages, History of MFs in India.
4	Financial Instruments : Capital Market instruments : Equities, Preference shares, Debentures and Bonds. New Instruments. Money market instruments : Call / Notice Money Market, Treasury Bills, commercial Papers, Certificate of Deposit, Commercial bills

Recommended & Suggested reference Books :

- (1) Pathak Bharati (2008) : The Indian Financial System, Pearson Education
- (2) M Y Khan (2007) : Indian Financial System, The McGraw - Hill Companies

Structure of Course Examination

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

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

Note.1. For Regular Students:

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

Note.2. For External Students:

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



K.S.K.V. Kachchh University

Bachelor of Commerce

Semester-III

With Effect From Academic Year 2016-17

CC 305 :Taxation (Paper –I)

Objectives:

Students should be aware with the basics of preliminary mathematical statistics.

Course Contents :

Module	Modules/ Sub Modules
1	(1) Objectives of Income Taxation; The History of Income - tax and Brief introduction of the following Direct and Indirect tax laws: Income Tax, Gujarat Value Added Tax, Custom Duty, Excise Duty and Service Tax; (2) Definitions as per the Income tax Act : Income, Agricultural income, Assessee, Person, Previous Year, Assessment Year and other terms relevant to the syllabus; (3) Income - tax Authorities (sections 116 to 120 and 124 only).
2	(1) Basis of charge of income - tax : Scope of total income and residential status of an individual assessee (sections 4 to 9); (2) Individual assessee's incomes exempt from income - tax (section 10); (3) Procedure for assessment of income - tax (sections 139, 139A, 140, 140A, 142 to 145, 147 to 149, 154 and 156 only) and collection of tax.
3	Salary Income: Computation of taxable salary (sections 14 to 17); Taxability of various provident funds affecting the computation of taxable salary income only shall be included. Note : Practical problems may include the valuation of fully or partly rent-free accommodation and conveyance facility only; Separate small/objective type questions on other perquisites may be asked. Separate questions on determination of qualifying amount under section 80 C shall not be asked
4	Income from House Property : Computation of Taxable Income from House Property(sections 22 to 27). Note: Problems requiring computation of three or more let-out house properties are not expected. Note: (i) While setting a question paper, the topic/aspect shall be indicated rather than the section number. (ii) Provisions of respective laws applicable (to individual assesses only) as on 31 st March immediately preceding the date of commencement of current academic year shall be considered. (iii) Whenever any section (included in the present syllabus) is deleted or replaced by a new section as per the amendments made/to be made by a Finance Act, it shall automatically amend the syllabus and shall be implemented in the relevant academic year. (iv) Questions from any Unit / Sub - Unit shall not be set in option of questions from other Units / Sub - Units . Internal option questions may be set from the same Unit / Sub - Unit . Wherever a Unit is divided into Sub - Units , questions from each Sub - Unit shall be asked. (v) Question paper shall contain a compulsory 'Multiple choice question' carrying 14 marks out of 70 marks (which shall be divided into seven sub - questions of 2 marks each and shall be drawn from each Unit / Sub - Unit of Units 1 to 4 , i.e. 1 sub - question from Unit 1 and 2 sub-questions each from other 3 Units) - without providing any internal option , requiring the students to select correct option supported by necessary workings / explanations. (vi) Question paper shall contain total 5 questions - one question (or sub - questions) carrying 14 marks out of 70 marks shall be asked from each of units 1 to 4 and the 5th question must relate to MCQs as stated in the preceding Note No. (v) .

Recommended & Suggested reference Books :

Students' Guide to Income Tax, By Dr Vinod K Singhania / Dr MonicaSinghania - Taxmann's publication.

Structure of Course Examination

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

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

Note.1. For Regular Students:

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

Note.2. For External Students:

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



K.S.K.V. Kachchh University

Bachelor of Commerce

Semester-III

With Effect From Academic Year 2016-17

CE 306 A : Financial, Cost and Management Account (Paper –III)

(Cost Accounting)

Objectives:

To make students acquainted with cost accounting and equip them to prepare cost statement.

Degree of difficulty : Working knowledge.

Course Contents :

Module	Modules/ Sub Modules
1	Introduction to Cost Accounting : Meaning and definition; Need for Cost Accounting; Advantage and limitations; Cost Accounting and Financial Accounting; Cost concepts and cost objects; Elements of cost and classification of costs; methods of costing; Techniques of costing (<i>with emphasis on Uniform costing</i>) ; Cost centre and Cost unit; Installation of good cost accounting system.
2	Materials : Definition of inventory; Materials and material control; Objectives of material control; Its necessity and advantages; Purchase and stores routine; Control of inventory through EOQ, determination of various stock levels, JIT and ABC system; Methods of pricings of issues of material - FIFO, LIFO, Base Stock price, Weighted average price, periodic weighted average price, standard price and replacement price; Meaning and treatment of Waste, Scrap, Spoilage and Defectives;
3	Labour : Direct and Indirect Labour cost; Labour cost accounting and Labour records; Remuneration methods - Time wage system and piece wage system; Bonus systems (Individual and Group incentive plans) - Halsey Premium plan, Rowan Plan, Taylor's differential piece rate system, Bedeaux Plan, Merrick's multiple piece rate system, Gantt task & bonus system, Profit sharing and Co-partnership; Requisites of good wage incentive plan; Labour turnover; Cost of Labour turnover & its treatment; Concept of Idle time & its treatment; Over time premium; Casual worker & out worker; Holiday & Leave with pay; Cost of Apprentice; Employee welfare cost; Fringe benefits; Bonus and Gratuity.
4	(A)Overheads including Activity Based Costing : Definition; Classification of overheads; Techniques for segregation of Semi variable overheads; Cost allocation and apportionment; Basis of apportionment of Factory overheads and Re apportionment of service centre cost; Overhead absorption on the basis of Direct Material cost, Direct labour cost, Prime cost, Labour Hours and Machine Hours; Concept and Treatment in cost accounts of – Over absorption, Under absorption, Setting up time and Idle time; Absorption of Administration overheads and Selling & Distribution overheads (<i>In theory only</i>) (B) Conceptual Understanding of activity based costing

Recommended & Suggested reference Books :

- (1) Cost Accounting: Principles & Practice, M N Arora Vikas Publishing House
- (2) Practical Costing N K sharma Shree Niwas Publication
- (3) Cost Accounting Dr P C Tulsian S.Chand
- (4) Cost Accounting Dr Murthy & S Gurusamy The McGraw Hill Companies

Structure of Course Examination

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


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

Note.1. For Regular Students:

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

Note.2. For External Students:

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

	K.S.K.V. Kachchh University Bachelor of Commerce Semester-III With Effect From Academic Year 2016-17
	<u>CE 307A : Financial, Cost and Management Account (Paper –IV)</u> <u>(Corporate Accounting)</u>

Objectives:

To make students acquainted with cost accounting and equip them to prepare cost statement.

Course Contents :

Module No.	Modules/ Sub Modules
1	Valuation of Goodwill; Origin of Goodwill; Factors affecting Goodwill; Meaning of Goodwill; Provision regarding Goodwill in various accounting standards; Need for valuation of goodwill; Methods of valuation of Goodwill.(Arbitrary Assessment; Average profit method(Simple average Weighted Average and Annuity method); Super Profit method; Capitalization of profit method (Capitalization of average profit and Super profit)
2	Circumstances of valuation of shares; Factors affecting valuation of shares; Methods of valuation of shares (Valuation of fully paid-up and partly paid-up equity shares and preference shares by Net Assets method; Valuation of fully paid-up and partly paid-up equity shares by Yield method; Fair value of fully paid-up and partly paid-up equity shares; Valuation of Right Shares; Valuation of Bonus Shares)
3	Banks Accounts Legal Provisions (Concepts only); Banking Regulation Act,1949; Business carried on by banks; Non-Banking Assets and its disposal; Management of banks; Share capital; Creation of Floating charge on properties; Statutory Reserves; Cash Reserves and Statutory Liquidity Reserve; Restriction on Acquisition of Shares in other companies; Restriction on Loan and Advances; Non Performing Assets (NPA); Preparation of Final Accounts* Note: (1) Only Simple adjustments to be asked. (2) Income Statement OR Balance sheet to be asked with relevant schedules. Combined question of final account is not expected
4	Liquidation of Company Meaning of Liquidation or winding up (Concepts only); Methods of Liquidation (Concepts only) (Compulsory Winding up by National Law Tribunal; Voluntary Winding up) Consequences of Winding up (Concepts only); Preferential Payments; Overriding Preferential Payment as per the companies (Amendment) Act , 1985 section 529A; Powers and Duties of Liquidators (Concepts only); Order of disbursement to be made by Liquidator as per latest statutory revision; Preparation of Liquidator's Final Statement of Account as per latest statutory revision

Recommended & Suggested reference Books :

- (1) Corporate Accounting (Theory & Practice) K L Shah Shree Niwas Pub.
- (2) Corporate Accounting Dr S N Maheshwari & S K Maheshwari Vikas Publishing House.

Structure of Course Examination

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

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

Note.1. For Regular Students:

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

Note.2. For External Students:

- University examination will be of 100 Marks and 180 minutes (3.00Hrs.)
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K.S.K.V. Kachchh University

Bachelor of Commerce

Semester-III

With Effect From Academic Year 2016-17

CE 306 B :Statistical Method (Paper –III)

Objectives:

Students should be familiar with the basic estimating statistical techniques and the sampling techniques.

Course Contents :

Module No.	Modules/ Sub Modules
1	Regression (For two variables) : Concept regression, derivation of two lines of regression, Properties of regression coefficients (with proof), Forecasting on the basis of regression equation regression equation pertaining to linear model in the form $y = \alpha + \beta x + U$ and its relevant properties.
2	Multiple and Partial Correlation and Regression : Definition and concept of Partial and Multiple Correlation (three variables), Concept Multiple Regression equations, Numerical example.
3	Sampling Methods - 1 : Meaning of population and sample, need for sampling, Definition of population size and sample size, points to be considered for determining sample size, Theoretical description of different sampling methods (i) Non probabilistic sampling methods-convenience, quota, judgmental, purposive (ii) Probabilistic sampling methods-simple random sampling method, stratified random sampling method, systematic sampling method, two stage sampling method, cluster sampling method, sequential sampling method, and their comparisons.
4	Sampling Methods - 2 : Verification of various results- (i) mean of sample mean is an unbiased estimator for sample mean (ii) verification of the formulae for variance of sample mean (iii) sample variance is an unbiased estimator for population variance, (for with replacement and without replacement simple random sampling) Simple numerical examples for stratifies random sample- to verify the result that the stratified random sample mean is an unbiased estimator for population variance and calculation of the variance of stratified sample mean, Simple numerical examples for systematic sample- to verify the result that the systematic random sample mean is an unbiased estimator for population variance and calculation of its variance.

Recommended & Suggested reference Books :

1. Goon. Gupta, Dasgupta, An outline of Statistical Theory, Vol - 1 and II. World Press, Calcutta.
2. Sancheti & Kapoor, Business Statistics. Sultan Chand & Sons, New Delhi.
3. David R. Anderson, Dennis J. Sweeney, Thomas A. Williams, Statistics For Business and Economics, South-Western Cengage Learning India Pvt. Ltd. New Delhi.
4. Levin and Rubin, Statistics for Management, Prentice Hall of India Pvt. Ltd. New Delhi.
5. Parimal Mukhopadhyay, Theory and Methods of Survey Sampling, Perntice Hall of India, New Dlehi.
6. Amir D Aczel, Jayavel Sounderpandian, Complete Business Statistics, Tata Mc Graw Hill, New Delhi.

Structure of Course Examination

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

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

Note.1. For Regular Students:

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

Note.2. For External Students:

- University examination will be of 100 Marks and 180 minutes (3.00Hrs.)
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K.S.K.V. Kachchh University

Bachelor of Commerce

Semester-III

With Effect From Academic Year 2016-17

CE 307B :Statistical Method (Paper –IV)

Objectives:

Student should be able to understand the application of statistical methods in the field of economics.

Course Contents :

Module No.	Modules/ Sub Modules
1	Input - Output Analysis : Meaning of Input - output analysis, assumption and limitations, Leontief's static open model - importance and application of the model, Simple examples up to the matrix of order 3×3 .
2	Distribution of Income and Economic Models : Concept of Income Distribution models, Study of Paroto's income distribution-analysis and interpretations. Lorentz curve of concentration, Fitting of Pareto and Lorentz curves - numerical examples only. Classical models- structural equations and structural parameters of model, Linear homogeneous equation system, study of (i) price determination model and (ii) income determination model.
3	Time Series : Meaning and uses of time series, Various components of time series, determination of trend by using graphical, moving average and least square method, To separate seasonal component by using sale forecasts and seasonal variation by using moving average method, link relative method, with examples.
4	Index Numbers : Definition, limitations, characteristics, and uses of index numbers, Construction of whole sale price index number and cost of living index number, Construction of index number by using aggregate expenditure method and family budget method using Laspeyre's, Paasche's, Fisher's, Marshall Edgeworth's and Dorbish Bowley's formulae, Weighted mean formulae, Deflating, Splicing, Time Reversal Test (TRT) and Factor Reversal Test (FRT). Simple examples.

Recommended & Suggested reference Books :

1. J. K. Sharma, Mathematics for Business and Economics, Asian Books Private Ltd.
2. S. C. Gupta, V. K. Kapoor, Fundamentals of Applied Statistics, Sultan Chand & Sons, New Delhi.
3. David R. Anderson, Dennis J. Sweeney, Thomas A. Williams, Statistics For Business and Economics, South - Western Cengage Learning India Pvt. Ltd. New Delhi.
4. S.C. Gupta: "Fundamentals of Mathematical Statistics" S. Chand, New Delhi.
5. Levin and Rubin: "Statistics for Management", Prentice Hall of India Pvt. Ltd. New Delhi.

Structure of Course Examination

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

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

Note.1. For Regular Students:

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

Note.2. For External Students:

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



K.S.K.V. Kachchh University

Bachelor of Commerce

Semester-IV

With Effect From Academic Year 2016-17

CC 401 : Fundamental Statistics (Paper –II)

Objectives:

Students should be able to apply basic mathematics and statistics in different sectors of economics and finance.

Course Contents :

Module No.	Modules/ Sub Modules
1	Application of Differentiation : Definition of second order derivative, maximum and minimum value of a function and its application in business (cost, revenue and profit related numerical problems), Application of derivatives in economics (elasticity of demand and supply, M.R., A.R., M.C. and A.C. and its related examples)
2	Integration and its Application : Definition of definite integration Rules of integration (constant, addition and subtraction), Standard forms of integration (x^n , $e^{(ax+b)}$, a^x , $\frac{1}{x}$, $(ax + b)^n$, $\frac{1}{(ax+b)}$) simple: examples based on these results, Definition of definite integrations, Its simple application related to M.R., M.C. and profit function only.
3	Co-ordinate Geometry : Definition of Slope, Intercept, Conditions for parallel and Perpendicular lines. Equations of a straight line in the following forms (i) $y = mx + c$ (ii) $y - y_1 = m(x - x_1)$ (iii) $\frac{x}{a} + \frac{y}{b} = 1$ (iv) $\frac{y - y_1}{y_1 - y_2} = \frac{x - x_1}{x_1 - x_2}$ Simple illustrative examples.
4	Arithmetic Progression and Geometric Progression : Introduction of arithmetic progression and geometric progression, sum of series in arithmetic progression, arithmetic mean, geometric mean, sum of series in geometric progression. Its application based examples.

Recommended & Suggested reference Books :

1. Kapoor V.K.: Business Mathematics, Sultan Chand & Sons, New Delhi.
2. Sancheti & Kapoor: Business Statistics, Sultan Chand & Sons, New Delhi.
3. Sancheti & Kapoor: Business Mathematics, Sultan Chand & Sons, New Delhi.
4. Mukhopadhyay, P. Mathematical Statistics, New Central Book Agency, Calcutta.
5. Trivedi and Trivedi: Business Mathematics, Pearson India Ltd. New Delhi.

Structure of Course Examination

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

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

Note.1. For Regular Students:

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

Note.2. For External Students:

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



K.S.K.V. Kachchh University

Bachelor of Commerce

Semester-IV

With Effect From Academic Year 2016-17

CC 404 :Basic Disciplines of Management (Paper –IV)

Objectives:

Objective of this syllabus is to provide basic knowledge of functional area of production, purchasing and inventory management.

Course Contents :

Module No.	Modules/ Sub Modules
1	Production : Meaning & Characteristics of Production - Types of Production on the basis of production process and production continuity. Production Management: Meaning and Characteristics, Scope of Production Management. Production Planning: Meaning, procedure and importance. Production Control: Meaning, procedure and importance.
2	Purchasing : Meaning of Scientific Purchasing - Principles of Scientific Purchasing - Objectives of Scientific Purchasing - Classification of purchases Methods of purchasing - Modern Procedure of Purchase - Centralized V/S. Decentralized Purchasing - Decision regarding to make or to purchase
3	Inventory Control : Meaning and Types of Inventory Control - Objectives of Inventory Control - Functions of Inventory Control - Brief idea of techniques (methods) of inventory control A. B. C. Method of Inventory Control VED Analysis, FSN analysis. (Computation is not expected.) Importance of Inventory Control - Guiding Principles of Effective Inventory Control.
4	Developing and launching New Products Services : The new product development dilemma - problem of Launching New product in the market -process of New product development - Adoption process of New product - Causes for product failure - Concept of product mix - product simplification -product diversification. Note: 20% weightage is to be given to objective questions (except M.C.Q.) coveringwhole syllabus.

Recommended & Suggested reference Books :

- 1) Production Management B. Poom - D. B. For Taraporwala & Sons.
- 2) Manufacturing Management - Moor - D. B. Taraporwala & Sons.
- 3) Manufacturing Organization &Management: Amrine, Ritchej Hulley -Prantice Hall of India.
- 4) Industrial Management - M. E. Thukaram Rao - Himalaya Publishing House.
- 5) Industrial Engineering and Production Management -Mart and Telsang -S. Chand & Co.

Structure of Course Examination

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

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

Note.1. For Regular Students:

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

Note.2. For External Students:

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



K.S.K.V. Kachchh University

Bachelor of Commerce

Semester-IV

With Effect From Academic Year 2016-17

CC 405 :Taxation (Paper –II)

Objectives:

Students should be aware with the basics of preliminary mathematical statistics.

Course Contents:

Module	Modules/ Sub Modules
1	Profits and Gains of Business or Profession: Computation of taxable profit under the head (sections 28, 29, 30, 31, 32, 34, 35, 36, 37 and 40). Note: Comprehensive problems on computation of taxable profit of business or profession involving detailed computation of admissible depreciation shall not be asked.
2	(a) Capital Gains: Computation of taxable capital profit under the head (sections 45,47, 49 to 51, 54, 54B, 54EC, 54F and 55). Note: Relevant cost-inflation index numbers must be provided in the question paper. (b) Income from Other Sources: Computation of taxable income under the head(sections 56 to 59). Note: In case of securities and other investments, the rate of TDS and type of security(listed or un-listed) must be explained in the question paper.
3	(a) Income of other persons included in assessee's total income (Sections 60 to 65); (b) Aggregation of Total Income and set-off and carry-forward of losses (sections 66, 68,69,69A to 69D, 70, 71, 72, 72A, 73, 74 and 75); (c) Deductions to be made in computing Total Income of an individual assessee (sections 80C, 80CCC, 80CCD, 80CCF, 80D, 80DD, 80DDB, 80E, 80G, 80QQB, 80RRB and 80U). Note: Only theoretical/small practical and objective type questions shall be asked from Unit 3.
4	1. Basic idea of value added tax levied under Gujarat Value Added Tax Act, 2003 and Sales Tax under Central Sales Tax Act to cover taxable event, payment of tax, filing of return, registration and records relating thereto (in theory only); 2. Service Tax: Basic idea of service tax law to cover taxable event, person liable to pay service tax, manner of payment of service tax, filing of return, registration and records relating thereto (theory only). Notes: 1. While setting a question paper, the topic/aspect shall be indicated rather than the section number. Provisions of respective laws applicable (to individual assesses only) as on 31 st March immediately preceding the date of commencement of current academic year shall be considered. 2. Whenever any section (included in the present syllabus) is deleted or replaced by a new section as per the amendments made / to be made by a Finance Act, it shall automatically amend the syllabus and shall be implemented in the relevant academic year. 3. Questions from any Unit / Sub - Unit shall not be set in option of questions from other Units / Sub - Units . Internal option questions may be set from the same Unit / Sub - Unit . Wherever a Unit is divided into Sub - Units , questions from each Sub - Unit shall be asked. 4. Question paper shall contain a compulsory 'Multiple choice question' carrying 14 marks out of 70 marks (which shall be divided into seven sub - questions of 2 marks each and shall be drawn from each unit / sub -unit of Units 1 to 4 , i.e. 1 sub - question from Unit 1 and 2 sub - questions each from other 3 Units) - without providing any internal option , requiring the students to select correct option supported by necessary workings / explanations. 5. Question paper shall contain total 5 questions - one question (or sub - questions) carrying 14 marks out of 70 marks shall be asked from each of units 1 to 4 and the 5th question must relate to MCQs as stated in the preceding Note No. (v) .

Recommended & Suggested reference Books :

1) Students' Guide to Income Tax, By Dr Vinod K Singhania/Dr Monica Singhania-Taxmann's publication.

Structure of Course Examination

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

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

Note.1. For Regular Students:

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

Note.2. For External Students:

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



K.S.K.V. Kachchh University

Bachelor of Commerce

Semester-IV

With Effect From Academic Year 2016-17

CE 406 A : Financial, Cost and Management Account (Paper –V) (Cost Accounting)

Objectives:

To supplement and consolidate the cost accounting concept and costing methods and equip the students to make use of various costing methods. *Degree of difficulty:* Working knowledge.

Course Contents :

Module No.	Modules/ Sub Modules
1	Single or Unit Costing : Components of total cost; Expenses that are not treated as cost in cost sheet; Imputed costs; Treatment of work-in progress; Defective materials; Sale of scrap; Defective product; Normal & abnormal Loss of materials; Treatment of Finished goods; Preparation of Historical cost sheet, Estimated cost sheet, Estimate for work order (Tender/Quotation).
2	Reconciliation of profit as per cost accounts with profits as per financial accounts : Reasons for disagreement in profits; Procedure for reconciliation; Preparation of Reconciliation Statement and Memorandum Reconciliation Account;
3	Operating Costing or Service Costing : Meaning of Operating Costing or Service Costing, Features of Operating Costing, Users of Service Costing, Cost Unit, Cost Analysis, Transport Costing, Hospital Costing, Staff canteen Costing. Practical Problems to be asked on Transport Costing, and Hospital Costing only.
4	Job, Batch and Contract costing : Definition and Features of Job costing; Pre requisites of 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 & Contract costing; Features of Contract costing; Work certified, work uncertified and Retention money; Method of valuation of work in progress; Profit on incomplete contracts; Accounting entries; Preparation of relevant ledger accounts and Final Accounts of a Contractor; Brief introduction of AS-7 (<i>in theory only</i>).

Recommended & Suggested reference Books :

- (1) Cost Accounting: Principles & Practice, M N Arora, Vikas Publishing House
- (2) Practical Costing, N K sharma , Shree Niwas Publication
- (3) Cost Accounting, Dr P C Tulsian, Chand
- (4) Cost Accounting, Dr Murthy & S Gurusamy, The McGraw Hill Companies

Structure of Course Examination

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

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

Note.1. For Regular Students:

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

Note.2. For External Students:

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

	K.S.K.V. Kachchh University Bachelor of Commerce Semester-IV With Effect From Academic Year 2016-17
	<u>CE 407A : Financial, Cost and Management Account (Paper –VI)</u> <u>(Auditing)</u>

Objectives:

To make students acquainted with cost accounting and equip them to prepare cost statement.

Course Contents:

Module No.	Modules/ Sub Modules
1	Introduction Definition, objective of auditing, Advantages and limitations of audit, Types of audit, internal audit, branch audit, cost audit, management audit, property, and principles governing an audit Company Auditor Qualification and disqualification; Appointment and removal; Remuneration and status; Rights and duties; Lien of an auditor
2	Internal control meaning and significance ; Organizing audit work: Audit program, Audit note book, working papers, routine checking, test checking, surprise checking, commencement of new audit.
3	Vouching Meaning and significance vouching of cash transactions
4	Verification and Valuation of assets and liabilities Meaning and auditor's duties ; Verification and valuation of followings: - Goodwill, Building machinery, investment, Inventory, secured loans and contingent liabilities.

Recommended & Suggested reference Books :

1. Auditing University Edition By Arun Jha Taxmann's Publication
2. Auditing: Theory & Practice By N K Sharma Shree Niwas Publication

Structure of Course Examination

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

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

Note.1. For Regular Students:

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

Note.2. For External Students:

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K.S.K.V. Kachchh University

Bachelor of Commerce

Semester-IV

With Effect From Academic Year 2016-17

CE 406 B :Statistical Method (Paper –V)

Objectives:

Student should be familiar to the fundamentals of mathematical statistics and its applications.

Course Contents:

Module No.	Modules/ Sub Modules
1	Mathematical Expectation: Joint probability distribution of two variables X and Y their marginal probability distributions, expected values of $X+Y$ and $X \cdot Y$ and their properties, covariance between X and Y, properties of variance for dependent and independent variables, Examples related to these property and its applications.
2	Discrete Probability Distribution - 1 : Probability mass function of Binomial distribution, simple applications, deriving mean and variance of Binomial distribution, properties of Binomial distribution, fitting of Binomial distribution and its applied examples. Probability mass function of Poisson distribution as a limiting case of Binomial distribution (without proof), simple applications, deriving mean and variance of Poisson distribution, properties of Poisson distribution, fitting of Poisson distribution
3	Discrete Probability Distribution - 2 : Probability mass function of Negative Binomial distribution and Geometric distribution, simple applications, deriving mean and variance of these distributions, and their properties and simple examples, Probability mass function of Hyper-geometric distribution, properties of Hyper-geometric distribution and simple applications,
4	Continuous Probability Distribution : Probability Density Function of Normal distribution, deriving mean and variance of Normal distribution, properties of Normal distribution, examples based on it and applied problems of Normal distribution.

Recommended & Suggested reference Books :

- 1) Goon. Gupta, Dasgupta : "An outline of Statistical Theory" Vol-1 and World Press, Calcutta
- 2) Sancheti & Kapoor : Business Statistics. Sultan Chand & Sons, New Delhi.
- 3) S.C. Gupta: "Fundamentals of Mathematical Statistics" Sultan Chand & Sons, New Delhi.
- 4) Levin and Rubin: "Statistics for Management", Prentice Hall of India Pvt. Ltd. New Delhi.
- 5) Parimal Mukhopadhyay : "Mathematical Statistics" Books & Allied (P) Ltd.

Structure of Course Examination

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

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

Note.1. For Regular Students:

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

Note.2. For External Students:

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



K.S.K.V. Kachchh University

Bachelor of Commerce

Semester-IV

With Effect From Academic Year 2016-17

CE 407B :Statistical Method (Paper –VI)

Objectives:

Student should be able to understand the application of statistical methods in the field of economics.

Course Contents :

Module No.	Modules/ Sub Modules
1	Linear Programming :Introduction to L.P.P. , Structure and Assumptions of a L.P.P., General Mathematical Model of L.P.P., Simple Linear Programming Model Formulation (up to three variables), Important Definitions , Graphical Solution Method , Some Special Cases (Multiple Optimal Solution, Unbounded Solution, Infeasible Solution)
2	Simplex Method -1: Definition of slack and surplus variables and other basic terms like basic solution, basic feasible solution, initial basic feasible solution, Standard form of L.P.P., Introduction to Simplex Method, Simplex algorithm for solving LPP, Simple Simplex Algorithm(Problems with constraints “ \leq ” and “ $=$ ” types only).
3	Simplex Method - 2 and Duality : Definition of artificial variable, unrestricted variables, Big M and Two Phase Method of solving L.P.P, Some Complications and their resolution (Unrestricted variables, Degeneracy), Special Types of Linear Programming Solutions (Multiple Optimal Solution, Unbounded Solution, Infeasible Solution). Meaning and uses of dual LPP and simple examples of obtaining Dual from given Primal LPP
4	Transportation Problems: Introduction to the T.P., Mathematical formulation of T.P., Loops in T.P. and their properties, Methods for finding Initial Solution: North West Corner , Least Cost , Vogel’s Approximation Method., Test for Optimality, MODI Method for obtaining Optimal Solution., Special Cases in T.P. (Unbalanced problem, Degeneracy, Alternative Optimal Solution, Prohibited routes), Maximization T.P

Recommended & Suggested reference Books :

1. Lomba & N. Paul : Linear Programming Tata Mc Graw Hill, New Delhi.
2. Gass S. I.: Linear Programming Methods & Applications, Mc Graw Hill.
3. J.K.Sharma : O.R. Theory and Applications, Macmillan India Ltd.
4. Anderson, Sweeney, Williams, An Introduction to Management Science Quantitative Approach to Decision Making, Cengage Learning India Pvt. Ltd. New Delhi.
5. Barry Render, Ralph M. Stair , Michael E. Hanna, Quantitative Analysis for Management, Pearson Education(Singapore) Pte. Ltd.

Structure of Course Examination

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

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

Note.1. For Regular Students:

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

Note.2. For External Students:

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



K.S.K.V. Kachchh University

Bachelor of Commerce

Semester-V

With Effect From Academic Year 2016-17

CC 501:Fundamental Statistics (Paper-III)

Objectives:

Students should be aware with the basics of advanced mathematical statistics.

Course Contents:

Module No.	Modules/ Sub Modules
1	Discrete Probability Distributions -1: Definition of probability distributions and distribution function, Probability mass function of Poisson distribution, its properties and applications, Numerical examples, Probability mass function of Hyper-geometric distribution, properties and simple applications based on it. (Without any mathematical proofs).
2	Discrete Probability Distributions -2: Probability mass function of Negative Binomial distribution Its properties and applications, Numerical examples and Geometric distribution, simple applications and their properties and simple examples based on it
3	Process Control Technique: Meaning of quality control and its uses in industry, Variations in quality, Theory of control chart, revised control chart, Theory of run, Control charts for variables (\bar{x} and R) and its examples, Control charts for attributes (np for fixed sample size, p and c) (No derivation of control limits), Examples related to the charts.
4	Product Control Technique: Meaning of product control and its advantages, Definition of Single sampling plan, Explanation of the terms AQL, LTPD, Producer's risk, Consumer's risk, O.C function, ASN, ATI, AOQ, Simple examples based on Binomial, Hyper-geometric and Poisson distributions.

Recommended & Suggested reference Books :

1. Grant E.L.: Statistical Quality Control, McGraw Hill.
2. Duncan A.J.: Quality Control and Industrial Statistics. Taraporewala and Sons.
3. Levin and Rubin: "Statistics for Management", Prentice Hall of India Pvt. Ltd. New Delhi
4. Sancheti & Kapoor : Business Statistics. Sultan Chand & Sons, New Delhi.
5. Sancheti & Kapoor : Business Mathematics, Sultan Chand Sons, New Delhi.

Structure of Course Examination

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

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

Note.1. For Regular Students:

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

Note.2. For External Students:

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



K.S.K.V. Kachchh University

Bachelor of Commerce

Semester-V

With Effect From Academic Year 2016-17

CC 504 :Basic Disciplines of Management (Paper –V)

(Marketing Management in Practice)

Objectives:

Students should be aware with the Relationship Marketing and CRM, Retailing in India and Rural Marketing in India.

Course Contents:

Module No.	Modules/ Sub Modules
1	Services Marketing & Customer Relationship Management <ul style="list-style-type: none">- Services Marketing in Indian Context- Meaning, Tasks and Benefits of CRM- Loyalty programmes, Relationship Marketing and CRM- Designing and Operating a CRM programme- Components of a CRM programme- Significance of customer selection and order selection- Measuring customer satisfaction.
2	Retailing in India <ul style="list-style-type: none">- Nature and Scope of Retailing- Main activities in Retailing- Retailing in India –The contemporary scene, growth and formats- Spread of Retail chain in India- Spread of Shopping malls in India
3	Rural Marketing in India <ul style="list-style-type: none">- Significance of Rural marketing- Rural Marketing Environment: Consumer, Demand and Drivers- Challenges and Solutions in delivering values in the Rural Market- Segmentation- Product and Pricing strategy- Distribution- Sales force Management- Marketing Communication
4	Case Studies in Marketing <ul style="list-style-type: none">- Objectives of the case method- Benefits of the case method- Developing a case study- Cases (i) Gujarat State Tourism Development Corporation Ltd. (GSTDC)- (ii) RUDI- The Gujarat Model of Rural Distribution Network- (iii) FMCG in small packs are driving sales in rural India

Recommended & Suggested reference Books :

1. “Marketing Management –Global Perspective Indian context” by V.S.Ramaswami and S.namakumari. Macmillan.
2. “Case Studies in Marketing –The Indian Context by R.Shrinivasan .PHI learning Pvt. Ltd.
3. Rural Marketing –Text and Cases by C.S.G. Krishnamacharyulu and Lalitha Ramakrishnan.
4. Marketing Management by Philip Kotler and others for Services Marketing Topic (Unit1)

Structure of Course Examination

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


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

Note.1. For Regular Students:

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

Note.2. For External Students:

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	K.S.K.V. Kachchh University Bachelor of Commerce Semester-V With Effect From Academic Year 2016-17
	<u>CC 505:Business Laws (Paper-I)</u>

Objectives:

Students should be aware with the basics of Indian Contract Act, Indirect Taxes and The Sale of Goods Act.

Course Contents:

Module No.	Modules/ Sub Modules
1	Indian Contract Act - 1872 (1) Definition and Essentials of Contract (2) Types Of Contract (3) Competent Party (4) Free Consent
2	Indian Contract Act - 1872 (1) Consideration (2) Performance of Contract (3) Discharge of Contract & Rules for Compensation (4) Contingent Contract & Quasi Contract
3	Indirect Taxes (1) Central Excise Act (2) Customs Act : - Definition & Types
4	The Sale of Goods Act – 1930 (1) Definition : Sale & Agreement to Sell – Types of Goods (2) Conditions & Warranties (3) Sale by Non-owners (4) Unpaid seller

Recommended & Suggested reference Books :

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

Structure of Course Examination

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

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

Note.1. For Regular Students:

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

Note.2. For External Students:

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K.S.K.V. Kachchh University

Bachelor of Commerce

Semester-V

With Effect From Academic Year 2016-17

CE 506 A : Financial, Cost and Management Account (Paper –VII) (COSTS AND FINANCIAL ACCOUNTING)

Objectives:

To supplement and consolidate the cost accounting concept and costing methods and equip the students to make use of various costing methods. *Degree of difficulty:* Working knowledge.

Course Contents:

Module No.	Modules/ Sub Modules
1	<p>Process Costing – I: Meaning, Definition and Features; Job Costing vs. Process Costing; processes losses and gains; Accounting of waste, scrap, defectives and spoilage; Meaning of Joint Products and By-Products; Objectives of allocation of joint costs and Methods of Accounting for Joint Products; Methods of Accounting for By-Products.</p>
2	<p>Process Costing - II: Inter Process Profit and Transfer Price (valuing Process Stocks under FIFO and Average Cost Methods). Valuation of Work-in-Progress (under FIFO and Average Cost Methods)</p>
3	<p>Marginal Costing: Break-even and CVP Analysis: Meaning and definition of Marginal Cost, Marginal Costing and Contribution; Marginal Costing vs. Absorption Costing; Features of Marginal Costing; Situations where Marginal Costing Technique is useful in managerial decision making; Graphical Methods of determination of Break-even point: Method: Traditional Break-even Chart and Contribution Break-even Chart; Algebraic Method; Limitations of C/S Ratio; Margin of Safety, Angle of incidence and assumptions of Break-Even Analysis; Cost-Volume Profit Analysis; Key or Limiting Factors Analysis (analysis where more than one limiting factors exist is not expected); Optimizing of Product Mix (basic problems to highlight its application and limitations). Meaning of the following terms relating to ‘Decision-making process’ (only short objective type theoretical questions are expected): Relevant Cost, Incremental Cost, Sunk Cost, Opportunity Cost, Avoidable/unavoidable costs, Imputed or Notional Cost, Discretionary Costs, Common Costs, Traceable Costs, Joint Costs and Step Costs;</p>
4	<p>Amalgamation of Companies: In the nature of merger: Under Pooling of Interests Method (AS 14). In the nature of purchase: Includes additional points arising on Amalgamation Note: Absorption: Inter-company transactions (except Inter-company Holdings and exchange of shares based on ‘intrinsic values’).</p>

Recommended & Suggested reference Books :

1. Ravi M. Kishore; “Cost & Management Accounting”; Taxmann Allied Services (P.) Ltd..
2. Paresh Shah; “Management Accounting”; Oxford University Press.
3. Jawahar Lal & Seema Srivastava; “Cost Accounting”; Tata McGraw-Hill Publishing Company Ltd.
4. Cost Accounting Author: Charles T. Horngren (Hardback | ISBN10: 0132329018; ISBN13: 9780132329019)
5. Ravi M. Kishore; “Cost and Management Accounting”, Taxmann’s Publications. – A Emphasis,.
6. Horngren, C.T., Cost Accounting Managerial Prentice – Hall
7. Advanced Accounting By R. L. Gupta Pub. S. Chand & Co.
8. Corporate Accounting: By S. N. Maheshwari [Vikas Publishing House]
9. Cost Accounting By P. C. Tulsian [S. Chand & Co.]
10. Cost Accounting By Dr. Murthy & S. Gurusamy [Tata McGraw Hill Publication]
11. Corporate Accounting (Theory and Practice) By K. L. Shah [Shree Niwas Pub.]

Structure of Course Examination

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

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

Note.1. For Regular Students:

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

Note.2. For External Students:

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



K.S.K.V. Kachchh University

Bachelor of Commerce

Semester-V

With Effect From Academic Year 2016-17

CE 507 A : Financial, Cost and Management Account (Paper –VIII) **(MANAGEMENT ACCOUNTING)**

Objectives:

Students should able to understand managerial concepts and decision making criteria

Course Contents :

Module	Modules/ Sub Modules
1	<p>Introduction to Management Accounting and Analysis of Financial Statements: Definition, scope, objectives, functions, tools and techniques, limitations of Management Accounting, Installation of Management Accounting system, difference between Management Accounting and Cost Accounting; Nature and limitations of Financial Statements, Essentials of good financial statements, Analysis and interpretation, Tools of financial analysis (methods, Comparative financial statements, procedure for interpretation, objectives of analysis and interpretation, Common size statements, Trend analysis.</p>
2	<p>Interpretation and Analysis through Financial Ratios: Meaning, Importance and limitations of ratio analysis, Calculation and interpretation of the following ratios only: Gross Profit Ratio, Net Profit Ratio, Stock Turnover Ratio, Operating Ratio, Expense Ratios, Return on Investment (ROI), Earning per share (EPS: including concept of EPS as per AS 20), Current Ratio, Liquid Ratio, Acid Test Ratio, Proprietary Ratio, Debt-equity Ratio, Long-term Funds to Fixed Assets Ratio, Capital Gearing Ratio, Coverage Ratio (interest and total), Debtors Ratio (velocity), Creditors Ratio (velocity), Fixed Assets to Turnover Ratio, Total Assets to Turnover Ratio, Debt-service coverage Ratio, Cash earnings per share, Dividend pay-out Ratio, Dividend Yield Ratio, Price Earnings Ratio, Market Price to book value Ratio. Note: Preparation of Financial Statements from given ratios is not expected. Emphasis is to be given on interpretation rather than calculation.</p>
3	<p>Cash Flow Statement: Concept and significance of Funds Flow Statement; Sources and Application of Cash; Cash from Operation; Income and Expenditure Approach and Net Profit Approach; Difference between Fund Flow Statement and Cash Flow Statement; Preparation of Cash Flow Statement as per.AS 3</p>
4	<p>BUDGETING: (A)Budgets and Budgetary Control: Definition, Objectives, Merits and de-merits of Budgetary Control, Fixed and Flexible Budgets (Theory only), Control Ratios, Zero base Budgeting; Preparation of following Functional Budgets only: Sales Budget, Selling and Distribution Cost Budget, production Budget, Cost of Production Budget (Materials, Labour and Overheads). (B)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 and Working Capital Differential Method. Notes:(1) Practical problems carrying not less than 80% marks shall be asked. This percentage is inclusive of 20% weightage to be given to a multiple choice question divided into 7 sub-questions (at least one sub-question from each Unit shall be drawn). The students are required to provide justification for selecting the correct option out of four options given for each MCQ.</p>

Recommended & Suggested reference Books :

- 1) Management and Cost Accounting Author: Colin Drury Publisher: Pat Bond (U. K.)
- 2) Cost Accounting Author: Charles T. Horngren (Hardback | ISBN10: 0132329018; ISBN13: 9780132329019)
- 3) Ravi M. Kishore; "Cost and Management Accounting", Taxmann's Publications.
- 4) Jawahar Lal; "Advanced Management Accounting", Chand Publications.
- 5) Paresh Shah; "Management Accounting", Oxford Publication
- 6) Horngren, C.T., Cost Accounting – A Managerial Emphasis, Prentice – Hall

Structure of Course Examination

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

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

Note.1. For Regular Students:

- University examination will be of 70 Marks and 135 minutes (2.15Hrs.)
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K.S.K.V. Kachchh University

Bachelor of Commerce

Semester-V

With Effect From Academic Year 2016-17

CE 506 B:Statistical Method (Paper –VII)

Objectives:

Student should be familiar to the fundamentals of mathematical statistics and its applications.

Course Contents :

Module No.	Modules/ Sub Modules
1	Inventory Control : Introduction, Meaning of Inventory Control, Advantages of Carrying Inventory, Terms of Inventory Controls, Various Deterministic Inventory Models: Economic Order Quantity (EOQ) without Shortages (derivation of the model), EOQ with Shortages, EOQ with finite production rate, EOQ with Price Discounts, simple examples based on these models.
2	Queuing Theory: Introduction, Essential features of Queuing Systems (Input source, Queue configuration, Queue discipline, Service pattern), Operating characteristics of Queuing System (Expected waiting time in queue and system, expected number of customers in queue and system, busy period of server), Probability distribution in Queuing Systems ,Queuing Models: M/M/1 with unlimited and limited queue length, simple examples based on these models.
3	Sequencing Problems: Introduction, Notations, Terminology and Assumptions of Sequencing Problem, Processing n jobs through two machines, processing n jobs through three jobs, simple examples based on these models, simple examples based on these models
4	Game Theory: Introduction, Two person Zero Sum Games, Pure Strategies: Games with addle Point, Mixed Strategies: Games without Saddle Point, The rules of Dominance, Solution Methods of Games without Saddle Point - Algebraic ethod, Graphical Method. Conversion of any game problem in to LLP form (Not solution by Simplex method), simple examples only.

Recommended & Suggested reference Books:

1. H.A.Taha, Operations. Research, Macmillan Publishing Co. Inc.
2. Vohra N.D, Quantitative Techniques in Management Tata McGraw Hill, New Delhi.
3. J.K.Sharma : O.R. Theory and Applications, Macmillan India Ltd.
4. Anderson, Sweeney, Williams, An Introduction to Management Science Quantitative Approach to Decision Making, Cengage Learning India Pvt. Ltd. New Delhi.
5. Barry Render, Ralph M. Stair , Michael E. Hanna, Quantitative Analysis for Management, Pearson Education(Singapore) Pte. Ltd.

Structure of Course Examination

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

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

Note.1. For Regular Students:

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

Note.2. For External Students:

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



K.S.K.V. Kachchh University

Bachelor of Commerce

Semester-V

With Effect From Academic Year 2016-17

CE 507 B: Statistical Method (Paper –VIII)

Objectives:

Student should be able to understand the application of statistical methods in the field of economics.

Course Contents:

Module	Modules/ Sub Modules
1	Student's t Test: Introduction to t-distribution, its probability density function (statement only), assumptions for small sample tests, applications of t-test (both one and two tailed): (1) testing mean of a small sample, (2) comparing means of two samples (independent samples), (3) paired t-test for dependent samples, simple examples based on these tests.
2	Chi-square Test: Introduction to chi-square distribution, its probability density function (statement only), applications of chi-square test: (1) testing variance of a small sample, (2) testing independence of attributes using $m \times n$ contingency table, using the formula for 2×2 contingency table with Yate's correction (without proof), (3) testing goodness of fit (Binomial and Poisson distributions only), simple examples based on these tests.
3	Variance Ratio Test and Experimental Design: Introduction to F-distribution, its probability density function (statement only), applications of F-test: (1) comparing variances of 2 small samples, (2) testing means of several small samples – ANOVA (one way and two way analysis). Concept of design of experiments, principles of design of experiment – randomization, replication and local control, concepts of CRD, RBD and LSD with illustrations
4	Non Parametric Tests: Meaning - Importance of NP test, Sign test, Median test, Run test, Mann-hitney test, Wilcoxon's test, Kruskal-Wallis test, Kolmogorov - Smirnov test (without derivation). Simple examples (table value given), simple examples based on these tests.

Recommended & Suggested reference Books :

1. Goon. Gupta, Dasgupta : "An outline of Statistical Theory" Vol-1 and II. World Press, Calcutta
2. Sancheti & Kapoor : Business Statistics. Sultan Chand & Sons, New Delhi.
3. S.C. Gupta: "Fundamentals of Mathematical Statistics" Sultan Chand & Sons, New Delhi.
4. Levin and Rubin: "Statistics for Management", Prentice Hall of India Pvt. Ltd. New Delhi.
5. Parimal Mukhopadhyay : "Mathematical Statistics" Books & Allied (P) Ltd.

Structure of Course Examination

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

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

Note.1. For Regular Students:

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

Note.2. For External Students:

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



K.S.K.V. Kachchh University

Bachelor of Commerce

Semester-VI

With Effect From Academic Year 2016-17

CC 601 :Fundamental Statistics (Paper-IV)

Objectives:

Students should be aware with the basics of advanced mathematical statistics.

Course Contents:

Module No.	Modules/ Sub Modules
1	Decision Theory: Meaning of decision theory and its basic terminologies, Methods of solving decision problem (i) Decision under uncertainty- Maxi-max, Maxi-min, Hurwich, Laplace. (ii) Decision under certainty when events probabilities are known – EMV, EVPI simple examples and their interpretations.
2	Time Series: Meaning and uses of time series, Various components of time series, determination of trend by using graphical, moving average and least square method, To separate seasonal component by using moving average method, with examples.
3	Index Numbers: Definition, limitations, characteristics, and uses of index numbers, Construction of whole sale price index number and cost of living index number, Construction of index number by using aggregate expenditure method and family budget method using Laspeyre's, Paasche's, Fisher's, Time Reversal Test (TRT) and Factor Reversal Test (FRT) and to test various formulas for TRT & FRT, Simple examples.
4	Testing of Hypothesis : Meaning of statistical hypothesis, Definitions of Null hypothesis, Alternate hypothesis, Simple and Composite hypothesis, Critical region, Type-I and Type-II errors, Level of significance, Power of tests, One tailed and Two tailed tests, Examples of finding α , β and power of tests by using Binomial and Poisson distributions.

Recommended & Suggested reference Books :

- (1) Goon. Gupta, Dasgupta : "An outline of Statistical Theory" Vol-1 and II. World Press.
- (2) Sancheti & Kapoor: Business Statistics, Sultan Chand & Sons, New Delhi.
- (3) Sancheti & Kapoor: Business Mathematics, Sultan Chand & -Sons, New Delhi.
- (4) Mukhopadhyay, P. Mathematical Statistics, New Central Book, Agency, Calcutta.
- (5) Kapoor V. K. : Business Mathematics; Sultan Chand & Sons, New Delhi.

Structure of Course Examination

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

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

Note.1. For Regular Students:

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

Note.2. For External Students:

- University examination will be of 100 Marks and 180 minutes (3.00Hrs.)
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K.S.K.V. Kachchh University

Bachelor of Commerce

Semester-VI

With Effect From Academic Year 2016-17

CC 604 :Basic Disciplines of Management (Paper-VI)

(Fundamentals of Financial Management)

Objectives:

- (1) To familiarize students with the concepts, tools and practices of financial management.
- (2) To understand the decisions to be taken by financial managers of business firms.

Course Contents :

Module No.	Modules/ Sub Modules
1	Finance Function and Financial Planning Meaning, importance and scope of financial management, financial goals: profit versus value maximization. Finance function: relationship between finance function and other functional areas of management, role of finance manager, meaning of financial planning, and steps in financial planning.
2	Capitalization and Capital Structure Capitalization: meaning, effects and remedies of under capitalization, over capitalization and watered stock. Capital structure: Meaning, importance and determination of capital structure. Trading on equity: meaning, benefits and risks, operating leverage and financial leverage: meaning and degree of combined leverage (no numerical). Sources of long term finance: equity, debentures and preference shares: meaning, advantages and limitations of each.
3	Working Capital Management Concepts and types of working capital – factors determining working capital requirement. Principles of working capital management, components of working capital: cash, receivables, inventory, creditors, bank overdraft and others, disadvantages of inadequate working capital.
4	Cost of Capital and Capital Budgeting Cost of Capital: Meaning and importance, computation of cost of capital for debentures or bonds, equity and preference capital and retained earnings. Weighted cost of capital. Capital Budgeting: meaning, characteristics, process, techniques, meaning, utility and limitations of various methods – Average rate of return, pay back period, net present value and PI.

Recommended & Suggested reference Books:

Text Books: Financial Management-Principles and Practice: C.Sudarsana Reddy, Himalaya Publishing House.

Reference Books:

1. Elements of Financial Management, by S.N.Maheshwari
2. Principles of Financial Management, by N.P.Agrawal, R.K.Tailor, Pioneer Publications 2008
3. Working Capital Management, by N.P.Agrawal, B.K.Mishra, RBSA Publishers
4. Financial Management by P.V.Kulkarni, B.G.Satyaprasad, Himalaya Publishing house
5. Financial Management by S.C.Kuchhal

Structure of Course Examination

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

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

Note.1. For Regular Students:

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

Note.2. For External Students:

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



K.S.K.V. Kachchh University

Bachelor of Commerce

Semester-VI

With Effect From Academic Year 2016-17

CC 605 :Business Law (Paper-II)

Objectives:

The objective of this syllabus is to provide conceptual and procedural knowledge of functional areas of Human resource management.

Course Contents:

Module No.	Modules/ Sub Modules
1	Special Contract (1) Indemnity & Guarantee (2) Bailment & Pledge (3) Law of Agency :Meaning, Modes of creating Agency , Types of Agent , Personal liability of Agent and Termination of Agency
2	Indian Companies Act – 1956 (1) Definition and Characteristics (2) Private Company & Public Company (3) Memorandum of Association (4) Articles of Association (5) Prospectus (6) Directors : Qualifications , Disqualifications & Legal Position
3	Consumer Protection Act - 1986 (1) Definition (2) Consumer & Right of Consumer (3) Consumer Protection Councils (4) Redressal Agencies
4	Negotiable Instruments Act – 1881 (1) Meaning , Characteristics & Presumptions of Negotiable Instruments (2) Promissory Note (3) Bill of Exchange & cheque (4) Holder & Holder in due course (5) Endorsements & Its Types

Recommended& Suggested reference Books :

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

Structure of Course Examination

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

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

Note.1. For Regular Students:

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

Note.2. For External Students:

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



K.S.K.V. Kachchh University

Bachelor of Commerce

Semester-VI

With Effect From Academic Year 2016-17

CE 606 A : Financial, Cost and Management Account (Paper –IX) **(MANAGEMENT ACCOUNTING)**

Objectives:

To supplement and consolidate the cost accounting concept and costing methods and equip the students to make use of various costing methods. *Degree of difficulty:* Working knowledge.

Course Contents:

Module	Modules/ Sub Modules
1	Standard Costing I: Definition, Standard Cost vs. Budgetary Cost, Setting the standards: Variance analysis: Total Material Cost Variance, Material Price Variance, Material Usage Variance, Material Mix Variance, Total Labour Cost Variance, Labour Rate Variance, Labour Efficiency Variance, Idle Time Variance, Labour Mix Variance, Labour Yield Variance
2	Standard Costing II: a. Overhead Variances: Fixed and Variable, Expenditure Variance, Efficiency Variance, Capacity Variance, Calendar Variance; Rate of recovery of overheads to be based on (i) Notes:labour time only. (ii)Problems relating to finding out missing data are not expected. b. Sales Value Variances: Sales Price, Sales Volume, Sales Quantity and Sales Mix Variances. Sales Margin Variances: Total sales Margin Variance, Sales Margin Price Variance, Sales Margin Volume Variance, Sales margin Mix Variance, Sales Margin Quantity (sub-volume) Variance.
3	Capital Budgeting - 1: (A)Meaning, Importance and Process of Capital Budgeting. Methods based on profit and recovery of cash outlays: (1) Accounting Rate of Return (ARR) Method; (2)Pay-Back Method. (B) Time Value of Money: Reasons for Time Value, Simple and Compound Interest, Present Value and Discount Factors, Future Value and Present value of an ordinary annuity, Present value of a differed annuity and Perpetuity, Meaning of Amortization of and creation of Sinking Fund, Nominal and Real Interest Rates.
4	Capital Budgeting -2: Methods based on present value of cash flows: (1)Net Present Value (NPV) Method; (2)Profitability Index (PI) Method; (3)Internal Rate of Return (IRR) Method. (i)Relevant portion of PV Factors and Annuity Factors must be Notes: provided in the question paper; (ii)Advance level problems (like calculation of expected cost and profit of proposed product to be manufactured, deferment of tax liability, capital rationing, sensitivity analysis, decisions relating to early retirement of existing assets etc) are not expected. Notes: (1) Problems carrying not less than 80% marks shall be asked. This percentage is inclusive of 20% weightage to be given to a multiple choice question divided into 7 sub-questions (at least one sub-question from each Unit shall be drawn). The students are required to provide justification for selecting the correct option out of four options given for each MCQ. (2) Question from any sub-unit shall not be asked in option of any other sub-unit. (3)Similarly, questions from any main Unit shall not be set in option of questions from any other main Unit.

Recommended & Suggested reference Books :

1. Management and Cost Accounting Author: Colin Drury Publisher: Pat Bond (U. K.)
2. Cost Accounting Author: Charles T. Horngren (Hardback | ISBN10: 0132329018; ISBN13: 9780132329019)
3. Ravi M. Kishore; "Cost and Management Accounting", Taxmann's Publications.
4. Jawahar Lal; "Advanced Management Accounting", S.Chand Publications.
5. Paresh Shah; "Management Accounting", Oxford Publication – A Emphasis,.
6. Horngren, C.T., Cost Accounting Managerial Prentice – Hall

Structure of Course Examination

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

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

Note.1. For Regular Students:

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

Note.2. For External Students:

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



K.S.K.V. Kachchh University

Bachelor of Commerce

Semester-VI

With Effect From Academic Year 2016-17

CE 607 A : Financial, Cost and Management Account (Paper –X) (MANAGEMENT ACCOUNTING)

Objectives:

To supplement and consolidate the cost accounting concept and costing methods and equip the students to make use of various costing methods. *Degree of difficulty:* Working knowledge.

Course Contents:

Module	Modules/ Sub Modules
1	Company Audit <ul style="list-style-type: none">• Importance of Memorandum, articles, prospectus, minute book, preliminary contract• Issue of shares at premium and at discount, issue of right shares, issue of bonus shares, issue of shares for the consideration other than cash• Redemption of preference shares and debentures, conversion of debentures in to shares, forfeiture of shares• Audit of share transfer
2	Auditor 's Report and Certificate <ul style="list-style-type: none">• Meaning and importance of auditor's report• Difference between auditor's report and certificate• Kinds of auditor's report• Specimen of qualified report• Use of words "True and Fair" In the report• CARO – 2003
3	Divisible profit and depreciation <ul style="list-style-type: none">• Divisible profit, Meaning and importance of profit, Determination of profit and it's problem, Debatable points regarding divisible profit• (Depreciation, capital gain, capital loss, past revenue lost, past profit and transfer to reserve) Auditor's duty regarding divisible profit• Depreciation, Provisions of the company law, Auditor's duty
4	(A) Investigation <ul style="list-style-type: none">• Meaning and need, difference between audit and investigation• Investigation in following cases..• For purchase of business• For granting loan• In case of declining profit (B) Audit program of.. <ul style="list-style-type: none">• Hospitals run by public charitable trust• Educational institutes• Manufacturing company

Recommended& Suggested reference Books :

1. Principles of Auditing By Rick Stephan Hayes, Roger Dassen, Arnold Schilder, Philip Wallage
2. Fundamentals of Auditing By S. K. Basu [Pub.:Dorling Kindersley (India) Pvt. Ltd., New Delhi 110017]
3. Auditing Principles and Techniques By S. K. Basu [Pub.:Dorling Kindersley (India) Pvt. Ltd., New Delhi 110017]
4. Contemporary Auditing By Kamal Gupta [Pub.: Tata McGraw-Hill Education]
5. Auditing: Principles and Practice By Ravinder Kumar, Virendra Sharma [Pub.: PHL Learning Pvt. Ltd.]

Structure of Course Examination

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


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

Note.1. For Regular Students:

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

Note.2. For External Students:

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

	K.S.K.V. Kachchh University Bachelor of Commerce Semester-VI With Effect From Academic Year 2016-17
	<u>CE 606 B: Statistical Method (Paper -IX)</u>

Objectives:

Student should be familiar to the fundamentals of mathematical statistics and its applications.

Course Contents :

Module No.	Modules/ Sub Modules
1	Demand Analysis & Monopoly & Duopoly Problems: Demand and supply function, Market equilibrium, effect of taxation and subsidy, marginal and average, revenue & cost function, Discussion of monopoly problems-classical duopoly problems (idea only), Simple examples of monopoly under perfect competition, Difference between monopoly & duopoly problems
2	Partial Derivatives and its applications: Definition of partial derivative involving two variables up to second order, Homogeneous functions, Statement of Euler's theorem (without proof) and its application to homogeneous function, Application of partial derivative to the problems related to constrained optimization problems, (Cost function and Utility function).
3	Mathematics for Finance: Types of Interest, Nominal and Effective rates of Interest, Simple, Compound and continuous discounting, Depreciation, simple examples only Various types of Annuities, Sinking fund and simple examples related to these topics.
4	Curve Fitting: Meaning and definition of least square principle, Fitting of linear, quadratic and exponential curves like (i) $y = abx$ (ii) $y = aebx$ (iii) $y = axb$ etc. and simple examples based on it.

Recommended & Suggested reference Books:

1. J. K. Sharma, Mathematics for Business and Economics, Asian Books Private Ltd.
2. S. C. Gupta, V. K. Kapoor, Fundamentals of Applied Statistics, Sultan Chand & Sons, New Delhi.
3. David R. Anderson, Dennis J. Sweeney, Thomas A. Williams, Statistics For Business and Economics, South-Western Cengage Learning India Pvt. Ltd. New Delhi.
4. S.C. Gupta: "Fundamentals of Mathematica Statistics" S. Chand, New Delhi.
5. R. G. D. Allen, Mathematical Analysis for Ecomomists, Macmillan, New, York.

Structure of Course Examination

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


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

Note.1. For Regular Students:

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

Note.2. For External Students:

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

	K.S.K.V. Kachchh University Bachelor of Commerce Semester-VI With Effect From Academic Year 2016-17
	<u>CE 607 B: Statistical Method (Paper –X)</u> <u>Regular Students Only</u>

Objective:

Student supposed to apply their theoretical knowledge to identify, analyze and solve any real life problem.

- A live project work using either primary data or secondary data should be undertaken. (Survey based project is preferred). The topics for the project are decided by the internal faculty by keeping the view that student should get an exposure to the techniques of data collection methods, statistical analysis, presenting the data and to derive proper conclusions related to the topic assignee to them in the project.
- Students can work in team of two or more. At the end, student should make a presentation and the submission of their findings of the project undertaken in dissertation form.
- For the internal marks are assigned by the internal faculty to the students on their regular follow ups, progress report and interest in the topic. The faculty is responsible to justify the marks.
- The external marks are given on the basis of presentation of the project by the students against internal and external faculties (an average of the marks assigned by both the faculties should be considered). The project dissertation carries 60% of marks and presentation carries remaining 40% of marks.



Krantiguru Shyamji Krishna Verma

Kachchh University

Mundra Road, Bhuj - Kachchh

MASTER OF COMMERCE

Semester Course of Studies

(Revised) New Course under CBCS

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

KACHCHH - 370 001.

W.E.F. June - 2023



Krantiguru Shyamji Krishna Verma

Kachchh University

Mundra Road, Bhuj - Kachchh

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

M.Com. Program Structure

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

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

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

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

Core Groups : (Compulsory Papers)

Semester – I

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

Semester - II

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

Semester - III

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

Semester – IV

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

Elective Groups:

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

List of Elective Groups

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

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

Group A: Advanced Accounting And Auditing:

Semester-II

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

Semester-III

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

Semester-IV

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

Group B: Marketing and Finance:

Semester-II

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

Semester-III

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

Semester-IV

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

Group C: Statistics And Finance :

Semester-II

Paper Code No.		Paper Name
Paper EC804	:	Probability Theory and Probability Distributions
Paper EC805	:	Statistical Inference

Semester-III

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

Semester-IV

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

Group D: International Business And Banking:

Semester-II

Paper Code No.		Paper Name
Paper ED804	:	International Economy and Policy
Paper ED805	:	Domestic Banking

Semester-III

Paper Code No.		Paper Name
Paper ED903	:	International Finance
Paper ED904	:	Exim & Logistics Management
Paper ED905	:	International Business Procedures

Semester-IV

Paper Code No.		Paper Name
Paper ED1003	:	International Banking
Paper ED1004	:	Bank Management
Paper ED1005	:	International Accounting

Group E: Accounting And Finance :

Semester-II

Paper Code No.		Paper Name
Paper EE804	:	Financial Accounting and Auditing – 1
Paper EE805	:	Cost Accounting – 1

Semester-III

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

Semester-IV

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

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

Objective:

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

Course Contents :

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

Recommended Text Books & Suggested reference Books :

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

Structure of Course Examination

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

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


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

Note.1. For Regular Students:

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

Note.2. For External Students:

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

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

Course Contents :

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

Recommended Text Books & Suggested reference Books :

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

Structure of Course Examination

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

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

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

Note.1. For Regular Students:

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

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- External Students have to attempt both Part-A and Part –B



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

CC703 : Business Research Methods

Objective:

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

Course Contents :

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

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

Recommended Text Books & Suggested reference Books :

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

Structure of Course Examination

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

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

Note.1. For Regular Students:

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

Note.2. For External Students:

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

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

Objective:

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

Course Contents :

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

Recommended Text Books & Suggested reference Books :

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

Structure of Course Examination

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

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

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

Note.1. For Regular Students:

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

Note.2. For External Students:

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

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

Objective:

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

Course Contents :

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

Recommended Text Books & Suggested reference Books :

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

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

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


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

Note.1. For Regular Students:

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

Note.2. For External Students:

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

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

Objective:

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

Course Contents :

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

Recommended Text Books & Suggested reference Books :

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

Structure of Course Examination

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

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


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

Note.1. For Regular Students:

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

Note.2. For External Students:

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

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

Course Contents :

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

Recommended Text Books & Suggested reference Books :

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

Structure of Course Examination

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

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


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

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

Note.2. For External Students:

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

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

Objective:

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

Course Contents:

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

Recommended Text Books & Suggested reference Books :

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

Structure of Course Examination

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


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

Note.1. For Regular Students:

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

Note.2. For External Students:

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

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

Objective:

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

Course Contents:

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

Recommended Text Books & Suggested reference Books :

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

Structure of Course Examination

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

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

Note.1. For Regular Students:

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

Note.2. For External Students:

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

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

Objective:

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

Course Contents :

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

Recommended Text Books & Suggested reference Books :

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

Structure of Course Examination

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


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

Note.1. For Regular Students:

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

Note.2. For External Students:

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

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

Objective:

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

Course Contents:

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

Note:

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

Recommended Text Books & Suggested reference Books :

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

Structure of Course Examination

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


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

Note.1. For Regular Students:

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

Note.2. For External Students:

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

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

Objective:

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

Course Contents:

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

Recommended Text Books & Suggested reference Books :

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

Structure of Course Examination

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

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

Note.1. For Regular Students:

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

Note.2. For External Students:

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



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

EC 804: Probability Theory and Probability Distributions

Objective:

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

Course Contents:

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

Recommended Text Books & Suggested reference Books :

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

Structure of Course Examination

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

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

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

Note.1. For Regular Students:

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

Note.2. For External Students:

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



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

ED 804: International Economy and Policy

Objective:

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

Course Contents:

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

Recommended Text Books & Suggested reference Books :

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

Structure of Course Examination

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

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

Note.1. For Regular Students:

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

Note.2. For External Students:

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

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

Objective:

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

Course Contents:

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

Note:

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

Recommended Text Books & Suggested reference Books :

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

Structure of Course Examination

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

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


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

Note.1. For Regular Students:

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

Note.2. For External Students:

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

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

Objective:

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

Course Contents:

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

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

Recommended Text Books & Suggested reference Books :

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

Structure of Course Examination

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

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


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

Note.1. For Regular Students:

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

Note.2. For External Students:

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

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

Objective:

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

Course Contents:

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

Recommended Text Books & Suggested reference Books :

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

Structure of Course Examination

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

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

Note.1. For Regular Students:

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

Note.2. For External Students:

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

	K.S.K.V. Kachchh University Master of Commerce Semester-II
	<u>ED 805: Domestic Banking</u>

Objective:

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

Outcome:

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

Course Contents:

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

Recommended Text Books & Suggested reference Books :

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

Structure of Course Examination

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

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


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

Note.1. For Regular Students:

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

Note.2. For External Students:

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

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

Objective:

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

Course Contents:

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

Recommended Text Books & Suggested reference Books :

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

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

Structure of Course Examination

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

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


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

Note.1. For Regular Students:

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

Note.2. For External Students:

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

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

Objective:

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

Course Contents:

Module No.	Modules/ Sub Modules
1	Introduction: Concept and Significance – Tax Evasion and Tax Avoidance, Concept and objectives of tax planning, Methods of Tax Planning, Assessment of Individuals, Residential status and tax- planning.
2	Tax Planning for Individuals: ¾ Concept and Objectives ¾ Residential Status ¾ Tax Planning for Salary Income ¾ Tax Planning for House Property Income ¾ Tax Planning for Individual Capital Gains. ¾ Tax Planning for Special Deductions and Exemptions. Tax Planning for Investments
3	Tax Planning for Companies: Definitions and Types of Companies – Residential Status of Company and Tax Planning. Planning for capital formations and structures. Tax Planning for Capital Structure and Formation – Dividend policy – Inter Corporate Dividends and Bonus Shares. Tax Planning For Amalgamation, Demergers and etc – Minimum; Alternate Tax (MAT) on Companies.
4	(A) Tax planning and managerial decisions for deductions: (1) Make or buy, (2) Own or lease, (3) Retain or replace, (4) Export or domestic sale, (5) Shut-down or closure, (6) Expand or contract, (7) Investment or divest. (B) Advance Payment of Tax and Interest: Income Liab for Advance-Tax-Advance tax Liability-Interest Payable by Assesses or Government-Interest payable to assesses-Producer to be followed to Calculate Interest – Waiver or Reduction of Interest under: Section 234 A, 234 B and 234 C

Recommended Text Books & Suggested reference Books :

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

Structure of Course Examination

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

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

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

Note.1. For Regular Students:

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

Note.2. For External Students:

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



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

EA903: Cost Accounting - 2

Objective:

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

Course Contents:

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

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

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

Structure of Course Examination

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

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


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

Note.1. For Regular Students:

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

Note.2. For External Students:

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

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

Objectives:

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

Course Contents:

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

Recommended Text Books & Suggested reference Books :

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

Structure of Course Examination

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


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

Note.1. For Regular Students:

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

Note.2. For External Students:

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

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

Objective:

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

Course Contents:

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

Note:

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

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

Recommended Text Books & Suggested reference Books :

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

Structure of Course Examination

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

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

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

Note.1. For Regular Students:

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

Note.2. For External Students:

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

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

Objective:

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

Course Contents:

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

Recommended Text Books & Suggested reference Books :

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

Structure of Course Examination

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

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

Note.1. For Regular Students:

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

Note.2. For External Students:

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



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

ED 904: EXIM & Logistics Management

Objective:

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

Course Contents:

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

Recommended Text Books & Suggested reference Books :

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

Structure of Course Examination

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

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

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

Note.1. For Regular Students:

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

Note.2. For External Students:

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

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

Objective:

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

Course Contents:

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

Recommended Text Books & Suggested reference Books :

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

Structure of Course Examination

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

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

Note.1. For Regular Students:

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

Note.2. For External Students:

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

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

Objective:

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

Outcome:

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

Course Contents:

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

Recommended Text Books & Suggested reference Books :

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

Structure of Course Examination

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


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

Note.1. For Regular Students:

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

Note.2. For External Students:

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

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

Objective:

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

Course Contents:

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

Recommended Text Books & Suggested reference Books :

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

Structure of Course Examination

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

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


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

Note.1. For Regular Students:

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

Note.2. For External Students:

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

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

Objective:

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

Course Contents:

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

Recommended Text Books & Suggested reference Books :

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

Structure of Course Examination

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

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


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

Note.1. For Regular Students:

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

Note.2. For External Students:

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

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

Objective:

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

Course Contents:

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

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

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

Recommended Text Books & Suggested reference Books :

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

Structure of Course Examination

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


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

Note.1. For Regular Students:

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

Note.2. For External Students:

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

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

Objective:

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

Course Contents:

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

Recommended Text Books & Suggested reference Books :

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

Structure of Course Examination

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


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

Note.1. For Regular Students:

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

Note.2. For External Students:

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

	K.S.K.V. Kachchh University Master of Commerce Semester-IV
	<u>EC 1003: Applied Econometrics</u>

Objective:

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

Course Contents:

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

Recommended Text Books & Suggested reference Books :

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

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

Structure of Course Examination

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

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

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

Note.1. For Regular Students:

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

Note.2. For External Students:

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



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

ED 1003: International Banking

Objective:

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

Course Contents:

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

Recommended Text Books & Suggested reference Books :

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

Structure of Course Examination

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


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

Note.1. For Regular Students:

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

Note.2. For External Students:

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

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

Objective:

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

Course Contents:

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

Notes:

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

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

Recommended Text Books & Suggested reference Books :

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

Structure of Course Examination

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

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


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

Note.1. For Regular Students:

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

Note.2. For External Students:

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

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

Objective:

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

Course Contents:

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

Recommended Text Books & Suggested reference Books :

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

Structure of Course Examination

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

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


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

Note.1. For Regular Students:

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

Note.2. For External Students:

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

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

Objective:

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

Outcome:

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

Course Contents:

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

Recommended Text Books & Suggested reference Books :

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

Structure of Course Examination

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

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

Note.1. For Regular Students:

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

Note.2. For External Students:

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



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

EA/ED/EE 1005: International Accounting

Objective:

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

Course Contents:

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

Recommended Text Books & Suggested reference Books :

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

Structure of Course Examination

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

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


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

Note.1. For Regular Students:

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

Note.2. For External Students:

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

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

Objective:

To enable the students to develop an understanding of International marketing

Course Contents:

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

Recommended Text Books & Suggested reference Books :

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

Structure of Course Examination

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


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

Note.1. For Regular Students:

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

Note.2. For External Students:

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

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

Objective:

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

Course Contents:

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

Recommended Text Books & Suggested reference Books :

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

Structure of Course Examination

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

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

Note.1. For Regular Students:

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

Note.2. For External Students:

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