



**Krantiguru Shyamji Krishna Verma**

# **Kachchh University**

**Mundra Road, Bhuj - KACHCHH.**

## **MASTER OF BUSINESS ADMINISTRATION**

(Semester I & VI)

**5 Years Integrated Course**

**New Course under CBCS**

**DEPARTMENT OF COMMERCE & MANAGEMENT**

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

**KACHCHH - 370 001.**

**W.E.F. June 2010-11.**



**Department of Commerce & Management**  
(Syllabus for M.B.A. (5 Years Integrated) - w.e.f. June- 2010)

**M.B.A. (5 Years Integrated) Program Structure**

**M.B.A. (5 Years Integrated)** Programme is divided into two parts as under. Each Part will consist of two Semesters.

	Semester	Semester
First Year	Semester – I	Semester – II
Second Year	Semester – III	Semester – IV
Third Year	Semester – V	Semester – VI
Fourth Year	Semester – VII	Semester –VIII
Fifth Year	Semester – IX	Semester – X

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

Papers		Marks		Total Marks	Contact Hrs/week	Credit
		External Ass.	Internal Ass.			
<b>Semester – I (w.e.f. June- 2010)</b>						
Paper 101	: Business Management (Paper-I)	70	30	100	4	4
Paper 102	: Foundation course in Economics (Paper-I)	70	30	100	4	4
Paper 103	: Humanities (Paper-I)	70	30	100	4	4
Paper 104	: Financial Accounting (Paper-I)	70	30	100	4	4
Paper 105	: Business Mathematics (Paper-I)	70	30	100	4	4
Paper 106	: Communication Skills (Paper-I)	70	30	100	4	4
Paper 107	: Introduction to IT (Paper-I)	70	30	100	4	4
	<b>Total :</b>	<b>490</b>	<b>210</b>	<b>700</b>		<b>28</b>
<b>Semester – II (w.e.f. Jan- 2011)</b>						
Paper 201	: Business Management (Paper-II)	70	30	100	4	4
Paper 202	: Foundation course in Economics (Paper-II)	70	30	100	4	4
Paper 203	: Humanities (Paper-II)	70	30	100	4	4
Paper 204	: Financial Accounting (Paper-II)	70	30	100	4	4
Paper 205	: Business Mathematics (Paper-II)	70	30	100	4	4
Paper 206	: Communication Skills (Paper-II)	70	30	100	4	4
Paper 207	: Introduction to Information Technology (Paper-II)	70	30	100	4	4
	<b>Total :</b>	<b>490</b>	<b>210</b>	<b>700</b>		<b>28</b>

Papers		Marks		Total Marks	Contact Hrs/week	Credit
		External Ass.	Internal Ass.			
<b>Semester – III (w.e.f. June- 2011)</b>						
Paper 301	: Business Management (Paper-III)	70	30	100	4	4
Paper 302	: Micro Economics, Money and Banking (Paper – I)	70	30	100	4	4
Paper 303	: Taxation (Paper-I)	70	30	100	4	4
Paper 304	: Financial Accounting (Paper- III) (Financial and Cost Accounting)	70	30	100	4	4
Paper 305	: Business Mathematics and Statistics (Paper- I)	70	30	100	4	4
Paper 306	: Communication Skills (Paper-III)	70	30	100	4	4
Paper 307	: Mercantile Law (Paper-I)	70	30	100	4	4
	<b>Total :</b>	<b>490</b>	<b>210</b>	<b>700</b>		<b>28</b>
<b>Semester – IV (w.e.f. Jan- 2012)</b>						
Paper 401	: Business Management (Paper-IV)	70	30	100	4	4
Paper 402	: Micro Economics, Money and Banking (Paper – II)	70	30	100	4	4
Paper 403	: Taxation (Paper-II)	70	30	100	4	4
Paper 404	: Financial Accounting (Paper- IV) (Financial and Cost Accounting)	70	30	100	4	4
Paper 405	: Business Mathematics and Statistics (Paper- II)	70	30	100	4	4
Paper 406	: Communication Skills (Paper-IV)	70	30	100	4	4
Paper 407	: Mercantile Law (Paper-II)	70	30	100	4	4
	<b>Total :</b>	<b>490</b>	<b>210</b>	<b>700</b>		<b>28</b>

**Department of Commerce & Management**  
(Syllabus for M.B.A. (5 Years Integrated) - w.e.f. June- 2010)

**M.B.A. (5 Years Integrated) Program Structure**

**M.B.A. (5 Years Integrated)**\_Programme is divided into two parts as under. Each Part will consist of two Semesters.

	Semester	Semester
First Year	Semester – I	Semester – II
Second Year	Semester – III	Semester – IV
Third Year	Semester – V	Semester – VI
Fourth Year	Semester – VII	Semester –VIII
Fifth Year	Semester – IX	Semester – X

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

Papers		Marks		Total Marks	Contact Hrs/week	Credit
		External Ass.	Internal Ass.			
<b>Semester – V (w.e.f. June- 2012)</b>						
Paper 501	: Business Management (Paper-V)	70	30	100	4	4
Paper 502	: Macro Economics and Public Finance (Paper – I)	70	30	100	4	4
Paper 503	: Taxation (Paper-III)	70	30	100	4	4
Paper 504	: Financial Accounting (Paper- V) (Cost Accounting)	70	30	100	4	4
Paper 505	: Communication Skills (Paper-V)	70	30	100	4	4
Paper 506	: Quantitative Techniques (Paper-I)	70	30	100	4	4
Paper 507	: Management of Financial Services	70	30	100	4	4
	<b>Total :</b>	<b>490</b>	<b>210</b>	<b>700</b>		<b>28</b>
<b>Semester – VI (w.e.f. Jan- 201)</b>						
Paper 601	: Business Management (Paper-VI)	70	30	100	4	4
Paper 602	: Macro Economics and Public Finance (Paper – II)	70	30	100	4	4
Paper 603	: Taxation (Paper-IV)	70	30	100	4	4
Paper 604	: Financial Accounting (Paper- VI) (Management Accounting)	70	30	100	4	4
Paper 605	: Communication Skills (Paper-VI)	70	30	100	4	4
Paper 606	: Quantitative Techniques (Paper-II)	70	30	100	4	4
Paper 607	: Industrial Project Report	100	--	100	4	4
	<b>Total :</b>	<b>520</b>	<b>180</b>	<b>700</b>		<b>28</b>

### **The scheme of evaluation for Industrial Project Report:**

A project will be submitted on or before 31<sup>st</sup> of March in the semester VI based on a 4 week Industrial training undergone between 2<sup>nd</sup> week of October to 3<sup>rd</sup> week of November. This report will be evaluated for 100 marks, out of the 70 marks will be based on report writing and 30 marks will be based on a oral presentation/ viva -voce. Minimum passing marks for Industrial Project Report will be 50. The Board of Examiners duly appointed by the university will do evaluation.

## Structure of Course Examination

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

<b>Evaluation pattern</b>	
End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. 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:

- Q-1(A) Two objective questions carrying one mark each. (2)  
(It can include: definitions, FIBs, True or false, one line answers, MCQs etc)
- Q-1 (B) Answer two short questions carrying 6 marks each OR Any one question (12)  
which could be a long question, application of concepts, practical problem  
etc carrying 12 marks
- OR
- Q-1 (B) Answer two short questions carrying 6 marks each OR Any one question (12)  
which could be a long question, application of concepts, practical problem  
etc carrying 12 marks
- Q-2 (A) Two objective questions carrying one mark each. (2)  
(It can include: definitions, FIBs, True or false, one line answers, MCQs etc)
- Q-2 (B) Answer two short questions carrying 6 marks each OR Any one question (12)  
which could be a long question, application of concepts, practical problem  
etc carrying 12 marks
- OR
- Q-2 (B) Answer two short questions carrying 6 marks each OR Any one question (12)  
which could be a long question, application of concepts, practical problem  
etc carrying 12 marks
- Q-3 (A) Two objective questions carrying one mark each. (2)  
(It can include: definitions, FIBs, True or false, one line answers, MCQs etc)
- Q-3 (B) Answer two short questions carrying 6 marks each OR Any one question (12)  
which could be a long question, application of concepts, practical problem  
etc carrying 12 marks
- OR
- Q-3 (B) Answer two short questions carrying 6 marks each OR Any one question (12)  
which could be a long question, application of concepts, practical problem  
etc carrying 12 marks
- Q-4 (A) Two objective questions carrying one mark each. (2)  
(It can include: definitions, FIBs, True or false, one line answers, MCQs etc)
- Q-4 (B) Answer two short questions carrying 6 marks each OR Any one question (12)  
which could be a long question, application of concepts, practical problem  
etc carrying 12 marks
- OR
- Q-4 (B) Answer two short questions carrying 6 marks each OR Any one question (12)  
which could be a long question, application of concepts, practical problem  
etc carrying 12 marks

- Q-5 (A) Two objective questions carrying one mark each. (2)  
(It can include: definitions, FIBs, True or false, one line answers, MCQs etc)
- Q-5 (B) Answer two short questions carrying 6 marks each OR Any one question (12)  
which could be a long question, application of concepts, practical problem  
etc carrying 12 marks
- OR
- Q-5 (B) Answer two short questions carrying 6 marks each OR Any one question (12)  
which could be a long question, application of concepts, practical problem  
etc carrying 12 marks

Notes:-

- This structure is to be followed strictly for all courses.



**K.S.K.V. Kachchh University**  
**Department of Commerce & Management**  
**Master of Business Administration**  
**(5 Years Integrated)**  
**Semester-I**

**101 :Business Management (Paper – I)**

1. **Objective:** The main objective of this subject is to provide the basic understanding about management, its scope and importance. This will help in understanding the evolution of management, its concepts and components. All this blended with a practical touch will lay a foundation of management in the minds of the students.
2. **Key features:** History and evolution of management till its present form in a nutshell and by interesting method, group study and team building by management games.
3. **Course duration:** 60 sessions, 4 sessions a week

4. **Evaluation :**

**Evaluation pattern**

End Semester	70%
Mid-Semester	20%
Projects, assignments, quizzes, class participation	10%

5. **Course Contents :**

Module No.	Modules/ Sub Modules	Session	Marks
1	<b>Introduction and Evolution :</b> Definition, meaning and significance of management, Management science/art/profession, Management and administration, Effective management, Contribution of Taylor, Fayol Hawthorne experiments, Social system approach, Systems approach, Levels of management	12	14
2	<b>Formation of a Company and its Forms :</b> Introduction to forms of business organization, Meaning, features, merits and demerits of Sole Proprietorship, Hindu Undivided Family, Partnership, Co-operative Society, Public company, Private company and types of partnership, Formation of a company, Memorandum of Association and Article of Association	12	14
3	<b>Functions of Management :</b> Planning, organizing, Staffing, Directing, Coordinating, Reporting, Budgeting	12	14
4	<b>Managers and Environment :</b> Introduction and Concept of environment, Environmental factors: Economic, Political – legal, Technological and Socio cultural environment,	12	14

Competitive, Impact of environment, Changing Indian business environment and Challenges before Indian managers.

<b>5</b>	<b>Social and Ethical issues in Management :</b> Introduction and Social responsibility of Managers, Necessity of Social responsibility in Business, Execution of social responsibility, Measuring social responsibility, Social Audit, Concept of Ethics and its difference with Social responsibility, need for ethics in management, Concept of values and its characteristics, Types of values, Factors in value formation, Corporate governance	<b>12</b>	<b>14</b>
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**6. Teaching methodology:** Nothing is immortal except change, and this also holds true for the education style. Efforts should be made by the respective faculty to make the class live by creating an environment of healthy discussion and there should be a multilogue rather than a monologue with the ultimate objective of making with the ultimate objective of making learning a fun activity.

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

- Principles and Practice of Management by L.M. Prasad
- Principles of Management by Tripathi & Reddy
- Business Organization and management by C.B Gupta
- Management Text and Cases by Saturaju and Parthasarthy

**8. Session Plan :**

Session	Topics
1	Definition, meaning and features of management
2	Objectives and significance
3	Management as science/art/profession
4	Management and administration
5	Effective management
6	Contribution of Taylor
7	Contribution of Henry Fayol
8	Hawthorne experiments
9	Social system approach
10	Systems approach
11-12	Levels of management, their roles and skills required at each levels
13	Introduction to forms of business organization
14-15	Meaning, features, merits and demerits of Sole Proprietorship and Hindu Undivided Family
16-17	Meaning, features, merits and demerits of Partnership firm and types of partnership
18-19	Meaning, features, merits and demerits of Co-operative Society and its types
20	Difference between Public company and Private company
21-23	Formation of a company
24	Memorandum of Association and Article of Association
25-26	Planning

27-28	Organizing
29-30	Staffing
31-32	Directing
33	Co-ordinating and reporting
34-35	Controlling
36	Budgeting
37	Introduction and Concept of environment
38	Environmental factors: Economic environment
39-40	Economic environment
41	Political – legal environment
42	Technological and Socio cultural environment
43	Competitive environment
44-45	Impact of environment
46-48	Changing Indian business environment and Challenges before Indian managers
49	Introduction and Social responsibility of Managers
50	Necessity of Social responsibility in Business
51	Execution of social responsibility
52	Measuring social responsibility
53	Social Audit
54	Concept of Ethics and its difference with Social responsibility
55	Why there is a need for ethics in management
56	Concept of values and its characteristics
57	Types of values and its difference from attitudes
58	Factors in value formation
59-60	Corporate governance

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**Semester-I**

**102 : FOUNDATION COURSE IN ECONOMICS (Paper – I)**

1. **Objective:** The main objective of this subject is to provide the basic understanding of economic concepts
2. **Key features:** History and evolution of economics till its present form in a nutshell. Demand and supply in market and the theories of population
3. **Course duration:** 60 sessions, 4 sessions a week.
4. **Evaluation :**

**Evaluation pattern**

End Semester	70%
Mid-Semester	20%
Projects, assignments, quizzes, class participation	10%

**5. Course Contents :**

Module No.	Modules/ Sub Modules	Session	Marks
1	<b>Introduction to Economics :</b> Definition, meaning nature and scope of economics. Wealth, Welfare and Scarcity approach to economics. <b>Basic Concepts :</b> Economic activity, non-economic activity, money, wealth, capital, circular flow.	12	14
2	<b>Demand :</b> Meaning, determinants, law of demand – exceptions to the law, contraction, extension, increase and decrease in demand. Law of utility based on demand. Diminishing marginal utility, consumer surplus. Elasticity of demand – meaning – types – factors affecting	12	14
3	<b>Supply :</b> Meaning, Determinants, difference between stock and supply, law of supply – market price determination.	12	14
4	<b>Market Structure :</b> Meaning and characteristics of perfect competition, monopoly, oligopoly, monopolistic competition.	12	14
5	<b>Development :</b> Meaning and characteristics of underdevelopment, meaning of economic growth and factors determining economic growth & development.	12	14

**Population :**

Theories of population – Malthusian, Optimum and Theory of Demographic Transition.

6. **Teaching methodology:** Lectures, Discussions, Tutorials, Projects, and Assignments

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

- H. L. Ahuja
- Elementary Economics – K.K. Dewett
- Economics – J.S. Sloman

9. **Session Plan :**

Session	Topics
1	Definition, meaning and features of economics
2-3	Wealth approach to economics
4-5	Welfare approach
6-7	Scarcity approach
8	Scope of economics
9	Economic and non-economic activity
10-12	Circular flow
13	Meaning of demand
14	Determinants
15-17	Law of Demand
18	Law of utility
19	Diminishing marginal utility
20	Consumer surplus
21	Elasticity of demand
22	Factor affecting
23-24	Type of elasticity
25	Meaning of supply
26	Determinants
27	Stock and supply
28-33	Law of Supply
34-36	Market Price Determination
37	Meaning of market
38-40	Perfect competition
41-43	Monopoly
44-45	Oligopoly
46-48	Monopolistic competition
49	Meaning of development
50-51	Under development
52	Economic growth – Meaning, Factor affecting
53	Population
54	Malthus Theory
55-56	Malthus Theory
57-58	Optimum Theory
59-60	Demographic Transition

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**Semester-I**

**103 : Humanities (Paper – I)**

1. **Objective:** This course is designed at inculcating the knowledge to understand the interrelationship that exists and operates between the Science of Management and Fundamentals of Social Science.
2. **Key features:** It throws light on the interdependence of different Social Sciences and its influence on decision making process.
3. **Course duration:** 60 sessions, 4 sessions a week.

4. **Evaluation :**

**Evaluation pattern**

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

5. **Course Contents :**

Module No.	Modules/ Sub Modules	Session	Marks
1	<b>Psychology</b> Definition, Meaning, its relationship with sociology, economics and management Personality Definition, Meaning, Types, Measurement	12	14
2	<b>Psychology</b> Memory, Problem Solving, Creative thinking, Self Expression, Emotion & Health	12	14
3	<b>Sociology</b> Sociology- Definitions, Meaning, Characteristics, subject matter & nature	12	14
4	<b>Sociology Concepts</b> <ul style="list-style-type: none"> <li>• Individual &amp; Society</li> <li>• Social groups</li> <li>• Social Institutions</li> <li>• Social Change</li> <li>• Social System</li> </ul>	12	14
5	Characteristics of and Differences between Rural and Urban Society	12	14

6. **Teaching methodology:** Lectures, Discussion, Assignments, and Presentation

7. **Recommended Text Books cum Reference Books:**

- Psychology & life, 7e by Richard Gerria & Phillip Zimbado
- Educational Psychology by Hans Raj Bhatia
- General Sociology by K.E. Verghese

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**(5 Years Integrated)**  
**Semester-I**

**104 : Financial Accounting (Paper – I)**

1. **Objective:** The main objective of this subject is to provide the basics of accounting
2. **Key features:** Introduction of Accounting, the basic use of financial accounting in various areas.
3. **Course duration:** 60 sessions, 4 sessions a week.

4. **Evaluation :**

**Evaluation pattern**

End Semester	70%
Mid-Semester	20%
Projects, assignments, quizzes, class participation	10%

5. **Course Contents :**

Module No.	Modules/ Sub Modules	Session	Marks
1	Introduction to Accounting, Accounting Process.; Accounting Concepts & Conventions.; Branches of Accounting – Cost Accounting, Financial Accounting and Management Accounting.	12	14
2	Share Capital Transaction; Buyback of Shares	12	14
3	Transaction of Debenture; Underwriting Accounts	12	14
4	Consignment Account ; Joint Venture	12	14
5	Royalty ; Hire Purchase Accounts	12	14

6. **Teaching methodology:** Lectures, Discussing and Solving Cases and Practical Problems, Projects and Assignments

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

- Financial Accounting By Sudhir Prakashan (F.Y. B. com)
- Financial Accounting – A. Mukherjee, M. Hanif (TMH)
- Fundamentals of advanced accounting – R.S.N. Pillai, Bagavathi, S. Uma (S.Chand)
- Advanced Accounts – Vol I & II – M.C. Shukla, T.S. Grewal ( S. Chand)
- Advanced Accounting ( Person Education) – P.C. Tulsian.

**9. Session Plan :**

Session	Topics
1-2	Definition, meaning and features of Accounting
3-4	Accounting Process
5-9	Accounting Concepts and Convention
10-12	Branches of Accounting
13-22	Share Capital Transaction
23-24	Buyback of Shares
25-30	Transaction of Debenture
31-36	Underwriting Accounts
37-42	Consignment Accounting
43-48	Joint Venture
49-54	Royalty Account
55-60	Hire Purchase Account



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**Semester-I**

**105: Business Mathematics (Paper – I)**

1. **Objective:** To impart knowledge of basic mathematical and statistical tools for calculating and solving day to day business problems. The understanding of these tools is also required for learning advance statistical and operational research technique for managerial decision making.
2. **Key features:** Problems with business applications
3. **Course duration:** 60 sessions, 4 sessions a week.
4. **Evaluation :**

**Evaluation pattern**

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

5. **Course Contents :**

Module No.	Modules/ Sub Modules	Session	Marks
1	<b>Set Theory:</b> Definition of a set, Elements of a set, Methods of describing a set, Types of sets: finite, infinite, singleton, empty or null or void set, equal sets, equivalent sets, subsets & proper subset, power set, universal set. Operations on sets: Intersection, Union, Distributive laws of union & intersection, Complement of a set, Symmetric Difference, Difference of two sets, De-morgan's law. Some useful results: If A, B be any two sets then Venn Diagram, Cartesian Product, Number of Elements in a finite set and simple examples.	12	14
2	<b>Functions:</b> Definition, Different types of functions, Domain & Range, Linear, Quadratic & Higher degree polynomials, Exponential & Logarithmic functions, Graph of a function, Convex & Concave functions, Business Applications.	12	14

- 3 Number System:**  
 Real & Complex number system: The Natural numbers (N), addition, multiplication and order relations on N, the Integers (I), Prime numbers (P), modulo (m), Rational numbers (Q), properties of Q, Irrational number (Ri), Real numbers R, properties of R, modulus of real numbers, Imaginary numbers, Complex number: Definition, addition, multiplication, subtraction, division of complex numbers, putting complex number in a standard form, conjugate of a complex number, properties of moduli, cube root of unity, square root of a complex number. 12 14
- 4 Co-ordinate Geometry:**  
 Quadrants, Co-ordinates, distance between two points, section formula (internal & external division), co-ordinates of a mid point, co-ordinates of a centroid, area of a triangle, collinearity of three points.  
 Equation of a straight line. Find the equation of a straight line with the following inputs. 12 14
1. One point & slope
  2. Two points
  3. x - intercept & y - intercept
  4. y - intercept & slope.
- General equation of a straight line, perpendicular lines, parallel lines, angle between two straight lines.
- 5 Business Statistics:**  
 Introduction to statistics, definitions, origin and growth, function of statistics, managerial applications, scope of statistics, misuse and limitations of statistics.  
 Collection of data, introduction, primary and secondary data, methods of collection, designing of a questionnaire, sources of secondary data, census and sample. 12 14  
 Presentation of data, types of classifications, rules of classification, construction of discrete and continuous frequency distributions, charting of data.  
 Measures of central tendency, properties, arithmetic mean, geometric mean, harmonic mean, median, mode, quartiles, deciles and percentiles, merits and demerits of each of these measures of central tendency.
- 6. Teaching methodology:** The methodology includes basic understanding and solving mathematical problems having business applications
- 7. Recommended Text Books cum Reference Books:**
- Business mathematics by Sancheti and Kapoor
  - Business mathematics by B S Shah Prakashan

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**Semester-I**

**106: Communication Skills (Paper – I)**

1. **Objective:** The main objective of this subject is to develop communication skills and to create awareness of the correct usage of vocabulary and correct pronunciation.
2. **Key features:** Need and importance of communication, its various types and grammar and business letters.
3. **Course duration:** 60 sessions, 4 sessions a week.
4. **Evaluation :**

**Evaluation pattern**

End Semester	70%
Mid-Semester	20%
Projects, assignments, quizzes, class participation	10%

**5. Course Contents :**

Module No.	Modules/ Sub Modules	Session	Marks
1	<b>Introduction to communication :</b> Definition, meaning and significance of communication, Process of communication, its nature and its need. Introduction to different types of communication.	12	14
2	<b>Grammar and usage :</b> Noun.; Pronoun. ;Verb ; Articles.; Confusing words.	12	14
3	<b>Business letters :</b> Letters of Enquiry; Replies to Enquiry; Quotation and Voluntary offers ; Placing of Orders	12	14
4	<b>Comprehension :</b>	12	14
5	<b>Text : Selections from English Prose</b> By P K Thaker, S D Desai, T J Purani; Chapter 1 to 5	12	14

6. **Teaching methodology:** Lectures, Discussion, Tutorials, Projects, Assignments and Practical Application
7. **Recommended Text Books cum Reference Books:**
  - Selections from English Prose By P K Thaker, S D Desai, T J Purani
  - Business communications by Neeru Vashishth, Namita Rajput
  - English Grammar and Composition by Wren and Martin

## 8. Session Plan :

Session	Topics
1	Definition, meaning of communication
2-3	Process of Communication
4-5	Barriers of Communication
6	Need of Communication
7	Nature of Communication
8	Importance of Communication
9-10	Type of Communication
11	Presentation on above
12	Presentation on above
13-15	Noun
16-18	Pronoun
19-21	Verb
22-23	Articles
24	Confusing words
25-27	Letter of Enquiry
28-30	Reply of Enquiry
31-32	Quotation
33-34	Voluntary Offers
35-36	Placing of Order
37-48	Comprehension
49-50	Text Chapter-1
51-53	Text Chapter-2
54-55	Text Chapter-3
56-58	Text Chapter-4
59-60	Text Chapter-5

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**Semester-I**

**107: Introduction to Information Technology (Paper – I)**

- 1) **Objective :** To Provide an Understanding of Computers, Computer Operating System and an Application of Relevant Software in Managerial Decision-Making
- 2) **Key features:** Multimedia Session with Practical.
- 3) **Course duration:** 60 sessions, 4 sessions a week.
- 4) **Evaluation :**

**Evaluation pattern**

End Semester	70%
Mid-Semester	20%
Projects, Assignments, Quizzes, Class Participation	10%

5) **Course Contents :**

Module No.	Modules/ Sub Modules	Session	Marks
1	<b>Introduction to Computers and Operating System ::</b> Characteristics of Computers; Input, Output, Storage units; CPU, Computer system, Binary number system, Binary to Decimal Conversion, Decimal to Binary Conversion, ASCII Code, Introduction to Disk Operating System, Microsoft Windows: Different versions of Windows, Basic Windows Elements, File management through Windows. Using Essential Accessories: Systems Tools-Disk Cleanup, Defragmenter, Entertainment, Games, Calculator, Imaging, Fax, Notepad, Paint and WordPad.	12	14
2	<b>Computer Organization:</b> Central Processing Unit: Control Unit, Arithmetic Unit, Processor speed; Memory Organization: Main Memory, Capacity, RAM, ROM; Secondary Storage Devices: Magnetic Disks, Floppy and Hard Disks, Optical Disks, CD-ROM, Mass Storage devices. Input Devices: Keyboard, Mouse, Track ball, Joystick, Scanner, Output Devices: Monitors, Printers-Dot Matrix, Inkjet, Speech synthesizer, Computer Software: Relationship between Hardware and Software; System and Application Software.	12	14
3	<b>Word Processing and Presentation Package::</b> Concepts: Saving, Closing, Opening and Exiting document, Selecting text, Editing text, Finding and Replacing text, Printing documents. Editing and proofing tools: Checking and correcting spelling, Handling Graphics, Creating Tables.	12	14

**Word Processing:** Creating and Printing Merge documents, Character and Paragraph Formatting. Page Design and layout.

**Presentation Package:** Working in Different Views, Working with Slides, Adding and Formatting Text, , Designing Slide Shows, Running and Controlling a Slide Show, Printing Presentations

<b>4</b>	<b>Spreadsheet Package ::</b> Spreadsheet Concepts, Worksheet, Navigation Worksheet, Entering & Editing data into cells, Formulas & Operators, Range of cells, Moving-Copying-Transposing data, Absolute and Relative Cell Reference, Spell Checking, Insert-Delete-Hide-Show Rows & Columns, Change-Column Width & Row Height, Formatting Data, Protecting & Hiding data, Sorting Data, Searching & Replacing Data, Printing Worksheets.	<b>12</b>	<b>14</b>
<b>5</b>	<b>Introduction to Internet, IT and Society ::</b> Computer Based Training, WWW Application, IT and Entertainment, Computer Application, E-Commerce, Mobile Commerce, Electronic Governance.	<b>12</b>	<b>14</b>

**6) Recommended Text Books & Suggested reference Books**

- Rohit Khurana: IT Tools and Applications, Mc Millan Publication, New Delhi.
- R.K.Taxali: PC Software made simple for windows 98, Mc Millan Publication, New Delhi.
- Dienes, Sheila S: Microsoft Office, Professional for Windows 95,Instant Reference; BPB Publication, Delhi

**7) Session Plan :**

Session	Topics
1	Introduction to Computers
2-3	Characteristics of Computers
4-5	Basic Windows Elements
6-7	Binary Number system
8-9	Introduction to Operating System, Versions of Windows
10-12	Systems Tools
13	Central Processing Unit
14-15	Memory Organization
16-17	Secondary Storage Devices
18-19	Input Devices
20-22	Output Device
23-24	Computer Software
25	Basic Concepts Of Word
26	Basic Concepts Of PowerPoint
27	Finding and Replacing text
28-29	Editing and proofing tools
30	Checking and correcting spelling, Handling Graphics, Creating Tables
31	Mail Merge Documents
32	Character and Paragraph Formatting. Page Design and layout
33	Presentation Package
34	Working with Slides
35	Designing Slide Shows

36	Running and Controlling a Slide Show, Printing Presentations
37-38	Spreadsheet Concepts
39	Worksheet, Navigation Worksheet
40-41	Entering & Editing data into cells, Formulas & Operators
42-43	Range of cells
44	Moving-Copying-Transposing data, Absolute and Relative Cell Reference
45	Spell Checking, Insert-Delete-Hide-Show Rows & Columns
46	Change-Column Width & Row Height, Formatting Data
47	Sorting Data, Searching & Replacing Data
48	Printing Worksheets.
49	Computer Based Training
50-51	WWW Application
52	IT and Entertainment
53-55	Computer Application
56-57	E-Commerce
58-59	Mobile Commerce
60	Electronic Governance

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**201 : Business Management (Paper – II)**

1. **Objective:** The main objective of this subject is to provide in detailed understanding of the main functions of management with its applications and also a brief overview on production and material management
2. **Key features:** Understanding of POSDCORB in an extremely exclusive interactive way.
3. **Course duration:** 60 sessions, 4 sessions a week
4. **Evaluation :**

**Evaluation pattern**

End Semester	70%
Mid-Semester	20%
Projects, assignments, quizzes, class participation	10%

5. **Course Contents :**

Module No.	Modules/ Sub Modules	Session	Marks
1	<b>Planning</b> Concept of planning and its significance, steps in planning, planning premises, plans and planning, advantages and limitations, MBO, mission, vision and objectives, forecasting and decision making	12	14
2	<b>Organizing</b> Organizing and organization, organization structure, chart, factors affecting organization structure, departmentation, authority, responsibility and accountability, centralization and decentralization, types of organizational structure	12	14
3	<b>Staffing</b> Concept and importance, manpower planning, Job analysis, Job description, Job specification, Recruitment, selection, training and development, performance appraisal	12	14
4	<b>Directing and Controlling</b> Importance of directing, motivation, Maslow's and Herzberg's theory of motivation, theory X, Y, Z, Leadership, styles and theories, Communication process, its forms and barriers in effective communication	12	14



<b>5</b>	<b>Production and Material Management</b> Meaning of production, characteristics, plant location, factors affecting location, product and process layout, breakeven analysis, PERT-CPM, Inventory and its types, EOQ, inventory control	<b>12</b>	<b>14</b>
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**6. Teaching methodology:** Nothing is immortal except change, and this also holds true for the education style. Efforts should be made by the respective faculty to make the class live by creating an environment of healthy discussion and there should be a multilogue rather than a monologue with the ultimate objective of making with the ultimate objective of making learning a fun activity.

**7. Recommended Text Books:**

- Principles and Practice of Management by L.M. Prasad

**8. Suggested reference Books:**

- Principles of Management by Tripathi & Reddy
- Business Organization and management by C.B Gupta
- Management Text and Cases by Saturaju and Parthasarthy

**9. Session Plan :**

Session	Topics
1	Definition and meaning of planning
2	Significance of planning
3	Steps in planning
4	Planning premises
5	Types of plans
6	Types of planning
7	Advantages and limitations
8	MBO by Peter Drucker
9	Mission, vision and objectives
10	Forecasting and its significance
11	Forecasting techniques
12	Decision making process
13	Organizing and organization and organization structure
14	Organizing and organization and organization structure
15	Factors affecting organization structure
16	Departmentation need and importance
17	Bases of departmentation
18	Authority and responsibility concept and importance
19	Authority and responsibility concept and importance
20	Authority and responsibility concept and importance
21	Centralization and decentralization
22	Centralization and decentralization
23	Types of organization structure: Line , line & staff, functional, project and matrix
24	Types of organization structure: Line , line & staff, functional, project

	and matrix
25	Concept and Importance of staffing
26	Manpower planning and process
27	Manpower planning and process
28	Job analysis
29	Job description
30	Job specification
31	Recruitment and its sources
32	Selection process and selection tests
33	Training and development: comparison, role, methods
34	Training and development: comparison, role, methods
35	Performance appraisal: concept, importance and methods
36	Performance appraisal: types, need, basis
37	Concept and importance of directing
38	Meaning and importance of motivation
39	Maslow's motivation theory
40	Herzberg's hygiene theory
41	Theory X and Y
42	Theory Z
43	Meaning and importance of leadership
44	Leadership theories
45	Leadership theories
46	Leadership styles
47	Communication process and forms of communication
48	Barriers in effective communication
49	Meaning of production
50	Characteristics of production
51	Importance of plant location
52	Factors affecting plant location
53	Product layout: merits and demerits
54	Process layout: merits and demerits
55	Break even analysis sums
56	CPM
57	PERT
58	Inventory management and its importance
59	EOQ
60	Inventory control measures

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**202 : FOUNDATION COURSE IN ECONOMICS (Paper – II)**

1. **Objective:** The main objective of this subject is to provide the basic understanding of macroeconomic concepts
2. **Key features:** National income, distribution theory, internal and international trade, economic systems and public finance.
3. **Course duration:** 60 sessions, 4 sessions a week.
4. **Evaluation :**

**Evaluation pattern**

End Semester	70%
Mid-Semester	20%
Projects, assignments, quizzes, class participation	10%

**5. Course Contents :**

Module No.	Modules/ Sub Modules	Session	Marks
1	<b>National Income :</b> Concepts : GDP, NDP, GNP, NNP, Personal and Disposable income, approaches to estimate national income, limitations of estimation in India.	12	14
2	<b>Distribution :</b> Marginal Productivity Theory of Distribution. Rent – Economic rent, Contract Rent, Quassi rent, Classical and Neo – Classical Theory of Rent. Wages – Concept, Nominal & Real Wage, Factors affecting Real Wage Interest – Meaning, Gross & Net Interest, Classical & Neo Classical and Liquidity Preference Theory Of Interest. Profit – Concept, Gross & Net Risk & Uncertainty, Dynamic & Innovation Theory of Profit.	12	14
3	<b>Money &amp; Banking :</b> Meaning, Major & Subsidiary functions of Money. Meaning of Banking, Functions of Commercial and Central Banks.	12	14
4	<b>Trade Cycle :</b> Meaning Characteristics, Nature, Impact on Income, Employment, Investment, Output, Banking. <b>International Trade :</b> Meaning, Internal and	12	14

International trade, Balance of trade and balance of payment, foreign exchange.

**5 Economic System and Public Finance :**

Definition, Characteristics of Capitalism, Socialism and Mixed Economy.

**12 14**

Meaning, Difference Between public and Private Finance, Need for public finance.

**6. Teaching methodology:** Lectures, Discussions, Practical Application, Projects, Assignments

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

- H. L. Ahuja
- Elementary Economics – K.K. Dewett
- Economics – J.S. Sloman

**8. Session Plan :**

Session	Topics
1	GDP
2	NDP
3	GNP
4	NNP
5	Personal income
6	Disposable income
7-11	Approaches
12	Limitations
13	Marginal Productivity Theory
14-16	Rent
17-18	Wages
19-21	Interest
22-24	Profit
25-26	Meaning of money
27-28	Major functions of money
29-30	Subsidiary functions
31-32	Banking
33-34	Commercial banks
35-36	Central Bank
37	Trade cycle-meaning, characteristics
38	Nature
39	Impact on income
40	Impact on employment
41	Impact on investment
42	Impact on output
43	Impact on banking
44	International trade-meaning
45	Internal & International Trade
46	Balance of Trade & Payment
47-48	Foreign Exchange
49-50	Capitalism
51-52	Socialism
53-54	Mixed Economy
55-56	Public Finance
57-58	Private finance
59-60	Need for Public Finance

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**203: Humanities (Paper – II )**

1. **Objective:** This course is designed at inculcating the knowledge to understand the interrelationship that exists and operates between the Science of Management and Fundamentals of Social Science.
2. **Key features:** It throws light on the interdependence of different Social Sciences and its influence on decision making process
3. **Course duration:** 60 sessions, 4 sessions a week.

4. **Evaluation :**

<b>Evaluation pattern</b>	
End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

5. **Course Contents :**

Module No.	Modules/ Sub Modules	Session	Marks
1	<b>Political Science</b> Meaning, Nature, Role and Significance	12	14
2	<b>Democracy as a Political System</b> Meaning, Types, Parliamentary, Presidential Characteristics, Difference, Merits & Demerits, Components of Democratic Organization Role and Functions of Legislatives, Executives and Judiciary	12	14
3	<b>Constitution (as a concept)</b> Meaning, Features & Values, Fundamental rights and Directive Principles of state policy	12	14
4	<b>Non Economic Environment of Business</b> Meaning of Culture, Business Environment, Internal and External Environment of Business	12	14
5	<b>Business and Society</b> Meaning of Social Responsibility of Business, Changing concept of Business, Arguments in favor of and against business Social Responsibility, Business Ethics its importance and Social Audit	12	14

5. **Teaching methodology:** Lectures, Discussion, Assignments, and Presentation

6. **Recommended Text Books cum Reference Books:**

- Business Environment by Francis Cherunilam,
- Business Environment by Vivek Mittal
- Constitutional Law of India by Dr. J.N. Pandey.
- Government & politics of India by Ramesh Thakur

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**204 : Financial Accounting (Paper – II)**

1. **Objective:** The main objective of this subject is to provide the basics of accounting standards and new areas of accounting. Accounting treatment at formation and dissolution of firms
2. **Key features:** Indian and International accounting standards. Issue of shares and debentures, firms- dissolution, conversion or sale
3. **Course duration:** 60 sessions, 4 sessions a week.

4. **Evaluation :**

**Evaluation pattern**

End Semester	70%
Mid-Semester	20%
Projects, assignments, quizzes, class participation	10%

5. **Course Contents :**

Module No.	Modules/ Sub Modules	Session	Marks
1	Overview of Accounting Standards: Indian and International Accounting Standards; New Areas of Accounting - Lease Accounting, Investment Accounting	12	14
2	Dissolution of firms – 1 ; Dissolution of firms – 2 (Garner v/s. Murray); Conversion of sale of firm	12	14
3	Piecemeal distribution of cash among partners; Profit prior to incorporation of company ; Use of computers in accounting	12	14
4	Basics of Accounting: Branch Accounting; Insurance Accounting	12	14
5	Single Entry	12	14

6. **Teaching methodology:** Lectures, Discussion, Assignments, and Presentation

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

- Financial Accounting By Sudhir Prakashan (F.Y. B. com)
- Financial Accounting – A. Mukherjee, M. Hanif (TMH)
- Fundamentals of advanced accounting – R.S.N. Pillai, Bagavathi, S. Uma (S.Chand)
- Advanced Accounts – Vol I & II – M.C. Shukla, T.S. Grewal ( S. Chand)

- Advanced Accounting ( Person Education) – P.C. Tulsian.

**8. Session Plan :**

Session	Topics
1	Overview of Accounting Standards: Indian and International Accounting Standards
2-7	New Areas of Accounting - Lease Accounting
8-12	Investment Accounting
10-12	New Areas of Accounting
13-16	Dissolution of firms 1
17-20	Dissolution of firms 2
21-24	Conversion or Sale of Firm
25-29	Piecemeal distribution of cash among partners
30-34	Profit prior to incorporation of company
35-36	Use of computers in Accounting
37-42	Basics of Accounting: Branch Accounting
43-48	Insurance Accounting
49-60	Single Entry

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**205: Business Mathematics(Paper – II )**

1. **Objective:** To impart knowledge of basic mathematical and statistical tools for calculating and solving day to day business problems. The understanding of these tools is also required for learning advance statistical and operational research technique for managerial decision making.
2. **Key features:** Problems with business applications
3. **Course duration:** 60 sessions, 4 sessions a week.
4. **Evaluation :**

**Evaluation pattern**

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

**5. Course Contents :**

Module No.	Modules/ Sub Modules	Session	Marks
1	Business Statistics: Measures of dispersion, properties, absolute and relative measure, range, quartile deviation, mean deviation, standard deviation, co-efficient of variation, merits and demerits of measures of dispersion, skewness, kurtosis, types of kurtosis, moments upto nth order, examples and exersies for n = 4, raw and central moment and their relationship, measures from moments.	12	14
2	Business Statistics: Index numbers, introduction, uses of index numbers, classification of index numbers, problems in the construction of index numbers, methods of constructing index numbers, un-weighted index numbers, quantity or volume index numbers, value index numbers, tests of adequacy of index number formulae, the chain index numbers, steps in constructing a chain index, base shifting, splicing and deflating index numbers, consumer price index number, index number of industrial production.	12	14



3	Limits and Continuity: Definition and concepts, methods of evaluating limits, some important limits, Continuity of a function and continuity in an interval.	12	14
4	Differential Calculus: Definition, derivative from 1st principle (by definition), derivative of one variable, derivative of power function, rules for differentiating functions (addition, subtraction, product and quotient), derivative of an algebraic function, trigonometric function (not inverse function), exponential function & logarithmic function, composite functions - the chain rule, higher derivatives, business applications. Increasing and decreasing functions, maximum and minimum values of a function, points of inflection, Business Applications.	12	14
5	Vectors, Matrices and Determinants: Concept of a row vector and a column vector, different types of matrices, operations on matrices, determinants of order 2 and 3, Cramer's rule, properties of determinants, inverse of a matrix, elementary transformations, solution of simultaneous equations in two and three unknowns by matrix method, Gauss elimination method Business Applications to Matrices.	12	14
5.	<b>Teaching methodology:</b> The methodology includes basic understanding and solving mathematical problems having business applications		
6.	<b>Recommended Text Books cum Reference Books:</b>		
	• Business mathematics by Sancheti and Kapoor		
	• Business mathematics by B S Shah Prakashan		

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**206: Communication Skills (Paper –II)**

1. **Objective:** The main objective of this subject is to develop communication skills and to create awareness of the correct usage of vocabulary and correct pronunciation
2. **Key features:** Need and importance of communication, its various types and grammar and business letters.
3. **Course duration:** 60 sessions, 4 sessions a week.
4. **Evaluation :**

**Evaluation pattern**

End Semester	70%
Mid-Semester	20%
Projects, assignments, quizzes, class participation	10%

5. **Course Contents :**

Module No.	Modules/ Sub Modules	Session	Marks
1	<b>Types of communication in depth, Medium of Communication :</b>	12	14
2	<b>Grammar and usage :</b> Adverb ; Adjective.; Preposition. ;Conjunction; Auxiliaries.	12	14
3	<b>Business letters :</b> Execution of Order; Cancellation of Order; Letter of Complaints; Letter of Adjustments	12	14
4	<b>Story Writing and Précis Writing :</b>	12	14
5	<b>Text : Selections from English Prose</b> By P K Thaker, S D Desai, T J Purani; Chapter 6 to 9	12	14

6. **Teaching methodology:** Lectures, Discussions, Practical Application, Projects, Assignments
7. **Recommended Text Books cum Reference Books:**
  - Selections from English Prose By P K Thaker, S D Desai, T J Purani
  - Business communications by Neeru Vashishth, Namita Rajput
  - English Grammar and Composition by Wren and Martin

## 8. Session Plan :

Session	Topics
1-8	Type of Communication
9-11	Medium of Communication
12	Presentation of Above
13-15	Adverb
16-18	Adjective
19-20	Preposition
21-22	Auxiliaries
23-24	Conjunction
25-27	Letter of Execution of Order
28-30	Cancellation of order
31-33	Letter of Complaint
34-36	Letter of Adjustments
37-41	Story Writing
42-48	Précis Writing
49-51	Text chapter – 6
52-54	Text chapter – 7
55-57	Text chapter – 8
58-60	Text chapter – 9

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**207: Introduction to Information Technology (Paper – II)**

(COMPUTER FUNDAMENTALS AND PROGRAMMING IN C)

1. **Objective:** To Provide an Understanding of Computers Languages.
2. **Key features:** Multimedia Session with Practical.
3. **Course duration:** 60 sessions, 4 sessions a week.

**4. Evaluation :**

**Evaluation pattern**

End Semester	70%
Mid-Semester	20%
Projects, Assignments, Quizzes, Class Participation	10%

**5.Course Contents**

Module No.	Modules/ Sub Modules	Session	Marks
1	Types of Programming Languages, Introduction to C, Desirable Program Characteristics, Data representation ,Flow charts, Algorithms	12	14
2	Overview of C, Constants, Variable & Data types, Operations & Expression, Managing Input & Output Operators	12	14
3	Decision making & Branching, Decision making & Looping, Arrays	12	14
4	Handling of character strings, User - Defined functions, Structures & Unions, Pointers	12	14
5	File - management in C, Dynamic Memory Allocation & linked list, The preprocessors	12	14

**6.Recommended Text Books:**

- Programming in C by Balaguruswami (Tata McGraw Hill-95)

**7.Session Plan :**

Session	Topics
1-3	Types of Programming Languages
4-5	Introduction to C
6-7	Desirable Program Characteristics
8-9	Data representation
10-12	Flow charts, Algorithms

13	Overview of C
14-17	Constants, Variable & Data types
18-20	Operations & Expression
21-24	Managing Input & Output Operators
25-28	Decision making & Branching
29-32	Decision making & Looping
33-36	Arrays
37-39	Handling of character strings
40-42	User - Defined functions
43-45	Structures & Unions
46-48	Pointers
49-54	File - management in C
55-58	Dynamic Memory Allocation & linked list
59-60	The Preprocessors

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**301 :Business Management (Paper – III)**

**1 Objective:**

1. Help the student understand how the Businesses are managed with special context of Marketing and Finance
2. Help the student develop basic skills to deal with the ongoing Marketing and Financial practices

**2. Key features:** Basics of marketing management, Marketing demand, Basics of Financial management, Capital budgeting, capital structure

**3 Course duration:** 60 sessions, 4 sessions a week.

**4 Evaluation :**

**Evaluation pattern**

End Semester	70%
Mid-Semester	20%
Projects, Assignments, Quizzes, Class Participation	10%

**5 Course Contents**

Module No.	Modules/ Sub Modules	Session	Marks
<b>1</b>	<b>Introduction to Marketing Management:</b> Meaning, Nature, Scope & Importance, The Marketing functions- The 4 Ps in Marketing, Different concepts in Marketing	<b>12</b>	<b>14</b>
<b>2</b>	<b>Marketing Demands:</b> Needs-wants-demands, Methods of demand forecasting – Survey of buyers intentions, sales force opinion method, expert opinion method, market test method, time series analysis, statistical demand analysis (Concepts only no examples)	<b>12</b>	<b>14</b>
<b>3</b>	<b>Introduction to Financial management</b> Meaning of Finance, Scope of Financial management, Finance functions, Role of financial manager, Objectives of Financial management, Financial system	<b>12</b>	<b>14</b>
<b>4</b>	<b>Capitalization and Capital Structure</b> Meaning, reasons and remedies of Over capitalisation & under capitalisation, Watered capitalisation, Cost & Earning theory of capitalization, Capital structure – Meaning and determination	<b>12</b>	<b>14</b>
<b>5</b>	<b>Capital Budgeting</b> Meaning and significance Types of project (Independent & Mutually exclusive) Availability of funds(Unlimited & capital rationing) Techniques of Capital Budgeting (Pay back method, average rate of return method, net-present value method, internal rate of return method, profitability index method, Only simples sums based on above techniques)	<b>12</b>	<b>14</b>

**6 Recommended Text Books:**

- Marketing Management (13<sup>th</sup> Edition), Kotler, Keller, Koshy & Jha, Pearson Education
- Financial Management (5<sup>th</sup> Edition), M Y Khan & P.K. Jain, Tata McGraw-Hill

## 7 Session Plan :

Session	Topics
1	Marketing management – Meaning
2	Nature
3	Scope
4	Importance
5	The marketing functions
6	The 4 P's in marketing
7	Concepts in marketing – Production & product
8	Selling - Marketing concepts
9-10	Societal Concept
11-12	Holistic Concept
13	Marketing Demand – Meaning
14	Needs-Wants-Demands
15	Methods of demand forecasting
16	Survey of buyers intention
17	Sales force opinion method
18	Expert opinion method
19	Market test method
20-21	Time series analysis
22-23	Statistical demand Analysis
24	Practical studies on the above methods
25	Meaning of Finance & Finance Management
26	Scope of Financial Management
27-28	Finance Functions
29	Role of Financial Manager
30	Objectives of Financial Management
31	Financial System
32	Money Market
33	Instruments of Money Market
34	Capital Market
35	Primary Market
36	Secondary Market
37	Meaning of Capitalisation
38-39	Reasons & remedies of Over capitalization
40-41	Reasons & remedies of under capitalization
42	Watered capital
43	Cost Theory of capitalization
44	Earning Theory of Capitalization
45	Capital Structure – Meaning
46-48	Determination of Capital Structure
49	Meaning of capital budgeting
50	Significance
51	Type of projects
52	Availability of funds – Unlimited
53	Availability of funds – Capital rationing
54	Techniques of capital budgeting – Pay back method
55	Average rate of return
56	Net present value – theory
57	Net present value – Practical
58-59	Internal rate of return
60	Profitability index method

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**Semester-III**

**302 : Micro Economics, Money and Banking (Paper-I)**

1. **Objective:** The main objective of this course is to provide detailed understanding & knowledge of main functions of economics & their implementation
2. **Key features :** Detail discussion on utility analysis, Demand functions, theory of cost & production & of perfect competitive market
3. **Course duration:** 60 sessions, 4 sessions a week

4. **Evaluation :**

**Evaluation pattern**

End semester	70%
Mid semester	20%
Project, assignment, quizzes, class participation	10%

5. **Course contents :**

Module No	Modules / Sub Modules	Session	Marks
1	<b>Cardinal &amp; ordinal utility analysis</b> Concept of utility, law of diminishing marginal Utility, equi marginal utility, utility analysis of Demand, ordinal utility, indifference curve, the price line or budget line, equilibrium of consumer, analysis of consumer effect on consumer equilibrium	12	14
2	<b>Demand &amp; Demand forecasting</b> Demand, law of demand, meaning & importance of demand forecasting, factors, types of demand forecasting, methods of demand forecasting, standards of sound method of demand forecasting	12	14
3	<b>Theory of production function</b> Production function, short run & long period, the law of variable proportion, returns to factor, returns to scale	12	14
4	<b>Theory of cost</b> Concepts of cost, Types of cost, cost curves, short & long run cost analysis, cost control & reduction, concept of break even analysis	12	14
5	<b>Perfect &amp; pure competition</b> Perfect & pure competitive market, price determination, significance of time element, concept of cost, industry demand & firm demand under perfect competition, equilibrium of firm, equilibrium of industry	12	14

6. **Teaching methodology:** lectures, discussions, tutorials, projects & assignments

7. **Recommended text books & suggested reference books:**

1. Modern economics analysis by D.M.Mithani
2. Principles of economics by Sundram Vaishnav
3. Advance economics theory Ahuja



## 8. Session plan

Session	Topics
1	Concept of utility
2	Law of diminishing marginal utility
3-4	Law of equi marginal utility
5-6	utility analysis of demand
7	Ordinal utility & indifference curve
8	Properties of indifference curve
9	Price line or budget line
10	equilibrium of consumer
11-12	Income effect, substitute effect, price effect
13	Meaning & law of demand
14	meaning & importance of demand forecasting
15-16	Factors affecting demand forecasting
17-18	Types of demand forecasting
19-20	Methods of demand forecasting
21-22	standards of sound method of demand forecasting
23-24	Demand forecasting of new product
25	Production function
26-27	Short run & long run period
28	The law of variable production
29-30	Technical statement of law of return to variable factors & explanation
31	Explanation of stages (increasing returns, diminishing returns)
32-33	increasing returns, diminishing returns
34-36	The principle of returns to scale
37-38	Concept of cost
39	Cost in short run
40-42	Types of cost & their measurement
43-45	Behavior & relationship of various unit cost in short run
46-47	Characteristic of cost in long run
48	concept of break even analysis
49	Perfect & pure competitive market
50-51	price determination
52-53	significance of time element- short period price, market period price , long period price
54	Concept of profit
55-56	industry demand & firm demand under perfect competition
57-58	equilibrium of firm
59-60	equilibrium of industry

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**Semester-III**

**303: Taxation (Paper I)**

- 1 **Objective:** The main objective of this course is to introduce basic aspects of income tax
- 2 **Key features :** Discussion on various heads of income such as income from salaries, house property, profit & gains of business profession
- 3 **Course duration:** 60 sessions, 4 sessions a week
- 4 **Evaluation :**

**Evaluation pattern**

End semester	70%
Mid semester	20%
Project, assignment, quizzes, class participation	10%

5. **Course contents :**

Module No	Modules / Sub Modules	Session	Marks
1	<b>Module 1(basic framework of taxation)</b> Scope of total income, direct indirect taxes, method of taxing, various definition, exempted incomes, income tax authorities	12	14
2	<b>Residential status</b> Concept of residential status, classification of assessee on the basis of residential status, residential status of other assessee, calculation of days & incidence of taxes, time & place of receipts of income, practice examples	12	14
3-4	<b>Income under head ‘salaries’</b> Salary basic, bonus, commission, gratuity, pension, employer’s contribution to recognized provident fund & interest thereon, different types of PF, allowances, perquisites, sec 16 deduction from salary,	24	28
5	<b>Income under head ‘capital gain’</b> Capital asset, long term & short term capital gain, exemption under 54,54 B,54 D, 54EC, 54 ED, 54 F, 54G, 54 GA, cost of indexation etc	12	14

6. **Teaching methodology:** lectures, discussions, tutorials, projects & assignments

- 7 **Recommended text books & suggested reference books:**

- S.y.B.com Taxation by sudhir prakashan
- Systematic approach to income tax& central sales tax by Girish Ahuja & Ravi Gupta
- Practical approach to income tax& central sales tax by Girish Ahuja & Ravi Gupta

## 9. Session Plan

Session	Topics
1-2	Introduction to income tax & indirect taxes
3-4	Total income sec 2(45)
5-6	Method of taxing
7-8	Various definition – concepts
9-10	Exempted incomes
11-12	Income tax authorities
13	Concepts of residential status
14-15	Classification of individual assessee on the basis of residential status
16-18	Practical examples on calculation of days
19-21	incidence of taxes of individual assessee
22	Time & place of receipt of income
23-24	Residential status of HUF, firms, & other association of person, companies & every other person
25-26	Basic concepts of salary (bonus, commission, )
27-28	Gratuity, pension
29-31	Allowances DA, HRA, CCA, EA, hostel & education allowances, other special allowances
32-33	Perquisites( exempted for all type of employees, taxable for all, taxable to only specified employees)
34-36	Valuation of perquisites (Rent free accommodation furnished unfurnished, all other taxable perquisites)
37-38	Profit in lieu of salary
39-41	Provided fund
42-43	Deduction from salary under sec 80 C
44	Deduction from salary under sec 16
45-48	Practical examples
49	Capital asset meaning & introduction
50	Meaning of capital gain
51	Transaction not transfers
52-53	Computation of capital gains & special provision
54-55	Important provision related with exemption
56-57	General exemption
58-60	Practical examples

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**Semester-III**

**304Financial and Cost Accounting (Paper – I)**

1. **Objective:** To give understanding of about advanced topics of Financial accounting and introduction to basics of Cost accounting
2. **Key features:** Basic introduction of Cost Accounting and the advance use of financial accounting in various areas.
3. **Course duration:** 60 sessions, 4 sessions a week.
4. **Evaluation :**

**Evaluation pattern**

End Semester	70%
Mid-Semester	20%
Projects, assignments, quizzes, class participation	10%

**5. Course Contents :**

Module No.	Modules/ Sub Modules	Session	Marks
1	<b>Company Final Accounts (Vertical Form)</b> Introduction, Summary of Legal requirements relating to final accounts, Preparation of Profit and Loss A/c, Profit and Loss Appropriation A/c, Requirement as to Profit and Loss A/c, The form of Balance Sheet as per schedule VI with notes, Balance Sheet in vertical form, General Instruction of preparing Balance Sheet, Special points explanation like Dividend, Provision for Taxation, Practical problems to be discussed and solved	12	14
2	<b>Alteration of Share Capital including bonus issue and redemption of preference share</b> <b>Alteration of Share Capital -1</b> Introduction, Methods of Altering Share, Increase in Share Capital, Alteration in the form of Capital, Reduction of Share Capital, Increase in Share Capita, Alteration in the form of Capital : A) Consolidation of shares B) Sub-division of Shares Capital : C) Conversion of Shares into Stock or Stock into shares, Solving Practical Problems. <b>Alteration of Share Capital -2</b> Introduction, Provisions regarding issue of Right Shares, Procedure, Bonus Shares, Reasons for issue of Bonus Share, Sources of Bonus Share, Accounting entries for issue of Bonus Shares, SEBI'S guidelines on issue of Bonus Share, Solving Practical Problems. <b>Alteration of Share Capital -3</b> Introduction, Provisions of Companies Act, Accounting entries for redemption of Shares, Solving Practical Problems.	12	14
3	<b>Capital Reduction</b> Introduction, What is Capital Reduction, Reasons for Reducing	12	14

Capital, Provisions of Companies Act, Methods of Reducing Share Capital, Accounting entries for reducing share Capital, Solving Practical Problems

**Liquidation Accounts of Company**

Introduction, Mode of winding up, Circumstances & Modes of voluntary winding up, Liquidator's Receipts and Payments, Disbursement by the Liquidator, Prescribed form of Liquidator's statement of Account, Solving Practical Problems

**4 Cost Accounts**

Introduction to Cost Accountancy, Nature, Concepts, Cost Accounting Vs. Financial Accounting, Cost Classification, Essential of an Ideal Costing System, Methods of Costing, Costing Technique

**12 14**

**Unit Costing**

Introduction, Cost-Sheet, Elements of Cost, Classification of a Cost-Sheet, Work in Progress, Tender Price, Joint Expenses, Solving Practical Problems

**5 Material Account**

Introduction, Definition and types of Materials, Material Control, Importance and Objective of Material Control, Purchase of Material, Receipts and inspection of goods, Difference between Bin Card and Store Ledger, Inventory Valuation or Stock – taking : a) Periodic and Perpetual Inventory; Economic Ordering Quantity, ABC System of Stores Control, Methods of Valuation of Stock, Solving Practical Problems

**12 14**

**Direct Labour**

Introduction, Direct and Indirect Labour, Time Recording and Time Keeping, Time Book Keeping Cards, Principles of determining wage rate, Wage Systems, essentials of good wage system, various wage systems, Some special problems regarding Idle Time, Over Time, etc. Solving Practical Problems

**6. Teaching methodology:** Lectures, Discussing and Solving Cases and Practical Problems, Projects and Assignments.

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

- Financial Accounting By Sudhir Prakashan (F.Y. B. com)
- Financial Accounting – A. Mukherjee, M. Hanif (TMH)
- Fundamentals of advanced accounting – R.S.N. Pillai, Bagavathi, S. Uma (S.Chand)
- Advanced Accounts – Vol I & II – M.C. Shukla, T.S. Grewal ( S. Chand)
- Advanced Accounting ( Person Education) – P.C. Tulsian.
- Company Accounts – R.L.Gupta, M.Radhaswamy (Sultan Chand)
- Cost Accounting – M.C.Shukla, T.S.Grewal, M.P.Gupta (Text & Problems) (S.Chand)
- Cost & Management Accounting – M.N.Arora (Vikas)
- Corporate Accounting – S.N.Maheshwari, S.K. Maheshwari (Vikas)

**9. Session Plan :**

Session	Topics
<b>1-2</b>	Introduction, Summary of Legal requirements relating to final accounts, Preparation of Profit and Loss A/c, Profit and Loss Appropriation A/c, Requirement as to Profit and Loss A/c, The form of Balance Sheet as per schedule

- VI with notes, Balance Sheet in vertical form, General Instruction of preparing Balance Sheet, Special points explanation like Dividend, Provision for Taxation
- 3-12** Company Final Accounts (Practical problems)
- 13-14** **Alteration of Share Capital -1**  
Introduction, Methods of Altering Share, Increase in Share Capital, Alteration in the form of Capital, Reduction of Share Capital, Increase in Share Capital, Alteration in the form of Capital : A) Consolidation of shares B) Sub-division of Shares Capital : C) Conversion of Shares into Stock or Stock into shares, Solving Practical Problems.
- 15-18** **Alteration of Share Capital -2**  
Introduction, Provisions regarding issue of Right Shares, Procedure, Bonus Shares, Reasons for issue of Bonus Share, Sources of Bonus Share, Accounting entries for issue of Bonus Shares, SEBI'S guidelines on issue of Bonus Share, Solving Practical Problems.
- 19** **Alteration of Share Capital -3**  
Introduction, Provisions of Companies Act, Accounting entries for redemption of Shares,
- 20-24** Solving practical problems on Alteration of Share Capital including bonus issue and redemption of preference share
- 25-26** **Capital Reduction**  
Introduction, What is Capital Reduction, Reasons for Reducing Capital, Provisions of Companies Act, Methods of Reducing Share Capital, Accounting entries for reducing share Capital, Solving Practical Problems
- 27-30** Solving Practical Problems on Capital Reduction
- 31-32** **Liquidation Accounts of Company**  
Introduction, Mode of winding up, Circumstances & Modes of voluntary winding up, Liquidator's Receipts and Payments, Disbursement by the Liquidator, Prescribed form of Liquidator's statement of Account, Solving Practical Problems
- 33-36** Solving Practical Problems on Liquidation Accounts of Company
- 37-38** **Cost Accounts**  
Introduction to Cost Accountancy, Nature, Concepts, Cost Accounting Vs. Financial Accounting, Cost Classification, Essential of an Ideal Costing System, Methods of Costing, Costing Technique
- 39** **Unit Costing**  
Introduction, Cost-Sheet, Elements of Cost, Classification of a Cost-Sheet, Work in Progress, Tender Price, Joint Expenses
- 40-48** Solving Practical Problems on Unit Costing
- 49-50** **Material Account**  
Introduction, Definition and types of Materials, Material Control, Importance and Objective of Material Control, Purchase of Material, Receipts and inspection of goods, Difference between Bin Card and Store Ledger, Inventory Valuation or Stock – taking : a) Periodic and Perpetual Inventory; Economic Ordering Quantity, ABC System of Stores Control, Methods of Valuation of Stock
- 51-54** Solving Practical Problems on Material Account
- 55-56** **Direct Labour**  
Introduction, Direct and Indirect Labour, Time Recording and Time Keeping, Time Book Keeping Cards, Principles of determining wage rate, Wage Systems, essentials of good wage system, various wage systems, Some special problems regarding Idle Time, Over Time, etc.
- 57-60** Solving Practical Problems on Direct Labour

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**Semester-III**

**305: Business Mathematics and Statistics-(Paper-I)**

**1 .Objective:** In continuation to first year, course objective is to have an understanding of concepts and business application of mathematical and statistical tools.

**2. Key features:** It enhance capability of students to solve problems related to various analytical and logical skills with the help of different kind of examples.

**3. Course Duration:** 60 Sessions, 4 sessions a week.

**4. Evaluation:**

**Evaluation Pattern**

End semester examination	70%
Mid-Semester examination	20%
Assignments, quizzes, class participation	10%

**5. Course Contents**

Module No.	Modules/ Sub Modules	Session	Marks
1	Introduction to Probability, Definition of sample Space, sample points, events.Different types of Events. Probability of an event, Multiplication and Addition law, joint and marginal probability. Mathematical Expectation.Baye’s Theorem Expected value of a Random variable. Probability distributions, properties of expected Values and variance related examples.	12	14
2	Theoretical Distributions (a) Discrete Distribution Introduction to Binomial, Poisson, Hyper Geometric distributions their probability Functions, constants and application. Fitting of binomial, hyper geometric distributions. (b)Continuous Distribution Introduction to Normal Distribution, its probability Function, properties and constants. Importance of Normal and standard normal distribution & their Applications. Note: Proofs of mean & variance for binomial, Poisson and hyper-geometric distributions only.	12	14
3	Introduction to linear correlation analysis, Meaning, definition and utility of correlation. Types of correlation. Methods of studying correlation. Introduction to probable error and coefficient of determination. Correlation in bi variate frequency table. Introduction to linear regression analysis, Meaning definition & utility of regression.	12	14
4	Mathematical Induction, sequences and series Introduction, Principle of Mathematical, Induction, Sequences, Series, Discovery of sequence, Sigma Notation, Sum of Natural Numbers <u>Regression</u> Meaning and importance of Regression, Regression Lines, Regression coefficients, properties and their Uses, Equation of Regression lines, Difference Between Regression and Correlation and application	12	14

5	Introduction to convergence and divergence of series by comparison method. D’alembert’s ratio method & Cauchy’s root method. Introduction to arithmetic and geometric progressions. Arithmetic & geometric mean. Formulae to find n-th term and sum of n-th of series in In A.P. and G.P. Managerial Applications. Binomial Expansion, Pascal’s Triangle. Applications and related Examples.	12	14
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**6 Basic Textbooks (Latest Edition)**

T1: Business Mathematics by D.C.Sancheti and V.K.Kapoor, Sultan Chand & Sons Educational Publishers, New Delhi.

T2: Statistical Methods by S.P.Gupta Sultan Chand & Sons Educational Publishers, New Delhi.

**7. Reference Books**

1. Business Statistics by S.C.Gupta and Indra Gupta
2. Fundamentals of Mathematical Statistics by S, C, Gupta and V.K.Kapoor.
- 3 Statistics by D.C. Sancheti & V.K.Kapoor.

**8. Session Plan**

Sessions	Topics
1-4	Introduction and definition of Probability, Definition of Sample Space, Sample Points, Events and Different types of events. Probability of an Event with relevant examples.
5-8	Multiplication and Addition Laws. Joint and Marginal Probability, Conditional Probability and independence. Bayesian probability law.
9-12	Mathematical expectation, Expected value of a random variable, Probability Distribution, Properties of expected values and variance,
13-14	Binomial Distribution with relevant examples
15-16	Multinomial Distribution with relevant examples.
17-18	Negative binomial Distribution with relative examples.
19-20	Poisson Distribution with relative examples.
21-22	Hyper-geometric Distribution
23-24	Norman and Standard distribution
25-28	Introduction to linear correlation analysis. Meaning, Definition and utility Of correlation and types of correlation.
29-32	Methods of studying correlation. Introduction to probable error and correlation of determination. Correlation in bi-variate frequency table.
33-36	Introduction to Linear Regression Analysis. Meaning definition and utility of Regression.
37-38	Introduction to Induction, Sequence and Series, Principle of mathematical Induction with relevant examples.
39-42	Sequences, Series, Discovery of sequence, Sigma notation, Sum of Natural numbers with related examples.
43-44	Meaning of Regression and Regression lines.
45-46	Equation of lines of regression and calculation of regression coefficients.
47-48	Correlation and regression. Utility of study of regression.
49-50	Introduction to convergence and divergence of series by comparison method
51-52	D’alembert’s ratio method and Cauchy’s root method.
53-56	Introduction to arithmetic and geometric progression. Arithmetic and Geometric mean. Formulae to find n-th term and sum of n-th term series in A.P. and G.P. Managerial application.
57-60	Binomial Expansion, Pascal’s Triangle, Application and related examples



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**Semester-III**

**306: COMMUNICATION SKILLS (Paper-III)**

1. **Objective:**
  1. Student will be conceptually clear of Grammar and its Usage in day to day Communication
  2. Help the student develop basic Communication and Comprehension skills to be successful in the Business World.
  3. Basic Business Correspondence
2. **Key features: Basics** of Grammar, Conversational and Communicative English,
3. **Course duration:** 60 sessions, 4 sessions a week.
4. **Evaluation :**

**Evaluation pattern**

End Semester	70%
Mid-Semester	20%
Projects, Assignments, Quizzes, Class Participation	10%

5. **Course Contents**

Module No.	Modules/ Sub Modules	Session	Marks
1	<b>Grammar and Usage:</b> <b>1. Agreement of Subject and Verb</b> <ul style="list-style-type: none"> <li>• Rules and Exceptions</li> </ul> <b>2. Tenses</b> <ul style="list-style-type: none"> <li>• All three tenses (Past, Present and Future) and their conversion into (Simple, Continuous, Perfect, Perfect Continuous)</li> <li>• Usage of each type and their rules and exceptions</li> </ul>	12	14
2	<b>1. Idioms</b> <ul style="list-style-type: none"> <li>• Meaning</li> <li>• Usage in Sentences to explain the Idiom</li> </ul> <b>2. Phrases</b> <ul style="list-style-type: none"> <li>• Meaning</li> <li>• Usage in Sentences to explain the Phrase</li> </ul> <b>3. Oral Communication</b> <ul style="list-style-type: none"> <li>• Introduction of Self at different situations – Formal and Informal gatherings -Viva by faculty</li> </ul>	12	14
3	<b>Business Communication</b> <ul style="list-style-type: none"> <li>• <b>Resume Writing</b> – Skills</li> <li>• <b>Questionnaire</b> – Close ended and Open ended Questions as per the situation</li> </ul>	12	14

<b>4</b>	<b>Interview and Interviewing Skills</b>		
	• Preparing for Interview	<b>12</b>	<b>14</b>
	• Pre and During Interview – Tips		
	• Dressing for Interview – Males and Females		
<b>5</b>	<b>Business Correspondence</b>		
	• Insurance Claim Letters	<b>12</b>	<b>14</b>
	• Interview Call Letters		
	• Letters of Appointment		

**6. Recommended Text Books:**

**1. English Grammar and Composition - Wren and Martin**

**2. Synergy – Communication in English and Study Skills – Orient Black Swan**

**7. Session Plan :**

Session	Topics
1-2	Agreement of Subject and Verb - Rules and Exceptions
3 -4	Tenses - All three tenses (Past, Present and Future) – Introduction
5	Tenses - All three tenses (Past, Present and Future) – Use in Sentences
6	Present Tense - Conversion into (Simple, Simple Continuous, Perfect, Perfect Continuous)
7-8	Past Tense - Conversion into (Simple, Simple Continuous, Perfect, Perfect Continuous)
9-10	Future Tense - Conversion into (Simple, Simple Continuous, Perfect, Perfect Continuous)
11-12	Usage of each type of Tenses and their rules and exceptions
13-16	Idioms - Meaning and Usage in Sentences to explain the Idiom
17-20	Phrases - Meaning and Usage in Sentences
21-24	<b>Oral Communication</b> Introduction of Self at different situations – Formal and Informal gatherings - Viva to be taken by the faculty
25-27	<b>Business Communication - Resume Writing – Skills</b>
28 – 32	<b>Business Communication - Questionnaire – Close ended and Open ended Questions as per the situation</b>
33- 40	<b>Interview and Interviewing Skills</b>
	• Preparing for Interview
	• Pre and During Interview – Tips
	Dressing for Interview – Males and Females
51 - 55	<b>Business Correspondence</b>
	• Insurance Claim Letters
	• Interview Call Letters
	• Letters of Appointment
56 - 60	General Oral Presentation and Mock Interviews

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**Semester-III**  
**307: MERCANTILE LAW (Paper-I)**

1. **Objective:** To create an understanding of business laws and its basic concepts.
2. **Key features:** Indian Contract Act 1872
3. **Course duration:** 60 sessions, 4 sessions a week.
4. **Evaluation:**

**Evaluation pattern**

End Semester Examination	70%
Mid-Semester Examination	20%
Projects, assignments, quizzes, class participation	10%

**5. Course Contents :**

Module No.	Modules/ Sub Modules	Session	Marks
1	<p><b>(A) Introductory</b> Introduction, What is Law? Objects of Law, Sources of Mercantile Law.</p> <p><b>(B) Nature Of Contract</b> Objects of Law of Contract, The Indian Contract Act, 1872. Definition of Contract, Essential Elements of a Valid Contract, Classification of Contracts as Validity, Formation, Performance.</p> <p><b>(C) Offer</b> Definition of Offer, Legal rules as to Offer, Key words Advertisement, Newspaper Invitation, and Tender</p> <p><b>(D) Acceptance</b> Definition of Acceptance, Legal rules as to Acceptance</p>	12	14
2	<p><b>(A) Consideration</b> Definition of Consideration, Legal Rules as to Consideration, Stranger to a Contract, Contract without consideration is void</p> <p><b>(B) Free Consent</b> Meaning of Consent and Free Consent, Coercion and Effect of Coercion, Undue Influence and Effect of Undue Influence, Difference between coercion and undue influence, Meaning of Misrepresentation and Fraud</p>	12	14
3	<p><b>(A) Capacity to Contracts</b> Minors, Person of Unsound Mind, Other Persons</p> <p><b>(B) Performance of Contracts</b> Offer to Perform, Contracts which need not be performed, By whom must Contract be performed, Devolution of Joint Liabilities and Rights, Who can demand Performance? Time and Place of Performance, Reciprocal Promises, Time as the essence of Contract, Appropriation of Payments</p>	12	14
4	<p><b>(A) Discharge of Contract</b> Meaning, Discharge by Performance, by agreement or Consent, by impossibility of Performance, by Supervening Impossibility, by Lapse of Time, By Operation of Law</p> <p><b>(B) Contingent and Quasi Contracts</b></p>	12	14

	Meaning, Kinds of Quasi Contracts, Quantum Merit		
<b>5</b>	<b>Remedies for Breach of Contract</b>		
	Rescission, Damages, Rules as to Damages, Liquidated Damages and Penalty, Specific Performance, Injunction, Rectification or Cancellation	<b>12</b>	<b>14</b>

**6. Recommended Text Books:**

Elements of Mercantile Law by N.D.Kapoor, published by Sultan Chand & Sons  
Business Law – S.S.Gulshan – Excel Books Publication

**7. Session Plan:**

Session	Topics
1	Introduction, What is Law? Objects of Law, Sources of Mercantile Law
2	Objects of Law of Contract, The Indian Contract Act, 1872.
3	Definition of Contract, Essential Elements of a Valid Contract,
4	Essential Elements of a Valid Contract
5	Discussing Cases related to the above topic
6	Classification of Contracts as Validity, Formation, Performance.
7	Definition of Offer, Legal rules as to Offer
8	Legal rules as to Offer
9	Key words Advertisement, Newspaper Invitation, and Tender, Discussing Cases related to the above topic
10	Definition of Acceptance, Legal rules as to Acceptance
11	Legal rules as to Acceptance
12	Discussing Cases related to the above topic
13	Definition of Consideration, Legal Rules as to Consideration
14	Legal Rules as to Consideration
15-16	Stranger to a Contract
17	Contract without consideration is void
18	Discussing Cases related to the above topic
19	Meaning of Consent and Free Consent, Coercion
20	Coercion and Effect of Coercion
21	Undue Influence and Effect of Undue Influence
22	Difference between coercion and undue influence, Meaning, Requirement and Consequences of Misrepresentation
23	Meaning, Elements and Consequences of Fraud
24	Discussing Cases related to the above topic
25	Minor Agreement
26	Agreement with Person of Unsound Mind,
27	Agreement with Other Persons
28	Discussing Cases related to the above topic
29	Offer to Perform, Contracts which need not be performed
30	By whom must Contract be performed
31	Devolution of Joint Liabilities and Rights
32	Who can demand Performance? Time and Place of Performance
33	Reciprocal Promises
34	Time as the essence of Contract
35	Appropriation of Payments
36	Discussing Cases related to the above topic
37	Meaning, Discharge by Performance
38	Discharge by agreement or Consent
39	Discharge by impossibility of Performance
40	Discharge by Supervening Impossibility

41	Discharge by Lapse of Time
42	Discharge by Operation of Law
43	Discussing Cases related to the above topic
44	Meaning of Quasi Contracts, Kinds of Quasi Contracts
45-46	Kinds of Quasi Contracts
47	Quantum Merit
48	Discussing Cases related to the above topic
49	Explanation of Rescission & Damages
50	Damages arising Naturally – Ordinary Damages
51	Damages in Contemplation of the Parties – Special Damages
52	Exemplary Damages, Nominal Damages, Damages for loss of Reputation
53	Damages for Inconvenience and Discomfort
54	Liquidated Damages and Penalty
55	Payment of Interest
56	Specific Performance
57	Injunction, Rectification or Cancellation
58	Discussing Cases related to the above topic
59-60	Discussion on Projects and Assignments

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**Semester-IV**

**401 : Business Management (Paper – IV)**

**1. Objective:**

1. Help the student understand how the Businesses are managed with special context of Marketing and Finance
2. Help the student develop basic skills to deal with the ongoing Marketing and Financial practices

**2. Key features:** Market segmentation, Consumer behaviour, Product mix and branding, Cost of capital, Working capital management, Leverage

**3. Course duration:** 60 sessions, 4 sessions a week.

**4. Evaluation:**

**Evaluation pattern**

End Semester	70%
Mid-Semester	20%
Projects, Assignments, Quizzes, Class Participation	10%

**5. Course Contents**

Module No.	Modules/ Sub Modules	Session	Marks
<b>1</b>	<b>Market Segmentation:</b> Meaning, importance & different bases of market segmentation with reference to consumer product and industrial product. Consumer (buyer) behavior - A very brief idea about factors affecting consumer behavior	<b>12</b>	<b>14</b>
<b>2</b>	<b>Product mix and Branding:</b> Product mix, product line, product width, product life cycle, pricing methods, branding & types of branding	<b>12</b>	<b>14</b>
<b>3</b>	<b>Cost of capital</b> Cost of capital – meaning, importance, types, Computation of cost of debt, cost of preference share, cost of equity & weighted average cost of capital, Trade off between profitability and risk	<b>12</b>	<b>14</b>
<b>4</b>	<b>Working capital management</b> Concepts & types of working capital, factors determining working capital requirements, calculation of operating cycles in days, estimation of working capital requirement	<b>12</b>	<b>14</b>
<b>5</b>	<b>Leverage</b> Meaning and computation of trading on equity, Meaning and computation of Operating leverage, financial leverage and Combined leverage	<b>12</b>	<b>14</b>

## 6. Recommended Text Books:

- Marketing Management (13<sup>th</sup> Edition), Kotler, Keller, Koshy & Jha, Pearson Education
- Financial Management (5<sup>th</sup> Edition), M Y Khan & P.K. Jain, Tata McGraw-Hill

## 7. Session Plan :

Session	Topics
1	Market Segmentation – Meaning
2	Importance
3-4	Different bases of market segmentation
5-8	Segmentation with reference to consumer products
9	Consumer behaviour – Meaning
10-12	Factors affecting consumer behaviour
13	Product mix
14	Product line
15	Product width
16-17	Product life cycle
18-20	Pricing methods
21	Branding – meaning
22-24	Types of branding
25	Cost of capital – meaning
26	Importance
27	Types
28	Computation of Cost of debt
29	Cost of preference share
30	Cost of equity
31	Weighted average cost of capital
32-34	Practical sums of cost of capital
35-36	Trade off between profitability and risk
37	Working capital management – Concepts
38	Types of Working capital
39	Factors determining working capital requirement
40-42	Calculation of operating cycles in days
43-45	Estimation of working capital requirement
46-48	Practical sums of working capital
49	Trading on equity - Meaning
50-53	Computation of trading on equity
54	Leverage – Meaning
55-56	Computation of Operating leverage
57-58	Computation of Financial leverage
59-60	Computation of Combined leverage

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**Semester-IV**

**402 : Micro Economics, Money and Banking (Paper-II)**

**1. Objective:** The main objective of this course is to provide detailed understanding & knowledge of main functions of economics & their implementation

**2. Key features :** Detail discussion on main markets forms such as monopoly, monopolistic & oligopoly. Money & banking & application of its concept

**3. Course duration:** 60 sessions, 4 sessions a week

**4. Evaluation :**

**Evaluation pattern**

End semester	70%
Mid semester	20%
Project, assignment, quizzes, class participation	10%

**5. Course contents :**

Module No	Modules / Sub Modules	Session	Marks
1	<b>Monopoly</b> Absolute monopoly & relative monopoly, demand & revenue under monopoly, monopoly equilibrium, discriminating monopoly, dumping	12	14
2	<b>Monopolistic competition</b> Monopolistic competition & its characteristics, price & output determination under monopolistic competition, selling cost, average selling cost, combine cost	12	14
3	<b>Oligopoly</b> Meaning, features of oligopoly, price & output determination under oligopoly, collusive non collusive oligopoly, price war, price leadership & price rigidity	12	14
4	<b>Money</b> Meaning, types, function, significance of money, supply of money, factors affecting supply of money, inflation – types, causes & control	12	14
5	<b>Banking</b> Meaning of banking & types , commercial bank, credit creation- function of central bank with specific reference to RBI, credit control including instrument	12	14

**6. Teaching methodology:** lectures, discussions, tutorials, projects & assignments

**7. Recommended text books & suggested reference books:**

1. Modern economics analysis by D.M.Mithani
2. Principles of economics by Sundram Vaishnav
3. Advance economics theory Ahuja



## 8. Session plan

Session	Topics
1	Monopoly - Absolute monopoly & relative monopoly
2	demand & revenue under monopoly
3-5	monopoly equilibrium
6-8	discriminating monopoly- forms of price discrimination, conditions, when price discrimination is profitable?
9-10	Dumping , conditions for it
11-12	Justification for price discrimination
13	Monopolistic competition & its characteristics
14	price & output determination under monopolistic competition,
15-16	short period equilibrium situation when profit
17	short period equilibrium situation when loss
18-19	Long period equilibrium situation
20	selling cost
21	Distinction between selling & production cost
22	Average selling cost with its curve
23-24	Concept of combine cost
25	Meaning, features of oligopoly
26-27	price & output determination under oligopoly
28	collusive non collusive oligopoly
29	price & output determination in perfect cartel
30	Meaning & characteristics of price leadership
31	Types of price leadership
32	Advantage & disadvantages of price leadership
33-34	Price war
35-36	Price rigidity & kinked demand curve
37	Meaning & characteristics of money
38	Types
39-40	Functions of money
41	significance of money
42	supply of money
43-44	factors affecting supply of money,
45	Inflation
46	Types of inflation
47-48	Causes & control of inflation
49	Meaning of banking & types
50-51	Meaning of commercial bank & its functions
52-53	credit creation- function of central bank with specific reference to RBI
54-55	means of credit control of RBI
56	Bank rate
57-58	Open market policy
59-60	Cash reserve ratio

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**403: Taxation (Paper II)**

1. **Objective:** The main objective of this course is to introduce basic aspects of income tax
2. **Key features :** Discussion on various heads of income such as income from profit or gains of business or profession, income under the head capital gain, income from other sources, VAT & advance concepts such as GST
3. **Course duration:** 60 sessions, 4 sessions a week
4. **Evaluation :**

**Evaluation pattern**

End semester	70%
Mid semester	20%
Project, assignment, quizzes, class participation	10%

5. **Course contents :**

Module No	Modules / Sub Modules	Session	Marks
1	<b>Income under head “profit or gains of business or profession”</b> Meaning, income included under this head, deduction allowed, expenses disallowed, computation of admissible depreciation, computation of taxable income under this head	12	14
2	<b>Income under head house property</b> Introduction, computation of taxable from house property (self occupied, let out), deduction allowed under this head, co owners examples are not required	12	14
3	<b>Income from other sources</b> Income chargeable under this head, dividend income, interest on securities, - grossing up, casual income, computation of income & deduction allowed	12	14
4	<b>Computation of total income of individual</b> Introduction , income of other person, concealed or unexplained income, set off carry forward losses , membership fees, practical example	12	14
5	<b>Introduction to VAT, &amp; advance topics such as goods &amp; service tax etc</b> Introduction, content, amendments, rules GST introduction, amendments, beneficiaries, effect of change in act, change	12	14

6. **Teaching methodology:** lectures, discussions, tutorials, projects & assignments

7. **Recommended text books & suggested reference books:**

- S.y.B.com Taxation by sudhir prakashan
- Systematic approach to income tax& central sales tax by Girish Ahuja & Ravi Gupta
- Practical Approach to income tax& central sales tax by Girish Ahuja & Ravi Gupta

## 8. Session plan

Session	Topics
1	Meaning & introduction
2	Income included under this head
3	Important points regarding calculation under this head
4-6	Deduction allowed
7	General deduction
8-9	Expenses disallowed
10-12	Practical examples, calculation
13-14	Introduction
15	Certain income from house property
16-17	Meaning & determination of annual value of annual value
18-19	Annual value of self occupied property
20	Deduction allowed
21-22	Income from housed property exempt from tax
23-24	Practical example
25-27	Income chargeable under this head, dividend income
28-30	Interest on securities
31	Deduction allowed
32-33	Provision for casual income, amount not deductible
34-36	Practical examples of calculation of income
37	Introduction
38-39	income of other person includible
40-41	concealed or unexplained income
42-44	set off carry forward losses ,
45	membership fees
46-48	Practical examples of calculation of income
49-50	Introduction to VAT
51-52	Contents of contract
53	Amendments
54	Rules
55-57	GST- beneficiaries, effect of change in act
58-60	Direct tax code

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**404 : Financial and Cost Accounting (Paper –II)**

1. **Objective:** To give understanding about advanced topics of Financial accounting and introduction to methods of Cost accounting
2. **Key features:** Introduction of different important methods of Cost Accounting and the advance use of financial accounting in various areas.
3. **Course duration:** 60 sessions, 4 sessions a week.
4. **Evaluation :**

**Evaluation pattern**

End Semester	70%
Mid-Semester	20%
Projects, assignments, quizzes, class participation	10%

5. **Course Contents :**

Module No.	Modules/ Sub Modules	Session	Marks
1	<b>Accounts of Banking Companies (vertical form)</b> Introduction, functions of a bank, Important provisions of Banking Regulation Act, 1949, Main Characteristics of Bank's book keeping, Principal books of accounts, Nationalized banks and important provisions of law, income recognition, classification of bank advances for loss provisions and classification of investments, Forms of Profit and Loss Account and balance sheet, schedule of advances, interest on doubtful debts, transactions of loan, cash credit, overdraft and bad debts and bad debts reserve, Solving Practical Problems	12	14
2	<b>Business Purchase</b> Introduction, Purchase Consideration, Goodwill, Capital Reserve, Journal entries in the books of purchasing company, debtors and creditors taken over on behalf of vendors, when books of accounts on behalf of vendors are to be continued, Solving Practical Problems <b>Valuation of Goodwill</b> Introduction, definition of Goodwill, factors affecting value of goodwill, Methods of valuing goodwill : Arbitrary Assessment, Valuation based on turnover, Valuation on the basis of profit, valuation on the basis of simple profit, valuation on the basis of super profit, Solving Practical Problems <b>Valuation of Shares</b> Introduction, need for valuation of shares, factors affecting valuation of shares, methods of valuation, yield valuation method, fair value, valuation of 'Right' in right shares, valuation of bonus shares, Solving Practical Problems	12	14
3	<b>Amalgamation, Absorption and External Reconstruction of</b>	12	14

## **Companies**

### **Amalgamation Accounts**

Introduction, meaning of amalgamation, absorption and reconstruction; purpose of amalgamation, absorption and reconstruction, two methods of calculation of purchase consideration, Accounting entries, AS-14 of mergers and purchase, Solving Practical Problems

### **Absorption Accounts**

Introduction, accounts in the books of purchasing company, accounts in the books of vendor company, additional points arising on absorption, exchange of shares on the basis of intrinsic value, Solving Practical Problems

#### **4 Accounts of Overheads**

Introduction, General Principles for overheads, Classification of overheads: Functional Classification, Elementwise classification, Behaviourwise Classification, Importance of classification of cost into fixed and variable, segregation of semi variable overheads, Absorption or recovery of overheads, over absorption and under absorption of overhead, solving practical problems

**12 14**

### **Job and Batch Costing**

Introduction, meaning, characteristics, essentials, Job Cost Sheet, Accounting Records of Job Costing, Advantages and Limitations of Job Costing System, Batch Costing, Determining economic lot size in batch costing

#### **5 Contract Accounts**

Introduction, Contract Accounts, Expenses of Contract, Contract ledger, Certified and Uncertified work and work in progress, Ascertainment of profit/loss in contract, Final Accounts of Contractor, types of contracts, Contract Accounts as per A-7, Solving Practical Problems

**12 14**

### **Service/Operating Costing**

Introduction, Meaning and Characteristics, Transport Costing, Solving Practical Problems

**6. Teaching methodology:** Lectures, Discussing and Solving Cases and Practical Problems, Projects and Assignments.

#### **7. Recommended Text Books & Suggested reference Books:**

- Financial Accounting by Sudhir Prakashan (F.Y. B. com)
- Cost Accounting & Auditing by Sudhir Prakashan (S.Y. B.com)
- Financial Accounting – A. Mukherjee, M. Hanif (TMH)
- Fundamentals of advanced accounting – R.S.N. Pillai, Bagavathi, S. Uma (S.Chand)
- Advanced Accounts – Vol I & II – M.C. Shukla, T.S. Grewal ( S. Chand)
- Advanced Accounting ( Person Education) – P.C. Tulsian.
- Company Accounts – R.L.Gupta, M.Radhaswamy (Sultan Chand)
- Cost Accounting – M.C.Shukla, T.S.Grewal, M.P.Gupta (Text & Problems) (S.Chand)
- Cost & Management Accounting – M.N.Arora (Vikas)
- Corporate Accounting – S.N.Maheshwari, S.K. Maheshwari (Vikas)

## 9. Session Plan :

Session	Topics
1-3	<b>Accounts of Banking Companies (vertical form)</b> Introduction, functions of a bank, Important provisions of Banking Regulation Act, 1949, Main Characteristics of Bank's book keeping, Principal books of accounts, Nationalized banks and important provisions of law, income recognition, classification of bank advances for loss provisions and classification of investments, Forms of Profit and Loss Account and balance sheet, schedule of advances, interest on doubtful debts, transactions of loan, cash credit, overdraft and bad debts and bad debts reserve
4-12	Accounts of Banking Companies (Practical problems)
13-16	<b>Business Purchase</b> Introduction, Purchase Consideration, Goodwill, Capital Reserve, Journal entries in the books of purchasing company, debtors and creditors taken over on behalf of vendors, when books of accounts on behalf of vendors are to be continued, Solving Practical Problems
17-20	<b>Valuation of Goodwill</b> Introduction, definition of Goodwill, factors affecting value of goodwill, Methods of valuing goodwill : Arbitrary Assessment, Valuation based on turnover, Valuation on the basis of profit, valuation on the basis of simple profit, valuation on the basis of super profit, Solving Practical Problems
21-24	<b>Valuation of Shares</b> Introduction, need for valuation of shares, factors affecting valuation of shares, methods of valuation, yield valuation method, fair value, valuation of 'Right' in right shares, valuation of bonus shares, Solving Practical Problems
25-26	<b>Amalgamation Accounts</b> Introduction, meaning of amalgamation, absorption and reconstruction; purpose of amalgamation, absorption and reconstruction, two methods of calculation of purchase consideration, Accounting entries, AS-14 of mergers and purchase
27-30	Solving Practical Problems on Amalgamation Accounts
31-32	<b>Absorption Accounts</b> Introduction, accounts in the books of purchasing company, accounts in the books of vendor company, additional points arising on absorption, exchange of shares on the basis of intrinsic value
33-36	Solving Practical Problems on Absorption Accounts
37-38	<b>Accounts of Overheads</b> Introduction, General Principles for overheads, Classification of overheads: Functional Classification, Element wise classification, Behaviour wise Classification, Importance of classification of cost into fixed and variable, segregation of semi variable overheads, Absorption or recovery of overheads, over absorption and under absorption of overhead
39-44	Solving Practical Problems on Accounts of Overheads
45-48	<b>Job and Batch Costing</b> Introduction, meaning, characteristics, essentials, Job Cost Sheet, Accounting Records of Job Costing, Advantages and Limitations of Job Costing System, Batch Costing, Determining economic lot size in batch costing, Solving Practical Problems
49-50	<b>Contract Accounts</b> Introduction, Contract Accounts, Expenses of Contract, Contract ledger, Certified and Uncertified work and work in progress, Ascertainment of profit/loss in contract, Final Accounts of Contractor, types of contracts, Contract Accounts as per A-7
51-54	Solving Practical Problems on Contract Accounts
55-56	<b>Service/Operating Costing</b> Introduction, Meaning and Characteristics, Transport Costing, Hotel Costing
57-60	Solving Practical Problems on Service/Operating Costing

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**405: Business Mathematics and Statistics-II**

1. **Objective:** In continuation to third semester course objective is to have an understanding of concepts and business application of mathematical and Statistical tools.
2. **Key features:** It enhance capability of students to solve problems related to various analytical and statistical skills with the help of different kind of examples
3. **Course Duration:** 60 Sessions, 4 sessions a week.
4. **Evaluation:**

**Evaluation Pattern**

End semester examination	70%
Mid-Semester examination	20%
Assignments, quizzes, class participation	10%

**5. Course Contents**

Module No	Modules / Sub Modules	Session	Marks
1	Permutations and Combinations Fundamental Rule of counting, Permutations, Factorial Notation, Permutations of n different Things, Circular Permutation, Restricted Permutations, Combinations, Complementary Theorems Restricted Combinations.	12	14
2	Partial derivatives and their applications Partial derivative of functions, Second and higher order Derivatives for more than two variables, Economic and Business application. Homogeneous functions. Euler's theorem of for homogeneous function & related examples Integral function and their applications Definition of an Integral. Properties of integration Different Techniques of integration. Definite and indefinite integrals. Applications in economic and business problems. Differential Equations The nature of problem, Order & degree of a differential Equation. Methods to solve differential equation.( by Variable separable, linear, homogeneous differential Equation methods)	12	14
3	<u>Sampling and Sample Design</u> Basic concepts of population and sample. Population Inquiry, sample inquiry, Characteristic of Good sample Sampling: Meaning, Merits and demerits of sampling Types of Sampling (i) Simple random Sampling (with and without replacement Method) (ii) Stratified Random Sampling method, properties, advantages and Disadvantages, determination of sample size under Proportional allocation and optimum allocation.	12	14
4	Principle of least square methods. Methods of studying Of regression coefficients. Standard error of estimate. Co-efficient of determination. Association of attributes. Classification of data. Notation and terminology. Consistency of data. Types of association. Methods of studying association (a) Comparison Method (b) Proportion Method (c) Yule's Method (d) Coefficient of colligation	12	14
5	Interpolation and extrapolation methods. Definition, utility and their	12	14

applications. Methods of interpolation and extra polation.Binomial Expansion method, Newton's Method, Langrage's Method.

### 6 Basic Textbooks (Latest Edition)

T1: Business Mathematics by D.C.Sancheti and V.K.Kapoor, Sultan Chand & Sons Educational Publishers, New Delhi.

T2: Statistical Methods by S.P.Gupta Sultan Chand & Sons Educational Publishers, New Delhi.

### 7. Reference Books

1. Business Statistics by S.C.Gupta and Indra Gupta
2. Fundamentals of Mathematical Statistics by S,C,Gupta and V.K.Kapoor.
- 3 Statistics by D.C. Sancheti & V.K.Kapoor.

### 8. Session Plan

Sessions	Topics
1-2	Introduction of Permutation and combination. Fundamental rules of Counting with relative examples.
2-5	Permutations, Factorial Notations, Permutation of n different Things with relative examples and Circular permutation.
6-8	Permutations of things not all different with relative examples. Restricted permutations with relevant examples.
8-12	Combinations with appropriate examples. Complementary Theorems. Restricted combinations. Combination of things not all different with relevant examples.
13-14	Partial derivatives of function. Second and higher order derivatives of More than two variables.
15-17	Economic and Business application. Homogeneous functions,Eulet's Theorem for homogenous function .and related examples.
18-21	Definition of an Integral. Properties of integration. Different techniques of integration. Definite and indefinite Integrals. Application in economic and Business problems.
22-24	Differential equations-The nature of the problem. Order and degree of a Differential equation. Methods to solve differential equations.(By variables, Separable, linear, homogeneous, differential equation methods.)
25-26	Basic concepts of population and sample. Population enquiry and sample Enquiry. Difference between population study and sample study
27-28	Size of a sample Characteristic of good sample, Sampling:Meaning,Merits and demerits of Sampling.
29-32	Simple random sampling (with and without replacement methods) Lottery Method and Using random numbers tables. Advantages of Random Sampling and limitation of random sampling
33-36	Stratified Random Sampling, Advantages of stratified random sampling, Limitation of Stratified sampling. Mean and Variance of Stratified Random sample. Selection of units from different starta under proportion Allocation, Optimum allocation.
37-40	Principle of least square methods. Methods of studying regression coefficients. Standard error of estimate. Co-efficient of determination.
41-44	Association of attributes. Classification of Data. Notation and terminology. Consistency of data. Types of association.
45-48	Methods of studying association (a) Comparison Method (2) Proportion Method (3) Yule's Method (4) Coefficient of colligation.
49-52	Interpolation and extrapolation methods
53-56	Definition, utility & application of interpolation and extrapolation
57-60	Binomial Expansion method, Newton's Method,Langrage's Method



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**Semester-IV**

**406: COMMUNICATION SKILLS (Paper-IV)**

1. **Objective:**
  1. Student will be conceptually clear of Grammar and its Usage in day to day Communication
  2. Help the student develop basic Communication and Comprehension skills to be successful in the Business World.
  3. Basic Business Correspondence
2. **Key features: Basics** of Grammar, Conversational and Communicative English,
3. **Course duration:** 60 sessions, 4 sessions a week.

4. **Evaluation :**

<b>Evaluation pattern</b>	
End Semester	70%
Mid-Semester	20%
Projects, Assignments, Quizzes, Class Participation	10%

5. **Course Contents**

Module No.	Modules/ Sub Modules	Session	Marks
1	<b>Grammar and Usage:</b> <b>1. Adjectives</b> – Types, Usage and rules and Exceptions <b>2. Adverbs</b> – Types and Usage <b>3. Participle, Gerund, Infinitives</b> – Types and Usage	12	14
2	<b>1. Oral Communication</b> <ul style="list-style-type: none"> <li>• As part of Project Work Presentation – Covering current Issues National / International</li> </ul> <b>2. Business Communication</b> <ul style="list-style-type: none"> <li>• Notices, Agendas,</li> <li>• Report Writing – Business Reports</li> </ul>	12	14
3	<b>Reading and Comprehension</b> <ul style="list-style-type: none"> <li>• Short Answers, Long Answers, Make Sentences</li> </ul>	12	14
4	<b>Business Correspondence</b> <ul style="list-style-type: none"> <li>• Letters of Credit</li> <li>• Letters of Indent</li> <li>• Minutes of the Meeting</li> </ul>	12	14
5	<b>Group Discussion Techniques</b> <ul style="list-style-type: none"> <li>• GD – Types</li> <li>• Do's and Don't</li> </ul>	12	14

## 6. Recommended Text Books:

1. English Grammar and Composition - Wren and Martin
2. Synergy – Communication in English and Study Skills – Orient Black Swan

## 7. Session Plan :

Session	Topics
1	Adjectives – Types
2-4	Adjectives - Rules and Exceptions
5-7	<b>Adverbs</b> – Types and Usage
8-12	Participle, Gerund, Infinitives – Types and Usage
13- 18	<b>Oral Communication</b> As part of Project Work Presentation – Covering current Issus National / International
19-24	<b>Business Communication</b> - Notices, Agendas, Report Writing – Business Reports
25 – 32	<b>Reading and Comprehension</b> <ul style="list-style-type: none"><li>• Short Answers, Long Answers, Make Sentences</li></ul>
33 – 42	<b>Business Correspondence</b> <ul style="list-style-type: none"><li>• Letters of Credit</li><li>• Letters of Indent</li><li>• Minutes of the Meeting</li></ul>
43 - 55	<b>Group Discussion Techniques</b> <ul style="list-style-type: none"><li>• <b>GD – Types</b></li><li>• <b>Do's and Don't</b></li><li>• <b>Practice</b></li></ul>
55 - 60	Presentations of Communicative Skills to improve Personality of Student

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**Semester-IV**

**407: MERCANTILE LAW (Paper-II)**

1. **Objective:** To create an understanding of business laws and its basic concepts .
2. **Key features:** Indian Contract Act 1872
3. **Course duration:** 60 sessions, 4 sessions a week.
4. **Evaluation:**

**Evaluation pattern**

End Semester Examination	70%
Mid-Semester Examination	20%
Projects, assignments, quizzes, class participation	10%

**5. Course Contents :**

Module No.	Modules/ Sub Modules	Session	Marks
1	<b>(A) Formation of a Contract of Sale</b> Meaning of Sale and Agreement to Sale, Essentials of a Contract of Sale, Differentiation between Sale and Agreement to Sale, Differentiation between Sale and Hire Purchase Agreement, Subject matter of a contract of sale, Classification of goods <b>(B) Conditions and Warranties</b> Meaning of Conditions and Warranties, Differentiation between Condition and Warranty, When Condition to be treated as Warranty, Implied Conditions, Implied Warranties, Meaning of Caveat Emptor and its Exceptions	12	14
2	<b>(A) Transfer of Property</b> Introduction, 3 stages in Performance of Contract of Sale, F.A.S. Contracts, F.O.B. Contracts, Sale by Non Owners – Exceptions <b>(B) Performance of Contract</b> Meaning of Performance of Contract, Types of Delivery, Rights of Buyer, Duties of Buyer, Rights and Liabilities in case of Part delivery of wrong delivery	12	14
3	<b>Sale of Goods Act</b> (A) Performance of Contract of Sale (B) Remedial Measures	12	14
4	(A) Law of Agency (B) Bailment and Pledge (C) Indemnity and Pledge – Concepts	12	14
5	<b>The Indian Partnership Act – 1932</b> (A) Law of Agency (B) Rights and Liabilities of Partnership (C) Registration and Dissolution of Firms	12	14

**6. Recommended Text Books:**

Elements of Mercantile Law by N.D.Kapoor, published by Sultan Chand & Sons

**7. Session Plan :**

Session	Topics
1	<b>(A) Formation of a Contract of Sale</b> Meaning of Sale and Agreement to Sale Meaning, Essentials of a Contract of Sale
2	Differentiation between Sale and Agreement to Sale
3	Differentiation between Sale and Hire Purchase Agreement
4	Subject matter of a contract of sale, Classification of goods
5	Discussing Cases of the above topic
6	<b>(B) Conditions and Warranties</b> Meaning of Conditions and Warranties, Differentiation between Condition and Warranty
7	Differentiation between Condition and Warranty, When Condition to be treated as Warranty
8-9	Implied Conditions
10	Implied Warranties
11	Caveat Emptor and its Exceptions
12	Discussing Cases of the above topic
13	<b>(A) Transfer of Property</b> Introduction, 3 stages in Performance of Contract of Sale
14	F.A.S. Contracts, F.O.B. Contracts
15	C.I.F. Contracts
16-17	Sale by Non Owners – Exceptions
18	Discussing Cases of the above topic
19	<b>(B) Performance of Contract</b> Meaning of Performance of Contract, Types of Delivery
20	Rights of Buyer
21	Duties of Buyer
22-23	Rights and Liabilities in case of Part delivery of wrong delivery
24	Discussing Cases of the above topic
25	Remedial Measures in Contract of Sale Rights of an unpaid seller
26	Rights of Lien, Right of stoppage in transit
27	Distinction between Rights of Lien & Right of stoppage in transit, Right of Resale, Right of Wrong Delivery
28	Right of an Unpaid Seller against buyer personally
29-30	Remedies of Seller for Breach of Contract of Sale
31	Auction Sales
32 -33	Indemnity and Guarantee – Meaning of the Contract, Essential features
34	Indemnity and Guarantee – Distinction
35	Nature and Limit of Surety's Liability
36	Continuing Guarantee
37	Rights of Surety
37	Bailment and Pledge – Meaning and Requisites
38	Duty of Bailer and Bailee
39	Rights of Bailer and Bailee
40	Pledge & Rights of finder of Goods
41	Diff – Bailment and Pledge
42	Rights of Pawnee and Pawnor
43	Law of Agency

44	Def – Agent – Principal, Essentials and Rules
45	Formation of agency by ratification
46	Requisites of valid ratification
47	Duty of an agent
48	Rights of an agent
49	Personal liability of an agent
50	Def & Essentials of Partnership
51	Law of Partnership and establishment of Law of Agency
52	Test of Partnership
53	Case when sharing Profit – Dissolution does not mean Part
54	Registration of Partnership
55	Effect of Non – Registration
56	Rights of Partner
57	Duty of Partner
58	Types of Partner
59	Dissolution – Def
60	Dissolution without Contract

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**Semester-V**

**501: Business Management (Paper V)**

- 1 **Objective:** The objective of this course is to make the student understand organizations culture and development and an overview of marketing
- 2 **Key features:** Organizational behavior, culture, change, development
- 3 **Course duration:** 60 sessions, 4 sessions a week
- 4 **Evaluation:**

**Evaluation pattern**

End semester	70%
Mid semester	20%
Project, assignment, quizzes, class participation	10%

5. **Course contents:**

Module No	Modules / Sub Modules	Session	Marks
1	<b><u>Organizational Behavior (OB) and Motivation</u></b> Introduction to OB, Motivation and type: Maslow’s hierarchy of need, ERG Theory, Herzberg’s two factor theory, Theory X and Y, Mclallend’s need theory, Vroom’s expectancy theory, Equity theory, Goal setting theory, Porter and Lawler Model	12	14
2	<b><u>Leadership</u></b> Meaning and nature of leadership, Difference between Leadership and Management, Leadership styles, Theories, Personality theories: Great man theory, trait theory, Behavioral theory: Ohio state university studies, Michigan university studies, Contingency theories: Fiedler’s model, Hersey’s and Blanchard’s situational theory, Path-Goal theory, Neo classical styles: Charismatic, Transactional, Transformational, Visionary	12	14
3	<b><u>Organization Culture, Change and Development</u></b> Meaning and forces of change: resistance to change, overcoming resistance, Lewin’s three step model, action research, Organizational culture: meaning, strong v/s weak culture, creating and sustaining culture, maintaining culture through steps of socialization, Organizational development: meaning, techniques: Sensitivity training, survey feedback, process consultation, team building, intergroup development	12	14
4	<b><u>Market research and Distribution</u></b> Market research: meaning, scope and process of market research, Distribution: Physical distribution and factors influencing, vertical marketing system, functions and advantages of distribution channel, channels of distribution and its selection.	12	14
5	<b><u>Marketing Management</u></b> Marketing of services: meaning, difference between product and service, characteristics of service, 7ps of service marketing, problems faced by service industry, Advertising: functions and advantages of advertising, advertising budget, 5Ms of advertising: Mission, Money, Message, Media, Measurement	12	14

6. **Teaching methodology:** lectures, discussions, tutorials, projects & assignments

## 7 Recommended text books & suggested reference books:

1. Marketing Management – 13E Kotler, Keller, Koshy and jha, Pearson Education
2. Organizational behavior By Uday Pareek, Oxford University Press

## 8 Session Plan:

Session	Topic
1-2	Introduction to OB
3	Motivation and type: Intrinsic and Extrinsic
4-5	Maslow's hierarchy of need, ERG Theory
6- 7	Herzberg's two factor theory , Theory X and Y
8	Mclallend's need theory
9	Vroom's expectancy theory
10	Equity theory
11	Goal setting theory
12	Porter and Lawler Model
13	Meaning and nature of leadership
14	Difference between Leadership and Management,
15	Leadership styles and Theories
16-17	Personality theories: Great man theory, trait theory
18-19	Behavioral theory: Ohio state university studies, Michigan university studies
20-21	Contingency theories: Fiedler's model, Hersey's and Blanchard's situational theory, Path-Goal theory
22-24	Neo classical styles: Charismatic, Transactional, Transformational, Visionary
25	Meaning and forces of change
26	Resistance to change
27	Overcoming resistance
28	Lewin's three step model
29	Action research
30	Organizational culture: Meaning
31	Strong v/s weak culture
32	Creating and sustaining culture
33	Maintaining culture through steps of socialization
34	Organizational development: Meaning
35-36	Techniques: Sensitivity training, survey feedback, process consultation, team building, intergroup development
37-38	Market research: Meaning
39-40	Scope and process of market research
41	Distribution: Physical distribution
42	Factors influencing physical distribution
43	Vertical marketing system
44-45	Functions and advantages of distribution channel
46-48	Channels of distribution and its selection
49-50	Marketing of services: meaning
51-52	Difference between product and service , Characteristics of service
53-55	7ps of service marketing, Problems faced by service industry
56-58	Advertising: functions and advantages of advertising, Advertising budget
59-60	5Ms of advertising: Mission, Money, Message, Media, Measurement

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**Semester-V**

**502 : MACRO ECONOMICS AND PUBLIC FINANCE (Paper – I)**

**1.Objective:** The main objective of this subject is to provide the basic understanding of major concepts related to macro economy.

**2.Key features:** Introduction to macro economics, national income, theories of income and employment are explained in detail.

**3.Course duration:** 60 sessions, 4 sessions a week.

**4.Evaluation :**

<b>Evaluation pattern</b>	
End Semester	70%
Mid-Semester	20%
Projects, assignments, quizzes, class participation	10%

**5. Course Contents :**

Module No.	Modules/ Sub Modules	Session	Marks
<b>1</b>	<b>Introduction to Macro economics :</b> Introduction to macro Economics, Meaning and Distinction between micro and macro Economics Major macro Economic issues. Importance of macro economics.	<b>12</b>	<b>14</b>
<b>2</b>	<b>National Income:</b> Definitions, circular flow of National Income, Measurement of National Income, Difficulties of measurement special Difficulties of measurement in under developed countries.	<b>12</b>	<b>14</b>
<b>3</b>	<b>Income and Employment :</b> Consumption function and Investment function. Theories of income and employment –classical theory of employment-say’s Law, pigo’s Modification. Keynesian theory of Employment.	<b>12</b>	<b>14</b>
<b>4</b>	<b>IS-LM Curve</b> - Derivation of the IS curve, Slope of IS curve, Shift in IS curve - Derivation of the LM curve, Slope of LM curve, Shift in LM curve - Equilibrium of IS-LM - Effects of criticisms of IS-LM Module.	<b>12</b>	<b>14</b>
<b>5</b>	<b>Demand and Supply of Money :</b> Determinants for demand for and supply of money, components of money supply, RBI’s approach to money, High powdered money, Money supply under open and close economy.	<b>12</b>	<b>14</b>



**6. Teaching methodology:** Lectures, Discussions, Tutorials, Projects, and Assignments

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

- Elementary Economic Theory by K.K. Dewett and J.D.Verma, S.Chand & Company.
- Macroeconomics Theory and Policy by Vanita Agrawal, Pearson Publication.

**8.Session Plan :**

Session	Topics
1-3	Introduction to Macro Economics
4-6	Meaning and importance
7-8	Difference between micro and macro economics
9-12	Major economic issues
13	National Income-meaning
14	Circular flow
15	Circular flow of national income in closed economy
16-17	Circular flow of national income in open economy
18-20	Measurement of national income
21-22	Difficulties in measurement
23-24	Special difficulties in underdeveloped economies
25	Consumption function
26	Investment function
27	Meaning of income and employment
28-29	Classical theory of employment
30-31	Say's law
32-33	Pigo's modification
34-36	Keynesian theory of employment
37-39	IS curve-derivation ,slope, shift
40-42	LM curve-derivation, slope, shift
43-45	Equilibrium of IS-LM
46-48	Effects and criticisms
49	Demand for money
50	Supply of money
51-52	Determinants
53-54	Components of money supply
55-56	RBI's approach
57-58	High powdered money
59	Money supply under open economy
60	Money supply under closed economy

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**Semester-V**  
**503: Taxation (Paper III)**

- 1 **Objective:** The main objective of this course is detail study of the subject
- 2 **Key features:** Discussion on various topics such as clubbing, scope of total income, assessment of individuals & firms, deduction from GTI, rebate relief etc
- 3 **Course duration:** 60 sessions, 4 sessions a week
- 4 **Evaluation:**

**Evaluation pattern**

End semester	70%
Mid semester	20%
Project, assignment, quizzes, class participation	10%

5. **Course contents:**

Module No	Modules / Sub Modules	Session	Marks
1	<p><b><u>Clubbing of Incomes:</u></b>            Sec 60 Transfer of income without transfer of assets, Section 61 Revocable transfer of assets, Sec 62 Transfer irrevocable for specified period, Section 63 Transfer and revocable transfer, Sec 64 Income of and individual to include income of spouse &amp; minor child etc, Sec 64(1)(ii) Remuneration of a spouse from a concern in which the other spouse has substantial interest, Sec 64(1)(iv) Income from assets transferred to the spouse, sec 64 (1)(vi) Income from assets transferred to son's wife, Sec 64(1)(vii) Income from assets transferred to any person for benefit of spouse of transferor, Sec 64(1)(viii) Income from assets transferred to any person for benefit of Son's wife, Sec 64(1A) Clubbing of income of minor child, Sec 64(2) Income from self acquired Property converted into joint-family Properly</p> <p><b><u>Set Off or Carry forward and Set off of Losses</u></b>            Sec 70 inter source adjustment, Sec 71 Set off of loss from one head against income from another, Sec 71 B Carry forward and set off of loss from house property, Sec 72 Carry forward and set off of business losses, Sec 73 Losses in Speculation business, Section 74 Losses under the head 'Capital Gains, Sec 74 A Carry forward and Set off of loss from activity race horses, Sec 80 Compulsory filing of loss return</p> <p><b><u>Agricultural Income Tax various definitions</u></b>            Definition &amp; exemption of agriculture income, partially agriculture &amp; partially business income, Income from manufacture of Rubber, coffee, tea, computation of tax liability, various definition of IT</p>	12	14
2	<p><b><u>Deduction from total Income</u></b>            80C deduction in respect of life insurance premia, deferred annuity, PF etc            80CCC deduction in respect of contribution to certain pension funds, 80CCD deduction in respect of pension scheme of central government, 80D deduction of medical insurance premium, 80DD deduction in respect of maintenance including medical treatment of a dependent who is a person with disability, 80DDB deduction in respect of medical treatment etc, 80E deduction of in respect of interest paid on educational loan, 80G deduction in</p>	12	14

respect of donations , 80GG deduction in respect of rent paid,80QQB deduction in respect of royalty of authors of certain books, 80RRB deduction in respect of royalty on patents, 80U deduction in case of person with disability.{in Practical problems and theory.}

- |    |  |    |    |
|----|--|----|----|
| 3  | <p><b><u>Deduction from total Income</u></b></p> <p>80CCE limit on deduction u/s 80 C,80CCC,80CCD, 80GGAdeduction in respect of certain donations for scientific research for rural development etc, 80GGB deduction in respect of donation given by companies to political parties, 80GGC deduction in respect of donation given by any person to political parties, 80IA deduction in respect of profit &amp; gains from industrial undertakings or enterprise engaged in infrastructure development etc, 80IB deduction in respect of profit &amp; gains from industrial undertakings other than infrastructure development etc ,80IC deduction in respect of certain undertakings or enterprise in certain special capacity, 80JJA deduction from profit &amp; loss of undertakings of collecting &amp; processing bio degradable waste , 80JJAA deduction in respect of employment of new workmen, 80LAdeduction of certain incomes of off share banking units &amp; international financial service, 80P deduction in respect of income of co operative society{in theory only.}</p> | 12 | 14 |
| 4  | <p><b>Assessment of Individuals</b></p> <p>Computation of 5 heads of income, Deductions available to an individual assessee, Calculation of tax liability</p> <p><b>Rebate &amp; Relief</b></p> <p>Sec 88E Rebate in respect of securities transaction tax examples expected, Sec 89(i) Relief of Income tax for salaried employees { in theory only.}, Sec 86 relief in respect of share of profit form AOP &amp; BOI (in theory only)</p>  | 12 | 14 |
| 5  | <p><b>Assessment of firms:</b></p> <p>Position of firm under the Income Tax Act, Essential conditions to be satisfied by a firm to be assessed as a firm and to be eligible for deduction of interest, salary etc to the partners (sec 184), Deduction u/s 40 (b), Computation of Book Profit &amp; of total income of the firm and rates of tax, Treatment of share of profit, interest and remuneration received by a partner from a firm.</p> <p><b>NOTE:-.</b></p> <ul style="list-style-type: none"> <li>• In the practical problems rates of depreciation to be given</li> <li>• Interest payable and remuneration to a partner in representative capacity (<u>not included</u>).</li> </ul> <p>Carry forward and set off of losses in case of change in the constitution of firm (sec 78) and change in constitution of a firm (sec 187) (<u>not included</u>).</p>   | 12 | 14 |
| 6. | <p><b>Teaching methodology:</b> lectures, discussions, tutorials, projects &amp; assignments</p>   |    |    |
| 7  | <p><b>Recommended text books &amp; suggested reference books:</b></p> <ul style="list-style-type: none"> <li>• S.y.B.com Taxation by sudhir prakashaGupta</li> <li>• Systematic approach to income tax&amp; central sales tax by Girish Ahuja &amp; Ravi Gupta</li> <li>• Practical approach to income tax&amp; central sales tax by Girish Ahuja &amp; Ravi Gupta</li> </ul>  |    |    |

- Professional approach to direct taxes law & practices by Girish Ahuja & Ravi Gupta

## 8. Session plan

Session	Topics
1	Section 60 to 63 [ Transfer of income without transfer of assets, Revocable transfer of assets, Transfer irrevocable for specified period, Transfer and revocable transfer ]
2	Section 64 & subsections: Income of and individual to include income of spouse & minor child etc, Remuneration of a spouse from a concern in which the other spouse has substantial interest, Income from assets transferred to the spouse, Income from assets transferred to son's wife
3	Income from assets transferred to any person for benefit of spouse of transferor, Income from assets transferred to any person for benefit of Son's wife, Clubbing of income of minor child
4-5	Income from self acquired Property converted into joint- family Properly & practical problems
6-7	Section 70: Set off of loss from one source against income from another source under the same head of income,
8	Section 71 Set off of loss from one head against income from another
9	Section 71 B Carry forward and set off of loss from house property Section 72 Carry forward and set off of business losses
10	Section 73 Losses in Speculation business Section 74 Losses under the head 'Capital Gains' Section 74 A Carry forward and Set off of loss from activity race horses Section 80 Compulsory filing of loss return.
10	Definition & exemption of agriculture income
11	Rule 7 Income which is partially agricultural & partially from business
12	Rule 7A Income from manufacture of Rubber, coffee, tea etc, computation of tax liability, definitions
13	Section : 80C
14	Section : 80CCC, 80CCD
15-16	Section : 80D, 80DD, 80DDB,
17-18	Sections: 80E, 80G, 80GG,
19	Section : 80QQB
20	Section : 80RRB,
21-24	80U note: Practical problems are expected
25	Sections : 80CCE, 80GGA
26	Sections 80GGB, 80GGC
27-29	Section : 80IA
30-31	Section: 80IB, 80IC
32-33	Section: 80JJA, 80JJAA,
34-36	Section: 80LA, 80P
37-39	Computation of 5 heads of income
40-42	Deductions available to an individual assessee
43-45	Calculation of tax liability
46	Sec 88E Rebate in respect of securities transaction tax examples expected.
47	Sec 89(i) Relief of Income tax for salaried employees { in theory only. }
48	Sec 86 Relief in respect of share of profit from BOI & AOP {in theory only. }
49	Position of firm under the Income Tax Act.
50-51	Section 184
52-53	Deduction u/s 40 (b).
54-55	Computation of Book Profit.
56-57	Computation of total income of the firm and rates of tax.
58	Treatment of share of profit, interest and remuneration received by a partner from a firm
59-60	Practical problems

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**Semester-V**

**504: Financial Accounting (Paper V)**  
**(Cost Accounting)**

1. **Objective:** To help student in understanding advanced topics of Cost Accounting
5. **Key features:** The advance use of Cost accounting in various areas
6. **Course duration:** 60 sessions, 4 sessions a week.
7. **Evaluation :**

**Evaluation pattern**

End Semester	70%
Mid-Semester	20%
Projects, assignments, quizzes, class participation	10%

5. **Course Contents :**

Module No.	Modules/ Sub Modules	Session	Marks
1	<b>Process Costing I</b> Introduction, Procedure of Ascertaining Process Cost, difference between process costing and job costing, features of process costing, elements of cost of each process, process loss and wastage: Normal loss, Abnormal Loss, Normal gain, Abnormal gain, accounting of joint products, Accounting of by products, Inter Process Profit, discussing and solving practical problems	12	14
2	<b>Process Costing II</b> Introduction, Calculating equivalent production, Statement of evaluation, Opening work in progress: FIFO method, Average method, discussing and solving practical problems	12	14
3	<b>Non Integral Accounts (Cost Control Accounts)</b> Introduction; Books of original entry: Cost journal, Store inwards book, Stores issued book, Stores returned book, Materials transfer journal, Materials Abstract, Direct wages abstract, Oncost summaries, Job summaries; Ledger: Cost ledger, Stores ledger, Work in Progress ledger, Finished stock ledger Control Accounts, Accounting entries, discussing and solving practical problems	12	14
4	<b>Integrated Accounts</b> Meaning, Advantages and Features of Integrated Accounts, Journals, discussing and solving practical problems	12	14
5	<b>Standard Costing I</b> Introduction, definition, Characteristics of Standard Costing, Difference between Standard Cost and Estimated Cost, Advantages of Standard Costing, Limitations of Standard Costing, Setting standards for: direct materials, direct labour, variable overheads, fixed overheads; Types of Standards: basic, current, normal, estimated, historical,	12	14

ideal; Standard costing and Budgetary Control; Variances: Material variances and Labour Variances, discussing and solving practical problems on material and labour variances

**Standard Costing II**

Introduction, Variable Overhead Variance, Fixed Overhead Variance, discussing and solving practical problems on variable overhead and fixed overhead variances

6. **Teaching methodology:** Lectures, Discussing and Solving Cases and Practical Problems, Projects and Assignments.

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

- Cost and Management Accounting by Sudhir Prakashan (T.Y.Bcom)
- Cost Accounting – M.C.Shukla, T.S.Grewal, M.P.Gupta (Text & Problems) (S. Chand)
- Cost & Management Accounting – M.N.Arora (Vikas)
- Cost Accounting – Jawahar Lal (T,M.H.)
- Advanced Cost and Management Accounting – V.K. Saxena, C.D. Vashshisht (S. Chand)
- Cost Accounting – R.S.N. Pillai, V.Bagavathi

8. **Session Plan :**

Session	Topics
<b>1-2</b>	<b>Process Costing I</b> Introduction, Procedure of Ascertaining Process Cost, difference between process costing and job costing, features of process costing, elements of cost of each process, process loss and wastage
<b>3-12</b>	Discussing and solving practical problems on Normal loss, Abnormal Loss, Normal gain, Abnormal gain, accounting of joint products, Accounting of by products and Inter Process Profit
<b>13-14</b>	<b>Process Costing II</b> Introduction, Calculating equivalent production, Statement of evaluation, Opening work in progress: FIFO method, Average method
<b>15-24</b>	Discussing and solving practical problems on Process Costing II
<b>25-26</b>	<b>Non Integral Accounts (Cost Control Accounts)</b> Introduction; Books of original entry: Cost journal, Store inwards book, Stores issued book, Stores returned book, Materials transfer journal, Materials Abstract, Direct wages abstract, Oncost summaries, Job summaries; Ledger: Cost ledger, Stores ledger, Work in Progress ledger, Finished stock ledger Control Accounts, Accounting entries
<b>27-36</b>	Discussing and solving practical problems on Non Integral Accounts
<b>37</b>	<b>Integrated Accounts</b> Meaning, Advantages and Features of Integrated Accounts, Journals
<b>38-48</b>	Discussing and solving practical problems on Integrated Accounts
<b>49-50</b>	<b>Standard Costing I</b> Introduction, definition, Characteristics of Standard Costing, Difference between Standard Cost and Estimated Cost, Advantages of Standard Costing, Limitations of Standard Costing, Setting standards for: direct materials, direct labour, variable overheads, fixed overheads; Types of Standards: basic, current, normal, estimated, historical, ideal; Standard costing and Budgetary Control; Variances: Material variances and Labour Variances
<b>51-54</b>	Discussing and solving practical problems on Material and Labour Variances
<b>55</b>	<b>Standard Costing II</b> Introduction, Variable Overhead Variance, Fixed Overhead Variance
<b>56-60</b>	Discussing and solving practical problems on Variable Overhead and Fixed Overhead Variance

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**505 : Communication Skills (Paper V)**

- 1 **Objective:** The main objective of this course is to develop student skills of English-Speaking, Reading, Writing and Listening with focus on grammar, pronunciation and vocabulary
- 2 **Key features:** Speaking, Reading, Writing, Listening, Phonetics and Business correspondence
- 3 **Course duration:** 60 sessions, 4 sessions a week
- 4 **Evaluation :**

<b>Evaluation pattern</b>	
End semester	70%
Mid semester	20%
Project, assignment, quizzes, class participation	10%
5. **Course contents :**

Module No	Modules / Sub Modules	Session	Marks
1	<b><u>Grammar</u></b> : Verb patterns, Noun Patterns and full range of tenses	12	14
2	<b><u>Business Correspondence</u></b> (A) Correspondence with Banks ; (B) Correspondence with Public Authorities; (C) Job related Letters	12	14
3	<b><u>Listening as a tool of communication</u></b> Importance, Process of Listening, Types, Barriers, Use of Audio Aids	12	14
4	<b><u>Vocabulary Building</u></b> One word for, Synonyms and Antonyms; Word drill, Sentence Construction	12	14
5	<b><u>Phonetics</u></b> Sounds in English – ( British Pronunciation/ RP Pronunciation (Received pattern pronunciation); Phonemes, Phonemic scripts for one and two syllable words. Introduction to ‘stress’ concept.	12	14

6. **Teaching methodology:** lectures, discussions, Use of Audio and Video, projects and assignment

7 **Recommended text books & suggested reference books:**

- (1) Student Learner’s Dictionary ( Oxford); (2) Business communication by V.K. Jain and Omprakash Biyani.; (3) Wren and Martin

8. **Session plan:**

**Session Topics**

1-4	Verb patterns – Types / Exceptions to rules and practice exercises
5-8	Noun Patterns - Types / Exceptions to rules and practice exercises
9-12	Full range of tenses - Types / Exceptions to rules and practice exercises
13-16	Correspondence with Banks
17-20	Correspondence with Public Authorities
21-24	Job related Letters – Covering letter, Acceptance letter, Resignation letter, Application for leave / Increment
25 - 30	Listening - Importance, Process of Listening, Types, Barriers, Use of Audio Aids
31 - 36	Listening – Practice from Audio Aids / Movies / News
37 - 41	Vocabulary Building - one word for and Synonyms and Antonyms
42 - 48	Word drill, Sentence Construction, Practice from Books and Business Magazines
49-53	Sounds in English – (British Pronunciation/ RP Pronunciation (Received pattern pronunciation) – Practice in Language Lab
54-57	Phonemes, Phonemic scripts for one and two syllable words.
58-60	Introduction to ‘stress’ concept.

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**Semester-V**  
**506: Quantitative Techniques-(Paper-I)**

**1. Objective:** To impart the basic art and science of gathering, analyzing and using data to identify and resolve managerial and decision making problems.

**2. Key features:** It enhance capability of students to solve problems related to various live cases which are prevailing in business using different concepts of quantitative techniques and research methods.

**3. Course Duration:** 60 Sessions, 4 sessions a week.

**4. Evaluation:**

<b>Evaluation Pattern</b>	
End semester examination	70%
Mid-Semester examination	20%
Assignments, quizzes, class participation	10%

**5. Course Contents**

Module No.	Modules/ Sub Modules	Session	Marks
1	Operations Research an overview of approach techniques and tools, Nature of Operations Research problem, Steps in Operations Research, Typical applications of Operations Research study, Limitations of Operations Research, Relationship between an Operations Research specialist and manager. Formulation of Linear Programming Problems. Solution of Linear Programming Problems by Graphical method. <u>Note:</u> O.R.-an overview of an approach techniques and tools, Relationship between an O.R. specialist and manger & typical application of O.R. study not to be asked in exam.	12	14
2	Transportation Problem Meaning of Transportation Problem, North West Corner Method, Raw Minima Method, Column Minima Method, Lowest Cost Method, Test for Optimality, Unbalanced Transportation Problems.. Transshipment Problem	12	14
3	Assignment Problem Meaning of Assignment Problem, Steps involved in Hungarian Method, Maximization Problem in Assignment. Travelling Salesman Problem	12	14
4	Network Techniques: Meaning of Network Analysis and Steps in PERT planning process, Terminologies used in Network Techniques. CPM versus PERT. PERT and CPM diagram Simulation: Definition of Simulation and steps involved in it. Things to be noted before implementing Simulation, Physical and Interactive Simulation, Computer Simulation. Uses of Simulation in different Areas, Advantages and disadvantages of Simulation	12	14



5	Sampling and Sampling distribution Different sampling schemes . Examples based on simple random, stratified and systematic sampling only	12	14
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### 6 Basic Textbooks (Latest Edition)

T1: Research Methodology and Operations Research by H.R.Ramanath-,Himalaya Publishing House.

T2: Business Research Methods (IX edition) by Donald R.Cooper and Pamela S.Schindler,Tata McGraw Hill Publishing Company Ltd.New Delhi.

### 7. Reference Books

1. Business Research Methods,Zikmund Willium (2003) Thompson Learning.
- 2, Business Research Methods, Bryman Alan (2006) Oxford University Press.
- 3 Research Methodology, Panneerselvam R.(2004) Prentice Hall of India.

### 8. Session Plan

Session	Topic
1	Definition and meaning of Operation Research
2-3	Features. Scope, Advantages and limitations of O.R.
4-5	Operations Research an overview of approach techniques and tools
6	Relationship between an Operations Research specialist and manager.
7-8	Formulation of Linear Programming Problems
9-12	Solution of Linear Programming Problems by Graphical method.
13-14	Meaning of Transportation Problem, North West Corner Method
14-15	Raw Minima Method,
16-17	Column Minima Method,
18-19	Least Cost Method
19-20	Unbalanced Transportation Problems.
20-21	Test for Optimality
22-24	Transshipment Problem
25-26	Meaning of Assignment Problem, Steps involved in Hungarian Method, Travelling Salesman Problem
27-31	Examples based on Assignment Problem.
32	Maximization Problem in Assignment.
33-36	Travelling Salesman Problem
37	Meaning of Network Analysis and Steps in PERT planning process
38	Terminologies used in Network Techniques
39-40	CPM versus PERT
41-42	PERT and CPM diagram
43	Definition of Simulation and steps involved in it.
44-46	Things to be noted before implementing Simulation, Physical and Interactive Simulation, Computer Simulation
47-48	Uses of Simulation in different Areas, Advantages and disadvantages of Simulation
49-51	Sampling and Sampling distribution
52-54	Different sampling schemes
55-60	Examples based on simple random, stratified and systematic

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**Semester-V**  
**507 : Management of Financial Services**

**1. Course Objectives:**

The Financial Services include both the banking and non-banking services either based on fees or assets/funds. The content of this course is designed to provide basic understanding of the working of Indian financial systems and the management of non-banking financial services. The specific objectives of the course include:

- a. To familiarise the students with Indian financial systems.
- b. To equip the students with the theoretical and practical knowledge of different non-banking financial services.
- c. To develop the skills to run and manage different financial services as a manager/entrepreneur.

**2. Course Duration:**

The total hours for teaching this course will be 60 hours, which will be divided into 60 sessions of 60 minutes duration each.

**3. Course contents:**

The course will contain following modules:

Module No.	Modules / Sub-Modules	Sessions	Marks (20% of 70 each)
I	Introduction to Indian Financial system, Reserve bank and financial system, structure of banking and non-banking companies, Introduction to different markets : Capital market, Money market, Primary Market, Secondary Market	12	14
II	Asset/Fund based financial services : Leasing, hire purchase	12	14
III	Consumer credit, factoring and forfeiting , Bill discounting, Housing finance, Insurance services, venture capital financing, Mutual fund services	12	14
IV	Merchant banking services : all services related to issue management	12	14
V	Credit rating, Stock broking, depositories, custodial services and short selling and securities lending and borrowing services, Credit cards	12	14

**4. Teaching Methods:**

The following pedagogical tools shall be used for teaching the subject:

Students can give weekly review of banking and insurance services which can be the part of internal assessment.

A project on working of selected banking and insurance companies, their operation, performance of different schemes, etc. in different services could be done.

**5. Evaluation:** The evaluation of participants will be on continuous basis comprising of the following elements:

A	Projects/ Assignments/ Quizzes/ Class participation etc	Weightage 10% (Internal Assessment)
B	Mid-Semester examination	Weightage 20 % (Internal Assessment)
C	End –Semester Examination	Weightage 70% (External Assessment)

### 6. Text Books:

There are plenty of books available with good coverage of the syllabus. Apart from selecting a book from the list, students are also requested to refer financial dailies regularly. It is also advisable to watch business channels on T.V.

Sr. No.	Authors	Name of the Books	Publisher	Edition & Year of Publication
T1	M Y Khan	Financial Services	Tata McGraw Hill	Fifth edition,
T2	V. A. Avdhani	Financial Services in India	Himalaya	Latest Edition
T3	Bharti V. Pathak	The Indian Financial system – Market, Institutions and Services	Pearson	Latest Edition

### 7. Reference Books:

(Latest available editions should only be considered)

Sr. No.	Authors	Name of the Books	Publisher	Edition & Year of Publication
R1	Dr. R. Shanmugham,	Financial Services	Wiley	Latest Edition
R2	Justin Paul and Padmalatha Suresh,	Management of Banking and Financial Services	Pearson	Latest Edition
R3	Dr. S. Gurusamy,	Merchant Banking and Financial Services	Vijay Nicole Imprints Pvt. Ltd.	Latest Edition
R4	Anil Agashe	Financial Services, Markets and Regulations	Himalaya	Latest Edition
R5	Vasant Desai	Financial Markets and financial services	Himalaya	Latest Edition
R6	H R Machiraju,	Indian Financial System	Vikas	Latest Edition

R7	Clifford Gomez,	Financial Markets, Institutions and financial Services	PHI	Latest Edition
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**8. Lists of Journals/ Periodicals/ Magazines/ Newspapers:**

Journal of Economic Times, Financial Report.

**NB:** The Instructor/s (Faculty Member/s) will be required to guide the students regarding suggested readings from Text(s) and references in items 6 and 7 mentioned above.

**9. Session plan : Management of financial services**

<b>Session no.</b>	<b>Topic</b>
<b>1-12</b>	An Introduction to Indian financial System Reserve Bank and Financial system Financial system – Intermediation: Money market, capital market, Commodities market, etc
<b>13-24</b>	Leasing: Theoretical and regulatory framework Evaluation of leasing: lessor and lessee point of view Accounting and tax aspects of leasing Hire purchase finance
<b>25-36</b>	Factoring and forfeiting Bill discounting Housing finance Insurance services Venture capital financing Mutual fund services
<b>37-48</b>	Merchant banking services -Issue management – Intermediaries Issue management – Activities and procedure Pre issue and post issue obligations and other requirements
<b>49-60</b>	Stock broking services Custodial services Depository system Short selling and securities buying and selling Credit rating

**K.S.K.V. Kachchh University**  
**Department of Commerce & Management**  
**Master of Business Administration**  
**(5 Years Integrated)**  
**Semester-VI**

**601: Business Management (Paper VI)**

- 1 **Objective:** The objective of this course is to make the student understand organizations culture and development and an overview of marketing
- 2 **Key features:** Organizational behavior, culture, change, development
- 3 **Course duration:** 60 sessions, 4 sessions a week
- 4 **Evaluation:**

**Evaluation pattern**

End semester	70%
Mid semester	20%
Project, assignment, quizzes, class participation	10%

5. **Course contents:**

Module No	Modules / Sub Modules	Session	Marks
1	<p><b><u>Working Capital Management</u></b>  Cash Management – Components of Cash inflow, Cash outflow, Motives for holding cash, Cash budget, Practical sums of Cash budget, Bills Receivables Management – Optimum credit policy, Credit policy variables, Practical sums of Receivables Management</p>	12	14
2	<p><b><u>Working Capital Management and Finance Management</u></b>  Inventory Management – Types of Inventory, Cost of holding inventory, Techniques of Inventory Control, Practical sums of Inventory Management, Internal Sources of Finance, Policies relating to Depreciation, Dividends and Retained Earnings with their importance, Financial Institutions and their services</p>	12	14
3	<p><b><u>Introduction to HR</u></b>  Def, Meaning and Importance of Personnel Management, HRM and HRD (Difference between HRM and HRD)  Job Evaluation – Meaning, Elements in Job hierarchy  Job Analysis: Quantitative and Qualitative Techniques  Job Description, Job Specification, Job Evaluation - Techniques</p>	12	14
4	<p><b><u>Industrial Dispute Act, 1947</u></b>  Forms &amp; Types of disputes, Causes of Industrial Dispute, Settlement of Industrial Disputes, Authorities under the Act  Important definitions like (Industrial Dispute, Industry, Strike, Lock out, Lay off, Retrenchment, Workman, Wages, Settlement, etc.)  <b>Organization Discipline</b>  Meaning, Forms &amp; Types of discipline  <u>Misconduct</u> - Causes, Effects and Measures to control Misconduct  Disciplinary Action – Meaning, disciplinary actions, procedure  <u>Grievance Redressal</u> - Sources of Grievances,  Need for a grievance procedure, Grievance redressal Machinery</p>	12	14

5	<b>Employee Welfare and WPM</b> <u>Employee Welfare</u> - Need for welfare, Merits And Demerits Provisions of Factories Act,1948 (Relating to Health, Safety and Welfare of employees <u>Worker's Participation in Management</u> Introduction to the concept, Purpose, Objectives and Scope Factors influencing workers participation Evolution of Workers' Participation in Management in India	12	14
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6. **Teaching methodology:** lectures, discussions, tutorials, projects & assignments

7 **Recommended text books & suggested reference books:**

- Finance Management by I M Pandey

8 **Session Plan:**

Session	Topic
1-2	Cash Management – Components of Cash inflow, Cash outflow,
3	Motives for holding cash, Cash budget
4-6	Practical sums of Cash budget
7	Bills Receivables Management – Optimum credit policy,
8	Credit policy variables
9-12	Practical sums of Receivables Management
13	Inventory Management – Types of Inventory
14	Cost of holding inventory
15	Techniques of Inventory Control
16-19	Practical sums of Inventory Management
20	Internal Sources of Finance
21-22	Policies relating to Depreciation, Dividends and Retained Earnings with their importance
23-24	Financial Institutions and their services
25-26	Introduction to HR - Def, Meaning and Importance of Personnel Management, HRM and HRD
27-28	(Difference between HRM and HRD) Job Evaluation – Meaning, Elements in Job hierarchy
29-32	Job Analysis: Quantitative and Qualitative Techniques
33-36	Job Description, Job Specification, Job Evaluation - Techniques
37-40	Industrial Dispute Act, 1947 -Forms & Types of disputes, Causes of Industrial Dispute
41-44	Settlement of Industrial Disputes, Authorities under the Act
45-48	Important definitions like (Industrial Dispute, Industry, Strike, Lock out, Lay off, Retrenchment, Workman, Wages, Settlement, etc.)
49 – 54	<u>Employee Welfare</u> - Need for welfare, Merits And Demerits ,Provisions of Factories Act,1948 (Relating to Health, Safety and Welfare of Employees)
55 – 60	<u>Worker's Participation in Management</u> Introduction to the concept, Purpose, Objectives and Scope Factors influencing workers participation Evolution of Workers' Participation in Management in India

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**Semester-VI**

**602 : MACRO ECONOMICS AND PUBLIC FINANCE (Paper – II)**

**1.Objective:** The main objective of this subject is to provide the basic understanding in the field of Public Finance.

**2.Key features:** To impart basic knowledge of Public Finance, Various Sources of revenue and expenditures, Public Debt.

**3.Course duration:** 60 sessions, 4 sessions a week.

**4.Evaluation :**

<b>Evaluation pattern</b>	
End Semester	70%
Mid-Semester	20%
Projects, assignments, quizzes, class participation	10%

**5. Course Contents :**

Module No.	Modules/ Sub Modules	Session	Marks
<b>1</b>	<b>Introduction to Public Finance:</b> Meaning and Scope of Public finance, Importance of Public Finance, Public finance V/S Private finance, Main objectives, the principle of Maximum social Advantage.	<b>12</b>	<b>14</b>
<b>2</b>	<b>Taxation:</b> Sources of Revenue: Taxes, Classification of Taxes, Types of Taxes, Canons of Taxation, Characteristics of Good Tax system Characteristics of Tax Principles of equity, cost of theory, benefit principle, incidence of taxation, Effects of Taxation on production, consumption and Distribution.	<b>12</b>	<b>14</b>
<b>3</b>	<b>Public Debt</b> Classification of Public Debt, purpose of Public borrowing, Burden of internal and external debt, Redemption of Public Debt.	<b>12</b>	<b>14</b>
<b>4</b>	<b>Public Expenditure</b> Causes, Effects on distribution, Production, Income and Employment, Canons of Public expenditure, Role of public expenditure in developing economy.	<b>12</b>	<b>14</b>
<b>5</b>	a) Fiscal Policy -objectives of developing countries, Balanced V/s Unbalanced budget.(b) Federal Finance – Concept and Principles. (c) Welfare Economics – Definition, General Welfare, positive Economics and Welfare Economics, Impact of income distribution and Tax structure on Social Welfare.	<b>12</b>	<b>14</b>

**6. Teaching methodology:** Lectures, Discussions, Tutorials, Projects, and Assignments

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

- Elementary Economic Theory by K.K. Dewett and J.D.Verma, S.Chand & Company.
- Macroeconomics Theory and Policy by Vanita Agrawal, Pearson Publication.

**8.Session Plan :**

Session	Topics
1-3	Introduction to Public Finance Vs Private Finance
4-6	Meaning and importance of Public finance
7-9	Main objectives and scope
10-12	Principle of Maximum Social Advantage
13	Meaning of Taxes
14	Classification of taxes
15	Types of Taxes
16-17	Direct and Indirect taxes
18-20	Canons of Taxation
21	Characteristics of good tax system
22	Incidence of tax
23-24	Effects of tax on production, consumption and distribution
26	Meaning of public debt
27	Classification of public debt
28-29	Purpose of public borrowing
30-31	Burden of internal debt
32-33	Burden of external debt
34-36	Redemption of public debt
37-38	Concept of public expenditure
39-40	Causes
41-42	Effects on production and distribution
43-44	Effects on income and employment
45-47	Canons of public expenditure
48	Role of PE in developing economy
49-52	Fiscal policy
53-56	Federal finance
57-60	Welfare economics



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**Semester-VI**  
**603: Taxation (Paper IV)**

1. **Objective:** The main objective of this course is detail study of the subject
2. **Key features:** Discussion on various topics such as assessment of firms & companies, retrun of income with the process of assessment, deduction of tax, advance payment of tax, refund etc
3. **Course duration:** 60 sessions, 4 sessions a week
4. **Evaluation :**

**Evaluation pattern**

End semester	70%
Mid semester	20%
Project, assignment, quizzes, class participation	10%

5. **Course contents :**

Module No	Modules / Sub Modules	Session	Marks
1-2	<u><b>Assessment of companies</b></u>	24	28

Company (as per sec 2(17)), A Company in which the public are substantially interested sec 2(18), Widely held company, Closely held company, Indian company sec 2(26), Domestic company sec 2 (22A).

Foreign company sec 2(23A), Investment company, Residence of a company sec 6(3), Computation of total income, Carry forward and set off of losses in case of certain companies sec 79, Due date of filing return of income and rates of income tax, Provisions of Minimum Alternative Tax for certain companies (sec 115JB), Tax credit in respect of tax paid on deemed income under MAT provisions against tax liability in subsequent years. Sec 115 JAA, Profit & loss account of company ( Proviso to sec 115JB(2) ), How to compute book profits, Furnishing of report of an Accountant sec 115 JB(4), Unabsorbed depreciation or losses which can be carried forward [ section 115JB(3)], Provisions relating to tax on distributed profits of domestic companies [sec 155O)], Time limit for deposit of additional income Tax, Tax on distributed profits not allowed as a deduction, Interest payable for non payment of tax by the domestic companies [sec 115P)], When companies deemed to be in default [sec 115Q)], Penalty under section 271C, Prosecution under section 276B,Exemption of dividend in the hands of shareholders [sec 10(34)],Tax on income distribution to unit holders by the specified company or a Mutual fund [sec 115R(2)], Time limit for deposit of additional income tax [sec 115R(3)], Income charged to tax not allowed as deduction [sec 115R(4)],\_Interest payable for non payment of tax (sec 115S), When specified company or Mutual Fund shall be deemed to be assessee in default(sec 115T), Provision of section 115R shall not apply in respect of any income distributed in certain cases, Exemption of income in the hands of unit holders [sec 10(35)], Tax on the income received from venture capital companies / venture capital funds.(sec 115U).

**NOTE:-**

- Practical problems can be asked.
  - Computation of book profits not included
- Students are not expected to remember the section numbers.

3	<p><b><u>Return of income and procedure for assessment</u></b></p> <p>Meaning of return of income, Submission of return of income (sec 139 (1)).Due date of furnishing return of income, Return of fringe benefits. Filing of returns of the employees by the employer on computer readable media (sec 139(1A) ), Return filed on specified computer readable media. sec 139(1B),Electronic filing of return of income and return of fringe benefits, Return of loss sec 139(3), Belated return sec 139(4), Revised return sec 139(5), Particulars to be furnished along with return sec 139 (6) / 139(6A), Defective return sec 139(9), Permanent Account Number (sec 139A) Transactions where quoting of PAN is compulsory, Authorized signatories to the return of income sec 140, Self Assessment (sec 140A), Assessment by Income Tax Department, Inquiry before assessment (sec 142) section 143 (1), 143 (3), Best judgment Assessment u/s 144, Income Escaping Assessment u/s 147, Issue of notice sec 148, Time limit and sanction for issue of notice (sec 149/151), Time limit for completion of all assessments and reassessment sec 153.<b>NOTE:-</b> Theory only</p>	12	14
4	<p><b><u>Deduction of tax at source</u></b></p> <p>Sections:-190 Deduction at source and advance payment, 191 Direct payment, 192 Deduction of tax from salary, 193 Deduction of tax from dividend,194A Interest other than interest on securities, 194B Winning from lottery, crossword, Puzzle, card game,194BB Winnings from horse races, 194EE Payments in respect of deposits under National saving schemes, 194F Payments on account of repurchase of units by mutual funds or Units Trust of India, 194H Commission or Brokerage. , 194I Rent, 194J Fees for Profession or technical services, 194K Income in respect of units, 194LA Payment of compensation on acquisition of certain immovable property, 199 Credit for tax deducted, 200 Duty of person deducting tax, 203A Tax deduction account number.<b>NOTE:-</b> Theory only</p>	12	14
5	<p><b><u>Advance Payment of Taxes</u></b></p> <p>Liability for payment of advance tax sec 207,208, Steps for computation of amount of advance tax sec 209,Payment of advance tax, 210 (1), 210 (3) and 210 (4), Computation of tax by assessing officer (sec 209(1) (b) read with sec 209 (2) (a), Amendment of order for payment of advance tax (sec 210(4)), Assessee can submit his own estimate. Sec 210 (5) and (6) and Rule 39, Net agricultural income sec 209 (2), Installments of advance tax and due dates (sec 211), Payment of advance tax in case of capital gains / casual income. Assessee deemed to be in default (sec 218). <b>NOTE:-</b> Practical problems are expected</p> <p><b><u>Refund</u></b></p> <p>When is refund to be claimed ?Who is entitled to refund (sec 237). (sec 238), Form for claiming refund and period within which claim for refund should be made, refund on appeal sec 240, Set off of refund against tax / demand outstanding sec 245</p>	12	14

**6. Teaching methodology:** lectures, discussions, tutorials, projects & assignments

**7. Recommended text books & suggested reference books:**

- S.y.B.com Taxation by sudhir prakashan
- Systematic approach to income tax& central sales tax by Girish Ahuja & Ravi Gupta
- Practical Approach to income tax& central sales tax by Girish Ahuja & Ravi Gupta
- Professional approach to direct taxes law & practices by Girish Ahuja & Ravi Gupta

## 8. Session plan:

Sessions	Topics
1	sec 2(17), 2 (18)
2	Widely held company, Closely held company.
3	2(26), 2 (22A),.
4	2(23A), Investment company.
5	Residence of a company sec 6(3).
6	Computation of total income.
7	Carry forward and set off of losses in case of certain companies sec 79.
8	Due date of filing return of income and rates of income tax.
9-10	Provisions of Minimum Alternative Tax for certain companies (sec 115JB), Tax credit in respect of tax paid on deemed income under MAT provisions against tax liability in subsequent years. Sec 115 JAA.
11	Profit & loss account of company ( Proviso to sec 115JB(2) ).
12	How to compute book profits.
13	Furnishing of report of an Accountant sec 115 JB(4).
14-15	Unabsorbed depreciation or losses which can be carried forward [ section 115JB(3)], Provisions relating to tax on distributed profits of domestic companies [sec 155O]
16	Time limit for deposit of additional income Tax.
17	Tax on distributed profits not allowed as a deduction.
18	Interest payable for non payment of tax by the domestic companies [sec 115P)], When companies deemed to be in default [sec 115Q)], penalty under section 271 C
19	Prosecution under section 276B, Exemption of dividend in the hands of shareholders [sec 10(34)]
20	Tax on income distribution to unit holders by the specified company or a Mutual fund [sec 115R(2)], Time limit for deposit of additional income tax [sec 115R(3)]
21	Income charged to tax not allowed as deduction [sec 115R(4)]
21	Interest payable for non payment of tax (sec 115S).
22	When specified company or Mutual Fund shall be deemed to be assessee in default(sec 115T), Provision of section 115R shall not apply in respect of any income distributed in certain cases
23	Exemption of income in the hands of unit holders [sec 10(35)]
24	Tax on the income received from venture capital companies / venture capital funds.(sec 115U).
25	Meaning of return of income, sec 139 (1)
26	Due date of furnishing return of income, Return of fringe benefits.
27	Filing of returns of the employees by the employer on computer readable media (sec 139(1A) ), Return filed on specified computer readable media. sec 139(1B).
28	Electronic filing of return of income and return of fringe benefits.
29	Return of loss sec 139(3), Belated return sec 139(4), Revised return sec 139(5).
30	Particulars to be furnished along with return sec 139 (6) / 139(6A).
31	Defective return sec 139(9).

- 32 Permanent Account Number (sec 139A) Transactions where quoting of PAN is compulsory.
- 32-33 Authorized signatories to the return of income sec 140, Self Assessment (sec 140A).
- 34 Assessment by Income Tax Department Inquiry before assessment (sec 142), 143 (1), 143 (3), u/s 144, 147, 148,
- 35 Time limit and sanction for issue of notice (sec 149/151).
- 36 Time limit for completion of all assessments and reassessment sec 153.
- 37 190 Deduction at source and advance payment.
- 38 191 Direct payment.
- 39 192 Deduction of tax from salary.
- 39 193 Deduction of tax from dividend.
- 40 194A Interest other than interest on securities.
- 41-42 194B Winning from lottery, crossword, Puzzle, card game, 194BB Winnings from horse races, 194EE Payments in respect of deposits under National saving schemes
- 43 194F Payments on account of repurchase of units by mutual funds or Units Trust of India.
- 44 194H Commission or Brokerage, Rent
- 45 194J Fees for Profession or technical services.
- 46 194K Income in respect of units.
- 46 194LA Payment of compensation on acquisition of certain immovable property.
- 47 199 Credit for tax deducted.
- 48 200 Duty of person deducting tax.
- 48 203A Tax deduction account number.
- 49 Liability for payment of advance tax sec 207,208, Steps for computation of amount of advance tax sec 209.
- 50 Payment of advance tax.( By the assessee on his own accord u/s 210 (1), Payment of advance tax in pursuance of an order / amended order of assessing officer u/s 210 (3) and 210 (4).)
- 51 Computation of tax by assessing officer (sec 209(1) (b) read with sec 209 (2) (a).
- 52 Amendment of order for payment of advance tax (sec 210(4)).
- 53 Assessee can submit his own estimate. Sec 210 (5) and (6) and Rule 39.
- 54 Net agricultural income sec 209 (2), Installments of advance tax and due dates (sec 211).
- 55 Payment of advance tax in case of capital gains / casual income.
- 56 Assessee deemed to be in default (sec 218).
- 57 When is refund to be claimed ?, Who is entitled to refund (sec 237).
- 58 When can a person other than the assessee claim refund. (sec 238).
- 59 Form for claiming refund and period within which claim for refund should be made.
- 60 Refund on appeal etc (sec 240), Set off of refund against tax / demand outstanding sec 245

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**Semester-VI**

**604: Financial Accounting (Paper VI)**  
**(Management Accounting)**

1. **Objective:** To help students in understanding topics of Management accounting and appreciating its use at the time of decision making
2. **Key features:** Introduction of different important methods of Management Accounting and its use in various areas
3. **Course duration:** 60 sessions, 4 sessions a week.
4. **Evaluation :**

**Evaluation pattern**

End Semester	70%
Mid-Semester	20%
Projects, assignments, quizzes, class participation	10%

5. **Course Contents :**

Module No.	Modules/ Sub Modules	Session	Marks
1	<b>Management Accounting (theory)</b> – Nature and Scope <b>Auditing (theory)</b> – Introduction, Scope, Merits, Demerits and qualification of an auditor <b>Reconciliation of Cost and Financial Accounts</b> Introduction, Reasons for disagreement in profits, Procedure of Reconciliation, Proforma of a Reconciliation Statement, discussing and solving practical problems	12	14
2	<b>Analysis and Interpretation of Financial Statements (theory)</b> Meaning, Characteristics, Limitations and Use of Financial Statements, Analysis of Financial Statements and its Methods <b>Ratio Analysis</b> Introduction, Accounting Ratios, Interpretation through Ratios, Advantages and Limitations of Ratio Analysis, Classification of Accounting Ratios: Traditional Classification and Functional Classification; Profitability Ratios, Liquidity Ratios, Leverage Ratios, Activity Ratios, discussing and solving practical problems on Ratio Analysis	12	14
3	<b>Cash Flow Statement</b> Introduction, Cash Flow Statement, Sources of cash inflows and out flows, effect of non cash items on profit, difference between cash flow and fund flow statement, limitations of cash flow analysis, Accounting Standard 3, discussing and solving practical problems	12	14
4	<b>Uniform Costing (theory)</b> Introduction, Objects, Requisites, Advantages, Disadvantages <b>Inter firm Comparison (theory)</b> Introduction, Advantages and Disadvantages <b>Marginal Costing and CVP Analysis</b> Introduction, Definition and Characteristics of Marginal Costing, Marginal Costing and Absorption Costing, Assumptions, Advantages and Limitations of Marginal Costing, Margin of Safety and P.V.Ratio, Break Even Chart – its utility	12	14

and limitations, P.V. Chart, Discussing and Solving Practical Problems

- 5 **Budgetary Control (theory)** 12 14  
 Introduction, Definition and Characteristics of Budget, Meaning, Definition, Objects, Advantages and Limitations of Budgetary Control, Budget Period  
**Capital Budgeting**  
 Introduction, Meaning and Importance of Capital Budgeting , Objective and Types of Capital Investment, Types of Projects, Capital Rationing, Techniques of evaluating capital investments Projects, Discussing and Solving Practical Problems

6. **Teaching methodology:** Lectures, Discussing and Solving Cases and Practical Problems, Projects and Assignments.

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

- Management Accounting and Auditing by Sudhir Prakashan (T.Y.Bcom)
- Cost and Management Accounting by Sudhir Prakashan (T.Y.Bcom)
- Cost & Management Accounting – M.N.Arora (Vikas)
- Advanced Cost and Management Accounting – V.K. Saxena, C.D. Vashshisht (S. Chand)
- Management Accounting – J. M. Pandey (Vikas)

8. **Session Plan :**

Session	Topics
1	<b>Management Accounting</b> – Nature and Scope
2-3	<b>Auditing</b> – Introduction, Scope, Merits, Demerits and qualification of an auditor
4	<b>Reconciliation of Cost and Financial Accounts</b> - Introduction, Reasons for disagreement in profits, Procedure of Reconciliation, Proforma of a Reconciliation Statement
5-12	Discussing and solving practical problems on Reconciliation of Cost and Financial Accounts
13-14	<b>Analysis and Interpretation of Financial Statements (theory)</b> - Meaning, Characteristics, Limitations and Use of Financial Statements, Analysis of Financial Statements and its Methods
15-17	<b>Ratio Analysis</b> - Introduction, Accounting Ratios, Interpretation through Ratios, Advantages and Limitations of Ratio Analysis, Classification of Accounting Ratios: Traditional Classification and Functional Classification; Profitability Ratios, Liquidity Ratios, Leverage Ratios, Activity Ratios,
18-24	Discussing and solving practical problems on Ratio Analysis
25-27	<b>Cash Flow Statement</b> - Introduction, Cash Flow Statement, Sources of cash inflows and out flows, effect of non cash items on profit, difference between cash flow and fund flow statement, limitations of cash flow analysis, Accounting Standard 3
28-36	Discussing and solving practical problems on cash flow statement
37	<b>Uniform Costing (theory)</b> - Introduction, Objects, Requisites, Advantages, Disadvantages
38	<b>Inter firm Comparison (theory)</b> - Introduction, Advantages and Disadvantages
39-40	<b>Marginal Costing and CVP Analysis</b> - Introduction, Definition and Characteristics of Marginal Costing, Marginal Costing and Absorption Costing, Assumptions, Advantages and Limitations of Marginal Costing, Margin of Safety and P.V.Ratio, Break Even Chart – its utility and limitations, P.V. Chart
41-48	Discussing and solving practical problems on Marginal Costing and CVP Analysis
49-51	<b>Budgetary Control (theory)</b> - Introduction, Definition and Characteristics of Budget, Meaning, Definition, Objects, Advantages and Limitations of Budgetary Control, Budget Period
52-53	<b>Capital Budgeting</b> - Introduction, Meaning and Importance of Capital Budgeting , Objective and Types of Capital Investment, Types of Projects, Capital Rationing, Techniques of evaluating capital investments Projects
54-60	Discussing and solving practical problems on Capital Budgeting

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**Semester-VI**  
**605 : Communication Skills (Paper VI)**

1. **Objective:** The main objective of this course is to develop student skills of English-Speaking, Reading, Writing and Listening with focus on grammar, pronunciation and vocabulary
2. **Key features:** Speaking, Reading, Writing, Listening, Business Etiquettes and Business correspondence
3. **Course duration:** 60 sessions, 4 sessions a week
4. **Evaluation:**

**Evaluation pattern**

End semester	70%
Mid semester	20%
Project, assignment, quizzes, class participation	10%

5. **Course contents:**

Module No	Modules / Sub Modules	Session	Marks
1	<b>Business Letters</b> Letters of enquiry, Follow up letters, Letters of complaint Well structured faxes, e-mails., memos, Report writing	12	14
2	<b>Business Etiquettes</b> Meaning, General Rules – ways of introducing How to handle telephone calls Rules of appropriate behavior at office parties - how to interact with foreign clients - Norms of behavior (Business to Business)	12	14
3	<b>Grammar</b> <ul style="list-style-type: none"> <li>• Collocations</li> <li>• Vocabulary Building</li> <li>• Précis writing</li> </ul>	12	14
4	<b>Presentation skills and Public Speaking</b> Introduction, content, Tips, Practice	12	14
5	<b>Group Discussion</b> Introduction, content, Tips, Practice on current topics	12	14

6. **Teaching methodology:** lectures, discussions, Use of Audio and Video aids, projects and assignment

## **7 Recommended text books & suggested reference books:**

- (1) Student Learner's Dictionary ( Oxford)
- (2) Business communication by V.K. Jain and Omprakash Biyani.
- (3) Wren and Martin

## **9. Session plan:**

<b>Session</b>	<b>Topics</b>
<b>1-4</b>	Business Letters - Letters of enquiry, Follow up letters, Letters of complaint
<b>5-8</b>	Well structured faxes, e-mails.,
<b>9-12</b>	Memos, Report writing
<b>13-16</b>	Business Etiquettes – Meaning and General Rules of Corporate Etiquettes
<b>17-20</b>	Ways of introducing in Business Situations, How to handle telephone calls
<b>21-24</b>	Rules of appropriate behavior at office parties - how to interact with foreign clients - Norms of behavior (Business to Business)
<b>25 - 30</b>	Grammar – Collocations, Vocabulary Building, Précis writing – Practice
<b>31 - 36</b>	Vocabulary Building, Précis writing – Practice
<b>37 - 41</b>	Presentation skills - Introduction, content, Tips, Practice
<b>42 - 48</b>	Public Speaking - Introduction, content, Tips, Practice
<b>49-53</b>	Group Discussion - Introduction, content and Important current topics
<b>54-57</b>	Tips, Practice
<b>58-60</b>	Do's and Don'ts and Practice



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**Department of Commerce & Management**  
**Master of Business Administration**  
**(5 Years Integrated)**  
**Semester-VI**  
**606: Quantitative Techniques -(Paper-II)**

**1. Objective:** To develop skills in structuring and analysing business problems using quantitative techniques.

**2. Key features:** It enhance capability of students to solve business problems and apply various quantitative techniques to research and other study to reach to the managerial decision.

**3. Course Duration:** 60 Sessions, 4 sessions a week.

**4. Evaluation:**

<b>Evaluation Pattern</b>	
End semester examination	70%
Mid-Semester examination	20%
Assignments, quizzes, class participation	10%

**5. Course Contents**

Module No.	Modules/ Sub Modules	Session	Marks
1	Testing of Hypothesis, Null Hypothesis, Alternative Hypothesis, Large Sample Test: Test of significance of mean, Test of significance of difference between two means, Test of significance of difference between two standard deviations, Test of significance of proportion of successes, Test of significance of difference between two proportions. Small Sample Tests: Difference between large sample tests, Degrees of freedom, Test of significance of a Mean of a small sample, Test of significance of difference of between means of two samples.	12	14
2	Z-transformation relative examples. Chi square test. and relative examples Chi square test of independence Test. and concern examples. Testing Hypothesis about a Population Mean using the t statistic with examples.	12	14
3	F- test and its explanation with the help of examples Anova Table; One way and Two way Anova classification with cases from the book	12	14
4	What is Statistical Quality Control? Definition and Origin. Advantages of SQC. Variation in quality (i)Variations due to chance causes (ii)Variations due to assignable causes, Theory of runs. Uses of Statistical Quality Control, Control charts. X-bar,, R, p, np and c chart	12	14
5	Acceptance Sampling: Meaning of Acceptance Sampling, Advantages of Acceptance Sampling, Simple Sampling Plan, Acceptable Quality Level and Lot Tolerance Proportion Defective (AQL and LTPD), Producer's risk and Consumer's Risk, Operating Characteristic Curve (OC curve), Average Outgoing Quality (AOQ), Average Outgoing Quality Level (AOQL), Average Total Inspection (ATI).	12	14

## 6 Basic Textbooks (Latest Edition)

T1: Business Statistics, Fourth Edition by Ken Black, Wiley India Edition.

T2: Research Methodology and Operations Research by H.R.Ramanath-, Himalaya Publishing House.

## 7. Reference Books

- (1) Quantitative Techniques in Management  
N.D. Vohra
- (2) Statistics for management  
Levin & Rubin
- (3) Comprehensive statistical methods  
P.N. Arora, Sumeet Arora, S. Arora
- (4) Statistics for business & economics  
Anderson, Sweeney, Williams
- (5) An introduction to statistical methods  
C.B. Gupta, Vijay Gupta
- (6) Mathematics & Statistics For Management  
K.B. Akhilesh, S. Balasubrahmanyam
- (7) An Introduction to Management Science: Quantitative Approach to Decision Making  
Anderson, Sweeney, Williams

## 8. Session Plan

Session	Topic
1	Testing of Hypothesis, Null Hypothesis and Alternative Hypothesis, System to Test Hypothesis
2	Large Sample Test : Test of significance of mean
3	Test of significance of difference between two means
4	Test of significance of difference between two standard deviations,
5-6	Test of significance of proportion of successes, Test of significance of difference between two proportions.
7-8	Small Sample Test : Difference between large sample tests, Degrees of freedom,
9-12	Test of significance of a Mean of a small sample, Test of significance of difference of between means of two samples.
13-16	Z-transformation explanation with examples.
17-19	Chi square test and its relative examples
20-22	Chi square test of independence Test with examples
23-24	Testing Hypothesis about a Population Mean using the t statistic
25-28	F- test and its explanation with the help of examples
29-32	Analysis of Variance One Way with relative cases form the book
33-36	Analysis of Variance Two Way with relative cases form the book
37-39	What is Statistical Quality Control? Definition and Origin. Advantages of SQC
40	Uses of Statistical Quality Control, Theory of runs.
41-43	Control charts: X-bar and R chart, c chart
44-46	P and np Chart
47-48	'C' Chart
49	Meaning of Acceptance Sampling, Advantages of Acceptance Sampling
50	Single Sampling Plan and Double Sampling Plan
51	Producer's Risk and Consumer's Risk
52-53	Acceptable Quality Level and Lot Tolerance Proportion Defective (AQL and LTPD)
54-57	Operating Characteristic Curve (OC curve), Characteristics of OC curve and examples related to that.