



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

B.Com

Semester – 5 & 6

Proposed new Course under CBCS
K.S.K.V. KACHCHH UNIVERSITY - BHUJ
KACHCHH - 370 001.

REGULAR/EXTERNAL - SYLLABUS

W.E.F. June 2013.

Dean of Commerce Faculty

પ્રાસ્તાવિક

બાહ્ય વિદ્યાર્થી (એકસ્ટર્નલ) પરીક્ષા આપનાર કે.એસ.કે.વી. કચ્છ યુનિવર્સિટીનાં વિદ્યાર્થીઓને સહર્ષ જણાવવાનું કે, વર્ષ ૨૦૧૧-૧૨ થી નિયમિત વિદ્યાર્થીઓ માટે સેમેસ્ટર પદ્ધતિ (CBCS) શરૂ કરવામાં આવેલ. બાહ્ય વિદ્યાર્થીઓ પણ આ પદ્ધતિનો લાભ લઈ પોતાની કારકીર્દી ઘડી શકે તે અર્થે વર્ષ ૨૦૧૨-૧૩ થી (એકસ્ટર્નલ) બાહ્ય વિદ્યાર્થીઓ માટે સેમેસ્ટર પદ્ધતિ અમલમાં મૂકવાનો નિર્ણય કરવામાં આવ્યો. તે અનુસંધાને હવેથી નિયમિત વિદ્યાર્થીની જેમ જ એકસ્ટર્નલ વિદ્યાર્થી વર્ષમાં બે વાર ઓક્ટો-નવે. અને માર્ચ-એપ્રિલમાં સેમેસ્ટર પદ્ધતિ પ્રમાણે પરીક્ષા આપશે.

આ સેમેસ્ટર પદ્ધતિમાં વિદ્યાર્થીઓએ વર્ષમાં એક જ વખત ફોર્મ ભરવાનું છે. પરંતુ પરીક્ષા પાંચમું અને છઠું સેમેસ્ટર એમ બે વખત આપવાની છે. જેની વિદ્યાર્થીઓએ ખાસ નોંધ લેવી.

કુલસચિવશ્રી

KSKV Kachchh University- Bhuj
Bachelor of Commerce

No.	Course Code	Name of Paper
Semester - 5		
1	CC 501	Fundamental Statistics(Paper- III)
2	CC 502	Fundamentals of Communication Theory and Practice(Paper-V)
3	CC 503	Economics (Paper- V)
4	CC 504	Basic Disciplines of Management(Paper- V)
5	CC 505	Business laws (Paper – I)
6	CE 506 A	Financial, Cost and Management Account (Paper- VII)
7	CE 507 A	Financial, Cost and Management Account (Paper- VIII)
8	CE 506 B	Statistical Method (Paper- VII)
9	CE 507 B	Statistical Method (Paper- VIII)
Semester - 6		
1	CC 601	Fundamental Statistics(Paper- IV)
2	CC 602	Fundamentals of Communication Theory and Practice (Paper-VI)
3	CC 603	Economics (Paper- VI)
4	CC 604	Basic Disciplines of Management (Paper-VI)
5	CC 605	Business Law(Paper- II)
6	CE 606 A	Financial, Cost and Management Account (Paper- IX)
7	CE 607 A	Financial, Cost and Management Account (Paper- X)
8	CE 606 B	Statistical Method (Paper- IX)
9	CE 607 B	Statistical Method (Paper- X) (Only for regular)
10	CE 607 B	Statistical Method (Paper- X) (Only for External)

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Semester-V

CC 501: Fundamental Statistics (Paper-III)

(With Effect from Academic Year 2013-14)

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

2. Evaluation:

Evaluation pattern

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

3. Course Contents:

Module No.	Modules/ Sub Modules	Marks (%)
1	Discrete Probability Distributions -1: Definition of probability distributions and distribution function, Probability mass function of Poisson distribution, its properties and applications, Numerical examples, Probability mass function of Hyper-geometric distribution, properties and simple applications based on it. (Without any mathematical proofs).	25%
2	Discrete Probability Distributions -2: Probability mass function of Negative Binomial distribution Its properties and applications, Numerical examples and Geometric distribution, simple applications and their properties and simple examples based on it	25%
3	Process Control Technique: Meaning of quality control and its uses in industry, Variations in quality, Theory of control chart, revised control chart, Theory of run, Control charts for variables (\bar{x} and R) and its examples, Control charts for attributes (np for fixed sample size, p and c) (No derivation of control limits), Examples related to the charts.	25%
4	Product Control Technique: Meaning of product control and its advantages, Definition of Single sampling plan, Explanation of the terms AQL, LTPD, Producer's risk, Consumer's risk, O.C function, ASN, ATI, AOQ, Simple examples based on Binomial, Hyper-geometric and Poisson distributions.	25%

4. Recommended & Suggested reference Books :

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

5. 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:

Evaluation pattern	
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:

6. Distribution of Marks :

	14 marks will have multiple choice questions based on the given	
Q.1	units	14 Marks
Q.2	Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc.	14 Marks
Q.3	Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc.	14 Marks
Q.4	Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc.	14 Marks
Q.5	Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc.	14 Marks

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Semester-V

CC 502 : Fundamentals of Communication Theory and Practice (Paper V)
(With Effect From Academic Year 2013-14)

1 . Objectives: This course has been designed to provide a link to what the students have learnt so far at in the beginning of their UG course school and help them to acquire basic skills of English Language and Commercial Communication. Modified Communicative Approach (Mod.Com) of teaching English is kept in mind while preparing this course as it has already been in use in all the schools of Gujarat.

The objective of this course is to develop effective business communication skills among the students. Communication is a very essential skill for the managers to be successful in their professional career. The objective is to acquaint the students with the basic concepts and techniques of communication that are useful in developing skills of communicating effectively.

2. Evaluation :

Evaluation pattern

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

3. Course Contents :

Module No.	Modules/ Sub Modules	Marks
1	Black Hills : A Textbook for College Students edited by the Members of the Board of Studies in English, KSKV Kachchh University, Bhuj and to published by Macmillan Publishers India Limited, New Delhi, India. (Lesson No: 1 to 5 of the textbook are prescribed for Unit: 1)	24
2	BUSINESS REPORTS - Individual Reports - Committee Reports	17
3	PRESS REPORTS - Reports on Natural Calamities - Reports on Accidents - Reports on Topics related to Academic and Commercial Interests	17
4	QUESTIONNAIRES - Launching a new product and reviewing an existing product - Socio-economic Analysis - Survey on Habits and Educational Interests	12

4.RECOMMENDED AND SUGGESTED REFERENCE BOOKS :

1. [Professional Communication Skills](#) By [Pravin S R Bhatia](#), [A.M. Sheikh](#), [A.K.Jain](#) Published by S. Chand , New Delhi.
2. [Communication Skills](#) By [Dr. Gajanan Malviya](#), [Prof. R.N. Shukla](#) Published by S. Chand , New Delhi.
3. [Business Communication](#) by [K K Ramachandran](#), [Lakshmi K K](#), [M Krishna Kumar](#) Published by Macmillan India , New Delhi.

5. 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:

Evaluation pattern

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:

6. Distribution of Marks :

- Q.1** Choose an appropriate option i.e. A or B or C or D from those **10** given under each question/statement and rewrite the entire sentence along with answer. If you write only option, you will not get marks.
[10 MCQs]
[4 MCQs from Unit 1 and 2 MCQs each from Unit 2, 3, and 4] Answer the following questions in about three to four sentences **10** each : (Five out of seven to be answered)
(A) [Based on Prescribed Textbook : Unit : 1]
- Q.2** Write short notes. (Any Two) **10**
(B) (Two out of four to be answered)
[Based on Prescribed Textbook: Unit : 1]
- Q.3** Draft a business report. (Any One) **15**
(One Business Report out of three to be be drafted. [Based on Unit: 2]
- Q.4** Write a press report. (Any One) **15**
(One Press Report out of three to be written.) [Based on Unit: 3]
- Q.5** Draft a questionnaire. (Any One) **10**
(One questionnaire out of three to be drafted.) [Based on Unit: 4]

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Semester-V
CC 503 : ECONOMICS (Paper V)
(Economics of International Trade)
(With Effect from Academic Year 2013-14)

1 . Objectives: Students should be aware with the internal and external trade, Meaning and types of exchange rates-pegged, Concept of balance of trade and balance of payments.

2. Evaluation :

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

3. Course Contents :

Module No.	Modules/ Sub Modules	Marks (%)
1	THEORIES OF INTERNATIONAL TRADE: Introduction of international trade – internal and external trade – merits and demerits. Basic concept of Adam Smith’s Absolute Cost Advantage Theory. Ricardo’s Comparative Cost Advantage Theory. Multilateral trade and trade with market imperfection. Heckscher-Ohlin Factor Endowment Theory.	25%
2	TERMS OF TRADE: Meaning, types and its importance. Factors affecting terms of trade. Mill’s theory of reciprocal demand. Marshall's theory of offer curves Concept of balance of trade and balance of payments. Favorable and unfavorable balance of payments. Measures to correct unfavorable balance of payments.	
3	TRADE POLICIES: Free Trade vs. protection policy. Arguments for protection policy.	25%
4	EXCHANGE RATE : Meaning and types of exchange rates-pegged, partial and flexible exchange rate. Exchange rate policies and determination of exchange rate. Purchasing power parity theory of exchange rate. Inter-relationship between exchange rate, interest rate and inflation rate.	25%

1. Recommended & Suggested reference Books :

- 1) Kindiberger C.P.: International Economics
- 2) Krugmen P.R. & m. Obstgeld: International Economics
- 3) Money,Banking,International Trade & Public Finance: D.M. Mithani
- 4) Intrnational Economics: Francis Cherunilam
- 5) International Economics: M.C.Vaish & Sudama Singh
- 6) Sodersten Bo: International Economics

5. 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:

Evaluation pattern

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

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Q.3	Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc.	14 Marks
Q.4	Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc.	14 Marks
Q.5	Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc.	14 Marks

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Semester-V
CC 504 : Basic Disciplines of Management (Paper –V)
(Marketing Management in Practice)
(With Effect from Academic Year 2013-14)

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

2. Evaluation:

Evaluation pattern

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

3. Course Contents:

Module No.	Modules/ Sub Modules	Marks (%)
1	Services Marketing & Customer Relationship Management <ul style="list-style-type: none">- Services Marketing in Indian Context- Meaning, Tasks and Benefits of CRM- Loyalty programmes, Relationship Marketing and CRM- Designing and Operating a CRM programme- Components of a CRM programme- Significance of customer selection and order selection- Measuring customer satisfaction.	25%
2	Retailing in India <ul style="list-style-type: none">- Nature and Scope of Retailing- Main activities in Retailing- Retailing in India –The contemporary scene, growth and formats- Spread of Retail chain in India- Spread of Shopping malls in India	25%
3	Rural Marketing in India <ul style="list-style-type: none">- Significance of Rural marketing- Rural Marketing Environment: Consumer, Demand and Drivers- Challenges and Solutions in delivering values in the Rural Market- Segmentation- Product and Pricing strategy- Distribution- Sales force Management- Marketing Communication	25%
4	Case Studies in Marketing <ul style="list-style-type: none">- Objectives of the case method- Benefits of the case method- Developing a case study- Cases (i) Gujarat State Tourism Development Corporation Ltd. (GSTDC)- (ii) RUDI- The Gujarat Model of Rural Distribution Network- (iii) FMCG in small packs are driving sales in rural India	25%

4.Recommended & Suggested reference Books :

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

5. Structure of Course Examination

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Q.4	Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc.	14 Marks
Q.5	Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc.	14 Marks

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Semester-V

CC 505: Business Laws (Paper-I)

(With Effect from Academic Year 2013-14)

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

2. Evaluation:

Evaluation pattern

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

3. Course Contents:

Module No.	Modules/ Sub Modules	Marks (%)
1	Indian Contract Act - 1872 (1) Definition and Essentials of Contract (2) Types Of Contract (3) Competent Party (4) Free Consent	25%
2	Indian Contract Act - 1872 (1) Consideration (2) Performance of Contract Discharge of Contract & Rules for Compensation (4) (3) Contingent Contract & Quasi Contract	25%
3	Indirect Taxes (1) Central Excise Act (2) Customs Act : - Definition & Types	25%
4	The Sale of Goods Act – 1930 (1) Definition : Sale & Agreement to Sell – Types of Goods (2) Conditions & Warranties (3) Sale by Non-owners (4) Unpaid seller	25%

4.Recommended & Suggested reference Books :

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

5. Structure of Course Examination

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Evaluation pattern

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Mid-Semester examination	20%
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Q.3	Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc.	14 Marks
Q.4	Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc.	14 Marks
Q.5	Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc.	14 Marks

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Semester-V

CE 506 A : Financial, Cost and Management Account (Paper –VII)
(COSTS AND FINANCIAL ACCOUNTING)
(With Effect From Academic Year 2013-14)

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

2. Evaluation:

Evaluation pattern

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

3. Course Contents:

Module No.	Modules/ Sub Modules	Marks (%)
1	<p>Process Costing – I: Meaning, Definition and Features; Job Costing vs. Process Costing; processes losses and gains; Accounting of waste, scrap, defectives and spoilage; Meaning of Joint Products and By-Products; Objectives of allocation of joint costs and Methods of Accounting for Joint Products; Methods of Accounting for By-Products.</p>	e x i s t
2	<p>Process Costing - II: Inter Process Profit and Transfer Price (valuing Process Stocks under FIFO and Average Cost Methods). Valuation of Work-in-Progress (under FIFO and Average Cost Methods)</p>	i s n o t
3	<p>Marginal Costing: Break-even and CVP Analysis: Meaning and definition of Marginal Cost, Marginal Costing and Contribution Marginal Costing vs. Absorption Costing; Features of Marginal Costing; Situations where Marginal Costing Technique is useful in managerial decision making; Graphical Methods of determination of Break-even point: Break-even Method: Traditional Chart and Contribution Break-even Chart; Algebraic Method; Limitations of C/S Ratio; Margin of Safety, Angle of incidence and assumptions of Break-Even Analysis; Cost-Volume Profit Analysis; Key or Limiting Factors Analysis (analysis where more than one limiting factors</p>	e x p e c t e d) ; O p t i m i z

ing of Product Mix (basic problems to highlight its application and limitations).

25
%

25
%

25
%

Meaning of the following terms relating to ‘Decision-making process’

(only short objective type theoretical questions are expected): Relevant Cost, Incremental Cost, Sunk Cost, Opportunity Cost, Avoidable/unavoidable costs, Imputed or Notional Cost, Discretionary Common Costs, Traceable Costs, Joint Costs and Step Costs, Costs;

**4 Amalgamation of Companies:
In the nature of merger:**

Under Pooling of Interests Method (AS 14).

in the nature of purchase:

: Includes additional points arising on Amalgamation/

25%

Note

Absorption: Inter-company transactions (except Inter-company Holdings and exchange of shares based on ‘intrinsic values’).

4.Recommended & Suggested reference Books :

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

5. Structure of Course Examination

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Evaluation pattern

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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:

6. Distribution of Marks :

- 14 marks** will have multiple choice questions based on the given
- | | | |
|-----|---|----------|
| Q.1 | units | 14 Marks |
| Q.2 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |
| Q.3 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |
| Q.4 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |

Q.5 Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. 14 Marks

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Semester-V

CE 507 A : Financial, Cost and Management Account (Paper –VIII)
(MANAGEMENT ACCOUNTING)
(With Effect from Academic Year 2013-14)

1 . Objectives: Students should be able to understand managerial concepts and decision making criteria

2. Evaluation :

Evaluation pattern

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

3. Course Contents :

Module No.	Modules/ Sub Modules	Marks (%)
1	<p>Introduction to Management Accounting and Analysis of Financial Statements: Definition, scope, objectives, functions, tools and techniques, limitations of Management Accounting, Installation of Management Accounting system, difference between Management Accounting and Cost Accounting; Nature and limitations of Financial Statements, Essentials of good financial statements, Analysis and interpretation, Tools of financial analysis (methods, Comparative financial statements, procedure for interpretation, objectives of analysis and interpretation, Common size statements, Trend analysis.</p>	25%
2	<p>Interpretation and Analysis through Financial Ratios: Meaning, Importance and limitations of ratio analysis, Calculation and interpretation of the following ratios only: Gross Profit Ratio, Net Profit Ratio, Stock Turnover Ratio, Operating Ratio, Expense Ratios, Return on Investment (ROI), Earning per share (EPS: including concept of EPS as per AS 20), Current Ratio, Liquid Ratio, Acid Test Ratio, Proprietary Ratio, Debt-equity Ratio, Long-term Funds to Fixed Assets Ratio, Capital Gearing Ratio, Coverage Ratio (interest and total), Debtors Ratio (velocity), Creditors Ratio (velocity), Fixed Assets to Turnover Ratio, Total Assets to Turnover Ratio, Debt-service coverage Ratio, Cash earnings per share, Dividend pay-out Ratio, Dividend Yield Ratio, Price Earnings Ratio, Market Price to book value Ratio. Note: Preparation of Financial Statements from given ratios is not expected. Emphasis is to be given on interpretation rather than calculation.</p>	25%
3	<p>Cash Flow Statement: Concept and significance of Funds Flow Statement; Sources and Application of Cash; Cash from Operation; Income and Expenditure Approach and Net Profit Approach; Difference between Fund Flow</p>	25%

Statement and Cash Flow Statement; Preparation of Cash Flow Statement as per AS 3

4 BUDGETING:

(A) Budgets and Budgetary Control:

Definition, Objectives, Merits and de-merits of Budgetary Control, Fixed and Flexible Budgets (Theory only), Control Ratios, Zero base Budgeting; Preparation of following Functional Budgets only: Sales Budget, Selling and Distribution Cost Budget, production Budget, Cost of Production Budget (Materials, Labour and Overheads).

(B) Cash Budget:

Introduction, Advantages and limitations of Cash Budget, Methods of preparing Cash Budget: Cash Receipts and Disbursement Method, Adjusted Earnings Method, Balance Sheet Projection Method and Working Capital Differential Method.

25%

Notes: (1) Practical problems carrying not less than 80% marks shall be asked. This percentage is inclusive of 20% weightage to be given to a multiple choice question divided into 7 sub-questions (at least one sub-question from each Unit shall be drawn). The students are required to provide justification for selecting the correct option out of four options given for each MCQ.

4. Recommended & Suggested reference Books :

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

5. 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:

Evaluation pattern

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:

6. Distribution of Marks :

Q.1	14 marks will have multiple choice questions based on the given units	14
	Answer two short questions OR Any one question which could be a	Marks
Q.2	14	s
	long question, case study, application of concepts etc.	
Q.3	Answer two short questions OR Any one question which could	Mark
	be a	14 s
	long question, case study, application of concepts etc.	
Q.4	Answer two short questions OR Any one question which could	Mark
	be a	14 s
	long question, case study, application of concepts etc.	
Q.5	Answer two short questions OR Any one question which could	Mark
	be a	14 s

long question, case study, application of concepts etc.

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Semester-V

CE 506 B: Statistical Method (Paper –VII)
(With Effect from Academic Year 2013-14)

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

2. Evaluation :

Evaluation pattern

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

3. Course Contents :

Module No.	Modules/ Sub Modules	Marks (%)
1	Inventory Control : Introduction, Meaning of Inventory Control, Advantages of Carrying Inventory, Terms of Inventory Controls, Various Deterministic Inventory Models: Economic Order Quantity (EOQ) without Shortages (derivation of the model), EOQ with Shortages, EOQ with finite production rate, EOQ with Price Discounts, simple examples based on these models.	25%
2	Queuing Theory: Introduction, Essential features of Queuing Systems (Input source, Queue configuration, Queue discipline, Service pattern), Operating characteristics of Queuing System (Expected waiting time in queue and system, expected number of customers in queue and system, busy period of server), Probability distribution in Queuing Systems ,Queuing Models: M/M/1 with unlimited and limited queue length, simple examples based on these models.	25%
3	Sequencing Problems: Introduction, Notations, Terminology and Assumptions of Sequencing Problem, Processing n jobs through two machines, processing n jobs through three jobs, simple examples based on these models, simple examples based on these models	25%
4	Game Theory: Introduction, Two person Zero Sum Games, Pure Strategies: Games with addle Point, Mixed Strategies: Games without Saddle Point, The rules of Dominance, Solution Methods of Games without Saddle Point - Algebraic ethod, Graphical Method. Conversion of any game problem in to LLP form (Not solution by Simplex method), simple examples only.	25%

4. Recommended & Suggested reference Books:

1. H.A.Taha, Operations. Research, Macmillan Publishing Co. Inc.
2. Vohra N.D, Quantitative Techniques in Management Tata McGraw Hill, New Delhi.
3. J.K.Sharma : O.R. Theory and Applications, Macmillan India Ltd.
4. Anderson, Sweeney, Williams, An Introduction to Management Science Quantitative Approach to Decision Making, Cengage Learning India Pvt. Ltd. New

Delhi.

5. Barry Render, Ralph M. Stair , Michael E. Hanna, Quantitative Analysis for Management, Pearson Education(Singapore) Pte. Ltd.

5. 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:

Evaluation pattern		
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:

6. Distribution of Marks :

	14 marks will have multiple choice questions based on the given	
Q.1	units	14 Marks
Q.2	Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc.	14 Marks
Q.3	Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc.	14 Marks
Q.4	Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc.	14 Marks
Q.5	Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc.	14 Marks

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Semester-V
CE 507 B: Statistical Method (Paper –VIII)
(With Effect from Academic Year 2013-14)

1 . Objectives: Student should able to understand the application of statistical methods in the field of economics.

2. Evaluation:

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

3. Course Contents:

Module No.	Modules/ Sub Modules	Marks (%)
1	<p>Student's t Test: Introduction to t-distribution, its probability density function (statement only), assumptions for small sample tests, applications of t-test (both one and two tailed): (1) testing mean of a small sample, (2) comparing means of two samples (independent samples), (3) paired t-test for dependent samples, simple examples based on these tests.</p>	25%
2	<p>Chi-square Test: Introduction to chi-square distribution, its probability density function (statement only), applications of chi-square test: (1) testing variance of a small sample, (2) testing independence of attributes using $m \times n$ contingency table, using the formula for 2×2 contingency table with Yate's correction (without proof), (3) testing goodness of fit (Binomial and Poisson distributions only), simple examples based on these tests.</p>	25%
3	<p>Variance Ratio Test and Experimental Design: Introduction to F-distribution, its probability density function (statement only), applications of F-test: (1) comparing variances of 2 small samples, (2) testing means of several small samples – ANOVA (one way and two way analysis). Concept of design of experiments, principles of design of experiment – randomization, replication and local control, concepts of CRD, RBD and LSD with illustrations</p>	25%
4	<p>Non Parametric Tests: Meaning - Importance of NP test, Sign test, Median test, Run test, Mann-hitney test, Wilcoxon's test, Kruskal-Wallis test, Kolmvgorow - Smirnov test(without derivation). Simple examples (table value given)., simple examples based on these tests.</p>	

4.Recommended & Suggested reference Books :

1. Goon. Gupta, Dasgupta : "An outline of Statistical Theory" Vol-1 and II. World Press, Calcutta

2. Sancheti & Kapoor : Business Statistics. Sultan Chand & Sons, New Delhi.
3. S.C. Gupta: "Fundamentals of Mathematical Statistics" Sultan Chand & Sons,
New
Delhi.

4. Levin and Rubin: "Statistics for Management", Prentice Hall of India Pvt. Ltd. New Delhi.
5. Parimal Mukhopadhyay : "Mathematical Statistics" Books & Allied (P) Ltd.

5. 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:

Evaluation pattern	
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:

6. Distribution of Marks :

	14 marks will have multiple choice questions based on the given	
Q.1	units	14 Marks
Q.2	Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc.	14 Marks
Q.3	Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc.	14 Marks
Q.4	Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc.	14 Marks
Q.5	Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc.	14 Marks

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Semester-VI
CC 601 : Fundamental Statistics (Paper-IV)
(With Effect from Academic Year 2013-14)

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

2. Evaluation:

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

3. Course Contents:

Module No.	Modules/ Sub Modules	Marks (%)
1	Decision Theory: Meaning of decision theory and its basic terminologies, Methods of solving decision problem (i) Decision under uncertainty- Maxi-max, Maxi-min, Hurwiche, Laplace. (ii) Decision under certainty when events probabilities are known – EMV, EVPI simple examples and their interpretations.	25%
2	Time Series: Meaning and uses of time series, Various components of time series, determination of trend by using graphical, moving average and least square method, To separate seasonal component by using moving average method, with examples.	25%
3	Index Numbers: Definition, limitations, characteristics, and uses of index numbers, Construction of whole sale price index number and cost of living index number, Construction of index number by using aggregate expenditure method and family budget method using Laspeyre's, Paasche's, Fisher's, Time Reversal Test (TRT) and Factor Reversal Test (FRT) and to test various formulas for TRT & FRT, Simple examples.	25%
4	Testing of Hypothesis : Meaning of statistical hypothesis, Definitions of Null hypothesis, Alternate hypothesis, Simple and Composite hypothesis, Critical region, Type-I and Type-II errors, Level of significance, Power of tests, One tailed and Two tailed tests, Examples of finding α , β and power of tests by using Binomial and Poisson distributions.	25%

4.Recommended & Suggested reference Books :

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

5. 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:

Evaluation pattern

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:

6. Distribution of Marks :

	14 marks will have multiple choice questions based on the given	
Q.1	units	14 Marks
Q.2	Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc.	14 Marks
Q.3	Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc.	14 Marks
Q.4	Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc.	14 Marks
Q.5	Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc.	14 Marks

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Semester-VI

CC 602 : Fundamentals of Communication Theory and Practice : Paper VI
(With Effect from Academic Year 2013-14)

1 . Objectives: This course has been designed to provide a link to what the students have learnt so far at in the beginning of their UG course school and help them to acquire basic skills of English Language and Commercial Communication. Modified Communicative Approach (Mod.Com) of teaching English is kept in mind while preparing this course as it has already been in use in all the schools of Gujarat.

The objective of this course is to develop effective business communication skills among the students. Communication is a very essential skill for the managers to be successful in their professional career. The objective is to acquaint the students with the basic concepts and techniques of communication that are useful in developing skills of communicating effectively.

2. Evaluation:

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

3. Course Contents:

Module No.	Modules/ Sub Modules	Marks
1	<i>White Desert : A Textbook for College Students</i> edited by the Members of the Board of Studies in English, KSKV Kachchh University, Bhuj and to published by Macmillan Publishers India Limited, New Delhi, India. (Lesson No: 1 to 5 of the textbook are prescribed for Unit: 1) READING COMPREHENSION OF STOCK MARKET	24
2	MARKET	12
3	ESSAY WRITING - Essays on Commercial Issues - Essays Current Affairs - Essays on Modern Indian Entrepreneurs	17
4	INSURANCE CORRESPONDENCE	17

4.Recommended & Suggested reference Books :

1. Professional Communication Skills By Pravin S R Bhatia, A.M. Sheikh, A.K.Jain Published by S. Chand , New Delhi.
2. Communication Skills By Dr. Gajanan Malviya, Prof. R.N. Shukla Published by S. Chand , New Delhi.

3. Business Communication by K K Ramachandran, Lakshmi K K, M Krishna Kumar Published by Macmillan India, New Delhi.

5. 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:

Evaluation pattern	
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:

6. Distribution of Marks :

- | | | |
|------------|---|-----------|
| Q.1 | Choose an appropriate option i.e. A or B or C or D from those given under each question/statement and rewrite the entire sentence along with answer. If you write only option, you will not get marks. [10 MCQs]
[4 MCQs from Unit 1 and 2 MCQs each from Unit 2, 3, and 4] | 10 |
| Q.2 | Answer the following questions in about three to four sentences each : | 10 |
| (A) | (Five out of seven to be answered)
[Based on Prescribed Textbook : Unit : 1] | |
| Q.2 | Write short notes. (Any Two) | 10 |
| (B) | (Two out of four to be answered)
[Based on Prescribed Textbook: Unit : 1] | |
| Q.3 | Reading Comprehension of Stock Market.
(With Internal Option i.e. One out of Two) [Based on Unit : 2] | 10 |
| Q.4 | Write an essay in your own creative language. (Any One)
(One Essay out of three to be written.) [Based on Unit: 3] | 15 |
| Q.5 | Write an insurance letter. (Any One)
(With Internal Option i.e. One out of Two) [Based on Unit: 4] | 15 |

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Semester-VI
CC 603: Economics (Paper-VI)
(Indian Business and Economic Environment)
(With Effect from Academic Year 2013-14)

1. Objectives: Students should be aware with the economic environment, Export-import policy.

2. Evaluation:

Evaluation pattern

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

3. Course Contents:

Module No.	Modules/ Sub Modules	Marks (%)
1	ECONOMIC ENVIRONMENT Basic concept of economic environment. Cultural, social and political environment of business.	25%
2	POLICIES FOR BUSINESS ENVIRONMENT Capital transfer policy. Technology policy. Investment policy. Policy of brown dots (Non – Veg.) and policy of green dots (Veg.)	25%
3	INTERNATIONAL ECONOMIC ENVIRONMENT Export-import policy (Exim policy). SEZs. Role of international financial institution with special reference to India in post reform era. WTO, IMF and the World Bank.	25%
4	DOMESTIC ECONOMIC ENVIRONMENT MRTP, competition commission. Environment policy. Industrial policy. Labour policy. Agriculture policy. HR policy. Exit policy : eaning, objectives and present policies (all policies to be taught in relation to Indian Business and Economic Development only).	25%

4. Recommended & Suggested reference Books :

- 1) Economic Environment of Business: Mishra & Puri
- 2) Business Environment-Text & Cases: Francis Cherunilam
- 3) Jalan B.: The Indian Economy-Problems & Prospects
- 4) Second Generation Economic Reforms in India: Datt R.
- 5) Indian Economy Since Independence: Uma kapila
- 6) The Indian Economy-Environment & Policy: Dhingra I. C.
- 7) Indian Economy-Its development Experience: Misra & Puri
- 8) Government of India: Economic Survey(annual), Ministry of Finance

5. 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:

Evaluation pattern

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:

6. Distribution of Marks :

	14 marks will have multiple choice questions based on the given	
Q.1	units	14 Marks
Q.2	Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc.	14 Marks
Q.3	Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc.	14 Marks
Q.4	Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc.	14 Marks
Q.5	Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc.	14 Marks

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Semester-VI

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

(Fundamentals of Financial
Management) (With Effect from
Academic Year 2013-14)

1 . Objectives:

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

2. Evaluation :

Evaluation pattern

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

3. Course Contents :

Module No.	Modules/ Sub Modules	Marks (%)
1	FINANCE FUNCTION AND FINANCIAL PLANNING Meaning, importance and scope of financial management, financial goals: profit versus value maximization. Finance function: relationship between finance function and other functional areas of management, role of finance manager, meaning of financial planning, and steps in financial planning.	25%
2	CAPITALIZATION AND CAPITAL STRUCTURE Capitalization: meaning, effects and remedies of under capitalization, over capitalization and watered stock. Capital structure: Meaning, importance and determination of capital structure. Trading on equity: meaning, benefits and risks, operating leverage and financial leverage: meaning and degree of combined leverage (no numerical). Sources of long term finance: equity, debentures and preference shares: meaning, advantages and	25%
3	limitations of each. Concepts and types of working capital – factors determining working capital requirement. Principles of working capital management, components of working capital: cash, receivables,	25%

4	<p>inventory, creditors, bank overdraft and others, disadvantages of</p> <p>inadequate working capital.</p> <p>Cost of Capital: Meaning and importance, computation of cost of</p> <p>capital for debentures or bonds, equity and preference capital</p>	
	<p>and</p> <p>retained earnings. Weighted cost of capital.</p> <p>meaning, utility and limitations of various methods – Average rate of</p> <p>return, pay back period, net present value and</p> <p>PI.</p>	25%

4. Recommended & Suggested reference Books:

TEXT BOOKS:

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

REFERENCE BOOKS:

1. Elements of Financial Management, by S.N.Maheshwari

2. Principles of Financial Management, by N.P.Agrawal, R.K.Tailor, Pioneer Publications 2008

3. Working Capital Management, by N.P.Agrawal, B.K.Mishra, RBSA Publishers

4. Financial Management by P.V.Kulkarni, B.G.Satyaprasad, Himalaya Publishing house

5. Financial Management by S.C.Kuchhal

5. 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:

Evaluation pattern

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:

6. Distribution of Marks :

	14 marks will have multiple choice questions based on the given	
Q.1	units	14 Marks
Q.2	Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc.	14 Marks
Q.3	Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc.	14 Marks
Q.4	Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc.	14 Marks
Q.5	Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc.	14 Marks

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Semester-VI
CC 605 : Business Law (Paper-II)
(With Effect from Academic Year 2013-14)

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

2. Evaluation:

Evaluation pattern

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

3. Course Contents:

Module No.	Modules/ Sub Modules	Marks (%)
1	Special Contract (1) Indemnity & Guarantee (2) Bailment & Pledge (3) Law of Agency :Meaning , Modes of creating Agency , Types of Agent , Personal liability of Agent and Termination of Agency	25%
2	Indian Companies Act – 1956 (1) Definition and Characteristics (2) Private Company & Public Company (3) Memorandum of Association (4) Articles of Association (5) Prospectus (6) Directors : Qualifications , Disqualifications & Legal Position	25%
3	Consumer Protection Act - 1986 (1) Definition (2) Consumer & Right of Consumer (3) Consumer Protection Councils (4) Redressal Agencies	25%
4	Negotiable Instruments Act – 1881 (1) Meaning , Characteristics & Presumptions of Negotiable Instruments (2) Promissory Note (3) Bill of Exchange & Cheque (4) Holder & Holder in due course (5) Endorsements & Its Types	25%

4.Recommended & Suggested reference Books :

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

5. 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:

Evaluation pattern

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:

6. Distribution of Marks :

	14 marks will have multiple choice questions based on the given	
Q.1	units	14 Marks
Q.2	Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc.	14 Marks
Q.3	Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc.	14 Marks
Q.4	Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc.	14 Marks
Q.5	Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc.	14 Marks

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Semester-VI

CE 606 A : Financial, Cost and Management Account (Paper –IX)
(MANAGEMENT ACCOUNTING)
(With Effect From Academic Year 2013-14)

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

2. Evaluation:

Evaluation pattern

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

3. Course Contents:

Module No.	Modules/ Sub Modules	Marks (%)
1	Standard Costing I: Definition, Standard Cost vs. Budgetary Cost, Setting the standards: Variance analysis: Total Material Cost Variance, Material Price Variance, Material Usage Variance, Material Mix Variance, Total Labour Cost Variance, Labour Rate Variance, Labour Efficiency Variance, Idle Time Variance, Labour Mix Variance, Labour Yield Variance	25%
2	Standard Costing II: a. Overhead Variances: Fixed and Variable, Expenditure Variance, Efficiency Variance, Capacity Variance, Calendar Variance; Rate of recovery of overheads to be based on (i) Notes:labou time only. r (ii)Problems relating to finding out missing data are not expected.	25%
3	Capital Budgeting - 1: (A) Meaning, Importance and Process of Capital Budgeting. Methods based on profit and recovery of cash outlays: (1) Accounting Rate of Return (ARR) Method; (2)Pay-Back Method. Time Value of Money: Reasons for Time Value, Simple (B) and Compound Interest, Present Value and Discount Factors,	25%

Value and Present value of an ordinary annuity, Present value
of a deferred annuity and Perpetuity, Meaning of Amortization
of and creation of Sinking Fund, an
Rates. Nominal and Real Interest

4 Capital Budgeting -2:

Methods based on present value of cash flows: (1) Net Present Value (NPV) Method; (2) Profitability Index (PI) Method;

(3) Internal Rate of Return (IRR) Method.

(i) Relevant portion

of PV Factors and Annuity Factors must be noted: provided in the question paper;

(ii) Advance level problems (like calculation of expected cost and profit of proposed product to be manufactured, deferment of

tax liability, capital rationing, sensitivity analysis, decisions relating to early retirement of existing assets etc) are not expected **25%**

Notes: (1) Problems carrying not less than 80% marks shall be asked. This percentage is inclusive of 20% weightage to be given to a multiple choice question divided into 7 sub-questions (at least one sub-question from each Unit shall be drawn). The students are required to provide justification for selecting the correct option out of four options given for each MCQ. (2) Question asked from any sub-unit shall not be option in any other sub-unit.

(3) Similarly, questions from any main Unit shall not be set in option of questions from any other main Unit.

4. Recommended & Suggested reference Books :

1. Management and Cost Accounting Author: Colin Drury Publisher: Pat Bond (U. K.)

2. Cost Accounting Author: Charles T. Horngren (Hardback | ISBN10: 0132329018; ISBN13: 9780132329019)

3. Ravi M. Kishore; "Cost and Management Accounting", Taxmann's Publications.

4. Jawahar Lal; "Advanced Management Accounting", S.Chand Publications.

5. Paresh Shah; "Management Accounting", Oxford Publication – A Emphasis. 6. Horngren, C.T., Cost Accounting Managerial Prentice – Hall

5. 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:

Evaluation pattern

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

participation

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:

6. Distribution of Marks :

Q.1	14 marks will have multiple choice questions based on the given units	Mark 14 s
Q.2	Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc.	14
Q.3	Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc.	14 Marks
Q.4	Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc.	14 Marks
Q.5	Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc.	14 Marks

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Semester-VI

CE 607 A : Financial, Cost and Management Account (Paper –X)
(MANAGEMENT ACCOUNTING)
(With Effect from Academic Year 2013-14)

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

2. Evaluation :

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

3. Course Contents :

Module No.	Modules/ Sub Modules	Mark s (%)
1	<p>Company Audit</p> <ul style="list-style-type: none"> •Importance of Memorandum, articles, prospectus, minute book, preliminary contract •Issue of shares at premium and at discount, issue of right shares, issue of bonus shares, issue of shares for the consideration other than cash •Redemption of preference shares and debentures, conversion of debentures in to shares, forfeiture of shares •Audit of share transfer 	25%
2	<p>Auditor 's Report and Certificate</p> <ul style="list-style-type: none"> •Meaning and importance of auditor's report •Difference between auditor's report and certificate •Kinds of auditor's report •Specimen of qualified report •Use of words "True and Fair" In the report •CARO – 2003 	25%
3	<p>Divisible profit and depreciation</p> <ul style="list-style-type: none"> •Divisible profit, Meaning and importance of profit, Determination of profit and it's problem, Debatable points regarding divisible profit (Depreciation, capital gain, capital loss, past revenue lost, past profit and transfer to reserve) Auditor's duty regarding divisible profit •Depreciation, Provisions of the company law, Auditor's duty 	25%
4	<p>(A) Investigation</p> <ul style="list-style-type: none"> •Meaning and need, difference between audit and investigation •Investigation in following cases.. For purchase of business For granting loan In case of declining profit <p>(B) Audit program of..</p> <ul style="list-style-type: none"> • Hospitals run by public charitable trust • Educational institutes • Manufacturing company 	25%

4.Recommended & Suggested reference Books :

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

5. 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:

Evaluation pattern

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:

6. Distribution of Marks :

Q.1	14 marks will have multiple choice questions based on the given units	14
	Answer two short questions OR Any one question which could be a	Marks
Q.2	Marks	
	long question, case study, application of concepts etc.	
Q.3	Answer two short questions OR Any one question which could	14
	be a	Marks
	long question, case study, application of concepts etc.	
Q.4	Answer two short questions OR Any one question which could	14
	be a	Marks
	long question, case study, application of concepts etc.	
Q.5	Answer two short questions OR Any one question which could	14
	be a	Marks
	long question, case study, application of concepts etc.	

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Semester-VI

CE 606 B: Statistical Method (Paper -IX)
(With Effect from Academic Year 2013-14)

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

2. Evaluation :

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

3. Course Contents :

Module No.	Modules/ Sub Modules	Marks (%)
1	Demand Analysis & Monopoly & Duopoly Problems: Demand and supply function, Market equilibrium, taxation effect of and subsidy, marginal and average, revenue & cost function, Discussion of monopoly problems-classical duopoly problems (idea only), Simple examples of monopoly under perfect competition, Difference between monopoly & duopoly problems	25%
2	Partial Derivatives and its applications: Definition of partial derivative involving two variables up to second order, Homogeneous functions, Statement of Euler's theorem (Without proof) and its application to homogeneous function, Application of partial derivative to the problems related to constrained optimization problems, (Cost function and Utility function).	25%
3	Mathematics for Finance: Types of Interest, Nominal and Effective rates of Interest, Simple, Compound and continuous discounting, Depreciation, simple examples only Various types of Annuities, Sinking fund and simple examples related to these topics.	
4	Curve Fitting: Meaning and definition of least square principle, Fitting of linear, quadratic and exponential curves like (i) $y = abx$ (ii) $y = aebx$ (iii) $y = axb$ etc. and simple Examples based on it.	25%

4. Recommended & Suggested reference Books:

1. J. K. Sharma, Mathematics for Business and Economics, Asian Books Private Ltd.
2. S. C. Gupta, V. K. Kapoor, Fundamentals of Applied Statistics, Sultan Chand & Sons, New Delhi.
3. David R. Anderson, Dennis J. Sweeney, Thomas A. Williams, Statistics For Business

- and Economics, South-Western Cengage Learning India Pvt. Ltd. New Delhi.
4. S.C. Gupta: "Fundamentals of Mathematica Statistics" S. Chand, New Delhi.
 5. R. G. D. Allen, Mathematical Analysis for Ecomomists, Macmillan, New, York.

5. 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:

Evaluation pattern	
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:

6. Distribution of Marks :

	14 marks will have multiple choice questions based on the given	
Q.1	units	14 Marks
Q.2	Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc.	14 Marks
Q.3	Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc.	14 Marks
Q.4	Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc.	14 Marks
Q.5	Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc.	14 Marks

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Semester-VI
CE 607 B: Statistical Method (Paper –X)(Only for Regular)
(With Effect from Academic Year 2013-14)

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

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

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Semester-VI

CE 607 B: Statistical Method (Paper –X)(Only for External)

(With Effect from Academic Year 2013-14)

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

2. Evaluation :

Evaluation pattern

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

3. Course Contents :

Module No.	Modules/ Sub Modules	Marks (%)
1	Estimation Theory: Property of estimator- consistency, unbiasedness, efficiency of estimator. Cramer-Rao Inequality(Statement only) method of maximum likely hood estimator. simple illustrations for distribution only.	25%
2	Interpolation and extrapolation: Meaning and scope for intrapolation and extrapolation, Understanding of the operators Δ and E . Newton's method, Lagrange's method and Binomial expansion method for interpolation and extrapolation.	25%
3	Large Sample Test: Idea of parameter and statistic, standard error of statistic, Level of significance. Large sample Test for attributes and variables-95% and 99%, confidence interval. Testing of (I) One mean (II) One proportion (III) Equality of Two mean and two proportion.	25%
4	Acceptance Sampling: Description of double sampling plan (DSP)OC function of DSP,(Statement only) and ASN,ATI, AOQ and AOQL for it (Only Statement). Numerical examples. description only of sequential sampling plan.	25%

5. Recommended & Suggested reference Books:

1. Statistical Method by S.P.Gupta
2. Business Mathematics and Business Statistics BY Sanchiti and Kapoor
3. Fundamental of Statistics - D. N. Elhauu Sultanchand & Newdelhi
4. Mathematical Statistics-Kapoor & Gupta S. Chand, New Delhi
5. આંકડાશાસ્ત્રીય ગુણવત્તા નિયંત્રણ- પ્રા. આર.ટી. રતાણી યુનિવર્સિટી ગ્રંથ નિર્માણ બોર્ડ

5. 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:

Evaluation pattern

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:

6. Distribution of Marks :

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Q.4	Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc.	14 Marks
Q.5	Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc.	14 Marks