

**KADI SARVA VISHWAVIDYALAYA
GANDHINAGAR**



**SYLLABUS
OF
BACHELOR OF
COMMERCE
SEMESTER – V**

KADI SARVA VISHWAVIDYALAYA - GANDHINAGAR

Teaching & Examination scheme

Effective from Academic Year: 2015-16**BACHELOR OF COMMERCE****B.COM 5th SEMESTER**

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

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

**KADI SARVA VISHWA VIDYALAYA
GANDHINAGAR**



SYLLABUS OF

Cost Accounting -2

SUBJECT CODE: 501

For Bachelor of Commerce: Semester - V

To be introduced from the Academic Year: 2015-2016

KADI SARVA VISHWAVIDYALAYA
B.COM - SEMESTER - 5
B.COM 501
Cost Accounting-2

[A] RATIONALE

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

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

[B] OBJECTIVES

- (a) To teach the basics of cost accounting for service providers i.e. transporters.
- (b) To teach various costing methods i.e. job costing, batch costing, contract costing.
- (c) To give the basic knowledge of standard costing and variance analysis.

[C] EXPECTED LEARNING OUTCOMES OF THE PROGRAM

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

[D] SCHEME OF TEACHING ANDASSESSMENT:

UNITS	TOPICS	INSTRUCTIONAL HRs.	WEIGHTAGE (%)
1.	Operating Costing	15	25%
2.	Job, Batch and Contract Costing	15	25%
3.	Process Costing	15	25%
4.	Standard Costing and Variance Analysis	15	25%
	TOTAL	60	100%

Subject Code	Subject Title & Code	Credit	Teaching Scheme		Exam Scheme			Total Marks
			Theory/ Practical	Tutorial	University Theory		Internal practical work	
					Hrs.	Max Marks	Max Marks	
B.COM 501	COST ACCOUNTING-2(501)	5	4+1=5	-	3	60	40	100

[E] COURSE CONTENT:

1. Operating Costing
Introduction, operating costing definition and characteristics, Transport Costing methods, Road Transport-Bus and truck. Practical problem will be asked.
No of Lectures:-15
2. Job, Batch costing and Contract Costing
Definition and features of Job Costing; Pre-requisites for Job Costing; Source Documents, Procedure for recording under Job Costing; Definition of Batch Costing and its accounting procedure; Method of determination of Economic Batch Quantity (EBQ); Definition of Contract Costing; Difference between Job and Contract Costing; Features of Contract Costing; Accounting Entries; Work Certified, Work uncertified and Retention Money; Method of valuation of Work-in-progress; Profit on Incomplete Contracts; Costing Entries.
No of Lectures:-15
3. Process Costing
Meaning, Definition and Features; Job Costing vs. Process Costing; Process losses and gains; Accounting of waste, scrap, defectives and spoilage; Valuation of Work-in-Progress (Equivalent Production); Meaning of Joint Products and By-Products; Objectives for allocation of joint costs and Methods of Accounting for Joint Products; Methods of Accounting for By-Products; Inter process profit and transfer price.
No of Lectures:-15
4. Standard Costing and Variance Analysis
Direct Material Cost variances, Direct Labor Cost variances, Variable Overhead cost variances and Fixed Overhead cost variances (Excluding Sales and Profit variance)
No of Lectures:-15

Notes:

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

TEXT BOOK:

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

[F] RECOMMENDED BOOKS & REFERENCE MATERIALS

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

ExamNo. _____

Class: _____

KADISARVA VISHWA VIDYALAYA

Date : / /

UniversityExam20_

Marks:60

Subject: COST ACCOUNTING-2

Time:3Hours

B.Com.SEM-V

CODE - B.COM 501

Instructions:1) There are 5 questions in this paper.

2) All questions carry **equal** marks.

3) Figures to the **right** indicate full marks.

4) Scientific calculator is not allowed in exam.

5) Attempt all Questions.

6) Question No. 1 is compulsory.

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

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

**KADI SARVA VISHWA VIDYALAYA
GANDHINAGAR**



SYLLABUS OF

**Fundamentals Marketing
Management**

SUBJECT CODE: 502

For Bachelor of Commerce: Semester - V

To be introduced from the Academic Year: 2015-2016

KADI SARVA VISHWAVIDYALAYA
B.Com. Semester V
B.Com 502
FUNDAMENTALS OF MARKETING MANAGEMENT (FMM)– 502

A. RATIONALE

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

B. COURSE OBJECTIVE

The course is designed to achieve the following objectives.

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

C. EXPECTED LEARNING OUTCOMES OF THE PROGRAMME

Students will:

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

D. SCHEME OF TEACHING AND ASSESSMENT

UNITS	TOPIC	INSTRUCTIONAL HRS	WEIGHTAGE (%)
1	INTRODUCTION OF MARKETING	9	20%
2	CONCEPT OF PRODUCT AND CONSUMER BEHAVIOUR	9	20%
3	MARKETING SEGMENTATION	9	20%
4	BRANDING AND ADVERTISING	9	20%
5	CHANNELS OF DISTRIBUTIONS	9	20%
	TOTAL	45	100

Subject code	Subject title	Credit	Teaching scheme		Scheme of Examination			
			Theory/ Practical	tutorial	University theory		internal	Total Marks
					Hrs.	Max. Marks		
B.com 502	FUNDAMENTALS OF MARKETING MANAGEMENT	4	3+1=4	-	3	60	40	100

E. COURSE CONTENT

Unit Number	Unit/ Title Of Unit	Number of hours required	weightage
1.	<u>Introduction of Marketing</u> Nature and Scope of Marketing - Importance of Marketing in the economy. Different concepts of Marketing; Production Concept, Product Concept, Selling Concept, Marketing Concept, Societal marketing Concept, Marketing in different demand situations, - Marketing Mix - Four P's in marketing.	9	20%
2.	<u>Concept of Product and Consumer Behaviour</u> - Product - Concept of Product, product line and product mix. - Product life cycle and appropriate strategies for different stages of Product life cycle, Consumer Behavior - Major factors influencing consumer behavior. The Buying behavior Process.	9	20%
3.	<u>Marketing Segmentation</u> Meaning, importance; Bases; Market Targeting - Product Positioning.	9	20%

4.	<u>Branding and Advertising:</u> Meaning, Types of branding and important decisions in branding. Trade Mark and branding. -Meanings, importance, advantages and disadvantages- Difference between Publicity and Advertisement.(General awareness of various types of advertising media)	9	20%
5.	<u>Channels of Distributions:</u> -Channels of distribution, objectives of channels of distribution, flows in channels of distribution, key issues in determining channels requirement, marketing middlemen, wholesale trade, services to the retailers. Retailers, functions of retailers, prerequisites of retail trade, small scale retailers, large scale retail organization, direct marketing (<i>channel less</i> retailing) on line marketing.	9	20%
	Total Hours	45	100

F. RECOMMENDED BOOKS & REFERENCE MATERIALS

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

ExamNo. _____

Class: _____

KADISARVA VISHWA VIDYALAYA

Date : / /

UniversityExam20_

Marks:60

Subject: Fundamentals of Marketing Management

Time:3Hours

B.Com.SEM-V

CODE - B.COM 502

Instructions:

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

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

**KADI SARVA VISHWAVIDYALAYA
GANDHINAGAR**



SYLLABUS OF

Macro Economics

SUBJECT CODE: 503

For Bachelor of Commerce: Semester - V

To be introduced from the Academic Year: 2015—2016

KADI SARVA VISHWAVIDYALAYA

B.COM – SEMESTER -5

B.COM 503 MACRO ECONOMICS

[A] RATIONALE

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

[B] OBJECTIVES

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

[C] EXPECTED LEARNING OUTCOMES OF THE PROGRAM

Students will learn about the good understanding of the Indian Economy. Will be able to understand how economic decision impacts the world Economy.

[D] SCHEME OF TEACHING AND ASSESSMENT:

UNITS	TOPICS	INSTRUCTIONAL HRs.	WEIGHTAGE (%)
1.	National Income	15	25
2.	Consumption Function	10	25
3.	Saving and Investment Function	10	25
4.	Inflation	10	25
	TOTAL	45	100%

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

[E] COURSE CONTENT

Sr. No.	Particulars	No. of lectures required
1	National Income- <ul style="list-style-type: none">• Importance of National Income Accounting.• Concepts of National Income.• Methods to measure National Income – Income method, Output method and Expenditure method.• Real and Nominal national income.• Disposable Income, Private Income, Personal Income.	15 hours
2.	Consumption Function- <ul style="list-style-type: none">• Keynes consumption function.• Technical Attributes of consumption function.• Factors affecting consumption function.	10 hours
3.	Saving and Investment Function A) Saving Function <ul style="list-style-type: none">• Technical Attributes of saving function.• Factors affecting to saving function. B) Investment Function <ul style="list-style-type: none">• Meaning and types of Investment.• Marginal Efficiency of Capital.	10 hours
4.	Inflation <ul style="list-style-type: none">• Meaning of Inflation.• Types of Inflation on the basis of rate.• Types of Inflation on the basis of causes.• Effects of Inflation.• Measurement methods of Inflation.• Anti inflationary Policy.• Recent concepts of Inflation & Inflationary Gap.	10 hours

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

[F] RECOMMENDED BOOKS & REFERENCE MATERIALS

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

[G] PAPERSchemeAndStyle

ExamNo. _____

Class: _____

KADISARVA VISHWA VIDYALAYA

Date : / /

UniversityExam20_

Marks:60

Subject: Macro Economics

Time:3Hours

B.Com.SEM-V

CODE - B.COM 503

Q-1(A) Compulsory question

Q-1(B) Compulsory question

Q-2(A)

Q-2(B)

OR

Q-2(A)

Q-2(B)

Q-3(A)

Q-3(B)

OR

Q-3(A)

Q-3(B)

Q-4(A)

Q-4(B)

OR

Q-4(A)

Q-4(B)

Q-5(A) Answer in Brief

Q-5(B) Multiple Choice Questions

**KADI SARVA VISHWAVIDYALAYA
GANDHINAGAR**



SYLLABUS OF

Commercial Communication- IV

SUBJECT CODE: 504

For Bachelor of Commerce: Semester - V

To be introduced from the Academic Year: 2015—2016

KADI SARVA VISHWAVIDYALAYA

B.COM – SEMESTER - V

B.COM 504 Commercial Communication- 'IV'

[A] RATIONALE

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

[B] OBJECTIVES

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

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

[C] EXPECTED LEARNING OUTCOMES OF THE PROGRAM

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

[D] SCHEME OF TEACHING AND ASSESSMENT

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

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

[E] COURSE CONTENT:

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

[F] RECOMMENDED BOOKS & REFERENCE MATERIALS

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

[G] PAPERSCHEMEANDSTYLE

ExamNo. _____

Class: _____

KADISARVA VISHWA VIDYALAYA

Date : / /

UniversityExam20_

Marks:60

Subject: Commercial Communication IV

Time:3Hours

B.Com.SEM-V

CODE - B.COM 504

Format of University Question Paper with the allocation of Mark

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

KADI SARVA VISHWA VIDYALAYA GANDHINAGAR



SYLLABUS OF

Auditing

SUBJECT CODE: 505

For Bachelor of Commerce: Semester - V

To be introduced from the Academic Year: 2015—2016

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

[A] RATIONALE

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

[B] OBJECTIVES

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

[C] EXPECTED LEARNING OUTCOMES OF THE PROGRAM

Students will learn basics of auditing and internal control.

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

Students will learn about investigation and audit.

[D] SCHEME OF TEACHING AND ASSESSMENT:

UNITS	TOPICS	INSTRUCTIONAL HRs.	WEIGHTAGE (%)
1.	Introduction and Internal Control	06	20%
2.	Audit of Share Capital and Debentures	06	
3.	Auditor's Report and Certificate	12	20%
4.	Divisible Profits	12	20%
5.	Investigations	12	20%
6.	Audit Program	12	20%
	TOTAL	60	100%

Subject Code	Subject Title & Code	Credit	Teaching Scheme		Exam Scheme			
			Theory/ Practical	Tutorial	University Theory		Internal practical work	Total Marks
					Hrs.	Max Marks	Max Marks	
B.COM 505	Auditing (505)	5	4+1=5	-	3	60	40	100

[E] COURSE CONTENT:

1. Introduction and Internal Control

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

No of Lectures:-06

2. Audit of Share Capital and Debentures

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

No of Lectures:- 06

3. Auditor's Report and Certificate

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

No of Lectures:- 12

4. Divisible Profits

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

No of Lectures:- 12

5. Investigations:

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

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

No of Lectures:- 12

6. Audit Program of:

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

No of Lectures:- 12

- Notes:**
1. An objective questions carrying 20% marks shall be asked as a compulsory question, requiring the students to select option supported by necessary working.
 2. Practical problems in addition to the objective questions carrying not less than 60% marks shall be asked.
 3. Provisions of the company's Act, as in force on 31st March of preceding financial year will be applicable.

[F] RECOMMENDED BOOKS & REFERENCE MATERIALS

1. Practical Auditing 5th Edition Spicer & Pegler (S.V. Ghatalia) Allied Publishers de Paula's
2. Auditing Attwood & Stein Pitman, ELBS Auditing Today Emily Woolf Prentice Hall
3. Fundamentals of Auditing Kamal Gupta & Ashok Arora Tata McGraw Hill Ltd., N.D.
4. Contemporary Auditing Kamal Gupta Tata McGraw Hill Book Co., New Delhi.
5. Advanced Auditing & Investigation Emile Woolf Et al Mcdonald& Evans, U.K.
6. Management Auditing : A questionnaire approach R.J. Thirau AMACOM Publication
7. Auditing Today Emile Woolf Prentice Hall
8. Auditing:principles& Techniques, Author : BasuSk

[G] PAPERSchemeAndStyle

ExamNo. _____

Class: _____

KADISARVA VISHWA VIDYALAYA

Date : / /

UniversityExam20_

Marks:60

Subject: Auditing

Time:3Hours

B.Com.SEM-V

CODE - B.COM 505

Instructions: 1) There are 5 questions in this paper.

2)All questions carry **equal** marks.

3) Figures to the **right** indicate full marks.

4) Scientific calculator is not allowed in exam.

5) Attempt all Questions.

6) Question No. 1 is compulsory.

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

**KADI SARVA VISHWAVIDYALAYA
GANDHINAGAR**



SYLLABUS OF

Advanced Statistics - II

SUBJECT CODE: 506

For Bachelor of Commerce: Semester - V

To be introduced from the Academic Year: 2015—2016

KADI SARVA VISHWAVIDYALAYA
B.COM - SEMESTER - 5
B.COM 506
Advanced Statistics - II

[A] RATIONALE

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

[B] OBJECTIVES

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

[C] EXPECTED LEARNING OUTCOMES OF THE PROGRAM

Students will:

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

[D] SCHEME OF TEACHING ANDASSESSMENT:

UNITS	TOPICS	INSTRUCTIONAL HRs.	WEIGHTAGE (%)
1.	Statistical Quality Control (Process Control)	13	20%
2.	Acceptance Sampling	13	20%
3.	Testing of Hypothesis	10	20%
4.	Large Sample Test	12	20%
5.	Small Sample Test	12	20%
	TOTAL	60	100%

Subject Code	Subject Title & Code	Credit	Teaching Scheme		Exam Scheme			
			Theory/ Practical	Tutorial	University Theory		Internal practical work	Total Marks
					Hrs.	Max Marks	Max Marks	
B.COM 506	Advanced Statistics - II (506)	5	4+1=5	-	3	60	40	100

[Total 15 Hours]

[E] COURSE CONTENT:

Unit 1: Statistical Quality Control (Process Control)

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

No of Lectures:- 13

Unit 2: Acceptance Sampling

Meaning of lot control. Basic concepts like procedure's and consumer's risks. Concept of AQL, LTPD, OC, ASN, ATI, AOQ and AOQL based on Single Sampling Plan. Single sampling plan for attributes when two points are fixed on the O.C. curve - Simple examples, based upon Hyper geometric, Binomial and Poisson distributions. Concept of Double Sampling Plan & Sequential Sampling (Introduction).

No of Lectures:- 13

Unit 3: Testing of Hypothesis

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

No of Lectures:- 10

Unit 4: Large Sample Test

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

No of Lectures:- 12

Unit 5: Small sample test

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

No of Lectures:- 12

[F] RECOMMENDED BOOKS & REFERENCE MATERIALS

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

[G] PAPERSchemeAndStyle

ExamNo. _____

Class:. _____

KADISARVA VISHWA VIDYALAYA

Date : / /

UniversityExam20_

Marks:60

Subject: Advanced Statistics- II

Time:3Hours

B.Com.SEM-V

CODE - B.COM 506

Instructions:

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

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

Annexure-1 Practical Work

Fundamentals of Computers

Syllabus

[A] RATIONALE

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

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

[B] OBJECTIVES

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

[C] EXPECTED LEARNING OUTCOMES OF THE PROGRAM

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

[D] SCHEME OF TEACHING AND ASSESSMENT:

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

[E]COURSECONTENT:

Semester-5

Total-15Hrs

1. Tally (15Hrs)

- 1.1. Introductionofcomputerbasefinancialaccountingsystem.DetailsaboutMasters,Transactions,andReport.
- 1.2. Introduction-Tally-Createcompany-Close-Openandeditingcompanydetailsandcompany informationmanu.
- 1.3. Mastercreation-Groups&LedgerCreation–Display–Alter
- 1.4. Language,Keyboard,otherToolsandsortkey
- 1.5. EnterBalancesheet(justCreatebalancesheetGroupandLedger).
- 1.6. Features&Configure.
- 1.7. Inventory-StockGroup,StockItem,Unit,Creation.
- 1.8. PayrollCreation-EmployeeGroup,AddEmployee,PayHeads.
- 1.9. VoucherEntry-Payment,Rec.Payment.
- 1.10. VoucherEntry-Contra,Journal.
- 1.11. VoucherEntry-Purchase,Sales
- 1.12. VoucherEntry-Payroll,Inventory
- 1.13. EditinganyData,CompanyBackup&Restore
- 1.14. ShowReportandvarioustypestatements.
- 1.15. Printing,ExportData.
- 1.16.AccountingEntry(alltype).

Annexure-2 Practical Work
Fundamentals of Computers
Detailed Planning
Sem-5

Tally			
	Introduction-Accounting Software-Master Creation-	1Hr	
	Transaction(Voucher Entry)-Report		
	Introduction-Tally-Create company-Close-Open	1Hr	
	Groups & Ledger Creation	1Hr	
	Language, Keyboard, other Tools	1Hr	
	Enter Balancesheet (just Create balancesheet Group and Ledger)	1Hr	
	Features & Configure	1Hr	
	Inventory-Stock Group, Stock Item, Unit, Creation	1Hr	
	Payroll Creation- Employee Group, Add Employee, Pay Heads	1Hr	
	Voucher Entry-Payment, Rec. Payment	1Hr	
	Voucher Entry-Contra, Journal	1Hr	
	Voucher Entry-Purchase, Sales	1Hr	
	Voucher Entry-Payroll, Inventory	1Hr	
	Editing any Data, Company Backup & Restore	1Hr	
	Show Report-	1Hr	
	Printing, Export Data	1Hr	
			15Hrs

**KADI SARVA VISHWAVIDYALAYA
GANDHINAGAR**



**SYLLABUS
OF
BACHELOR OF COMMERCE
SEMESTER – VI**

KADI SARVA VISHWAVIDYALAYA - GANDHINAGAR

Teaching & Examination scheme

Effective from Academic Year: 2015-16**BACHELOR OF COMMERCE****B.COM 6th SEMESTER**

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

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

KADI SARVA VISHWA VIDYALAYA GANDHINAGAR



SYLLABUS OF

Management Accountancy

SUBJECT CODE : 601

For Bachelor of Commerce: Semester - VI

To be introduced from the Academic Year: 2015—2016

KADI SARVA VISHWAVIDYALAYA
B.COM - SEMESTER - 6
B.COM 601
Management Accountancy

[A] RATIONALE

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

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

[B] OBJECTIVES

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

[C] EXPECTED LEARNING OUTCOMES OF THE PROGRAM

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

[D] SCHEME OF TEACHING AND ASSESSMENT:

UNITS	TOPICS	INSTRUCTIONAL HRs.	WEIGHTAGE (%)
1.	Introduction of Management Accountancy	03	05%
	Capital Budgeting	12	20%
2.	Cash Budget	15	25%
3.	Budgeting and various types of Budgets and Flexible Budget	15	25%
4.	Marginal Costing[Excluding Decision making]	15	25%
	TOTAL	60	100%

Subject Code	Subject Title & Code	Credit	Teaching Scheme		Exam Scheme			Total Marks
			Theory/ Practical	Tutorial	University Theory		Internal practical work	
					Hrs.	Max Marks	Max Marks	
B.COM 601	Management Accountancy (601)	5	4+1=5	-	3	60	40	100

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

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

[Total 15 Hours]

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

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

Hourly Planning of Project Work for each subject

[Total hours 15]

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

Project will be submitted by considering the following Criteria:

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

Evaluation of Project Work

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

Model Projects Titles of subject:

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

Management Accountancy -601

1. Project work on principles, standards and its applications of Management accounting.
2. Project work on Budgeting and various types of Budgets with help of imaginary figures.
3. Prepare cash budget or flexible budget of any company.
4. Prepare capital budget of any company.

[E] COURSE CONTENT:

1. [A]Introduction of Management Accountancy

Explain the meaning of management accounting, scope of management accounting, difference between management accounting and financial accounting, advantages and limitations of management accounting, functions of management accountant, role of management accountant.

No of Lectures:-03

1. [B]Capital Budgeting

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

No of Lectures:-12

2. Cash Budget

Introduction, advantages and limitations of cash budget, methods of preparing cash budget, cash receipts and disbursement method, adjusted earnings method, Balance sheet projection method, working capital differential methods and sums.

No of Lectures:- 15

3. Budgeting and various types of Budgets and Flexible Budget

Introduction; Meaning of Budget and Budgetary Control; Types of Budgets; Preparation of following Functional Budgets only: Sales Budget, Selling and Distribution costs Budget, Production Budget. **[Short sums on preparation of various budget to be expected]**

Flexible Budget: Meaning of flexible budget, classification of expenditures, methods of preparing flexible budget, and usefulness of flexible budgeting. Examples.

No of Lectures:- 15

4. Marginal Costing [Excluding Decision making]

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

No of Lectures:-15

Notes:

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

FI RECOMMENDED BOOKS & REFERENCE MATERIALS

1. Financial Management and Policy (Ninth Edition), Van Horne and C. James, Prentice Hall of India Pvt. Ltd., New Delhi
2. Financial Management, S.C. Kuchhal, Chaitanya Publishing House, Allahabad
3. Management Accounting & Financial Analysis Ist Edition, Dr. S.N. Maheshwari, S. Chand & Sons
4. Financial Management - Theory and Practice, Prasanna Chandra, Tata McGraw Hill Book Co., New Delhi
5. Financial Management, I.M. Pandey, Vikas Publishing House New Delhi
6. Financial Management Text & Problems, M.Y. Khan & R.K. Jain, Tata McGraw Hill Publishing Co. Ltd

[G] PAPERSchemeAndStyle

ExamNo. _____

Class: _____

KADISARVA VISHWA VIDYALAYA

Date : / /

UniversityExam20_

Marks:60

Subject: Management Accountancy

Time:3Hours

B.Com.SEM-VI

CODE - B.COM601

Instructions: 1) There are 5 questions in this paper.

2) All questions carry equal marks.

3) Figures to the right indicate full marks.

4) Scientific calculator is not allowed in exam.

5) Attempt all Questions.

6) Question No. 1 is compulsory.

Q-1 COMPULSORY [12]

Q-2 [12]

OR

Q-2 [12]

Q-3 [12]

OR

Q-3 [12]

Q-4 [12]

OR

Q-4 [12]

Q-5 OBJECTIVE QUESTION [12]

**KADI SARVA VISHWAVIDYALAYA
GANDHINAGAR**



SYLLABUS OF

**Fundamentals Of Marketing
Research**

SUBJECT CODE : 602

For Bachelor of Commerce: Semester - VI

To be introduced from the Academic Year: 2015—2016

KADI SARVA VISHWA VIDYALAYA

B.Com. Semester VI

B.Com 602

FUNDAMENTALS OF MARKETING RESEARCH - 602

A. RATIONALE

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

B. COURSE OBJECTIVE

The course is designed to achieve the following objectives.

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

C. EXPECTED LEARNING OUTCOMES OF THE PROGRAMME

Students will:

- Get awareness about the fundamental concepts of marketing research and role of market research in commerce.
- Get awareness about various managerial skills to be required in the field of marketing management in routine life.
- Get awareness about the changes taking place in the field of marketing environment in the global context.
- Get awareness about importance of marketing research, new developments in national and international markets, and various types' services and their importance in commerce.

D. SCHEME OF TEACHING AND ASSESSMENT

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

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

Note: Internal marks are divided in three categories:

- 1) Sessional exam carries 20 marks.
- 2) 1 assignment submission of 10 marks in the subject during the semester.
- 3) 1 project submission of 10 marks in the subject during the semester

E. COURSE CONTENT

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

3.	<u>Ethical Issues In Marketing Research</u> Introduction, what are the ethical problems in marketing research? Characteristics and assumptions of ethics, nature and details of ethical problems, ethical problems of market research (ethical problems with regards to clients, research agency, respondents-customers), rights of respondents, marketing research in India, case-1 & 2.	9	20%
4.	<u>International marketing Concepts:</u> Emergence of global marketing, country wise marketing strategies, global marketing environment, major global marketing decisions.	9	20%
5.	<u>Marketing Of Services:</u> Nature and scope of services, classification of services, peculiar features of services, problems of a service organization, determinants of service quality, marketing mix for marketing of services.	9	20%
	Total Hours	45	100

F. RECOMMENDED BOOK & REFERENCE MATERIALS:

- GORDON,E., AND DR. NATARAJAN, K.,FINANCIAL MARKETS AND SERVICES, HIMALAYA PUBLISHING HOUSE, SIXTH EDITION, NEW DELHI
- KHAN. M.Y., JAIN.P.K. FINANCIAL MANAGEMENT, TATA MACGRAW HILL, NEWDELHI.
- R.S.N. PILLAI AND BAGAVATHI., MODERN MARKETING (PRINCIPLES AND PRACTICES), S. CHAND & COMPANY LTD., RAM NAGAR, NEW DELHI. FOURTH REVISED AND ENLARGED EDITION.
- SUDHIR PRAKASHAN- AHMEDABAD, FUNDAMENTALS OF MARKETING MANAGEMENT, FIRST EDITION.
- S.A. SHERLEKER - MARKETING MANAGEMENT (INTEGRATED VALUE-BASED MANAGERIAL APPROACH UNDER CURRENT MARKET DRIVEN AND COMPETITIVE GLOBAL MARKETING) HIMALAYA PUBLISHUNG HOUSE (THIRTEENTH REVISED EDITION)

**KADI SARVA VISHWAVIDYALAYA
GANDHINAGAR**



SYLLABUS OF

International Economics

SUBJECT CODE : 603

For Bachelor of Commerce: Semester - VI

To be introduced from the Academic Year: 2015—2016

KADI SARVA VISHWAVIDYALAYA

B.COM – SEMESTER -6

B.COM 603 INTERNATIONAL ECONOMICS

[A] RATIONALE

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

[B] OBJECTIVES

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

[C] EXPECTED LEARNING OUTCOMES OF THE PROGRAM

Students will learn about the good understanding of the world Economy. Will be able to understand how economic decision impacts the world Economy.

[D] SCHEME OF TEACHING AND ASSESSMENT:

UNITS	TOPICS	INSTRUCTIONAL HRs.	WEIGHTAGE (%)
1.	Free Trade Vs Protection	10	20
2.	Theories of Intervention	15	35
3.	Foreign Exchange Rate	10	25
4.	International Organization Objectives and Function.	10	20
	TOTAL	45	100%

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

Note: Internal marks are divided in 3 categories:

- 1.) Session Exam carries 20 marks; a 3 hrs theory exam of the subject is conducted.
- 2.) 1 Assignment submission of 10 marks in the subject during the semester.
- 3.) 1 Project submission of 10 marks in the subject during the semester.

MODEL ASSIGNMENT QUESTION –

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

MODEL PROJECT TOPICS –

1. Free trade Vs protection
 2. SEZ as an industrial vision of Gujarat
 3. Recent foreign trade policy in India
 4. Exchange rate determination in international market
 5. IBRD and India
- (Current economic topics will be given to the students for project work)

[E] COURSE CONTENT

Sr. No.	Particulars	No. of lectures required
1	Free Trade Vs Protection <ul style="list-style-type: none">• Importance of International trade.• Case for free trade.• Case against free trade.• Case for Protection.• Case against Protection.	10 hours
2.	Theories of Intervention A). Tariff <ul style="list-style-type: none">• Concept and Objectives of tariff.• Classification of tariff.• Effects of tariff.• Optimum tariff, Dumping. B). Import Quota <ul style="list-style-type: none">• Concept and Objective of import quota.• Classification of Import quota.• Effects of import quota.• Comparison between tariff and import quota.	15 hours
3.	Foreign Exchange Rate <ul style="list-style-type: none">• Meaning and types of exchange rate.• Exchange rate determination.• Case for fixed exchange rate.• Case against fixed exchange rate.• Case for flexible exchange rate.• Case against flexible exchange rate.• Factors affecting exchange rate.• Purchasing power parity theory.	10 hours
4.	International Organization – Objectives and Function <ul style="list-style-type: none">• IMF• IBRD• IDA• ADB• IFAD• IFC• WTO• SAARC	10 hours

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

[F] RECOMMENDED BOOKS & REFERENCE MATERIALS

1. International Trade By M.L. Jhingan
2. International Trade by Chacholes
3. Indonomics from CHRONICLE MARCH 2009/Latest edition
4. International Economics By Tiwari & Bhatt
5. International Economics By Dr. G.C. Singhai

[G] PAPER SCHEME AND STYLE

Exam No. _____

Class: _____

KADISARVA VISHWA VIDYALAYA

Date : / /

University Exam 20_

Marks: 60

Subject: International Economics

Time: 3 Hours

**B.Com. SEM-VI
CODE - B.COM 603**

Q-1(A) Compulsory question

Q-1(B) Compulsory question

Q-2(A)

Q-2(B)

OR

Q-2(A)

Q-2(B)

Q-3(A)

Q-3(B)

OR

Q-3(A)

Q-3(B)

Q-4(A)

Q-4(B)

OR

Q-4(A)

Q-4(B)

Q-5(A) Answer in Brief

Q-5(B) Multiple Choice Questions

**KADI SARVA VISHWA VIDYALAYA
GANDHINAGAR**



SYLLABUS OF

Commercial Communication - V

SUBJECT CODE : 604

For Bachelor of Commerce: Semester - VI

To be introduced from the Academic Year: 2015—2016

KADI SARVA VISHWAVIDYALAYA

B.COM – SEMESTER - VI

B.COM 604 Commercial Communication- V

[A] RATIONALE

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

[B] OBJECTIVES

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

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

[C] EXPECTED LEARNING OUTCOMES OF THE PROGRAM

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

[D] SCHEME OF TEACHING AND ASSESSMENT

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

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

ASSIGNMENT:

The college is going to provide a workbook as a part of an assignment, which carries 10 internal marks. Students have to submit fully filled workbook at the end of semester.

OR

The students are asked to write exercises with answers from the Text Book.

PROJECT TITLES:

The following are proposed titles of project work, which carries 10 internal marks.

- Collect information about other multimedia and their uses
- Presentations, Role play from the textual stories
- Prepare a power point presentation on any of the topics
- Collect copies of promotion, resignation, confirmation, appointment letters

[E] COURSE CONTENT:

Unit 1 :TEXT: Silver Lining,(A Text Book for College Students)Orient Blackswan Publishers,2015,Board of Editors, First Edition

Short Stories:1. The Thief 2. The Gold Frame

Prose: 1. How much Land does a man Need? 2. Good Manners

Poetry: 1. The feeling of the Bunyan Tree 2. If

Unit 2: Presentation skill

- 2.1 Purpose
- 2.2 Kinds of presentation
- 2.3 Factors of presentation
- 2.4 How to give effective presentation?
- 2.5 Strategies of presentation skill
- 2.6 Structure of presentation
- 2.7 Support

Unit 3: Individual Reports/Committee Reports

- 3.1 Report on negligence of duty of the staff
- 3.2 Report on declining in sale and suggestions to overcome it.
- 3.3 Proposal for the re organization of the office
- 3.4 A report into pilferage in the department and suggesting remedial measures
- 3.5 A report about computerize activities of the department

Unit 4: Interview, Reference, Testimonial, Appointment, Confirmation, Promotion, Retrenchment, Resignation

- 4.1.1 Interview: A letter asking the applicant to appear for an interview
- 4.1.2 A letter asking the applicant to appear in written test followed by an interview
- 4.2. Reference:
 - 4.2.1 A letter from a prospective employer to a referee
 - 4.2.2 A letter asking for reference
 - 4.2.3 Reply from the reference (A favorable reply)
 - 4.2.4 An unfavorable reply from the referee
- 4.3 Testimonial
 - 4.3.1 A testimonial by a person of a high position
 - 4.3.2 A testimonial by the principal of a college

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

Unit 5: Modern Technology in Communication

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

[F] RECOMMENDED BOOKS & REFERENCE MATERIALS

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

ExamNo. _____

Class: _____

KADISARVA VISHWA VIDYALAYA

Date : / /

UniversityExam20_

Marks:60

Subject: Commercial Communication V

Time:3Hours

B.Com.SEM-VI

CODE - B.COM 604

Format of University Question Paper with the allocation of Mark

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

**KADI SARVA VISHWA VIDYALAYA
GANDHINAGAR**



SYLLABUS OF

Financial Statement Analysis

SUBJECT CODE : 605

For Bachelor of Commerce: Semester - VI

To be introduced from the Academic Year: 2015—2016

KADI SARVA VISHWAVIDYALAYA

B.COM - SEMESTER - 6

B.COM 605

Financial Statement Analysis

[A] RATIONALE

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

[B] OBJECTIVES

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

[C] EXPECTED LEARNING OUTCOMES OF THE PROGRAM

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

[D] SCHEME OF TEACHING AND ASSESSMENT:

UNITS	TOPICS	INSTRUCTIONAL HRs.	WEIGHTAGE (%)
1.	Introduction to financial statement analysis	04	20%
	Analysis and Interpretation of Financial Statements	08	
2.	Accounting Ratios and their Interpretation	12	20%
3.	Cash Flow Statement as per AS-3	12	20%
4.	Leverage	12	20%
5.	Capital structure	12	20%
	TOTAL	60	100%

Subject Code	Subject Title & Code	Credit	Teaching Scheme		Exam Scheme			Total Marks
			Theory/ Practical	Tutorial	University Theory		Internal practical work	
					Hrs.	Max Marks	Max Marks	
B.COM 605	Financial Statement Analysis (605)	5	4+1=5	-	3	60	40	100

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

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

[Total 15 Hours]

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

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

Hourly Planning of Project Work for each subject

[Total hours 15]

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

Project will be submitted by considering the following Criteria:

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

Evaluation of Project Work

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

Model Projects Titles of subject:

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

Financial Statement Analysis-605

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

[E] COURSE CONTENT:

1. [A]Introduction to financial statement analysis

Financial Statement Analysis: Meaning, significance, types, and limitations of financial statements; Accounting policies, regulations of financial accounting, and accounting choices/practices.

No of Lectures:-04

[B]Analysis and Interpretation of Financial Statements

Concept, Nature, Objectives and Limitations of Financial Statements, Analysis and Interpretation of Financial Statements; Types of Analysis and Interpretations; Methods of Analysis and Interpretation; Comparative Financial Statements; Common Size Statements, Trend Analysis and Fund Flow Analysis (in Theory Only)

No of Lectures:-08

2. Accounting Ratios and their Interpretation

Definition; Mode of expression and Interpretation of Ratios; Classification of Ratios; **Practical Problems on the following Ratios Only** : Current Ratio; Liquid Ratio; Turnover Ratios relating to Stock, Debtors; Creditors, Net Assets, Fixed Assets and Working Capital; Gross Profit Ratio, Net Profit Ratio, Operating Ratio, Expense Ratios, Rate of Return on Investment, Return on Shareholders' Funds, Earning per share and Price-Earnings Ratio, Leverage Ratio (Trading on Equity or Capital Gearing); Advantages and Limitations of Ratio Analysis.

No of Lectures:-12

3. Cash Flow Statement as per AS 3

Concept and Significance of Funds Flow Statement, Sources and Applications of Cash, Cash from Operation, Income and Expenditure Approach and Net Profit Approach, Difference between Fund Flow Statement and Cash Flow Statements, Preparation of Cash Flow Statement as per applicable Accounting Standard issued by ICAI.

No of Lectures:-12

4. Leverages

Types of risk and return, operating leverage, financial leverage, and total leverage; fixed Costs and operating leverage, business and financial risk.

No of Lectures:-12

5. Capital Structure

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

No of Lectures:-12

Notes:

1. An objective questions carrying 20% marks shall be asked as a compulsory question, requiring the students to select option supported by necessary working.
2. Practical problems in addition to the objective questions carrying not less than 60% marks shall be asked.
- 3.

TEXT BOOK:

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

[F] RECOMMENDED BOOKS & REFERENCE MATERIALS

1. Foster G: Financial Statement Analysis; Prentice Hall, New Delhi.
2. Institute of Chartered Accountants of India; Various Publications.
3. International Accounting Standards Committee; Various Publications.
4. Pandey I.M.: Essentials of Management Accounting; Vikas Publishing House Pvt Ltd.
5. Porwal, L.S. "Accounting Theory: An Introduction"; (3rd Ed), Tata McGraw Hill, New Delhi.

[G] PAPERSchemeAndStyle

ExamNo. _____

Class: _____

KADISARVA VISHWA VIDYALAYA

Date : / /

UniversityExam20_

Marks:60

Subject: Financial Statement Analysis

Time:3Hours

B.Com.SEM-VI

CODE - B.COM 605

Instructions: 1) There are 5 questions in this paper.

- 2) All questions carry **equal** marks.
- 3) Figures to the **right** indicate full marks.
- 4) Scientific calculator is not allowed in exam.
- 5) Attempt all Questions.
- 6) Question No. 1 is compulsory.

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

**KADI SARVA VISHWAVIDYALAYA
GANDHINAGAR**



SYLLABUS OF

Applied Statistics

SUBJECT CODE : 606

For Bachelor of Commerce: Semester - VI

To be introduced from the Academic Year: 2015—2016

KADI SARVA VISHWAVIDYALAYA
B.COM - SEMESTER - 6
B.COM 606
Applied Statistics

[A] RATIONALE

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

[B] OBJECTIVES

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

[C] EXPECTED LEARNING OUTCOMES OF THE PROGRAM

Students will:

1. Get awareness about the various concepts and tools of Applied Statistics.
2. Get awareness about various Analytical skills to be required in the field of statistics in routine life.
3. Get awareness about various techniques of Applied Statistics in the field of commerce.
4. Will be able to understand the importance of Calculus, Statistical Quality Control (Process Control and Product Control), and Operation Research and large-small sample test.
5. Get awareness about the modern techniques of Applied Statistics by teaching learning process.

[D] SCHEME OF TEACHING AND ASSESSMENT:

UNITS	TOPICS	INSTRUCTIONAL HRs.	WEIGHTAGE (%)
1.	Arithmetic & Geometric Progression	13	20%
2.	Matrix Algebra	14	20%
3.	Linear Programming Problem	13	20%
4.	Transportation Problem	10	20%
5.	Assignment Problem & Replacement Problem	10	20%
	TOTAL	60	100%

Subject Code	Subject Title & Code	Credit	Teaching Scheme		Exam Scheme			Total Marks
			Theory/ Practical	Tutorial	University Theory		Internal practical work	
					Hrs.	Max Marks	Max Marks	
B.COM 606	Applied Statistics (606)	5	4+1=5	-	3	60	40	100

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

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

[Total 15 Hours]

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

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

Hourly Planning of Project Work for each subject

[Total hours 15]

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

Project will be submitted by considering the following Criteria:

- Cover page
- Index
- Introduction
- Topic review
- Suggestion
- Conclusion
- Summary
- Bibliography
- Presentation

Evaluation of Project Work

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

Model Projects Titles of subject:

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

Applied Statistics

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

[E] COURSE CONTENT:

Unit 1: Arithmetic and Geometric Progression:

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

No of Lectures:- 13

Unit 2: Matrix Algebra:

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

No of Lectures:- 14

Unit 3: Linear Programming Problem

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

No of Lectures:- 13

Unit 4: Transportation Problem

Definition of balanced transportation problem. Its formulation, different methods of obtaining initial basic feasible solution by north – west corner rule. Matrix Minima. Vogel's approximations method its applications.

No of Lectures:- 10

Unit 5: Assignment Problem & Replacement Problem

Definitions of balanced assignment problem. Formulation of the problem – Hungarian method of solving an assignment problem – Its Applications. Importance of replacement models. Simple replacement problem when the units get deteriorate as per passage of time. Value of money remains the same – simple illustrations.

No of Lectures:- 10

[F] RECOMMENDED BOOKS & REFERENCE MATERIALS

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

[G] PAPER SCHEME AND STYLE

ExamNo. _____

Class: _____

KADISARVA VISHWA VIDYALAYA

Date : / /

University Exam 20_

Marks: 60

Subject: Applied Statistics

Time: 3 Hours

B.Com. SEM-VI

CODE - B.COM 606

Instructions:

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

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

Annexure-1 Practical Work

Fundamentals of Computers

Syllabus

[A] RATIONALE

As students learn Computer operating and its computer based accounting approaches in firm and different types of business and any type of office work during all semester. The computerized data

ccounting module cover the use of accounting or bookkeeping software to input and process data for a variety of uses such as invoices, orders, payments and receipts. The accounting or bookkeeping software is also used in the preparation of management and period-end reports.

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

[B]OBJECTIVES

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

[C]EXPECTED LEARNING OUTCOMES OF THE PROGRAM

- 7. Students will learn basic Computer Operating for accounting and office management.
- 8. Students will get the guidance in their personal, academic and occupational problems by using computer.
- 9. Students will get the information and basic knowledge about computer based financial accounting system.
- 10. Students will learn basic office management software.
- 11. Students will learn data management and data reporting.
- 12. Skills of recording financial transactions and preparation of reports using computers

[D]SCHEME OF TEACHING AND ASSESSMENT:

Sem-6			
1.	Tally Project Work	15	100%
	TOTAL	15	100%

[E]COURSE CONTENT:

Semester-6

Total-15Hrs

1. Tally Project (15Hrs)

Project Introduction And Project Detail

Start Project-Company Creation and Configure Settings.

MasterEntry-All(Finance,Inventory,Payroll).

WorkReport(status)-StillMasterEntry.

VoucherEntry-AllType.

WorkReport(status).

Report-AllTypeofReportwithPrintSetup.

FinalDraftingwithPPTPresentation.

Annexure-2
PracticalWork
FundamentalsofComputers
DetailedPlanning
Sem-6

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