



Krantiguru Shyamji Krishna Verma
KACHCHH UNIVERSITY
BHUJ-370001

Ordinances and Regulations
(As per Guidelines of NEP 2020)
&

Syllabus

For Programmes of
B. Com. (3 Years)
&

B. Com. Honours/Honours with Research (4 Years)

(For the candidates to be admitted from the academic year
2023 - 2024 onwards)

**Krantiguru Shayamji Krishna Verma
KACHCHH UNIVERSITY, BHUJ - 370001**

National Education Policy 2020

Ordinances for B. Com = O. B. Com.

Regulations for B. Com = R. B. Com.

O. B. Com. 1. Eligibility:

For Admission: A student must have passed the Higher Secondary Examination (10+2) conducted by the Government of Gujarat and other State Government and Central Government Education Board.

O. B. Com. 2. Duration:

Credit Framework under Three/Four - Years UG Programme with Multiple Entry and Multiple Exit Options:

UGC has formulated a student centric Three/Four-year Bachelor's Degree Programme. Curriculum and Credit Framework for the Under Graduate Degree Programmes incorporating a choice-based credit system for students, multidisciplinary approach and multiple entry and exit options has also been created. It focuses on major and minor subjects as per the choices of exploring learning in different institutions.

The final credit framework for different level under Three/Four-year UG programme with multiple entry and exit options as per the UGC norms (with 10% variation on higherside) are given below, which should be strictly implemented by all universities:

Credit Framework for 3 Years/ 4 Years UG Programme

NCrF Credit Levels	Qualification Title	Credit Requirements	No. Of Semesters	Year
4.5	UG Certificate	44	2	1
5.0	UG Diploma	88	4	2
5.5	Three Year Bachelor's Degree	132	6	3
6.0	Bachelor's Degree Honours OR Bachelor's Degree Honours with Research	176	8	4

- I. The course period of Undergraduate Certificate is of one year. This one academic year is comprised of Two Semesters viz. Odd and Even semester. Odd semester (I)

shall be from June / July to October / November and Even Semester (II) shall be from November / December to April/May. There shall not be less than 90 working days in each semester. A candidate can avail maximum of 14 Semester (7 Years), in a continuous stretch of 7 Years from the date of admission to complete Bachelor's Degree. However, for repeat Semesters the candidates shall appear in internal test and end semester examinations as per the current applicable syllabus.

- II. The course period of Undergraduate Diploma is of two academic years which are comprised of four semesters. . Each academic year shall comprise of Two Semesters viz. Odd and Even semesters. Odd semesters (I, III) shall be from June / July to October / November and Even Semesters (II, IV) shall be from November / December to April/May. There shall be not less than 90 working days in each semester. A candidate can avail maximum of 14 Semester (7 Years), in a continuous stretch of 7 Years from the date of admission to complete Bachelor's Degree. However, for repeat Semesters the candidates shall appear in internal test and end semester examinations as per the current applicable syllabus.
- III. The course period of three years Undergraduate Degree Programme is of three years. Each academic year shall comprise of Two Semesters viz. Odd and Even semesters. Odd semesters (I, III, V) shall be from June / July to October / November and Even Semesters (II, IV, VI) shall be from November / December to April/May. There shall be not less than 90 working days in each semester. A candidate can avail maximum of 14 Semester (7 Years), in a continuous stretch of 7 Years from the date of admission to complete Bachelor's Degree. However, for repeat Semesters the candidates shall appear in internal test and end semester examinations as per the current applicable syllabus.
- IV. The course period of four years Undergraduate Degree Programme is of four years U.G. Each academic year shall comprise of Two Semesters viz. Odd and Even semesters. Odd semesters (I, III, V, VII) shall be from June / July to October / November and Even Semesters (II, IV, VI, VIII) shall be from November / December to April/May. There shall be not less than 90 working days in each semester. A candidate can avail maximum of 14 Semester (7 Years), in a continuous stretch of 7 Years from the date of admission to complete Bachelor's Degree. However, for repeat Semesters the candidates shall appear in internal test and end semester examinations as per the current applicable syllabus.

Year Wise Distribution of Total Credits among Different Courses (As per UGC norms)				
Sr. No.	Category of Course	Credit Requirement		
		3- Years' UG Programme (Bachelor's Degree)	4- Years' UG Programme (Bachelor's Degree-Honours)	4- Years' UG Programme (Bachelor's Degree Honours with Research)
1	Major (Core) Courses (With Internship)	68	92	92
2	Minor (Elective) Courses	24	32	32
3.	Multidisciplinary/Interdisciplinary/Allied Courses	12	12	12
4.	AEC (Ability Enhancement Courses)	10	10	10
5.	SEC (Skill Enhancement Courses)	10	10	10
6.	VAC (Value Added Courses) including (IKS) Indian Knowledge System	08	08	08
7.	Dissertation/Research Project	-	12 (On-The-Job Training)	12 (Research Project)
Total Credits		132	176	176

It will not be mandatory to opt for fourth year for all those students who are taking admission in first year of Four Years UG Degree Programme (FYUGP) with effect from Academic Year 2023-24. The Fourth Year Honours/ Honours with Research Programme (Level 6.0) will begin with specific quality standards, effective from Academic year 2026-27.

O. B. Com. 3. Areas of Specialization: (Discipline Specific Courses: Major Courses)

Candidates can opt for Major (specialization/Principal) in any one of the following are:

- (A) Advance Accounting and Auditing
- (B) Advance Statistics
- (C) Advance Business Management
- (D) Banking & Finance

O. B. Com. 4. The National Education Policy 2020 System:

All Programmes shall be run on National Education Policy 2020. It is an instructional package developed to suit the needs of students to keep pace with the developments in higher education and the quality assurance expected of it in the light of

liberalization and globalization in higher education.

The National Education Policy (NEP) 2020 (hereafter referred to as NEP or Policy) recognizes that higher education plays an extremely important role in promoting human as well as societal well-being and in developing India as envisioned in its Constitution- a democratic, just, socially conscious, cultured, and humane nation upholding liberty, equality, fraternity, and justice for all. It notes that "given the 21- century requirements, quality higher education must aim to develop good, thoughtful, well-rounded, and creative individuals".

The NEP 2020 states, "Assessments of educational approaches in undergraduate education that integrate the humanities and arts with Science, Technology, Engineering and Mathematics (STEM) have consistently shown positive learning outcomes, including increased creativity and innovation, critical thinking and higher-order thinking capacities, problem-solving abilities, teamwork, communication skills, more in-depth learning and mastery of curricula across fields, increases in social and moral awareness, etc., besides general engagement and enjoyment of learning"

Further, it also recommends that "the undergraduate degree will be of either 3 or 4-year duration, with multiple exit options within this period, with appropriate certifications, e.g. a UG certificate after completing 1 year in a discipline or field including vocational and professional areas or a UG diploma after 2 years of study or a Bachelor's degree after a 3-year programme. The 4-year multidisciplinary Bachelor's programme, however, shall be the preferred option since it allows the opportunity to experience the full range of holistic and multidisciplinary education in addition to a focus on the chosen major and minors as per the choices of the student".

In accordance with the NEP 2020, the UGC has formulated a new student-centric "Curriculum and Credit Framework for Undergraduate Programmes (CCFUP) incorporating a flexible choice-based credit system, multidisciplinary approach, and multiple entry and exit options. This will facilitate students to pursue their career path by choosing the subject/field of their interest.

O. B. Com. 5. Courses in Programmes:

The B. Com. programme consists of a number of courses. The term 'course' is applied to indicate a logical part of the subject matter of the programme and is invariably equivalent to the subject matter of a "paper" in the conventional sense. The following are the various categories of Courses suggested for the B. Com. programmes.

Table 1: Credit Structure for Bachelor of Commerce (B.Com.) – Honours with and without Research

Arrangement of Credit Distribution Framework for three/four years Honours/Honours with Research Degree Programme with Multiple Entry and Exit Options for all the institutions:
(As per GR No: KCG/admin/2023-24/0607/kh.1, Sachivalaya, Gandhinagar, Date-11/07/2023)

NCrF Credit Level	Semester	Major (Core)	Minor (Elective)	Multi/Inter-disciplinary	AEC	SEC/ Internship	VAC/ IKS	RP/ OJT	Total Credit per Semester	Qualification/ Certificate
4.5 First Year	I	8	4	4	2	2 (SEC)	2 (IKS)	-	22	UG Certificate
	II	8	4	4	2	2 (SEC)	2 (VAC)	-	22	
1 st Year Total Credits		16	8	8	4	4	4	-	44	
Exit 1: Award of UG certificate in Major course with 44 credits with additional 4 credits of Summer Internship in core specific NSQF defined course OR continue with Major and Minor course for the next NCrF credit level										
5.0 Second Year	III	12	-	4	2	2 (SEC)	2 (IKS)	-	22	UG Diploma
	IV	12	4	-	2	2 (SEC)	2 (VAC)	-	22	
2 nd Year Total Credits		40	12	12	8	8	8	-	88	
Exit 2: Award of UG Diploma in Major course with 88 credits with additional 4 credits of Summer Internship in core specific NSQF defined course OR continue with Major and Minor course for the next NCrF credit level										
5.5 Third Year	V	12	8	-	-	2 (SEC)	-	-	22	UG Degree
	VI	12	4	-	2	4 (Internship)	-	-	22	
3 rd Year Total Credits		64	24	12	10	14	8	-	132	
Award of UG Degree in Major course with 132 credits and Internship in core discipline OR continue with Major and Minor course for the next NCrF credit level										
6.0 Fourth Year	VII	12	4	-	-	-	-	6 (OJT)	22	UG Honours Degree
	VIII	12	4	-	-	-	-	6 (OJT)	22	
4 th Year Total Credits		88	32	12	10	14	8	12	176	
Award of UG Honours Degree in Major course with total 176 credits										
6.0 Fourth Year	VII	12	4	-	-	-	-	6 (RP)	22	UG Honours With research Degree
	VIII	12	4	-	-	-	-	6 (RP)	22	
4 th Year Total Credits		88	32	12	10	14	8	12	176	
Award of UG Honours with Research Degree in Major course with total 176 credits										

Abbreviation: AEC (Ability Enhancement Course); IKS (Indian Knowledge System); NCrF (National Credit Framework); NSS (National Service Scheme); NCC (National Cadet Corps); NSQF (National Skills Qualification Framework); OJT (On-the-Job Training); SEC (Skills Enhancement Course); RP (Research Project); VAC (Value Added Course), ODL (Open and Distance Learning)

**The Semester Wise and Broad Category Wise Distribution of Credit for
Under Graduate Programme**

Semester – I		
Course Type	Course No.	Credit
Disciplinary Specific Courses-Major	DSC-M 101 A/B/C/D	4
Disciplinary Specific Courses-Major	DSC-M 102 A/B/C/D	4
Minor Courses	MIC 101 A/B/C/D/E	4
Interdisciplinary / Multidisciplinary Specific Courses	ID/MD 101 A/B/C	4
Ability Enhancement Courses – MIL / Communication skills	AEC 101 A/B/C/D	2
Skill Enhancement Courses	SEC 101 A/B/C	2
Common Value - Added Courses	CVAC(IKS) 101 A/B	2
Total Credits		22
Semester – II		
Course Type	Course No.	Credit
Disciplinary Specific Courses-Major	DSC-M 201A/B/C/D	4
Disciplinary Specific Courses-Major	DSC-M 202 A/B/C/D	4
Minor Courses	MIC 201 A/B/C/D/E	4
Interdisciplinary / Multidisciplinary Specific Courses	ID/MD 201 A/B/C	4
Ability Enhancement Courses - MIL / Communication skills	AEC 201A	2
Skill Enhancement Courses	SEC 201 A/B/C	2
Common Value - Added Courses	CVAC 201 A/B/C/D/E	2
Total Credits		22

EXIT AFTER TWO SEMESTERS (AFTER ONE YEAR)

AWARDING UG CERTIFICATE:

- (1) Students in existing programme after securing 48 (44+4 internship) credits shall be awarded UG certificate at the time of exit after successful completion of two semesters of first year in the relevant Discipline / Subject provided they secure 4 credits in workbased vocational courses offered during summer term or internship / Apprenticeship in addition to 6 credits from skill-based courses earned during 1st and 2nd Semester.

4 Credits in work based vocational courses: Students shall have to earn 4 credits in workbased vocational courses offered during the summer term or Internship/Apprenticeship. Students can undertake this vocational training from anyone of the Following.

- 1) Any Registered Chartered Accountant Firm
 - 2) Any Registered Insurance company
 - 3) Any Registered Bank
 - 4) Any Registered Organization
 - 5) Vocational training from Any Registered Higher Educational Institute
 - 6) Any Other Institute of Similar Nature
- (2) A student shall have to earn credits for said purpose as per the norms of UGC. In this context 1 credit is equal to 45 working hours here 4 credits are allotted hence student shall have to work for 180 hours to earn such credit
 - (3) This vocational training would commence after University examination of 2nd Semester.
 - (4) This Certificate awarding provision, college should bring to the notice of students who are desirous to take exit after successful completion of Semester 1 and Semester 2.
 - (5) Students shall have to acquire vocational training completion certificate from respective host Institute/Organization from where he/she has obtained Vocational Training.
 - (6) A report of such credits earned by the students shall be sent by the respective college to the Examination section of the Kachchh University as per the system developed by the Kachchh University.
 - (7) If possible, for such kind of Internship/Apprenticeship college should undertake MOUs with relevant organizations/Institutes. A college may take the assistance of alumnus for stated training programme.
 - (8) The registration of student shall be for the period of 7 years from the date of his/her registration.
 - (9) It shall be a legitimate right of the student to get re-entry in Semester 3 within 3 years and complete the degree programme within the stipulated period of 7

years. These 7 years shall be calculated from the date of registration.

- (10) If stated Vocational Training is not done by the student and she/he has discontinued his/her study after successful completion of Semester 1 and Semester 2, he/she is entitled to get re-entry in Semester 3 within prescribed duration/period. He/She will not have any claim to obtained U.G. Certificate.
- (11) On completion of registration period of 7 years student shall have to re-register with the Kachchh University and shall require to pay re-registration fee as per the prevailing norms of the Kachchh University.
- (12) A result of 2nd Semester shall not be declared by Kachchh University until the completion of stated Internship/Apprenticeship. (it is applicable to those students who has shown desire to get exit after Semester 2 with consent for such training)
- (13) A student who has successfully completed Semester 1, Semester 2 and Internship / Apprenticeship, information pertaining to U.G. Certificate along with earned 4 credits shall be disclosed in the Mark sheet of 2nd Semester of the respective students.
- (14) A certificate pertaining to Internship / Apprenticeship shall be provided by the Host Institute on its letter head duly signed by competent/authorized authority.
- (15) A copy of Internship/Apprenticeship certificate obtained by the student on successful completion of stated Internship/Apprenticeship should retain by the respective college as part of office record.
- (16) A specimen of Internship / Apprenticeship Certificate

To whom it may concern

This is to certify that (Mr/Ms/Mrs) _____
_____ (Full name of the student as per admission form) student of
_____ (name of the college in full) has successfully completed
summer Internship/Apprenticeship of 180 hours in the field of _____ (name of
the subject) from _____ to under the guidance of _____ (name of the guide)

During the period of his/her Internship/Apprenticeship programme with us, he/she had been exposed to different processes and was found diligent, hardworking and inquisitive.

We wish him/her every success in his/her life and career.

For (Name of the company)

Authorized Signature

Semester – III		
Course Type	Course No.	Credit
Disciplinary Specific Courses-Major	DSC-M 301A/B/C/D	4
Disciplinary Specific Courses-Major	DSC-M 302 A/B/C/D	4
Disciplinary Specific Courses –Major	DSC-M 303 A/B/C/D	4
Interdisciplinary/ Multidisciplinary Specific Courses	ID/MD 301 A/B/C	4
Ability Enhancement Courses ; MIL / Communication skills	AEC 301	2
Skill Enhancement Courses	SEC 301 A/B	2
Common Value - Added Courses	CVAC (IKS) 301 A/B	2
Total Credits		22
Semester – IV		
Course Type	Course No.	Credit
Disciplinary Specific Courses-Major	DSC-M 401 A/B/C/D	4
Disciplinary Specific Courses-Major	DSC-C 402 A/B/C/D	4
Disciplinary Specific Courses –Major	DSC-M 403 A/B/C/D	4
Minor Courses	MIC 401 A/B/C/D/E	4
Ability Enhancement Courses	AEC 401	2
Skill Enhancement Courses	SEC 401 A/B	2
Common Value - Added Courses	CVAC 401 A/B	2
Total Credits		22

EXIT AFTER FOUR SEMESTERS: (AFTER TWO YEARS)

AWARDING UG DIPLOMA:

- 1) Students in existing programme after securing 92 (88+4)internshipcredits shall be awarded UG Diploma at the time of exit after successful completion of four semesters of second year in the relevant Discipline / Subject provided they secure 4 credits in work based vocational courses offered during summer term or internship / Apprenticeship.

4 Credits in work based vocational courses: Students shall have to earn 4 credits in work based vocational courses offered during the summer term or Internship/Apprenticeship. Students can undertake this vocational training from anyone of the Following.

- 1) Any Registered Chartered Accountant Firm
 - 2) Any Registered Insurance company
 - 3) Any Registered Bank
 - 4) Any Registered Organization
 - 5) Vocational training from Any Registered Higher Educational Institute
 - 6) Any Other Institute of Similar Nature
- 2) A student shall have to earn credits for said purpose as per the norms of UGC. In this context 1 credit is equal to 45 working hours here 4 credits are allotted hence student shall have to work for 180 hours to earn such credit
 - 3) This vocational training would commence after University examination of 4th Semester.
 - 4) This Diploma awarding provision, college should bring to the notice of students who are desire to take exit after successful completion of Semester 1 and Semester 2.
 - 5) Students shall have to acquire vocational training completion certificate from respective host Institute/Organization from where he/she has obtained Vocational Training.
 - 6) A report of such credits earned by the students shall be sent by the respective college to the Examination section of the Kachchh University as per the system developed by the Kachchh University.
 - 7) If possible, for such kind of Internship/Apprenticeship college should undertake MOUs with relevant organizations/Institutes. A college may take the assistance of alumnus for stated training programme.
 - 8) The registration of student shall be for the period of 7 years from the date of his/her registration.
 - 9) It shall be legitimate right of the student to get re-entry in Semester 5th within 2 years and complete the degree programme within the stipulated period of 7 years. These 7 years shall be calculated from the date of registration.

- 10) If stated Vocational Training is not done by the student and she/he has discontinued his/her study after successful completion of Semester 3 and Semester 4, he/she is entitled to get re-entry in Semester 5 within prescribed duration/period. He/She will not have any claim to obtained U.G. Certificate.
- 11) On completion of registration period of 7 years student shall have to re-register with the Kachchh University and shall require to pay re-registration fee as per the prevailing norms of the Kachchh University.
- 12) A result of 4th Semester shall not be declared by Kachchh University until the completion of stated Internship/Apprenticeship. (it is applicable to those students who has shown desire to get exit after Semester 2 with consent for such training)
- 13) A student who has successfully completed Semester 3, Semester 4 and Internship / Apprenticeship, information pertaining to U.G. Diploma along with earned 4 credits shall be disclosed in the Marksheet of 4th Semester of the respective students.
- 14) A Diploma pertaining to Internship / Apprenticeship shall be provided by the Host Institute on its letter head duly signed by competent/authorized authority.
- 15) A copy of Internship/Apprenticeship certificate obtained by the student on successful completion of stated Internship/Apprenticeship should retain by the respective college as part of office record.
- 16) A specimen of Internship / Apprenticeship Certificate

To whom it may concern

This is to certify that (Mr/Ms/Mrs) _____
 _____ (Full name of the student as per admission form) student of
 _____ (name of the college in full) has successfully completed
 summer Internship/Apprenticeship of 180 hours in the field of _____ (name of
 the subject) from _____ tounder the guidance of _____ (name of the guide)

During the period of his/her Internship/Apprenticeship programme with us, he/she had been exposed to different processes and was found diligent, hardworking and inquisitive.

We wish him/her every success in his/her life and career.

For (Name of the company)

Authorized Signature

Semester – V		
Course Type	Course No.	Credit
Disciplinary Specific Courses-Major	DSC-M 501 A/B/C/D	4
Disciplinary Specific Courses-Major	DSC-M 502 A/B/C/D	4
Disciplinary Specific Courses-Major	DSC-M 503 A/B/C/D	4
Minor Courses	MIC 501 A/B/C/D/E	4
Minor Courses	MIC 502 A/B/C/D/E	4
Skill Enhancement Courses	SEC 501 A/B	2
Total Credits		22
Semester – VI		
Course Type	Course No.	Credit
Disciplinary Specific Courses-Major	DSC-M 601 A/B/C/D	4
Disciplinary Specific Courses-Major	DSC-M 602 A/B/C/D	4
Disciplinary Specific Courses-Major	DSC-M 603 A/B/C/D	4
Minor Courses	MIC 601 A/B/C/D/E	4
Ability Enhancement Courses	AEC 601	2
Skill Enhancement Courses	SEC – Internship	4
Total Credits		22

EXIT AFTER SIX SEMESTERS:

AWARDING UG DEGREE (3 YEARS):

- (1) Students who want to undertake 3-year U.G. Programme will be awarded U.G. Degree in the relevant Discipline / Subject by securing 132 credits.

HONORS

Semester – VII		
Course Type	Course No.	Credit
Disciplinary Specific Courses- Major	DSC-M 701 A/B/C/D	4
Disciplinary Specific Courses- Major	DSC-M 702 A/B/C/D	4
Disciplinary Specific Courses- Major	DSC-M 703 A/B/C/D	4
Minor Courses	MIC 701	4
On the job training	OJT 701	6
Total Credits		22
Semester – VIII		
Course Type	Course No.	Credit
Disciplinary Specific Courses- Major	DSC-M 801 A/B/C/D	4
Disciplinary Specific Courses- Major	DSC-M 802 A/B/C/D	4
Disciplinary Specific Courses- Major	DSC-M 803 A/B/C/D	4
Minor Courses	MIC 801	4
On the job training	OJT 801	6
Total Credits		22

HONORS WITH RESEARCH

Semester – VII		
Course Type	Course No.	Credit
Disciplinary Specific Courses-Major	DSC-M 701 A/B/C/D	4
Disciplinary Specific Courses-Major	DSC-M 702 A/B/C/D	4
Disciplinary Specific Courses-Major	DSC-M 703 A/B/C/D	4
Minor Courses	MIC 701	4
Research Project	RP 701	6
Total Credits		22
Semester – VIII		
Course Type	Course No.	Credit
Disciplinary Specific Courses-Major	DSC-M 801 A/B/C/D	4
Disciplinary Specific Courses-Major	DSC-M 802 A/B/C/D	4
Disciplinary Specific Courses-Major	DSC-M 803 A/B/C/D	4
Minor Courses	MIC 801	4
Research Project	RP 701	6
Total Credits		22

Project/Dissertation: (Guidelines)

- i. Above stated DSC-M and MIC courses should be completed in the first half of the VIIth & VIIIth Semester and in second half student should go with organization where project is to be done or it can be done independently.
- ii. It should be original work.
- iii. It carries 6 credits in each semester.
- iv. It should be examined by the external examiner and Viva-Voce for the same is to be arranged by the examination section of Kachchh University. This work shall be of 100 marks out of which 70% marks i.e. 70 marks for Project / Dissertation preparation and 30% marks for Project / Dissertation Viva-Voce examination, where student shall have to secure 40% marks individually from Project / Dissertation preparation and from

Viva-Voce examination. That is project preparation 40% from 70 marks = 28 marks and Viva-Voce 40% from 30 marks = 12. Total 40 marks out of 100 are required for successful completion of project work.

- v. For Project / Dissertation preparation, guide shall be allotted by the respective college.
- vi. The title of Project / Dissertation can be selected from DSC-M or MIC or ID/MD or AEC or SEC or CVAS or IKS.
- vii. The mechanism of Viva-Voce shall be credited by the Kachchh University.

O. B. Com. 6. Credits:

An academic year is divided in to two semesters. In each semester, courses are offered in 15 teaching weeks and the remaining 5 weeks are to be utilized for conduct of examinations and evaluation purposes. Each week has 30 working hours spread over 6 days a week, consisting of lectures, courses, tutorial courses, practicum laboratory work, seminar, internship, studio activities, field practice/projects, community engagement and services.

O. B. Com. 7. Credits:

The term 'Credit' refers to the weightage given to a course, usually in relation to the instructional hours assigned to it. For instance, four hour theory course per week is given four credits. Three credit to three hour theory course per week. However, in no instance the credits of a course can be greater than the hours allotted to it. For practical subjects in Commerce 1 and ½ hours of course is given one credit.

The total minimum credits, required for completing a UG B.Com programme is 132 for 3 years UG degree programme and 176 for 4 years UG degree programme.

O. B. Com. 8. Course:

Each Course is to be designed by the competent authority of the Kachchh University in the form of lectures/ tutorials/ laboratory /field work/ seminar/ practical training/ assignments/ term paper or report writing etc. to meet effective teaching and learning needs.

O. B. Com. 9. Examinations:

There shall be university examinations at the end of each semester, for odd semesters in the month of October/November; for even semesters in April/May. A candidate who does not pass the examination in any course(s) shall be permitted to appear in such failed course(s) in the subsequent examinations to be held in October / November or April / May.

O. B. Com. 10. Evaluation System:

The evaluation process should be formulated to make a systematic evaluation of students' progress based on UGC guidelines. The evaluation must be designed with learner attributes in mind. These attributes have clear linkages to Programme Education Objectives and Outcomes. The evaluation consists of the following two components:

1. Continuous and Comprehensive Evaluation (CCE)- Formative
2. Semester End Evaluation (SEE)- Summative

CCE carries 50% of the total marks allotted to a subject and the other 50% being assigned to the SEE.

In each course, every credit carries 25 marks, of which 50% marks is assigned for CCE and rest 50% marks for SEE. The 50% marks assigned to the CCE is distributed between the continuous classroom evaluation and mid-term evaluation. The pattern may be as follow:

Sr. No.	Evaluation	4 credit subjects (Marks)	2 credit subjects (Marks)
1	CCE (50%)		
	Classroom & Mid-Term Evaluation	50	25
2	SEE (50%)	50	25
	Total	100	50

O. B. Com. 10.1 Continuous and Comprehensive Evaluation (CCE)

Subject-wise CCE will be undertaken by the concerned faculty member. The mode of evaluation will be decided by the faculty member concerned with the subject. Normally CCE consists of class participation, case analysis and presentation, assignment, tutorials, slip tests (announced/ surprised), quizzes, attendance etc. or any combination of these. The students are expected to submit their answer scripts/ reports of internal evaluation within the stipulated time. Failure to do so may result in the script not being valued. Another part of CCE consists of mid-term written evaluation, which is compulsory for all students. It can be done in a scheduled manner. The duration of the mid-term evaluation shall be one hour.

O. B. Com. 10.2 Semester End Evaluation (SEE)

The SEE carries 50% of the marks assigned to a course. SEE shall be of 2 ½ hours for 4 credit course and 2 hours in case of 2 credit courses. The controller of the examination will conduct these examinations. Paper setting and evaluation will be done by the external examiners to an extent of 50% of the evaluation process. This examination shall be conducted as per a schedule which shall be notified in advance.

The backlog exam will be conducted twice a year just after the result declared of the semester evaluation. Students shall have a second chance to clear their backlog and avoid the burden to carryforward the backlog with the next semester exam.

Appearance in all the evaluations is mandatory and no exemption can be granted except in the following case:

1. In case of inability to attend the exam due to reasons considered genuine by the controller of examination in consultation with the Director/Board.
2. In case of medical emergency, a certificate from the registered medical practitioner must be produced before the commencement of exams. The evaluation board will then take final decision on the recommendation for exemption.

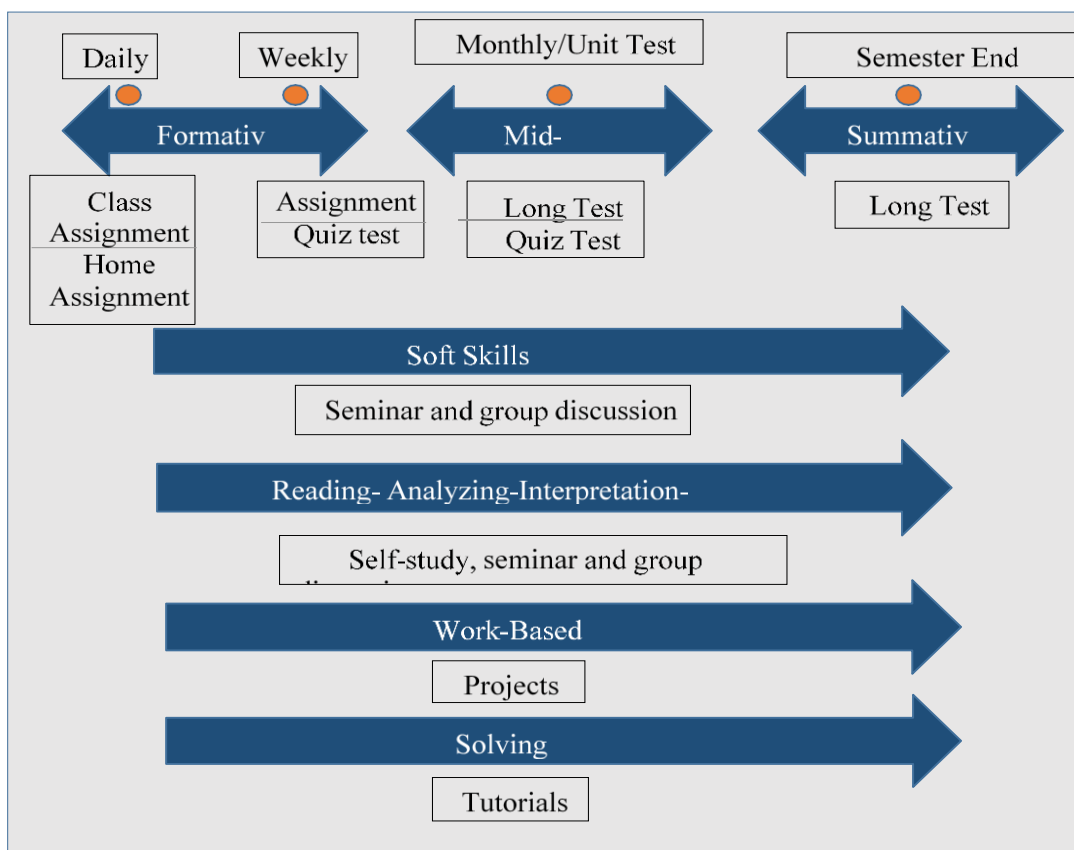
O. B. Com. 10.3 Eligibility Criteria to appear in SEE

To be able to appear for the SEE, a student must comply with the following conditions:

1. Should have at least 75% of attendance in all the courses put together
2. Should have at least 70% of attendance in each course/subject
3. Should not have any disciplinary proceedings pending against him/her
4. Should have no pending due

O. B. Com. 10.4 Continuum of Evaluation

Evaluation must be continuous which may include both formative and summative components in a timely manner for continuous feedback as follow:



O. B. Com. 11. Passing Minimum:

The passing minimum for CIA (Continues Internal Assessment) shall be 40% out of 50marks (i.e. 20 marks), where the candidate is required to appear for the internal test at least once. Failed candidates in the Internal Assessment are permitted to improve their Internal Assessment marks in the subsequent semesters by writing test and by submitting Assignments. The passing minimum for University or External Examinations shall be 40% out of 50 marks (i.e. 20marks)

O. B. Com. 12. Conferment of the Bachelor's Degree:

- (i) A candidate shall be eligible for the conferment of the Degree of 3 years Bachelor of Commerce (3-years B. Com.) in the specialized subject selected by the students, (Major subject) only if he/she has earned the minimum required credits for the programme prescribed therefore (i.e. 132 credits).
- (ii) A candidate shall be eligible for the conferment of the Degree of 4 years Bachelor of Commerce (Honors) (4-years B. Com.) in the specialized subject selected by the students, (Major subject) only if he/she has earned the minimum required credits for the programme prescribed therefore (i.e. 176 credits).
- (iii) A candidate shall be eligible for the conferment of the Degree of 4 years Bachelor of Commerce (Honors with Research) (4-years B. Com.) in the specialized subject selected by the students, (Major subject) only if he/she has earned the minimum required credits for the programme prescribed therefore (i.e. 176 credits).
- (iv) A candidate who is migrating from other university to Kachchh University where no matching specialization is offered by the University of the Migrating Students shall be given degree in commerce without disclosing specialized (Major) subject.

O. B. Com. 13. End Semester Examinations:

- (i) The Colleges shall conduct the internal examination of all stated subjects of all semesters.
- (ii) The Kachchh University shall conduct the External examination of all stated subjects of all semesters.
- (iii) The examination fees for all semesters shall be decided by the Kachchh University time to time (fees for theory / practical / project / summer term / internship / apprenticeship)

O. B. Com. 14. Self - Financing Stream external candidates:

The above ordinances shall be applicable also for the candidate undergoing the programmes in Self-Financing Stream. The above ordinances shall be applicable to external candidates also if university offers it.

O. B. Com. 15. Grievance Redressal Committee:

The College shall form a Grievance Redressal Committee for each course in each

department with the Course Teacher and the HOD (HOD and Principle for single person Departments) as the members. This Committee shall solve all grievances relating to the Internal Assessment marks of the students.

O. B. Com. 16. Transfer of Credits:

Any student migrating from other university to Kachchh University shall be given admission in Semester 3, Semester 5 and semester 7 subject to earning of minimum credits decided by the respective university of migration students.

O. B. Com. 17. Revision of Ordinances, Regulations and Curriculum:

The University may from time to time revise, amend and change the Ordinances, the Regulations and the Curriculum, if found necessary.

The schedule of papers prescribed for various semesters and paper content is as follow:

B.COM. SEMESTER - I				
Course No.	Course Type	Title of Course	Selection	Credits
101 A	DSC-M	Advance Accounting (Financial Account – I)	(Select any one)	4
101 B	DSC-M	Advance Statistics (Exploratory Statistics)		
102 A	DSC-M	Advance Accounting (Business Accounting – I)	(Select any one)	4
102 B	DSC-M	Advance Statistics (Business Statistics)		
101A	MIC	Business Administration – I	(Select any one)	4
101B	MIC	Business Management – I		
101C	MIC	Banking & Finance – I		
101D	MIC	Statistics – I		
101E	MIC	Computer Application – I		
101A	ID/MD	Micro Economics - I	(Select any one)	4
101B	ID/MD	Export Import Management -I		
101C	ID/MD	Business Environment - I		
101A	AEC	English	(Select any one)	2
101B	AEC	Gujarati		
101C	AEC	Hindi		
101D	AEC	Sanskrit		
101 A	SEC	Team Building	(Select any one)	2
101 B	SEC	Life Skills & Communication		
101A	CVAC (IKS)	Introduction to Indic Knowledge System – I	(Select any one)	2
101B	CVAC (IKS)	Bhagavad Gita and Life Management		
		TOTAL		22

B.COM. SEMESTER - II				
Course No.	Course Type	Title of Course	Selection	Credits
201A	DSC-M	Advance Accounting (Financial Account – II)	(Select any one)	4
201B	DSC-M	Advance Statistics (Mathematical Statistics)		
202A	DSC-M	Advance Accounting (Business Accounting – II)	(Select any one)	4
202B	DSC-M	Advance Statistics (Probability Theory)		
201A	MIC	Business Administration – II	(Select any one)	4
201B	MIC	Business Management – II		
201C	MIC	Banking & Finance – II		
201D	MIC	Statistics – II		
201E	MIC	Computer Application – II		
201A	ID/MD	Micro Economics – II	(Select any one)	4
201B	ID/MD	Export Import Management – II		
201C	ID/MD	Business Environment – II		
201A	AEC	English	(Select any one)	2
201B	AEC	Gujarati		
201C	AEC	Hindi		
201D	AEC	Sanskrit		
201 A	SEC	Stress Management	(Select any one)	2
201 B	SEC	Personality Development		
201 C	SEC	Communication and Employability Skills		
201A	CVAC	NCC – I	(Select any one)	2
201B	CVAC	NSS – I		
201C	CVAC	Yoga – I		
201D	CVAC	Environmental Science – I		
201E	CVAC	Integrated Personality Development Course-1		
		TOTAL		22



K.S.K.V. KACHCHH UNIVERSITY

Bachelor of Commerce

Semester-I

DSC-M 101 A

Financial Account (Paper-I)

Units	Particulars	No. of Lectures \ Hours
Unit 1	INTRODUCTION TO FINANCIAL ACCOUNTING Meaning & Nature, Objectives, Characteristics, Users of financial accounting, Book Keeping and Recording business transactions (brief), accounting concepts and conventions, Generally Accepted Accounting Principles (GAAP), International Financial Reporting Standards (IFRS): Need and procedures, Convergence to IFRS, Distinction between Indian Accounting Standards (Ind ASs) and Accounting Standards (ASs).	15
Unit 2	CONSIGNMENT ACCOUNTS - Introduction, Meaning and Features of consignment - Consignment, Sale and Goods sent on Sale or Return - The Process and Different terminologies of consignment - Terms and conditions of Consignment Agreements - Consignment transactions and Ledger Accounts - Accounting treatments in the books of the Consignor and Consignee - Practical Questions to be covered	15
Unit 3	ACCOUNTS OF PIECEMEAL DISTRIBUTION OF CASH AMONG PARTNERS Introduction, Meaning and Objectives Classification of liabilities The order of discharging liabilities in piecemeal distribution of cash Order/Method of Payment of Cash to Partners: Surplus Capital Method (Proportionate Capital Method) Maximum Loss Method Practical Questions of both methods to be covered	15

Unit 4	JOINT VENTURE ACCOUNTS Introduction- Meaning and characteristics of Joint Venture Accounting procedure for Joint Venture transactions Various methods for Joint Venture Accounting Recording Joint Venture transactions by only one partner Recording Joint Venture transactions by all partner Joint Venture for goods sending on consignment Independent books for Joint Venture when a separate Joint Bank Accounting is used Memorandum Joint Venture Account - Practical Questions	15
	Total Lectures / Hours	60

Objectives:

This course aims at equipping the students with the basic principles and concepts of financial accounting. The course helps to learners to acquire conceptual knowledge on financial accounting, to impart skills for recording various kinds of business transactions and to prepare financial statements.

Learning Outcomes:

After completion of the course, learners will be able to:

- Understand Concept of financial accounting, objectives and need of financial accounting;
- Demonstrate accounting process for various stakeholders;
- Prepare accounts of amalgamation of partnership firms in the books of Transfer firms and Purchaser firm
- Give accounting treatments in the books of the Consignor and Consignee
- Prepare joint venture accounts with various methods

Suggested Readings:

1. Dr. M. A. Arulanandam and Dr. K. S. Raman, Advanced Accountancy (Vol. I & II), Edition 2023, Himalaya Publishing House, Mumbai
2. Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education
3. Charles T. Horngren and Donna Philbrick, Introduction to Financial Accounting, Pearson Education.
4. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, Delhi.
5. M.C.Shukla, T.S. Grewal and S.C.Gupta. Advanced Accounts. Vol.-I. S. Chand & Co., Delhi.
6. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi.
7. Deepak Sehagal. Financial Accounting. Vikas Publishing H House, New Delhi.
8. Bhushan Kumar Goyal and HN Tiwari, Financial Accounting, International Book House
9. Goldwin, Alderman and Sanyal, Financial Accounting, Cengage Learning.
10. Tulsian, P.C. Financial Accounting, Pearson Education.
11. Compendium of Statements and Standards of Accounting, The Institute of Chartered Accountants of India, New Delhi

Structure of Course Examination

Evaluation for each course shall be done by a Continuous and Comprehensive Evaluation (CCE) by the concerned course teacher as well as by an end semester examination and will be consolidated at the end of the course. The components for continuous internal assessment are:

Internal Evaluation System

Internal Tests	25 Marks
Class participation / Case analysis and presentation/ assignment, tutorials/ slip tests (announced/ surprised), quizzes etc.	25 Marks
Total	50 Marks

Component, the end semester examination, which will be a written-type examination of at least 2:30 hours duration, would also form an integral component to the evaluation. The ratio of marks to be allotted to Continuous and Comprehensive Evaluation (CCE) and to end semester examination is 50 : 50.

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

University examination will be of 50 Marks and 150 minutes (2.30Hrs.)

Q.1	Answer two short questions carrying 05 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 10 marks (Unit No. 1)	(10)
Q.2	Answer two short questions carrying 05 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 10 marks (Unit No. 2)	(10)
Q.3	Answer two short questions carrying 05 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 10 marks (Unit No. 3)	(10)
Q.4	Answer two short questions carrying 05 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 10 marks (Unit No. 4)	(10)
Q.5	Any Two questions out of four carrying 05 marks each (Unit No. 1 to Unit No. 4)	(10)
	Total	(50)



K.S.K.V. KACHCHH UNIVERSITY

Bachelor of Commerce

Semester-I

DSC-M 101B

Exploratory Statistics

UNIT	Particulars	No. of Lectures \ Hours
1	Data types and Collection of Data: <ul style="list-style-type: none"> ➤ Introduction of Statistics ➤ Collection of Data ➤ Types of primary data collection ➤ Sources of Secondary data collection ➤ Validity of Data ➤ Classification of Data ➤ Types of Classification 	15
2	Presentation of Data <ul style="list-style-type: none"> ➤ Tabulation: Different parts of Table, Type of Table _Simple and Complex (upto 3 variables) with simple examples. ➤ Charts related to Qualitative data (without Frequency): Line Charts, Bar charts, Pie charts. ➤ Charts related to Quantitative data (with frequency): Histogram, frequency polygon, Frequency Curve, Cumulative Frequency Curve. 	15
3	Measures of Central Tendency: <ul style="list-style-type: none"> ➤ Definition of Central Tendency ➤ Criteria for an ideal measure of Central Tendency ➤ Measurement of Central Tendency: Mean, Median, Mode- their properties, application, Limitation and examples. ➤ Combined Arithmetic Mean, Concept of Harmonic and Geometric Mean. 	15
4	Measures of Dispersion : <ul style="list-style-type: none"> ➤ Definition of Dispersion ➤ Criteria for an ideal measure of Dispersion ➤ Different Measurement of Dispersion_ Range, Quartile Deviation, Mean Deviation, Standard deviation their properties, application, Limitation and examples ➤ Calculation of SD for ungroup and group data, Properties of SD and examples related to properties of SD, Combined SD. ➤ Concept of Coefficient of Variation and its uses. 	15

COURSE OBJECTIVES

- The objective of this course is to enable the student to understand how to collect, classify, summarize and present the data effectively.
- To enable students to understand the basic concepts of average and variability.

COURSE OUTCOMES

- Understanding the basic concept of Statistics.
- Observing the data from statistical concept angle.
- Get awareness about the fundamentals of Statistics.
- Will be able to understand the importance of basic techniques of statistics.
- Get awareness about the modern techniques of statistics by teaching learning process.

REFERENCE BOOKS:

1. An outline of Statistics theory: Goon, Gupta and Dasgupta
2. Business Statistics: Sancheti & Kapoor
3. Fundamental of Statistics: D. N. Elhance
4. Statistics of Management: Levin and Rubin
5. Fundamentals of Mathematical Statistics: Gupta and Kapoor
6. Statistics: David Freedman, Robert Pisani, Roger Purves
7. Naked Statistics: Stripping the Dread from the Data: Charles Wheelan
8. The Visual Display of Quantitative Information: Edward Tufte

Structure of Course Examination

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Q.5	Any Two questions out of four carrying 05 marks each (Unit No. 1 to Unit No. 4)	(10)
	Total	(50)



K.S.K.V. KACHCHH UNIVERSITY

Bachelor of Commerce

Semester-I

DSC-M 102A

Business Accounting (Paper-I)

Units	Particulars	No. of Lectures \ Hours
Unit 1	<p>ACCOUNTS OF PROFESSIONAL PERSONS</p> <p>Introduction-Meaning</p> <ul style="list-style-type: none"> • Important accounting terms related to professional persons • Accounting system: Cash Basis and Mercantile [Accrual] basis • Accounting treatment for Professional Persons' Annual Accounts • Practical Questions relating to Professional Persons such as, Solicitors, Chartered Accountants, Doctors and Medical Practitioners Architectures , Engineers, Consultants Advocates-Lawyers 	15
Unit 2	<p>HIRE PURCHASE SYSTEM</p> <ul style="list-style-type: none"> • Introduction and Meaning • Concept of Hire Purchase Agreement • Important accounting terms related to hire purchase system; • Difference between Installment system and Hire Purchase system • Accounting treatments under Hire Purchase Equivalent to CashPrice Method • Accounting treatments under Hire Purchase Trading AccountMethod: • Debtors Method • Stock & Debtors Method • Practical Questions 	15

Unit 3	ACCOUNT CURRENT AND AVERAGE DUE DATE <ul style="list-style-type: none"> • Introduction & Meaning of account current • Preparation of Account Current: <ul style="list-style-type: none"> A. Forward Method B. Epoque or Backward Method C. Daily Balance Method • Introduction & Meaning of average due date • Steps involved in calculating average due date • Practical Questions 	15
Unit 4	REPLACEMENT ACCOUNTS <ul style="list-style-type: none"> - Introduction & Meaning of Replacement - Concept of Capital-Revenue transactions - Classification of transactions with Examples - Replacement expenditures - Allocation of Replacement expenditures: Revenue-Capital - Accounting Treatments: Journal ledger entry and Accounts - Practical Questions 	15
	Total Lectures / Hours	60

Suggested Readings:

1. Dr. M. A. Arulanandam and Dr. K. S. Raman, Advanced Accountancy (Vol.I & II), Edition 2023, Himalaya Publishing House, Mumbai
2. Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education
3. Charles T. Horngren and Donna Philbrick, Introduction to Financial Accounting, Pearson Education.
4. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, Delhi.
5. M. C. Shukla, T. S. Grewal and S. C. Gupta. Advanced Accounts. Vol.-I. S. Chand & Co., Delhi.
6. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi.
7. Deepak Sehagal. Financial Accounting. Vikas Publishing H House, New Delhi.
8. Bhushan Kumar Goyal and HN Tiwari, Financial Accounting, International Book House
9. Goldwin, Alderman and Sanyal, Financial Accounting, Cengage Learning.
10. Tulsian, P.C. Financial Accounting, Pearson Education.
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Q.5	Any Two questions out of four carrying 05 marks each (Unit No. 1 to Unit No. 4)	(10)
	Total	(50)



K.S.K.V. KACHCHH UNIVERSITY

Bachelor of Commerce

Semester-I

DSC-M 102B

Business Statistics

Unit	Particulars	No. of Lectures \Hours
1	<p>LINEAR CORRELATION</p> <ul style="list-style-type: none"> ➤ Meaning and Definition of Correlation ➤ Meaning of Linear Correlation for two variables ➤ Karl Pearson's Product Moment method ➤ Properties of Correlation Co-efficient ➤ Examples of correlation coefficient for Bi-variate frequency table (upto order 4 x 4 only) ➤ Coefficient of Determination and its interpretation. ➤ Standard Error, Probably Error and its use to find limits of population correlation coefficient. ➤ Spearman Rank Correlation Coefficient. 	15
2	<p>LINEAR REGRESSION</p> <ul style="list-style-type: none"> ➤ Meaning and Definition of Regression ➤ Meaning of Linear Regression for two variables ➤ Need for two regression lines ➤ Definition and properties of Regression Co-efficient ➤ Examples based on regression Lines for Bivariate frequency table and short sums only on the basis of Properties of Correlation and Regression Coefficients. 	15
3	<p>MULTIPLE AND PARTIAL CORRELATION & REGRESSION</p> <ul style="list-style-type: none"> ➤ Definition and Concept of Multiple and Partial Correlation(For Three Variables only) ➤ Formula of Multiple correlation and partial Correlation ➤ Simple Numerical Example based on Formula ➤ Definition and Concept of Partial and Multiple Regression(For Three Variables only) ➤ Concept of Multiple Regression Equations ➤ Formula of Partial Regression Co-efficient and Multiple Regression Lines ➤ Simple Numerical Example based on Formula 	15

4	ASSOCIATION OF ATTRIBUTES <ul style="list-style-type: none"> ➤ Concept of Qualitative Data ➤ Meaning of Association of Attributes ➤ Meaning and Interpretation of 2 x 2 Contingency Table ➤ Types of Association of Attributes ➤ Methods of Studying Association <ul style="list-style-type: none"> • Method of Observed and Expected Frequency • Method of Proportion • Yule's Method ➤ Examples Based on 2 x 2 Contingency table only 	15
	Total Lectures / Hours	60

COURSE OBJECTIVES

- The main objective of this course is to acquaint students with the bi-variate and multivariate statistical knowledge from the standpoint of both theory and applications of statistics. It helps learners in exploring the applications of statistics in different areas such as – Business, Social Science, Applied Sciences and Industries.
- The other objective of this course is to enable the student to understand as well as analyze live problems and cases and to equip them in taking decisions in higher studies/research.

COURSE OUTCOMES

- Be able to calculate and interpret the relation and measure between dependent and independent variable(s)
- Be able to develop and validate models on the basis of collected information for qualitative and quantitative analysis.
- Learning of basic concept of bi-variate and multivariate statistics enable in research and decision making which help them in higher studies and solve involved decision making problems.

REFERENCE BOOKS:

1. V. K. Kapoor – Fundamental of Mathematical Statistics
2. S. P. Gupta: Statistical methods
3. Bhat B. R. Srivenkatramana T. and Madhava Rao K. S. – Statistics: A Beginner's Text
4. Goon A. M., Gupta M. K. and Dasupta B. – Fundamentals of Statistics Vol. – I
5. Snedecor G. W. and Cochran W. G. – Statistical Methods
6. Waiker and Lev: Elementary Statistical Methods
7. D. C. Sancheti and V. K. Kapoor: Business Statistics
8. S. C. Gupta: Fundamentals of Statistics
9. P. N. Arora, Sumeet Arora and S. Arora: Comprehensive Statistical Methods

Structure of Course Examination

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Q.3	Answer two short questions carrying 05 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 10 marks (Unit No. 3)	(10)
Q.4	Answer two short questions carrying 05 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 10 marks (Unit No. 4)	(10)
Q.5	Any Two questions out of four carrying 05 marks each (Unit No. 1 to Unit No. 4)	(10)
	Total	(50)



K.S.K.V. KACHCHH UNIVERSITY

Bachelor of Commerce

Semester-I

MIC 101 A

Business Administration (Paper-I)

Units	Particulars	No. of Lectures \ Hours
Unit 1	INTRODUCTION Business – Concept, nature and scope, business as a system, business objectives, business and environment interface, distinction between business, commerce and trade, Business ethics, social responsibilities of Business Meaning and significance of Business environment, Internal and external environment, Dimensions of Business Environment; Uncertainty and business; Environmental Analysis and Diagnosis, Environment scanning techniques: SWOT and ETOP.	15
Unit 2	BUSINESS ENTERPRISES Forms of Business Organisation: Sole Proprietorship, Partnership firm, Joint Stock Company, One Person Company, Cooperative society; Limited Liability Partnership; Multinational Corporations; Choice of Form of Organisation; Business Combination: Need and Objectives, Forms: Mergers, Takeovers and Acquisitions	15
Unit 3	ENTREPRENEURSHIP: FOUNDING THE BUSINESS Entrepreneur-Entrepreneurship-Enterprise; entrepreneurial ideas and opportunities in contemporary business environment; Process of entrepreneurship; Forms of entrepreneurship; Skill India, Startup India, Make in India, Globalization.	15
Unit 4	CONTEMPORARY ISSUES OF BUSINESS ORGANISATIONS Emerging Issues and Challenges; Innovation in Organisational Design; Learning Organisations, Workforce Diversity, Franchising, Outsourcing, and E-commerce; Government and business interface; Sustainability; Digitalisation and Technological innovations.	15
	Total	60

Objectives:

The course aims to familiarize the students with the forms of business organisation and contemporary issues.

Learning Outcomes:

After completion of the course, learners will be able to:

1. Examine the dynamics of the most suitable form of business organisations in different situations.
2. Evaluate the various elements affecting the business environment.
3. Analyse business models for different organisations.
4. Record and report emerging issues and challenges of business organisations.
5. Defend changes in the working pattern of modern organisations

Suggested Readings:

1. Basu, C. (2017). Business Organisation and Management. McGraw Hill Education.
2. Chhabra, T. N. Business Organisation and Management. Sun India Publications. New Delhi.
3. Drucker, P. F. (1954). The Practice of Management. Newyork: Harper & Row.
4. Kaul, V. K. (2012). Business Organisation Management. Pearson Education.
5. Koontz, H., &Wehrich, H. (2012). Essentials of Management: An International and Leadership Perspective. Paperback.
6. Singh, B. P., & Singh, A. K. Essentials of Management. New Delhi. Excel Books Pvt. Ltd.
7. Vasishth N., Rajput N., Business Organisation & Management. Kitab Mahal. Delhi.Note:
Learners are advised to use latest edition of text/reference books

Structure of Course Examination

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	Total	(50)



K.S.K.V. KACHCHH UNIVERSITY

Bachelor of Commerce

Semester-I

MIC 101 B

Business Management (Paper-I)

Units	Particular	No. Of Lecture\ Hours
Unit 1	<p>MANAGING AND EVALUATING ONESELF and MANAGING EVALUATION AND ASSESSMENT</p> <p>Mind Management, Time Management, Tackling Time Robbers, Planning workload, Active Listening, Decision Making - steps, Managing your Manager, Evaluating and building a personal development plan for oneself.</p> <p>Managing Performance, Appraisal methods, Role Reviews and performance management, Dealing with Poor Performers, Agreeing Performance Targets, Negative Feedback, Performance Management System, 360 Degree Feedback as a Performance Appraisal Tool.</p>	15
Unit 2	<p>MANAGING AND MOTIVATING OTHERS</p> <p>Basics of People Management and its significance, Difference between People Management and Human Resource Management; impact of individual and Organisational factors on people management, Motivating Others - Employee First Strategy: Employee First Customer Second. Developing Intrinsic Motivation amongst People - People First Strategy: Emerging cases.</p>	15
Unit 3	<p>BUILDING TEAM AND PEER NETWORKS</p> <p>Team Building Process, Managing Diversity in Teams, Competency mapping, Team Roles, Team Identity, Team Charter, Team Performance, Managing Behaviour of people in groups, 360 Degree Feedback as a Development tool. Group Dynamics, Challenges of getting work done; Significance of prioritization and assigning work to team members, Importance of peer networks in an Organisation.</p>	15
Unit 4	<p>LEADING PEOPLE & RESOLVING CONFLICTS</p> <p>Leading people to achieve the vision and mission of the Organisation. Leadership for high performance culture, Leadership Styles for creating conducive Organisational climate and culture of excellence. Managing different types of conflicts in an Organisation, Problem solving and quality improvement process.</p>	15
	Total Lectures / Hours	60

Objectives:

The course aims to provide an overview to the learners of what it means to be an effective people manager. The programme is designed in such a manner so that the learners can develop leadership and communication skills and manage people in an organisation effectively.

Learning Outcomes:

After completion of the course, learners will be able to:

1. (a) Perform meditation techniques (Brain stilling exercise) for mind management;
(b) Create a personal development plan for oneself;
(c) Demonstrate decision making skills and prepare Time Management framework in real lifesituations;
2. Analyse the applicability of People First Strategy in an organisation;
3. Demonstrate team building skills and leadership qualities;
4. Conduct team evaluation and assessment;
5. Demonstrate skills to resolve conflicts in an organisation and lead teams.

Suggested Readings:

1. Wellington, P. (2011). Effective People Management: Improve Performance Delegate More Effectively. London: Kogan Page Publishers.
2. Thomas, M. (2007). Mastering People Management. London: Thorogood Publishing.
3. Randall, J., & Sim, A. J. (2013). Managing People at Work. Abingdon: Routledge.
4. Thomson, R., & Thomson, A. (2012). Managing People. Abingdon: Routledge.

Note: Learners are advised to use latest edition of text/reference books

Structure of Course Examination

Evaluation for each course shall be done by a Continuous and Comprehensive Evaluation (CCE) by the concerned course teacher as well as by an end semester examination and will be consolidated at the end of the course. The components for continuous internal assessment are:

Internal Evaluation System

Internal Tests	25 Marks
Class participation / Case analysis and presentation/ assignment, tutorials/ slip tests (announced/ surprised), quizzes etc.	25 Marks
Total	50 Marks

Component, the end semester examination, which will be a written-type examination of at least 2:30 hours duration, would also form an integral component to the evaluation. The ratio of marks to be allotted to Continuous and Comprehensive Evaluation (CCE) and to end semester examination is 50:50.

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

University examination will be of 50 Marks and 150 minutes (2.30Hrs.)

Q.1	Answer two short questions carrying 05 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 10 marks (Unit No. 1)	(10)
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Q.3	Answer two short questions carrying 05 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 10 marks (Unit No. 3)	(10)
Q.4	Answer two short questions carrying 05 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 10 marks (Unit No. 4)	(10)
Q.5	Any Two questions out of four carrying 05 marks each (Unit No. 1 to Unit No. 4)	(10)
	Total	(50)



K.S.K.V. KACHCHH UNIVERSITY

Bachelor of Commerce

Semester-I

MIC 101 C

Banking & Finance (Paper I)

Units	Particulars	No. of Lectures \ Hours
Unit 1	INTRODUCTION & EVOLUTION OF BANKING IN PRE INDEPENDENT ERA Introduction, Meaning and Definition, Characteristics / Features of Bank, Nature of banking, Origin of banking, Functions of banking in India, Fund base incomes and non-fund base incomes Introduction, Evolution of banking in Pre-Independence Period (1786-1947), Pre-Independence Banks in India, Functions of banks during pre-Independence Banks	15
Unit 2	DEVELOPMENT OF BANK IN POST INDEPENDENCE ERA Introduction, Development of banks in Post-Independence Period (1947-1991), Post-Independence Banks in India, Functions of banks during post- Independence Banks, Structure of banks in Post-Independence Period, Role of banking in economic development in Post-Independence Period.	15
Unit 3	BANKING REGULATION ACT, 1949 Banking Regulation Act, 1949: History; Social control; Banking Regulation Act as applicable to banking companies and public sector banks; Banking Regulation Act as applicable to Co- operative banks	15
Unit 4	NATIONALIZATION OF BANKS Introduction and Concept, Reasons for nationalization of banks, Pre-Independence phase, Post-Independence phase, Role of Nationalized Banks in economic development in Pre and Post- Independence Period	15
	Total Lectures / Hours	60

Objectives:

- To promote and develop in India sound and progressive banking principles, practice and conventions.
- To render assistance and to provide various common services to members and to the banking industry.

Learning Outcomes:

After completion of the course, learners will be able to:

1. Gather knowledge on banking and financial system in India;
2. Get knowledge about evolution of banking in pre independence era;
3. Get knowledge about evolution of banking in post-independence era;
4. Understand Banking Regulation Act, 1949 in detail;
5. Understand reasons for nationalization of banks and role of nationalized banks in economic development in India.

Suggested Readings:

1. Basu A.K: Fundamentals of Banking- Theory and practice; A Mukerjee and co
2. Sayers R.S: Modern Banking; Oxford University Press.
3. Panandikar S.G. and Mithani DM: Banking in India; Orient Longman.
4. Sundharam and Varshini, "Banking Law, Theory and Practices", Sultan Chand & Sons, 2003.
5. B. Santhanam, "Banking and Financial System", Margham Publications, Chennai, 2006.

Note: Learners are advised to use latest edition of books

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Q.5	Any Two questions out of four carrying 05 marks each (Unit No. 1 to Unit No. 4)	(10)
	Total	(50)



K.S.K.V. KACHCHH UNIVERSITY

Bachelor of Commerce

Semester-I

MIC 101 D

Descriptive Statistics (Paper I)

Unit	Particulars	No of Lectures\ Hours
1	<p>INTRODUCTION TO STATISTICS</p> <ul style="list-style-type: none"> ➤ Introduction to Statistics ➤ Definition and Scope of statistics ➤ Definition of Variable & Nature of Data <ul style="list-style-type: none"> ✓ Discrete and Continuous ✓ Quantitative and Quantitative ✓ Cross Sectional ✓ Time Series ✓ Primary and Secondary ➤ Population and Sample ➤ Sampling (Basic Concepts only) <ul style="list-style-type: none"> ✓ Simple Random Sampling ✓ Stratified Random Sampling ✓ Systematic Sampling ✓ Cluster Sampling ➤ Measurement Scaling <ul style="list-style-type: none"> ✓ Nominal ✓ Ordinal ✓ Internal ✓ Ratio ➤ Data Visualization <ul style="list-style-type: none"> ✓ Tabulation ✓ Graphical Presentation ✓ Frequency Distribution ✓ Cumulative Frequency Distribution and their Graphical Presentation 	15
2	<p>UNIVARIATE STUDY - I</p> <ul style="list-style-type: none"> ➤ Introduction to Measures of Central tendency <ul style="list-style-type: none"> ✓ Mean ✓ Median ✓ Mode ✓ Combined Mean ✓ Weighted Mean Geometric Harmonic Mean ➤ Properties, Merits and Limitation of these Measures ➤ Relation between these Measures 	15

3	UNIVARIATE STUDY -II <ul style="list-style-type: none"> ➤ Introduction to Measures of Dispersion <ul style="list-style-type: none"> ✓ Range ✓ Quartiles And Quartile Deviation ✓ Mean Deviation, ✓ Variance and Standard Deviation ➤ Their Relative Measures ➤ Coefficient of Variation and its Applications ➤ Concept of Skewness and Kurtosis ➤ Steam and Leaf Plot ➤ Box Plot 	15
4	BI-VARIATE STUDY <ul style="list-style-type: none"> ➤ Introduction to Bi-variate Study ➤ Meaning of Correlation ➤ Types of Correlation ➤ Method of Scatter Diagram ➤ Karl Pearson's Product Moment Method ➤ Spearman's Rank Correlation ➤ Interpretation of Correlation Co-efficient ➤ Determination of Correlation Co-efficient ➤ Simple Example (Excluding Short Examples) ➤ Introduction to Linear Regression ➤ Regression Line Y on X only ➤ Properties of Regression Co-efficient ➤ Simple Example (Excluding Short Examples) ➤ Introduction to Linear Regression 	15
Total Lectures / Hours		60

COURSE OBJECTIVES

Descriptive Statistics is a fundamental course that introduces students to the basic concepts and techniques used to summarize and describe data in a meaningful way. The course aims to equip students with the necessary skills to organize, analyze, and interpret data sets efficiently. Below are the typical course objectives for a Descriptive Statistics subject.

PRE – REQUISITE

The pre-requisite for the subject of Descriptive Statistics can vary depending on the educational institution and the specific course level. However, in most cases, Descriptive Statistics is considered an introductory-level course in statistics. A strong foundation in basic mathematics is essential for understanding the concepts of Descriptive Statistics. Students should be familiar with arithmetic, algebra, and basic mathematical operations. While not always explicitly stated, having some familiarity with data and data representation is beneficial. Students should understand what data is, different types of data (qualitative and quantitative), and how data can be collected and presented. In many educational systems, Descriptive Statistics is taught at the undergraduate level, and high school-level mathematics is usually sufficient as a pre-requisite. A basic understanding of probability concepts can be helpful, although it is not always strictly required for introductory Descriptive Statistics courses. Probability concepts like understanding events, outcomes, and probabilities can provide a good foundation for statistical reasoning.

REFERENCE BOOKS:

1. "Statistics for Management" by Richard I. Levin and David S. Rubin (published by Pearson India)
2. "Statistical Methods" by S.P. Gupta (published by Sultan Chand & Sons)
3. "Business Statistics" by J.K. Sharma (published by Pearson India)
4. "Fundamentals of Applied Statistics" by S.C. Gupta and V.K. Kapoor (published by Sultan Chand & Sons)
5. "A Textbook of Business Statistics" by S.P. Gupta (published by Vikas Publishing House)
6. "Business Mathematics and Statistics" by P. Francis (published by Cengage Learning India)

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	Total	(50)



K.S.K.V. KACHCHH UNIVERSITY

Bachelor of Commerce

Semester-I

MIC 101 E

Computer Application (Paper I)

Unit	Particulars	No. of Lecture's \ Hours
1.	Introduction to Computer Systems Block diagram of a simple Computer Significance of different functional units Evolution of com Computer Characteristic of Computer Applications of Computer Types of Computer Analog Vs Digital Computer Definitions of the terms : Hardware, Software	15
2.	Memory Organization Primary memory – Introduction to RAM, ROM, Cache, Registers, Secondary memory Various types and organization of secondary storage devices such as Magnetic Disks, Optical Disks, Flash memories. I/O Devices : Common types of Input/ Output devices, such as Monitors, Keyboard, Mouse Printers (Line, Dot Matrix, Inkjet, Laser) Scanners, Plotters	15
3.	Creating Business Spread sheet Formatting Worksheet: Objectives, Column Width and Row Height using Menu Commands, Using Mouse, Formatting Worksheet, AutoCorrect, and AutoSum. Creating Charts, Chart Types, Modifying Chartstypes and Its Properties. Working with Data: Data analysis with Conditional Formatting. Data Sorting, Subtotal, Filtering Data. Functions: Statistical Functions: AVG(), MIN(), MAX(), COUNT() Mathematical: ROUND(), ABS(), FACT(), INT(),SQRT(),EXP(), CEILING(), EVEN(), ODD(), MOD(), POWER(), SUM() Financial Function : DDB(), FV(), PMT() Logical Function: IF() & NESTED IF(), AND(),OR(),NOT().	15
4.	Date Function: DATE(), DAY(),DATEVALUE(), MONTH(), NOW(), YEAR(), WEEKDAY(). String / Text Functions: LEFT(), CONCATENATE(), RIGHT(), LOWER(), UPPER(), EXACT(), FIND(),SUBSTITUTE(). Introduction to Data Analysis Tools: Pivot Table, Goal Seek, Scenarios..	15
Total Lectures / Hours		60

objective

1. To develop computer skill in commerce students.
2. Computer skill helps commerce students to meet the needs of modernbusiness.
3. Computer skilled students can efficiently use Information and Communication Technology as modern businesses are highly relying on it.

4. Computer skill increase the chances of getting hired.
5. To develop the skill to use spreadsheets for business and commercial purpose.

Basic Text & Reference Books :-

1. Tanenbaum A.S. : Structured Computer Organization, Prentice-Hall of India Pvt. Ltd.
2. Rajaraman V. : Computer Fundamentals, Prentice-Hall of India Pvt. Ltd.
3. Microsoft Office 2010 by Bittu Kumar V & S Publishers

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	Total	(50)

Practical University examination will be of 50 Marks.

Passing Standards:

Student must obtain minimum 40% marks in theory and 40% marks in practical.



K.S.K.V. KACHCHH UNIVERSITY

Bachelor of Commerce

Semester-I

ID/MD 101 A

Micro Economics (Paper- I)

Units	Particulars	No. of Lectures \ Hours
Unit 1	Introduction of Economics Definitions – Adam Smith, Marshall, Robbins, Samuelson, Jacob Viner; Microeconomics and Macroeconomics – Meaning and Characteristics of Utility, Law of Diminishing Marginal Utility; Indifference Curve – Characteristics; Budget Line – Consumer’s Equilibrium.	15
Unit 2	Demand and Supply Analysis Law of Demand with the help of Utility Analysis; Law of Supply – Meaning – Factors affecting supply; Price determination in terms of demand and supply; Change in Demand – Expansion, Contraction and Shift of Demand.	15
Unit 3	Elasticity of Demand Elasticity of demand – Meaning, Types; Price elasticity – Income elasticity – Cross elasticity – Advertising elasticity; Price elasticity of demand – Meaning, Types, Factors, Methods, Importance; Income elasticity of demand – Meaning, Types, Factors affecting price elasticity of demand Cross elasticity of demand – Meaning, Types; Advertising elasticity of demand – Meaning.	15
Unit 4	Cost, Revenue and Production:- Money Cost, Opportunity cost. Short Run and Long Run cost curves – Fixed cost – Variable cost – Total cost – Average fixed cost– Average variable cost – Average cost – Marginal cost; Relationship between Average cost and Marginal cost; Revenue – Various types of Revenue under different markets; Production – Meaning, Characteristics, Production Function; Law of Variable Proportion. – Returns to scale, Production possibility curve, iso quant. iso cost, producer’s equilibrium.	15
	Total Lectures / Hours	60

Objective:

This paper has the focus on economic behaviour of an individual and the firm, which is governed by the principles of demand, consumer surplus and consumer behaviour under various cost revenue and production Function.

Learning Outcome:

On successful completion of the course the students will be able to understand consumer behaviour, Demand Supply, Various Cost, Revenue and production Function which will directly influence the decision-making power as manager.

Reference Books:

1. K. K. Dewett and Varma: Elements of Economic Theory
2. H. L. Ahuja: Advanced Economic Theory
3. Varshney and Maheshwari: Managerial Economics
4. D. N. Dwivedi: Managerial Economics
5. M .L. Seth: Micro Economic
6. H. Craig Peterson and W. C. Lewis: Managerial Economics

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K.S.K.V. KACHCHH UNIVERSITY

Bachelor of Commerce

Semester-I

ID/MD 101 B

Export Import Management (Paper- I)

Units	Particulars	No. of Lectures\ Hours
Unit 1	Export Import Trade and its Regularity Frameworks Export Formalities- Introduction, Different Acts Related to Export-Import, EXIM Policy, Registration Formalities, General Provision regarding Export and Imports, Deemed Exports	15
Unit 2	Export Sales Contracts Legal Aspect of Export Contract, Domestic & Export Sales Contract, Elements of Export Contract, International Contract Terms (Incoterms) Frustration of Contract, Methods of Dispute Settlement: International Arbitration	15
Unit 3	Export Import Documentation Export Import Documentation- Introduction, importance, types of documents, Commercial Documents, Legal Documents (Regularity), Import Documents.	15
Unit 4	Terms of Payments Export-Import Payments-Introduction, Types of payments, forms of LCs, Parties in documentary credits(LoC), Details in LC, Types of LCs, Documents required under LCs.	15
	Total Lectures / Hours	60

Objective:

Main objective of this syllabus is to make students aware about how export import business function and its day-to-day process and procedures.

Learning Outcome:

There are two biggest ports, SEZs, CFS, ICDs and many more export import related activities in this region of Kachchh. This subject may help students skill-based knowledge in the field of export import like procedure, documentations, regulations and payment system.

Reference Books:

- How to Export – Nabhi Publication
- How to Import – Nabhi Publication
- Export Management- D C Kapoor, Vikas Publishing House Pvt. Ltd.
- India's Export Policy- Puspa Tarafdar, Deep & Deep Publication Pvt. Ltd.
- Dynamics of Indian Export Trade-Pratima Dikshit, Deep & Deep Publication Pvt. Ltd.
- Import: Do it Yourself-M I Mahajan, Snow White Publication.
- Export: Do it Yourself-M I Mahajan, Snow White Publication

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K.S.K.V. KACHCHH UNIVERSITY

Bachelor of Commerce

Semester-I

ID/MD 101 C

Business Environment (Paper- I)

Units	Particulars	No. of Lecture \ Hours
Unit 1	Basic concept of Economic Environment Meaning, Elements of Economic Environment, Concept of Social and Cultural Environment, Components of Socio-cultural Environment, Effects of Social Environment on Business, Political Environment and its components, Role of Government towards Business.	15
Unit 2	Policies for Business Environment Capital Transfer Policy, Technology Policy, Technology Policy in Respect to Different Sectors of Economy, India's science and Technology Policy, Investment Policy, Foreign Direct Investment, Advantage and Disadvantage of FDI, Policy of Brown Dots and Green Dots.	15
Unit 3	Export-Import (EXIM) Policy Meaning, Objectives of Export Import Policy, Export Promotion Policy of India, Import Substitution Policy, Foreign Trade Policy of 1991, Foreign Trade Policy 2009-14. Critical Evaluation of Foreign Trade Policy, Recent Foreign Trade Policy of India.	15
Unit 4	Special Economic Zones Meaning, Beginning of SEZs, SEZ Act 2005, Features and Incentives in SEZs, Performance and Progress of SEZs in India, Problems Arising out of Special Economic Zones, Recent Changes in SEZ Policy, Basic Difference Between India and China on the Development of SEZs.	15
	Total Lectures / Hours	60

Objective:

Students should be aware with the economic environment of Business and Government's different policy and its Implications in the Economy.

Learning Outcome:

On successful completion of the course the students will able to understand economic Environment of Business and Government's different policy and its Implications in the Economy.

Reference Books:

1. Indian Economy since Independence by Uma Kapila
2. Indian Economy-Environment and Policy by Dhingra I.C.
3. Economic Environment of Business by Mishra & Puri.
4. Business Environment-Tax and Cases by Francis Cherunilam
5. Second Generation Economic Reforms in India by Dutta R,

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Q.5	Any Two questions out of four carrying 05 marks each (Unit No. 1 to Unit No. 4)	(10)
	Total	(50)



K.S.K.V. KACHCHH UNIVERSITY

Bachelor of Commerce Semester-I

AEC 101 A

English – (Paper I)

UNIT NO.	PARTICULARS	NO. OF LECTURES
I	TEXT 1. 1.In the Parliament of Religion - Swami Vivekanand 2. 2.The Essence of Democracy--Dr. B.R.Ambedkar 3. 3.Romance of Busy Broker -- O’ Henry 4. The Solitary Reaper -- William Wordsworth 5. Failte --Mr. Pabu Gadhavi ‘Pushp’	15
II	GRAMMAR AND COMPOSITION 1. Parts of Speech 2. Types of Sentences. 3. Comprehension	15
Total Lectures / Hours		30

Structure of Course Examination

Evaluation for each course shall be done by a Continuous and Comprehensive Evaluation (CCE) by the concerned course teacher as well as by an end semester examination and will be consolidated at the end of the course. The components for continuous internal assessment are:

Internal Evaluation System

Internal Tests	15 Marks
Class participation / Case analysis and presentation/ assignment, tutorials/ slip tests (announced/ surprised), quizzes etc.	10 Marks
Total	25 Marks

Component, the end semester examination, which will be a written-type examination of at least 2:00 hours duration. , would also form an integral component to the evaluation. The ratio of marks to be allotted to Continuous and Comprehensive Evaluation (CCE) and to end semester examination is 50 : 50.

Question No.	Unit	Type of Questions	Marks
1	1	(A)Answer in short with choice (Any five out of seven) (B)Short notes with choice(Any one out of three)	05 05
2	2	(A)Exercise based on topics specified as Unit II (B)Exercise based on topics specified as Unit II	05 05
3	1-2	Objective Type Questions/ Definitions/ Fill in the blanks/ Short questions/ True- False/ Match A with B	05

References

- Abhir by Macmillan Publishers
- Reading skills for college students by Ophelia Hancock
- English grammar for you by R Karal
- Spoken English by V & S Publishers



K.S.K.V. KACHCHH UNIVERSITY

Bachelor of Commerce Semester-I

AEC 101 B

Gujarati (Paper – I)

Unit	Particulars	No. of Lectures\ Hours
એકમ –૧	(ક) કહેવત (ખ) રૂઢિપ્રયોગ (ગ) સંજ્ઞા	૧૫
એકમ-૨	(ક) જોડણી (ખ) સમાનાર્થી (ગ) વિરુદ્ધાર્થી	૧૫
	કુલ	૩૦

Structure of Course Examination

Evaluation for each course shall be done by a Continuous and Comprehensive Evaluation (CCE) by the concerned course teacher as well as by an end semester examination and will be consolidated at the end of the course. The components for continuous internal assessment are:

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Class participation / Case analysis and presentation/ assignment, tutorials/ slip tests (announced/ surprised), quizzes etc.	10 Marks
Total	25 Marks

Component, the end semester examination, which will be a written-type examination of at least 2:00 hours duration. , would also form an integral component to the evaluation. The ratio of marks to be allotted to Continuous and Comprehensive Evaluation (CCE) and to end semester examination is 50 : 50.

પ્રશ્નપત્રનું માળખું

પ્રશ્ન	એકમ	પ્રશ્ન પ્રકાર	ગુણભાર
૧	૧	(ક) કહેવત પુછવી, જેનો અર્થ આપો (પાંચ માંથી ત્રણ) – ૦૩ માર્ક્સ (ખ) રૂઢિપ્રયોગનો અર્થ આપી, વાક્યમાં પ્રયોગ કરો (પાંચ માંથી ત્રણ) – ૦૩ માર્ક્સ (ગ) ટૂંકનોંધ પ્રકારનો પ્રશ્ન – ૦૪ માર્ક્સ	૧૦
૨	૨	(ક) જોડણી સુધારો (દશ માંથી આઠ) – ૦૪ માર્ક્સ (ખ) સમાનાર્થી શબ્દ આપો (આઠ માંથી છ) – ૦૩ માર્ક્સ (ગ) સમાનાર્થી શબ્દ આપો (આઠ માંથી છ) – ૦૩ માર્ક્સ	૧૦
૩	૧ થી ૨	બહુવિકલ્પી પ્રશ્નો અથવા ખાલી જગ્યા પુછવી (સાત માંથી પાંચ)	૦૫
		કુલ	૨૫



K.S.K.V. KACHCHH UNIVERSITY

Bachelor of Commerce

Semester-I

AEC 101 C

Hindi - विषय : हिन्दी साहित्य परिचय व भाषा कौशल्य-१
(क्षमता संवर्धन पाठ्यक्रम)

पाठ्य पुस्तक: गद्य विविधा, सम्पादक- हिन्दी अध्ययन समिति, कच्छ विश्वविद्यालय- भुज .
प्रकाशक- ज्ञान प्रकाशन, ७/२०२, एल.आई.जी., आवास विकास, नौबस्ता, कानपुर, - २०८०२१ .

पाठ्य-क्रम का उद्देश्य (Course Objective)	<ul style="list-style-type: none">➤ हिन्दी कहानी के विषय में जानकारी देना.➤ हिन्दी भाषा के व्यावहारिक ज्ञान से अवगत होना.➤ विद्यार्थियों को संक्षेपण और पल्लवन आदि का उपयोग और महत्त्व समझाना.➤ सर्जनात्मक हिन्दी से परिचित होना. विशेषतः शब्दावली से.
पाठ्यक्रम अध्ययन की परिलब्धियाँ (Course Learning Outcome)	<p>इस पाठ्यक्रम के अध्ययन से –</p> <ul style="list-style-type: none">➤ छात्र कहानी के विषय में अध्ययन करना सीखेंगे.➤ विद्यार्थी कार्यालयी हिन्दी के शब्द-प्रयोगों तथा संक्षेपण और पल्लवन आदि का उपयोग और महत्त्व समझेंगे।➤ छात्र पारिभाषिक शब्दावली की जानकारी प्राप्त करेंगे.

❖ पाठ्य-क्रम संरचना :

इकाई क्रम	विषय-वस्तु
१	<ul style="list-style-type: none">➤ ईदगाह- प्रेमचंद➤ दो बाँके – भगवतीचरण वर्मा➤ भोलाराम का जीव- हरिशंकर परसाई➤ वापसी- उषा प्रियंवदा
२	<ul style="list-style-type: none">➤ पल्लवन (विचार विस्तार)➤ संक्षेपण➤ अंग्रेजी पारिभाषिक शब्दावली का हिन्दी रूप

● पारिभाषिक शब्दावली:

1. Abbreviation- संक्षिप्त रूप
2. Above all- सर्वोपरि
3. Above cited – ऊपर उद्धृत
4. Accept – स्वीकार करना
5. Additional – अतिरिक्त
6. Adhoc – तदर्थ
7. Application – प्रार्थना पत्र
8. Approval – अनुमोदन
9. As directed – निदेशानुसार
10. Basic pay – मूल वेतन
11. Business – व्यापार, कारोबार

12. By order – के आदेश से
13. Capital – पूँजी, राजधानी
14. Carried forward – अग्रेषित शेष
15. Carry out – कार्यान्वित करना
16. Circular – परिपत्र
17. Census – जनगणना
18. Collaboration – सहयोग
19. Complaint book – शिकायत पेट्टी
20. Conference – सम्मलेन/ सभा
21. Confidential – गोपनीय

22. Copy enclosed – प्रतिलिपि संलग्न
23. Delay regretted – विलम्ब के लिए खेद
24. Document – लेख/ दस्तावेज़
25. Drafting – आलेखन/ प्रारूपण
26. Employee – कर्मचारी
27. Financial – वित्तीय
28. For guidance – मार्गदर्शन के लिए
29. Gazette – राजपत्र/ गजेट

30. High court – उच्च न्यायालय	39. No Objection Certificate – अनापतिपत्र	46. Vice Chancellor – कुलपति
31. Index – सूचकांक	40. Office Memorandum – कार्यालय आदेश	47. Department of Atomic Energy – परमाणु ऊर्जा विभाग
32. Interview - साक्षात्कार	41. On deputation – प्रतिनियुक्ति पर	48. Department of Revenue – राजस्व विभाग
33. Journalist – पत्रकार	42. Report writing – प्रतिवेदन	49. Ministry of Defence – रक्षा मंत्रालय
34. Keep pending – विचाराधीन रखें	43. Show cause notice – कारण दर्शक नोटिस	50. Ministry of Education – शिक्षा मंत्रालय
35. Laboratory – प्रयोगशाला	44. Technology – प्रौद्योगिकी	
36. May be considered – विचार किया जाय	45. Under consideration – विचाराधीन	
37. Notification – अधिसूचना		
38. No admission – प्रवेश निषेद		

Structure of Course Examination

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प्रश्नपत्र प्रारूप एवं अंक विभाजन:-

प्रश्न संख्या	यूनिट	बाह्य परीक्षा प्रश्न रूप	अंक	बाह्य परीक्षा कुल अंक	आंतरिक परीक्षा मूल्यांकन एवं अंक	कुल अंक
1	1	निबंधात्मक प्रश्न अथवा टिप्पणी	10	25	25	50
2	2	निबंधात्मक प्रश्न अथवा टिप्पणी	10			
3	1-2	वस्तुनिष्ठ प्रश्न (पारिभाषिक शब्दावली)	05			

सहायक ग्रंथ : सहायक ग्रंथ :

- कहानी: नयी कहानी, नामवरसिंह
- नयी कहानी की भूमिका, कमलेश्वर
- हिंदी कहानी का विकास, देवेश ठाकुर
- नयी कहानी सन्दर्भ और प्रकृति , देवीशंकर अवस्थी
- हिंदी कहानी : एक अंतर्गता, डॉ. वेदप्रकाश अभिताभ
- साहित्यशास्त्र, डॉ ओमप्रकाश गुप्त तथा डॉ. गोवर्धन बंजारा



K.S.K.V. KACHCHH UNIVERSITY

Bachelor of Commerce Semester-I

AEC 101 D

Sanskrit – Malvikagnimitram - Kalidas

UNIT 1	कवि-जीवन-कवन-समय: रूपकस्य-उद्भव-विकास:-प्रकार: आधारस्थान-परिवर्तन नाटकस्य लक्षणं च मालविकाग्निमित्रं - मूल्यांकनम्
UNIT 2	अङ्क - 1,2,3,4,5 नोध: अनुवाद, संदर्भ अपेक्षित नथी

आधार ग्रंथो: मालविकाअग्निमित्रं – डॉ. शान्तिकुमार पंडया वगेरे, पार्श्वप्रकाशन, अमदावाद
मालविकाअग्निमित्रं – प्रा. पी.सी.दवे, प्रा. सुरेश ज. दवे, सरस्वती पुस्तक भंडार, अमदावाद

Structure of Course Examination

Evaluation for each course shall be done by a Continuous and Comprehensive Evaluation (CCE) by the concerned course teacher as well as by an end semester examination and will be consolidated at the end of the course. The components for continuous internal assessment are:

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प्रश्नपत्रनुं माणभुं

परीक्षा समय : २:०० कलाक

Exam Time : 2:00 Hrs.

प्रश्न क्रम No.	युनिट क्रम Unit No.	प्रश्न प्रकार Type of Question	गुणभार Weightage
1	1	निबंधात्मक प्रश्न अथवा निबंधात्मक प्रश्न Descriptive question or Descriptive question	१० 10
2	2	विवेचनात्मक नोध : (४ मांथी २) Critical Notes (2 out of 4)	१० 10
3	1,2	टूंक प्रश्नो (८मांथी ५) Short questions (5 out of 8)	०५ 05



K.S.K.V. KACHCHH UNIVERSITY

Bachelor of Commerce

Semester-I

SEC 101 A

Team Building

Units	PARTICULARS	NO. OF LECTURES
Unit 1	Group dynamics Group Definition Need of forming group Characteristics of a group Difference between formal and Informal Group 1)Group Theories Proximity Theory Activity Theory Exchange / Benefit Theory Balance Theory	15
Unit 2	2) Group Development Stages 3) Sociometry and Group Decision Making Group Norms Group Roles Group Cohesion Group Think Difference between Group and Team Team Building Design and Development Characteristics of Different types of team Ginnetts Teams model Team Effectiveness	15
	Total Lectures / Hours	30

Reference Book :

- Team Building and Leadership - Unit V
- Dr. D.K Tripathi Himalaya Publishing House

Structure of Course Examination

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University Exam Format

Question No.	Unit	Type of Questions	Marks
1	1	Essay question with choice OR Short Notes	10
2	2	Essay question with choice OR Short Notes	10
3	1-2	Objective Type Questions/ Definitions/ Fill in the blanks/ Short questions/ True- False/ Match A with B	05



K.S.K.V. KACHCHH UNIVERSITY

Bachelor of Commerce

Semester-I

SEC 101 B

Life Skills & Communication

Units	PARTICULARS	NO. OF LECTURES
Unit 1	Life Skills: <ul style="list-style-type: none"> • Self-Awareness- SWOT • Self-discipline and emotional intelligence. • Positive attitude and motivation 	15
Unit 2	Communication Skills: <ul style="list-style-type: none"> • Understanding Communication Process. • Components of Effective Communication. • Verbal and Non-Verbal Communication 	15
	Total Lectures / Hours	30

Structure of Course Examination

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University Exam Format

Question No.	Unit	Type of Questions	Marks
1	1	Essay question with choice OR Short Notes	10
2	2	Essay question with choice OR Short Notes	10
3	1-2	Objective Type Questions/ Definitions/ Fill in the blanks, Short questions/ True- False/ Match A with B	05

Reference Book:

- Communication Skills by Meenakshi Raman and Sangeeta Sharma
- Communication Skills by Sanjay Kumar and PushpaLata
- Improve Communication Skills by Hazel Robinett



K.S.K.V. KACHCHH UNIVERSITY
Bachelor of Commerce
Semester-I
CVAS (IKS) 101 A
Introduction to Indic Knowledge System - I

Unit	Praticulers	No. of Lectures\ Hours
Unit-1	<p>Introduction to IKS</p> <ul style="list-style-type: none"> ➤ Introduction to IKS & Its importance Introduction & importance of IKS ➤ Various IKS Systems ➤ Shashtra – Foundational Literature of Bharatvarsha ➤ What is Shashtra? ➤ Importance of Shashtra ➤ Classification of Shashtra – Vaidic & A vaidic (with examples of imp. Literature) ➤ Base of IKS proliferation ➤ Bhartiya Education System and its philosophy ➤ History of BES from Ancient to Modern ➤ Domains of Education: Gurukul, Pathshala, Vidyalay, ➤ Vishvavidyalay 	15
Unit-2	<p>Contribution of IKS to the World</p> <p>Mathematics & Astronomy Number System Algebra & Arithmetic Geometry Trigonometry Planetary System Speed of Light Eclipse Life sciences Physics Chemistry Botany Metal Technology Mining Techniques Types of Metals Tools & Techniques for Metal Smelting with examples</p> <p>Town planning & Temple Architecture Indigenous tools & technologies for town planning & Temple Architecture Science of Architecture Lothal, Mohan Jo Daro, Dholavira Angkorvat, Lepakshi Temple, Jagannath Puri Temple, Thanjavur Temple, Modhera and Konark Sun Temple, Hampi Temple Etc.</p> <p>Ayurveda Introduction of Ayurveda- Definition, Branches of Ayurveda, Books and Pioneers</p> <p>Concept of Tri Dosh and importance of its Balance in the body</p> <p>Indic Medical Science Achievement: Tools & Technology</p> <p>Art & Traditions History and Origin</p> <p>Skill Enhancement with 64 Kala</p> <p>Science behind our traditions and rituals</p>	15

Course Outcome

Learner will be able to ...

- Learn about the process of ancient Indian traditions
- Understand the contribution of Indian minds in various fields
- Link ancient wisdom in the current context
- Learn about the leading Indian inventors and thinkers in various disciplines
- Develop a positive attitude towards Indian traditions and practices
- Increase subject-awareness and self-esteem
- Develop a comprehensive understanding of how all knowledge is ultimately intertwined

Structure of Course Examination

Evaluation for each course shall be done by a Continuous and Comprehensive Evaluation (CCE) by the concerned course teacher as well as by an end semester examination and will be consolidated at the end of the course. The components for continuous internal assessment are:

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Suggested Examination pattern:

- Total numbers of credits are 2
- Total number of units in semester-1 & 3 are 2
- Total numbers of teaching hours per semester are $15 \times 2 = 30$
- Total Marks of University assessment are 25
(The exam pattern for 1 & 3 semesters is MCQs - (1 marks of each question.)
- Total Marks of internal assessment are 25 and exam will be conducted by each colleges followed according to University rules



K.S.K.V. KACHCHH UNIVERSITY

Bachelor of Commerce

Semester-I

CVAS (IKS) 101 B

Bhagavad Gita and Life Management – I

Unit	Particulars	No. of Lectures\ Hours
Unit-1	<p>Need, Origin and impact of BhagavadGita Bhagavad Gita: Fundamental problems of human life and its answers in Bhagavad Gita; History: Mahabharat, Ved Vyasji (Introduction to Ved); Impact of Bhagavad Gita on successful people of different domains. Origin of Bhagavad Gita: Arjun- Duryodhan episode, Dhritrashtra Ved Vyas –episode, Kurukshetra battle field</p>	15
Unit-2	<p>Introduction to Bhagavad Gita – A Psychological analysis of human mind and Life changing mantras from Bhagavad Gita Basic Introduction of Bhagavad Gita Psychological Analysis of Arjuna’s mind set: An insight into human dilemma. Address the person not the question: Bhagwan Shri Krishna’s initial response to Arjuna’s dilemma. Arjun’s transformation: Characteristics of an ideal student. (2/7.8)</p> <p><u>Selected (8)10 Life changing mantras from Bhagavad Gita form 10 mantras symbol / icon</u></p> <ol style="list-style-type: none"> 1. 1.“<i>Na hanyate hanyamane sharire</i>” (Adhyay-2,Shlok –20) 2. “<i>Karmanyevadhikaraste</i>” (Adhyay-2,Shlok –47) 3. “<i>Ma te sangotst akarmani</i>” (Adhyay-2,Shlok –47) 4. “<i>Yogasthah kuru karmani</i>” (Adhyay-2,Shlok –48) 5. “<i>Siddhya shddyoho samobhutva</i>” (Adhyay -2,Shlok –48) 6. “<i>Buddhi nashat pranashyati</i>” (Adhyay -2,Shlok –63) 7. “<i>Prasade sarva dukhanam hani</i>” (Adhyay-2,Shlok –65) 8. “<i>Swadharme nidhanam shreyah</i>” (Adhyay-3,Shlok–35) 9. “<i>Uddhredatmnatmanam natmanamvsadyet</i>” (Adhyay -6,Shlok –5) 10.“<i>Na me bhaktah pranashyiti</i>” (Adhyay -9,Shlok–31) 	15

Education Materials (Reference Books, Web Link for materials/video/ MOOCetc.)	<ol style="list-style-type: none"> 1. Bhagavad Gita with translation by Gita press Gorakhpur 2. The Teachings of Bhagavad Gita by Swami Dayanand 3. Bhagavad Gita by Swami Viditaatmaanand
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Course Objective:

Gitaji is a part of Smriti literature as it is a part of Mahabharat which forms the Brightest ever History as far as IKS is concerned this is timeless and relevant even after 5000 years. The applications of this scripture are significant for life management.

Course Outcomes:

1. Awareness towards IKS in general and Bhagavad Gita in specific
2. In this competitive world this will help students cope up with the 21st century challenges of stress, peer pressure, work life balance and specifically spiritual development.
3. It will reduce the suicidal tendencies in students
4. Help to develop Emotional Quotient (EQ)
5. Help in developing positivity towards life and every creature of the world.
6. Ultimately positive outlook towards life lead a happy life

The examination patter for the VAC will be – Total 50 Marks (including theory and practical)for each paper. : 50% - Internal + 50% - External

Structure of Course Examination

Evaluation for each course shall be done by a Continuous and Comprehensive Evaluation (CCE) by the concerned course teacher as well as by an end semester examination and will be consolidated at the end of the course. The components for continuous internal assessment are:

Internal Evaluation System

Internal Tests	15 Marks
Class participation / Case analysis and presentation/ assignment, tutorials/ slip tests (announced/ surprised),quizzes etc.	10 Marks
Total	25 Marks

Component, the end semester examination, which will be a written-type examination of at least 2:00 hours duration. , would also form an integral component to the evaluation. The ratio of marks to be allotted to Continuous and Comprehensive Evaluation (CCE) and to end semester examination is 50 : 50.

Suggested Examination pattern:

- Total numbers of credits are 2
- Total number of units in semester-1 & 3 are 2
- Total numbers of teaching hours per semester are $15 \times 2 = 30$
- Total Marks of University assessment are 25
(The exam pattern for 1 & 3 semesters is MCQs - (1 marks of each question.)
- Total Marks of internal assessment are 25 and exam will be conducted by each colleges followed according to University rules

B.COM SEMESTER II

Course No.	Course Type	Title of Course	Selection	Credits
201A	DSC-M	Advance Accounting (Financial Account – II)	(Select anyone)	4
201B	DSC-M	Advance Statistics (Mathematical Statistics)		
202A	DSC-M	Advance Accounting (Business Accounting – II)	(Select anyone)	4
202B	DSC-M	Advance Statistics (Probability Theory)		
201A	MIC	Business Administration – II	(Select anyone)	4
201B	MIC	Business Management – II		
201C	MIC	Banking & Finance – II		
201D	MIC	Statistics – II		
201E	MIC	Computer Application – II		
201A	ID/MD	Micro Economics – II	(Select anyone)	4
201B	ID/MD	Export Import Management – II		
201C	ID/MD	Business Environment – II		
201A	AEC	English	(Select anyone)	2
201B	AEC	Gujarati		
201C	AEC	Hindi		
201D	AEC	Sanskrit		
201 A	SEC	Presentation Skills	(Select anyone)	2
201 B	SEC	Team Building		
201 C	SEC	Life Skills & Communication		
201A	CVAC	NCC – I	(Select anyone)	2
201B	CVAC	NSS – I		
201C	CVAC	Yoga – I		
201D	CVAC	Environmental Science – I		
201E	CVAC	Integrated Personality Development Course-1		
		TOTAL		22



K.S.K.V. KACHCHH UNIVERSITY

Bachelor of Commerce

Semester-II

DSC-M 201A

Financial Account (Paper-II)

Unit No.	Particulars	No. of Lectures / Hours
Unit 1	<p>CONVERSION OF PARTNERSHIP FIRM INTO COMPANY AND PURCHASE [ACQUISITION] OF PARTNERSHIP FIRM'S BUSINESS BY COMPANY</p> <ul style="list-style-type: none"> - Introduction & Meaning - Difference of Dissolution of partnership firm and Conversion of Partnership Firm into Company - Procedure for Conversion of Partnership firm into Company - Purchase Consideration [PC] - Accounting treatments to close the books of Partnership Firm - Introduction & Meaning - Purchase Consideration - Goodwill and Capital reserve - Accounting treatments: Journal-Ledger Entries and Initial Balance Sheet in the books of Purchasing Company - Practical Questions (Accounts in the Books of Purchasing Company only) - Practical Questions (accounts in the books of vendor firm only) 	15
Unit 2	<p>SELF BALANCING LEDGERS</p> <ul style="list-style-type: none"> - Introduction and Meaning - Procedure to introduce the Self Balancing System - Accounting treatment, Journal entries and ledgers, - Advantages and disadvantages of Self Balancing System, - Practical Questions 	15
Unit 3	<p>DEPARTMENTAL ACCOUNTS</p> <ul style="list-style-type: none"> - Introduction and Meaning - Procedure to introduce the Self Balancing System - Accounting treatment, Journal entries and ledgers, - AdvantagesIntroduction, Meaning and Objectives - Advantages of departmental accounting - Allocation of expenses - Inter departmental transfer - Types of Department: - Independent Department 	15

	<ul style="list-style-type: none"> - Dependent Department - Methods of Departmental Accounting - Accounts of all departments are kept in one book only - Separate Set of books are kept for each department. - Practical Questiones and disadvantages of Self Balancing System, - Practical Questions 	
Unit 4	ACCOUNTS OF JOINT LIFE POLICY <ul style="list-style-type: none"> - Introduction and Meaning - Accounting Treatment of premium paid by the firm: <ul style="list-style-type: none"> - When premium is considered as Revenue expenditure - When premium is considered as Capital expenditure - When policy is shown and treated at surrender value and Amount of difference is debited to Profit and Loss A/C - When policy is shown and treated at Surrender Value with the help of Joint Life Policy (JLP) A/C - All partners' Individual policy and Joint Life Policy [Joint and Several policies] - Amount payable to successor of deceased partner - Practical Questions 	15
	Total	60

Objectives:

The course aims to help learners to acquire conceptual knowledge on financial accounting, to impart skills for recording various kinds of business transactions and to prepare financial statements.

Learning Outcomes:

After completion of the course, learners will be able to:

1. Compute purchase consideration of business under different methods;
2. Recording transactions and preparing accounts for conversion of partnership firm into company in the books of vendor firm;
3. Recording transactions of purchase of firm's business and preparing balance sheet in the books of new company;
4. Prepare accounts under Self Balancing System;
5. Provide services to departmental stores in preparing departmental accounts;
6. Give accounting treatment of joint life policy premium paid by firm under different methods.

Suggested Readings:

1. Dr. M. A. Arulanandam and Dr. K. S. Raman, Advanced Accountancy (Vol.I & II), Edition 2023, Himalaya Publishing House, Mumbai
2. Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education
3. Charles T. Horngren and Donna Philbrick, Introduction to Financial Accounting,

Pearson Education.

4. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, Delhi.
5. M. C. Shukla, T. S. Grewal and S. C. Gupta. Advanced Accounts. Vol.-I. S. Chand & Co., Delhi.
6. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi.
7. Deepak Sehagal. Financial Accounting. Vikas Publishing H House, New Delhi.
8. Bhushan Kumar Goyal and HN Tiwari, Financial Accounting, International Book House
9. Goldwin, Alderman and Sanyal, Financial Accounting, Cengage Learning.
10. Tulsian, P.C. Financial Accounting, Pearson Education.

Structure of Course Examination

Evaluation for each course shall be done by a Continuous and Comprehensive Evaluation (CCE) by the concerned course teacher as well as by an end semester examination and will be consolidated at the end of the course. The components for continuous internal assessment are:

Internal Evaluation System

Internal Tests	25 Marks
Class participation / Case analysis and presentation/ assignment, tutorials/ slip tests (announced/ surprised), quizzes etc.	25 Marks
Total	50 Marks

Component, the end semester examination, which will be a written-type examination of at least 2:30 hours duration, would also form an integral component to the evaluation. The ratio of marks to be allotted to Continuous and Comprehensive Evaluation (CCE) and to end semester examination is 50 : 50.

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

University examination will be of 50 Marks and 150 minutes (2.30Hrs.)

Q.1	Answer two short questions carrying 05 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 10 marks (Unit No. 1)	(10)
Q.2	Answer two short questions carrying 05 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 10 marks (Unit No. 2)	(10)
Q.3	Answer two short questions carrying 05 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 10 marks (Unit No. 3)	(10)
Q.4	Answer two short questions carrying 05 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 10 marks (Unit No. 4)	(10)
Q.5	Any Two questions out of four carrying 05 marks each (Unit No. 1 to Unit No. 4)	(10)
	Total	(50)



K.S.K.V. KACHCHH UNIVERSITY

Bachelor of Commerce

Semester-II

DSC-M 201B

Mathematical Statistics

Unit	Topics	Content/ Fundamental Concepts	No. of Lectures \Hours
1.	Function, Limit and Continuity	<p>Concept of a function of single variable (linear, quadratic and exponential function only) Domain, co-domain and range of a function, Concept of real function, Application of function to cost, demand, revenue, profit function, break-even point, Concept and definition of limit of a function, meaning of $x \rightarrow 0$, $x \rightarrow a$, $x \rightarrow \infty$. Limit of a function by using tabular method. Basic rules of limit, Simple examples on it and examples where $f(x)$ is in a polynomial or rational function of two polynomials.</p> <p>Meaning and definition of Continuity of $f(x)$, where $f(x)$ is a polynomial of x, rational function of two polynomials of x.</p>	15
2.	Differentiation	<p>Definition of a differentiation, Derivative of functions $1, \sqrt{x}, a x + b, a x^2 + b x + c$ by using definition, Rules of derivatives - addition, subtraction, multiplication, division and chain rule (without proof) and their examples by using the standard functions in the form $x^n, a^x, \log x, e^{ax}$.</p>	15
3.	Application of Differentiation	<p>Application of second order derivative, meaning and definitions of maximum and minimum value of a function and its application in business - cost, revenue, monopoly and profit related numerical problems. Application of derivatives in economics - elasticity of demand and supply and its interpretations, simple numeric examples related to it, meaning and definitions of M.R., A.R., M.C. and A.C. relation between η, A.R. and M.R. and its related examples.</p>	15

4.	Matrix Algebra	Definition of Matrix, Different Types of Matrices, Addition, Subtraction and Multiplication of Matrices and related examples. Determinant of Square Matrix (up to order 3 x 3). Adjoint of Matrix and Inverse of a square Matrix (up to order 3 x 3). Solution of Simultaneous linear Equations systems with the help of Inverse Matrix (up to 3 variables) and related examples	15
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Course Overview & Course Objectives

Course Overview/ Course Description

This course offers students the knowledge about basic mathematical techniques. This knowledge is necessary for the commerce students. This knowledge they can also apply and verify in other subjects like economics, management, etc. and for the professional and higher studies this course is must.

Course Objectives

1. To understand the basic knowledge of the current business and industrial environment and to get acquainted for its translation into mathematical form.
2. To give basic knowledge of techniques of calculus.
3. To make them aware of importance of applied mathematical methods
4. To make students familiar with relation between formulation and solution of problem.

Course Learning Outcomes/Students' Learning Outcomes (SLO)

Course Learning Outcomes

1. This course helps to get feel of real life business problem and its conversion into functional forms.
2. This course gives basic knowledge of techniques of calculus which is useful to them for higher studies.
3. This course creates the knowledge about the application of derivatives in business and in economics.
4. Students get familiarity with the Learning the basics of matrix and its application in business problems

Recommended learning Resources

1. Kapoor V. K.: Business Mathematics; Sultan Chand & Sons, New Delhi.
2. J. K. Sharma, Business Statistics, Pearson Education, New Delhi.
3. Sancheti & Kapoor, Business Statistics, Sultan Chand & Sons, New Delhi.
4. Trivedi and Trivedi: Business Mathematics, Pearson India Ltd. New Delhi.

Structure of Course Examination

Evaluation for each course shall be done by a Continuous and Comprehensive Evaluation (CCE) by the concerned course teacher as well as by an end semester examination and will be consolidated at the end of the course. The components for continuous internal assessment are:

Internal Evaluation System

Internal Tests	25 Marks
Class participation / Case analysis and presentation/ assignment, tutorials/ slip tests (announced/ surprised), quizzes etc.	25 Marks
Total	50 Marks

Component, the end semester examination, which will be a written-type examination of at least 2:30 hours duration, would also form an integral component to the evaluation. The ratio of marks to be allotted to Continuous and Comprehensive Evaluation (CCE) and to end semester examination is 50 : 50.

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

University examination will be of 50 Marks and 150 minutes (2.30Hrs.)

Q.1	Answer two short questions carrying 05 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 10 marks (Unit No. 1)	(10)
Q.2	Answer two short questions carrying 05 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 10 marks (Unit No. 2)	(10)
Q.3	Answer two short questions carrying 05 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 10 marks (Unit No. 3)	(10)
Q.4	Answer two short questions carrying 05 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 10 marks (Unit No. 4)	(10)
Q.5	Any Two questions out of four carrying 05 marks each (Unit No. 1 to Unit No. 4)	(10)
	Total	(50)



K.S.K.V. KACHCHH UNIVERSITY

Bachelor of Commerce

Semester-II

DSC-M 202A

Business Accounting (Paper-II)

Unit No.	Modules	No. of Lectures / Hours
Unit 1	ROYALTY ACCOUNTS <ul style="list-style-type: none"> - Introduction-Meaning and Contract of Royalty - Explanation of special terms - Basis of Royalty calculation - Accounting calculations of Royalty - Accounting treatments: Journal Ledger Entries and Accounts - Practical Questions [Excluding Sub-contract of Royalty] 	15
Unit 2	ACCOUNTS OF FIRE CLAIMS UNDER THE STOCK INSURANCE POLICY AND UNDER CONSEQUENTIAL LOSS POLICY <ul style="list-style-type: none"> - Introduction and Meaning - Average Clause - Stock Insurance Policy and claim - Important accounting terms related to stock insurance policy - Claim amount under the Stock Insurance policy for Loss of Stock/ goods - Consequential Loss Policy (Loss of Profit Policy) - Claim amount under the Consequential Loss Policy (Loss of Profit Policy) - Important accounting terms related to Consequential Loss Policy - Journal entries for the Sanctioned and Accepted claims - Practical Questions 	15

Unit 3	INVENTORY VALUATION <ul style="list-style-type: none"> - Introduction-Meaning of Inventory and Inventory Valuation - Objectives of Inventory Valuation Main valuation points of Indian Accounting Standard -2 [Revised] - Methods of Inventory Valuation[including Stock statement] - Specific Identification method - FIFO - LIFO - HIFO - Base Stock method - Weighted Average Price method - Practical Questions 	15
Unit 4	ALTERATION OF SHARE CAPITAL <ul style="list-style-type: none"> - Introduction, Meaning - Provisions of Companies Act 2013 related to alteration of share capital - Consolidation of shares - Sub-division of shares - Conversion of shares into stock - Bonus shares & Right shares - Buyback of shares - Practical Questions 	15
	Total Lectures / Hours	60

Objectives:

The course aims to help learners to acquire conceptual knowledge on business accounting, to impart skills for recording various kinds of business transactions and to maintain accounts.

Learning Outcomes:

After completion of the course, learners will be able to:

1. Record transactions related to royalty and prepare required accounts in the books of lessee and lessor (landlord);
2. Guide business enterprises in preparing and submitting insurance claim statement against business losses under stock insurance policy;
3. Guide business enterprises in preparing and submitting insurance claim statement against business losses under Consequential Loss Policy;
4. Measure inventory valuation applying different methods under relevant Accounting Standards;
5. Understand provisions of Companies Act 2013 related to alteration of share capital with practical approach.

Suggested Readings:

1. Dr. M. A. Arulanandam and Dr. K. S. Raman, Advanced Accountancy (Vol.I & II), Edition 2023, Himalaya Publishing House, Mumbai
2. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, Delhi.
3. G Sudarsana Reddy, Financial Management Principles and Practices, Himalaya Publishing House, Mumbai.
4. M. C. Shukla, T. S. Grewal and S. C. Gupta. Advanced Accounts. Vol.-I. S. Chand & Co., Delhi.
5. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi.
6. Deepak Sehagal. Financial Accounting. Vikas Publishing H House, New Delhi.
7. Tulsian, P.C. Financial Accounting, Pearson Education.
8. M Hanif, A Mukherjee, Corporate Accounting 2nd Edition, McGraw Hill Education, India

Structure of Course Examination

Evaluation for each course shall be done by a Continuous and Comprehensive Evaluation (CCE) by the concerned course teacher as well as by an end semester examination and will be consolidated at the end of the course. The components for continuous internal assessment are:

Internal Evaluation System

Internal Tests	25 Marks
Class participation / Case analysis and presentation/ assignment, tutorials/ slip tests (announced/ surprised), quizzes etc.	25 Marks
Total	50 Marks

Component, the end semester examination, which will be a written-type examination of at least 2:30 hours duration, would also form an integral component to the evaluation. The ratio of marks to be allotted to Continuous and Comprehensive Evaluation (CCE) and to end semester examination is 50 : 50.

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

University examination will be of 50 Marks and 150 minutes (2.30Hrs.)

Q.1	Answer two short questions carrying 05 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 10 marks (Unit No. 1)	(10)
Q.2	Answer two short questions carrying 05 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 10 marks (Unit No. 2)	(10)
Q.3	Answer two short questions carrying 05 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 10 marks (Unit No. 3)	(10)
Q.4	Answer two short questions carrying 05 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 10 marks (Unit No. 4)	(10)
Q.5	Any Two questions out of four carrying 05 marks each (Unit No. 1 to Unit No. 4)	(10)
	Total	(50)



K.S.K.V. KACHCHH UNIVERSITY

Bachelor of Commerce

Semester-II

DSC-M 202B

Probability Theory

Course Content

Unit	Topics	Content/ Fundamental Concepts	No. of Lectures / Hours
1.	Probability Theory	Introduction and definition of random experiment, sample space, different types of events, Mathematical, statistical and axiomatic definitions of probability with their limitations, Types of probability - classical, relative, subjective- , Addition and multiplication rules of probability and other corollaries of it, conditional probability, numerical examples based on all these concepts, Bayes' theorem (without proof) and its application up to three events and simple numerical examples based on it.	15
2.	Mathematical Expectation and Moments:	Meaning and definition of random variable and its type, Definition of probability distribution of random variable, Definition of mathematical expectation of discrete random variable and its properties (without proof), Simple applied examples on mathematical expectation Definition of variance, covariance and its properties. Simple examples based on it. Meaning and definition of Raw and Central moment and its uses Relation between first four raw and central moments (without proof), Concept of coefficient of Skewness and Kurtosis and their interpretations, Simple examples for obtaining the measures by using raw data, grouped data and probability distribution.	15

3.	Discrete Probability Distributions -1	<p>Meaning and definition of probability distributions and distribution function of randomvariable, Probability mass function of Binomial distribution, its properties and applications, Application base numerical examples.</p> <p>Probability mass function of Poisson distribution, properties, applications and simple Application base examples.</p> <p>(Mathematical proof are ignored in all distribution).</p>	15
4	Discrete Probability Distributions -2	<p>Meaning and definition of probability mass function of Hyper-geometric distribution, properties, its comparison with Binomial distribution and simple applications based numeric examples on it.</p> <p>Meaning and definition of Probability mass function of Negative Binomial distribution its properties and applications, Numerical examples.</p> <p>Meaning and definition of probability mass function of Geometric distribution, simple applications and their properties and simple examples based on application.</p> <p>(Mathematical proof are ignored in all distribution).</p>	15
Total Lectures / Hours			60

Course Overview & Course Objectives

Course Overview/ Course Description

This course offers students the knowledge about basics of methods of probability. This knowledge is necessary for the students who are opting statistics subject and for the professional and advanced studies this course will be very advantageous.

Course Objectives

1. To make them familiar with the basics of the probability theory.
2. To give basic knowledge of tool requires for analyzing the probability distributions.
3. To make them aware of importance of probability mass functions.
4. To make students familiar with various types of distribution functions and their applications.

Course Learning Outcomes/Students' Learning Outcomes (SLO)

Course Learning Outcomes

1. This course helps to measure uncertainty or randomness in the occurrence of any event and to use it for the problems of real life problems.
2. This course gives idea of the statistical analysis when probabilities or probability distribution function of random variable is known.
3. Learning to determining probability in the case of dichotomous outcomes and for the rare events such distributions are used to find probability.
4. Attaining knowledge of determining probability in easy and simple manner, familiarity with various types of distributions are to be studied.

Recommended learning Resources

- Levin and Rubin: "Statistics for Management", Prentice Hall of India Pvt. Ltd. New Delhi
- Sancheti & Kapoor: Business Statistics. Sultan Chand & Sons, New Delhi
- Sancheti & Kapoor: Business Mathematics, Sultan Chand Sons, New Delhi..
- S. C. Gupta, V. K. Kapoor, Fundamentals of Applied Statistics, Sultan Chand & sons, New Delhi.
- S.C. Gupta: "Fundamentals of Mathematica Statistics" S. Chand, New Delhi.

Structure of Course Examination

Evaluation for each course shall be done by a Continuous and Comprehensive Evaluation (CCE) by the concerned course teacher as well as by an end semester examination and will be consolidated at the end of the course. The components for continuous internal assessment are:

Internal Evaluation System

Internal Tests	25 Marks
Class participation / Case analysis and presentation/ assignment, tutorials/ slip tests (announced/ surprised),quizzes etc.	25 Marks
Total	50 Marks

Component, the end semester examination, which will be a written-type examination of at least 2:30 hours duration, would also form an integral component to the evaluation. The ratio of marks to be allotted to Continuous and Comprehensive Evaluation (CCE) and to end semester examination is 50 : 50.

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

University examination will be of 50 Marks and 150 minutes (2.30Hrs.)

Q.1	Answer two short questions carrying 05 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 10 marks (Unit No. 1)	(10)
Q.2	Answer two short questions carrying 05 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 10 marks (Unit No. 2)	(10)
Q.3	Answer two short questions carrying 05 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 10 marks (Unit No. 3)	(10)
Q.4	Answer two short questions carrying 05 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 10 marks (Unit No. 4)	(10)
Q.5	Any Two questions out of four carrying 05 marks each (Unit No. 1 to Unit No. 4)	(10)
	Total	(50)



K.S.K.V. KACHCHH UNIVERSITY

Bachelor of Commerce

Semester-II

MIC 201A

Business Administration (Paper-II)

(Management principles and applications)

Unit No.	Modules	No. of Lectures / Hours
Unit 1	INTRODUCTION Meaning and importance of management; Coordination mechanisms in organisations; Management theories- classical, neo-classical and modern constructions of management; Managerial functions; Managerial roles (Mintzberg); Managerial competencies.	15
Unit 2	PLANNING & ORGANISING Organisational objective setting; Decision making environment (certainty, risk, uncertainty); Techniques for individual and group decision-making; Planning vis-à-vis Strategy- meaning and elements of business firm environment- micro, meso, and macro; Industry structure, Business-level strategic planning. Decentralization and Delegation; Factors affecting organisational design; Departmentalization; Organisational structures and Organograms: traditional and modern, comparative suitability and changes over time; formal- informal organisations' interface.	15
Unit 3	DIRECTING AND CONTROLLING Motivation- meaning, importance and factors affecting motivation; Leadership- meaning, importance and factors affecting leadership, leadership styles, and followership. Controlling- Principles of controlling; Measures of controlling and accountability for performance.	15
Unit 4	CONTEMPORARY ISSUES IN MANAGEMENT Management challenges of the 21st Century; Factors reshaping and redesigning management purpose, performance and reward perceptions- Internationalisation, Digitalisation, Entrepreneurship & innovation, Values & ethics, Workplace diversity, Democracy and Sociocracy, Subaltern management ideas from India.	15
	Total Lectures / Hours	60

Objectives:

The course aims to familiarize the learner with extant and emerging management theories and practices for reflective and holistic thinking on management principles and practices.

Learning Outcomes:

After completion of the course, learners will be able to:

1. Describe the various levels of management and applicability of management principles.
2. Evaluate a company's competitive landscape as per porter's five-force model.
3. Demonstrate various types of authority, delegation and decentralization in authority
4. Demonstrate various types of leadership styles and identify the motivation techniques used by leaders.
5. Discuss the impact of emerging issues in management.

Suggested Readings:

1. Drucker, P. F. (1954). The Practice of Management. Newyork: Harper & Row.
2. Drucker, P. F. (1999). Management Challenges for the 21st Century. HarperCollinsPublishers Inc.
3. Gupta C.B. and Mathur S. Management Principles and Applications. ScholarTech Press,Delhi.
4. Griffin. Management Principles and Application. Cengage.
5. Koontz, H., & Weihrich, H. (2012). Essentials of Management: An International and Leadership Perspective. McGraw Hill Publications
6. Kumar, Pardeep. Management: Principles and Applications. JSR PublicationHouse LP,Delhi.
7. Laasch, O. (2022), Principles of Management, 2e, Sage Textbook
8. Mahajan, J.P. and Mahajan Anupama. Management Principles and Applications. VikasPublications.
9. Mitra J.K.(2018).Principles of Management.Oxford University Press.
10. Rao, V.S.P. Management Principles and Applications. Taxmann Publications.
11. Tulsian, P.C. & Pandey, V. —Business Organisation & Management, PearsonEducation,India

Structure of Course Examination

Evaluation for each course shall be done by a Continuous and Comprehensive Evaluation (CCE) by the concerned course teacher as well as by an end semester examination and will be consolidated at the end of the course. The components for continuous internal assessment are:

Internal Evaluation System

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Total	50 Marks

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Q.3	Answer two short questions carrying 05 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 10 marks (Unit No. 3)	(10)
Q.4	Answer two short questions carrying 05 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 10 marks (Unit No. 4)	(10)
Q.5	Any Two questions out of four carrying 05 marks each (Unit No. 1 to Unit No. 4)	(10)
	Total	(50)



K.S.K.V. KACHCHH UNIVERSITY

Bachelor of Commerce

Semester-II

MIC 201B

Business Management (Paper-II)

(Digital Marketing)

Unit No.	Modules	No. of Lectures / Hours
Unit 1	<p>INTRODUCTION</p> <p>Concept, scope, and importance of digital marketing. Traditional marketing versus digital marketing. Challenges and opportunities for digital marketing. Digital penetration in the Indian market. Benefits to the customer; Digital marketing landscape: an overview. Ethical issues and legal challenges in digital marketing. Regulatory framework for digital marketing in India.</p>	15
Unit 2	<p>DIGITAL MARKETING MANAGEMENT</p> <p>Digital-marketing mix. Segmentation, Targeting, Differentiation, and Positioning: Concept, levels, and strategies in a digital environment; Digital technology and customer-relationship management. Digital consumers and their buying decision process.</p>	15
Unit 3	<p>DIGITAL MARKETING PRESENCE</p> <p>Concept and role of Internet in marketing. Online marketing domains. The P.O.E.M framework. Website design and Domain namebranding. Search engine optimization: stages, types of traffic, tactics. Online advertising: types, formats, requisites of a good online advertisement. Buying models. Online public relation management. Direct marketing: scope and growth. Email marketing, Facebook marketing, YouTube and Video marketing, Twitter Marketing, InstagramMarketing: types and strategies.</p>	15
Unit 4	<p>INTERACTIVE MARKETING AND ARTIFICIAL INTELLIGENCE IN MARKETING</p> <p>Interactive marketing: concept and options. Social media marketing: concept and tools. Online communities and social networks. Blogging: types and role. Video marketing: tools and techniques. Mobile marketing tools. PPC marketing.</p> <p>Payment options.</p> <p>Introduction of Artificial Intelligence in Marketing, How does AI Work, Benefit of AI in Marketing Automation, Content creation with AI, AI Tools available for Digital marketing.</p>	15
	Total Lectures / Hours	60

Objectives:

The course aims to provide knowledge about the concepts, tools, techniques, and relevance of digital marketing in the present changing scenario. It also enables the learners to learn the application of digital marketing tools and acquaint about the ethical and legal aspects involved therein.

Learning Outcomes:

After completion of the course, learners will be able to:

1. Identify and assess the impact of digital technology in transforming the business environment and also the customer journey;
2. Explain the way marketers think, conceptualize, test continuously to optimize their product search on digital platforms;
3. Illustrate the measurement of effectiveness of a digital marketing campaign;
4. Introduction of AI in Digital Marketing;
5. Demonstrate their skills in digital marketing tools such as SEO, Social media, and Blogging for engaging the digital generation;
6. Explain the need for regulatory framework for digital marketing in India.

Suggested Readings:

1. Chaffey, D., Chadwick, F. E., Johnston, K., & Mayer, R. (2008). *Internet Marketing: Strategy, Implementation, and Practice*. New Jersey: Pearson Hall.
2. Frost, R. D., Fox, A., & Strauss, J. (2018). *E-Marketing*. Abingdon: Routledge.
3. Gupta, S. (2018). *Digital Marketing*. Delhi: Tata McGraw Hill Education.
4. Kapoor, N. (2018). *Fundamentals of E-Marketing*. Delhi: Pinnacle India.
5. Kotler, P., Kartajaya, H., & Setiawan, I. (2017). *Digital Marketing: 4.0 Moving from Traditional to Digital*. New Jersey: John Wiley & Sons.
6. Ryan, D., & Calvin, J. (2016). *Understanding Digital Marketing: Marketing Strategies for engaging the Digital Generation*. London: Kogan page.
7. Blanchard, O. A. (2011). *Social Media ROI: Managing and Measuring Social Media Efforts in Your Organisation*. Indianapolis: Que Publishing.
8. Charlesworth, A. (2018). *Digital Marketing: A Practical Approach*. Abingdon: Routledge.
9. Gay, R., Charlesworth, A., & Esen, R. (2007). *Online Marketing: A Customer-led Approach*. Oxford: Oxford University Press.
10. Tasner, M. (2015). *Marketing in the Moment: The Digital Marketing Guide to generating more sales and reaching your customer first*. London: Pearson.

Structure of Course Examination

Evaluation for each course shall be done by a Continuous and Comprehensive Evaluation (CCE) by the concerned course teacher as well as by an end semester examination and will be consolidated at the end of the course. The components for continuous internal assessment are:

Internal Evaluation System

Internal Tests	25 Marks
Class participation / Case analysis and presentation/ assignment, tutorials/ slip tests (announced/ surprised), quizzes etc.	25 Marks
Total	50 Marks

Component, the end semester examination, which will be a written-type examination of at least 2:30 hours duration, would also form an integral component to the evaluation. The ratio of marks to be allotted to Continuous and Comprehensive Evaluation (CCE) and to end semester examination is 50 : 50.

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

University examination will be of 50 Marks and 150 minutes (2.30Hrs.)

Q.1	Answer two short questions carrying 05 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 10 marks (Unit No. 1)	(10)
Q.2	Answer two short questions carrying 05 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 10 marks (Unit No. 2)	(10)
Q.3	Answer two short questions carrying 05 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 10 marks (Unit No. 3)	(10)
Q.4	Answer two short questions carrying 05 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 10 marks (Unit No. 4)	(10)
Q.5	Any Two questions out of four carrying 05 marks each (Unit No. 1 to Unit No. 4)	(10)
	Total	(50)



K.S.K.V. KACHCHH UNIVERSITY

Bachelor of Commerce

Semester-II

MIC 201C

Banking & Finance (Paper-II)

(Banking law & practice)

Unit No.	Modules	No. of Lectures / Hours
Unit 1	<p>THE NEGOTIABLE INSTRUMENT ACT 1881</p> <p>Definition of negotiable Instrument Promissory note, Bill of exchange, and Cheque, Holder, Holder in due course, Payment in due course, Negotiation, Endorsement, Dishonour of Negotiable Instruments, Noting and Protest, Penalties in case of dishonour of certain cheques, Negotiable Instruments Act, 2002: Instruments (Amendment) Act, 2018.</p>	15
Unit 2	<p>THE RESERVE BANK OF INDIA & CREDIT REGULATION</p> <p>Evolution, Organization: Central Board, local boards and departments in the central office, RBI as currency authority: RBI as banker to the government, RBI's supervision over commercial banks, Licensing of banks. Regulations relating to capital, Reserves and liquid assets of operation and management, Training, Deposit insurance Penalties, RBI Act 2018, and Monetary Policy Committee. RBI and Regulation of Digital Financial Services in India, 2012 to 2016</p> <p>Objectives – RBI's instruments of general credit control: Bank Rate, Reserve requirements and OMOs, RBI's direct credit regulation – Regulation of non- banking institutions – Credit planning in India. Promotional functions of the RBI:</p> <p>RBI and rural credit – RBI and industrial finance – RBI and export credit – RBI and exchange control.</p>	15
Unit 3	<p>SECURITIZATION AND RECONSTRUCTION OF FINANCIAL ASSETS AND ENFORCEMENT OF SECURITY INTEREST ACT, 2002</p> <p>Regulation of securitization and reconstruction of financial assets and financial institutions, Enforcement of security interest, Central registry, Offences and penalties, relevant amendments between 2004 and 2008 and Amendments in SARFAESI Act 2016.</p>	15

Unit 4	CREDIT REGULATION Objectives – RBI’s instruments of general credit control: Bank Rate, Reserve requirements and OMOs, RBI’s direct credit regulation – Regulation of non- banking institutions – Credit planning in India. Promotional functions of the RBI: RBI and rural credit – RBI and industrial finance – RBI and export credit – RBI and exchange control.	15
	Total Lectures / Hours	60

Objectives:

The main objective of the course is to develop an understanding of the Indian Banking System and various banking law and practices in India.

Learning Outcomes:

After completion of the course, learners will be able to:

1. After completion of the course, learners will be able to: Understand about Indian banking system;
2. Gain an in depth knowledge about the RBI Act, 1934;
3. Know about securitization and reconstruction of financial assets and enforcement of security interest Act, 2002;
4. Explain provisions and legal provisions of prevention of money laundering Act, 2002;
5. Understand in detail credit regulations in India.

Suggested Readings:

1. Basu A.K: Fundamentals of Banking- Theory and practice; A Mukerjee and co
2. Sayers R.S: Modern Banking; Oxford University Press.
3. Panandikar S.G. and Mithani DM: Banking in India; Orient Longman.
4. Sundharam and Varshini, “Banking Law, Theory and Practicies”, Sultan Chand & Sons, 2003.
5. Santhanam, “Banking and Financial System”, Margham Publications, Chennai, 2006.
6. Banking : Law and practice in India – Maheshwar Banking and Financial system – VasantDesa.
7. Fundamentals of Banking – Dr.R. S. S. Swami
8. Bank Management By Vasant Desai –Himalaya Publication.
9. Bank and Institutional Management By Vasant Desai – Himalaya Publication
10. E.Gordon & K. Natrajan: Banking Theory, Law & Practice”, Himalaya Publishing House, Mumbai.
11. K.C. Shekar, Lekshmy Shekar, —Banking theory and Practice”, Vikas Publishing House.
12. Principles and Practices of Banking: Indian Institute of Banking & Finance- Macmillan Publication.
13. Srivastava S. P.; Banking Theory & Practice, Anmol Publication.

Structure of Course Examination

Evaluation for each course shall be done by a Continuous and Comprehensive Evaluation (CCE) by the concerned course teacher as well as by an end semester examination and will be consolidated at the end of the course. The components for continuous internal assessment are:

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Internal Tests	25 Marks
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Total	50 Marks

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Q.4	Answer two short questions carrying 05 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 10 marks (Unit No. 4)	(10)
Q.5	Any Two questions out of four carrying 05 marks each (Unit No. 1 to Unit No. 4)	(10)
	Total	(50)



K.S.K.V. KACHCHH UNIVERSITY

Bachelor of Commerce

Semester-II

MIC 201D

Statistics (Paper-II)

PROBABILITY AND DISCRETE PROBABILITY DISTRIBUTION

Unit	Particulars	No. of Lectures\ Hours
1	PROBABILITY <ul style="list-style-type: none"> ➤ Introduction to Probability ➤ Terms Used in Probability ➤ Random Experiment ➤ Sample Space ➤ Event and Definition of Various Events. ➤ Mathematical, Statistical and Axiomatic Definitions of Probability ➤ Addition, Multiplication Rule and Sub Rules of the Probability (Without Proof) ➤ Conditional Probability ➤ Bayes' Theorem (Without Proof) ➤ Simple Examples of Probability up to Three Events 	15
2	MATHEMATICAL EXPECTATIONS <ul style="list-style-type: none"> ➤ Meaning of Random variable <ul style="list-style-type: none"> ✓ Discrete ✓ Continuous ➤ Mathematical Expectation of a function for Discrete Random Variable ➤ Properties of Mathematical Expectation (Without Proof) ➤ Expectation and Variance of a Random Variables for Discrete Case only (Without Proof) ➤ Mean, Variance and Covariance in Terms of Expectation (Up to Two Variables only) ➤ Examples Related to Discrete Random Variables 	15
3	DISCRETE DISTRIBUTIONS - I <ul style="list-style-type: none"> ➤ Concept of Probability Distribution ➤ Probability Mass Function ➤ Properties (Without Proof) ➤ Introduction to Poisson Distribution ➤ Properties and Uses of Poisson Distribution ➤ Introduction to Hypergeometric Distribution ➤ Properties and Uses of Hypergeometric ➤ Practical Examples Related to these Distributions 	15

4	DISCRETE DISTRIBUTIONS -II <ul style="list-style-type: none"> ➤ Probability Mass Function ➤ Introduction to Negative Binomial Distribution ➤ Properties and Uses of Negative Binomial Distribution ➤ Geometric Distribution ➤ Properties and Uses of Geometric Distribution ➤ Practical Examples Related to these Distributions 	15
	Total Lectures / Hours	60

COURSE OBJECTIVES

Probability and Discrete Probability Distribution is a foundational course in probability theory that introduces students to the concepts and applications of probability in various fields. The course aims to develop students' understanding of probability and its discrete distributions, enabling them to solve problems involving uncertainty and randomness.

PRE – REQUISITE

A strong foundation in basic mathematics is essential for understanding the concepts of probability. Students should be familiar with arithmetic, algebra, and basic mathematical operations. An understanding of basic set theory is often necessary, as probability theory deals with events and their relationships in sample spaces. The learner should have basic knowledge of combinatorial principles, such as permutations and combinations, is often required. Combinatory is used to count the number of possible outcomes in various scenarios. Familiarity with basic probability terminology, such as events, outcomes, sample spaces, and probabilities, can be beneficial. This knowledge may be gained from introductory statistics or mathematics courses. Basic familiarity with mathematical notation, symbols, and concepts used in probability, such as summation, factorial notation, and set notation.

COURSE OUTCOMES

Upon successful completion of a course on Probability and Discrete Probability Distribution, Students will have a solid understanding of the fundamental concepts of probability, including events, sample spaces, and the rules of probability. They will be able to interpret probabilities in various contexts involving uncertainty and randomness. Students will be proficient in applying combinatorial principles, such as permutations and combinations, to calculate the number of possible outcomes in different scenarios. Students will be able to define and analyze discrete random variables. They will understand the concept of probability mass function (PMF) and calculate probabilities associated with specific outcomes and sets of outcomes. Students will be skilled in calculating the expected value (mean) and variance of discrete random variables. Overall, completing a course on Probability and Discrete Probability Distribution should enable students to think probabilistically, understand the probabilistic aspects of data, and apply these concepts to various practical scenarios in their academic and professional pursuits.

MODE OF EVALUATION

Evaluation will be divided in two parts.

- External: Semester end Examination will be conducted by the Gujarat University of

70 Marks

- Internal: Internal Evaluation of 30 marks will be decided by the colleges / Institutes/ University departments as per the instruction given by the University time to time.

REFERENCE BOOKS

1. "Introduction to Probability and Mathematical Statistics" by Prasanna Sahoo (published by CRC Press)
2. "Probability and Statistics" by T.K. V. Iyengar (published by S. Chand Publishing)
3. "Fundamentals of Probability, with Stochastic Processes" by Saeed Ghahramani (published by PHI Learning Private Limited)
4. "Probability and Random Processes" by S.V. Prabhu and P.G. Sankaran (published by John Wiley & Sons India Pvt. Ltd.)
5. "A First Course in Probability and Statistics" by B.L.S. Prakasa Rao (published by Universities Press)

Structure of Course Examination

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Internal Evaluation System

Internal Tests	25 Marks
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Total	50 Marks

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

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Q.4	Answer two short questions carrying 05 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 10 marks (Unit No. 4)	(10)
Q.5	Any Two questions out of four carrying 05 marks each (Unit No. 1 to Unit No. 4)	(10)
	Total	(50)



K.S.K.V. KACHCHH UNIVERSITY

Bachelor of Commerce

Semester-II

MIC 201 E

Computer Application (Paper II)

(Internet and Web Page Development Using HTML)

Unit	Particulars	No. of Lectures \ Hours
1.	Introduction to Internet History of Internet, Internet services, Intranet, Internet Vs Intranet, Governance on Internet, Internet Technology and Protocol - OSI Reference model, TCP/IP Protocol, Network protocols, Network components – switches, routers, gateways, Types of Internet connectivity & ISP.	15
2.	Applications of Internet Internet Tools and Multimedia, WWW, Evolution of Web, Elements of WWW, Web browsers, Search engine, search criteria, E-mail – concepts, structure, protocols, addresses, security & netiquettes.	15
3.	Introduction to HTML Introduction of HTML & SGML, Skeleton of HTML, Tools required for HTML, HTML tags & attributes – Basics, Formatting, List, Anchor tag & Hyperlinks, Images and Image map, Tables.	15
4.	Web Page Development Using HTML Frames and Floating Frames, Forms, Style Sheets, URL Anatomy.	15
	Total Lectures / Hours	60

Objective

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

Recommended & suggested reference Books:

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

Structure of Course Examination

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Total	50 Marks

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Q.5	Any Two questions out of four carrying 05 marks each (Unit No. 1 to Unit No. 4)	(10)
	Total	(50)

Practical University examination will be of 50 Marks.

Passing Standards:

Students must obtain minimum 40% marks in theory and 40% marks in practical.



K.S.K.V. KACHCHH UNIVERSITY

Bachelor of Commerce

Semester-II

ID/MD 201A

Micro Economics (Paper-II)

Unit No.	Modules	No. of Lectures / Hours
Unit 1	Perfect Competitions Meaning, Characteristics, AR and MR in a perfectly competitive market; Equilibrium conditions – Firm and Industry – Short Run and Long Run.	15
Unit 2	Monopoly Meaning, Characteristics, AR and MR in Monopoly; Price Determination – Equilibrium Conditions, Short Run and Long Run; Price Discrimination – Meaning, Type, Possibility and Profitability; Monopsony –Concept.	15
Unit 3	Imperfect Competition Monopolistic Competition – Meaning, Features, AR and MR in monopolistic competition; Price Determination – Equilibrium Conditions, Short Run and Long Run; Oligopoly and Duopoly – Meaning, Characteristics of Oligopoly and Duopoly, Kinked Demand Curve, Cournot Model of Duopoly.	15
Unit 4	Theory of Distribution Marginal Productivity Theory of Distribution, Rent – Classical and Modern, Quasi Rent. Concept of Profit – Risk-bearing Theory, Uncertainty Theory, Innovation Theory of Profit.	15
	Total Lectures / Hours	60

Objectives:

This paper has the focus on economic behaviour of an individual firm and Industry in various market situations with resource distribution and profit theory.

Learning Outcomes:

On successful completion of the course the students will be able to understand producer's equilibrium in the short run and long run, price and output determination under various types of markets. This will enhance the managerial capability of the students also.

Reference Books:

1. K. K. Dewett and Varma: Elements of Economic Theory
2. H. L. Ahuja: Advanced Economic Theory
3. Varshney and Maheshwari: Managerial Economics

Structure of Course Examination

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Q.5	Any Two questions out of four carrying 05 marks each (Unit No. 1 to Unit No. 4)	(10)
	Total	(50)



K.S.K.V. KACHCHH UNIVERSITY

Bachelor of Commerce

Semester-II

ID/MD 201B

Export Import Management (Paper-II)

Unit No.	Particulars	No. of Lectures / Hours
Unit 1	Preparation for Shipment. Introduction, Packaging of Goods, Nature of Export Cargo, Conference Practice, Chartering Practices, Air Freight, Quality Control and Pre-Shipment Inspection, Self-Certification, ISO 9000, Role of Clearing and Forwarding Agent, Movement of Goods to Port:	15
Unit 2	Shipment of Export Cargo: Introduction, Stages of Shipment, Central Excise Formalities, Legal Framework, Customs Clearance Stages, Documentary Requirements, Procedural Formalities, Port Procedures:	15
Unit 3	Import Cargo Clearance: Introduction, Legal Framework, Foreign Trade (Development and Regulation) Act, 1992, Basic Information, Documents and Duties, Documents, Types of Bill of Entry, Duties, Stages of Custom Clearance, Procedure of Custom Clearance:	15
Unit 4	Unit-4 Cargo Insurance: Cargo Insurance- Introduction, Need for cargo Insurance, Nature of Cargo insurance policy, Insurance contract, Indemnity and Insurance value, Kinds of perils, types of losses, Types of policies, Insurance claims, Documents for claims.	15
	Total Lectures / Hours	60

Objectives:

Main objective of this syllabus is to make students aware about how export import business function operates like preparation & shipment, cargo insurance etc.

Learning Outcomes:

This subject may help students to get knowledge about operation parts that how goods are exported and imported with all commercial and legal aspects.

Reference Books:

How to Export – Nabhi Publication.

How to Import – Nabhi Publication.

Export Management- D C Kapoor, Vikas Publishing House Pvt. Ltd.

India's Export Policy- Puspa Tarafdar, Deep & Deep Publication Pvt. Ltd.

Dynamics of Indian Export Trade-Pratima Dikshit, Deep & Deep Publication Pvt.

Structure of Course Examination

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Q.5	Any Two questions out of four carrying 05 marks each (Unit No. 1 to Unit No. 4)	(10)
	Total	(50)



K.S.K.V. KACHCHH UNIVERSITY

Bachelor of Commerce

Semester-II

ID/MD 201C

Business Environment (Paper-II)

Unit No.	Modules	No. of Lectures / Hours
Unit 1	International Institutions: International Monetary Fund (IMF) Objectives, Functions and working of IMF, SDR, World Bank, Objectives, Functions, World Bank and India, World Trade Organisation (WTO), Objectives and Functions and Working of WTO, Asian Development (ADB) Objections and Functions.	15
Unit 2	Domestic Economic Environment: Agriculture Policy- Meaning and Importance Agriculture Policy in India, Performance of Agriculture Policy in India during Planning Period. Basic Issues in Agriculture in India, Causes of Low Productivity in Indian Agriculture, Remarks in Agriculture policy.	15
Unit 3	Industrial Policy of India: Significance of Industrial Policy, Industrial Policy of 1948, New Industrial Policy of 1991, An Appraisal of the New Industrial Policy, Monopoly Restricted Trade Practice (M.R.T.P) Act 1969 and Competition Commission 2003. Labour Policy- Meaning, Need and Principles of Labour Legislation, Impact of Economic Reforms on Labour Policy.	15
Unit 4	Human Resource Development & Environment Policy: Meaning, Human Resource Policy in India, Impact of HR policy on Health Care and Education, sustainable Development and Environmental Protection, Causes of Environmental Degradation, Environment Policy in India.	15
	Total Lectures / Hours	60

Objectives:

Objectives: Students should be aware with the International Institutions, economic environment of Business and Government's different policy and its Implications in the Economy.

Learning Outcomes:

On successful completion of the course the students will able to understand macro-economic environment of Business and Government's different policy and its Implications in the Economy.

References:

1. Indian Economy Since Independence by Uma Kapila
2. Indian Economy-Environment and Policy by Dhingra I.C.
3. Economic Environment of Business by Mishra & Puri.
4. Business Environment-Tax and Cases by Francis Cherunilam
5. Second Generation Economic Reforms in India by Dutta R.

Structure of Course Examination

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

University examination will be of 50 Marks and 150 minutes (2.30Hrs.)

Q.1	Answer two short questions carrying 05 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 10 marks (Unit No. 1)	(10)
Q.2	Answer two short questions carrying 05 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 10 marks (Unit No. 2)	(10)
Q.3	Answer two short questions carrying 05 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 10 marks (Unit No. 3)	(10)
Q.4	Answer two short questions carrying 05 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 10 marks (Unit No. 4)	(10)
Q.5	Any Two questions out of four carrying 05 marks each (Unit No. 1 to Unit No. 4)	(10)
	Total	(50)



K.S.K.V. KACHCHH UNIVERSITY

Bachelor of Commerce

Semester-II

AEC 201A

English (Paper-II)

UNIT No.	Particulars	No. of Lectures / Hours
I	TEXT 1. Deshara Parmeshara (folktale) – Dr. Kashmira Mehta, Dr. Dimple Chudasama 2. Madam Anjana Hazari: An Oasis in education – Dr. Divya Maheshwari 3. Prof. K.T.Shah – Dr. Dilip Kataliya 4. The Table Turned – William Wordsworth 5. On Studies – Francis Bacon	15
II	GRAMMAR AND COMPOSITION 1. Tenses 2. Active Passive Voices 3. CV and Application	15
Total Lectures / Hours		30

Structure of Course Examination

Evaluation for each course shall be done by a Continuous and Comprehensive Evaluation (CCE) by the concerned course teacher as well as by an end semester examination and will be consolidated at the end of the course. The components for continuous internal assessment are:

Internal Evaluation System

Internal Tests	15 Marks
Class participation / Case analysis and presentation/ assignment, tutorials/ slip tests (announced/ surprised), quizzes etc.	10 Marks
Total	25 Marks

Component, the end semester examination, which will be a written-type examination of at least 2:00 hours duration. , would also form an integral component to the evaluation. The ratio of marks to be allotted to Continuous and Comprehensive Evaluation (CCE) and to end semester examination is 50 : 50.

1	1	1(A) Answer in short with choice (Any five out of seven) 1(B) Short notes with choice (Any one out of three)	05 05
2	2	(A) Exercise based on topics specified as Unit II (B) Exercise based on topics specified as Unit II	05 05
3	1-2	Objective Type Questions/ Definitions/ Fill in the blanks/ Short questions/ True- False/ Match A with B	05

References: Meraki by Macmillan Publishers; Reading Comprehension Strategies: ; Theories, Interventions and Technologies by D.S.McNamara Oxford Practice Grammar by John Eastwood.



K.S.K.V. KACHCHH UNIVERSITY

Bachelor of Commerce

Semester-II

AEC 201B

Gujarati (Paper-II)

ભાષા સર્વર્ધન-૨

Unit	Particulars	No. of Lectures\ Hours
એકમ-૧	(ક) સંધિ (ખ) કૃદંત (ગ) ક્રિયાવિશેષણ	૧૫
એકમ-૨	(ક) સમાસ (ખ) પ્રત્યય : પુર્વ અને પ્રત્યય	૧૫
	કુલ	૩૦

Structure of Course Examination

Evaluation for each course shall be done by a Continuous and Comprehensive Evaluation (CCE) by the concerned course teacher as well as by an end semester examination and will be consolidated at the end of the course. The components for continuous internal assessment are:

Internal Evaluation System

Internal Tests	15 Marks
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પ્રશ્નપત્રનું માળખું

પ્રશ્ન	એકમ	પ્રશ્ન પ્રકાર	ગુણભાર
૧	૧	(ક) સંધિ વિગ્રહ કરો અથવા જોડો (સાત માંથી પાંચ) – ૦૫ માર્ક્સ (ખ) ટૂંકનોંધ પ્રકારનો પ્રશ્ન – ૦૫ માર્ક્સ (અથવા) (ખ) ટૂંકનોંધ પ્રકારનો પ્રશ્ન – ૦૫ માર્ક્સ	૧૦
૨	૨	(ક) સમાસ ઓળખાવો અથવા સમાસની સમજૂતી – ૦૫ માર્ક્સ (ખ) પુર્વ પ્રત્યયનો પ્રશ્ન – ૦૫ માર્ક્સ (અથવા) (ખ) પર પ્રત્યયનો પ્રશ્ન – ૦૫ માર્ક્સ	૧૦
૩	૧ થી ૨	હાલુવિકલ્પી પ્રશ્નો અથવા ખાલી જગ્યા પુર્ણવી (સાત માંથી પાંચ)	૦૫
		કુલ	૨૫



K.S.K.V. KACHCHH UNIVERSITY
Bachelor of Commerce
Semester-II
AEC 201C
Hindi (Paper-II)

हिन्दी गद्य साहित्य परिचय व भाषा कौशल्य-२

पाठ्य पुस्तक: गद्य विविधा, सम्पादक- हिंदी अध्ययन समिति, कच्छ विश्वविद्यालय- भुज .
प्रकाशक- ज्ञान प्रकाशन, ७/२०२, एल.आई.जी., आवास विकास, नौबस्ता, कानपुर, - २०८०२१ .

पाठ्य-क्रम का उद्देश्य (Course Objective)	<ul style="list-style-type: none">➤ हिंदी गद्य के अन्य स्वरूप के विषय में जानकारी देना.➤ हिंदी भाषा के व्यावहारिक ज्ञान से अवगत होना.➤ विद्यार्थियों को पत्र लेखन से अवगत करवाना➤ सर्जनात्मक हिंदी से परिचित होना. विशेषत कहावते व मुहावरों से
पाठ्यक्रम अध्ययन की परिलब्धियाँ (Course Learning Outcome)	<p>इस पाठ्यक्रम के अध्ययन से –</p> <ul style="list-style-type: none">➤ छात्र एकांकी, निबंध, व्यंग्य आलेख तथा संस्मरण के विषय में अध्ययन करना सीखेंगे.➤ विद्यार्थी पत्र लेखन (व्यक्तिगत, व्यवसायिक, आवेदन) का उपयोग और महत्त्व समझेंगे।➤ छात्र चुनिन्दा हिंदी कहावतों तथा मुहावरों की जानकारी प्राप्त करेंगे.

❖ पाठ्य-क्रम संरचना :

इकाई क्रम	विषय-वस्तु
१	<ul style="list-style-type: none">➤ महाभारत की एक सांझ (एकांकी)- भारतभूषण अग्रवाल➤ शिवजी की बरात (निबंध)- विद्यानिवास मिश्र➤ अपनी अपनी हैसियत (व्यंग्य आलेख)- हरिशंकर परसाई➤ मुक्तिबोध के जीवन के अंतिम वर्ष (संस्मरण)- शरद कोठारी
२	<ul style="list-style-type: none">➤ पत्र लेखन के प्रकार एवं स्वरूप➤ व्यक्तिगत, आवेदन, व्यवसायिक➤ हिंदी मुहावरे➤ हिंदी कहावतें

➤ हिंदी मुहावरे-

1. आंख का तारा होना- बहुत प्यारा होना
2. खून का प्यासा होना - जानी दुश्मन होना
3. खून ठंडा होना- उत्साह से रहित होना या भाई भी तो होना
4. गढ़ फतह करना- कठिन काम करना
5. गधे को बाप बनाना- काम निकालने के लिए मूर्ख की खुशामद करना
6. घर-घाट एक करना- कठिन परिश्रम करना
7. दिन गवाना- समय नष्ट करना
8. पासा पलटना - स्थिति उलट जाना
9. पीछा छुड़ाना- जान छुड़ाना
10. आग बबूला होना - अत्यंत क्रोधित होना
11. धरना देना - अड़कर बैठना
12. दीवारों के कान होना - किसी गोपनीय बात के प्रकट हो जाने का खतरा
13. थक कर चूर होना - बहुत थक जाना
14. तिनके का सहारा - थोड़ी सी मदद
15. डंका बजाना - प्रभाव जमाना
16. टांग अड़ाना - अड़चन डालना
17. जूते पड़ना- बहुत निंदा होना/ बहुत अपमानित होना
18. छोटा मुंह बड़ी बात- हैसियत से अधिक बात करना
19. जख्मों पर नमक छिड़कना- दुखी या परेशान को और ज्यादा परेशान करना
20. टक्कर खाना - बराबरी करना
21. ठिकाने लगाना - मार डालना
22. डंके की चोट पर कहना - खुलकर कहना
23. दिल बाग-बाग होना - अत्यधिक हर्ष होना
24. धब्बा लगना - कलंकित होना
25. चार चांद लगना- शोभा बढ़ाना

➤ हिंदी कहावतें-

- | | |
|------------------------------------|---|
| 1. अधजल गगरी छलकत जाए- | थोड़ी जानकारी वाला, बड़ चढ़कर बोलता है |
| 2. घर की मुर्गी दाल बराबर- | अपने पास की चीज का महत्व नहीं होता |
| 3. चोर चोर मौसेरे भाई - | बुरे आदमियों का परस्पर संबंध हो जाता है |
| 4. डूबते को तिनके का सहारा- | असहाय को थोड़ा भी सहारा काफी होता है |
| 5. एक पंथ दो काज- | एक बार में दो काम होना |
| 6. अकेला चना भाड़ नहीं फोड़ सकता- | अकेला आदमी कोई बड़ा काम नहीं कर सकता |
| 7. आंख का अंधा गांठ का पूरा- | मूर्ख व्यक्ति धनवान होना |
| 8. जिसकी लाठी उसकी भैंस- | बलवानो का बोलबाला |
| 9. काला अक्षर भैंस बराबर- | अनपढ़ होना |
| 10. एक और एक ग्यारह होते हैं- | एकता में बहुत शक्ति होती है |
| 11. अपने पैरों पर कुल्हाड़ी मारना- | अपना ही नुकसान स्वयं करना |
| 12. गिरगिट की तरह रंग बदलना- | अपना व्यवहार बदलते रहना |
| 13. जैसी करनी वैसी भरनी- | कार्य के अनुसार परिणाम मिलना |
| 14. सौ सुनार की एक लोहार की- | बलवान का एक प्रयास ही काफी है |
| 15. आंखों का पानी ढलना- | बेशर्म होना |
| 16. अंगारों पर पैर रखना- | जोखिम लेना |
| 17. गुड होगा तो मक्खियां भी आएंगी- | यदि धन होगा तो मुफ्त में खाने वाले भी पास आएंगे |

- | | |
|-------------------------------------|--------------------------------------|
| 18. सो सयाने एक मत- | बुद्धिमान लोग एकमत होकर काम करते हैं |
| 19. अपनी नींद सोना अपनी नींद जागना- | स्वतंत्र होना |
| 20. आज का बनिया कल का सेठ- | काम करने से आदमी बड़ा हो जाता है |
| 21. आग लगने पर कुआं खोदना- | पहले से ही कोई उपाय न रखना |
| 22. आसमान के तारे तोड़ना- | असंभव कार्य करना |
| 23. नदी-नाव का संयोग- | दुर्लभ मिलाप |
| 24. चप्पा-चप्पा छान डालना- | हर एक जगह देखना |
| 25. बाजू में छोरा नगर में ढिंढोरा- | जो पास है उसे दूर दूर ढूँढना |

Structure of Course Examination

Evaluation for each course shall be done by a Continuous and Comprehensive Evaluation (CCE) by the concerned course teacher as well as by an end semester examination and will be consolidated at the end of the course. The components for continuous internal assessment are:

Internal Evaluation System

Internal Tests	15 Marks
Class participation / Case analysis and presentation/ assignment, tutorials/ slip tests (announced/ surprised), quizzes etc.	10 Marks
Total	25 Marks

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❖ प्रश्नपत्र प्रारूप एवं अंक विभाजन:-

प्रश्न संख्या	यूनिट	बाह्य परीक्षा प्रश्न रूप	अंक	बाह्य परीक्षा कुल अंक	आंतरिक परीक्षा मूल्यांकन एवं अंक	कुल अंक
1	1	निबंधात्मक प्रश्न अथवा टिप्पणी	10	25	25	50
2	2	निबंधात्मक प्रश्न अथवा टिप्पणी	10			
3	1-2	वस्तुनिष्ठ प्रश्न (कहावतें और मुहावरों का अर्थ)	05			

सहायक ग्रंथ : सहायक ग्रंथ :

- कहानी: नयी कहानी, नामवरसिंह
- नयी कहानी की भूमिका, कमलेश्वर
- हिंदी कहानी का विकास, देवेश ठाकुर
- नयी कहानी सन्दर्भ और प्रकृति , देवीशंकर अवस्थी
- हिंदी कहानी : एक अंतर्यात्रा, डॉ. वेदप्रकाश अभिताभ
- साहित्यशास्त्र, डॉ ओमप्रकाश गुप्त तथा डॉ. गोवर्धन बंजारा
- आधुनिक हिंदी व्याकरण- वासुदेव नंदन प्रसाद
- प्रयोजनमूलक हिंदी- डॉक्टर रामगोपाल सिंह
- हिंदी मुहावरा कोश –डॉ. भोलानाथ तिवारी
- हिंदी कहावत कोश – डॉ. शरत अग्रवाल



K.S.K.V. KACHCHH UNIVERSITY

Bachelor of Commerce

Semester-II

AEC 201D

Sanskrit (Paper-II)

HITOPDESH

UNIT 1	कथासाहित्यम् उद्भवः, विकासः भारतीय पशुकथा परंपरा कवि परिचयः
UNIT 2	१. चित्रग्रीव कपोत : कथा २. कर्पूर तिलक :हस्ती कथा ३. व्याघ्रः लुब्धब्राह्मणस्य च कथा ४. शृगालः, मृगः काकः च कथा ५. जरद्गव गृध्रः दीर्घकर्णः बिडालः च ।

आधार ग्रंथो: हितोपदेश-मित्रलाभ – डॉ. शान्तिकुमार पंड्या, डॉ. प्रयत्ता पंड्या, पार्श्वप्रकाशन, अमदावाद
हितोपदेश-मित्रलाभ – प्रा. सुरेश ज. दवे-सरस्वती पुस्तक भंडार, अमदावाद

Structure of Course Examination

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प्रश्नपत्रनुं भाणभुं

परीक्षा समय : २:०० कलाक

Exam Time : 2.00 Hrs.

प्रश्न क्रम No.	युनिट क्रम Unit No.	प्रश्न प्रकार Type of Question	गुणभार Weightage
1	1	निर्बंधात्मक प्रश्न अथवा निर्बंधात्मक प्रश्न Descriptive question or Descriptive question	१० 10
2	2	विवेचनात्मक नोंद : (४ मांथी २) Critical Notes (2 out of 4)	१० 15
3	1 to 2	टूका प्रश्नो (८मांथी ५) Short questions (5 out of 8)	०५ 05



K.S.K.V. KACHCHH UNIVERSITY

Bachelor of Commerce

Semester-II

SEC 201A

Stress Management

Module No.	Title
1	Concept, Nature and Dimensions of Stress, Stress: Its effects, causes and ways of coping
2	Stress Management tips, Relaxation techniques, stress and faith healing Common meditation techniques 1) Positive forces of nature 2) Relaxation by music 3) Exercise, yoga and meditation

Reference books:

- **Title:** Stress Management **Publisher:** Himalaya **Author:** Dr Satish Pai, Dr S Ravishankar, Dr H L Kaila, Shri S V Kamat **Edition:** Students Edition

Structure of Course Examination

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University Exam Format

Question No.	Unit	Type of Questions	Marks
1	1	Essay question with choice OR Short Notes	10
2	2	Essay question with choice OR Short Notes	10
3	1-2	Objective Type Questions/ Definitions/ Fill in the blanks/ Short questions/ True- False/Match A with B	05



K.S.K.V. KACHCHH UNIVERSITY

Bachelor of Commerce

Semester-II

SEC 201B

Personality Development

Module No.	Title
1	Introduction to Personality a) Basic of Personality b) Human growth and Behavior c) Theories in Personality d) Motivation Communication skills and Personality Development a) Intra personal communication and Body Language b) Inter personal Communication and Relationships c) Leadership Skills d) Team Building and public speaking
2	Techniques in Personality development I a) Self-confidence b) Mnemonics c) Goal setting d) Time Management and effective planning Techniques in Personality Development II a) Stress Management b) Meditation and concentration techniques c) Self hypnotism d) Self-acceptance and self-growth

Major readings:

- Personality Development by Rajiv K. Mishra. Rupa & Co.

Structure of Course Examination

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Class participation / Case analysis and presentation/ assignment, tutorials/ slip tests (announced/ surprised), quizzes etc.	10 Marks
Total	25 Marks

Component, the end semester examination, which will be a written-type examination of at least 2:00 hours duration. , would also form an integral component to the evaluation. The ratio of marks to be allotted to Continuous and Comprehensive Evaluation (CCE) and to end semester examination is 50 : 50.

University Exam Format

Question No.	Unit	Type of Questions	Marks
1	1	Essay question with choice OR Short Notes	10
2	2	Essay question with choice OR Short Notes	10
3	1-2	Objective Type Questions/ Definitions/ Fill in the blanks/ Short questions/ True- False/Match A with B	5



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Semester-II

SEC 201 C

Communication and Employability Skills

Units	PARTICULARS	NO. OF LECTURES
Unit 1	Employability Skills: <ul style="list-style-type: none"> • Resume Writing and Cover Letter. • Group discussion. • Interview Skills and Empathy. 	15
Unit 2	Communication Skills: <ul style="list-style-type: none"> • Barriers to Effective Communication. • Interpersonal Skills. • Levels of Communication (Extra personal, intrapersonal, interpersonal, organizational, mass.) 	15
	Total Lectures / Hours	30

Structure of Course Examination

Evaluation for each course shall be done by a Continuous and Comprehensive Evaluation (CCE) by the concerned course teacher as well as by an end semester examination and will be consolidated at the end of the course. The components for continuous internal assessment are:

Internal Evaluation System

Internal Tests	15 Marks
Class participation / Case analysis and presentation/ assignment, tutorials/ slip tests (announced/ surprised), quizzes etc.	10 Marks
Total	25 Marks

Component, the end semester examination, which will be a written-type examination of at least 2:00 hours duration. , would also form an integral component to the evaluation. The ratio of marks to be allotted to Continuous and Comprehensive Evaluation (CCE) and to end semester examination is 50 : 50.

University Exam Format

Question No.	Unit	Type of Questions	Marks
1	1	Essay question with choice OR Short Notes	10
2	2	Essay question with choice OR Short Notes	10
3	1-2	Objective Type Questions/ Definitions/ Fill in the blanks/ Short questions/ True- False/ Match A with B	05

Reference Book : Communication Skills by Meenakshi Raman and Sangeeta Sharma;
Communication Skills by Sanjay Kumar and PushpaLata ; Improve Communication Skills by Hazel Robinett



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CVAC 201A

NCC (Paper I)

Unit	Particulars	No. of Lectures\ Hours



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CVAC 201B

NSS (Paper I)

Unit	Particulars	No. of Lectures\ Hours
Unit-1	Introduction of National service scheme History, philosophy, objective and goals of NSS Symbol, flag, motto and song of NSS Indian philosophy of service. National service scheme programmes and structure Organizational structure of NSS, Regular activities, special and one day camp, maintenance of activity dairy	15
Unit-2	Implementation of national service scheme programme Adoption process of activity area (Rural/ Urban slum) Coordination with various agencies (government and non-government) Financial management of NSS Understanding of development and welfare scheme Government scheme for youth development and welfare Government scheme for rural development and weaker section of society	15
	Total	30

Note:

- VAC content should be as per the guidelines mentioned in the following link https://www.ugc.gov.in/pdfnews/3226446_Draft-Guidelines-for-Incorporating-Indian-Knowledge-System-in-Higher-Education-Curricula.pdf
- To design the courses, you may take following as reference only <https://swayam.gov.in/>

The examination patter for the VAC will be – Total 50 Marks for each paper. (30% - Internal + 70% - External)

- Professor (Teacher) who have designed the course will be treated as Course Coordinator and will be responsible for conducting exams as well as assessment, etc.
- Format for drawing paper of theory and practical should attached in separate sheet of paper.
- In case if you need extra space – A separate sheet of paper can be used.

Structure of Course Examination

Evaluation for each course shall be done by a Continuous and Comprehensive Evaluation (CCE) by the concerned course teacher as well as by an end semester examination and will be consolidated at the end of the course. The components for continuous internal assessment are:

Internal Evaluation System

Internal Tests	15 Marks
Class participation / Case analysis and presentation/ assignment, tutorials/ slip tests (announced/ surprised), quizzes etc.	10 Marks
Total	25 Marks

Component, the end semester examination, which will be a written-type examination of at least 2:00 hours duration. , would also form an integral component to the evaluation. The ratio of marks to be allotted to Continuous and Comprehensive Evaluation (CCE) and to end semester examination is 50 : 50.

Suggested Examination pattern:

- Total numbers of credits are 2
- Total number of units in semester-2 & 4 are 2
- Total numbers of teaching hours per semester are $15 \times 2 = 30$
- Total Marks of University assessment are 25
(The exam pattern for 2 & 4 semesters is MCQs - (1 marks of each question.)
- Total Marks of internal assessment are 25 and exam will be conducted by each colleges followed according to University rules



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Semester-II

CVAC 201C

Yoga (Paper I)

(Niyatansh)

MARKS: 50

UNIT 1	<p>Introduction To Yoga, Etymology Definitions Of Yoga According To Text. Aim And Objectives Of Yoga., Misconceptions About Yoga. Study Of Patanjali Yoga Sutras.(Pad : 1.2 To 14,Pad 1.30 & 1.33) Concept Of Chitta, Chitta Vritti, Abhyasa And Vairagya, Chitta Vikshepas, Chitta Bhumis & Chitta Prasadam. Prayer, Concept And Recitation Of Pranava (Mantra Om) Concept And Recitation Of Selected Prayers. 1. Shanti Mantra (Om sahana vavatu 2. Mahrshi Patanjali prayer. 3. Yog day prayer (sangachadvam...) 4. Om sarve bhavantu sukhinah....</p>
UNIT 2	<p>Sukshma Vyayama From Sitting Position. Padanguli Naman,Goolf Naman,Goolf Chakra,Janu Naman,Janu Falak Akarshan, Ardha Titli,Shroni Chakra Poorna Titli. Mushtika Bandana, Manibandha Naman, Manibandha Chakra,Khehuni Naman,Skandha Chakra,Greeva Sanchalana. Sukshma Vyayama From Standing Position. Neck Movement, Shoulder Movement Griva Shakti Vikasaka (1,2,3,4) Bhuja Balli Shakti Vikasaka. Purna Bhuja Shakti Vikasaka. Trunk Movement, Knee Movement Kati Shakti Vikasaka (1,2,3,4,&5) Jangha Shakti Vikasaka., Janu Shakti Vikasaka. Ankle Movement, Pada Mula Shakti Vikasaka.</p>

Structure of Course Examination

Evaluation for each course shall be done by a Continuous and Comprehensive Evaluation (CCE) by the concerned course teacher as well as by an end semester examination and will be consolidated at the end of the course. The components for continuous internal assessment are:

Internal Evaluation System

Internal Tests	15 Marks
Class participation / Case analysis and presentation/ assignment, tutorials/ slip tests (announced/ surprised),quizzes etc.	10 Marks
Total	25 Marks

Component, the end semester examination, which will be a written-type examination of at least 2:00 hours duration. , would also form an integral component to the evaluation. The ratio of marks to be allotted to Continuous and Comprehensive Evaluation (CCE) and to end semester examination is 50 : 50.

Suggested Examination pattern:

- Total numbers of credits are 2
- Total number of units in semester-2 & 4 are 2
- Total numbers of teaching hours per semester are $15 \times 2 = 30$
- Total Marks of University assessment are 25
(The exam pattern for 2 & 4 semesters is MCQs - (1 marks of each question.)
- Total Marks of internal assessment are 25 and exam will be conducted by each colleges followed according to University rules



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Semester-II

CVAC 201D

Environmental Science (Paper I)

Unit	Particulars	No. of Lectures\ Hours
Unit -1	<p style="text-align: center;"><u>Introduction To Environment Science</u></p> <ul style="list-style-type: none"> • Introduction to Environment Science: Definition, Scope & Carrier, Approaches, Relation to other branches of Science. • Past, Present & Future Scenario, Various fields of Environment Science. • Structure and composition of atmosphere, hydrosphere, lithosphere and biosphere. • Meteorological parameters - pressure, temperature, precipitation, humidity, radiation. Laws of thermodynamics & Heat transfer processes. • Environmental education and awareness. Environmental ethics. 	15
Unit-2	<ul style="list-style-type: none"> • Atmosphere: Composition, structure and functions of atmosphere, atmospheric chemistry, classification of elements, earth's energy budget, reactions in the lower and upper atmosphere, radioactivity in the atmosphere, atmospheric stability, inversions and mixing heights, wind roses • Hydrosphere: Structure and properties of water and their environmental significance, distribution of water in earth, fresh water and its chemistry, solubility of gases in water, role of water in environment • Lithosphere: Factors and processes of soil development, soil types and their formation, soil profiles, physical and chemical properties 	15
	Total	30

Reference Books, Web Link for materials/video/ MOOC etc.

1. Environmental Science by S C Santra
2. Environmental Science by D D Chiras
3. Text Book for Environmental Studies by UGC, New Delhi

4. Environmental Chemistry by A K Dey
5. Fundamental of Ecology by E P Odum
6. Ecology and Environment by P D Sharma

Note:

- VAC content should be as per the guidelines mentioned in the following link https://www.ugc.gov.in/pdfnews/3226446_Draft-Guidelines-for-Incorporating-Indian-Knowledge-System-in-Higher-Education-Curricula.pdf
- To design the courses, you may take following as reference only <https://swayam.gov.in/>

The examination patter for the VAC will be – Total 50 Marks for each paper.(50% - Internal+50% - External)

- Professor (Teacher) who have designed the course will be treated as Course Coordinator and will be responsible for conducting exams as well as assessment, etc.
- Format for drawing paper of theory and practical should attached in separate sheet of paper.
- In case if you need extra space – A separate sheet of paper can be used.

Structure of Course Examination

Evaluation for each course shall be done by a Continuous and Comprehensive Evaluation (CCE) by the concerned course teacher as well as by an end semester examination and will be consolidated at the end of the course. The components for continuous internal assessment are:

Internal Evaluation System

Internal Tests	15 Marks
Class participation / Case analysis and presentation/ assignment, tutorials/ slip tests (announced/ surprised),quizzes etc.	10 Marks
Total	25 Marks

Component, the end semester examination, which will be a written-type examination of at least 2:00 hours duration. , would also form an integral component to the evaluation. The ratio of marks to be allotted to Continuous and Comprehensive Evaluation (CCE) and to end semester examination is 50 : 50.

Suggested Examination pattern:

- Total numbers of credits are 2
- Total number of units in semester-2 & 4 are 2
- Total numbers of teaching hours per semester are 15x 2 =30
- Total Marks of University assessment are 35

(The exam pattern for 2 & 4 semesters is MCQs - (1 marks of each question.)

- Total Marks of internal assessment are 15 and exam will be conducted by each colleges followed according to University rules



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Semester-II

CVAC 201E

Integrated Personality Development Course-1

Introduction	The Need for Values	Students will learn about the need for values as part of their holistic development to become successful in their many roles - as ambitious students, reliable employees, caring family members, and considerate citizens.
UNIT-1	Module: Remaking Yourself Subject : Restructuring Yourself	Students learn how self-improvement enables them to secure a bright future for themselves. They will learn 6 powerful thought-processes that can develop their intellectual, physical, emotional, and spiritual quotients.
UNIT-2	Module: Remaking Yourself Subject : Power of Habit	Students will undergo a study of how habits work, the habits of successful professionals, and the practical techniques that can be used to develop good habits in their life.
UNIT-3	Module: Learning from Legends Subject : Tendulkar & Tata	Students will learn from the inspirational lives of India's two legends, Sachin Tendulkar and Ratan Tata. They will implement these lessons through relatable case studies.
UNIT-4	Module: From House to Home Subject : Listening & Understanding	Active listening is an essential part of academic progress and communications. Students will learn to listen with their eyes, ears, mind, and heart.
UNIT-5	Module: Facing Failures Subject : Welcoming Challenges	This lecture enables students to revisit the way in which they approach challenges. Through the study of successful figures such as Disney, Lincoln and Bachchan, students will learn to face difficulties through a positive perspective.
UNIT-6	Module: Facing Failures Subject : Significance of	Failure is a student's daily source of fear, negativity, and depression. Students will be given the constructive skills to understand failure as formative learning experiences.

	Failures	
UNIT-7	Module: My India My Pride Subject : Glorious Past - Part 1	India's ancient Rishis, scholars, and intellectuals have made tremendous contributions to the world, they developed an advanced, sophisticated culture and civilization which began thousands of years ago. Students will learn the importance of studying India's glorious past so that they could develop a strong passion and pride for our nation.
UNIT-8	Module: My India My Pride Subject : Glorious Past - Part 2	Our ancient concepts can be used to seek revolutionary ideas and to generate inspiration. Students will develop a deeper interest in India's Glorious Past – by appreciating the need to read about it, research it, write about it, and share it.
UNIT-9	Module: Learning from Legends Subject : A.P.J. Abdul Kalam	Dr Kalam's inspirational life displayed legendary qualities which apply to students (1) Dare to Dream (2) Work Hard (3) Get Good Guidance (4) Humility (5) Use Your Talents for the Benefit of Others
UNIT-10	Module: Soft Skills Subject : Networking & Leadership	Students are taught the means of building a professional network and developing a leadership attitude.
UNIT-11	Module: Soft Skills Subject : Project Management	Students will learn the secrets of project management through the Akshardham case study. They will then practice these skills through an activity relevant to student life.
UNIT-12	Module: Remaking Yourself Subject : Handling Social Media	Students will learn how social media can become addictive and they will imbibe simple methods to take back control.
UNIT-13	Module: Facing Failures Subject : Power of Faith	Students will learn about the power and necessity of faith in our daily lives.
UNIT-14	Module: From House to Home Subject : Bonding the Family	Students will understand the importance of strong family relationships. They will learn how to overcome the generation gap and connect with their family more.
UNIT-15	Module: Selfless Service Subject : Seva	Students will learn that performing seva is beneficial to one's health, wellbeing, and happiness. It also benefits and inspires others.

Significance of the proposed course:	IPDC aims to prepare students for the modern challenges they face in their daily lives. Promoting fortitude in the face of failures, Unity amongst family discord, Self-discipline amidst Distractions and many more priceless lessons. The course focuses on morality and character development at the core of student growth, to enable students to become self-aware, sincere, and successful in their many roles - as an Ambitious Student, Reliable Employee, Caring family member, and considerate citizen.
Expected outcome of the course:	<ul style="list-style-type: none"> ▪ To provide students with a holistic value-based education that will enable them to be Successful in their academic, professional, and social lives. ▪ To give the students the tools to develop effective habits, promote personal growth, and improve their well-being, stability, and productivity. ▪ To allow students to establish a stronger connection with their family through critical thinking and development of qualities such as unity, forgiveness, empathy, and effective communication. ▪ To provide students with soft skills that complement their hard skills, making them more marketable when entering the workforce. ▪ To enhance awareness of India's glory and global values, and to create considerate citizens who strive for the betterment of their family, college, workforce, and nation. ▪ To inspire students to strive for a higher sense of character by learning from role models who have lived principled, disciplined, and value-based lives.

Education Materials (Reference Books, Web Link for materials/video/ MOOC etc.)	Module No.	Module	References
	1	Facing Failures	<ol style="list-style-type: none"> 1. Thomas Edison's factory burns down, New York Times Archives, Page 1, 10/12/1914 2. Lincoln Financial Foundation, Abraham Lincoln's "Failures": Critiques, Forgotten Books, 2017 3. J.K. Rowling Harvard Commencement Speech Harvard University Commencement, 2008 4. Born Again on the Mountain: A Story of Losing Everything and Finding It Back, ArunimaSinha, Penguin, 2014 5. Failing Forward: Turning Mistakes Into Stepping Stones for Success, John C. Maxwell, Thomas Nelson, 2007 6. Steve Jobs: The Exclusive Biography Paperback, Walter Isaacson, Abacus, 2015 7. Failing Forward: Turning Mistakes Into Stepping Stones for Success, John C. Maxwell, Thomas Nelson, 2007

	2	Learning from Legends	<ol style="list-style-type: none"> 1. Chase Your Dreams: My Autobiography, Sachin Tendulkar, Hachette India, 2017 2. Playing It My Way: My Autobiography, Sachin Tendulkar, Hodder& Stoughton, 2014 3. The Wit and Wisdom of Ratan Tata, Ratan Tata, Hay House, 2018 4. The Tata Group: From Torchbearers to Trailblazers, Shashank Shah, Penguin Portfolio, 2018 5. The Leader Who Had No Title, Robin Sharma, Jaico Publishing House, 2010 6. In the Joy of Others: A Life-Sketch of Pramukh Swami Maharaj, Mohanlal Patel and BAPS Sadhus, SwaminarayanAksharpith, 2013
	3	My India My Pride	<ol style="list-style-type: none"> 1. Rishis, Mystics, and Heroes of India, Sadhu Mukundcharandas, SwaminarayanAksharpith, 2011 2. Physics in Ancient India, Narayan Dongre, Shankar Nene, National Book Trust, 2016 3. The Rise of Civilization in India and Pakistan, Raymond Allchin, Bridget Allchin, Cambridge University Press, 1982 4. The Āryabhaṭīya of Āryabhaṭa: An Ancient Indian Work on Mathematics and Astronomy (1930), Walter Eugene Clark, University of Chicago Press, reprint, Kessinger Publishing, 2006
	4	Remaking Yourself	<ol style="list-style-type: none"> 1. Power of Habit, Charles Duhigg, Random House Trade Paperbacks, 2014 2. Change Your Habit, Change Your Life, Tom Corley, North Loop Books, 2016 3. The Seven Habits of Highly Effective People, Stephen Covey, Simon & Schuster, 2013 4. Seven Habits of Highly Effective Teens, Sean Covey, Simon & Schuster, 2012 5. Atomic Habits, James Clear, Random House, 2018 6. How a handful of tech companies control billions of minds every day, Tristan Harris, TED Talk, 2017
	5	From House to Home	<ol style="list-style-type: none"> 1. “What Makes a Good Life? Lessons from the Longest Study on Happiness”, R. Waldinger, Ted Talks, 2015 2. Long Walk To Freedom, Nelson Mandela, Back Bay Books, 1995 3. Outliers, Malcolm Gladwell, Back Bay Books, 2011
	6	Soft Skills	<ol style="list-style-type: none"> 1. The 17 Indisputable Laws of Teamwork, John Maxwell, HarperCollins, 2013 2. Team of Teams: New Rules of Engagement for a Complex World, Stanley McChrystal, Portfolio, 2015 3. Predictably Irrational, Revised and Expanded Edition: The Hidden Forces That Shape Our Decisions, Dan Ariely, Harper Perennial, 2010

		7	Selfless Service	<ol style="list-style-type: none"> 1. Open: An Autobiography, Andre Agassi, Vintage, 10 August 2010 2. The Physiological Power of Altruism [online], James Hamblin, The Atlantic, December 30, 2015, https://www.theatlantic.com/health/archive/2015/12/altruism-for-a-betterbody/422280/ [last accessed June 10, 2020] 3. TBI Blogs: From Entrepreneurs to Doorkeepers, Everybody Serves with Love & Warmth at This Ahmedabad Café [online], The People Place Project, The Better India, May 29, 2017, https://www.thebetterindia.com/102551/small-way-serve-ahmedabad-seva-cafe/, [last accessed June 10, 2020]
8	Total number of Units (Practical):	N/A		
	Details of topics (Practical):	N/A		
	Education Materials (Reference Books, Web Link for materials/video/ MOOC etc.)	NA		
9	Suggested Examination pattern	Only Theory (Offline/Online – teaching method)		

Note:

- IKS/VAC/SEC content should be as per the guidelines mentioned in the following link https://www.ugc.gov.in/pdfnews/3226446_Draft-Guidelines-for-Incorporating-Indian-Knowledge-System-in-Higher-Education-Curricula.pdf
- To design the courses, you may take following as reference only <https://swayam.gov.in/>
- The examination patter for the IKS/VAC/SEC will be – Total 50 Marks (including theory and practical) for each paper.
 - 50% - Internal
 - 50% - External
- Professor (Teacher) who have designed the course will be treated as Course Coordinator and will be responsible for conducting exams as well as assessment, etc.
- Format for drawing paper of theory and practical should attached in separate sheet of paper.
- In case if you need extra space – A separate sheet of paper can be used.