

Kadi Sarva Vishwavidyalaya Gandhinagar

(A University established vide Gujarat State Government Act 21 of 2007 in May 2007 and approved by UGC (ref F. 9-18/2008(cpp-1) March 19,2009))



Faculty of Commerce Bachelor of Commerce (BCOM)

**Proposed Semester – III and IV Syllabus Structure,
and Syllabus Content for
BCOM**

**Programme (Basic/Honors) aligning to NEP - 2020
as per Government of Gujarat Dated 11/07/2023**

**W. E. F.
Academic Year 2024-25**

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Syllabus Structure

Semester – III

BCOM - Semester - III (Second Year)

Course Code	Title of the Paper	Category	Duration in Hours		Credits	Maximum Marks		Total
			Theory	Practical		CEE (Formative)	SEE (Summative)	
COM209-2C	Corporate Accounting – 3	MAJOR	60	-	4	50	50	100
COM210-2C	Taxation – 1		60	-	4	50	50	100
COM211-2C	Marketing Management		60	-	4	50	50	100
MDC235-2C	Basic Applications of Statistics	MDC	60	-	4	50	50	100
AEC211-2C	Business Communication	AEC	30	-	2	25	25	50
SEC234-2C	Computerised Accounting-1 **	SEC	-	60	2	25	25	50
SEC235-2C	Entrepreneurship Skills **		30	-	2	25	25	50
IKS206-2C	Indian Ethos and Ethics	IKS	30	-	2	25	25	50
Total			300	60	22	275	275	550

Please Note:

1. The marks distribution is mainly divided into two components named Continuous and Comprehensive Evaluation (CEE) = 50 % and Semester End Evaluation (SEE) = 50 %.
2. Passing Percentage for each head is 36%.
3. **In the given category, any one subject can be opted from the given Electives of SEC.
4. Students Have to elect 3 majors (*) as per the selected specialisation.

Syllabus Structure

Semester – IV

BCOM - Semester - IV (Second Year)

Course Code	Title of the Paper	Category	Duration in Hours		Credits	Maximum Marks		Total
			Theory	Practical		CEE (Formative)	SEE (Summative)	
COM215-2C	Cost Accounting - 1	MAJOR	60	-	4	50	50	100
COM216-2C	Taxation - 2		60	-	4	50	50	100
COM217-2C	Marketing Research		60	-	4	50	50	100
COE206-2C	Business Statistics -1	MINOR	60	-	4	50	50	100
COE207-2C	Applied Statistics		60	-	4	50	50	100
AEC213-2C	Personality Development	AEC	30	-	2	25	25	50
SEC235-2C	Computerised Accounting -2	SEC	-	60	2	25	25	50
SEC236-2C	Advance Spreadsheet		-	60	2	25	25	50
VAC206-2C	Environmental Studies	VAC	30	-	2	25	25	50
Total			300	60	22	275	275	550

Please Note:

1. The marks distribution is mainly divided into two components named Continuous and Comprehensive Evaluation (CEE) = 50 % and Semester End Evaluation (SEE) = 50 %.
2. Passing Percentage for each head is 36%.
3. **In the given category, any one subject can be opted from the given Electives.
4. Students Have to elect 3 majors (*) as per the selected specialisation.

BCOM

Semester – III

(Second Year)

Syllabus

KADI SARVA VISHWAVIDYALAYA GANDHINAGAR



SYLLABUS OF CORPORATE ACCOUNTING-3 SUBJECT CODE: COM209-2C

For Bachelor of Commerce: Semester-III

Effective from the Academic Year: 2024 – 2025 as per NEP-2020

KADI SARVA VISHWAVIDYALAYA
B.COM SEMESTER II BCOM COM209-2C

Corporate Accounting - 3

[A] EXPECTED LEARNING OUTCOMES OF THE PROGRAM

1. Student will learn the meaning of goodwill, methods and its treatments.
2. Students will learn the valuation of shares and its methods.
3. To enable the students to understand the system of Liquidation and Liquidator's final statement.
4. Students will learn methods and producers regarding acquisition of business.

[B] SCHEME OF TEACHING AND ASSESSMENT:

UNITS	TOPICS	INSTRUCTIONAL Hrs.	WEIGHTAGE (%)
1.	Valuation of Goodwill	15	25%
2.	Valuation of Shares	15	25%
3.	Liquidation of Company	15	25%
4.	Acquisition of Business	15	25%
	TOTAL	60	100%

COURSE CODE	TITLE OF COURSE	SUBJECT CATEGORY	CREDITS	TEACHING HOURS PER WEEK			EVALUATION SCHEME		
				TH	PR	TOTAL	CCE (%)	SEE (%)	TOTAL
COM209-2C	Corporate Accounting - 3	MAJOR	4	4	0	4	50	50	100

[Internal Evaluation: 30 Marks – Class Test (Best 2 out of 3)]

10 Marks – Assignment,

10 Marks –Active Learning & Attendance.

[C] COURSE CONTENT:

UNIT NO	TITLE OF UNIT AND DETAILS	INSTRUCTIONAL HOURS	WEIGHTAGE In %
1.	Valuation of Goodwill: <ul style="list-style-type: none"> ➤ Valuation of Goodwill ➤ Origin of Goodwill ➤ Factors affecting Goodwill Meaning of Goodwill ➤ Provision regarding Goodwill in various accounting standards ➤ Need for valuation of goodwill ➤ Methods of valuation of Goodwill <ul style="list-style-type: none"> • Arbitrary Assessment • Average profit method(Simple average, Weighted Average and Annuity method) • Super Profit method • Capitalization of profit method (Capitalization of average profit and Super profit) 	15	25%
2.	Valuation of Shares: <ul style="list-style-type: none"> ➤ Circumstances of valuation of shares ➤ Factors affecting valuation of shares ➤ Methods of valuation of shares <ul style="list-style-type: none"> • Valuation of fully paid-up and partly paid-up equity shares and preference shares by Net Assets method • Valuation of fully paid-up and partly paid-up equity shares by Yield method • Fair value of fully paid-up and partly paid-up equity shares • Valuation of Right Shares • Valuation of Bonus Shares 	15	25%
3.	Liquidation of Company: <ul style="list-style-type: none"> ➤ Meaning of Liquidation or winding up (Concepts only) ➤ Methods of Liquidation (Concepts only) <ul style="list-style-type: none"> • Compulsory Winding up by National Law Tribunal • Voluntary Winding up • Consequences of Winding up (Concepts only) • Preferential Payments • Overriding Preferential Payment as per the companies (Amendment) Act , 1985 section 529A 	15	25%

	<ul style="list-style-type: none"> • Powers and Duties of Liquidators (Concepts only) • Order of disbursement to be made by Liquidator as per latest statutory revision Preparation of Liquidator's Final Statement of Account as per latest statutory revision		
4.	Acquisition of Business: Distribution of shares between/among vendors, Purchase Consideration, Goodwill or Capital Reserve, Accounting Entries in the books of Vendor, Accounting entries in the books of Company when New Set of Books are Opened, Debtors and Creditors are taken over on behalf of Vendor.	15	25%

[D] References:

1. Ashok Sehgal and Deepak Sehgal, Advanced Accounting, Volume II, Taxman, New Delhi
2. Dr. Bharal, S. K. and P. K. Dr. Jain. Corporate Account Tata McGraw Hill Publications. New Delhi: Ramesh Book Depot, New Delhi
3. Dr. Maheshweri, S. N. Advance Accountancy. Vols. Vol-1 and Vol-2. New Delhi: Vikash Publisher House Pvt. Ltd., New Delhi
4. Dr. Paul, S. Kr. Central's Corporate Accounting. London: New Central Book Agency (P) Ltd., New Delhi
5. Goyal, V. K. Corporate Accounting. New Delhi: Excel Books, New Delhi
6. Gupta, R. L. Advance Accountancy. Vols. vol-1 and vol-2. New Delhi: Sultanchand & Sons, New Delhi
7. M.C. Shukla, T.S. Grewal and S.C. Gupta, Corporate Accounting, S.Chand And co., New Delhi
8. Mukherjee and Hanif, Corporate Accounting, Tata McGraw Hill, New Delhi
9. Nirmal Gupta, Chhavi Sharma, Corporate Accounting theory and practice, Ane books pvt Ltd
10. S.N. Maheshwari and S.K. Maheshwari, Corporate Accounting, Vikas Publication, New Delhi
11. Shukla SM And Gupta SP Advanced Accountancy Sahitya Bhawan Publication
12. Tulsian, P. C., & Tulsian, B. Corporate Accounting. (Rev. Ed.). New Delhi: S.Chand Publishing.

KADI SARVA VISHWAVIDYALAYA GANDHINAGAR



SYLLABUS OF TAXATION-1

SUBJECT CODE: COM210-2C

For Bachelor of Commerce: Semester-III

Effective from the Academic Year: 2024 – 2025 as per NEP-2020

KADI SARVA VISHWAVIDYALAYA

B.COM SEMESTER III COM210-2C

Taxation-1

[A] EXPECTED LEARNING OUTCOMES OF THE PROGRAM

1. To understand the basic concept and definition of Income Tax Act, 1961
2. Students will learn basis of charge including the various authorities of Income Tax.
3. Students will acquire knowledge about Computation of Income from Salary including all related provisions.
4. Students will acquire knowledge about Computation of House Property including all related provisions.
5. To prepare students Competent enough to take up to employment in Tax planner.
6. Student will learn basics and structure of GST in India.

[B] SCHEME OF TEACHING AND ASSESSMENT:

UNITS	TOPICS	INSTRUCTIONAL Hrs.	WEIGHTAGE (%)
1.	History and Basic Concepts of Income Tax: (Theory & Practical)	15	25%
2.	Income from Salary	15	25%
3.	Income from House Property: (Theory & Practical)	15	25%
4.	[A] Income from other Sources [B] Goods and Service Tax (GST)	15	25%
	TOTAL	60	100%

COURSE CODE	TITLE OF COURSE	SUBJECT CATEGORY	CREDITS	TEACHING HOURS PER WEEK			EVALUATION SCHEME		
				TH	PR	TOTAL	CCE (%)	SSE (%)	TOTAL
COM210- 2C	Taxation-1	MAJOR	4	4	-	4	50	50	100

[Internal Evaluation: 30 Marks – Class Test (Best 2 out of 3)]

10 Marks – Assignment,

10 Marks – Active Learning & Attendance.

[C] **COURSE CONTENT:**

UNIT NO	TITLE OF UNIT AND DETAILS	INSTRUCTIONAL HOURS	WEIGHTAGE In %
1.	History and Basic Concepts of Income Tax: (Theory & Practical) Objectives of income tax, History of Income Tax, Difference between Direct and indirect taxes, Tax Slab rates, Definitions as per the Income tax Act : Income, Agricultural income, Assessee, Person, Previous Year, Assessment Year and other terms relevant to the syllabus; Basis of charge of income - tax : Scope of total income and residential status of an individual assessee (sections 4 to 9); Income Tax Authorities(section 116 to 120 and 124 only)	15	25%
2.	Income from Salary: Computation of taxable salary (section 14 to 17) Meaning of Salary, Allowances, Perquisites, Deductions from Gross Salary, practical sums.	15	25%
3.	Income from House Property: (Theory & Practical) Introduction, Income from House Property, Certain Incomes from House Property, Meaning & Determination of Annual Value, Annual Value of Self-occupied Property, Property owned by Co-owners, Deductions Allowed, Income from House Property Exempted from Tax. Computation of Taxable Income from House Property (Section 22 to 27)	15	25%
4.	[A] Income from other Sources: (Theory & Basic level Practical) Meaning and Types of Securities, Dividend income Casual income, Computation of taxable income under income from other sources. [B] Goods and Service Tax (GST): Concept of GST, Few Definition related to GST, Benefits of GST; Salient features of GST, GST Council and its functions. Constitutional framework of Indirect Taxes before GST (Taxation Powers of Union & State Government); Structure of GST (SGST,CGST,UTGST &IGST).	15	25%

Notes:

- Provisions of respective laws applicable (to individual assessee only) as on 31st March immediately preceding the date of commencement of current academic year shall be considered.
- Whenever any section (included in the present syllabus) is deleted or replaced by a new section as per the amendments made/ to be made by a Finance act, it shall automatically amend the syllabus and shall be implemented in the relevant academic year.

[D] References:

1. Students' Guide to Income Tax Act and Introduction to Central Sales Tax. -By Dr. Vinod Singhania and Ms Monica Singhania [Taxmann]
2. Systematic Approach to Income Tax Act and Central Sales Tax Act. -By Dr. Girish Ahuja and Dr. Ravi Ahuja [Bharat]
3. Direct Taxes - By T.N. Manoharan [Snow White]
4. Direct Taxes Law and Practice -By Dr. Vinod Singhania and Dr. Kapil Singhania [Taxmann]
5. Professional Approach to Direct Taxes Law and Practice. -By Dr. Girish Ahuja and Dr. Ravi Ahuja [Bharat]
6. GST Decoded a Complex Law Made Simple, 2nd revised edition, Monish Bhalla, Commercial Law Publications (India) Pvt. Ltd.
7. GST Ready Reckoner by V.S. Datey, Published by Taxman Publications (P) Ltd.
8. Anandaday Mishra, GST Law & Procedure, Taxman.
9. Gupta, S.S., GST- How to meet your obligations (April 2017), Taxman Publications.

KADI SARVA VISHWAVIDYALAYA GANDHINAGAR



SYLLABUS OF MARKETING MANAGEMENT SUBJECT CODE: BCOM COM211-2C

For Bachelor of Commerce: Semester-III

Effective from the Academic Year: 2024 – 2025 as per NEP-2020

KADI SARVA VISHWAVIDYALAYA
B.COM SEMESTER III B.COM COM211-2C

Marketing Management

[A] EXPECTED LEARNING OUTCOMES OF THE PROGRAMME

Students will be:

1. Able to understand the framework of major marketing elements.
2. Able to understand the elements of marketing such as product, price, physical distribution (place) and promotion etc.
3. Able to evaluate the marketing function and the role it plays in achieving organizational success both in commercial and non-commercial settings.
4. Able to identify and apply new ideas, methods and way of thinking.
5. Able evaluate new product as service ideas.

[B] SCHEME OF TEACHING AND ASSEMENT

UNIS	Topic	Instructional Hours	Weightage (%)
1.	Introduction to Marketing	15	25
2.	Emerging issues in Marketing	15	25
3.	Marketing Environment	15	25
4.	Product Planning and Development	15	25
		60	100

COURSE CODE	TITLE OF COURSE	SUBJECT CATAGORY	CREDITS	TEACHING HOURS PER WEEK			EVALUATION SCHEME		
				TH	PR	TOTAL	CCE (%)	SEE (%)	TOTAL
COM211-2C	Marketing Management	MINOR	4	4	0	4	50	50	100

**[Internal Evaluation: 30 Marks – Class Test (Best 2 out of 3),
10 Marks – Assignment,
10 Marks - Active Learning & Attendance.]**

[C] COURSE CONTENT

UNIS	Topic	Instructional Hours	Weightage (%)
1.	Introduction to Marketing <ul style="list-style-type: none"> - Meaning & Definition of marketing - Characteristics of Marketing - Difference between Market & Marketing - Definition of Marketing Management & Functions of Marketing Management - Core Concepts of Marketing 	15	25
2.	Emerging issues in Marketing <ul style="list-style-type: none"> - Integrated Marketing - Business ethics in marketing - Direct and online Marketing (Cyber Marketing) - Green Marketing 	15	25
3.	Marketing Environment <ul style="list-style-type: none"> - Meaning & Definition of Marketing Environment - Micro Environment - Macro Environment - Environmental Scanning and Analysis 	15	25
4.	Product Planning and Development <ul style="list-style-type: none"> - Meaning & Definition of Product - Concept of a product - Classification of products - Product planning - Product development - Steps in new Product Development - Product Related Policy decision - Product Life Cycle (PLC) 	15	25

A. RECOMMENDED BOOKS & REFERENCE MATERIALS

1. Philip Kotler: Marketing Management - Prentice Hall of Hill.
2. Stanton: Fundamentals of Marketing - Tata McGraw Hill.
3. R. B. Rudani,, Basics of Marketing Management – S. Chand & Company Ltd.
4. Dr.Amit Kumar & Dr. B. Jagdish Rao, Sahitya Bhavan Publications – Agra.
5. Edwin Flippo: Principles of Personnel Management
6. Broom: Production Management - D.B. Taraporewala & Sons.
7. S.A. Sherleker Marketing Management (Integrated Value-Based Managerial Approach Under Current Market Driven and Competitive Global Marketing) Himalaya Publishing House (Fourteenth Revised Edition)

KADI SARVA VISHWAVIDYALAYA GANDHINAGAR



SYLLABUS OF BASIC APPLICATIONS OF STATISTICS SUBJECT CODE: BCOM MDC235-2C

For Bachelor of Commerce: Semester-III

Effective from the Academic Year: 2024 – 2025 as per NEP-2020

KADI SARVA VISHWAVIDYALAYA
B.COM SEMESTER III BCOM MDC235-2C
BASIC APPLICATIONS OF STATISTICS

[A] EXPECTED LEARNING OUTCOMES OF THE PROGRAM

1. Identify the Transportation Problems, Assignment Problems and Replacement Problems.
2. Lead to the students to analyze any real-life system with limited constraints and depict it in model form.
3. Convert the problem into a Mathematical model and solve it manually.
4. Analyze and demonstrate mathematical and statistical skills required in intensive areas in business.
5. Apply the knowledge of mathematics and statistics in solving business problems.

[B] SCHEME OF TEACHING AND ASSESSMENT:

Units	Topics	Instructional Hrs.	Weightage (in %)
1.	Arithmetic Progression (AP) and Geometric Progression (GP)	15	25%
2.	Index Numbers	15	25%
3.	Transportation Problems	15	25%
4.	Assignment Problem (AP) and Replacement Problem (RP)	15	25%
	TOTAL	60	100%

COURSE CODE	TITLE OF COURSE	SUBJECT CATEGORY	CREDITS	TEACHING HOURS PER WEEK			EVALUATION SCHEME		
				TH	PR	TOTAL	CCE (%)	SEE (%)	TOTAL
MDC235-2C	Basic Applications of Statistics	MDC	4	4	0	4	50	50	100

[Internal Evaluation: 30 Marks – Class Test (Best 2 out of 3)]

10 Marks – Assignment,

10 Marks –Active Learning & Attendance.

[C] COURSE CONTENT:

Units	Topics	Instructional Hrs.	Weightage (in %)
1.	Arithmetic Progression (AP) and Geometric Progression (GP): Introduction of Arithmetic Progression, Formula for calculating the value Common Difference (D) of an A.P, Formula for determining the value of nth term (T_n) of an A.P, Formula for Calculating the Sum of the terms (S_n) for any A.P Introduction of Geometric Progression, Formula for calculating the value of Common Ratio (r) of a G.P, Formula for determining the value of nth term (T_n) of a G.P, Formula for Calculating the Sum of the terms (S_n) for any G. P	15	25%
2.	Index Numbers: Definition, construction of index numbers and problems thereof for weighted and unweighted index numbers including Laspeyre's, Paasche's, Edgeworth-Marshall and Fisher's. Chain index numbers, conversion of fixed based to chain-based index numbers and vice-versa. Consumer price index numbers.	15	25%
3.	Transportation Problems: Introduction to the T.P., Mathematical formulation of T.P., Methods for finding Initial Solution: North West Corner Method (NWCM) Least Cost Method (LCM), Vogel's Approximation Method (VAM). Examples based on NWCM, LCM & VAM.	15	25%
4.	Assignment Problem (AP) and Replacement Problem (RP): Meaning of balanced Assignment problem (AP), its mathematical form, Hungarian method for solving A.P. in the cases of minimization and maximization problem Meaning of Replacement Problem, simple examples of Replacement Problem when the units are deteriorating with time and the value of money remains unchanged	15	25%
	TOTAL	60	100%

References

1. Goon A.M., Gupta M.K. and Dasgupta B. (2002): Fundamentals of Statistics, Vol. I & II, 8th Edn. The World Press, Kolkata.
2. Miller, Irwin and Miller, Marylees (2006): John E. Freund's Mathematical Statistics with Applications, (7th Edn.), Pearson Education, Asia.
3. Mood, A.M. Graybill, F.A. and Boes, D.C. (2007): Introduction to the Theory of Statistics, 3rd Edn., (Reprint), Tata McGraw-Hill Pub. Co. Ltd, Delhi.
4. Sancheti & Kapoor: Business Statistics. Sultan Chand & Sons, New Delhi.
5. S.C. Gupta: "Fundamentals of Mathematical Statistics" Sultan Chand & Sons, New Delhi.
6. Levin and Rubin: "Statistics for Management", Prentice Hall of India Pvt. Ltd. New Delhi.
7. Parimal Mukhopadhyay: "Mathematical Statistics" Books & Allied (P)Ltd
8. J. K. Sharma: O.R. Theory and Applications, Macmillan India Ltd.

KADI SARVA VISHWAVIDYALAYA
AEC 211-2C Business Communication
(For BBA / B.Com / B.Sc All Semester 3)

Course objectives:

1. To help develop expressional skills in professional contexts.
2. To facilitate the understanding of effective professional communication and skills required for the same.

Learning Outcomes:

1. Efficient use of both the expressional skills as per the requirement of the world of work.
2. Basic process of professional writing.
3. ability to produce well crafted basic structures of routine business communication.
4. Skills and techniques for effective oral and written business communication.
5. Use of web and how it can enhance work communication.

TEACHINGANDEVALUATIONSCHEME:

Subject Code	Subject Title	Teaching Scheme	Credits	Examination Scheme			Total Marks
		Hrs.		Max Marks			
				CCE	SEE		
AEC 211-2C	Business Communication	2	2	2	25	25	50

Course content

Uni tno.	content	Total hours	Weightage
1	Written Communication		
1.1	The writing process: How business communication is different from general communication, pre writing, writing and rewriting	2	57%= 15 Marks
1.2	SOPs – importance, components, usability check and sample	1	
1.3	Process descriptions and instructions	2	
1.4	writing for Business Structure, layout and style Acknowledgement letter, acceptance letter Inquiry letter and order letter Complaint letter and apology letter Sales letter	1 1 1 1 2	
1.5	Report Writing: formal and Informal reports Definition, features, significance and types Informal reports- layouts Formal report Structure of a formal report	1 2 1 2	

2.	Persuasive communication		
2.1	Importance of argumentation and persuasion in communication Ethical, emotional and Logical argumentation Organize your persuasion	1 1 1	33%= 7 Marks
2.2	Communicating for positive influence- need and Importance in Business Using conversational style and YOU attitude Using positive words, being courteous, avoid blaming refrain from preaching, be sincere, don't overdo,	1 1 1	
2.3	Public Speaking: The PRPSA test Developing confidence, preparing the speech, and delivering the same	3	
	Practical purview	1	
3	Use of Web and digital tools for business		
3.1	Why the web is important for Business Communication, Characteristics of online communication, Considerations for Handheld mobile device	1	10% = 3Marks
3.2	Smartphones and communication	1	
3.3	Using collaborative writing tools and tips to use them effectively	1	

Reference Book:

1. Technical Communication: Process and Product By: Gearson and Gearson, Person Publication.
2. Technical Communication: A Practical approach, By: TVS Padmaja, Pearson Publication
3. Communication Skills, By Sanjay Kumar and Pushpa Lata, Oxford University Press Publication
4. Business Communication: Connecting in a digital world BY: Raymond Lesikar, McGraw Hill Edu.

Paper Style for Business Communication (Internal Examination)

Q.1	A	05 MARKS
	OR	
	B	05 MARKS
Q.2	A	05 MARKS
	OR	
	B	05 MARKS
Q.3	One-liner/ TF/blanks/one-word etc. (all questions compulsory)	05 MARKS
	Total	15

Internal Evaluation of the Subject

Assignment/ Seminar/ Quiz/Case Study/ Project	05 marks
Attendance/Active learning	05 marks
Total	10 marks

Paper Style for Business Communication (University Examination)

For external exam: Total - **25 Marks**

Please Note:

1. Question Paper must cover the entire syllabus in balanced manner including all the Units.
2. Question Number and Unit Distribution is as follows:

Q.1	(a)Unit-1 OR (a)Unit-1	[05 Marks]
	(b) Unit-2 (2Marks) Unit-1(3Marks) OR (b) Unit-2 (2Marks) Unit-1(3Marks)	[05 Marks]
Q.2	(a) Unit-1 OR (a) Unit-1	[05 Marks]
	(b) Unit-2 OR (b) Unit-2	[05 Marks]
Q. 3	One-liner/TF/Blanks/One-word etc. (All questions compulsory) Unit-3 (3Marks) Unit-1(2Marks)	[05 Marks]

KADI SARVA VISHWAVIDYALAYA GANDHINAGAR



SYLLABUS OF COMPUTERISED ACCOUNTING-1 SUBJECT CODE: SEC234-2C

For Bachelor of Commerce: Semester-III

Effective from the Academic Year: 2024 – 2025 as per NEP-2020

KADI SARVA VISHWAVIDYALAYA

B.COM SEMESTER III SEC234-2C

Computerised Accounting-1

[A] EXPECTED LEARNING OUTCOMES OF THE PROGRAM

1. To understand the basic concept and definition of Income Tax Act, 1961 and its compliance practically.
2. Students will learn basis of charge including the various authorities of Income Tax through Income Tax Portal.
3. Students will acquire knowledge about Computation of Incomes from various heads through practical forms including all the related provisions.
4. Students will acquire knowledge about related provisions applicable through online forms and its application.
5. To prepare students Competent enough to take up to employment in Tax planner helping them to be able to use various software relating to the same.
6. Student will learn basics and structure of GST in India and its various forms online.

[B] SCHEME OF TEACHING AND ASSESSMENT:

UNITS	TOPICS	INSTRUCTIONAL Hrs.	WEIGHTAGE (%)
1.	Basic Concepts of Income Tax: and Income from Salary	30	50%
2.	Tax Deducted at Source Goods and Service Tax (GST):	30	50%
	TOTAL	60	100%

COURSE CODE	TITLE OF COURSE	SUBJECT CATEGORY	CREDITS	TEACHING HOURS PER WEEK			EVALUATION SCHEME		
				TH	PR	TOTAL	CCE (%)	SSE (%)	TOTAL
SEC234- 2C	Computerised Accounting -1	SEC	2	-	4	4	50	50	100

[Internal Evaluation: 10 Marks – Lab Work Assessment & Journal (Best 4 out of 5),

10 Marks – Viva Voce (Best 4 out of 5),

5 Marks - Attendance.

[C] COURSE CONTENT:

UNIT NO	TITLE OF UNIT AND DETAILS	INSTRUCTIONAL HOURS	WEIGHTAGE In %
1.	Basic Concepts of Income Tax: and Income from Salary (Practical): Tax Slabs under the old and new regime of Income Tax Act, 1961 and calculation of tax under both the slab rates, Online Application of PAN number for individual and Basic knowledge of TAN of companies. Computation of taxable salary (section 14 to 17) Gross Salary through different utility forms under Income Tax Portal in Microsoft Excel formats.	30	50%
2.	Tax Deducted at Source Goods and Service Tax (GST): Basic knowledge about various forms such as Form-16 and TDS Forms, TDS Rates, Payment of TDS, E-TDS Returns. Registration process of GST online and its submission through various forms, filing of GST Returns, Various timelines for the form filing.	30	50%

Notes:

1. Provisions of respective laws applicable (to individual assessee only) as on 31st March immediately preceding the date of commencement of current academic year shall be considered.
2. Whenever any section (included in the present syllabus) is deleted or replaced by a new section as per the amendments made/ to be made by a Finance act, it shall automatically amend the syllabus and shall be implemented in the relevant academic year.

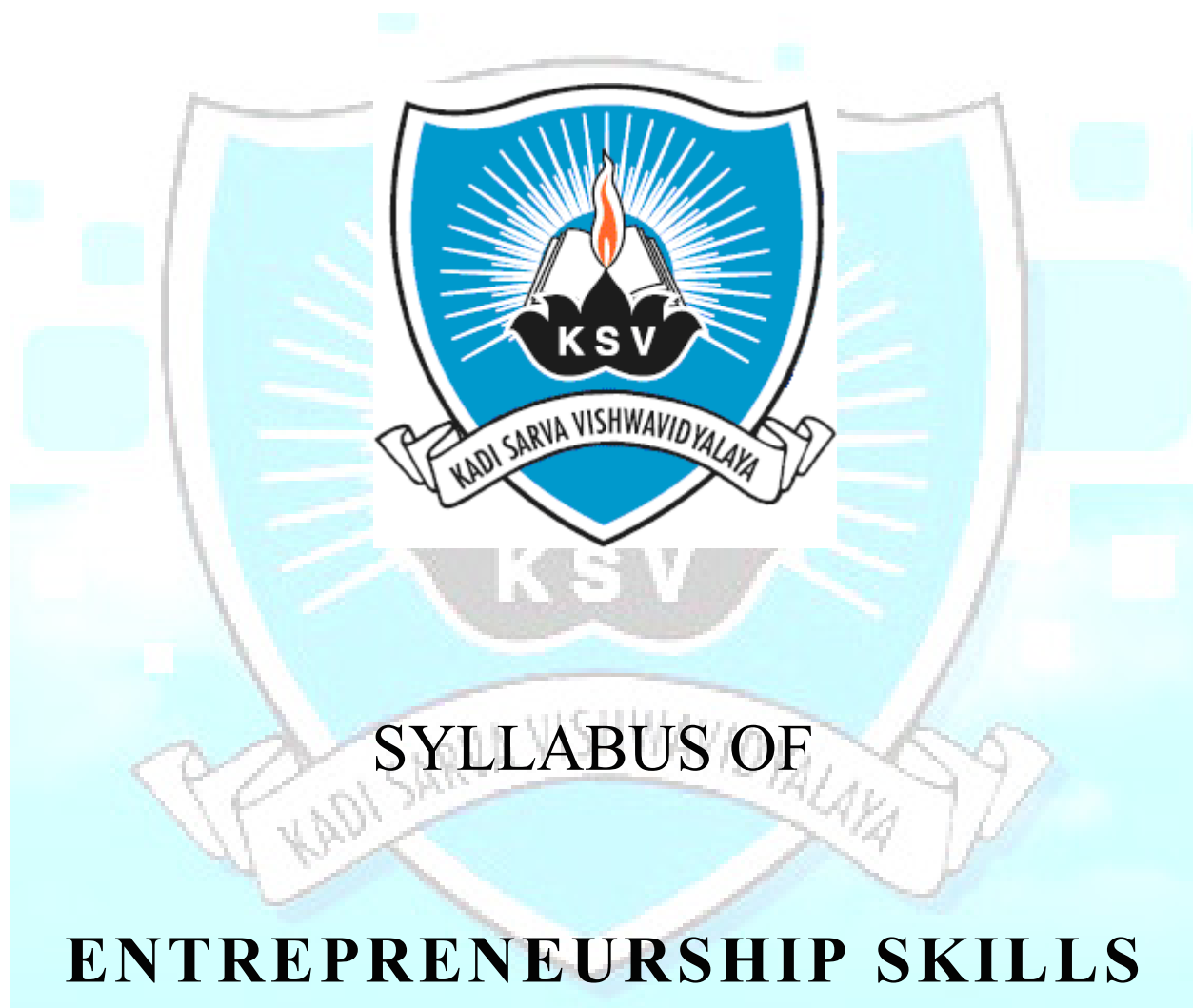
[D] References:

1. SCERT (2015), Reference text book of Accounting and Taxation Second year, Thiruvananthapuram, SCERT Kerala.
2. Ghanshyam Upadhyay (2017), GST Goods and Services Tax, Hyderabad, Asia Law House
3. Nitya Tax (2016), Basics of GST, New Delhi, Taxmann
4. Vashishta Chaudhary (2017), GST A Practical Approach, New Delhi, Taxmann
5. ICAI (2018), Indirect Tax Laws-GST Module 1, New Delhi, Board of Studies ICAI.
6. Parag Joshi (2017), Tally.ERP9 with GST, Pune, Vikas Book House
7. KS Hariharan (2017), A Brief commentary on GST with law Volume 1 & 2, Kochi, Hariharan Associates
8. Tally Education Pvt Ltd (2017), Tally.ERP9 with GST, New Delhi, BPB Publications.

Web sites

1. www.gst.gov.in
2. www.cbec.gov.in
3. www.gstcouncil.gov.in
4. www.gstn.org
5. www.tallysolutions.com
6. www.tallyerp9gst.com

KADI SARVA VISHWAVIDYALAYA GANDHINAGAR



SYLLABUS OF ENTREPRENEURSHIP SKILLS

SUBJECT CODE: SEC235-2C

For Bachelor of Commerce: Semester-III

Effective from the Academic Year: 2024 – 2025 as per NEP-2020

KADI SARVA VISHWAVIDYALAYA
B.COM SEMESTER III BCOM SEC235-2C

Syllabus of Entrepreneurship Skills

[A] EXPECTED LEARNING OUTCOMES OF THE PROGRAM

1. Understand the issues involved in entrepreneurship development.
2. Able to evaluate opportunities for a new venture.
3. Demonstrate the ability to prepare a business plan for a venture.
4. Get insights into their creative, entrepreneurial and team skills.
5. To equip them with a platform to develop an entrepreneurial venture.

[B] SCHEME OF TEACHING AND ASSESSMENT:

Units	Topic	Teaching Hours	Weightage (%)
1	Entrepreneurship Management & Development	15	50
2	Role of Entrepreneur	15	50
Total		30	100

COURSE CODE	TITLE OF COURSE	SUBJECT CATEGORY	CREDITS	TEACHING HOURS PER WEEK			EVALUATION SCHEME		
				TH	PR	TOTAL	CCE (%)	SEE (%)	TOTAL
SEC235-2C	Entrepreneurship Skills	SEC	2	2	0	2	50	50	100

[Internal Evaluation: 15 Marks – Class Test (Best 2 out of 3)]

5 Marks – Assignment,

5 Marks –Active Learning & Attendance.

[C] COURSE CONTENT:

Sr. No.	Particulars	Number of Lectures Required	Weightage (%)
1	ENTREPRENEURSHIP MANAGEMENT & DEVELOPMENT <ul style="list-style-type: none">- Introduction, importance and significance, Entrepreneurial Development - world perspective.- Concept of entrepreneurship development, Evolution and growth - stages. Theories entrepreneurship.- Concept of Entrepreneur. Entrepreneur, Entrepreneurship and Manager. Difference between Entrepreneur and Entrepreneur, Entrepreneur and Entrepreneurship.	15	50%
2	ROLE OF ENTREPRENEUR <ul style="list-style-type: none">- Attributes and Characteristics of successful entrepreneur.- Developing entrepreneurial culture.- Qualities of a successful entrepreneur.- Role of Entrepreneur in Indian Economy (developing economy with reference to self-employment) development- Business Planning Process understanding business life cycle and product life cycle.	15	50%

[D] References:

1. Thomasw. Zimmerer and Norman M Scarborough, Essential of Entrepreneurship and small Business Management, (PHI) 4th Edition
2. Robert Hisrich, Michael Peters and David Shepherd, Entrepreneurship, Tata McGraw Hill, New Delhi
3. Donald Kuratto and Rickard Hdgetts, Entrepreneurship, 6th edition
4. David Holt, Entrepreneurial Development, (PHI)
5. S B Srivastav, A practical guide to Industrial Entrepreneurs, (Sultan Chand)

KADI SARVA VISHWAVIDYALAYA

B.COM SEMESTER III - B.COM IKS206-2C

Indian Ethos and Ethics [Indian Knowledge System - IKS]

Course Objective:

The course 'Indian Ethos and Ethics' intends to provide the students:

- Emotional stability as manager with deep grounding of Indian Ethics and Values.

Course Outcome:

After the course being taught the student will be able to:

- Enhance their emotional stability to work in challenging corporate environment.

COURSE CODE	TITLE OF COURSE	CATEGORY OF COURSES	CREDITS	TEACHING HOURS PER WEEK			EVALUATION		
				Theory (Hrs.)	Practical (Hrs.)	Total (Hrs.)	CCE (%)	SEE (%)	Total
IKS206-2C	Indian Ethos and Ethics	IKS	2	30	-	30	50	50	100

Unit	Details	Instructional Hours	Wtge (%)
1	Indian Ethos and Ethics Meaning, features, need, history, requisites and elements of Indian ethos; Role of Indian ethos in managerial practices; meaning and concept of ethics, types of ethics, difference between ethos and ethics Lessons from scriptures Lessons from Vedas, Mahabharata, Bible, Quran, Kautilya's Arthashastra; difference between general management and Indian ethos in management	15	50%
2	Work Ethos Meaning and levels of work ethos, Types of task/mission, types of actions, types of karata – Satvik, Rajasik and Tamsik, Attributes of a Karma Yogi or an Ideal Performer, Factors responsible for poor work ethos Values Meaning and Features of values, Classification of Values, value based management – meaning, Factors promoting VBM, Importance of VBM, Importance of value system in work culture	15	50%

References:

- Indian Ethos in Management, Tushar Agarwal & Nidhi Chandorkar, Himalaya Publishing House
- Indian Ethos and Values for Managers (Text and Cases from the Mahabharata), N. M. Khandelwal, Himalaya Publishing House

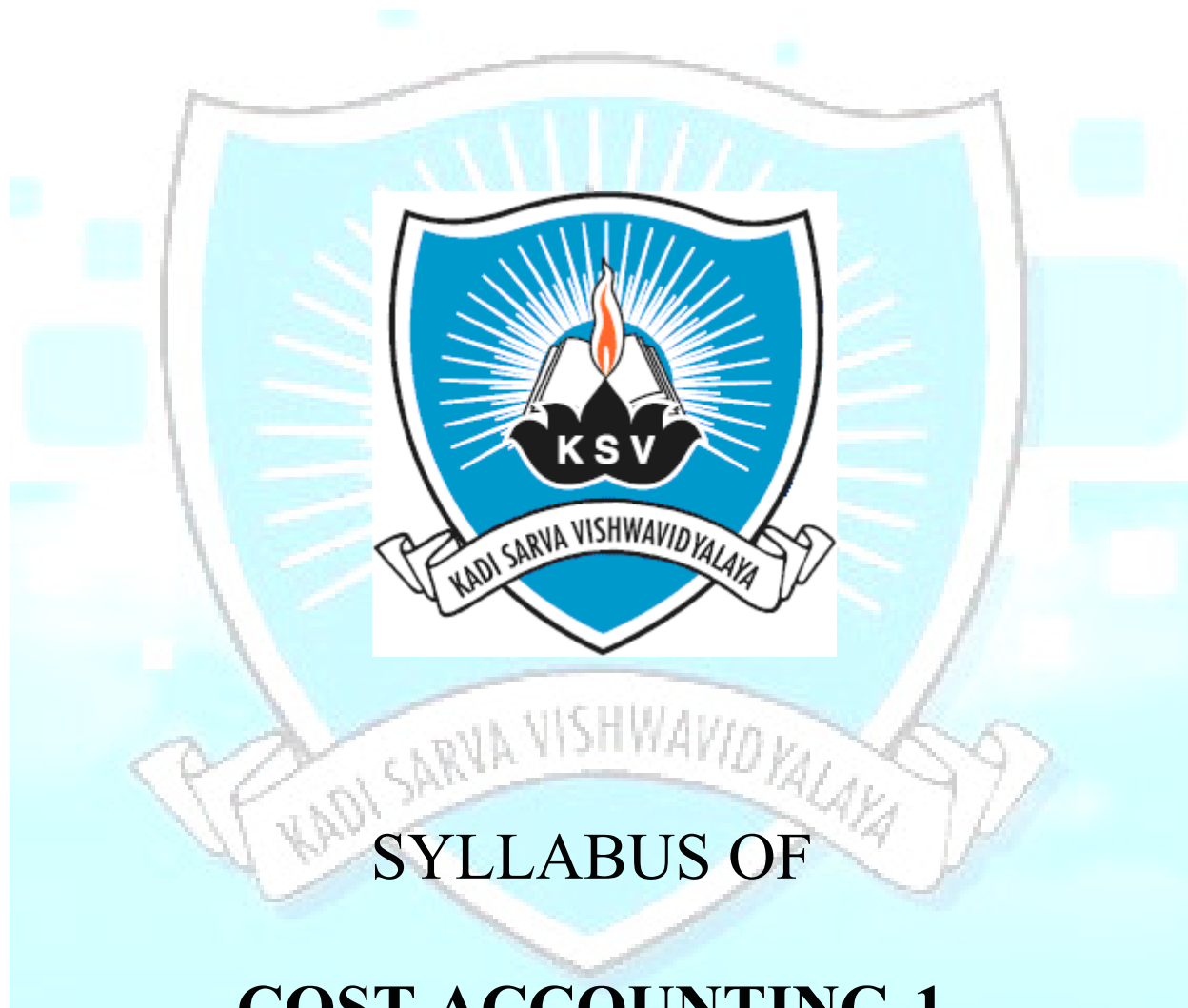
BCOM

Semester – IV

(Second Year)

Syllabus

KADI SARVA VISHWAVIDYALAYA GANDHINAGAR



SYLLABUS OF

COST ACCOUNTING-1

SUBJECT CODE: COM215-2C

**For Bachelor of Commerce: Semester-IV
Effective from the Academic Year: 2024 – 2025 as per NEP-2020**

KADI SARVA VISHWAVIDYALAYA

B.COM SEMESTER IV COM215-2C

Cost Accounting – 1

[A] EXPECTED LEARNING OUTCOMES OF THE PROGRAM

On successful completion of the course, the students will be able to

1. With this syllabus students will be demonstrate an understanding of the concepts of costing and cost accounting.
2. This syllabus help students to understand the Classify, allocate apportion overheads and calculate overhead absorption rates.
3. This syllabus will help the students to understand the ability to calculate labour cost.
4. This will help the students to understand the concepts and basics knowledge about the ability to prepare a cost sheet.
5. Prepare material related documents, understand the management of stores and issue procedures.

[B] SCHEME OF TEACHING AND ASSESSMENT:

UNITS	TOPICS	INSTRUCTIONAL Hrs.	WEIGHTAGE (%)
1.	Introduction to Cost Accounting and Unit Costing	15	25%
2.	Material Cost	15	25%
3.	Labour Cost	15	25%
4.	Overheads	15	25%
	TOTAL	60	100%

COURSE CODE	TITLE OF COURSE	SUBJECT CATEGORY	CREDITS	TEACHING HOURS PER WEEK			EVALUATION SCHEME		
				TH	PR	TOTAL	CCE (%)	SEE (%)	TOTAL
COM215-2C	Cost Accounting-1	MAJOR	4	4	0	4	50	50	100

[Internal Evaluation: 30 Marks – Class Test (Best 2 out of 3)]

10 Marks – Assignment,

10 Marks –Active Learning & Attendance.

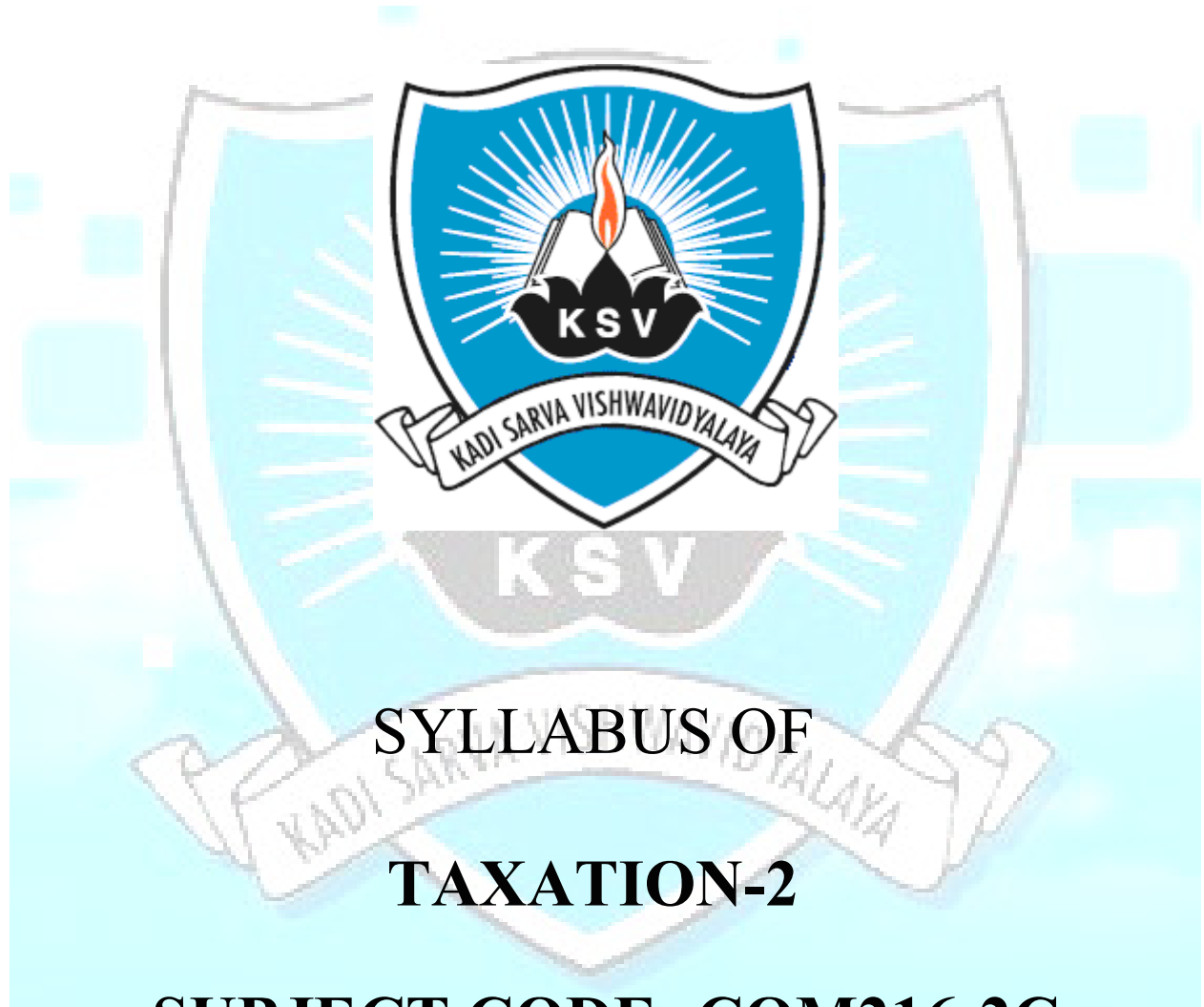
[E] COURSE CONTENT:

Unit No.	Title of Units and Details	Instructional Hours	Weightage (In %)
1	Introduction to Cost Accounting and Unit Costing: Introduction- Meaning and definition- Objectives, Importance and Uses of Cost Accounting, Difference between Cost Accounting and Financial Accounting; Various Elements of Cost and Classification of Cost; Cost object, Cost unit, Cost Centre; Cost reduction and Cost control. Limitations of Cost Accounting. Cost Sheet - Meaning and Cost heads in a Cost Sheet, Presentation of Cost Information in Cost Sheet. Problems on Cost Sheet, Tenders and Quotations.	15	25%
2	Material Cost: Materials: Meaning, Importance and Types of Materials – Direct and Indirect Materials Procurement- Procedure for procurement of materials and documentation involved in materials accounting; Material Storage: Duties of Store keeper; Pricing of material issues-Preparation of Stores Ledger Account under FIFO, LIFO, Simple Average Price and Weighted Average Price Methods – Problems. Materials control. - Technique of Inventory Control - Problems on Level Setting and EOQ.	15	25%
3	Labor Cost Labor Cost: Meaning and Types of labor cost –Attendance procedure-Time keeping and Time booking and Payroll Procedure; Idle Time- Causes and Treatment of Normal and Abnormal Idle time, Over Time- Causes and Treatment (theory only). - Labor Turnover-Meaning, Reasons and Effects of labor turnover Methods of Wage Payment: Time rate system and piece rate system; Incentive schemes - Halsey plan, Rowan plan and Taylor differential piece rate system –problems based on calculation of wages and earnings only.	15	25%
4	Overheads: Overheads: - Meaning and Classification of Overheads; Accounting and Control of Manufacturing Overheads: Collection, Allocation, Apportionment, Re-apportionment and Absorption of Manufacturing Overheads; Problems on Primary and Secondary overheads distribution using Reciprocal Service Methods (Repeated Distribution method and Simultaneous Equation Method); Absorption of Overheads: Meaning and Methods of Absorption of Overheads (Concept only); Problems on calculation of Machine Hour Rate.	15	25%

[D] RECOMMENDED BOOKS & REFERENCE MATERIALS

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

KADI SARVA VISHWAVIDYALAYA GANDHINAGAR



SYLLABUS OF TAXATION-2

SUBJECT CODE: COM216-2C

For Bachelor of Commerce: Semester-IV

Effective from the Academic Year: 2024 – 2025 as per NEP-2020

KADI SARVA VISHWAVIDYALAYA
B.COM SEMESTER IV BCOM COM216-2C

Taxation-2

[A] EXPECTED LEARNING OUTCOMES OF THE PROGRAM

1. Students will know about computation of capital gain, profit and gain from business and profession and income from other sources.
2. The study familiarizes the students with the provisions of GST Laws in India.
3. To Acquire knowledge about Computation of Income under different heads of Income of Income Tax Act,1961
4. This subject is to be taught with reference to the relevant amendments made to GST by GSTC and by Finance Acts passed in the Parliament from time to time so that students are updated with the learning and it enhances learning objective.
5. After studying this subject student will get in depth knowledge of Levy and collection of GST

[B] SCHEME OF TEACHING AND ASSESSMENT:

Unit No	Topics	Instructional Hrs.	Weightage (in %)
1.	Profit and Gains from Business and Profession: (Theory & Practical)	15	25%
2.	Income from Capital Gain: (Theory & Practical)	15	25%
3.	[A] Computation of Total Income (Section 60 to 65) [B] Exempted Income and Deduction	15	25%
4.	Levy and collection of GST.	15	25%
	TOTAL	60	100%

COURSE CODE	TITLE OF COURSE	SUBJECT CATAGORY	CREDITS	TEACHING HOURS PER WEEK			EVALUATION SCHEME		
				TH	PR	TOTAL	CCE (%)	SEE (%)	TOTAL
COM216-2C	Taxatio-2	MAJOR	4	4	0	4	50	50	100

[Internal Evaluation: 30 Marks – Class Test (Best 2 out of 3)]

10 Marks – Assignment,

10 Marks –Active Learning & Attendance.

[C] COURSE CONTENT:

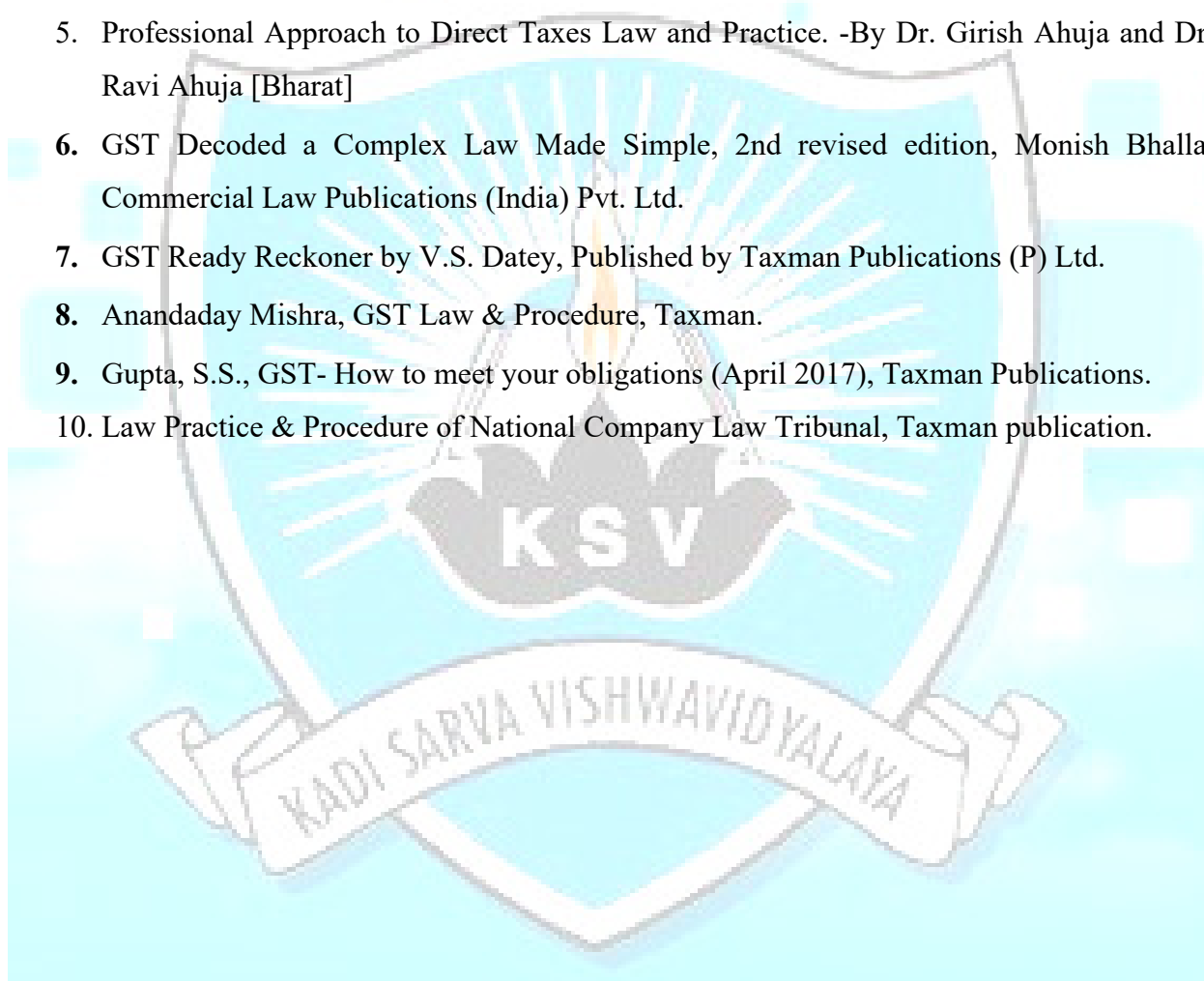
Unit No	Topics	Instructional Hrs.	Weightage (in %)
1.	Profit and Gains from Business and Profession: (Theory & Practical) Meaning, Computation of Income from Business and Computation of Income from profession Deductions U/S 80C to 80U under Income Tax Act 1961	15	25%
2.	Income from Capital Gain: (Theory & Practical) Meaning of Capital Assets, Short Term Capital Gain, Long Term Capital Gain, Computation of Short / Long Term Capital Gain. Exemptions available under capital gain.	15	25%
3.	[A] Computation of Total Income (Section 60 to 65): Introduction, Meaning of Total Income, Income to be Considered while computing Total Income of Individuals, Computation of total income and Tax liability of individuals, Set-Off or carry forward and set-off of losses, [B] Exempted Income and Deduction Individual assessee's incomes exempted from income-tax (Section 10), Deductions to be made in computing total income of an individual assessee (Section 80C to Section 80U)	15	25%
4.	Levy and collection of GST: Taxable event- "Supply" of Goods and Services; Place of Supply: Within state, Interstate, Small supplies and Composition Scheme; Classification of Goods and Services; Tax Invoice, Credit and Debit Notes, Returns, Assessment: Self-Assessment, GST Network, Registration. Input Tax Credit: Eligibility and Ineligible Input Tax Credit, reversal of Input Tax Credit, Time Limit for availing GST Input Tax Credit in India.	15	25%
	TOTAL	60	100%

Notes:

1. Provisions of respective laws applicable (to individual assessee only) as on 31st March immediately preceding the date of commencement of current academic year shall be considered.
2. Whenever any section (included in the present syllabus) is deleted or replaced by a new section as per the amendments made/ to be made by a Finance act, it shall automatically amend the syllabus and shall be implemented in the relevant academic year.

[D] References:

1. Students' Guide to Income Tax Act and Introduction to Central Sales Tax. -By Dr. Vinod Singhania and Ms. Monica Singhania [Taxman]
2. Systematic Approach to Income Tax Act and Central Sales Tax Act. -By Dr. Girish Ahuja and Dr. Ravi Ahuja [Bharat]
3. Direct Taxes - By T.N. Manoharan [Snow White]
4. Direct Taxes Law and Practice -By Dr. Vinod Singhania and Dr. Kapil Singhania [Taxman]
5. Professional Approach to Direct Taxes Law and Practice. -By Dr. Girish Ahuja and Dr. Ravi Ahuja [Bharat]
6. GST Decoded a Complex Law Made Simple, 2nd revised edition, Monish Bhalla, Commercial Law Publications (India) Pvt. Ltd.
7. GST Ready Reckoner by V.S. Datey, Published by Taxman Publications (P) Ltd.
8. Anandaday Mishra, GST Law & Procedure, Taxman.
9. Gupta, S.S., GST- How to meet your obligations (April 2017), Taxman Publications.
10. Law Practice & Procedure of National Company Law Tribunal, Taxman publication.



KADI SARVA VISHWAVIDYALAYA GANDHINAGAR



SYLLABUS OF MARKETING RESEARCH SUBJECT CODE: BCOM COM217-2C

For Bachelor of Commerce: Semester-IV

Effective from the Academic Year: 2024 – 2025 as per NEP-2020

KADI SARVA VISHWAVIDYALAYA
B.COM SEMESTER IV B.COM COM217-2C

Marketing Research

[A] EXPECTED LEARNING OUTCOMES OF THE PROGRAMME

Students will:

1. Get awareness about fundamental concept of marketing research and role of research in organization.
2. Get awareness about marketing skill required in the field marketing research.
3. Get awareness about the changes taking place in the field of market.
4. Be able to understand the elements of market such as global marketing, marketing of services and research process.

[B] SCHEME OF TEACHING AND ASSEMENT

UNIS	Topic	Instructional Hours	Weightage (%)
1.	Introduction to Marketing Research	15	25
2.	Research Design and Data Collection Methods	15	25
3.	Sampling and Scaling Techniques	15	25
4.	Data Analysis and Interpretation & Report Writing	15	25
		60	100

COURSE CODE	TITLE OF COURSE	SUBJECT CATAGORY	CREDITS	TEACHING HOURS PER WEEK			EVALUATION SCHEME		
				TH	PR	TOTAL	CCE (%)	SEE (%)	TOTAL
COM217-2C	Marketing Research	MAJOR	4	4	0	4	50	50	100

**[Internal Evaluation: 30 Marks – Class Test (Best 2 out of 3),
10 Marks – Assignment,
10 Marks - Active Learning & Attendance.]**

[C] COURSE CONTENT

UNIS	Topic	Instructional Hours	Weightage (%)
1.	Introduction to Marketing Research <ul style="list-style-type: none"> - Definition of Marketing Research - Significance of Marketing research - Characteristics of Marketing Research, Methods of research - Marketing Research Process. 	15	25
2.	Research Design and Data Collection Methods <ul style="list-style-type: none"> - Research Design (Descriptive, Exploratory, Experimental, Diagnosis) and - Data Collection Methods: Primary Data Collection Methods (Observation Method, Survey Method, Interview Method & Questionnaire Method) and Secondary Data Collection Methods. - Sources of Experimental errors. 	15	25
3.	Sampling and Scaling Techniques: <ul style="list-style-type: none"> - Advantages-limitations- - Process/Steps of Sampling- - Types of Sampling and sampling methods, Types of Samples Design - Types of Scale (Nominal Scale, Ordinal Scale, Interval Scale, Ratio Scale and Specialized Scale). 	15	25
4.	Data Analysis and Interpretation & Report Writing <ul style="list-style-type: none"> - Process of Data Analysis - Role of Report, Types of reports, - Content of the report for executives- Principles of report preparation 	15	25

[D] RECOMMENDED BOOKS & REFERENCE MATERIALS

1. Philip Kotler: Marketing Management - Prentice Hall of Hill.
2. Stanton: Fundamentals of Marketing - Tata McGraw Hill.
3. V. S. Ramaswamy & S. Namakumari: Marketing Management Macmillan India
4. S.A. Sherleker Marketing Management (Integrated Value-Based Managerial Approach Under Current Market Driven and Competitive Global Marketing) Himalaya Publishing House (Fourteenth Revised Edition)
5. S. N. Pillai and Bagavathi, Modern Marketing (Principles and Practices), S. Chand & Company Ltd.
6. R.B. Rudani, Basics of Marketing Management (Theory & Practice), Sultan Chand Publishing.
7. R. B. Rudani,, Basics of Marketing Management – S. Chand & Company Ltd.
8. Dr.Amit Kumar & Dr. B. Jagdish Rao, Sahitya Bhavan Publications – Agra.

KADI SARVA VISHWAVIDYALAYA GANDHINAGAR



SYLLABUS OF BUSINESS STATISTICS-I SUBJECT CODE: BCOM COE206-2C

For Bachelor of Commerce: Semester-IV

Effective from the Academic Year: 2024 – 2025 as per NEP-2020

KADI SARVA VISHWAVIDYALAYA
B.COM SEMESTER IV BCOM COE206-2C

Business Statistics - I

[A] EXPECTED LEARNING OUTCOMES OF THE PROGRAM

Students will be able to

1. Use the basic probability rules, including additive and multiplicative laws, using the terms, independent and mutually exclusive events.
2. Translate real-world problems into probability models.
3. Derive the probability density function of transformation of random variables.
4. Calculate probabilities, and derive the marginal and conditional distributions of Bi-variate random variables.

[B] SCHEME OF TEACHING AND ASSESSMENT:

UNITS	TOPICS	INSTRUCTIONAL Hrs.	WEIGHTAGE (%)
1.	Sampling Techniques	15	25%
2.	Probability Theory	15	25%
3.	Discrete Probability Distribution	15	25%
4.	Statistical Quality Control (S.Q.C)	15	25%
	TOTAL	60	100%

COURSE CODE	TITLE OF COURSE	SUBJECT CATEGORY	CREDITS	TEACHING HOURS PER WEEK			EVALUATION SCHEME		
				TH	PR	TOTAL	CCE (%)	SEE (%)	TOTAL
COE206-2C	BUSINESS STATISTICS-I	MINOR	4	4	0	4	50	50	100

**[Internal Evaluation: 30 Marks – Class Test (Best 2 out of 3),
10 Marks – Assignment,
10 Marks - Active Learning & Attendance.]**

[C] COURSE CONTENT:

Unit No.	Title of Unit and Details	Instructional Hours	Weightage (In %)
1.	Sampling Techniques: Terminology: Population, Sample, Parameter, Statistics Characteristics of ideal sample, Population Survey V/s Sample Survey, Concept of Sampling errors and Non-Sampling Errors, Sampling Methods: Procedure, Merits & Demerits: Simple Random Sampling, Stratified random Sampling with examples	15	25%
2	Probability: Random experiment, sample space, event and definition of various events. Mathematical, Statistical and Axiomatic definitions of probability. Addition and multiplication rule and sub rules of the probability (without proof). Simple examples of probability and conditional probability. Bayes' theorem (without proof) and sums showing use of it up to three events.	15	25%
3	Discrete Probability Distribution: Probability mass function of Binomial distribution, simple applications, deriving mean and variance of Binomial distribution, properties of Binomial distribution, fitting of Binomial distribution and its applied examples. Probability mass function of Poisson distribution as a limiting case of Binomial distribution (without proof), simple applications, deriving mean and variance of Poisson distribution, properties of Poisson distribution, fitting of Poisson distribution	15	25%
4	Statistical Quality Control (S.Q.C): Meaning, Importance and Principles of SQC Charts for variables (Mean and Range chart) Charts for Attributes (p, np & c charts)	15	25%

[D] References:

1. D. C Sancheti & V K Kapoor: Statistics (Theory, Methods and Applications) Sultan Chand Publication, New Delhi
2. S C Gupta: Fundamentals of Statistics, Himalaya Publishing House
3. Prof. H R Vyas and Others, Business Statistics, B S Shah Prakashan
4. R P Hooda: Statistics for Business and Economics, Mc Millian Publication, New Delhi
5. Levin and Rubin: "Statistics for Management", Prentice Hall of India Pvt. Ltd, New Delhi.
6. Parimal Mukhopadhyay: "Mathematical Statistics" Books & Allied (P)Ltd

KADI SARVA VISHWAVIDYALAYA GANDHINAGAR



SYLLABUS OF APPLIED STATISTICS SUBJECT CODE: BCOM COE207-2C

For Bachelor of Commerce: Semester-IV

Effective from the Academic Year: 2023 – 2024 as per NEP-2020

KADI SARVA VISHWAVIDYALAYA
B.COM SEMESTER IV BCOM COE207-2C

Applied Statistics

[A] EXPECTED LEARNING OUTCOMES OF THE PROGRAM

Students will be able

1. To familiarize the students with concepts and tools of Applied Statistics.
2. To acquire knowledge and understanding of various techniques of Applied Statistics.
3. To develop skill for various applications of skills related with Business.
4. To grasp the meaning and significance of various skills of Applied Statistics.

[B] SCHEME OF TEACHING AND ASSESSMENT:

UNITS	TOPICS	INSTRUCTIONAL Hrs.	WEIGHTAGE (%)
1.	Correlation Analysis	15	25%
2.	Regression Analysis	15	25%
3.	Statistical Quality Control	15	25%
4.	Time Series	15	25%
	TOTAL	60	100%

COURSE CODE	TITLE OF COURSE	SUBJECT CATAGORY	CREDITS	TEACHING HOURS PER WEEK			EVALUATION SCHEME		
				TH	PR	TOTAL	CCE (%)	SEE (%)	TOTAL
COE207-2C	Applied Statistics	MINOR	4	4	0	4	50	50	100

[Internal Evaluation: 30 Marks – Class Test (Best 2 out of 3),

10 Marks – Assignment,

10 Marks - Active Learning & Attendance.

[C] COURSE CONTENT:

Unit No.	Title of Unit and Details	Instructional Hours	Weightage (In %)
1.	UNIT-1 CORRELATION ANALYSIS Introduction to Bi-variate study, introduction to linear correlation, meaning, types of correlation, theoretical approach to method of scatter diagram, Karl Pearson's product moment method, Spearman's Rank Correlation. Interpretation of correlation co-efficient	15	25%
2	UNIT-2 REGRESSION ANALYSIS Introduction to linear regression, theoretical approach to two regression lines, properties of regression co-efficient, practical approach to data to estimate line of x on y and line of y on x	15	25%
3	UNIT-3 STATISTICAL QUALITY CONTROL Meaning of Statistical Quality Control and its uses in industry, Variation in quality, Theory of control charts and revised control limits, Theory of runs, Control charts for variables – chart for Average and Range, Control charts for attributes – p-chart, np – chart and c – chart and its related examples.	15	25%
4	UNIT-4 TIME SERIES Introduction to time series, importance of time series, theoretical approach to graphical method and trend analysis in time series, components of time series, time series analysis, demand forecasting, application of moving average method, application of seasonal indices	15	25%

[D] References:

1. Levin, Richard and David S. Rubin. "Statistics for Management". 7th Edition, Prentice Hall of India, New Delhi.
2. Chandan, J.S., "Statistics for Business and Economics", 1st Edition, (1998), Vikas Publishing House Pvt. Ltd.
3. Render, B. and Stair, R. M. Jr., "Quantitative Analysis for Management", 7th Edition, Prentice-Hall of India, New Delhi.
4. Gupta C B, Gupta V, "An Introduction to Statistical Methods", 23rd Edition (1995), Vikas Publications.
5. Siegel, Andrew F, Practical Business Statistics. International Edition, 5th Edition (2001), McGraw Hill Irwin.
6. Berenson, L.M., Krehbiel, T.C., Vishwanathan, P.K. and Levine, D.M., "Business Statistics: A First Course", 4th Edition (2008), Pearson Education.
7. Statistical Methods - S.P. Gupta, Sultan Chand & Sons, New Delhi.
8. Statistics - D.C. Sanchati and V. K. Kapoor, Sultan Chand & Sons, New Delhi.

KADI SARVA VISHWAVIDYALAYA
AEC 213-2C Personality Development
(For BBA / B.Com / B.Sc All Semester 4)

Course objectives:

1. To help develop an awareness of the concept of personality and its aspects
2. To enable the learners to gain clarity of their own skills and abilities as professionals
3. To instil an understanding of how one can develop certain traits of personality as per the requirement of one's professional field

Learning Outcomes

1. To help students gain an idea of Personality and various aspects
2. To help analyse the personality so as to gain clarity about their future careers
3. To generate a neutral understanding of human relations especially in terms of profession
4. To enable to use the clarity for the real-life situations
5. To help gain some personal attributes that enhance the professional competence

TEACHING AND EVALUATION SCHEME:

Subject Code	Subject Title	Teaching Scheme	Credits	Examination Scheme			Total Marks
		Theory Per Week		Hrs.	Max Marks		
					CCE	SEE	
AEC 213-2C	Personality Development	2	2	2	25	25	50

Course Content

Unit	Content	Total Hours	Weightage
1.	Basics of Personality Development		30% 07 MARKS
1.1.	Concept of personality [Introduction, Definitions and general meaning]	3	
1.2.	Personality Analysis Method-Types, self-assessment and implications for working on limitations	3	
1.3.	SWOT analysis [Introduction, Meaning, Benefits of SWOT analysis, Grid (Framework) of SWOT]	2	
1.4.	Johari window	1	

2.	Interpersonal Skills		30% 08 MARKS
2.1.	Forms of Communication	1	
2.2.	Interpersonal communication-definition and three unique attributes	1	
	Personality traits to develop for good interpersonal skills (7 traits)		
2.3.	Teamwork: Importance of team work, collaboration VS silo building, five points of importance of team work, diverse and dispersed teams	2	
	Features of a good team worker/leader	1	
	Adaptability- Culture and communication: defining culture and understanding cultural communication. some related terms- globalization, culture, intercultural communication, co-culture, cultural shock, cultural context, high-context and low context culture	2	
	Five categories of cultural values	1	
	Barriers to bridging differences and adapting to others, and strategies to deal with them	1	
3.	Personal Attributes		40% 10 MARKS
3.1.	Change management- a case study and test	1	
	Physical-emotional reactions to change, attitudes that hinder change, the change implementation model	2	
3.2.	Motivation, Goal setting and self-esteem -case study, questionnaire, Impact of values and attitudes, how one gets motivated step by step, characteristics of attainable goals, worksheets, ten ways to increase self-motivation, case study discussion.	4	
3.3.	Time management: Case study, definition, symptoms of problems in time management,	1	
	steps-planning prioritizing, estimating, documenting, tracking	1	
	Barriers in time management	1	
3.4.	Creative thinking: what it is, components, strategies and case study.	2	

Reference Books:

1. Personality Development and soft skills, By: Barun Mitra, Oxford university press
2. Cornerstone book of Developing Soft Skills, Pearson Publication By: Robert Sherfield, Rhonda Montgomery, and Patricia Moody
3. Soft Skills: Know yourself and Know the World By: Dr. K. Alex, S. Chand and Company Publications
4. Personality Traits By: Gerald Matthews, Ian J. Deary, Martha C. Whiteman, Cambridge University Press
5. Communication Skills By Sanjay Kumar and Pushpa Lata, Oxford University Press publication
6. Communication: Principles for a Lifetime, By: Steven Beebe, Susan Beebe and Diana Ivy, Pearson Publication
7. Technical Communication: Process and product, By: Gearson and Gearson, Pearson Publication
8. The Ace of Soft Skills: Attitude, Communication and Etiquettes for Success By: G. Ramesh Pearson Publication

Paper Style for Business Communication (Internal Examination)

Q.1	A	05 MARKS
	OR	
	B	05 MARKS
Q.2	A	05 MARKS
	OR	
	B	05 MARKS
Q.3	One-liner/ TF/blanks/one-word etc. (all questions compulsory)	05 MARKS
	Total	15

Internal Evaluation of the Subject

Assignment/ Seminar/ Quiz/Case Study/ Project	05 marks
Attendance/Active learning	05 marks
Total	10 marks

Paper Style for Personality Development (University Examination)

For external exam please note:

1. Question Paper must cover the entire syllabus in balanced manner including all the Units.
2. Question Number and Unit Distribution is as follows:

Q.1	(a) Unit- 1 OR (a) Unit- 1	[05 Marks]
	(b) Unit- 2 OR (b) Unit- 2	[05 Marks]
Q.2	(a) Unit- 3 OR (a) Unit- 3	[05 Marks]
	(b) Unit 2 (2 marks) and Unit 3 (3 marks) OR (b) Unit 2 (2 marks) and Unit 3 (3 marks)	[05 Marks]
Q. 3	One-liner/TF/Blanks/One-word etc. (All questions compulsory) - Unit 1 (2 marks), Unit- 2 (1 mark) and Unit 3 (2 marks)	[05 Marks]
		Total- 25 Marks

KADI SARVA VISHWAVIDYALAYA GANDHINAGAR



SYLLABUS OF COMPUTERISED ACCOUNTING-2 SUBJECT CODE: SEC235-2C

For Bachelor of Commerce: Semester-IV

Effective from the Academic Year: 2024 – 2025 as per NEP-2020

KADI SARVA VISHWAVIDYALAYA
B.COM SEMESTER IV BCOM SEC235-2C
COMPUTERISED ACCOUNTING-2

[A] EXPECTED LEARNING OUTCOMES OF THE PROGRAM

1. Students will know about computation of capital gain, profit and gain from business and profession.
2. The study familiarizes the students with the provisions of GST Laws in India.
3. To Acquire knowledge about Computation of Income under different heads of Income of Income Tax Act,1961
4. This subject is to be taught with reference to the relevant amendments made to GST by GSTC and by Finance Acts passed in the Parliament from time to time so that students are updated with the learning and it enhances learning objective.
5. After studying this subject student will get in depth knowledge of Levy and collection of GST

[B] SCHEME OF TEACHING AND ASSESSMENT:

Unit No	Topics	Instructional Hrs.	Weightage (in %)
1.	Computation of Total Income	30	50%
2.	Levy and collection of GST.	30	50%
	TOTAL	60	100%

COURSE CODE	TITLE OF COURSE	SUBJECT CATAGORY	CREDITS	TEACHING HOURS PER WEEK			EVALUATION SCHEME		
				TH	PR	TOTAL	CCE (%)	SEE (%)	TOTAL
SEC235-2C	Computerised Accounting -2	SEC	2	-	4	4	50	50	100

[Internal Evaluation: 10 Marks – Lab Work Assessment & Journal (Best 4 out of 5),

10 Marks – Viva Voce (Best 4 out of 5),

5 Marks - Attendance.

[C] COURSE CONTENT:

Unit No	Topics	Instructional Hrs.	Weightage (in %)
1.	Computation of Total Income (Section 60 to 65): Income to be Considered while computing Total Income of Individuals through various forms, Computation Tax liability of individuals, Set-Off or carry forward and set-off of losses, Provisions for Tax Rebate, Deductions to be made in computing total income of an individual assessee (Section 80C to Section 80U), Various Return forms such as ITR-1, 2,3,4,6 etc. Calculation of Brokerage, Securities Transaction Tax and Capital Gain Tax (Long Term and Short Term under Capital Gains)	30	50%
2.	Levy and collection of GST: Forms and Return Filing for- GST Within state, Interstate, Small supplies and Composition Scheme; Classification of Goods and Services; Formats of Tax Invoice, Credit and Debit Notes, Returns, Forms for Assessment and Self-Assessment through GST Site. Time Limit for availing GST Input Tax Credit in India.	30	50%
	TOTAL	60	100%

Notes:

- Provisions of respective laws applicable (to individual assessee only) as on 31st March immediately preceding the date of commencement of current academic year shall be considered.
- Whenever any section (included in the present syllabus) is deleted or replaced by a new section as per the amendments made/ to be made by a Finance act, it shall automatically amend the syllabus and shall be implemented in the relevant academic year.

[D] References:

- SCERT (2015), Reference text book of Accounting and Taxation Second year, Thiruvananthapuram, SCERT Kerala.
- Ghanshyam Upadhyay (2017), GST Goods and Services Tax , Hyderabad , Asia Law House
- Nitya Tax (2016), Basics of GST , New Delhi, Taxmann
- Vashishta Chaudhary (2017), GST A Practical Approach, New Delhi, Taxmann
- ICAI (2018), Indirect Tax Laws-GST Module 1, New Delhi, Board of Studies ICAI.
- Parag Joshi (2017), Tally.ERP9 with GST, Pune, Vikas Book House
- KS Hariharan (2017), A Brief commentary on GST with law Volume 1 &2, Kochi, Hariharan Associates

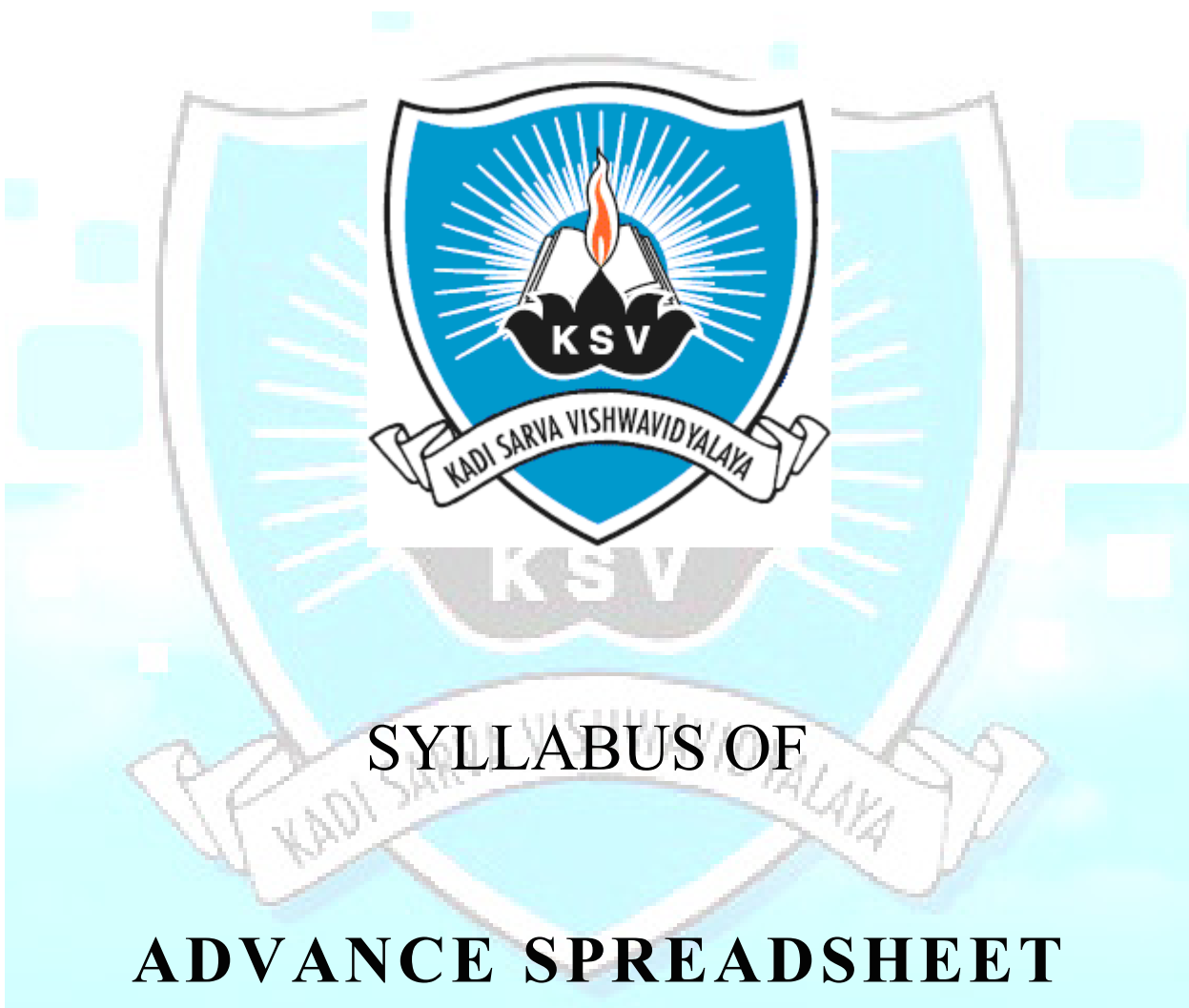
Associates

- Tally Education Pvt Ltd (2017), Tally.ERP9 with GST, New Delhi, BPB Publications.

Web sites

- www.gst.gov.in
- www.cbec.gov.in
- www.gstcouncil.gov.in
- www.gstn.org
- www.tallysolutions.com
- www.tallyerp9gst.com

KADI SARVA VISHWAVIDYALAYA GANDHINAGAR



SYLLABUS OF ADVANCE SPREADSHEET

SUBJECT CODE: SEC236-2C

For Bachelor of Commerce: Semester-IV

Effective from the Academic Year: 2024 – 2025 as per NEP-2020

KADI SARVA VISHWAVIDYALAYA
B.COM SEMESTER IV BCOM SEC236-2C

Syllabus of Advance Spreadsheet

[A] EXPECTED LEARNING OUTCOMES OF THE PROGRAM

Students will be able to learn

1. Advanced Formulas and Functions: Mastery of advanced functions such as VLOOKUP, HLOOKUP, INDEX-MATCH, IFERROR, SUMIFS, COUNTIFS, and nested functions.
2. Data Analysis Techniques: Ability to perform complex data analysis tasks using tools like PivotTables, Pivot Charts, Data Tables, and What-If Analysis.
3. Data Visualization: Proficiency in creating visually appealing and informative charts, graphs, and dashboards to effectively communicate insights from data.
4. Data Management: Skills in managing large datasets, including sorting, filtering, and manipulating data using advanced techniques like data validation, conditional formatting, and named ranges.
5. Automation and Efficiency: Knowledge of Excel macros and VBA (Visual Basic for Applications) for automating repetitive tasks and increasing productivity.
6. Data Cleaning and Transformation: Understanding of data cleaning techniques such as text-to-columns, remove duplicates, and data validation to ensure data accuracy and consistency.
7. Advanced Formatting: Ability to customize formatting options, create custom number formats, and apply advanced formatting techniques to enhance the presentation of data.

[B] SCHEME OF TEACHING AND ASSESSMENT:

Units	Topic	Teaching Hours	Weightage (%)
1	Basic Microsoft Excel	30	50
2	Data Analysis	30	50
Total		60	100

COURSE CODE	TITLE OF COURSE	SUBJECT CATEGORY	CREDITS	TEACHING HOURS PER WEEK			EVALUATION SCHEME		
				TH	PR	TOTAL	CCE (%)	SEE (%)	TOTAL
SEC236-2C	Advance Spreadsheet	SEC	2	0	4	4	50	50	100

Internal Evaluation: 10 Marks – Lab Work Assessment & Journal (Best 4 out of 5),

10 Marks – Viva Voce (Best 4 out of 5),

5 Marks - Attendance.

[C] COURSE CONTENT:

Serial No.	Topics Covered	Number of Lectures Required	Weightage (%)
1	Basic Microsoft Excel: <ul style="list-style-type: none">• Create Worksheets and Workbooks• Create a workbook• Import data from a delimited text file• Add a worksheet to an existing workbook• Copy and move a worksheet• Navigate in Worksheets and Workbooks• Search for data within a workbook• Navigate to a named cell, range, or workbook element• Insert and remove hyperlinks• Format Worksheets and Workbooks• Change worksheet tab color• Rename a worksheet• Change worksheet order• Insert and delete columns or rows• Change workbook themes• Adjust row height and column width• Insert headers and footers• Create Charts ▪ Create a new chart• Add additional data series• Switch between rows and columns in source data• Analyze data by using Quick Analysis• Format Charts• Resize charts• Add and modify chart elements• Apply chart layouts and styles• Move charts to a chart sheet• Insert and Format Objects• Insert text boxes and shapes• Insert images• Modify object properties• Add alternative text to objects for accessibility• Summarize Data by using Functions• Perform calculations by using the SUM function• Perform calculations by using MIN and MAX functions• Perform calculations by using the COUNT function• Perform calculations by using the AVERAGE function• Perform Conditional Operations by using Functions• Perform logical operations by using the IF function• Perform logical operations by using the SUMIF function	30	50

	<ul style="list-style-type: none"> Perform logical operations by using the AVERAGEIF function Perform statistical operations by using the COUNTIF function 		
2	Data Analysis <ul style="list-style-type: none"> Apply Advanced Date and Time Functions Reference the date and time by using the NOW and TODAY functions Format and Modify Text by using Functions Format text by using RIGHT, LEFT, and MID functions Format text by using UPPER, LOWER, and PROPER functions Format text by using the CONCATENATE function Apply Functions in Formulas Perform logical operations by using AND, OR, and NOT functions Perform logical operations by using nested functions Perform statistical operations by using SUMIFS, AVERAGEIFS, and COUNTIFS functions Look up data by using Functions Look up data by using the VLOOKUP function Look up data by using the HLOOKUP function 	30	50

[D] References:

1. P.K. Hari: Known for his book "Excel in Finance," Hari provides insights into how Excel can be used effectively in financial analysis and modeling.
2. Purnachandra Rao: Author of "Mastering Excel," Rao's book covers a wide range of Excel topics, from basic functions to advanced data analysis techniques.
3. Learning Excel 2007 by Ramesh Bangia
4. Fundamentals of Computers by V. Rajaraman (PHI)
5. PC Software for Windows by TAXALI (TMH)
6. Foundations of Computing by P.K. Sinha (BPB)
7. Computer Science by E BalaguruSwami (TMH)
8. A first course in Computer by Sanjay Saxena, 2003 Edition,.
9. Computer Fundamental – Concept, System and Applications by D.P. Nagpal.
10. Introduction to Computers by Peter Nortans
11. Microsoft Office 2003 in ten simple steps or less by Michael Desmond
12. Wikipedia.org
13. Youtube.com

KADI SARVA VISHWAVIDYALAYA GANDHINAGAR



SYLLABUS OF ENVIRONMENTAL STUDIES SUBJECT CODE: BCOM VAC206-2C

For Bachelor of Commerce: Semester-IV

Effective from the Academic Year: 2024 – 2025 as per NEP-2020

KADI SARVA VISHWAVIDYALAYA
B.COM SEMESTER IV B.COM VAC206-2C

Environmental Studies

[A] EXPECTED LEARNING OUTCOMES OF THE PROGRAMME

Students will:

1. Stimulate interest in the Environment.
2. Understand the interdisciplinary and holistic nature of the environment.
3. Develop knowledge and understanding of Environmental issues and principles and the ability to apply Environmental Management.
4. Provide an understanding of interactions between people and the Environment.
5. Increase an awareness of the importance of living in harmony with the Environment.
6. Develop an understanding of how natural resources and the environment affect the quality of life and the quest for sustainable development of the nation.

[B] SCHEME OF TEACHING AND ASSEMENT

UNIS	Topic	Instructional Hours	Weightage (%)
1.	Ecology and Environment	15	50
2.	Ecosystem and Biogeochemical Cycles	15	50
		30	100

COURSE CODE	TITLE OF COURSE	SUBJECT CATAGORY	CREDITS	TEACHING HOURS PER WEEK			EVALUATION SCHEME		
				TH	PR	TOTAL	CCE (%)	SEE (%)	TOTAL
VAC206-2C	Environmental Studies	VAC	2	2	0	2	50	50	100

[Internal Evaluation: 15 Marks – Class Test (Best 2 out of 3),

5 Marks – Assignment,

5 Marks - Active Learning & Attendance.

[C] COURSE CONTENT

UNIS	Topic	Instructional Hours	Weightage (%)
1.	Ecology and Environment: Definition, scope, and basic principles of ecology and environment, Natural Resources – Renewable and Non-renewable resources, Current Environmental issues – climate change, Global warming, Acid rain, Ozone layer depletion, Pollution - Air, Water, Soil, Marine, Thermal, Noise pollution - causes and effects.	15	25
2.	Ecosystem: Basic concepts, components of the Ecosystem, Trophic levels, food chains and food web, Ecological pyramids, ecosystem functions, Energy flow in ecological systems, energy efficiencies. Biogeochemical Cycles: Importance, gaseous and sedimentary cycles. Carbon, Nitrogen, Phosphorus, Hydrogen, and Sulphur Cycles	15	25

[D] RECOMMENDED BOOKS & REFERENCE MATERIALS

1. Basics of Environmental Studies, 4th Edition, B. R. Shah, Snehal Popli, Mahajan Publishing House.

Marking Scheme: Semester -3

BCOM Semester - III (Second Year)																			
S. N.	Course Code	Title of the Paper	Category	Credits	Teaching Hours per Week			Duration in Hours		Assessment Type		Continuous and Comprehensive Evaluation Scheme (CEE)		Semester End Evaluation (SEE) Scheme			Grand Total Marks		
					Th.	Pr.	Total	Th.	Pr.	Th.	Pr.	Th./ Passing	Pr. / Passing	Exam Hours	Th/ Passing	Pr. / Passing	Th.	Pr.	Over all / Passing
1	COM209-2C	Corporate Account - 3	MAJOR	4	4	-	4	60	-	T	-	50/18	-	2.5	50/18	-	100	-	100
2	COM210-2C	Taxation - 1		4	4	-	4	60	-	T	-	50/18	-	2.5	50/18	-	100	-	100
3	COM211-2C	Marketing Management		4	4	-	4	60	-	T	-	50/18	-	2.5	50/18	-	100	-	100
4	MDC235-2C	Basic Applications of Statistics	MDC	4	4	-	4	60	-	T	-	50/18	-	2.5	50/18	-	100	-	100
5	AEC211-2C	Business Communication	AEC	2	2	-	2	30	-	T	-	25/9	-	2	25/9	-	50	-	50
6	SEC234-2C	Computerised Accounting -1 *	SEC	2	-	4	4	-	60	-	P	-	25/9	2	-	25/9	-	50	50
7	SEC234-2C	Entrepreneurship Skills *		2	2	-	2	30	-	T	-	25/9	-	2	25/9	-	50	-	50
8	IKS206-2C	Indian Ethos and Ethics	IKS	2	2	-	2	30	-	T	-	25/9	-	2	25/9	-	50	-	50
Total				22	-	-	-			-	-	-	-	-	-	-	550	-	550
Please Note: 1. The marks distribution is mainly divided into two components named Continuous and Comprehensive Evaluation (CEE) = 50 % and Semester End Evaluation (SEE) = 50 %. 2. Passing Percentage for each head is 36%. 3. (*) Students have to choose one subject out of the above under SEC category.																			

Marking Scheme: Semester -4

BCOM Semester - IV (Second Year)																			
S. N.	Course Code	Title of the Paper	Category	Credits	Teaching Hours per Week			Duration in Hours		Assessment Type		Continuous and Comprehensive Evaluation Scheme (CEE)		Semester End Evaluation (SEE) Scheme			Grand Total Marks		
					Th.	Pr.	Total	Th.	Pr.	Th.	Pr.	Th./ Passing	Pr. / Passing	Exam Hours	Th/ Passing	Pr. / Passing	Th.	Pr.	Overall / Passing
1	COM215-2C	Cost Accounting - 1	MAJOR	4	4	-	4	60	-	T	-	50/18	-	2.5	50/18	-	100	-	100
2	COM216-2C	Taxation - 2		4	4	-	4	60	-	T	-	50/18	-	2.5	50/18	-	100	-	100
3	COM217-2C	Marketing Research		4	4	-	4	60	-	T	-	50/18	-	2.5	50/18	-	100	-	100
4	COE206-2C	Business Statistics -1 *	MINOR	4	4	-	4	60	-	T	-	50/18	-	2.5	50/18	-	100	-	100
5	COE207-2C	Applied Statistics *		4	4	-	4	60	-	T	-	50/18	-	2.5	50/18	-	100	-	100
6	AEC213-2C	Personality Development	AEC	2	2	-	2	30	-	T	-	25/9	-	2	25/9	-	50	-	50
7	SEC235-2C	Computerised Accounting -2 **	SEC	2	-	4	4	-	60	-	P	-	25/9	2	-	25/9	-	50	50
8	SEC236-2C	Advance Spreadsheet **		2	-	4	4	-	60	-	P	-	25/9	2	-	25/9	-	50	50
9	VAC206-2C	Environmental Studies	VAC	2	2	-	4	30	-	T	-	25/9	-	2	25/9	-	50	-	50
Total				22	-	-	-	-	-			-	-	-	-	-	500	50	550

Please Note:

1. The marks distribution is mainly divided into two components named Continuous and Comprehensive Evaluation (CEE) = 50 % and Semester End Evaluation (SEE) = 50 %.
2. Passing Percentage for each head is 36%.
3. The subject "Advance Excel" With Practical Mode (Lab Work, Computer based Activity) Students have to choose one subject out of the above under SEC category.
4. (**) Students have to choose one subject out of the above under Minor category.

Exit 1: Award of UG certificate 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 next NCrf credit level.

- The below Table 8.1 shows the CCE Scheme for various types of Subjects like Theory, Practical and Project work.

Table 8.1 CEE Evaluation Scheme

Continuous and Comprehensive Evaluation (CCE) Scheme

S. No.	Particular	Marks	Remarks
Theory Subject Credits 4 & Credit 2			
1	Class Test (Best 2 out of 3)	30	Subject Faculty
2	Assignment	10	Subject Faculty
3	Active Learning & Attendance	10	Subject Faculty & Mentor respectively
Total		50	
Theory subjects AEC201-1C & AEC204-1C			
1	Class Test	15	Subject Faculty
2	Assignment	5	Subject Faculty
3	Active Learning & Attendance	5	Subject Faculty & Mentor respectively
Total		25	
Practical			
1	Lab Work Assessment & Journal (Best 4 out of 5)	20	Subject Faculty
2	Viva Voce (Best 4 out of 5)	20	Subject Faculty
3	Attendance	10	Mentor
Total		50	
Project			
1	Project Evaluation (Best 3 out of 5)	30	Subject Faculty
2	Participation in Discussion	10	Subject Faculty
3	Attendance	10	Mentor
Total		50	

Kadi Sarva Vishwaidyalaya
BCOM Programme
Semester End Evaluation (SEE) Scheme

(Scheme of Teaching and Evaluation for BCOM Programme (Basic/Honors) aligning to NEP -
2020 as per Govt. of Gujarat Dated 11/07/2023)

The Question Paper Style is as follows.

Category 1: Credits 4 Subject

Category 2: Credits 2 Subject

Category 3: Credits 2 AEC Subject

Category 1: Credits 4 Subject

Kadi Sarva Vishwavidyalaya Semester End Evaluation (SEE)

BCOM Semester-I/II/III/IV/V/VI/VII/VIII Examination, Month– Year

Subject Name	:	Date	:
Subject Code	:	Time	:
Total Marks	:	Duration	: 02 ½ Hours

Instructions:

- 1. Attempt all questions.*
 - 2. Make suitable assumptions wherever necessary.*
 - 3. Figure to the right indicate full marks.*
 - 4. Indicate clearly, the option you attempt along with its respective question number.*
-

Question 1 OR Question 1 **[10 Marks]**

Question 2 OR Question 2 **[10 Marks]**

Question 3 OR Question 3 **[10 Marks]**

Question 4 OR Question 4 **[10 Marks]**

Question 5: One-liner/Short Questions (One Mark Each -All Compulsory) **[10 Marks]**

Please Note:

1. Question Paper must cover the entire syllabus in balanced manner including all the Units.
2. Question Number and Unit Distribution is as follows:

Question Number	Unit Number
Question 1	Unit – I
Question 2	Unit – II
Question 3	Unit – III
Question 4	Unit – IV
Question 5	All Units

1. Each question (Question No. 1 to Question No. 4) must be either of 5 marks or 10 marks only.

Category 2: Credits 2 Subject

Kadi Sarva Vishwavidyalaya Semester End Evaluation (SEE)

BCOM Semester-I/II/III/IV/V/VI/VII/VIII Examination, Month– Year

Subject Name : Date :
Subject Code : Time :
Total Marks : 25 Duration : 02 Hours

Instructions:

- 1. Attempt all questions.*
 - 2. Make suitable assumptions wherever necessary.*
 - 3. Figure to the right indicate full marks.*
 - 4. Indicate clearly, the option you attempt along with its respective question number.*
-

Question 1 OR Question 1 [10 Marks]

Question 2 OR Question 2 [10 Marks]

Question 3: One-liner/Short Questions (One Mark Each -All Compulsory) [05 Marks]

Please Note:

2. Question Paper must cover the entire syllabus in balanced manner including all the Units.
3. Question Number and Unit Distribution is as follows:

Question Number	Unit Number
Question 1	Unit – I
Question 2	Unit – II
Question 3	All Units

4. Each question (Question No. 1 to Question No. 4) must be either of 5 marks or 10 marks only.

Category 3: Credits 2 AEC Subject

Kadi Sarva Vishwavidyalaya Semester End Evaluation (SEE)

BCOM Semester-I/II/III/IV/VI Examination, Month– Year

Subject Name	:	Date	:
Subject Code	:	Time	:
Total Marks	:	Duration	: 02 Hours

Instructions:

- 1. Attempt all questions.*
 - 2. Make suitable assumptions wherever necessary.*
 - 3. Figure to the right indicate full marks.*
 - 4. Indicate clearly, the option you attempt along with its respective question number.*
-

Question 1: (a) OR (a)	[05 Marks]
(b) OR (b)	[05 Marks]
Question 2: (a) OR (a)	[05 Marks]
(b) OR (b)	[05 Marks]
Question 3: One liner/ TF/blanks/one-word etc. (All Questions Compulsory)	[05 Marks]

Please Note:

- Question Paper must cover the entire syllabus in balanced manner including all the Units.