

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 – V and VI 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 2025-26**

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Syllabus Structure

Semester – V

BCOM - Semester - V (Third Year)

Course Code	Title of the Paper	Category	Duration in Hours		Credits	Maximum Marks		Total
			Theory	Practical		CEE (Formative)	SEE (Summative)	
COM318-3C	Cost Accounting - II	MAJOR	60	-	4	50	50	100
COM319-3C	Mercantile Law		60	-	4	50	50	100
COM320-3C	Financial Institutions and Markets		60	-	4	50	50	100
COE308-3C	Indian Economy	MINOR	60	-	4	50	50	100
COE309-3C	Business Statistics - II		60	-	4	50	50	100
SEC337-3C	Theory & Practice of Banking and Finance	SEC	30	-	2	25	25	50
Total			330	-	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 subject is 36%.
3. Students Have to elect 3 majors (*) as per the selected specialisation.

Syllabus Structure

Semester – VI

BCOM - Semester - VI (Third Year)

Course Code	Title of the Paper	Category	Duration in Hours		Credits	Maximum Marks		Total
			Theory	Practical		CEE (Formative)	SEE (Summative)	
COM321-3C	Management Accounting and Auditing -I	MAJOR	60	-	4	50	50	100
COM322-3C	Management Accounting and Auditing -II		60	-	4	50	50	100
COM323-3C	Fundamentals of Financial Management		60	-	4	50	50	100
COE310-3C	Analytical Statistics	MINOR	60	-	4	50	50	100
AEC301-3C	Communication and Soft Skills for Professional Success	AEC	30	-	2	25	25	50
SEC302-3C	Internship	SEC	-	120	4	50	50	100
Total			270	120	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 subject is 36%.
3. Students Have to elect 3 majors (*) as per the selected specialisation.

KADI SARVA VISHWAVIDYALAYA GANDHINAGAR



TENTATIVE SYLLABUS OF BACHELOR OF COMMERCE

SEMESTER - V

**AS PER National Education Policy
2020**

Effective From June 2025

KADI SARVA VISHWAVIDYALAYA GANDHINAGAR



SYLLABUS OF COST ACCOUNTING-II SUBJECT CODE: COM318-3C

For Bachelor of Commerce: Semester-V

Effective from the Academic Year: 2025 – 2026 as per NEP-2020

KADI SARVA VISHWAVIDYALAYA

B.COM SEMESTER V COM318-3C

Cost Accounting -II

[A] EXPECTED LEARNING OUTCOMES OF THE PROGRAM

1. Students will learn basics of cost accounting for service providers.
2. Understand the various methods of costing applicable to different industries.
3. To enabled the student to understand various costing methods i.e. job costing, batch costing, contract costing.
4. Students will learn the concepts related with contract like work certified, work uncertified, work-in-progress etc.
5. Students will learn process costing and cost of each process.

[B] SCHEME OF TEACHING AND ASSESSMENT:

UNITS	TOPICS	INSTRUCTIONAL Hrs.	WEIGHTAGE (%)
1.	Operating Costing	15	25%
2.	Job and Batch Costing	15	25%
3.	Contract Costing	15	25%
4.	Process Costing	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
COM318-3C	Cost Accounting -II	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 %
1.	Operating Costing: Meaning of Operating Costing or service costing. Features of Operating Costing. Users of Service Costing. Cost Unit, Cost Analysis, transport Costing, Hospital Costing, Staff canteen Costing. Practical Problems to be asked on Transport Costing only.	15	25%
2.	Job and Batch Costing: Definition and features of Job Costing; Pre-requisites for Job Costing; Source Documents, Procedure for recording under Job Costing; Definition of Batch Costing and its accounting procedure; Method of determination of Economic Batch Quantity (EBQ);	15	25%
3.	Contract Costing: Definition of Contract costing; Difference between Job & Contract costing; Features of Contract costing; Work certified, work uncertified and Retention money; Method of valuation of work in progress; Profit on incomplete contracts; Problems on Preparation of Contract account and Contractee's account (excluding Trial Balance and Balance Sheet problems). Brief introduction of AS-7 (theory only).	15	25%
4.	Process Costing: Meaning, Definition and Features; Job Costing vs. Process Costing; Process losses and gains; Accounting of waste, scrap, defectives and spoilage; Valuation of Work-in-Progress (Equivalent Production); Meaning of Joint Products and By- Products; Objectives for allocation of joint costs and Methods of Accounting for Joint Products; Methods of Accounting for By-Products; Inter process profit and transfer price.	15	25%

[D] References:

1. Jain, S.P. and K.L. Narang. Cost Accounting: Principles and Methods. Kalyani Publishers
2. Arora, M.N. Cost Accounting – Principles and P r a c t i c e , Vikas Publishing House, New Delhi.
3. Maheshwari, S.N. and S.N. Mittal. Cost Accounting: Theory and Problems. Shri Mahavir Book Depot, New Delhi.
4. Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan, Cost Accounting: A Managerial Emphasis, Pearson Education.
5. Jawahar Lal, Cost Accounting., McGraw Hill Education
6. Madegowda J, Cost Accounting, HPH.
7. Rajiv Goel, Cost Accounting, International Book House
8. Cost Accounting: Principles & Practice M N Arora Vikas Publishing House
9. Practical Costing N K sharma Shree Niwas Publication
10. Cost Accounting Dr P C Tulsian S. Chand
11. Cost Accounting Dr Murthy & S Gurusamy The McGraw Hill Companies

KADI SARVA VISHWAVIDYALAYA GANDHINAGAR



SYLLABUS OF MERCANTILE LAW SUBJECT CODE: COM319-3C

For Bachelor of Commerce: Semester-V

Effective from the Academic Year: 2025 – 2026 as per NEP-2020

KADI SARVA VISHWAVIDYALAYA

B.COM SEMESTER V COM319-3C

Mercantile Law

[A] EXPECTED LEARNING OUTCOMES OF THE PROGRAM

1. Student is expected to learn the Business Laws and apply the same in practice.
2. Student will learn various terminology used in Indian Contract Act, 1872.
3. Student will get practical knowledge about The Sale of Goods Act, 1930.
4. Students will learn consumer protection Act 1986 and its provisions.
5. Students will know how to draft various kind deeds..

[B] SCHEME OF TEACHING AND ASSESSMENT:

UNITS	TOPICS	INSTRUCTIONAL Hrs.	WEIGHTAGE (%)
1.	The Indian Contract Act 1872	15	25%
2.	Special Contract Act	15	25%
3.	Consumer Protection Act 1986	15	25%
4.	Sale of Goods Act	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
COM319-3C	Mercantile Law	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.	Indian Contract Act 1872 1. Definitions of contract and agreement (Sec. 2) 2. Nature of Contract 3. Essential elements of a valid contract 4. Kinds of contracts 5. Offer & Acceptance 6. Capacity of Parties to Contract 7. Free Consent and Consideration 8. Expressly declared void agreement.	15	25%
2.	Special Contract Act 1. Indemnity (Sec 124-125) 2. Guarantee (Sec-126-129,132-144) 3. Bailment and Pledge (Secs148,152-154,162 172, 178, 178A and 179) 4. Agency (Secs.182-185, 201-209)	15	25%
3.	Consumer Protection Act 1986 1. Definition 2. Consumer & Right of Consumer 3. Consumer Protection Councils 4. Redressal Agencies	15	25%
4.	Sale of Goods Act 1. Definitions (Sec-2) 2. Formalities of the contract of sale (Sec 4-10) a. Distinction between 'sale' and 'agreement of sale' b. Distinction between 'sale and hire-purchase agreement' 3. Conditions and Warranties (11-17) 4. Transfer of property as between the seller and the buyer (sec-18-26) 5. Rights of an unpaid seller (Secs-45-54)	15	25%

[D] References:

1. law of Contract and Specific Relief – By : Avatar Singh Published by : Eastern Book Company
2. Elements of Mercantile Laws – By : N.D. Kapoor Published by : Sultan Chand & Sons
3. M.C. Kuchhal, and Vivek Kuchhal, Business Law, Vikas Publishing House, New Delhi.
4. Avtar Singh, Business Law, Eastern Book Company, Lucknow.
5. Ravinder Kumar, Legal Aspects of Business, Cengage Learning
6. SN Maheshwari and SK Maheshwari, Business Law, National Publishing House, New Delhi.
7. Aggarwal S K, Business Law, Galgotia Publishers Company, New Delhi
8. Bhushan Kumar Goyal and Jain Kinneri, Business Laws, International Book House
9. Sushma Arora, Business Laws, Taxmann Publications.
10. Akhileshwar Pathak, Legal Aspects of Business, McGraw Hill Education, 6th Ed.
11. P C Tulsian and Bharat Tulsian, Business Law, McGraw Hill Education
12. Sharma, J.P. and Sunaina Kanojia, Business Laws, Ane Books Pvt. Ltd., New Delhi
13. K. Rama Rao and Ravi S.P., Business Regulatory Framework., HPH
14. N.D. Kapoor, Business Laws, Sultan Chand Publications K. Aswathappa, Business Laws, HPH,
15. Chanda.P.R, Business Laws, Galgotia Publishing Company

KADI SARVA VISHWAVIDYALAYA GANDHINAGAR



SYLLABUS OF FINANCIAL INSTITUTIONS AND MARKETS SUBJECT CODE: BCOM COM320-3C

For Bachelor of Commerce: Semester-V

Effective from the Academic Year: 2025 – 2026 as per NEP-2020

KADI SARVA VISHWAVIDYALAYA
B.COM SEMESTER V B.COM COM320-3C
FINANCIAL INSTITUTIONS AND MARKETS

[A] EXPECTED LEARNING OUTCOMES OF THE PROGRAMME

Students will:

- Identify the key components of the financial system, including financial institutions, markets, instruments, and services.
- Get understanding of structure of money market and capital market.
- Get awareness about the structure and organization of financial institutions.
- Be able to understand Money market and Capital Market instruments and their importance.

[B] SCHEME OF TEACHING AND ASSEMENT

Units	Topic	Instructional Hours	Weightage (%)
1.	Introduction to financial system and Money market.	15	25
2.	Primary Market	15	25
3.	Secondary Market	15	25
4.	Depository System	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
COM320-2C	Financial Institutions and Markets	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	Topic	Instructional Hours	Weightage (%)
1.	Introduction to financial system and markets: <ul style="list-style-type: none"> - Functions of Financial System - Money Market: functions, Instruments. - Treasury Bills (T-Bills) - Call/notice money market - Commercial Papers (CP's) - Certificate of Deposits (CD's) - Commercial Bills (CB's) 	15	25
2.	Primary Market: <ul style="list-style-type: none"> - Meaning and Functions - Relationship with Secondary Market - Book Building process, ASBA. - Methods of Primary issues (IPO) - Players in New issues - Mutual Funds: Meaning, Types. 	15	25
3.	Secondary Market: <ul style="list-style-type: none"> - Functions of stock exchanges - Recognition of Stock exchanges - Organization, Management and membership of stock exchanges in India, - listing of securities, listing procedure, - Registration of stock brokers, functions of brokers, Kinds of brokers - Current settlement procedure of trading transactions, - On line trading, kinds of speculators, - Indices of NSE - Basic Concept of Derivatives. 	15	25
4.	Depository System: <ul style="list-style-type: none"> - Meaning, Need and benefits of Depository system. - Depository Process - Major Provisions of SEBI (Depository and Participants) Regulation Act, 1996. - NSDL and CDSL - Meaning and benefits of Credit Rating agencies. 	15	25

[D] RECOMMENDED BOOKS & REFERENCE MATERIALS

1. Gordon, E. and Natarajan, K. (2012), "Financial Markets and Services", 8th Edition, Himalayan Publishing House, Mumbai.
2. Khan, M. Y. (1996), "Indian Financial System", Tata McGraw Hill, New Delhi.
3. Pathak, B. V. (2018). Indian financial system (5th ed.). Pearson.

KADI SARVA VISHWAVIDYALAYA GANDHINAGAR



SYLLABUS OF

INDIAN ECONOMY

SUBJECT CODE: BCOM COE308-3C

For Bachelor of Commerce: Semester- V

**Effective from the Academic Year: 2025– 2026 as per NEP-
2020**

KADI SARVA
VISHWAVIDYALAYA B. Com
Semester-V COE308-3C

Indian Economy

[A] EXPECTED LEARNING OUTCOMES OF THE PROGRAM:

After successful completion of this course, students should be able to:

1. Understand the process and structures of Indian Economy,
2. Learning new issues which are useful for the competitive examination.
3. Learn the better understanding of the evaluation of the progress of the country's Economy

[B] SCHEME OF TEACHING AND ASSESSMENT:

UNIS	Topic	Instructional Hours	Weightage (%)
1.	Indian Economy on the Eve of Independence	12	20
2.	Human Resources and Economic Development	15	25
3.	Agriculture, Industry and Service Sector of India	18	30
4.	Indian Public Finance	15	25
		60	100

COURSE CODE	TITLE OF COURSE	SUBJECT CATAGORY	CREDITS	TEACHING HOURS PER WEEK			EVALUATION SCHEME		
				TH	PR	TOTAL	CCE (%)	SEE (%)	TOTAL
COE308-3C	Indian Economy	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

UNIS	Topic	Instructional Hours	Weightage (%)
1.	Indian Economy on the Eve of Independence <ul style="list-style-type: none"> Indian Economy in the Pre-British Period British rule and the Exploitation of India Economic Consequences of British Conquest Decline of Indian Handicrafts and Progressive Realization of Indian Economy Colonial Exploitation: Form and Consequences 	12	20
2.	Human Resources and Economic Development <ul style="list-style-type: none"> The Theory of Demographic Transition Size and growth rate of population in India Age Composition The Density of population Demographic Dividend Human Development index Gender Inequality index Multidimensional Poverty Index 	15	25
3.	Agriculture, Industry and Service Sector of India <ul style="list-style-type: none"> Indian agriculture Role Nature and Cropping Pattern Present Status of Indian Agriculture Crisis Green Revolution Land Reform (Pre Independence and Post Independence) Some Major Industries of India (Iron and Steel, Jute Industry, Textile Industry, Sugar Industry, Cement Industry) Role and Performance of Public and Private Sector Issues related with Public and Private Sector Growth and Contribution of Service Sector in India Reasons for Rapid growth in services Share of services in Employment India's IT and ITES Industry 	18	30
4.	Indian Public Finance <ul style="list-style-type: none"> Latest Union Budget Latest Economic Survey 	15	25

	<ul style="list-style-type: none"> • Meaning and Component of Public Revenue and Public Expenditure • Public Debt and Deficit Meaning and Types • FRBM Act 2003 • Fiscal Federalism and Fiscal Imbalance Meaning and types • Latest Finance Commission • Niti Aayog • RBI Monetary Policy Tool (Quantitative and Qualitative) 		
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A. RECOMMENDED BOOKS & REFERENCE MATERIALS

1. Indian Economy – Dutt and Sundaram.
2. Indian Economy – Mishra and Puri
3. Indian Economy –Tandon and Tandon.
4. Indian Economy – A. N. Agarwal
5. Indian Economy – Debes Mukherjee and Sampat Mukherjee
6. Indian Economy – V. K. Puri & S. K. Misra – Himalaya Publishing House.
7. Indian Economy by Dandekar& Rath

KADI SARVA VISHWAVIDYALAYA GANDHINAGAR



SYLLABUS OF BUSINESS STATISTICS-II SUBJECT CODE: BCOM COE309-3C

For Bachelor of Commerce: Semester-V

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

KADI SARVA VISHWAVIDYALAYA
B.COM SEMESTER V BCOM COE309-3C
Business Statistics-II

[A] EXPECTED LEARNING OUTCOMES OF THE PROGRAM

Students will be able

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

[B] SCHEME OF TEACHING AND ASSESSMENT:

UNITS	TOPICS	INSTRUCTIONAL Hrs.	WEIGHTAGE (%)
1.	Correlation Analysis	15	25%
2.	Regression Analysis	15	25%
3.	Association of Attributes	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
COE309-3C	Business Statistics-II	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 ASSOCIATION OF ATTRIBUTES Introduction to Attributes, theoretical approach to Association of Attributes for two attributes, types of association, method of observed and expected frequencies, proportion method of attributes, Yule's method for determining co-efficient, interpretation of Yule's coefficient.	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 GANDHINAGAR



SYLLABUS OF THEORY & PRACTICE OF BANKING AND FINANCE

SUBJECT CODE: BCOM SEC337-3C

For Bachelor of Commerce: Semester- V

**Effective from the Academic Year: 2025– 2026 as per NEP-
2020**

KADI SARVA VISHWAVIDYALAYA

B. Com Semester-V SEC337-3C

Theory and Practice of Banking and Finance

[A] EXPECTED LEARNING OUTCOMES OF THE PROGRAM:

After successful completion of this course, students should be able to develop a foundational understanding of the banking and finance sectors, focusing on their structure, functions, regulatory frameworks, and their role in the Indian economy.

By the end of the course, students will:

1. Understand the structure and functioning of the banking and finance sectors in India.
2. Analyze the regulatory frameworks governing these sectors.
3. Evaluate the role of technology and innovation in transforming banking and finance.
4. Develop critical thinking skills to address challenges and opportunities in the industry.

[B] SCHEME OF TEACHING AND ASSESSMENT:

UNIS	Topic	Instructional Hours	Weightage (%)
1.	Banking in India	15	50
2.	Financial Service and Products	15	50
		30	100

COURSE CODE	TITLE OF COURSE	SUBJECT CATAGORY	CREDITS	TEACHING HOURS PER WEEK			EVALUATION SCHEME		
				TH	PR	TOTAL	CCE (%)	SEE (%)	TOTAL
SEC337-3C	Theory & Practice of Banking and Finance	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:

UNIS	Topic	Instructional Hours	Weightage (%)
1.	Banking in India: <ul style="list-style-type: none">• History of banking• Regulatory Framework• Practice and principals of banking.• Role of Reserve Bank of India (RBI)-Key Regulations: Banking Regulation Act, 1949;• KYC norms,• Anti-money laundering• Challenges and Opportunities in Digital Transformation	15	50
2.	Financial Services and Products: <ul style="list-style-type: none">• Government Schemes related to banking• Role of Government in banking.• Trade Finance• Introduction to Financial Services• Banking Products: Savings Accounts, Fixed Deposits, Loans, and Credit Cards• Corporate banking, Introduction to FinTech, UPI, and Mobile Banking, Retail banking.• Digital Banking. financial fraud, cyber security.• Mutual Funds, Insurance, and Pension Funds	15	50

[D] RECOMMENDED BOOKS & REFERENCE MATERIALS

1. Banking and Finance by Indian Institute of Banking and Finance (IIBF)
2. Principles of Banking and Finance by Dr. P. K. Gupta
3. Banking Theory and Practice by Gordon and Natarajan
4. Financial Markets and Services by E. Gordon and K. Natarajan

KADI SARVA VISHWAVIDYALAYA GANDHINAGAR



TENTATIVE SYLLABUS OF BACHELOR OF COMMERCE

SEMESTER - VI

**AS PER National Education Policy
2020**

Effective From June 2025

KADI SARVA VISHWAVIDYALAYA GANDHINAGAR



SYLLABUS OF MANAGEMENT ACCOUNTING AND AUDITING-I SUBJECT CODE: COM321-3C

For Bachelor of Commerce: Semester-6

Effective from the Academic Year: 2025 – 2026 as per NEP-2020

KADI SARVA VISHWAVIDYALAYA

B.COM SEMESTER V COM321-3C

Management Accounting and Auditing-I

[A] EXPECTED LEARNING OUTCOMES OF THE PROGRAM

1. To teach the basics of scop Management accountancy and difference between management accounting and financial accounting.
2. Students will learn in-depth procedure budgeting and various budgets as tool of management accounting.
3. Students will acquire knowledge about marginal costing, breakeven point and margin of safety.
4. Students will learn basic of auditing and auditing of joint stock company.
5. Students will learn how to prepare audit report and certificate.
6. Students will acquire the knowledge about different audit programme.

[B] SCHEME OF TEACHING AND ASSESSMENT:

UNITS	TOPICS	INSTRUCTIONAL Hrs.	WEIGHTAGE (%)
1.	[A] Introduction of Management Accountancy	03	05%
	[B] Cash Budget	12	20%
2.	Marginal Costing [Excluding Decision making]	15	25%
3.	Introduction of Audit and Company Audit	15	25%
4.	[A] Audit report & certificate	10	15%
	[B] Audit Programme	05	10%
	TOTAL	60	100%

COURSE CODE	TITLE OF COURSE	SUBJECT CATEGORY	CREDITS	TEACHING HOURS PER WEEK			EVALUATION SCHEME		
				TH	PR	TOTAL	CCE (%)	SSE (%)	TOTAL
COM321- 3C	Management Accounting and Auditing-I	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	Instruct Ional Hours	Weightage In %
1.	<p>[A] Introduction of Management Accountancy: Explain the meaning of management accounting, scope of management accounting, difference between management accounting and financial accounting, advantages and limitations of management accounting, functions of management accountant, role of management accountant</p> <p>[B] Cash budget: Introduction, advantages and limitations of cash budget, methods of preparing cash budget: Cash receipts and disbursement method, Adjusted earnings method, Balance sheet projection method, Working capital differential methods.</p>	15	25%
2.	<p>Marginal Costing (Excluding Decision Making): Introduction, Definition, Characteristics of Marginal Costing, Assumptions of Marginal Costing, Advantages of Marginal Costing, Limitation of Marginal Costing, Certain terms relating to Marginal Costing, Sales in Foreign Market, Margin of Safety, Profit Volume Ratio, Key Factor (analysis with more than one limiting factor is not expected), Break-even chart, Utility of Break-Even Analysis, Assumptions of Break-Even Analysis, Limitations of Break-Even Analysis, P.V. Chart.</p>	15	25%
3.	<p>Introduction of Audit and Company Audit: Introduction of Audit: Definition, Objectives of audit, advantages and limitation of audit, Types of Audit- stationary audit, internal audit, branch audit, cost audit, management audit, property audit (only Concept) Company Audit: Importance of Memorandum, articles, prospectus, minute book, preliminary contract, Issue of shares at premium and at discount, issue of right shares, issue of bonus shares, issue of shares for the consideration other than cash, Redemption of preference shares and debentures, conversion of debentures in to shares, forfeiture of shares, Audit of share transfer</p>	15	25%

4.	<p>[A] Audit report & certificate Meaning and importance of auditor's report, difference between auditor's report and certificate, kinds of auditor's report, specimen of qualified report, use of words "True and Fair" in the report, CARO-2003, Introduction of Auditing Standard.</p> <p>[B] Audit Programme: Introduction, Meaning, details to be obtained before preparing Audit Programme, Points to be considered while preparing an Audit Programme Audit Programme of:</p> <p>1) Educational Institutions run by Cheritable Trust 2) Branch of a Commercial Bank 3) Manufacturing Companies</p>	15	25%
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[D] References:

1. Financial Management and Policy (Ninth Edition), Van Horne and C. James, Prentice Hall of India Pvt. Ltd., New Delhi
2. Financial Management, S.C. Kuchhal, Chaitanya Publishing House, Allahabad
3. Management Accounting & Financial Analysis Ist Edition, Dr. S.N. Maheshwari, S. Chand & Sons
4. Financial Management - Theory and Practice, Prasanna Chandra, Tata McGraw Hill Book Co., New Delhi
5. Financial Management, I.M. Pandey, Vikas Publishing House New Delhi
6. Financial Management Text & Problems, M.Y. Khan & R.K. Jain, Tata McGraw Hill Publishing Co. Ltd
7. Foster G: Financial Statement Analysis; Prentice Hall, New Delhi.
8. Pandey I.M.: Essentials of Management Accounting; Vikas Publishing House Pvt. Ltd.
9. Practical Auditing 5th Edition Spicer & Pegler (S.V. Ghatalia) Allied Publishers de Paula's
10. Auditing Attwood & Stein Pitman, ELBS Auditing Today Emily Woolf Prentice Hall
11. Fundamentals of Auditing Kamal Gupta & Ashok Arora Tata McGraw Hill Ltd., N.D.
12. Contemporary Auditing Kamal Gupta Tata McGraw Hill Book Co., New Delhi.
13. Advanced Auditing & Investigation Emile Woolf Et al McDonald & Evans, U.K.
14. Management Auditing: A questionnaire approach R.J. Thirau AMACOM Publication
15. Auditing Today Emile Woolf Prentice Hall
16. Auditing: Principles & Techniques, Author: Basu S. K.

KADI SARVA VISHWAVIDYALAYA GANDHINAGAR



SYLLABUS OF MANAGEMENT ACCOUNTING AND AUDITING-II SUBJECT CODE: COM322-3C

For Bachelor of Commerce: Semester-6

Effective from the Academic Year: 2025 – 2026 as per NEP-2020

KADI SARVA VISHWAVIDYALAYA

B.COM SEMESTER VI COM322-3C

MANAGEMENT ACCOUNTING AND AUDITING-II

[A] EXPECTED LEARNING OUTCOMES OF THE PROGRAM

1. Students will learn the applications of basic of accounting ratios and their interpretation.
2. Students will learn in-depth procedure of cash flow statement.
3. Students will acquire knowledge about marginal costing, break even point and margin of safety.
4. Students will learn producer of Investigation and various kinds of investigations.
5. Student will able to know how to calculate divisible profit and auditors' duty regarding divisible profit.

[B] SCHEME OF TEACHING AND ASSESSMENT:

UNITS	TOPICS	INSTRUCTIONAL	WEIGHTAGE
		Hrs.	(%)
1.	Accounting Ratio & their Interpretation	15	25%
2.	Cash Flow Statement as per AS	15	25%
3.	Investigation	15	25%
4.	Divisible Profit	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
COM322-3C	Management Accounting and Auditing-II	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.	Accounting Ratios and their Interpretation: Definition; Mode of expression and Interpretation of Ratios; Classification of Ratios; Practical Problems on the following Ratios Only: Current Ratio; Liquid Ratio; Turnover Ratios relating to Stock, Debtors; Creditors, Net Assets, Fixed Assets and Working Capital; Gross Profit Ratio, Net Profit Ratio, Operating Ratio, Expense Ratios, Rate of Return on Investment, Return on Shareholders' Funds, Earning per share and Price-Earnings Ratio, Leverage Ratio (Trading on Equity or Capital Gearing); Advantages and Limitations of Ratio Analysis.	15	25%
2.	Cash Flow Statement as per AS Concept and Significance of Funds Flow Statement, Sources and Applications of Cash, Cash from Operation, Income and Expenditure Approach and Net Profit Approach, Difference between Fund Flow Statement and Cash Flow Statements, Preparation of Cash Flow Statement as per applicable Accounting Standard issued by ICAI.	15	25%
3.	Investigation: Introduction, Definition, Characteristics, Difference between Investigation and Audit, Points to be noted while conducting Investigation, Procedure of Investigation or Approaches to Investigation, Concept of Due diligence, Various kinds of Investigations: (1) Investigation on behalf of an intending purchaser of a business (2) Investigation on behalf of a creditor or a bank granting loans (3) Investigation in case of suspected fraud (4) Investigation in case of considerable fluctuations in profit.	15	25%
4.	Divisible Profit: Introduction, Meaning of Profits, Importance of Correct computation of profit, Problems in Determination of profits, Meaning of Divisible Profit, Difference between profit and divisible profit, Guiding principles for computing Divisible profits	15	25%

	Dividend, Datable points regarding Divisible profits: (1) Depreciation on Assets, (2) Capital Profit, Capital Loss, (3) Past Revenue Losses, (4) Dividend from past profits, (5) Transfer to Reserves, (6) Payment of salaries out of profits Provision of Companies Act Regarding Depreciation(Sec.205), Auditor's Duty in connection with Divisible Profit, Summary of Legal Decision. Note: Examples on Divisible Profits should expect.		
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[D] References:

1. Financial Management and Policy (Ninth Edition), Van Horne and C. James, Prentice Hall of India Pvt. Ltd., New Delhi
2. Financial Management, S.C. Kuchhal, Chaitanya Publishing House, Allahabad
3. Management Accounting & Financial Analysis Ist Edition, Dr. S.N. Maheshwari, S. Chand & Sons
4. Financial Management - Theory and Practice, Prasanna Chandra, Tata McGraw Hill Book Co., New Delhi
5. Financial Management, I.M. Pandey, Vikas Publishing House New Delhi
6. Financial Management Text & Problems, M.Y. Khan & R.K. Jain, Tata McGraw Hill Publishing Co. Ltd
7. Foster G: Financial Statement Analysis; Prentice Hall, New Delhi.
8. Pandey I.M.: Essentials of Management Accounting; Vikas Publishing House Pvt. Ltd.
9. Practical Auditing 5th Edition Spicer & Pegler (S.V. Ghatalia) Allied Publishers de Paula's
10. Auditing Attwood & Stein Pitman, ELBS Auditing Today Emily Woolf Prentice Hall
11. Fundamentals of Auditing Kamal Gupta & Ashok Arora Tata McGraw Hill Ltd., N.D.
12. Contemporary Auditing Kamal Gupta Tata McGraw Hill Book Co., New Delhi.
13. Advanced Auditing & Investigation Emile Woolf Et al McDonald & Evans, U.K.
14. Management Auditing: A questionnaire approach R.J. Thirau AMACOM Publication
15. Auditing Today Emile Woolf Prentice Hall
16. Auditing: Principles & Techniques, Author: Basu S. K.

KADI SARVA VISHWAVIDYALAYA GANDHINAGAR



SYLLABUS OF FUNDAMENTALS OF FINANCIAL MANAGEMENT SUBJECT CODE: BCOM COM323-3C

For Bachelor of Commerce: Semester-VI

Effective from the Academic Year: 2025 – 2026 as per NEP-2020

KADI SARVA VISHWAVIDYALAYA
B.COM SEMESTER VI B.COM COM323-3C
FUNDAMENTALS OF FINANCIAL MANAGEMENT

[A] EXPECTED LEARNING OUTCOMES OF THE PROGRAMME

Students will:

- Identify the key components of the financial system, including financial institutions, markets, instruments, and services.
- Get understanding of structure of money market and capital market.
- Get awareness about the structure and organization of financial institutions.
- Be able to understand Money market and Capital Market instruments and their importance.

[B] SCHEME OF TEACHING AND ASSEMENT

UNITS	Topic	Instructional Hours	Weightage (%)
1.	Finance Function and Financial Planning	15	25
2.	Capitalization and Capital Structure	15	25
3.	Working Capital Management	15	25
4.	Cost of Capital and Capital Budgeting	15	25
		60	100

COURSE CODE	TITLE OF COURSE	SUBJECT CATAGORY	CREDITS	TEACHING HOURS PER WEEK			EVALUATION SCHEME		
				TH	PR	TOTAL	CCE (%)	SEE (%)	TOTAL
COM323-2C	Fundamentals Financial Management	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	Topic	Instructional Hours	Weightage (%)
1.	Finance Function and Financial Planning <ul style="list-style-type: none"> - Meaning, importance and scope of financial management, - Financial goals: profit versus value maximization. - Finance function: Relationship between finance function and other functional areas of management, Role of finance manager, - Meaning of financial planning, and steps in financial planning. 	15	25
2.	Capitalisation and Capital Structure <ul style="list-style-type: none"> - Capitalisation: meaning, effects and remedies of under Capitalisation, Over Capitalisation and watered stock. - Capital structure: Meaning, importance and determination of capital structure. - Trading on equity: meaning, benefits and risks, - operating leverage and financial leverage: meaning and degree of combined leverage. - Sources of long-term finance: equity, debentures and preference shares: meaning, advantages and limitations of each. 	15	25
3.	Working Capital Management <ul style="list-style-type: none"> - Concepts and types of working capital - factors determining working capital requirement. - Principles of working capital management, components of working capital: Cash, receivables, inventory, creditors, bank overdraft and others, disadvantages of inadequate working capital. 	15	25

4.	Cost of Capital and Capital Budgeting <ul style="list-style-type: none"> - Cost of Capital: Meaning and importance, computation of cost of capital for debentures or bonds, equity and preference capital and retained earnings. - Weighted cost of capital. - Capital Budgeting: meaning, characteristics, process, techniques, meaning, utility and limitations of various method - Average rate of return payback period, net present value and PI. 	15	25
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[D] RECOMMENDED BOOKS & REFERENCE MATERIALS

1. Elements of Financial Management, by S. N. Maheshwari.
2. Principles of Financial Management, by N. P. Agrawal, R. K. Tailor. Pioneer Publications 2008
3. Working Capital Management, by N.P. Agrawal, B. K. Mishra, RBSA Publishers
4. Financial Management by P. V. Kulkarni, B. G. Satyaprasad, Himalaya Publishing house.
5. Financial Management by S.C. Kuchhal.

KADI SARVA VISHWAVIDYALAYA GANDHINAGAR



SYLLABUS OF ANALYTICAL STATISTICS SUBJECT CODE: COE310-3C

For Bachelor of Commerce: Semester-VI

Effective from the Academic Year: 2025 – 2026 as per NEP-2020

KADI SARVA VISHWAVIDYALAYA

B.COM SEMESTER VI COE310-3C

Analytical Statistics

[A] EXPECTED LEARNING OUTCOMES OF THE PROGRAM

1. To familiarize the students with concepts and tools of Analytical Statistics.
2. To acquire knowledge and understanding of various techniques of Analytical Statistics.
3. To develop skill for various applications of skills related with Business.
4. To grasp the meaning and significance of various skills of Analytical Statistics.
5. Lead to the students to analyze any real-life system with limited constraints and depict it in model form.
6. Apply the knowledge of mathematics and statistics in solving hypothetical problems using statistical analysis tests.
7. Get awareness about various techniques of analytical statistics in the field of Research using different small sample tests.
8. Will be able to understand the importance of basic techniques of statistics like Vital statistics and Business Forecasting.

[B] SCHEME OF TEACHING AND ASSESSMENT:

Units	Topic	Instructional Hours	Weightage (%)
1.	Testing of Hypothesis & Small Sample Tests	15	25
2.	Chi- Square Test, F-Test and ANOVA	15	25
3.	Demographic Methods	15	25
4.	Business Forecasting	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
COE310-2C	Analytical 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.	TESTING OF HYPOTHESIS: Meaning of Statistical hypothesis, Definitions of Null hypothesis, Alternate hypothesis, Simple and Composite hypothesis, Critical region, Type-I and Type II errors, Level of significance, Power of tests. SMALLSAMPLE TESTS: Definition, Assumptions, and Properties of t-distribution. Test of Significance of the difference between Sample Mean and Population Mean. Test of Significance of the difference between Means of Two Small Samples. Paired t test for difference of two Means.	15	25%
2.	CHI- SQUARE TEST, F-TEST AND ANOVA: Definition and limitations of Chi-Square test, Goodness of fit, Test of Independence of Two Attribute and Yate's Correction. F-test (only introduction), Meaning and Assumptions of Analysis of Variance. Analysis of Variance for One Way Classification and its application.	15	25%
3.	DEMOGRAPHIC METHODS: Introduction to Demographic Methods, advantages and disadvantages of Demographic Methods, Understanding of Infant Mortality Rate, Simple Birth Rate, Simple Death Rate, Standardized Death Rate, comparison of health for health for two or three regions. Understanding of General Fertility Rate, Specific Fertility Rate, Total Fertility Rate, calculations of all Demographic variables for fertility	15	25%
4.	BUSINESS FORECASTING: Introduction to Business forecasting, Importance, limits, demand forecasting, linear equation system to obtain solution for forecast, second degree parabola, method of exponential smoothing.	15	25%

[D] RECOMMENDED BOOKS & REFERENCE MATERIALS

1. Goon A.M., Gupta M.K. and Dasgupta B. (2002): Fundamentals of Statistics, Vol. I & II, 8th Edition. The World Press, Kolkata.
2. Miller, Irwin and Miller, Marylees (2006): John E. Freund's Mathematical Statistics with Applications, (7th Edition.), Pearson Education, Asia.
3. Mood, A.M. Graybill, F.A. and Boes, D.C. (2007): Introduction to the Theory of Statistics, 3rd Edition., (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

KADI SARVA VISHWAVIDYALAYA

Communication and Soft Skills for Professional Success

(BCA, BBA, B.COM and B.Sc. Semester-6)

Course Scheme

Course Code	Title of the Course	Category of Courses	Credits	Teaching hours per week			Evaluation		
				Theory (Hrs.)	Practical (Hrs.)	Total (Hrs.)	CCE	SEE	Total Marks
AEC301-3C	Communication and Soft Skills for Professional Success	AEC	2	2	0	2	25	25	50

Learning Objectives

1. Preparing students for trainings, internships, employment purpose
2. Enabling students to understand the requirements of the professional set up
3. To help students groom their expressional skills
4. To help develop basic idea about research and to be aware of the skills required for the same.

Scheme and Teaching Assessment:

Units	Topics	Instructional Hrs. Approx.	Weightage (%)
1	Preparing for the world of work	14	46%
2	Professional skills	08	27%
3	Basic skills in research and Documentation	08	27%

Course Content

Unit	Content	Total Hours	Weightage (%)
1.	Preparing for the world of work	14	46%
1.1.	<ul style="list-style-type: none"> • Application letter and Cover letter 	1	
	<ul style="list-style-type: none"> • Resume crafting- types of layouts • Components • Preparing resume based on a relevant job notification 	3	
1.2.	Group discussion <ul style="list-style-type: none"> • Difference between GD and debate • Importance of GD • Process of GD • Do's and Don'ts of participating in GD 	1	
	<ul style="list-style-type: none"> • Personality traits to be evaluated, • Dynamics of group behaviour/group etiquette and mannerism, types, opening, summarizing and some tips 	2	
1.3.	<ul style="list-style-type: none"> • Job interview • Stages & types of Job Interviews 	2	
	<ul style="list-style-type: none"> • Preparation, performance and follow-up • <i>(Includes some group practice and role play)</i> 	3	
	<ul style="list-style-type: none"> • Body language • Do's and Don'ts of body language 	$\frac{1}{2}$	
	<ul style="list-style-type: none"> • Body language in an interview 	$\frac{1}{2}$	
1.4.	<ul style="list-style-type: none"> • Negotiation 	1	
2.	Professional skills	08	27%
2.1.	<ul style="list-style-type: none"> • Communication by writing and speaking: Case study • Task Based Expressional Skills check • Overview of written and spoken expressions 	2	
	<ul style="list-style-type: none"> • Steps to be followed for written and oral expressions (10 steps) 	2	
2.2.	<ul style="list-style-type: none"> • Critical thinking: case study • Task Based Expressional Skills check 	1	
	<ul style="list-style-type: none"> • Definition, importance, and seven-step plan for critical thinking 	1	

2.3.	Leadership skills <ul style="list-style-type: none"> • Trust & Empowerment • Connection & Learning • Leadership & Culture 	2	
3.	Basic skills in research and documentation	08	27%
3.1.	<ul style="list-style-type: none"> • Characteristics of Research • Various data collection tools and techniques 	1	
3.2.	<ul style="list-style-type: none"> • Proposals • Purpose of writing a proposal • Importance and types of Technical Proposals • Structure of a proposal 	3	
3.3.	<ul style="list-style-type: none"> • Preparing and using questionnaires and schedules • Advantages, difference between the Two 	1	
3.4.	<ul style="list-style-type: none"> • Using graphics in presentations and research (<i>includes practical graphics and their interpretation</i>) • Common terms, reasons to use, general guidelines for using them 	1	
	<ul style="list-style-type: none"> • Table, bar graph, pie chart 	1	
	<ul style="list-style-type: none"> • Organizational chart graphics and writing and presenting their summary • Practical tasks of generating the graphics with the help of AI 	1	

Learning Outcomes:

1. The knowledge and understanding of the skills required for employment.
2. The clarity on the requirements of a professional setup in terms of communication.
3. The practical and theoretical exposure to the written as well as oral communication at the professional front and the skills required for the same.
4. Acquisition of the basic idea of research and the subskills required for carrying it out efficiently.

Reference books and articles:

Books:

1. Kumar, Sanjay, and Pushpa Lata. *Communication Skills*. Oxford UP, 2011.
2. Padmaja, T. V. S. *Technical Communication: A Practical Approach*. Pearson, 2009.
3. Mitra, Barun. *Personality Development and Soft Skills*. Oxford UP, 2012.
4. Sherfield, Robert, Rhonda Montgomery, and Patricia Moody. *Cornerstone: Developing Soft Skills*. Pearson, 2018.
5. Kothari, C. R. *Research Methodology: Methods and Techniques*. 2nd ed., New Age International, 2004.
6. Cullen, Pauline, Vanessa Jakeman, and Michael French. *The Official Cambridge Guide to IELTS Academic*. Cambridge UP, 2014.

Online Source

1. <https://hbr.org/2016/03/the-most-important-leadership-competencies-according-to-leaders-around-the-world>
2. The Most Important Leadership Competencies, According to Leaders Around the World by Sunnie Giles, March 201, Harvard Business Review

Link:

https://www.researchgate.net/profile/Sunnie-Giles/publication/323229010_The_Most_Important_Leadership_Competencies_According_to_Leaders_Around_the_World/links/5a876a6daca272017e5aba03/The-Most-Important-Leadership-Competencies-According-to-Leaders-Around-the-World.pdf?origin=publication_detail&_tp=eyJjb250ZXh0Ijp7ImZpcnN0UGFnZSI6Il9kaXJlY3QiLCJwYWdlIjoicHVibGljYXRpb25Eb3dubG9hZCIsInByZXZpb3VzUGFnZSI6InB1YmxpY2F0aW9uIn19&_cf_chl_tk=9rdqFKHM8zdiqmeuYnFAGy11FqgO1oFaVdCKkgLSJVs-1743220188-1.0.1.1-LCA4.1fPWL750edVGms51Ff7AQ8UdKplBecHdJYz.Hc

Marking Scheme: Semester -V

BCOM Semester - V (Third 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	COM318-3C	Cost Accounting - II	MAJOR	4	4	-	4	60	-	T	-	50/18	-	2.5	50/18	-	100	-	100
2	COM319-3C	Mercantile Law	MAJOR	4	4	-	4	60	-	T	-	50/18	-	2.5	50/18	-	100	-	100
3	COM320-3C	Financial Institutions and Markets	MAJOR	4	4	-	4	60	-	T	-	50/18	-	2.5	50/18	-	100	-	100
4	COE308-3C	Indian Economy	MINOR	4	4	-	4	60	-	T	-	50/18	-	2.5	50/18	-	100	-	100
5	COE309-3C	Business Statistics - II	MINOR	4	4	-	4	60	-	T	-	50/18	-	2.5	50/18	-	100	-	100
6	SEC337-3C	Theory & Practice of Banking and Finance	SEC	2	2	-	2	30	-	T	-	25/9	-	2	25/9	-	50	-	50
Total				22	22	-	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 subject is 36%.																			

Marking Scheme: Semester -VI

BCOM Semester - VI (Third 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	COM321-3C	Management Accounting and Auditing -I	MAJOR	4	4	-	4	60	-	T	-	50/18	-	2.5	50/18	-	100	-	100
2	COM322-3C	Management Accounting and Auditing -II	MAJOR	4	4	-	4	60	-	T	-	50/18	-	2.5	50/18	-	100	-	100
3	COM323-3C	Fundamentals of Financial Management	MAJOR	4	4	-	4	60	-	T	-	50/18	-	2.5	50/18	-	100	-	100
4	COE310-3C	Analytical Statistics	MINOR	4	4	-	4	60	-	T	-	50/18	-	2.5	50/18	-	100	-	100
5	AEC301-3C	Communication and soft skills for professional success	AEC	2	2	-	2	30	-	T	-	25/9	-	2	25/9	-	50	-	50
6	SEC302-3C	Internship	SEC	4	-	30	30	-	120	-	P	-	50/18	-	-	50/18	-	100	100
Total				22	18		24	-	-			-	-	-	-	-	500	50	550
<div>Please Note:</div> <div>1. The marks distribution is mainly divided into two components named Continuous and Comprehensive Evaluation (CEE) = 50 % and Semester End Evaluation (SEE) = 50 %.</div> <div>2. Passing Percentage for each subject is 36%.</div> <div>3. The title of paper " SEC238-3C Internship" With Practical Mode of training for 4 Weeks. (Including Field work, Industrial Training)</div>																			
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 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

3. 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:

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	All Units

3. 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.



Date:

Student Name:

TO WHOM SO EVER IT MAY CONCERN

SUBJECT: Request to give permission for Internship.

Dear Sir/Madam

I would like to inform you that **Shri Ashvinbhai A. Patel Commerce College**, Gandhinagar; Constituent college of Kadi Sarva Vishwavidyalaya is one of the best commerce college in Gandhinagar. As an institute we provide Bachelor of Commerce & Master of Commerce Degree to our students.

As a part of our B.com Curriculum, students of Semester - 6 have to go for **20 working Days (120 hours)** internship in different industry, company, manufacturing firm etc. and also prepare a project report on working of different departments of an organization which is used only for educational purpose and during this intern the students should be empowered with Accounting skill, Communication skill, Management skill, Technical skill etc. So please give him/her permission for internship of 20 working Days in your esteemed organization.

We hope that student will get positive Co operation from your side.

Thanking You

Note: - Proposed Schedule for Internship after Diwali Vacation.

Yours Sincerely,

Principal
Shri Ashvinbhai A. Patel Commerce College,
Gandhinagar

Format of 'Letter of Intent' to the Student

To,

(Name of the Student)
(Name of the Institution)
(Residential Address)
(Mobile Number)

Dear (Name of the student)

It gives me great pleasure to inform you that you have been selected by M/s..... (Name of the company) as a..... (Designation) to be located at..... (Location of OJT/internship/Apprenticeship). You will be paid a stipend of Rs. Per month (.....In words).

Yours sincerely,
(Signature and name of authorised signatory)
(Seal of the company)

Student declaration and acceptance of offer:

I have read the terms and conditions and information regarding my OJT/internship/ Apprenticeship offer letter. I affirm that I accept the offer and will join the above-mentioned company on said date.

Signature:

Date:



Date:

Student Name:

TO WHOM SO EVER IT MAY CONCERN

SUBJECT: Request to give permission for Internship.

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Signature:

Date:

Internship Attendance Sheet

Internship Firm / Company Name

Student Name: _____

Internship Start Date: _____ Internship End Date: _____

DAY	Date	Time In	Time Out	Total Working Time	Sign.	Remarks
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						

Sign/Stamp of the Company

OJT/ Internship/ Apprenticeship completion certificate for candidates

Company letter head

Issued on:

ID No:

OJT/internship/ Apprenticeship completion certificate

This is to certify that Ms. / Mr..... D/o, W/o, S/o..... has successfully completed on the job /internship/Apprenticeship training course with grade _____ for (Course name) conducted by..... (Company name) facilitated by..... (Institution name) from..... (DD/MM/YY) to..... (DD/MM/YY) at..... (Name of company, address).

➤ Continuous and Comprehensive Evaluation (CCE) Scheme

The candidate is empowered with the following skills.

Serial No.	Category of Skill assessment (Maximum 10 marks for each Category)	Marks obtained
1.	Managerial Skills	
2.	Communication Skills	
3.	Interpersonal skills	
4.	Accountability towards work assigned	
5.	Attendance	
Total Marks out of 50		

Certified by:

(Company name)

Sign and seal

(Designation)



KADI SARVA VISHWAVIDYALAYA

EVALUATION SCHEME FOR INTERNSHIP

➤ Semester End Evaluation (SEE) Scheme

The following criteria of evaluation must be considered:

Serial No.	Category of evaluation (Maximum 10 marks for each Category)	Marks obtained
1.	Activity logbook	
2.	Report preparation	
3.	Originality of Report	
4.	Significance of Report	
5.	Presentation skills	
Total Marks out of 50		

Sign of Mentor/Supervisor/Evaluator
