



MK University, Patan
Faculty of Commerce and Management
Department of Commerce
PROGRAM NAME: B.COM (GENERAL)



Program Code: B.COM G 002

SR. No.	COURSE TYPE	COURSE CODE	COURSE NAME	LECTURE (Hrs.)	PRACTICAL (Hrs.)	CREDIT POINTS	EXAMINATION		TOTAL
							INTERNAL	EXTERNAL	
1	MAJOR	B.COM G002101	ACCOUNTANCY - I	4	0	4	30	70	100
2	VAC	B.COM G002102	BUSINESS COMMUNICATION - I	4	0	4	30	70	100
3	SEC	B.COM G002103	COMPUTER APPLICATION - I	2	0	2	20	30	50
4	MAJOR	B.COM G002104	FINANCIAL ACCOUNTIN - I	4	0	4	30	70	100
5	MINOR	B.COM G002105	MICRO ECONOMICS - I	4	0	4	30	70	100
6	MAJOR	B.COM G002104	PRINCIPAL OF MANAGEMENT - I	4	0	4	30	70	100
TOTAL				22	0	22	170	380	550

SR. No.	COURSE TYPE	COURSE CODE	COURSE NAME	LECTURE (Hrs.)	PRACTICAL (Hrs.)	CREDIT POINTS	EXAMINATION		TOTAL
							INTERNAL	EXTERNAL	
1	MAJOR	B.COM G002201	ACCOUNTANCY - II	4	0	4	30	70	100
2	VAC	B.COM G002202	BUSINESS COMMUNICATION - II	4	0	4	30	70	100
3	MINOR	B.COM G002203	BUSINESS ENVIRONMENT	4	0	4	30	70	100
4	MAJOR	B.COM G002204	FINANCIAL ACCOUNTIN - II	4	0	4	30	70	100
5	MINOR	B.COM G002205	MICRO ECONOMICS - II	4	0	4	30	70	100
6	SEC	B.COM G002206	COMPUTER APPLICATION - II	2	0	2	20	30	50
TOTAL				22	0	22	170	380	550



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B.COM GENERAL SEM-III									
SR. No.	COURSE TYPE	COURSE CODE	COURSE NAME	LECTURE (Hrs.)	PRACTICAL (Hrs.)	CREDIT POINTS	EXAMINATION		TOTAL
							INTERNAL	EXTERNAL	
1	MAJOR	B.COM G002301	TAXATION-I	4	0	4	30	70	100
2	VAC	B.COM G002302	HUMAN RESOURCE & MANAGEMENT	4	0	4	30	70	100
3	MINOR	B.COM G002303	COST ACCOUNTING-I	4	0	4	30	70	100
4	SEC	B.COM G002304	COMMERCIAL COMMUNICATION	4	0	4	30	70	100
5	MINOR	B.COM G002305	CORPORATE ACCONTING	4	0	4	30	70	100
6	MINOR	B.COM G002306	MANAGERIAL ECONOMICS	2	0	2	20	30	50
TOTAL				22	0	22	170	380	550

B.COM GENERAL SEM-IV									
SR. No.	COURSE TYPE	COURSE CODE	COURSE NAME	LECTURE (Hrs.)	PRACTICAL (Hrs.)	CREDIT POINTS	EXAMINATION		TOTAL
							INTERNAL	EXTERNAL	
1	MAJOR	B.COM G002401	AUDITING-I	4	0	4	30	70	100
2	MINOR	B.COM G002402	INDIAN ECONOMICS	4	0	4	30	70	100
3	MAJOR	B.COM G002403	TAXATION-II	4	0	4	30	70	100
4	MAJOR	B.COM G002404	COST ACCOUNTING-II	4	0	4	30	70	100
5	SEC	B.COM G002405	ORGANIZATIONAL COMMUNICATION	2	0	2	20	30	50
6	VAC	B.COM G002404	PRODUCTION MANAGEMENT	4	0	4	30	70	100

TOTAL	22	0	22	170	380	550
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							INTERNAL	EXTERNAL	
1	MINOR	B.COM G002501	STATISTICS	4	0	4	30	70	100
2	MAJOR	B.COM G002502	COST AND FINANCIAL ACCOUNTING	4	0	4	30	70	100
3	MAJOR	B.COM G002503	MANAGEMENT ACCOUNTING-I	4	0	4	30	70	100
4	MAJOR	B.COM G002504	PORTFOLIO MANAGEMENT	4	0	4	30	70	100
5	MAJOR	B.COM G002505	BUSINESS LAW-I	4	0	4	30	70	100
6	MINOR	B.COM G002506	MONEY FINANCIAL CREDIT SYSTEMS& INDIAN ECONOMY-I	2	0	2	20	30	50
TOTAL				22	0	22	170	380	550

SR. No.	COURSE TYPE	COURSE CODE	COURSE NAME	LECTURE (Hrs.)	PRACTICAL (Hrs.)	CREDIT POINTS	EXAMINATION		TOTAL
							INTERNAL	EXTERNAL	
1	MAJOR	B.COM G002601	PERSONAL MANAGEMENT	4	0	4	30	70	100
2	MAJOR	B.COM G002602	BUSINESS LAW-II	4	0	4	30	70	100
3	MAJOR	B.COM G006103	MANAGEMENT ACCOUNTING-II	4	0	4	30	70	100

4	MAJOR	B.COM G006104	INTERNATIONAL MARKETING	4	0	4	30	70	100
5	MINOR	B.COM G002605	MANAGEMENT OF ORGANISED MARKET	4	0	4	30	70	100
6	MINOR	B.COM G002606	MONEY FINANCIAL CREDIT SYSTEMS& INDIAN ECONOMY-I	2	0	2	20	30	50
TOTAL				22	0	22	170	380	550



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SR. No.	COURSE TYPE	COURSE CODE	COURSE NAME	LECTURE (Hrs.)	PRACTICAL (Hrs.)	CREDIT POINTS	EXAMINATION		TOTAL
							INTERNAL	EXTERNAL	
1	MINOR	B.COM G002701	Business Ethics &Corporate Governance	4	0	4	30	70	100
2	MAJOR	B.COM G002702	Corporate Tax Planning & Management	4	0	4	30	70	100
3	MINOR	B.COM G006703	Rural Marketing	4	0	4	30	70	100
4	MAJOR	B.COM G006704	Financial Statement Analysis	4	0	4	30	70	100
5	MINOR	B.COM G002705	Digital Marketing	2	0	2	20	30	50
6	MINOR	B.COM G002706	Business Analytics	4	0	4	30	70	100
TOTAL				22	0	22	170	380	550

B.COM GENERAL SEM-VIII

SR. No.	COURSE TYPE	COURSE CODE	COURSE NAME	LECTURE (Hrs.)	PRACTICAL (Hrs.)	CREDIT POINTS	EXAMINATION		TOTAL
							INTERNAL	EXTERNAL	
1	MAJOR	B.COM G002801	Project Management	4	0	4	30	70	100
2	MAJOR	B.COM G002802	Derivatives and Risk Management	4	0	4	30	70	100
3	MINOR	B.COM G006803	International Taxation	4	0	4	30	70	100
4	MINOR	B.COM G006804	International accounting	4	0	4	30	70	100
5	MINOR	B.COM G002805	Research Project	0	2	2	20	30	50
6	MAJOR	B.COM G002806	Strategic Performance Management	4	0	4	30	70	100
TOTAL				22	0	22	170	380	550

Program: Bachelor's of Commerce

Subject/Branch: Commerce

Year: 1st

Semester: 1st

Course Title: Accountancy-I

Course Code: B.COMG002101

Course Type: Core Compulsory

Course Credit: 04

Pre-Requisite: 10+2(Commerce) from a recognized education board.

Rationale: The course aims to familiarize the students with concept Accountancy Economics and its applications in Commerce.

Teaching Examination Scheme:

Teaching(Hours/week)			Examination Scheme			
Lecture	Tutorial	Practical	Internal		External	Total
4	0	0	Mid	CE	70	100
			20	10		

Course Objective:

- 1) Understand the frame work of accounting system sand the Generally Accepted Accounting Principles
- 2) Prepare necessary financial statements related to different business entities.
- 3) Construct financial statements for understand ability and relevance of stakeholders.

Course Outcome:

- 1) To define book keeping and accounting.
- 2) To explain the general purpose and function of accounting.

- 3) To explain the differences between management and financial accounting.
- 4) Understand the principles of double-entry accounting, including debits and credits, and how transactions are recorded in the accounting equation.

Content

Unit	Description in detail	Credit	Weight age
I	Consignment Including sum sand theory	1	25%
II	Branch Account (excluding foreign Branch)	1	25%
III	Fire Insurance Claim Claim for loss or stock & Fixed Assets, Claim for Profit or Consequential Loss.	1	25%
IV	Tally Accounting Meaning ,features of Tally ,Advantages &limitation	1	25%
	Tally System-GST(Goods &Service Tax.)		

Reference Books:

- 1) Dr. Maheshweri , S. N. Advance Accountancy. Vols. Vol-1 and Vol-2.New Delhi: Vikash Publisher House Pvt. Ltd.
- 2) Gupta,R.L. Advance Accountancy.Vols.vol-1andvol-2.New Delhi: Sultan chand & Sons.

Suggested Readings:

- 1) Rana,T.J. Advance Accountancy-2.Ahmedabad:B.S.ShahPrakashan.

Online Resources:

- 1) <https://www.pdfdrive.com>
- 2) www.slideshare.net

Practical/Activities:

- 1) Quiz using Google Form or Quizzes
- 2) Break out room activity-Sum solving

Program: Bachelor's of Commerce

Subject/ Branch: Commerce

Year: 1ST year

Semester: 1st

Course Title: Business communication-I

Course Code: B.COMG002102

Course Type : Core Compulsory

Course Credit: 04

Pre-Requisite: 10+2(Commerce) from a recognized education board.

Rationale: The course aims to familiarize the students with concept of

Business communication and its applications in Commerce

Teaching Examination Scheme:

Teaching(Hours/week)			Examination Scheme			
Lecture	Tutorial	Practical	Internal		External	Total
4	0	0	Mid	CE	70	100

Course Objective:

- 1) To provide an over view of Pre requisites to Business Communication.
- 2) To put in use the basic mechanics of Grammar.

Course Outcome:

- 1) Understand the various forms of the business organizations along with their important features and legal rules.
- 2) Students will know the working of the industries, ethical values and corporate social responsibilities.
- 3) Comprehend different types of communication and how business letters and reports helpful for the systematic operation of the organization.
- 4) Enhance active listening skills to understand and respond appropriately to verbal communication in a business setting.

Content

Unit	Description in detail	Credit	Weight age
I	<p>Introduction to Communication: Definition of Communication Process of Communication Aims or Objectives of Communication</p> <ul style="list-style-type: none"> ➢ Knowledge Information Report Counseling Motivation Request Order Warning Suggestion ➢ Advice Complaint Raising morale Instruction <p>The Seven C's of the Effective Communication</p> <ol style="list-style-type: none"> 1) Completeness 2) Conciseness 3) Consideration 4) Concreteness 5) Clarity 6) Courtesy 7) Correctness 	1	25%

II	<p>Letter writing techniques Understanding the basics of letter writing (A) Physical appearance Paper Quality Color Size Continuation sheet conventional type writer On computers (B) Advantages of typing on computer Margin Folding Envelop Sizes Window envelop Superscription Structure of letter and essential parts of letter <ul style="list-style-type: none"> • Heading Date Reference number Confidential and personal notes In side address Attention line • Salutation Subject Body of the letter Complimentary close Signature Postscript • Enclosures Identification initial • Carbon notation Style or format of the letter • The full block from The semi block form • The modified block form Principles of effective letter writing </p>	Typing On	1	25%
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III	Types of letters Inquiry letters Solicited inquiry Un solicited inquiry Routine inquiry Inquiry for a special purpose or favor Reply to inquiry letter Circumstantial reply Order letter Order letter by the buyer Acknowledgement of orders Reply to order letter Execution of orders Cancellation of orders	1	25%
IV	Words of ten misspelled and confused A List of commonly confused and misused words COMMONLY CONFUSED WORDS 1) Accept/Except Advice(Noun)/Advise(Verb) 2) Adverse/Averse Affect(Verb);/Effect(Noun); 3) Aisle/Isle Allude/Elude Allusion/ Illusion False Idea 4) Already/All Ready Altar/Alter Altogether/All Together 5) Angel/Angle Accent/Ascent Assent Consent ,Agreement Beside/Besides Boar/Bore Board /Bored Born/Borne Brake/Break Buy/By Canvas/Canvass Capital/Capitol	1	25%

Reference Books:

- 1) Sehgal, M.K. Khetar pal, *Nature and scope of Business Communication*, Excel Books: Delhi, 2003. Print.
- 2) Rai,Urmila,S.M.Rai,*BusinessCommunication*,Himalaya Publishing House: Delhi, 2002. Print.

Suggested Readings:

- 1) Rao , Babu , *Communication Today*,Himalaya Publishing House: Delhi, 2003. Print.
- 2) Kaul , Asha , *Effective Business Communication* ,Prentice Hall of India: Delhi, 2005. Print

Online Resources:

<https://www.pdfdrive.com>
www.slideshare.net

Practical/Activities:

Quiz using Google Forms or Quizzes

Program: Bachelor's of Commerce

Subject/Branch: Commerce

Year: 1ST year

Semester: 1ST

Course Title: Computer Application-I

Course Code: B.COMG002103

Course Type: Core

Course Credit: 02

Pre-Requisite: 10+2(Commerce) from a recognized education board.

Rationale: The course aims to familiarize the students with concept of Computer Application II and its applications Various Field.

Teaching Examination Scheme:

Teaching(Hours/week)			Examination Scheme			
Lecture	Tutorial	Practical	Internal		External	Total
2	0	0	Mid	CE	30	50
			10	10		

Course Objective:

- 1) Give students an in-depth understanding of why computers are essential components in business, education and society.
- 2) Provide hands-on use of Micro soft Office applications Word ,Excel and PowerPoint.
- 3) Completion of the assignments will result in MS Office applications knowledge and skills

Course Outcome:

- 1) Students will proficiently use common office software for creating and

editing documents, spreadsheets, and presentations.

- 2) Participants will demonstrate the ability to design and develop simple computer programs using fundamental programming concepts.
- 3) Learners will gain practical knowledge in troubleshooting and maintaining computer systems, enhancing their skill since basic IT support.
- 4) Develop skills in creating and formatting documents using word processing software, including features such as formatting, styles, and templates.

Content

Sr No.	Subject Content	Credit	Weight age
1	<p>Introduction to Computers ,Operating System, Windows& its Utilities</p> <p>Computer system components ,Input devices, Output devices, storage</p> <p>Devices ,computer storage elements ,types of computer, Applications of</p> <p>Computers ,advantages of using computer</p> <p>Operating System</p> <ul style="list-style-type: none"> o Computer software categories o Introduction to operating system o Types of User Interfaces o Functions of Operating Systems o Types of Operating Systems o Examples of Operating system o Booting Process <p>Windows</p> <ul style="list-style-type: none"> o Introduction to Windows , features of Windows, various versions o Components Of Windows <ul style="list-style-type: none"> - Desktop, icon, My computer, My documents, Network Neighborhood ,Recycle bin, start menu, taskbar, Windows Explorer o Control Panel <ul style="list-style-type: none"> - Date & time, display, mouse, user accounts, add & remove programs o Files and Folders Creating o Folder o Folder Operations(copying ,moving and deleting) o Creating files & file operations o Creating Shortcuts o System Tools o Disk Defrag <p>Internet and Outlook</p> <p>What is Internet</p> <p>Most popular internet services</p> <p>Functions of Internet like email, WWW, FTP, Usenet, IRC, instant messaging, Internet Telephony</p>	1	50%

	How Internet works Connecting to Internet Managing emails Using address book Working with task list Scheduling appointments		
2	MSWord &Introduction to Excel _Creating ,navigating and editing Word documents Formatting text of a document _ Formatting, viewing and printing a document _ Inserting and removing page breaks _ Insert Header and footers _ Viewing a document _ Page setup of a document _ Printing a document _ Working with tables and graphics _ Working with objectsMail merge and labels _Spelling and grammar tools _Autocorrect _Auto text _Auto format _Inserting end notes and footnotes _ Working with columns _Inserting comments _ Creating index and tables from the content of document _ Counting words _ Macros _Saving document with passwords. _Introduction To Excel _Concept of workbook, worksheet, workspace _Types of data _Formatting work book _Conditional formatting _Sorting Data	1	50%

Reference Books:

- 1) Schaum's Outline of Programming with C: B. Gottfried, 2ndEdition, 1996, Tata McGraw Hill.
- 2) TheCProgrammingLanguage:B.W.Kerninghan,D.M.Ritchie,2ndEdition, 1995, PHI

Suggested Readings:

- 1) Working with Personal Computer Software (2nd Ed.) – R.P. SONI , HARLAL AROLKAR, SONAL Jain , Wiley –India Publications
- 2) Office2003insimplesteps-Dreamtech Press.

Online Resources:

<https://www.pdfdrive.com>

www.slideshare.net

Practical/Activities:

Quiz using Google Forms o Quizzes

Program: Bachelor's of Commerce

Subject/Branch: Commerce

Year: 1ST year

Semester: 1st

Course Title: Financial Accounting-I

Course Code: B.COMG002104

Course Type: Core Compulsory

Course Credit: 04

Pre-Requisite: 10+2(Commerce) from a recognized education board.

Rationale: The course aims to familiarize the students with the concept of financial accounting and its applications in Commerce.

Teaching Examination Scheme:

Teaching(Hours/week)			Examination Scheme			
Lecture	Tutorial	Practical	Internal		External	Total
4	0	0	Mid	CE		
			20	10	70	100

Course Objective:

- 1) Understand the framework of accounting systems and the Generally Accepted Accounting Principles
- 2) Prepare necessary financial statements related to different business entities.
- 3) Construct financial statements for understanding ability and relevance of stakeholders.

Course Outcome:

- 1) Students will have complete knowledge of Indian as well as International Accounting Standards
- 2) With advanced knowledge of accounting, business world will be ready to absorb students
- 3) Understand the accounting treatment for various types of assets, liabilities, and equity, including recognition, measurement, and disclosure.
- 4) Apply revenue recognition principles to different types of transactions and industries, understanding the timing and criteria for recognizing revenue.

Content

Unit	Description in detail	Credit	Weightage
I	Piecemeal Distribution Of Cash: Piecemeal Distribution Of Cash: Meaning Theory And Practical And Profit (Or Loss).	1	25%
II	Prior To Incorporation: Meaning, Time Ratio, Sales Ratio, Practical.	1	25%
III	Issue And Forfeiture Of Shares: (Pro-Rata) Concepts Of Potential Equity Shares, Sweat Equity Shares	1	25%

IV	Redemption Of Redeemable Preference Shares: UnderSection80OfCompaniesAct1956&IssueOf Bonus Share As Per Statutory Provisions Enforce On 31 st March Of Immediate Preceding Academic Year.	1	25%
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Reference Books:

- 1) Dr. SHARDHA GANGWAR "Financial accounting"
- 2) M.P Gupta &B.M AGRAWAL " Grewal's Accounting"

Suggested Readings:

- 1) DR. S.N Maheshwari & Dr.S.KMaheshwari"Problems&SolutionsIn Advance Accounting"

OnlineResources:

<https://www.pdfdrive.com>
www.slideshare.net

Practical/Activities:

Quiz using Google Forms or Quizzes
Breakout room activity-Sum solving

Program: Bachelor's of Commerce

Subject/Branch: Commerce

Year: 1ST year

Semester: 1st

Course Title: Microeconomics

Course Code: B.COMG002105

Course Type: Core Compulsory

Course Credit: 04

Pre-Requisite: 10+2(Commerce) from any cognized education board.

Rationale: The course aims to familiarize the students with concept Macro Economics and its applications in Commerce.

Teaching Examination Scheme:

Teaching(Hours/week)			Examination Scheme			
Lecture	Tutorial	Practical	Internal		External	Total
			Mid	CE		
4	0	0	20	10	70	100

Course Objective:

- 1) A primary objective is to understand the basic concepts of microeconomics.
- 2) Supply and demand, comparative advantage, market structures, elasticity of demand and equilibrium are among the central micro economics concepts.

Course Outcome:

- 1) Use principles of economics in economic decision making.
- 2) Present clearly written analysis of economic issues and problems.
- 3) To evaluate outcomes based on the costs and benefits involved.
- 4) Analyze and calculate different cost structures, Including fixed costs, variable costs, total costs, and marginal costs.

Content

Unit	Description in detail	Credit	Weightage
I	Introduction: - Definitions of Economics: Scarcity and Growth definitions - Introduction to Micro Economics: Definition, Scope, Importance and Limitations of Micro Economics - Important Concepts: Economic goods and Free Goods, Price and Value, Want and Demand, Production Possibility Curve - Economic Systems: Planned Economy, Free Market Economy and Mixed Economy	1	25%
II	Theory of Demand: -Meaning of Demand and Determinants of Demand- - Demand Function Law of Demand, Expansion and Contraction of Demand, Increase and Decrease in Demand, Usefulness of Law of Demand, Exceptions to the Law of Demand - Utility Analysis: Concept of Utility, Law of Diminishing Marginal Utility, Derivation of Demand Curve on the basis of the Utility analysis, Consumer's Surplus	1	25%

III	Theory of Supply: <ul style="list-style-type: none"> - Meaning of Supply, Determinants of Supply, Expansion and Contraction of Supply, Increase and Decrease in Supply - Demand and Supply as determinants of Price - Meaning of Market, Types of Market and their Important features: Perfect Competition, Monopoly, Monopolistic Competition and oligopoly 	1	25%
IV	Theory of Distribution: <ul style="list-style-type: none"> - Marginal Productivity Theory of Distribution - Rent: Concepts of Differential Rent and Scarcity Rent, Economic and Contract Rent, Quasi Rent, Pure Rent and Quasi Rent Wages: Concepts of Time Wages, Piece Wages, Money wages, real Wages, factors determining real Wages. Interest: Gross and Net Interest. Components of Gross Interest Profit: Theories of profit-risk, uncertainty, Innovation 	1	25%

Reference Books:

- 1) Micro Economic Theory by R.Cauvery (S.Chand Publication.)
- 2) Micro Economics by M.John Kennedy (Himalaya Publication)
- 3) Modern Micro Economics by H.LAhuja (SChand Publication)

Suggested Readings:

- 1) Modern Economic Theory by K.K Dewett (S.Chand Publication)
- 2) Elementary Theory by K.K.Deweet & J.D.Verma. (S.Chand Publication.)
- 3) Principles of Economics by D.M. Mithani (Himalaya Publication)

Online Resources:

<https://www.pdfdrive.com>
www.slideshare.net

Practical/Activities:

Quiz using Google Forms or Quizzes
 Breakout room activity-Sum solving

Program: Bachelor's of Commerce

Subject/Branch: Commerce

Year: 1ST year

Semester: 1

Course Title: Principle of management-I

Course Code: B.COMG002106

Course Type: Core Compulsory

Course Credit: 04

Pre-Requisite: 10+2 (Commerce) from any recognized education board.

Rationale: The course aims to familiarize the students with the concept of Principle of management and its applications in Commerce.

Teaching Examination Scheme:

Teaching(Hours/week)			Examination Scheme			
Lecture	Tutorial	Practical	Internal		External	Total
4	0	0	Mid	CE		
			20	10	70	100

Course Objective:

- 1) The objective of this subject is to provide a basic understanding of basic concepts and principles of management.
- 2) It will inculcate the ability to apply the multifunctional approach to organizational objectives.

Course Outcome:

- 1) Identify and communicate the purpose and functions of management.
- 2) Practice the process of management's four functions: Planning, organizing, leading and controlling
- 3) Help students to determine the most effective action to be taken in specific situations by practicing various management principles.
- 4) Demonstrate a clear understanding of key management concepts, including planning, organizing, leading, and controlling.

Content

Unit	Description in detail	Credit	Weightage
I	Introduction to Management and Planning Management: Meaning and process of management. Planning: Meaning; planning process; planning premises; types of plans - based on breadth and use. 01 ujmfytd	1	25%

II	Forecasting,Decisionmaking Forecasting: Meaning; techniques of forecasting– Historical analogy method, survey method, business barometers, time series analysis, regression analysis, significance and limitations of forecasting Decision making: Meaning; decision making process; techniques of decision making – DecisionTree,PERTand CPM.	1	25%
III	Organizing-Part1 A. Introduction - Meaning of organizing; principles of organizing. B. Departmentation – Meaning; bases of departmentation – function wise, product wise, territory wise, process wise and customer wise. C. Delegation – Meaning; elements of delegation; principles of effective delegation. D. Centralization and decentralization – Meaning; factors affecting degree of centralization and decentralization.	1	25%
IV	Organizing-Part2 Types of organizations A. Formal organizations: Line; Functional; Line and staff; Committee (only the meaning, advantages and limitations of all the four forms) B. Informal organizations: Meaning; benefits; problems.	1	25%

Reference Books:

- 1) L.M.Prasad; Principles of Management; Sultan Chand and Sons, 6TH edition.
- 2) Karminder Ghuman and K. Aswathapa; Management – Concept, Practice and Cases; Tata McGraw Hill; 1st edition (2010)

Suggested Readings:

- 1) Gupta, Sharma and Bhalla; Principles of Business Management; Kalyani Publications; 1st edition.

Online Resources:

- 3) <https://www.pdfdrive.com>
- 4) www.slideshare.net

Practical/Activities:

- 5) Quiz using Google Forms or Quizzes
- 6) Breakout room activity - Sums solving



M K University, Patan
Faculty of Commerce and Management



Program: Bachelor's of Commerce

Subject/Branch: Commerce

Year: 1ST year

Semester: 2ND

Course Title: Macro Economics

Course Code: B.COMG002205

Course Type: Core Compulsory

Course Credit: 04

Pre-Requisite: 10+2 (Commerce) from a recognized education board.

Rationale: The course aims to familiarize students with concept Macro Economics and its applications in Commerce.

Teaching Examination Scheme:

Teaching (Hours/week)			Examination Scheme			
Lecture	Tutorial	Practical	Internal		External	Total
			Mid	CE		
4	0	0	20	10	70	100

Course Objective:

- 1) Students will obtain a thorough and complete understanding of national economic accounts.
- 2) They should understand the differences between real and nominal variables, how GDP is measured and constructed, how different price indexes are reconstructed, how unemployment is measured, etc.

Course Outcome:

- 1) To understand economy of a country and macroeconomic events such as unemployment, inflation and the balance of payments
- 2) Critically assess real-world macroeconomic developments through national income indicators.
- 3) To relate to the real world and get a deeper insight regarding Disinvestments, FDI's and FII's.
- 4) Analyze the causes and consequences of unemployment and inflation, and understand their impact on the overall economy.

Content

Unit	Description in detail	Credit	Weightage

I	<p>Introduction to MacroEconomics: Definition, Scope, Importance and Limitations of Macro Economics</p> <p>National Income (NI) Accounting: Meaning of NI and Circular Flow of NI (in Four sector economy) Stock and flow concept, NI at Current Price and NI at Constant Price Various concepts of NI (GNP, GDP, NNP, NDP), Personal Income, Disposable Income Methods for measurement of NI Difficulties in measurement of NI</p>	1	25%
II	<p>Theory of Income and Employment Keynes' consumption function Investment function Keynesian theory of Income and employment Investment multiplier Interest rate theory - Liquidity Preference Theory</p>	1	25%
III	<p>Money Definition and Functions Stocks of Money (M1, M2, M3 and M4) Credit creation by Commercial Banks</p> <p>Inflation Meaning of Inflation, Deflation, Stagflation and Causes of inflation, Measures to Control Inflation</p> <p>Business cycle Meaning, characteristics and phases</p>	1	25%
IV	<p>Monetary policy Meaning, Objectives and Tools</p> <p>Fiscal policy Meaning, Objectives and Tools</p> <p>Balance of Payments Meaning, Structure, Causes of Disequilibrium and Methods of Correcting Disequilibrium</p>	1	25%

Reference Books:

- 1) MacroEconomics by D.M. Mithani (Himalaya Publication)
- 2) MacroEconomics by R. Cauvery (S. Chand Publication.)

Suggested Readings:

- 1) Richard T. Froyen (2005): Macroeconomics, 2nd Edition, Pearson Education Asia, New Delhi.

Online Resources:

- 7) <https://www.pdfdrive.com>
- 8) www.slideshare.net

Practical/Activities:

- 5) Quiz using Google Forms or Quizzes
- 6) Breakout room activity - Sum solving



M K University, Patan
Faculty of Commerce and Management



Program: Bachelor's of Commerce

Subject/Branch: Commerce

Year: 1ST year

Semester: 2ND

Course Title: Business Environment

Course Code: B.COMG002203

FCB220102

Course Type: Core

Course Credit: 04

Pre-Requisite: 10+2 (Commerce) from any recognized education board.

Rationale: The course aims to familiarize the students with the concept of Business Environment and its applications in commerce.

Teaching Examination Scheme:

Teaching (Hours/week)			Examination Scheme			
Lecture	Tutorial	Practical	Internal		External	Total
			Mid	CE		
4	0	0	20	10	70	100

Course Objective:

- 1) To enable students to evaluate business and its environment. Students would be acquainted with business objectives, dynamics of business and environment, various types of business environment and its analysis.
- 2) To enable students to understand business and society.

Course Outcome:

- 1) Identify different types of Business Environment
- 2) Recognize tools for examining the Environment
- 3) Explain the role of economic systems, economic planning, government

policies, public sector and development banks, economicreforms, liberalization, patent laws and its impact on business.

4) Analyze the role of technology in the business environment, including innovation, digitalization, and the impact of emerging technologies.

Content

Unit	Description in detail	Credit	Weightage
I	<p>Introduction to Business Environment</p> <p>Concept, Definition & Importance of Business Environment, Internal & External environment of business Economic Environment</p> <p>Reforms in Indian Money Market, Primary Capital Market & Secondary Capital Market.</p>	1	25%
II	<p>Union Budget: Concept, Main constituents of Budget, Various types of Budgetary Deficits.</p> <p>Price & Distribution controls: Objectives, Price controls; Direct Vs Indirect, Administered prices, Dual pricing, Subsidization, Public Distribution System.</p> <p>Privatization: Concept, Ways of privatization, Disinvestment process in India. Exit Policy.</p>	1	25%
III	<p>Global Environment</p> <p>Globalization: Definition, Meaning & indicators of Globalization</p> <p>Foreign Investment Flows: Concepts of FDI, FPI & Role of Foreign Investments.</p> <p>Introduction of GATT, Origin & Objectives of WTO, Impact of WTO on Indian Economy.</p> <p>MNCs: Meaning of MNC & TNC, Benefits from MNCs, Problems brought by MNCs.</p> <p>EXIM Policy (Latest)</p>	1	25%
IV	<p>Social Environment</p> <p>Meaning of Social Responsibility Business & various social responsibility of Business.</p> <p>Business Ethics: Meaning & Its importance</p> <p>Consumerism: Concept, Consumer Rights & Consumerism in India</p> <p>Technological & Natural Environment</p> <p>Concept of Technology & Innovation, Sources of Technology Dynamics</p>	1	25%
	Concept of Natural Environment & its impact on Business		

ReferenceBooks:

- 1) Economic environment of business by H.L.Ahuja, S.Chand
- 2) Business Environment: Text & Cases, Francis Cherunilam, Himalaya Publishing House, Edition:

SuggestedReadings:

- 1) Essentials of Business Environment, K.Ashwathappa, Himalaya Publishing House, 6th Edition:
- 2) Indian Economy, S.K.Misra & V.K.Puri, Himalaya, Edition: 25th
- 3) Indian Economy, Ruddar Datt & K.P.M.Sundharam, S.Chand & Company Ltd., 57th Edition

OnlineResources:

- 7) <https://www.pdfdrive.com>
- 8) www.slideshare.net

Practical/Activities:

- 9) Quiz using Google Forms or Quizzes
- 10) Breakout room activity - Sum solving

Course Outcomes	Expected Mapping With Program Outcome											
	1-Weak correlation, 2-Medium correlation, 3-High correlation,											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	-	2	-	-	-	-	-	-	-	-	-	-
CO2	-	-	1	-	-	-	-	-	-	-	-	-
CO3	-	-	-	-	-	2	-	-	-	-	-	1
CO4	-	-	-	-	-	-	-	-	-	-	-	-



M K University, Patan
Faculty of Commerce and Management



Program: Bachelor's of Commerce

Subject/Branch: Commerce

Year: 1ST year

Semester: 2ND

Course Title: Accountancy-II

Course Code: B.COMG002201

Course Type: Core

Course Credit: 04

Pre-Requisite: 10+2 (Commerce) from a recognized education board.

Rationale: The course aims to familiarize the students with concept Accounting II and its applications in Accounting.

Teaching Examination Scheme:

Teaching (Hours/week)			Examination Scheme			
Lecture	Tutorial	Practical	Internal		External	Total
4	0	0	Mid	CE	70	100
			20	10		

Course Objective:

- 1) The objective of the course is to make the students practically sound in maintaining accounting of corporate world.

Course Outcome:

- 1) Students will recognize and understand ethical issues related to the accounting profession.
- 2) Employee critical thinking skills to analyze financial data as well as the effect of differing financial accounting methods on the financial statements.
- 3) Applying appropriate judgment derived from knowledge of accounting theory of financial analysis and decision making.
- 4) Recognize and address ethical considerations in accounting practices, including issues related to integrity, objectivity, and professional conduct.

Content

Unit	Description in detail	Credit	Weightage
I	Investment Accounts: Accounting for interest bearing (fixed Earning) securities in book of Investor only	1	25%
II	Joint venture: (excluding conversion of consignment into joint venture)	1	25%
III	Single Entry system: Accounts from incomplete records conversion method only (use of ratios to find out missing data is expected)	1	25%
IV	Hire purchase accounts: Meaning, Method	1	25%

Reference Books:

- 1) Dr. Maheshwari, S. N. Advance Accountancy. Vols. Vol-1 and Vol-2. New Delhi: Vikash Publisher House Pvt. Ltd.
- 2) Gupta, R. L. Advance Accountancy. Vols. vol-1 and vol-2. New Delhi: Sultanchand & Sons.

3) Rana,T.J.AdvanceAccountancy-2.Ahmedabad:B.S.ShahPrakashan.

Suggested Readings:

- 1) Anthony, R.N. and Reece, J.S.: Accounting Principles: Richard Irwin Inc.
- 2) Shukla, M.C., Grewal, T.S., and Gupta, S.C.: Advanced Accounts: S. Chand & Co. New Delhi.

Online Resources:

- 11) <https://www.pdfdrive.com>
- 12) www.slideshare.net

Practical/Activities:

- 9) Quiz using Google Forms or Quizzes
- 10) Breakout room activity - Sum solving

Course Outcomes	Expected Mapping With Program Outcome											
	1-Weak correlation, 2-Medium correlation, 3-High correlation,											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	-	-	-	-	-	-	3	-	-	-	-	-
CO2	-	-	-	-	-	-	-	-	-	-	1	-
CO3	-	-	-	-	2	-	-	-	-	-	-	-
CO4	-	-	-	-	-	-	-	-	-	-	1	-



M K University, Patan
Faculty of Commerce and Management



Program: Bachelor's of Commerce

Subject/Branch: Commerce

Year: 1ST year

Semester: 2ND

Course Title: Business Communication-II

Course Code: B.COMG002202

Course Type: Core

Course Credit: 04

Pre-Requisite: 10+2 (Commerce) from a recognized education board.

Rationale: Students will get idea about the hurdles of the language.

Teaching Examination Scheme:

Teaching (Hours/week)			Examination Scheme				
Lecture	Tutorial	Practical	Internal		External	Total	
			Mid	CE			
4	0	MK UNIVERSITY	20	10	70	100	

Campus: Deesa -highway, Opp Hngu, Matarvadi Part, Gujarat-384265

Established by the Gujarat Govt Recognized by UGC under Section 2(f) of UGC Act, 1956

CourseObjective:

- 1) Effectively manage the team as a team player
- 2) Develop interview skills
- 3) Develop Leadership qualities and essentials

CourseOutcome:

- 1) Write business communication documents.
- 2) Demonstrate effective presentation skills
- 3) Show improved interview skills and confidence in group discussions.
- 4) Improve interpersonal communication skills for building positive relationships with colleagues, clients, and other business associates.

Content

Unit	Description in detail	Credit	Weightage
I	SEGMENT COURSE CONTENT No. of Lectures: 12 TEXT: 12 Wings of Fire - Abridged - (Students Edition) By - Dr. A. P. J. Kalam	1	25%
II	COMMUNICATION: Barriers to Effective Communication Physical Barriers Noise Time and Distance Semantic Barriers Interpretation of Words Technical Jargon Idioms and Phrases Psycho-Sociological Barriers Status Block Closed mind Emotion Group Identification Poor Communication Skills State of Health Cultural Barriers	1	25%



MK UNIVERSITY



Campus: Deesa -highway, Opp Hngu, Matarvadi Part, Gujrat-384265
Established by the Gujarat Govt Recognized by UGC under Section 2(f) of UGC Act, 1956



III	Sales letters: (5 hours) objectives of sales letter Types of writing a sales letters Job Applications: (8 hours) Collection letters: (5 hours) Definition of collection letters Essential points for drafting collection letters Stages of collection letters Notification stage Reminder stage Strong reminder stage Inquiry and discussing stage Warning and threat stage Thanking customer for timely payment Reply to complaint regarding faulty bill	1	25%
IV	Vocabulary(Foreign Words)	1	25%

Reference Books:

- 1) Rai.U.S.,S.M.Rai*Business Communication*.Himalaya Publication, Mumbai.
- 2) Ramon,Meenakshi,*Business Communication*.Prakash Sing OUP, New Delhi.“Oxford Business English Dictionary”, OUP, New Delhi

Suggested Readings:

- 1) Sharma,R.C.*Business Correspondence and Report Writing*. Krishna Mohan Tata McGrawhill Publishing Co.
- 2) Korlahalli, J.S., Rajendrapal .*Essentials of Business Communication*. Sultan Chand and Sons. New Delhi
- 3) Kaul, Asha. *Business Communication*. Prentice Hall Of India Pvt Ltd., New Delhi.

Online Resources:

- 11) <https://www.pdfdrive.com>
- 12) www.slideshare.net

Practical/Activities:

- 13) Quiz using Google Forms or Quizzes
- 14) Breakout room activity-Sum solving

Expected Mapping With Program Outcome



Course Outcomes	1-Weakcorrelation,2-Mediumcorrelation,3-Highcorrelation,											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	-	-	-	-	-	-	-	-	-	-	-	-
CO2	-	-	-	2	-	-	-	-	-	-	2	-
CO3	-	-	3	-	-	-	-	-	-	-	-	-
CO4	-	-	-	-	-	-	-	-	-	-	1	-



M K University, Patan **Faculty of Commerce and Management**



Program:Bachelor's of Commerce

Subject/Branch:Commerce

Year:1ST year

Semester:2ND

Course Title:Financial Accounting-II

Course Code: B.COMG002204

Course Type:Core

Course Credit:04

Pre-Requisite:10+2(Commerce) from a recognized education board.

Rationale:The course aims to familiarize the students with concept Financial Accounting II and its applications in Accounting.

Teaching Examination Scheme:

Teaching(Hours/week)			Examination Scheme			
Lecture	Tutorial	Practical	Internal		External	Total
4	0	0	Mid	CE		
			20	10	70	100

Course Objective:

- 1) To familiarize the student with accounting principles
- 2) To impart them the conceptual knowledge of fundamental of accounting.

Course Outcome:

- 1) Students will have complete knowledge of Indian as well as International Accounting Standards.
- 2) With advanced knowledge of accounting, business world will be ready to absorb



students.

- 3) Understand the principles of auditing and the role of auditors in ensuring the accuracy and reliability of financial information.
- 4) Understand the principles of financial management, including capital budgeting, financial planning, and risk management.

Content

Unit	Description in detail	Credit	Weightage
I	Purchase of Business By company: (Accounting treatments in the books of Company)	1	25%
II	(A) Underwriting of shares and Debentures: Computation for fixing the liabilities of underwriters.	1	25%
III	(A) Capital Reduction: Excluding Preparation of scheme of internal resolution (B) Sub division / Consolidation of shares, conversion of shares into stock and its conversion.	1	25%
IV	(A) Indian Accounting Standards AS-2 Valuation of Inventories AS-6 Depreciation Accounting AS-10 Accounting for fixed assets (B) Redemption of Debentures: Own debentures from open market	1	25%

Reference Books:

- 1) Dr. Maheshwari, S. N. Advance Accountancy. Vols. Vol-1 and Vol-2. New Delhi: Vikash Publisher House Pvt. Ltd.
- 2) Gupta, R. L. Advance Accountancy. Vols. vol-1 and vol-2. New Delhi: Sultanchand & Sons.

Suggested Readings:

- 1) Rana, T. J. Advance Accountancy - 2. Ahmedabad: B. S. Shah Prakashan.

Online Resources:

- 15) <https://www.pdfdrive.com>
- 16) www.slideshare.net

Practical/Activities:

- 13) Quiz using Google Forms or Quizzes
- 14) Breakout room activity - Sum solving

Course	Expected Mapping With Program Outcome
	1-Weak correlation, 2-Medium correlation, 3-High correlation,



Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	-	2	-	-	-	-	-	-	-	-	-	-
CO2	-	-	1	-	-	-	3	-	-	-	-	-
CO3	-	-	-	-	-	-	-	-	-	-	-	-
CO4	-	-	-	-	-	2	-	-	-	-	-	-



M K University, Patan **Faculty of Commerce and Management**



Program: Bachelor's of Commerce

Subject/Branch: Commerce

Year: 1ST year

Semester: 2ND

Course Title: Computer Application-II

Course Code: B.COMG002206

Course Type: Core

Course Credit: 02

Pre-Requisite: 10+2 (Commerce) from a recognized education board.

Rationale: The course aims to familiarize the students with the concept of Computer Application II and its applications in various fields.

Teaching Examination Scheme:

Teaching (Hours/week)			Examination Scheme			
Lecture	Tutorial	Practical	Internal		External	Total
			Mid	CE		
4	0	0	10	10	30	50

Course Objective:

- 4) Give students an in-depth understanding of why computers are essential components in business, education and society.
- 5) Provide hands-on use of Microsoft Office applications Word, Excel and PowerPoint.
- 6) Completion of the assignments will result in MS Office applications knowledge and skills.

Course Outcome:

- 1) Use the features available in Windows
- 2) Work with System Tools and use Accessibility Features of Windows



- 3) Created documents using MS Word
- 4) Gain proficiency in using internet browsers, search engines, and online resources for research and information retrieval.

Content

Unit	Description in detail	Credit	Weightage
I	<p>Web Design Using Flash</p> <ul style="list-style-type: none">a) Multimedia authoring softwareb) Advantages of Flashc) What is Animation?d) Parts of screen of Flash 8.0<ul style="list-style-type: none">1. Stage2. Timeline3. Panel4. Toolbox5. Library Windowe) Web Animationf) To Publish Animation	1	50%
II	<p>Importance Terms Related to Computers</p> <p>Algorithm, Artificial intelligence, ASCII, ATM, Automated Office, Backup, BIOS, Bit, Byte, Boo, Bug, Client/server, Encryption, Flowchart, GIGO, POST, Password, Program, Modem, Web, Virus, Configuration of a PC-Computer</p>	1	50%

Reference Books:

- 3) Schaum's Outline of Programming with C: B. Gottfried, 2nd Edition, 1996, Tata McGraw Hill.
- 4) The C Programming Language: B.W. Kernighan, D.M. Ritchie, 2nd Edition, 1995, PHI

Suggested Readings:

- 3) Working with Personal Computer Software (2nd Ed.) – R.P. Soni, Harshal Arolkar, Sonal Jain, Wiley – India Publications
- 4) Office 2003 in simple steps – Dreamtech Press.

Online Resources:

- 15) <https://www.pdfdrive.com>
- 16) www.slideshare.net

Practical/Activities:

- 17) Quiz using Google Forms or Quizzes



18) Breakoutroomactivity-Sumsolving

Course Outcomes	Expected Mapping With Program Outcome											
	1-Weak correlation, 2-Medium correlation, 3-High correlation,											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	-	-	-	2	-	-	-	-	-	-	-	-
CO2	-	-	1	-	-	-	-	-	-	-	2	-
CO3	-	-	-	-	-	-	2	-	-	-	-	-
CO4	-	-	-	-	-	-	-	3	-	-	-	-



M K University, Patan
Faculty of Commerce and Management



Program:Bachelor's of Commerce

Subject/Branch:Commerce

Year:2nd

Semester:3rd

Course Title:Human resource & management

Course Code:B.COMG002302

Course Type:Core Compulsory

Course Credit:04

Pre-Requisite:10+2 (Commerce) from a recognized education board.

Rationale:The course aims to familiarize the students with concepts of Human resource and its application in business.

Teaching Examination Scheme:

Teaching (Hours/week)			Examination Scheme			
Lecture	Tutorial	Practical	Internal		External	Total
			Mid	CE		
4	0	0	20	10	70	100

Course Objective:

- 1) To provide conceptual understanding of Management Concepts
- 2) To familiarize the students with the contemporary issues in Management
- 3) To understand and appreciate the human behaviour in organizations

Course Outcome:

- 1) Creates understanding of the importance of HRM in today's scenario.
- 2) Creates understanding of the various functions of HRM.



- 3) Enables creating strategies to improve HR quality.
- 4) Develops skills in attracting, recruiting, and selecting qualified candidates to meet organizational staffing requirements.

Content

Unit	Description in detail	Credit	Weightage
I	<p>Human Resource Management: Meaning, Features, Difference between personal Management and Human Resource Management, Objectives, Importance, Operative functions of HRM, Qualities of H.R Manager, Role of H.R Manager.</p>	1	25%
II	<p>Human Resource Planning in a Corporate Sector: Meaning, Objectives, Factors Affecting, Process, Benefits, Limitations of H.R. Planning.</p> <p>Recruitment: Modern selection procedure and its advantages</p> <p>Training: Meaning, Needs, Objectives, Procedure, Advantages and Limitations of training.</p> <p>Human Resource Development: Meaning, Characteristics, Needs, Functions, and Techniques or Method of HRD</p>	1	25%
III	<p>Performance Appraisal: Meaning, Objectives. Brief idea of human resource accounting, psychological appraisal, management appraisal, utility and problems of performance appraisal.</p> <p>Promotion: Meaning, Basis, Merits and Demerits of Promotions</p> <p>Transfer: Meaning, causes and guiding principles of transfer</p> <p>Demotions: Meaning, causes and guiding principles of demotions.</p> <p>Morale: Meaning, factors affecting, sign of low morale and its preventive measures, factors contributing high morale. Importance of industrial morale.</p>	1	25%
IV	<p>Job Design: Meaning, approaches of job design, Brief ideas of job relations, job enlargement, job enlargement-factors affecting of job design, importance of job design.</p> <p>Quality of Work Life: Meaning, conditions, specific issues in QWL, H.R. activity and its effect on QWL</p> <p>Quality Circles: Meaning, objectives, organizational structure of Quality circle, advantages and problems of Quality circle.</p>	1	25%

Reference Books:



- 1) PersonalManagement–Juciouc Michel–RD.Irwin–Homewood.
- 2) ManagementConceptandPractice–Manamohad Prasad–
Himalaya Publishing House.
- 3) Personnel and Human Resource Management – P. Subha Rao - Himalaya
Publishing House.

SuggestedReadings:

- 1) Koontz,Weirich&Aryasri,PRINCIPLESOFGOVERNANCE,TataMcGraw-Hill, NewDelhi,2004
- 2) Tripathi&Reddy,PRINCIPLESOFGOVERNANCE,TataMcGraw-Hill, New Delhi,2008
- 3) LaurieMullins,MANAGEMENTANDORGANISATIONALBEHAVIOUR, Pearson,NewDelhi,2007

OnlineResources:

- 19) <https://www.pdfdrive.com>
- 20) www.slideshare.net

Practical/Activities:

- 17) QuizusingGoogleFormsorQuizzes
- 18) Breakoutroomactivity-Sumsolving

Course Outcomes	ExpectedMappingWithProgramOutcome											
	1-Weakcorrelation,2-Mediumcorrelation,3-Highcorrelation,											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	-	-	3	-	-	-	-	-	-	-	-	-
CO2	-	-	-	3	-	-	-	-	-	-	-	-
CO3	-	-	-	-	-	2	-	-	-	1	-	-
CO4	-	-	-	-	1	-	-	-	-	-	-	-



M K University, Patan
FacultyofCommerceandManagement



Program:Bachelor'sofCommerce

Year:2nd

Subject/Branch:Commerce

Semester:3rd



CourseTitle:Taxation-I

CourseCode: B.COMG002301

CourseType:CoreCompulsory

CourseCredit:04

Pre-Requisite:10+2(Commerce)fromarecognizededucationboard.**Rationale:**

Thecourseaimstofamiliarizesthestudentswithconcepttaxation.

TeachingExaminationScheme:

Teaching(Hours/week)			ExaminationScheme			
Lecture	Tutorial	Practical	Internal		External	Total
4	0	0	Mid	CE	70	100
			20	10		

CourseObjective:

- 1) Toenablethestudentstoidentifythebasicconcepts
- 2) DefinitionsandtermsrelatedtoIncomeTax.

CourseOutcome:

- 1) CreatesanunderstandingofthebasicconceptofDirectTaxandbasic definition related to Direct Tax and assessed.
- 2) Provides learners an idea of the process and techniques of calculation of taxability and tax liability.
- 3) Understand the tax implications of estate planning, gifts, and inheritance,
- 4) including applicable exemptions and exclusions.
- 5) Understandthebroadereconomicandsocialimplicationsoftaxpolicies and the role of tax administration in enforcing tax laws.

Content

Unit	Descriptionindetail	Credit	Weightage
I	Introduction: ObjectivesofIncomeTaxation,HistoryofIncome-tax andbriefintroductionofDirectandIndirectTaxlaws, Definitions:Income,AgriculturalIncome,Assesses ,Person,assessmentYear,PreviousYear, IncometaxAuthorities(section116to120and124)	1	25%
II	Basisofchargeofincome-tax: scope of total income and residential status of an individual Assesses (section 4 to 9) Individual Assesses income exempted from income tax (section 10) Procedure for assessment of income tax (section139,139A,140,140A,142to145,147to 149,154and156)andcollectionoftaxes.	1	25%



III	SalaryIncome: Computation of taxable salary (section 14 to 17), Taxability of various provident funds affecting the computation of taxable salary income only shall be included.	1	25%
IV	IncomefromHouseProperty: computation of taxable income from house property (section 22 to 27)	1	25%

Reference Books:

- 1) Student's Guide to Income Tax, Dr Vinod Singhania
- 2) Dr Monica Singhania - Taxmann's publication.

Suggested Readings:

- 1) Singhania V.K: Students' Guide to Income Tax; Taxmann, Delhi.
- 2) Prasaci, Bhagwati: Income Tax Law & Practice: Wiley Publication, New Delhi,
- 3) Mehrotra H.C: Income Tax Law & Accounts; Sahitya Bhawan, Agra.

Online Resources:

- 1) <https://www.pdfdrive.com>
- 2) www.slideshare.net

Practical/Activities:

- 19) Quiz using Google Forms or Quizzes
- 20) Breakout room activity - Sum solving

Course Outcomes	Expected Mapping With Program Outcome											
	1-Weak correlation, 2-Medium correlation, 3-High correlation,											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	-	-	-	-	3	-	-	-	-	-	-	-
CO2	-	-	-	-	-	-	-	2	-	-	-	-
CO3	-	-	-	2	-	-	-	-	-	-	-	-
CO4	-	-	1	-	-	-	-	-	-	-	-	1



M K University Patan
Faculty of Commerce and Management





Program:Bachelor'sofCommerce

Year:2nd

CourseTitle:CostAccounting-I

CourseType:CoreCompulsory

Pre-Requisite: 10+2(Commerce) from a recognized education board. **Rationale:**

ThecourseaimstofamiliarizestudentswithconceptsofCostAccounting
anditsapplicationsinAccounting.

Subject/Branch:Commerce

Semester:3rd

CourseCode: B.COMG002303

CourseCredit:04

TeachingExaminationScheme:

Teaching(Hours/week)			ExaminationScheme			
Lecture	Tutorial	Practical	Internal		External	Total
4	0	0	Mid	CE		
			20	10	70	100

CourseObjective:

- 1) ToprovideanindepthstudyoftheCostAccountingPrinciplesand Techniques for identification, analysis
- 2) Classificationofcostcomponentsofacilitatemanagerialdecisionmaking.

CourseOutcome:

- 1) Aimedtofamiliarizetheconceptofcostaccounting.
- 2) HelpstogatherknowledgeonpreparationofcostSheetinitsspracticalpoint of view.
- 3) Tofacilitatetheideaandmeaningofmaterialcontrolwithpricingmethods.
- 4) Analyzehowcostsbehav einrelationtochangesinactivitylevels, distinguishing between fixed and variable costs.

Content

Unit	Descriptionindetail	Credit	Weightage
I	<p>Introductiontocostaccounting Meaning and definition; Need for Cost Accounting; Advantage and limitations; Cost Accounting and Financial Accounting; Cost concepts and cost objects; Elements of cost and classification of costs; methods of costing; Techniques of costing (<i>with emphasis on Uniformcosting</i>);CostcentreandCostunit; Installationofgoodcostaccountingsystem</p>	1	25%



II	Materials Definition of inventory; Materials and material control; Objectives of material control; Its necessity and advantages; Purchase and stores routine; Control of inventory through EOQ, determination of various stock levels, JIT and ABC system; Methods of pricings of issues of material - FIFO, LIFO, Base Stock price, Weighted average price, periodic weighted average price, standard price and replacement price.	1	25%
III	Labour Direct and Indirect Labour cost; Labour cost accounting and Labour records; Remuneration	1	25%
	methods - Time wage system and piece wage system; Bonus systems (Individual and Group incentive plans) - Halsey Premium plan, Rowan Plan, Taylor's differential piece rate system, Bedaux Plan, Merrick's multiple piece rate system, Gantt task & bonus system, Profit sharing and Co-partnership; Requisites of good wage incentive plan; Labour turnover; Cost of Labour turnover & its treatment; Concept of Idle time & its treatment; Over time premium; Casual worker & out worker; Holiday & Leave with pay; Cost of Apprentice; Employee welfare cost; Fringe benefits; Bonus and Gratuity.		
IV	(A) Overheads including Activity based costing Definition; Classification of overheads; Techniques for segregation of Semi variable overheads; Cost allocation and apportionment; Basis of apportionment of Factory overheads and Re apportionment of service centre cost; Overhead absorption on the basis of Direct Material cost, Direct labour cost, Prime cost, Labour Hours and Machine Hours; Concept and Treatment in cost accounts of - Over absorption, Under absorption, Setting up time and Idle time; Absorption of Administration overheads and Selling & Distribution overheads (<i>In theory only</i>) B) Conceptual Understanding of Activity Based Costing.	1	25%

Reference Books:

- 1) Cost Accounting By Rana, Dala and others: M/s B.S. Shah Prakashan
- 2) Cost Accounting: Principles & Practice, By M.N. Arora, Vikas Publishing House
- 3) Practical Costing, By N.K. Sharma, Shree Niwas Publication



Suggested Readings:

- 1) Cost Accounting, By Dr PCTulsian, S. Chand
- 2) Cost Accounting, By Dr Murthy & S Gurusamy, The McGraw Hill Companies

Online Resources:

- 21) <https://www.pdfdrive.com>
- 22) www.slideshare.net

Practical/Activities:

- 23) Quiz using Google Forms or Quizzes
- 24) Breakout room activity - Sums solving

Course Outcomes	Expected Mapping With Program Outcome											
	1-Weak correlation, 2-Medium correlation, 3-High correlation,											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	-	-	-	-	2	-	-	-	-	-	-	-
CO2	-	-	-	-	2	-	-	-	-	-	-	-
CO3	-	-	-	1	-	-	-	-	3	-	-	-
CO4	-	-	3	-	-	-	-	-	-	-	3	-



M K University, Patan
Faculty of Commerce and Management



Program: Bachelor's of Commerce

Subject/Branch: Commerce

Year: 2nd

Semester: 3rd

Course Title: Commercial Communication

Course Code: B.COMG002304

Course Type: Core Compulsory

Course Credit: 04

Pre-Requisite: 10+2 (Commerce) from a recognized education board.

Rationale: The course aims to familiarize the students with the concept of business communication and applications in business.

Teaching Examination Scheme:



Teaching(Hours/week)			ExaminationScheme			
Lecture	Tutorial	Practical	Internal		External	Total
4	0	0	Mid	CE		
			20	10	70	100

CourseObjective:

- 1) To provide an outline to effective Organizational Communication.
- 2) To develop Public Speaking

CourseOutcome:

- 1) Upon completion of the course, students are able to Demonstrate a good understanding of effective business writing and effective business communications.
- 2) Students can be able to develop and deliver effective presentations.
- 3) To understand effective interpersonal communication skills that maximize team effectiveness.
- 4) Understand the importance of communication planning in aligning messages with organizational goals and strategies.

Content

Sr No.	SubjectContent	Teaching Hours	Weightage (%)
1	Developing the theme either for or against: 1. India is fit for democracy 2. women are better rulers. 3. Marriage is a curse. 4. Consumer's protection Act seems useless. 5. English should be compulsory at college level. 6. Village life is better than city life. 7. T.V. programmes are a waste of time.	10	25
2	Banking correspondence: 1. Opening a saving account 2. Error in the passbook 3. Impolite behaviour of a bank employee 4. Stop payment of the cheque 5. Deduction of L.I.C. premium from a saving account. 6. Asking for a loan.	10	25



3	Internet and e-commerce 1. What is an Internet. 2. History of an Internet. 3. Usage, advantages and disadvantages of an Internet. 4. What is e-commerce. 5. History of e-commerce. 6. Advantages and disadvantages of e-commerce 7. Business models of e-commerce. (A) Business to Consumers (B2C) (B) Business to Business (B2B) (C) Consumers to Business (C2B) (D) Consumers to Consumers (C2C) (E) Business to Government (B2G)	10	25
4	Commercial terms: 1. Account Current 2. Current Account 3. Bank Statement 4. Bank Rate 5. Circulating Assets 6. Intangible Assets 7. Tangible Assets 8. Arbitrage 9. Pivots 10. Pay Order	10	25
	11. Post Date 12. Reserve Price 13. Warranty 14. Guarantee 15. Right Shares 16. Ante Date 17. Indenture 18. Hypothecation 19. Referendum Contract 20. Reserve Fund		

Reference Books:

- 1) Business communication - Rai & Rai, Himalaya publishing house, Mumbai
- 2) Business communication - Homai Pradhan, Bhende D.S., Thakur Vijaya.
- 3) Media and communication management - C.S. Rayudu - Himalaya publishing house, Mumbai

Suggested Readings:

- 1) Bonee and Thill - Business Communication Essentials
- 2) Wren and Martin
- 3) Commercial English - KKS Inha



OnlineResources:

- 1) <https://www.pdfdrive.com>
- 2) www.slideshare.net

Practical/Activities:

- 1) QuizusingGoogleFormsorQuizzes
- 2) ListeningComprehension

Course Outcomes	ExpectedMappingWithProgramOutcome											
	1-Weakcorrelation,2-Mediumcorrelation,3-Highcorrelation,											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	-	-	-	-	-	-	-	-	-	-	-
CO2	2	-	-	-	-	-	-	-	1	-	2	-
CO3	-	-	-	-	3	-	-	-	-	-	-	3
CO4	-	-	-	-	-	-	-	-	-	-	-	-



M K University, Patan
FacultyofCommerceandManagement



Program:Bachelor'sofCommerce

Subject/Branch:Commerce

Year:2nd

Semester:3rd

CourseTitle:CorporateAccounting

CourseCode: B.COMG002305

CourseType:CoreCompulsory

CourseCredit:04

Pre-Requisite:10+2(Commerce)fromarecognizededucationboard.

Rationale:The course aims to familiarize the students with concept corporate accounting and its application in business.

TeachingExaminationScheme:

Teaching(Hours/week)			ExaminationScheme			
Lecture	Tutorial	Practical	Internal		External	Total
			Mid	CE		
4	0	0	20	10	70	100

CourseObjective:



- 1) Issue, forfeiture and re-issue of shares-meaning-and procedure of issue of shares, types of shares pro-rata allotment of shares, forfeited and re-issue of shares.
- 2) Redemption of preference shares: Types of preference shares, sources of redemption, accounting entries.

Course Outcome:

- 1) To give an exposure to the company final accounts.
- 2) To provide knowledge on Goodwill.
- 3) Students can get an idea about internal reconstruction.
- 4) Analyze the accounting treatment of treasury stock, including its repurchase and retirement.

Content

Unit	Description in detail	Credit	Weightage
I	Valuation of Goodwill Meaning of goodwill, Provision regarding goodwill in various accounting standards, Need for valuation of goodwill, Methods of valuation of goodwill, Arbitrary assessment, Average profit method (simple average, weighted average, annuity method), Super profit method, Capitalization of profit method (average profit and super profit)	1	25%
II	Circumstances of valuation of shares Factors affecting valuation of shares, Methods of valuation of shares, 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, air value of fully paid-up and partly paid-up equity shares.	1	25%
	Valuation of right shares, Valuation of bonus shares		



III	<p>Bank Accounts Legal provisions (concepts only) Banking regulation act, 1949, Business carried on by banks, on-Banking assets and its disposal Management of banks, Share capital, Creation of floating charge on properties, Statutory reserves, Cash reserve and statutory liquidity reserve, Restriction on acquisition of shares in other companies, Restriction on loan and advances, on-performing assets (NPA), Preparation of final accounts NOTE:- Only simple adjustments to be asked \ (2) Income statement or balance sheet to be asked with relevant schedules. Combined question of final account is not expected.</p>	1	25%
IV	<p>Liquidation of Company Meaning of liquidation and winding up (concepts only), Method of liquidation (concepts only) 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, Powers and duties of liquidators, Order of disbursement to be made by liquidators as per latest statutory revision Preparation of liquidator's final statement of account as per latest statutory revision</p>	1	25%

Reference Books:

- 1) Corporate accounting (theory & practice): KL Shahshree Niwas Publishing.
- 2) Corporate accounting: Dr S N Maheshwari & S K Maheshwari Vikas Publishing House.

Suggested Readings:

- 1) J.R. Monga, Basic Corporate Accounting, Mayur paperbacks, New Delhi
- 2) Nirmal Gupta, Chhavi Sharma, Corporate Accounting theory and practice, Anebookspvt Ltd
- 3) M.C. Shukla, T.S. Grewal and S.C. Gupta, Corporate Accounting, S. Chand And Co., New Delhi

Online Resources:

- 3) <https://www.pdfdrive.com>
- 4) www.slideshare.net

Practical/Activities:



- 1) Quiz using Google Forms or Quizzes
- 2) Breakout room activity - Sum solving

Course Outcomes	Expected Mapping With Program Outcome											
	1-Weak correlation, 2-Medium correlation, 3-High correlation,											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	-	-	-	-	3	-	-	-	-	-	-	-
CO2	-	-	2	-	-	-	-	-	-	-	-	-
CO3	-	-	1	-	-	-	-	-	-	-	2	-
CO4	-	-	-	-	-	-	-	-	-	-	3	-



M K University, Patan
Faculty of Commerce and Management



Program: Bachelor's of Commerce

Subject/Branch: Commerce

Year: 2nd

Semester: 3rd

Course Title: Managerial Economics

Course Code: B.COMG002306

Course Type: Core Compulsory

Course Credit: 02

Pre-Requisite: 10+2 (Commerce) from a recognized education board.

Rationale: The course aims to familiarize the students with the concept of managerial economics and its application in business.

Teaching Examination Scheme:

Teaching (Hours/week)			Examination Scheme			
Lecture	Tutorial	Practical	Internal		External	Total
4	0	0	Mid	CE	30	50
			10	10		

Course Objective:

- 1) To introduce the economic concepts
- 2) To familiarize the students with the importance of economic approaches in managerial decision making
- 3) Understand the applications of economic theories in business decisions

Course Outcome:

- 1) To understand the basic elements of managerial economics aspects, nature



and decision making.

- 2) To understand the law of demand, supply forecasting, consumer durable.
- 3) To understand theories of profit, profit maximization and analysis of Break Even Point.
- 4) Analyze production processes and cost structures to optimize resource allocation and production efficiency.

Content

Unit	Description in detail	Credit	Weightage
I	Introduction Meaning, Nature and Scope of Managerial Economics, Relationship between Managerial Economics Forward Planning and Decision-making.	1	50%
II	Demand Forecasting Meaning of Demand Forecasting. Objectives of Short Run and Long Run Forecasting. Criteria of good forecasting technique. Demand Forecasting Methods: Survey Methods, Experts' Opinion (Simple and Delphi), Consumer Interaction (Complete Enumeration, Sample Survey Method), Statistical Methods (Trend Analysis, Regression).	1	50%

Reference Books:

- 1) Yogesh Maheswari, Managerial Economics, Phi Learning, Newdelhi, 2005
Gupta G.S.
- 2) Managerial Economics, TataMcgraw-Hill, NewDelhiMoyern&Harris.

Suggested Readings:

- 1) Anagerial Economics, Cengage Learning, Newdelhi, 2005 Geetika, Ghosh & Choudhury.
- 2) Managerial Economics, TataMcgrawhill, Newdelhi, 2011

Online Resources:

- 29) <https://www.pdfdrive.com>
- 30) www.slideshare.net

Practical/Activities:

- 31) Quiz using Google Forms or Quizzes
- 32) Breakout room activity-Sum solving



Course Outcomes	Expected Mapping With Program Outcome											
	1-Weak correlation, 2-Medium correlation, 3-High correlation,											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	-	-	2	-	-	-	-	-	-	-	-	-
CO2	-	-	-	1	-	-	-	-	-	-	-	-
CO3	-	-	-	-	-	-	-	-	-	3	-	-
CO4	-	-	-	-	2	-	-	-	3	-	-	-



M K University, Patan Faculty of Commerce and Management



Program: Bachelor's of Commerce

Subject/Branch: Commerce

Year: 2ND year

Semester: 4TH

Course Title: Auditing-I

Course Code: B.COMG002401

Course Type: Core

Course Credit: 04

Pre-Requisite: 10+2 (Commerce) from a recognized education board.

Rationale: The course aims to familiarize students with concepts of Auditing and its applications in business.

Teaching Examination Scheme:

Teaching (Hours/week)			Examination Scheme			
Lecture	Tutorial	Practical	Internal		External	Total
			Mid	CE		
4	0	0	20	10	70	100

Course Objective:

- 1) The main objective of auditing is to find reliability of financial position and profit and loss statements.
- 2) The aim is to ensure that the accounts reveal a true and fair face of the business and all of its transactions.

Course Outcome:

- 1) Acquire the basic knowledge of auditing, objectives of auditing, audit



program, audit notebook, working paper, voucher, vouching, verification, valuation, reserves & provisions, audit report & investigation.

- 2) Develop the analytical skills in conducting share capital and share transfer audit, Vouching Vs Verification Vs Valuation, provisions of companies act regarding investigation, contents and types of audit report, discussions of various case laws.
- 3) Evaluate the methods of depreciation, Rights, duties & liabilities of an auditor, various types of auditing.
- 4) Evaluate and assess the effectiveness of internal controls within an organization to ensure the reliability of financial reporting.

Content

Unit	Description in detail	Credit	Weightage
I	<p>Introduction Definition, objective, Advantages and Limitations, Types of Audit-Internal audit, stationary audit, branch audit, cost audit, management audit, property audit (only concept) Basic principles governing an audit.</p> <p>Company Auditor</p> <ul style="list-style-type: none"> • Qualification and disqualification • Appointment and removal • Remuneration and status • Rights and duties • Lien of an auditor 	1	25%
II	<p>Internal Control Meaning and significance, Organizing audit work: Audit program Audit notebook, working papers, routine checking, test checking, surprise checking, and commencement of new audit.</p>	1	25%
III	<p>Vouching Meaning and significance of vouching of cash transaction.</p>	1	25%
IV	<p>Investigation Meaning and need, difference between audit and investigation</p> <p>Verification and Valuation of Assets and Liabilities Meaning and auditor duties, Verification and Valuation of followings- Goodwill, Building, machinery, investment, inventory, secured loan and contingent liabilities.</p>	1	25%

Reference Books:

- 1) Advanced Accountancy: Rana, Dalal and others: Sudhir Prakashan,



Ahmedabad.

SuggestedReadings:

- 1) Auditing–TheoryandPractice:N.K.Sharma:ShreeNiwasPublication
- 2) Auditing–B.S.ShahPublication

OnlineResources:

- 31) <https://www.pdfdrive.com>
- 32) www.slideshare.net

Practical/Activities:

- 33) QuizusingGoogleFormsorQuizzes
- 34) Breakoutroomactivity-Sumsolving

Course Outcomes	ExpectedMappingWithProgramOutcome											
	1-Weakcorrelation,2-Mediumcorrelation,3-Highcorrelation,											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	-	-	-	-	3	-	-	-	-	-	-	3
CO2	-	-	-	2	-	-	-	-	-	-	-	-
CO3	-	-	-	-	3	-	-	-	-	2	-	-
CO4	-	-	-	-	-	-	-	-	-	-	1	-



M K University, Patan
FacultyofCommerceandManagement



Program:Bachelor'sofCommerce

Subject/Branch:Commerce

Year:2NDyear

Semester:4TH

CourseTitle:Indian Economics

CourseCode: B.COMG002402

CourseType:Core

CourseCredit:04

Pre-Requisite:10+2(Commerce)fromarecognizededucationboard.

Rationale:The course aims to familiarize the students with concepts of Indian Economy and its applications.

TeachingExaminationScheme:



Teaching(Hours/week)			ExaminationScheme			
Lecture	Tutorial	Practical	Internal		External	Total
4	0	0	Mid	CE		
			20	10	70	100

CourseObjective:

- 1) This course seeks to enable the student to grasp the major economic problems in India and their solutions.
- 2) It also seeks to provide an understanding of modern tools of macro-economic analysis and policy framework

CourseOutcome:

- 1) To enable students to understand students to a new approach to the study of the Indian Economy.
- 2) To help the students in analyzing the present status of the Indian Economy.
- 3) To render the process of integration of the Indian Economy with other economics of the world.
- 4) Understand the role of monetary policy and fiscal policy in managing inflation, unemployment, and promoting economic stability.

Content

Unit	Description in detail	Credit	Weightage
I	Nature of Indian Economy India-An Underdeveloped Economy, India-A Developing Economy, India- A Mixed Economy	1	25%
II	Agriculture in India Role of agriculture in Indian Economy, Cropping pattern in India, Agricultural production and productivity, National Agriculture Policy, National Policy for Farmers.	1	25%
III	Poverty in India The concept of poverty line, Incidence of poverty in India, Human poverty, Rural Poverty, Poverty elevation programs, strategies for poverty elevation. Indian Tax Structure New Tax Structure (GST) Objectives, Benefits & Limitation	1	25%
IV	Industrial development in India Trends in Industrial Production and Productivity, changes in industrial pattern during plans, issues in industrial development in India	1	25%

Reference Books:

- 1) Indian Economy (2006), Ruddra Dutt & KPM Sundaram, S. Chand.



Suggested Readings:

- 1) Indianeconomy(2009),MishraandPuri,Himalaya PublishingHouse.
- 2) IndianEconomy(2003),ICDhingra,SultanChand
- 3) IndianEconomy(2003),Aggarwal,A.N.VishwaPrakashan.

Online Resources:

- 33) <https://www.pdfdrive.com>
- 34) www.slideshare.net

Practical/Activities:

- 35) Quiz using Google Forms or Quizzes
- 36) Breakout room activity - Sum solving

Course Outcomes	Expected Mapping With Program Outcome											
	1-Weak correlation, 2-Medium correlation, 3-High correlation,											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	-	3	-	-	-	-	-	-	-	-	-	-
CO2	-	-	2	-	-	-	-	-	-	-	-	-
CO3	-	-	-	2	-	-	1	-	-	2	-	-
CO4	-	-	-	-	-	-	-	-	-	-	3	-



M K University, Patan
Faculty of Commerce and Management



Program: Bachelor's of Commerce

Subject/Branch: Commerce

Year: 2ND year

Semester: 4TH

Course Title: Taxation-II

Course Code: B.COMG002403

Course Type: Core

Course Credit: 04

Pre-Requisite: 10+2 (Commerce) from a recognized education board.

Rationale: The course aims to familiarize the students with concepts of Taxation and its applications in business.

Teaching Examination Scheme:

Teaching (Hours/week)	Examination Scheme
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Lecture	Tutorial	Practical	Internal		External	Total
			Mid	CE		
4	0	0	20	10	70	100

CourseObjective:

- 1) To gain knowledge about the direct tax laws in force for the relevant previous year
- 2) To provide an insight into procedural aspects for assessment of tax liability for various assessees.

CourseOutcome:

- 1) Creates an understanding of the basic concept of Direct Tax and basic definition related to Direct Tax and assessed.

Provides learners an idea of the process and techniques of calculation of taxability and tax liability

- 2) Explore tax credits, deductions, and incentives available to individuals and businesses to encourage specific behaviors or investments.
- 3) Recognize and address ethical considerations in tax planning and compliance, including issues related to transparency, fairness, and professional responsibility.

Content

Unit	Description in detail	Credit	Weightage
I	Introduction to Tax Management: concept of tax planning , tax avoidance and tax evasions , corporate taxation and dividend tax. Tax Planning for New Business : tax planning with reference to location, nature and form of organization of new business.	1	25%
II	Income from Other Sources: computation of taxable income under the head (section 56 to 59)	1	25%
III	Computation of income under Profits and Gains of Business or Profession (Practical Sums Included) capital Gains (Practical Sums Included)	1	25%
IV	GST (Goods and Service Tax) Concept , Features and overview of GST, benefits and challenges , GST tax slabs of India , difference between old tax structure and GST structure Definitions: goods , service, taxable person , business and place of business and others.	1	25%

Reference Books:

- 1) Indirect Taxes And Law By V.S Datey,
- 2) Service Tax and Indirect Tax by CA Kashish Gupta



3) Goods and service Tax by Ravi Puliani And Mahesh Puliani

Suggested Readings:

- 1) Singhaniar V.K: Students' Guide to Income Tax; Taxmann, Delhi.
- 2) 2 Prasaci, Bhagwati: Income Tax Law & Practice; Wiley Publication, New Delhi.
- 3) Mehrotra H.C: Income Tax Law & Accounts; Sahitya Bhawan, Agra.

Online Resources:

- 35) <https://www.pdfdrive.com>
- 36) www.slideshare.net

Practical/Activities:

- 37) Quiz using Google Forms or Quizzes
- 38) Breakout room activity - Sum solving

Course Outcomes	Expected Mapping With Program Outcome											
	1-Weak correlation, 2-Medium correlation, 3-High correlation,											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	-	-	-	-	-	-	-	-	1	-	-
CO2	-	-	-	-	-	-	2	-	2	-	-	-
CO3	-	-	-	-	-	-	1	-	-	-	-	-
CO4	-	-	-	-	-	-	-	3	-	-	-	-



M K University, Patan
Faculty of Commerce and Management



Program: Bachelor's of Commerce

Subject/Branch: Commerce

Year: 2ND year

Semester: 4TH

Course Title: Cost Accounting-II

Course Code: B.COMG002404

Course Type: Core Compulsory

Course Credit: 04

Pre-Requisite: 10+2 (Commerce) from a recognized education board.

Rationale: The course aims to familiarize the students with concepts of Cost

Accounting and its applications in Accounting.

Teaching Examination Scheme:

Teaching (Hours/week)			Examination Scheme		
Lecture	Tutorial	Practical	Internal	External	Practical



4	0	0	Mid	CE	External	Total
			20	10	70	100

CourseObjective:

- 1) To develop a detail understanding of the fundamental concepts associated with cost and costing under the broader domain of Cost Accounting Standards.
- 2) To attain in-depth knowledge about element-wise cost ascertainment with detail coverage of inventory management and control and apportionment of overhead costs.

CourseOutcome:

- 1) Aimed to familiarize the concept of cost accounting.
- 2) Helps to gather knowledge on preparation of cost sheet in its practical point of view.
- 3) To facilitate the idea and meaning of material control with pricing methods.
- 4) Understand the principles of activity-based costing and use it to allocate costs based on activities and their consumption.

Content

Unit	Description in detail	Credit	Weightage
I	<p>Single or Unit Costing: Components of total cost; Expenses that are not treated as cost in cost sheet; Imputed costs; Treatment of work-in progress; Defective materials; Sale of scrap; Defective product; Normal & abnormal Loss of materials; Treatment of finished goods; Preparation of Historical cost sheet, Estimated cost sheet, Estimate for work order (Tender/Quotation).</p>	1	25%
II	<p>Reconciliation of profits as per cost accounts with profits as per financial accounts: Reasons for disagreement in profits; Procedure for reconciliation; Preparation of Reconciliation Statement and Memorandum Reconciliation Account;</p>	1	25%
III	<p>Operating Costing or Service 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, and Hospital Costing only</p>	1	25%



IV	<p>Job, Batch and Contract costing: Definition and Features of Job costing; Pre requisites of Job costing; Source documents, procedure for recording under Job costing; Definition of Batch costing and its accounting procedure; Method of determination of economic batch quantity (EBQ); Definition of Contract costing; Difference between Job & Contract costing; Features of Contract costing; Work certified, work uncertified and Retention money; Method of valuation of work in progress; Profit on incomplete contracts; Accounting entries; Preparation of relevant ledger accounts and Final Accounts of a Contractor; Brief introduction of AS-7 (in theory only).</p>	1	25%
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Reference Books:

- 1) N.S. Zad: Cost & Management Accounting Taxmann Publications Pvt. Ltd.
- 2) Deepak Jain : Cost & Management Accounting Taxmann Publications Pvt. Ltd.

Suggested Readings:

- 1) Cost Accounting: Principles & Practice, By M.N. Arora, Vikas Publishing House
- 2) Practical Costing, By N.K. Sharma, Shree Niwas Publication
- 3) Cost Accounting, By Dr. P.C. Tulsian, S. Chand
- 4) Cost Accounting, By Dr. Murthy & S. Gurusamy, The McGraw Hill Companies

Online Resources:

- 37) <https://www.pdfdrive.com>
- 38) www.slideshare.net

Practical/Activities:

- 39) Quiz using Google Forms or Quizzes
- 40) Breakout room activity - Sum solving

Course Outcomes	Expected Mapping With Program Outcome											
	1-Weak correlation, 2-Medium correlation, 3-High correlation,											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	-	-	1	-	-	-	-	-	-	-	-	-
CO2	-	2	-	-	-	-	-	-	-	-	2	-
CO3	-	-	-	3	-	-	-	-	-	-	-	-
CO4	-	-	-	-	-	-	-	-	-	3	-	-



M K University, Patan
Faculty of Commerce and Management



Program: Bachelor's of Commerce

Year: 2ND year

Course Title: Organizational Communication

Course Type: Core Compulsory

Pre-Requisite: 10+2 (Commerce) from a recognized education board.

Rationale: The course aims to familiarize the students with concepts of organizational communication and its applications in business.

Teaching Examination Scheme:

Teaching (Hours/week)			Examination Scheme			
Lecture	Tutorial	Practical	Internal		External	Total
4	0	0	Mid	CE	70	100
			20	10		

Course Objective:

- 1) To introduce students to important topics in organizational communication
- 2) To introduce students to foundational works in organizational communication
- 3) To introduce students to contemporary advances in organizational communication

Course Outcome:

- 1) Upon completion of the course, students are able to demonstrate a good understanding of effective business writing and effective business communications.
- 2) Students can be developing and delivering effective presentations.
- 3) To understand effective interpersonal communications skills that maximize team effectiveness
- 4) Develop skills in communication training, including designing and delivering effective communication workshops for employees.

Content

Unit	Description in detail	Credit	Weightage
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I	Questionnaires: (A) Launching a new product (B) Review of an existing product (C) Socio-economic analysis (D) Questionnaires regarding habits (E) Academic and educational survey	1	50%
II	Business reports: (A) Reports by individuals (B) Reports by committees	1	50%

Reference Books:

- 3) Rai, U.S., S.M. Rai *Business Communication*. Himalaya Publication, Mumbai.
- 4) Ramon, Meenakshi, *Business Communication*. Prakash Sing OUP, New Delhi. "Oxford Business English Dictionary", OUP, New Delhi

Suggested Readings:

- 1) Business communications and organizational management by Rohini Aggrawal-Taxman
- 2) A handbook of business communication – B.S. Nimavat, Ketan K. Gedia-Prakash book depot, Bareilly
- 3) Essentials of business communication – Rajendra Pal and J.S. Korlhalli-Sultanchand & sons, New Delhi

Online Resources:

- 39) <https://www.pdfdrive.com>
- 40) www.slideshare.net

Practical/Activities:

- 41) Quiz using Google Forms or Quizzes
- 42) Breakout room activity - Sum solving

Course Outcomes	Expected Mapping With Program Outcome											
	1-Weak correlation, 2-Medium correlation, 3-High correlation,											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	-	-	-	3	-	-	-	-	-	-	-	-
CO2	-	-	-	-	2	-	-	-	-	-	-	-
CO3	-	1	-	-	-	-	-	-	-	-	3	-
CO4	-	-	-	-	2	-	-	1	-	-	-	-



M K University, Patan
Faculty of Commerce and Management



Program: Bachelor's of Commerce

Year: 2ND year

Course Title: Production Management

Subject/Branch: Commerce

Semester: 4TH

Course Code: B.COMG002406

Course Credit: 04

Pre-Requisite: 10+2 (Commerce) from a recognized education board.

Rationale: The course aims to familiarize the students with concepts of Production Management and its applications in business.

Teaching Examination Scheme:

Teaching (Hours/week)			Examination Scheme			
Lecture	Tutorial	Practical	Internal		External	Total
			Mid	CE		
4	0	0	20	10	70	100

Course Objective:

- 1) The course aims at developing knowledge about various steps of product, design, development, plant location, storage, production planning and control.

Course Outcome:

- 1) Recognizes the concept of production management.
- 2) Recognizes the effects of globalization on production management.
- 3) Assesses the primary problems of production management.
- 4) Analyzes different production systems, such as job shop, batch production, mass production, and continuous production, and understand their applications.

Content

Unit	Description in detail	Credit	Weightage



I	Introduction to Production Management: Introduction; History of Production and Operations Management; Definitions of Production Management; Production Process; Production: The Heart of an Organization; Objectives of Production Management; Scope of Production Management; Importance of Technology in Production	1	25%
II	Production and Process Design: Product Selection; Definitions of Product Design and Development; Need for Product Design and Development, Origin of the Product Idea and	1	25%
	Selection from Various Alternatives, Choosing among Alternative Products, Modifying the Existing Products, Sources of Product Innovation, Characteristics of a Good Design. Meaning, Need, Factors and Types: Framework for Process Design, Process Planning Procedure, Relationship between Process Planning and other POM Activities, Type of Process Designs.		
III	Work Study: Work Study: Definition, Objectives, Significance and Advantages; Importance and Scope, Various Models, Work Study as a Science, Work Study and Productivity, Outline Process Chart, Importance of Work Study; Method Study: Definition, Objectives and Procedure: Objectives of Method Study, Method Study Procedure, Threbligs Work Measurement: Objectives of Work Measurement, Techniques of Work Measurement, Work Sampling Compared to Time Study	1	25%
IV	JIT and Quality: Definition of Just-In-Time (JIT): Process of JIT; Quality: Costs of Quality, Characteristics of Quality, Quality of the Process, Seven Tools of Statistics, Quality Planning and Improvement Tools, Specification and Control Limits: Total Quality Management (TQM): Principles of TQM, Deming's 14 Points; Six Sigma: Six Sigma Themes	1	25%

Reference Books:

- 1) Production Management B Poom - D. B For Tarapolwala & Sons
- 2) Manufacturing Management - Moor - D. B Tarapolwala & Sons
- 3) Manufacturing organization & Management: Amire, Ritchej Hulley - Prantice Hall of India



Suggested Readings:

1) Pitfield, R. Ronald (1984): Business Organization, (London), M&E Books.

Online Resources:

41) <https://www.pdfdrive.com>
42) www.slideshare.net

Practical/Activities:

43) Quiz using Google Forms or Quizzes
44) Breakout room activity - Sum solving

Course Outcomes	Expected Mapping With Program Outcome											
	1-Weak correlation, 2-Medium correlation, 3-High correlation,											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	-	3	-	-	-	-	-	-	-	-	-	-
CO2	-	-	-	-	-	2	1	-	-	-	-	-
CO3	-	-	-	-	-	-	-	1	-	-	-	-
CO4	-	-	-	-	-	-	-	-	-	1	2	-



M K University, Patan
Faculty of Commerce and Management



Program: Bachelor's of Commerce

Subject/Branch: Commerce

Year: 3rd

Semester: 5th

Course Title: Statistics

Course Code: B.COMG002501

Course Type: Core Compulsory

Course Credit: 04

Pre-Requisite: 10+2 (Commerce) from a recognized education board.

Rationale: The course aims to familiarize the students with concepts of Business Statistics-I and its applications in business.

Teaching Examination Scheme:

Teaching (Hours/week)			Examination Scheme			
Lecture	Tutorial	Practical	Internal		External	Total
			Mid	CE		
4	0	0	20	10	70	100



CourseObjective:

- 1) To tabulate statistical information given in descriptive form and to use geographical techniques to interpret.
- 2) To compute various measures of central tendency, dispersion, skewness and kurtosis.
- 3) To find the probabilities of events.

CourseOutcome:

- 1) Comfort with analyzing the basic statistical tools Ability to link this idea with managerial decision-making process.
- 2) Ability to interpret the correlation and regression technique between two or more than two variables Understand the concept of probability
- 3) Application of permutation and combination in probability Sound grasp of the concept of index numbers Recognize the concept of sampling, estimation and sampling distributions Understand the concept of time series analysis
- 4) Understand and apply descriptive statistics to summarize and describe the main features of a dataset, including measures of central tendency and dispersion.

Content

Unit	Description in detail	Credit	Weightage
I	LinearCorrelation Concept of bi-variate data, Definition and types of correlation, Definition of correlation coefficient (r), its properties and interpretation of values of r, Methods of finding correlation coefficient by using Karl Person method for bi-variate data and frequency distribution data, Spearman's method for finding rank correlation coefficient for repeated and non-repeated ranks	1	25%
II	IndexNumbers Meaning, Definition, Characteristics, Uses and Limitations of Index Number, Methods of constructing price and quantity indices – Laspeyres, Paache's, Fisher's, Dorbish – Bowley's and Marshal – Edgeworth's index numbers, Cost of Living Index Number of Consumer price index number, Test of adequacy – Time and Factor reversal tests, Chain-base index numbers, Base shifting and splicing.	1	25%



III	Demographic Statistics Meaning, definition and uses of demographic statistics Method of collecting demographic statistics – registration method – census method, analytical method. Mortality rates pertaining to (i) CDR (ii) SDR (iii) IMR, Birth rates pertaining to (i) CBR (ii) SDR (iii) Age specific birth rates, Fertility rates pertaining to (i) GFR, (ii) SFR (iii) TFR	1	25%
IV	Sampling Methods Meaning of Population and sample, need of sampling, Definition of population size and sample size, points to be considered for determining sample size, Theoretical description of different sampling methods (i) simple random sampling method (ii) stratified random sampling method (iii) systematic sampling methods.	1	25

Reference Books:

- 1) Goon A.M., Gupta M.K. and Dasgupta B. (2002): Fundamentals of Statistics, Vol. I & II, 8th Edn. The World Press, Kolkata.
- 2) Gupta, S.C. and Kapoor, V.K. (2008): Fundamentals of Mathematical Statistics, 4th Edition (Reprint), Sultan Chand & Sons

Suggested Readings:

- 1) Miller, Irwin and Miller, Marylees (2006): John E. Freund's Mathematical Statistics with Applications, (7th Edn.), Pearson Education, Asia.
- 2) 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.

Online Resources:

- 43) <https://www.pdfdrive.com>
- 44) www.slideshare.net

Practical/Activities:

- 1) To calculate CDR and Age Specific death rate for a given set of data
- 2) To find Standardized death rate by: - (i) Direct method (ii) Indirect method
- 3) To construct a complete life table

Course Outcomes	Expected Mapping With Program Outcome											
	1-Weak correlation, 2-Medium correlation, 3-High correlation,											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5



CO1	-	-	-	-	-	-	3	-	-	-	-	-
CO2	-	-	-	-	-	2	-	-	-	-	-	-
CO3	-	-	-	-	-	-	-	-	2	3	-	-
CO4	-	-	-	-	1	-	-	-	-	-	-	-



M K University, Patan **Faculty of Commerce and Management**



Program: Bachelor's of Commerce

Subject/Branch: Commerce

Year: 3rd

Semester: 5th

Course Title: Costs and financial accounting

Course Code: B.COMG002502

Course Type: Core Compulsory

Course Credit: 04

Pre-Requisite: 10+2 (Commerce) from a recognized education board.

Rationale: The course aims to familiarize students with concepts of cost and Financial Accounting and its applications in business.

Teaching Examination Scheme:

Teaching (Hours/week)			Examination Scheme			
Lecture	Tutorial	Practical	Internal		External	Total
4	0	0	Mid 20	CE 10	70	100

Course Objective:

- 1) To provide an in-depth study of the Cost Accounting Principles and Techniques for identification, analysis.
- 2) Classification of cost components to facilitate managerial decision making.

Course Outcome:

- 1) To keep the students conversant with the ever – enlarging frontiers of Cost Accounting knowledge.
- 2) Students can get knowledge of different methods and techniques of cost accounting.
- 3) To impart knowledge about the concepts and principles application of Overheads.
- 4) Prepare and analyze financial statements, including the income statement,



balance sheet, and statement of cash flows.

Content

Unit	Description in detail	Credit	Weightage
I	PROCESS COSTING-1 Meaning, Definition and Features; Job costing vs. Process Costing; Processes losses and gains; Accounting of waste, scrap, defectives and spoilage Meaning of Joint Products and By-Products; Objectives of allocation of Joint costs and Methods of Accounting for joint Products; Methods of Accounting for by-Products.	1	25%
II	PROCESS COSTING-II Inter-Process Profit and Transfer Price (valuing Process Stocks under FIFO and Average Cost Methods), Valuation of Work-in-Progress (under FIFO Average Cost Methods)	1	25%
III	AMALGAMATION OF COMPANIES: In the nature of merger: Under Pooling of Interests Method (AS-14) In the nature of purchase: Note: Includes additional points arising on Amalgamation	1	25%
IV	ABSORPTION AND RECONSTRUCTION (EXTERNAL) : Inter-company transactions (except Inter-company Holdings and exchange of shares based on "intrinsic values")	1	26

Reference Books:

1. Ravi M. Kishore; "Cost & Management Accounting"; Taxmann Allied Services (P.) Ltd.
2. Paresh Shah; "Management Accounting"; Oxford University Press.
3. Jawahar Lal & Seema Srivastava; "Cost Accounting"; Tata McGraw-Hill Publishing Company Ltd.

Suggested Readings:

- 1) Corporate Accounting: By S.N. Maheshwari [Vikas Publishing House]
- 2) Cost Accounting By P.C. Tulsian [S. Chand & Co.]
- 3) Cost Accounting By Dr. Murthy & S. Gurusamy [Tata McGraw Hill Publication]

Online Resources:

- 45) <https://www.pdfdrive.com>
- 46) www.slideshare.net

Practical/Activities:



45) Quiz using Google Forms or Quizzes
46) Breakout room activity - Sum solving

Course Outcomes	Expected Mapping With Program Outcome											
	1- Weak correlation, 2-Medium correlation, 3-High correlation,											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	-	-	3	-	-	-	-	-	-	-	-	-
CO2	-	-	2	-	-	-	-	-	-	-	-	-
CO3	-	-	-	3	-	-	-	-	-	3	-	-
CO4	-	-	-	-	2	-	-	-	-	-	2	-



M K University, Patan
Faculty of Commerce and Management



Program: Bachelor's of Business Administration **Subject/Branch:** Management

Year: 3rd

Semester: 5th

Course Title: Management Accounting I

Course Code: B.COMG002503

Course Type: Core Compulsory

Course Credit: 04

Pre-Requisite: 10+2 (Commerce) from a recognized education board.

Rationale: The course aims to familiarize the students with concepts of

Management Accounting – II.

Teaching Examination Scheme:

Teaching (Hours/week)			Examination Scheme			
Lecture	Tutorial	Practical	Internal		External	Total
			Mid	CE		
4	0	0	20	10	70	100

Course Objective:

- 1) The main objective of managerial accounting is to assist the management of a company in efficiently performing its functions: planning, organizing, directing, and controlling.

Course Outcome:

- 1) To enlighten the students thought and knowledge on management Accounting.
- 2) Helps to give proper idea on financial statement analysis in practical point of view.



- 3) Assesses the primary problems of production management.
- 4) Develop and analyze budgets to facilitate planning and control.

Content

Unit	Description in detail	Credit	Weightage
I	<p>Management Account: Meaning, Definition, Characteristics. Role of management accounting in decision making. Management accounting, Cost accounting, Financial accounting. Scope and Limitation of management accountancy.</p> <p>Analysis of Financial Statements Meaning, characteristics, Nature, Limitation of financial statement. Analysis and interpretation of financial statement.</p>	1	25%
II	<p>Interpretation & Analysis of financial statement. Meaning, Importance and Limitation Gross profit Ration Net Profit Ratio Current Ratio Stock Turnover Ratio Capital Gearing Ratio Expense Ratio Operating Ratio Liquid Ratio Proprietary Ratio</p>	1	25%
	Debt to Equity Ratio		
III	<p>Cashflow Statement: Concept and significance of cash flow statement Sources and application of cash, Cash from operation Income and Expenditure method Net profit approach Difference between cash flow statement and fund flow statement Prepare cash flow as per AS-3</p>	1	25%
IV	<p>Budgets and Budgetary Control: Cash budget: Meaning, Advantages, Disadvantages Methods of preparing cash budget. Flexible budget: Meaning and type of flexible budget Classification of cost and utilities</p>	1	27

Reference Books:

- Advanced accountancy: Rana, Dalal and others: Sudhir Prakashan, Ahmedabad



- Accountancy:TulsianPC:SChandNewDelhi
- CostAccountancy:TulsianPC:SChandNewDelhi

SuggestedReadings:

- 1) JawaharLal,CostAccounting,TataMcGrawHillNewDelhi
- 2) B.M.LallNigamandI.C.Jain,CostAccounting,Principles,Methodsand Techniques, PHI Pvt. Ltd, New Delhi

OnlineResources:

- 47) <https://www.pdfdrive.com>
- 48) www.slideshare.net

Practical/Activities:

- 47) QuizusingGoogleFormsorQuizzes
- 48) Breakoutroomactivity-Sumsolving

Course Outcomes	ExpectedMappingWithProgramOutcome											
	1-Weakcorrelation,2-Mediumcorrelation,3-Highcorrelation,											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	-	3	-	-	-	-	-	-	-	-	-	-
CO2	-	-	-	2	-	-	-	-	-	-	-	-
CO3	-	-	-	-	2	-	-	-	-	3	-	-
CO4	-	-	-	-	-	-	-	-	-	3	-	-



M K University, Patan
FacultyofCommerceandManagement



Program:Bachelor'sofCommerce

Subject/Branch:Commerce

Year:3rd

Semester:5th

CourseTitle:PortfolioManagement

CourseCode: B.COMG002504

CourseType:CoreCompulsory

CourseCredit:04

Pre-Requisite:10+2(Commerce)fromarecognizededucationboard.

Rationale:Thecourseaimstofamiliarizestudentswithconceptsofportfolio management and its applications in business Management.

TeachingExaminationScheme:



Teaching(Hours/week)			ExaminationScheme			
Lecture	Tutorial	Practical	Internal		External	Total
4	0	0	Mid	CE		
		20		10	70	100

CourseObjective:

- 1) To acclimate the students on the concept of Portfolio Management.
- 2) To facilitate the students to know the techniques of Portfolio Management.

CourseOutcome:

- 1) Enables a financial expert to determine the value of assets in a portfolio.
- 2) Creates understanding of evaluation of securities with the help of certain fundamental business factors
- 3) Analyze and evaluate different asset classes and their risk-return profiles.
- 4) Develops skills in determining the optimal mix of asset classes based on investment goals and risk tolerance.

Content

Unit	Description in detail	Credit	Weightage
I	Introduction to Portfolio Management Meaning of Portfolio Management, Phases of Portfolio Management, and Role of Portfolio Management. f Meaning of Investment, Characteristics of Investment, Objectives of Investment, Investment vs. Speculation, Investment vs. Gambling. Types of Investors, Investment Avenues f Meaning of Risk, Elements of Risk, Measurement of Risk (Excluding Sums)	1	25%
II	Fundamental Analysis f Economy Analysis- Meaning and Key economic variables. f Industry Analysis- Meaning, Concept of Industry, Industry Life Cycle, Industry Characteristics f Company Analysis- Meaning, Financial Statements, Analysis of Financial Statements, Assessment of Risk	1	25%
III	Technical Analysis and Portfolio Analysis f Meaning of Technical Analysis, Basic Principles of Technical Analysis, Price Charts, Trend and Trend Reversals, Chart Patterns, Market Indicators. f Meaning of Portfolio Analysis, Expected Return of a Portfolio, Risk of a Portfolio, Reduction of Portfolio Risk through Diversification	1	25%



IV	Portfolio Selection, Portfolio Revision and Portfolio Evaluation Meaning of Portfolio Selection, Feasible Set of Portfolios, Efficient Set of Portfolios, Selection of Optimal Portfolio of Capital Asset Pricing Model, Meaning of Portfolio Revision, Need for Revision, Constraints in Portfolio Revision, Portfolio Revision Strategies, Meaning of Portfolio Evaluation, Need for Evaluation, Evaluation Perspective, Measuring Portfolio Returns, Risk Adjusted Returns.	1	25%
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Reference Books:

- 1) Francis - Management of Investments, McGrawHill.
- 2) Gurusamy S, Security Analysis and Portfolio Management, Vijay Nicole Imprints, Chennai

Suggested Readings:

- 1) V.K. Bhalla - Investment Management, SChand & Co
- 2) Fisher & Jordan - Security Analysis & Portfolio Management, prentice Hall
- 3) Punithaathi Pandian - Security Analysis & Portfolio Management, Vikas Publishing House

Online Resources:

- 1) www.portfoliomanagement.in
- 2) www.sebi.gov.in
- 3) www.moneycontrol.com

Practical/Activities:

- 49) Quiz using Google Forms or Quizzes
- 50) Breakout room activity - Sum solving

Course Outcomes	Expected Mapping With Program Outcome											
	1-Weak correlation, 2-Medium correlation, 3-High correlation,											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	-	-	-	-	-	3	-	-	-	-	-	-
CO2	-	-	-	-	2	-	-	-	-	-	-	-
CO3	-	-	-	-	2	-	-	-	-	-	3	-
CO4	-	-	-	-	-	-	-	2	-	-	-	-



M K University, Patan
Faculty of Commerce and Management



Program: Bachelor's of Commerce

Subject/Branch: Commerce

Year: 3rd

Semester: 5th

Course Title: Money, Financial Systems & Indian Economy - I

Course Code: B.COMG002506

Course Type: Core Compulsory

Course Credit: 02

Pre-Requisite: 10+2 (Commerce) from a recognized education board. **Rationale:**

The course aims to familiarize the students with concepts of financial systems and its applications in economy.

Teaching Examination Scheme:

Teaching (Hours/week)			Examination Scheme			
Lecture	Tutorial	Practical	Internal		External	Total
2	0	0	Mid	CE	30	50
			10	10		

Course Objective:

- 1) Learners will be able to explain functions of money and measurement of money supply
- 2) Learners will understand the banking system and its functioning in India
- 3) Learners will understand the nature of banking business and business practices

Course Outcome:

- 1) Complete knowledge of Financial System of India.
- 2) Clarity about the basic concepts of money, money supply and money creation.
- 3) Understanding of technical terms relating to Financial System like Derivatives, Stock etc.
- 4) Understand the functions and responsibilities of the Reserve Bank of India (RBI) as the central bank.

Content

Unit	Description in detail	Credit	Weightage



I	Money Functions, Alternative measures to money supply in India – their different components, Factors Affecting supply of money. High powered money – meaning and used sources of changes in high Powered money.	2	50%
II	Finance	2	50%
	Meaning of money market and its instruments – meaning of capital market and its instruments. Indian Banking System: Definition of bank, commercial bank, its function-structure of commercial banks systems in India – Meaning and importance of main liabilities and assets.		

ReferenceBooks:

- 1) Money,banking,international TRADE & public Finance:D.M.Mithani-2003
Himalata PublicHouse Mumbai.
- 2) Indian Banking System-Prof. V. Trivedi 2007-08 Ramesh book depot, jaipur.
- 3) Co-operative banks in India: Amit Basak-2010 new century publication, New Delhi

Suggested Readings:

- 1) Banking&Finance:Gupta2007-08Ramshbookdeposit,jaipur
- 2) IndianBanking&FinancialSystem–BPGupta2005Jaipur
- 3) IndianBanking–SNatarajan-2001schand&companyLTDDelhi

OnlineResources:

49) <https://www.pdfdrive.com>
50) www.slideshare.net

Practical/Activities:

- 51) QuizusingGoogleFormsorQuizzes
- 52) Breakoutroomactivity-Sumsolving



CO3	-	-	-	-	-	3	-	-	-	-	-	-
CO4	-	-	-	-	-	-	2	-	-	-	-	2



M K University, Patan
Faculty of Commerce and Management



Program: Bachelor's of Commerce

Subject/Branch: Commerce

Year: 3rd

Semester: 5th

Course Title: BUSINESS LAW-I

Course Code: B.COMG002505

Course Type: Core Compulsory

Course Credit: 04

Pre-Requisite: 10+2 (Commerce) from a recognized education board.

Rationale: The course aims to familiarize the students with the concept of Business Law and its Applications in business.

Teaching Examination Scheme:

Teaching (Hours/week)			Examination Scheme			
Lecture	Tutorial	Practical	Internal		External	Total
4	0	0	Mid	CE		
			20	10	70	100

Course Objective:

- 1) To provide the brief idea about the framework of Indian Business Laws.
- 2) To orient students about the legal aspects of business.

Course Outcome:

- 1) Comfort with analyzing the basic statistical tools Ability to link this idea with managerial decision-making process.
- 2) Identify the law relating to sale of goods act 1930.
- 3) Determine the law relating to negotiable instrument act 1881.
- 4) Understand the fundamental concepts and principles of business law.

Content

Unit	Description in detail	Credit	Weightage
I	Indian Contract Act, 1872 1. Introduction to Law of Contract 2. Contract: Meaning and Nature 3. Classifications of Contracts	1	25%



	4. Meaning&EssentialfeaturesofProposal(offer), Acceptance and, &Consideration 5. Free Consent		
II	Indian Contract Act, 1872 1. Legality of object and consideration (Basic) 2. Void Agreement (Basic) 3. Contingent or Conditional Contract 4. Performance of Contract, 5. Discharge of Contract 6. Remedies for Breach of Contract 7. Quasi Contracts	1	25%
III	Sale of Goods Act, 1930 1. Introduction, Definition, Difference between Sale & Agreement to sell 2. Difference between Conditions and Warranties 3. Transfer of Ownership 4. Performance of Contract of Sale 5. Remedial Measures (Right of an Unpaid Seller)	1	25%
IV	Consumer Protection Act, 1986 1. Introduction and Basic provisions Definition, 2. Consumer protection Councils	1	28

Reference Books:

- 1) Business Laws: Rana, Desai and others: Sudhir Prakshan, Ahmedabad
- 2) Business Laws: Kumar Prakshan, Ahmedabad
- 3) Business Laws: Tulsian PC: S. Chand: New Delhi

Suggested Readings:

- 1) Desai T.R. Indian Contract Act, Sales of Goods Act and Partnership Act, S.C. Sarkar & Sons Pvt. Ltd., Mumbai.
- 2) Khergamwala J.S. The Negotiable Instrument Act, N.M. Tripathi Pvt. Ltd., Mumbai.
- 3) Kuchal M.C., Business Law, Vikas Publishing House, New Delhi.

Online Resources:

- 51) <https://www.pdfdrive.com>
- 52) www.slideshare.net

Practical/Activities:

- 53) Quiz using Google Forms or Quizzes
- 54) Breakout room activity - Sum solving



Course Outcomes	Expected Mapping With Program Outcome											
	1-Weak correlation, 2-Medium correlation, 3-High correlation,											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	-	-	-	-	3	-	-	-	-	-	-	-
CO2	-	-	-	-	-	-	-	2	-	-	-	-
CO3	-	-	-	-	-	3	-	-	-	-	2	-
CO4	-	2	-	-	-	2	-	-	-	-	-	-



M K University, Patan
Faculty of Commerce and Management



Program: Bachelor's of Commerce

Subject/Branch: Commerce

Year: 3RD year

Semester: 6TH

Course Title: Personnel Management

Course Code: B.COMG002601

Course Type: Core

Course Credit: 04

Pre-Requisite: 10+2 (Commerce) from a recognized education board.

Rationale: The course aims to familiarize the students with concepts of personnel management and its applications in business management.

Teaching Examination Scheme:

Teaching (Hours/week)			Examination Scheme			
Lecture	Tutorial	Practical	Internal		External	Total
			Mid	CE		
4	0	0	20	10	70	100

Course Objective:

- 1) The course aims to familiarize the students with concepts of personnel management.
- 2) Personnel Management applications in business management.

Course Outcome:

- 1) Develop understanding the human dimensions of behaviour and personal management.
- 2) Enable understanding of the group dynamics in work organizations.



- 3) Develop effective communication skills for both written and verbal communication.
- 4) Understand the basics of personal finance, budgeting, and financial planning.

Content

Unit	Description in detail	Credit	Weightage
I	Personnel Management Meaning, characteristics, objectives and significance of personnel management, advantages and disadvantages of personnel management. Job description, job specification and job analysis with its suitable format.	1	25%
II	Manpower Planning Definition, characteristics of manpower planning, objectives, types of manpower planning, factors affecting manpower planning, advantages and limitations of manpower planning.	1	25%
III	Labour absenteeism and Labour turnover Meaning, causes of absenteeism, effect and remedies of labour absenteeism, causes of labour turnover, effects of labour turnover, and remedies for reduction of labour turnover.	1	25%
IV	Employee Development Meaning of training, advantages of employee training, types of training, methods of training, employee wages: meaning and types of wages, various wage system, ideal wage system, stimulating wages system, comparison of individual incentives and group incentives.	1	25%

Reference Books:

- 1) C.B. Memoria and V.S. P. Rao, *Personnel management (text & cases)*, Himalaya Publishing house.
- 2) J.P. Mahajan and Ravindra Singh, *Human Resources Management*, vikaspublishing.
- 3) V.S. Rao, *human resource management*, vikaspublishing.

Suggested Readings:

- 1) Dale, Yoder *Personnel Management & Industrial Relations*.
- 2) Northcott *Personnel Management Principles & Practices*.
- 3) Filippo *Personnel Management*.

Online Resources:

53) <https://www.pdfdrive.com>



54) www.slideshare.net

Practical/Activities:

55) Quiz using Google Forms or Quizzes
56) Breakout room activity - Sum solving

Course Outcomes	Expected Mapping With Program Outcome											
	1-Weak correlation, 2-Medium correlation, 3-High correlation,											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	-	-	-	-	-	-	3	-	-	-	-	-
CO2	-	-	-	-	2	-	-	-	-	-	-	-
CO3	-	-	-	3	-	-	-	-	2	-	-	-
CO4	3	-	-	-	-	-	-	-	-	2	-	-



M K University, Patan
Faculty of Commerce and Management



Program: Bachelor's of Commerce

Subject/Branch: Commerce

Year: 3RD year

Semester: 6TH

Course Title: Business Law-II

Course Code: B.COMG002602

Course Type: Core

Course Credit: 04

Pre-Requisite: 10+2 (Commerce) from a recognized education board.

Rationale: The course aims to familiarize students with the concept of Business Law and its applications in business.

Teaching Examination Scheme:

Teaching (Hours/week)			Examination Scheme			
Lecture	Tutorial	Practical	Internal		External	Total
			Mid	CE		
4	0	0	20	10	70	100

Course Objective:



- 1) To provide the brief idea about the framework of Indian Business Laws.
- 2) To orient students about the legal aspects of business.

Course Outcome:

- 1) Provides a brief idea about the framework of Indian business law.
- 2) Familiarizes the students with case law studies related to business law.
- 3) Understand the legal relationship between principals and agents, including the authority and responsibilities of each party.
- 4) Study laws and regulations related to the issuance and trading of securities, including the role of regulatory bodies.



MK UNIVERSITY



Campus: Deesa -highway, Opp Hngu, Matarvadi Part, Gujarat-384265

Established by the Gujarat Govt Recognized by UGC under Section 2(f) of UGC Act, 1956

Content

Unit	Description in detail	Credit	Weightage
I	Negotiable Instrument Act, 1881 1. Definitions, Features 2. Parties to a Negotiable Instrument 3. Types of Negotiable Instrument 4. Acceptance and Negotiation 5. Dishonor and discharge of negotiable instrument.	1	25%
II	The Companies Act, 1956 1. Introduction 2. Memorandum of Association 3. Articles of Association 4. Prospects 5. Directors	1	25%
III	Factories Act, 1948 1. Introduction and Definitions: Manufacturing process, Factory, Worker, Occupier of a Factory, Certifying Surgeon 2. Registration 3. Provisions relating to Women Health, Safety, Welfare 4. Working Hours of Adults 5. Women worker, Child worker	1	25%



IV	Industrial Disputes Act, 1947 1. Introduction 2. Definitions: Industry, Worker, Industrial Dispute 3. Features of Industrial Dispute, Causes & solution of industrial dispute 4. Machinery for prevention and settlement of disputes.	1	25%
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Reference Books:

- 1) Business Laws: Rana, Desai and others: Sudhir Prakashan, Ahmedabad
- 2) Business Laws: Kumar Prakshan, Ahmedabad
- 3) Business Laws: Tulsian PC: S. Chand: New Delhi

Suggested Readings:

- 1) Khergamwala J.S. The Negotiable Instrument Act, N.M. Tripathi Pvt. Ltd., Mumbai.
- 2) Kuchal M.C., Business Law, Vikas Publishing House, New Delhi.
- 3) Singh Avtar, The Principles of Mercantile Law, Eastern Book Company, Lucknow.
- 4) Kapoor N.D., Elements of Mercantile Law, Sultan Chand & Sons, Delhi.

Online Resources:

- 55) <https://www.pdfdrive.com>
- 56) www.slideshare.net

Practical/Activities:

- 57) Quiz using Google Forms or Quizzes
- 58) Breakout room activity - Sum solving

Course Outcomes	Expected Mapping With Program Outcome											
	1-Weak correlation, 2-Medium correlation, 3-High correlation,											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	-	3	-	-	-	-	-	-	-	-	-	-
CO2	2	-	-	-	-	3	-	-	-	2	-	-
CO3	-	-	-	-	-	-	3	-	-	-	-	-
CO4	-	-	-	-	-	-	2	-	-	3	-	-



M K University, Patan
Faculty of Commerce and Management



Program: Bachelor's of Commerce

Year: 3RD

Course Title: Management Accounting II

Course Type: Core

Pre-Requisite: 10+2 (Commerce) from a recognized education board.

Rationale: The course aims to familiarize the students with concepts of Management Accounting – II

Teaching Examination Scheme:

Teaching (Hours/week)			Examination Scheme			
Lecture	Tutorial	Practical	Internal		External	Total
4	0	0	Mid	CE	70	100
			20	10		

Course Objective:

- 1) To acquaint the students with cost.
- 2) Management accounting system for effective discharge of managerial activity of prime importance.

Course Outcome:

- 1) To enlighten the students thought and knowledge on management Accounting.
- 2) Helps to give proper idea on financial statement analysis in practical point of view.
- 3) Assesses the primary problems of production management.
- 4) Develop and analyze budgets to facilitate planning and control.

Content

Unit	Description in detail	Credit	Weightage
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I	<p>Capital Budgeting-1: Investment Appraisal Techniques: (a) Technique that recognize Payback of Capital Employed: Payback Period method. (b) Techniques that use Accounting Profit for Project Evaluation: (i) Accounting rate of return Method and (ii) Earning per Share. (i) Net Terminal Value Method; (ii) Profitability Index method and Discounted Payback Period Method</p>	1	25%
II	<p>Capital Budgeting-2: (A) Risk Analysis in Capital Budgeting: Sources of Risk; Perspectives of risk; Sensitivity analysis or 'what if' analysis; Limitations of sensitivity analysis: Decision tree approach (in theory only).</p>	1	25%
III	<p>Responsibility Accounting: Introduction; Basic Principles; Centers of Control: Investment centers, Profit centers and cost centers within a responsibility accounting system; Basic Processes in Implementation;</p>	1	25%
IV	<p>Transfer Pricing: Necessity, Transfer Pricing Methods: Pricing at cost; Standard cost plus lump sum; Market Prices; Prorating the overall contribution; Dual</p>	1	25%

Reference Books:

- 1) Ravi M. Kishore; "Cost and Management Accounting", Taxmann's Publications.
- 2) Jawahar Lal; "Advanced Management Accounting", S. Chand Publications.
- 3) Paresh Shah; "Management Accounting", Oxford Publications.

Suggested Readings:

- 1) Jawahar Lal, Cost Accounting, Tata McGraw Hill New Delhi
- 2) B.M. Lall Nigam and I.C. Jain, Cost Accounting, Principles, Methods and Techniques, PHI Pvt. Ltd, New Delhi

Online Resources:

- 57) <https://www.pdfdrive.com>
- 58) www.slideshare.net

Practical/Activities:



59) Quiz using Google Forms or Quizzes
60) Breakout room activity - Sum solving

Course Outcomes	Expected Mapping With Program Outcome											
	1-Weak correlation, 2-Medium correlation, 3-High correlation,											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	-	-	-	3	-	-	-	-	-	-	-	-
CO2	-	-	2	-	-	-	-	-	-	-	-	2
CO3	-	-	-	-	-	-	2	-	-	-	3	-
CO4	-	-	-	-	-	-	-	2	-	-	-	-



M K University, Patan



Faculty of Commerce and Management

Program: Bachelor's of Commerce

Subject/Branch: Commerce

Year: 3RD year

Semester: 6TH

Course Title: International Marketing

Course Code: B.COMG002604

Course Type: Core

Course Credit: 04

Pre-Requisite: 10+2 (Commerce) from a recognized education board.

Rationale: International marketing is an opportunity for wider exposure, product awareness, and increased sales.

Teaching Examination Scheme:

Teaching (Hours/week)			Examination Scheme			
Lecture	Tutorial	Practical	Internal		External	Total
4	0	0	Mid	CE		
			20	10	70	100

Course Objective:

- 1) The objective of this paper is to provide students knowledge on international marketing strategies and their managerial implications.

Course Outcome:



- 1) Analyze the environmental variables that influence international marketing
- 2) Describe the strategies and tactics that can lead to successful international marketing given those environmental constraints
- 3) Discuss the more typical management decisions and problems faced, highlighting those peculiar to the international arena
- 4) Analyze political, economic, social, technological, and legal factors affecting international marketing.

Content

Unit	Description in detail	Credit	Weightage
I	International Marketing: Meaning, Distinction between national and International marketing, International Marketing decision. International marketing environment,	1	25%
II	International Pricing: International Pricing objectives, Factors affecting to International Pricing, International Pricing methods, Information required for International Pricing, Steps for International Pricing, International Pricing terms: F.O.B, F.O.R, F.A.S.C.I.F.	1	25%
III	International Market Promotion and personal selling: tools of International Market promotion, Personal selling: meaning, methods of personal selling in international marketing, process of personal selling, International sales force management, training of sales force, remuneration of sales Force.	1	25%
IV	International packing and Labeling: Packing in International Marketing, International standards for packing, , packing in	1	25%
	Developing countries, measures to reduce packing cost, Developing in packing. Labeling: Meaning, types, Advantages and Disadvantages of Labeling.		

Reference Books:

- 1) C.Jain, International Marketing, CBS publication.



SuggestedReadings:

- 1) Charullium, International Marketing, Himalaya Publishing House.
- 2) P.K. Vasudev, International Marketing, Excelbooks.
- 3) Marketing Management, Kumar Prakasan.

OnlineResources:

- 59) <https://www.pdfdrive.com>
- 60) www.slideshare.net

Practical/Activities:

- 61) Quiz using Google Forms or Quizzes
- 62) Breakout room activity - Sum solving

Course Outcomes	Expected Mapping With Program Outcome											
	1-Weak correlation, 2-Medium correlation, 3-High correlation,											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	-	-	-	-	3	-	-	-	-	-	-	-
CO2	-	3	-	-	-	-	-	-	-	-	-	-
CO3	2	-	-	-	2	-	-	-	-	-	-	-
CO4	-	-	-	-	-	-	-	-	-	2	3	-



M K University, Patan



Faculty of Commerce and Management

Program: Bachelor's of Commerce

Subject/Branch: Commerce

Year: 3RD year

Semester: 6TH

Course Title: Management of Organised Market

Course Code: B.COMG002605

Course Type: Core

Course Credit: 04

Pre-Requisite: 10+2 (Commerce) from a recognized education board.

Rationale: The course aims to familiarize students with concepts of Management of Organised Market and its applications.

Teaching Examination Scheme:

Teaching (Hours/week)			Examination Scheme	
Lecture	Tutorial	Practical	Internal	External



4	0	0	Mid	CE	External	Total
			20	10		

CourseObjective:

- 1) Learn the objective of this Subject to provide opportunity for the students to implement their skills acquired in the previous semesters.
- 2) To practical problems/problems faced by industry/development of new facilities.

CourseOutcome:

- 1) Understand the environment of investment and risk return framework.
- 2) Analyze bonds in terms of valuation, yields and risks as well as buildup immunized bond portfolio
- 3) Analyze equity shares using different approaches and models.
- 4) Analyze the rules and regulations governing the market's operations.

Content

Unit	Description in detail	Credit	Weightage
I	Stock Exchange: Meaning and characteristics of Stock Exchange. Intermediaries of Stock Exchange. Listing of securities. Functions of Stock Exchange. Usefulness of Stock Exchange. Role of Stock Exchange in economic development. Difference between Stock Exchange and commodity market.	1	25%
II	Forward Market: Meaning and types of Forward Market. Method of trading in Forward Market. Functions of Forward Market. Services of Forward Market. Significance of Forward Market. Limitations of Forward Market. Intermediaries of Forward Market.	1	25%
III	Money market: Meaning and characteristics of Money Market. Structure of Indian Money Market. Instruments of Money Market: treasury bills, certificate of deposits, and commercial paper. Significance of Money Market. Difference between Money Market and capital market.	1	25%
IV	Foreign Exchange Market: Meaning of Foreign Exchange market. Emergence of Foreign Exchange. Exchange rate and its policies. Factors affecting exchange rate. Types of transactions of Foreign Exchange. Functions and services of Foreign Exchange market.	1	25%

Reference Books:

- 1) Management of Organised Market & public Finance: D.M. Mithani -2003
Himalaya Public House Mumbai.
- 2) Management of Organised- Prof. I.V. Trivedi 2007-08 Ramesh book depot.

Suggested Readings:

- 1) Co-operative banks in India: Amit Basak -2010 New century Publication. New Delhi.



- 2) The Indian economy S.K. Ray 2007 prentice hall of India private limited, New Delhi.
- 3) Banking&Finance:Gupta2007-08Rameshbookdepot.Jaipur.

OnlineResources:

- 61) <https://www.pdfdrive.com>
- 62) www.slideshare.net

Practical/Activities:

- 63) QuizusingGoogleFormsorQuizzes
- 64) Breakoutroomactivity-Sumsolving

Course Outcomes	Expected Mapping With Program Outcome											
	1-Weak correlation, 2-Medium correlation, 3-High correlation,											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	-	-	3	-	-	-	-	-	-	-	3	-
CO2	-	-	2	-	-	-	-	-	-	-	-	-
CO3	-	-	-	-	-	3	-	-	-	-	2	-
CO4	2	-	-	-	-	-	-	-	-	-	-	-



M K University, Patan
Faculty of Commerce and Management



Program:Bachelor's of Commerce

Subject/Branch:Commerce

Year:3RD year

Semester:6TH

Course Title:Money, Financial Systems and Indian Economy-II

Course Code: B.COMG002606

Course Type:Core

Course Credit:02

Pre-Requisite:10+2(Commerce) from a recognized education board.

Rationale:Finance helps students understand the difference between value and price and its role and impact in the business decisions we take in our day-to-day lives.

Teaching Examination Scheme:



Teaching(Hours/week)			ExaminationScheme			
Lecture	Tutorial	Practical	Internal		External	Total
2	0	0	Mid	CE	30	50
			10	10		

CourseObjective:

- 1) This course aims at providing the students the intricacies of Indian financial system for better financial decision making.

CourseOutcome:

- 1) Apply the knowledge of money and banking in their life.
- 2) Apply the knowledge of money and capital market for their financial stability.
- 3) Versed the concepts and types of finance.
- 4) Understand the components of government revenue and expenditure.

Content

Unit	Description in detail	Credit	Weightage
I	Reserve Bank of India:- Function, Instruments of monetary and credit control, concept of S.L.R, C.R.R, P.L.R.	1	50%
II	Population Problem:- Demographic Theory, Causes of Population, explosion in India, New population policy, effect of population on Indian economy.	1	50%

Reference Books:

- 3) Money, Banking, International TRADE & public Finance: D.M. Mithani – 2003 Himalaya Public House Mumbai.
- 4) Indian Banking System - Prof. I.V. Trivedi 2007-08 Ramesh book depot.

Suggested Readings:

- 4) Co-operative banks in India: Amit Basak -2010 New century Publication. New Delhi.
- 5) The Indian economy S.K. Ray 2007 prentice hall of India private limited, New Delhi.
- 6) Banking & Finance: Gupta 2007-08 Ramesh book depot. Jaipur.

Online Resources:

<https://www.pdfdrive.com>
www.slideshare.net

Practical/Activities:

Quiz using Google Forms or Quizzes



Breakout room activity-Sumsolving

Program:Bachelor'sofCommerce

Subject/Branch:Commerce

Year:4TH year

Semester:7TH

CourseTitle: BUSINESS ETHICS AND CORPORATE GOVERNANCE **CourseCode:**
B.COMG002701

CourseType:Core

CourseCredit:04

Pre-Requisite:10+2(Commerce)fromarecognizededucationboard.

Rationale:Financehelpsstudentsunderstandthendifferencebetweenvalueand
priceanditsroleandimpactinthebusinessdecisionswetakeinourdaytoday lives.

Teaching Examination Scheme:

Teaching(Hours/week)			ExaminationScheme			
Lecture	Tutorial	Practical	Internal		External	Total
4	0	0	Mid	CE	70	100
			20	10		

CourseObjective:

The objective of the course is to make students aware of ethical and moral issues concerning business both in Indian and International context

Develop sensitivity of students for right ethical practices in conduct of business

To understand the principles of corporate governance, to know the social responsibility of the corporate.

CourseOutcome:

1. The objective of the course is to make students aware of ethical and moral issues concerning business both in Indian and International context
2. Develop sensitivity of students for right ethical practices in conduct of business
3. To understand the principles of corporate governance, to know the social responsibility of the corporate.

Content

Unit	Description in detail	Credit	Weightage
I	Business Ethics and Corporate Ethics – Meaning, Importance, Functions, Unethical Practices and Ethical dilemma, Ethical theories and Approaches, Modern Decision making - Ethical Models for Decision Making, Indian Ethos, Ethics for Managers, Ethics in Business Competition.	1	25%



II	Ethical Aspects in Organization – I: Marketing ethics and Consumer ethics – Ethical issues in Advertising, Criticisms in Marketing ethics, and Ethics in HRM: Selection, Training and Development – Ethics at work place – Ethics in Performance Appraisal.	1	25%
III	Ethical Aspects in Organization – II: Ethics in Finance: Insider trading - Ethical investment - Combating Frauds. Ethical issues in Information Technology: Information Security and Threats – Intellectual Property Rights – Cyber-crime.	1	25%
IV	Corporate Governance: Purpose – Theories and Philosophies of Corporate Governance, Corporate Governance Structures: Directors, Committees, And Institutional investors – Auditors. Corporate Social Responsibility: Stakeholders – Environment – social Development.	1	25%

Reference Books:

1. "Perspectives in Business Ethics", Laura P Hartman, Tata McGraw Hill.
2. Ethics in management and Indian Ethos, Biswanath Ghosh, Vikas Bob Tricker, Corporate Governance, Oxford.
3. Corporate Governance and Social responsibility, Balachandran, Chandrasekharan, PHI Business Ethics -Concepts and Cases, Weiss,Cengage.
4. Business Ethics, Himalaya, C.S.V.Murthy.
Ethical Management, Satish Modh, Mcmillan.

Online Resources:

<https://www.pdfdrive.com>
www.slideshare.net

Practical/Activities:

Quiz using Google Forms or Quizzes

Program: Bachelor's of Commerce

Subject/Branch: Commerce

Year: 4TH year

Semester: 7TH

Course Title: CORPORATE TAX PLANNING AND MANAGEMENT

Course Code: B.COMG002702

Course Type: Core

Course Credit: 04

Pre-Requisite: 10+2 (Commerce) from a recognized education board.

Rationale: Finance helps students understand the difference between value and price and its role and impact in the business decisions we take in our day-to-day lives.

Teaching Examination Scheme:

Teaching (Hours/week)			Examination Scheme	
Lecture	Tutorial	Practical	Internal	



4	0	0	Mid	CE	External	Total
			20	10		

CourseOutcome:

This course aims at making students conversant with the concept of the corporate tax planning and Indian tax laws, as also their implications for corporate management.

Content

Unit	Descriptionindetail	Credit	Weightage
I	Unit I -Nature and Scope of Tax Planning and Management Unit II - Income from Salary Unit III- Tax Planning-Salary Unit IV- Income from House Property and Tax Planning Unit V- Profits and Gains from Business or Profession Unit VI -Tax Planning and Profits and Gains from Business or Profession	1	25%
II	Tax Planning and Assessment of Individual and Firms Income from Capital Gains and Tax Planning Income from Other Sources and Tax Planning Assessment of Individuals and Firms Set off and Carry Forward of Losses and Clubbing of Income Corporate Tax in India Computation of the amount of corporate tax liability Minimum Alternate Tax	1	25%
III	Tax Planning in Functional Management Tax Planning and Corporate Strategies Tax Planning and Managerial Decisions Corporate Tax Planning in India Tax Planning and Financial Decisions Tax Planning for New Business	1	25%
IV	Tax Management Special Tax Provisions Tax Planning in respect of amalgamation or de-merger of companies Corporate failure and contraction Tax implication of foreign collaboration agreements Tax Management Non-Resident Taxation and Tax Management	1	25%

ReferenceBooks:

1. E.A. Srinivas, Corporate Tax Planning, Tata McGraw Hill.
2. Vinod K. Singhania, Taxmann's Direct Taxes Planning and Management.
3. V.S. Sundaram, Commentaries on the Law of Income- Tax in India, Law Publishers, Allahabad.
4. A.C. Sampath Iyengar, Law of Income Tax, Bharat Publishing House, Allahabad.
5. Taxman, The Tax and Corporate Law Weekly.
6. Bhagwati Prasad, Direct Taxes Laws Practice, Wishwa Prakashan

OnlineResources:

<https://www.pdfdrive.com>
www.slideshare.net

Practical/Activities:

QuizusingGoogleFormsorQuizzes

Program:Bachelor'sofCommerce

Subject/Branch:Commerce



Year: 4TH year

Semester: 7TH

CourseTitle: RURAL MARKETING

CourseCode: B.COMG002703

CourseType: Core

CourseCredit: 04

Pre-Requisite: 10+2 (Commerce) from a recognized education board.

Rationale: Finance helps students understand the difference between value and price and its role and impact in the business decisions we take in our day-to-day lives.

Teaching Examination Scheme:

Teaching (Hours/week)			Examination Scheme			
Lecture	Tutorial	Practical	Internal		External	Total
4	0	0	Mid	CE	70	100
			20	10		

Course Outcome:

To create awareness about the applicability of the concepts, techniques and processes of marketing in rural context

To familiarize with the special problems related to sales in rural markets, and

To help understand the working of rural marketing institutions.

Content

Unit	Description in detail	Credit	Weightage
I	Rural Economy, Rural Marketing Concepts and Scope, Rural Consumers, Rural Vs. Urban Marketing, Rural Marketing Information System	1	25%
II	Market Segmentation, Product Strategy and Product Mix Decisions Product Strategies for Rural Markets	1	25%
III	Pricing Strategies, Pricing Policies, Designing Right Promotion Mix Sales Promotions	1	25%
IV	Distribution, Logistics Management Channel Selection Economic Reforms New Approaches in Distribution	1	25%

Reference Books:

1. Balaram Dogra & Karminder Ghuman, RURAL MARKETING: CONCEPT & CASES, Tata McGraw-Hill Publishing Company, New Delhi, 2008
2. A.K. Singh & S. Pandey, RURAL MARKETING: INDIAN PERSPECTIVE, New Age International Publishers, 2007
3. CSG Krishnamacharylu & Laitha Ramakrishna, - RURAL MARKETING, Pearson Education Asia, 2009
4. Philip Kotler, MARKETING MANAGEMENT, Prentice - Hall India Ltd. New Delhi
5. Agarwal A.N, INDIAN ECONOMY, Vikas Publication, New Delhi.



6. Ruddar Dutt Sundaram, INDIAN ECONOMY, Tata McGraw Hill. Publishers, New Delhi

OnlineResources:

<https://www.pdfdrive.com>
www.slideshare.net

Practical/Activities:

Quiz using Google Forms or Quizzes

Program: Bachelor's of Commerce

Subject/Branch: Commerce

Year: 4TH year

Semester: 7TH

CourseTitle: financial Statement Analysis

CourseCode: B.COMG002704

CourseType: Core

CourseCredit: 04

Pre-Requisite: 10+2 (Commerce) from a recognized education board.

Rationale: Finance helps students understand the difference between value and price and its role and impact in the business decisions we take in our day-to-day lives.

Teaching Examination Scheme:

Teaching (Hours/week)			Examination Scheme			
Lecture	Tutorial	Practical	Internal		External	Total
4	0	0	Mid	CE	70	100
			20	10		

Course Outcome:

To create awareness about the applicability of the concepts, techniques and processes of marketing in rural context

To familiarize with the special problems related to sales in rural markets, and

To help understand the working of rural marketing institutions.

Content

Unit	Description in detail	Credit	Weightage
I	Introduction, Indian Economy, Industry & Industrial scenario in India, Forms of business organizations, Sole Proprietorship, Partnership firms and private companies, Public and Govt. Companies. Content of annual reports, Quality of financial reporting, Reporting regulation in India, Reporting regulations for Partnership firms, Reporting regulations of Companies. Nature & objectives of Financial Statements, Uses & Limitations of Financial Statements, Stakeholders of financial statements, Income Statement, Income Statement.	1	25%
II	Income Statement, Income Statement, Balance Sheet, Balance Sheet, Balance Sheet, Balance Sheet, Cash Flow Statement, Sources of financial information, Tools and techniques of financial statement analysis, Tools	1	25%



	and techniques of financial statement analysis. Tools and techniques of financial statement analysis, Ratio Analysis, Ratio Analysis, Ratio Analysis, Ratio Analysis.		
III	Ratio Analysis, Ratio Analysis, Cash flow statement, Cash flow statement, Cash flow statement. Cash flow statement, Comparative Statement, Common Size Statement, Du-Pont Analysis, Concepts on sickness, distress.	1	25%
IV	Report preparation of financial statement analysis, Types of business combinations, Consolidated financial statements, Consolidated financial statements, Consolidated financial statements. Inter-company transactions and profit confirmations, Inter-company transactions and profit confirmations, Minority interest, consolidated net income and consolidated retained earnings, Minority interest, consolidated net income and consolidated retained earnings, Minority interest, consolidated net income and consolidated retained earnings. Act, Balance Sheet Under Companies Act, Balance Sheet Under Companies Act, Balance Sheet Under Companies Act.	1	25%

Reference Books:

- Gupta, Ambrish, "Financial Accounting for Management - An Analytical Perspective", 4th Edition, Pearson Education.2012 Narayanaswamy, R
- "Financial Accounting – A Managerial Perspective", 5th Edition , Prentice Hall of India. 2015 Subramanyam, K. R. and John, J.W
- "Financial Statement Analysis", 12th Edition, Tata McGraw Hill. 2014 Penman, S.H
- "Financial Statement Analysis and Security Valuation", 4th Edition, Tata McGraw Hill. 2014 Erich, A. H
- "Techniques of Financial Analysis: A Guide to Value Creation", 16th Edition ,Tata McGraw Hill. 2014

Online Resources:

<https://www.pdfdrive.com>
www.slideshare.net

Practical/Activities:

Quiz using Google Forms or Quizzes

Program: Bachelor's of Commerce

Year: 4TH year

Subject/Branch: Commerce

Semester: 7TH

Course Title: Digital Marketing

Course Code: B.COMG002705

Course Type: Core

Course Credit: 02

Pre-Requisite: 10+2 (Commerce) from a recognized education board.

Rationale: Finance helps students understand the difference between value and price and its role and impact in the business decisions we take in our day-to-day lives.



Teaching Examination Scheme:

Teaching (Hours/week)			Examination Scheme			
Lecture	Tutorial	Practical	Internal		External	Total
2	0	0	Mid	CE	30	50
			10	10		

Course Outcome:

CO1: Understand the issues in transitioning from traditional marketing to digital marketing
 CO2: Analyze outbound and inbound marketing programs and impact on consumer behaviour through frameworks
 CO3: Apply the learnings to critique F2C and D2C communications and its effectiveness on company revenues and profits
 CO4: Evaluate digital marketing programs across channels using and frameworks learnt in the course
 CO5: Design a comprehensive digital marketing strategy integrating multiple channels to achieve business objectives

Unit	Description in detail	Credit	Weightage
I	Fundamentals of digital marketing - challenges for CO1, traditional firms to go digital; consumer adoption and radical changes in consumer behaviour online; new tools for consumer research micro-blogging, blog posts to monitor social chatter and buzz online: measure of consumer exposure, interest, reactions to advertising messages, offers, purchases across a variety of contexts	1	25%
II	Frameworks for Digital Marketing-Outbound (Firm initiated) marketing - traditional: print, radio, TV advertising; digital: search, display, video advertising. Inbound (Consumer Initiated) marketing - firm websites aligned with consumer's search process, search engine algorithms, search engine optimization process; Social Media digital platforms where consumers actively create content on X, Facebook; Native Advertising preview of websites, influence on other consumers' buying behaviour, role of mobile phones in consumer search and purchase process; alternative to online/offline ads, emulate voice of unsponsored editorials by third party writers, reporters on website	1	25%
III	Search Engine Optimization On page, Off page CO2, SEO, bidding on keywords, budgeting for search CO3 advertisements, Metric Cost per Click, Click Through Rate (CTR), Impressions, Conversion rate, Profit Margin, quality of landing page, Relevance to Consumers; keyword portfolio, keyword proliferation, Branded versus generic keywords; impact on consideration set of buyers, repositioning of keywords to auction; respond to competitor tactics; generalized Second Place auction; bids v/s Willingness to Pay	1	25%



IV	Digital Advertising and Promotions - bi-directional communication, gathering attitudinal and behavioral feedback in real time, real time market research on line tools to talk with and listen to consumer to consumer conversations; role of social networks like X, Facebook; purpose of online communication understand what customers value, communicate value to them, provide value; advertising v/s promotions -display ads, viral ads; benefits of online ads interactive, finer selection of audience, D2C access, speed of updating; Objectives of consumer promotions product trial, repeat purchase, brand switching	1	25%
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Reference Books:

1. Digital Marketing for Dummies - Ryan Deiss & Russ Henneberry
- Marketing 4.0: Moving from Traditional to Digital - Philip Kotler, Hermawan Kartajaya, Iwan Setiawan
2. The Art of Digital Marketing-Ian Dodson Social Media Marketing: A Strategic Approach - Melissa Barker, Donald Barker, Nicholas Bormann, Krista Neher
3. Google Analytics Demystified - Joel Davis Reference Books
4. Driving Digital Strategy. A Guide to Reimaging Your Business. Sunil Gupta. Harvard Business Review Press
5. Starting Small to Winning Big: The Definitive Digital Marketing Guide for Startup Entrepreneurs. Shishir Mishra. Business Expert Press

OnlineResources:

<https://www.pdfdrive.com>
www.slideshare.net

Practical/Activities:

Quiz using Google Forms or Quizzes

Program: Bachelor's of Commerce

Subject/Branch: Commerce

Year: 4TH year

Semester: 7TH

Course Title: Business Analytics

Course Code: B.COMG002706

Course Type: Core

Course Credit: 04

Pre-Requisite: 10+2 (Commerce) from a recognized education board.

Rationale: Finance helps students understand the difference between value and price and its role and impact in the business decisions we take in our day-to-day lives.

Teaching Examination Scheme:

Teaching (Hours/week)			Examination Scheme	
Lecture	Tutorial	Practical	Internal	External



4	0	0	Mid	CE	External	Total
			20	10		

Course Outcome:

CO1: Understand the issues in transitioning from traditional marketing to digital marketing
CO2: Analyze outbound and inbound marketing programs and impact on consumer behaviour through frameworks
CO3: Apply the learnings to critique F2C and D2C communications and its effectiveness on company revenues and profits
CO4: Evaluate digital marketing programs across channels using and frameworks learnt in the course
CO5: Design a comprehensive digital marketing strategy integrating multiple channels to achieve business objectives

Unit	Description in detail	Credit	Weightage
I		1	25%
II		1	25%
III		1	25%
IV		1	25%

Reference Books:**Online Resources:**

<https://www.pdfdrive.com>
www.slideshare.net

Practical/Activities:

Quiz using Google Forms or Quizzes