

# GOVERNMENT COMMERCE COLLEGE, VADALI

Run by

Higher Education Department, Government of Gujarat, Gandhinagar  
and Affiliated to Hemchandracharya North Gujarat University, Patan

Near Railway Crossing, Khedbrahma-Vadali Highway, At. Vadali, Dist. Sabarkantha

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Estd : 2008



## PROGRAM SPECIFIC OUTCOMES (PSOs)

- ✓ Students will be able to demonstrate progressive learning of various tax issues and tax forms related to individuals. Students will be able to demonstrate knowledge in setting up a Computerized set of accounting books.
- ✓ Students will demonstrate progressive effective domain development of values, the role of accounting in society and business.
- ✓ Students will learn relevant financial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.
- ✓ Learners will gain through systematic and subjects skills with in various disciplines of Commerce, business, accounting, economics, finance auditing and marketing.
- ✓ Learners will be able to recognize features and roles of businessman, entrepreneur, manager, consultant, which will help learners to process knowledge and other soft skills and to react apply when confronted with critical decision making.
- ✓ Learners will be able to prove proficiency with the ability to engage in competitive exams like IBPS, GSSSB, GPSC, SSC, UPSC etc.
- ✓ Learners will acquire the skills like effective communication, decision making, problem solving in day to day business affairs.
- ✓ Learners will involve in various co-curricular activities to demonstrate relevancy of foundational and theoretical knowledge of their academic major and to gain practical exposure.
- ✓ Learners can also acquire practical skills to work as tax consultant audit assistant and other financial supporting services. Learners will be able to do higher education and advance research in the field of commerce and finance.
- ✓ Accountancy- Understanding basic concepts of accounting, principles of accountancy and accounting cycle to maintain accounts of trading and non-trading organizations.
- ✓ Getting acquainted with the procedure of preparation of income statements, retained earnings, balance sheet and statement of cash flows which are required for external users and more useful to managers for managerial decision making.

- ✓ Including different skills for analysis and interpretation of financial data to understand financial health of an organization and ensure that resources are being used to achieve the organizations objectives.
- ✓ Developing knowledge about Cost ascertainment and fixation of selling price and cost control. Obtaining the knowledge of various provisions of Income Tax Act and their application in computation of taxable income of an individual under different heads of income.
- ✓ Getting working knowledge of generally accepted auditing-procedure, techniques and skills.
- ✓ Students will learn relevant financial accounting skill, corporate accounting skills, and cost & Management accounting applications.
- ✓ Learners will gain through systematic and subject skills of business management, Marketing management, Auditing & Economics. Students can also acquire practical skills to work as tax consultant, audit assistant and in other financial supporting services.
- ✓ Learners will be able to do higher degree like M.Com., MBA, CA, CS, ICWA & ICAI etc.

#### COURSE OUTCOMES (COs)

Course Code	Course Outcome
<b>CC 101 Fundamentals of Business Economics-I</b>	This course is meant to acquaint the students with the principles of Business Economics as are applicable in business. Students will get understanding of Concepts like Elasticity of Demand i.e. Price, Income & Cross Elasticities; Production Function which includes Law of Variable Proportion Properties of Iso-quants, Expansion Path & Returns to Scale and Theory of Costs which covers Private Cost, Social Cost, Marginal Cost, Average Cost & Total Cost.
<b>CC 102 Human Resource Management</b>	This course is meant to provide conceptual and procedural knowledge of functional areas of human resource management. Students will grasp concepts like Human Resources Planning in a Corporate Sector i.e. Recruitment, Training & Human Resource Development; Performance Appraisal which includes Promotion, Transfer, Demotion & Morale and Job Design, Quality of Work Life & Quality Circles.
<b>CC 103 Accountancy-I</b>	This course is meant to provide sound understanding of the intricacies of solving practical problems relating to Advanced Accounting. Students will get practical knowledge of Consignment, Branch Accounts, Fire Insurance Claims which covers Claims for Loss of Stock & Fixed Assets & Claim for Profit or Consequential Loss and Accounts from Incomplete Records i.e. Single Entry System.
<b>CC 104 Communication in Business</b>	This course is meant to make students aware about basic communication in business. Students will get knowledge in terms of Text: The Colours of Life (Section-I) – MacMillan Publishers India Private Ltd., Mumbai; Grammar: Articles, Nouns & Pronouns; Communication: Its Definition, Introduction & Objectives; Business Letters & 7 C's of Business Letters.
<b>CE 101 A Financial</b>	This course is meant to expose students to corporate accounting issues and practices such as Piecemeal Distribution of Cash, Profit Prior to

<b>Accounting-I</b>	Incorporation, Issue & Forfeiture of Shares, Book Building Process, Redemption of Redeemable Preference Shares and Company Final Accounts.
<b>SE 101 B Basic Statistics-I</b>	This course is meant to make the students acquainted with the initial requirements of statistical tools. Students will become familiar with Practical Aspects of Linear Programming, Business Forecasting, Demographic Statistics and Matrix Algebra.
<b>SE 101 D Secretarial Practice-I</b>	This course is meant to make the students familiar with the basic provisions of the Companies Act. Students will get understanding of Concepts like Secretary; Company & its Characteristics; Promoters of Public Limited Company; Allotment of Shares; Listing Securities; Calls & Forfeiture of Shares and Office Management.
<b>FC 101 A Tally Accounting</b>	This course is meant to acquaint the students with Computerized Accounting System. Students will get Practical Knowledge of Fundamentals of Business Process Outsourcing and tally; Voucher Entries; Reports and Certain Contemporary Topics i.e. Importance of Technology in New Era; Internet & Intranet; E-commerce and Computer Virus.
<b>SS 101 B Fundamentals of Entrepreneurship- I</b>	This course is meant to provide exposure to the students to the entrepreneurial culture and industrial growth so as to preparing them to set up and manage their own small business units. Students will get understanding of Concepts like Entrepreneur; Business Opportunities; Business Environment; Entrepreneur & Risk Bearing; Various types of Business Units; Sources of Business Capital; Venture Capital and Innovation.
<b>CC 105 Fundamentals of Business Economics-II</b>	This course is meant to acquaint the students with the principles of Business Economics as are applicable in business. Students will become familiar with Concepts like Perfect Competition; Monopoly; Monopolistic Competition and Factor Pricing.
<b>CC 106 Fundamentals of Marketing Management</b>	This course is meant to provide basic knowledge of functional areas of Marketing Management and Marketing Research. Students will get knowledge of Concepts like Marketing; Market Demand; Main Functions of Marketing i.e. Branding, Pricing & Advertising; Consumer Behaviour; Market Segmentation; Marketing Research and Ethical Issues in Marketing Research.
<b>CC 107 Accountancy-II</b>	This course is meant to provide sound understanding of the intricacies of solving practical problems relating to Advanced Accounting. Students will get Practical Knowledge of Investment Accounts; Joint Venture; Computerized Accounting and Hire Purchase System.
<b>CC 108 Business Correspondence</b>	This course is meant to provide basic understanding of the business correspondence. Students will get knowledge as regards Text: The Colours of Life (Section-II) – MacMillan Publishers India Private Ltd., Mumbai; Grammar: Primary Auxiliaries (be, do, have) & Tenses; Communication: Its Process & Barriers; Business Letters: Inquiry Letter, Reply to the Inquiry, Complaint Letter & Adjustment Letter.
<b>CE 102 A Financial Accounting-II</b>	This course is meant to expose students to corporate accounting issues and practices such as Purchase of a Business by a Company; Indian Accounting Standards; Underwriting of Shares & Debentures; Redemption of Debentures; Capital Reduction & Sub-division/Consolidation of Shares & Conversion of Shares into Stock and Revenue Accounts of General Insurance Company.
<b>SE 102 B Operation Research</b>	This course is meant to make the students familiar with basic knowledge of Operation Research. Students will get Practical Knowledge of Linear Programming Problem; Transportation Problem; Assignment &



	Replacement Problems and PERT & CPM Techniques.
<b>SE 102 D Secretarial Practice-I</b>	This course is meant to make the students familiar with the basic provisions of the Companies Act. Students will become familiar with Concepts like Alteration in Share Capital; Administration of Company Law; Investigation of Company's Administration; Corporate Governance; Capital Market; Mutual Fund and Winding up/Liquidation of the Company.
<b>FC 1 General Insurance</b>	This course is meant to acquaint the students with basic principles & theory of General Insurance. Students will get knowledge in terms of Basic idea of Risk, Nature of Insurance as a Business, Risk Transfer & Risk Mitigation Role of Insurance, Costs & Benefits of Insurance, Insurance as Macroeconomic Issue, Kinds of Insurance, basic Principles of Insurance: Utmost Good Faith, Insurable Interest, indemnity, Subrogation, Proximate Cause, IAIS Core Principles; Brief History of Evolution and Development of Insurance Services in the World & in India.
<b>SS 3 Fundamentals of Entrepreneurship- II</b>	This course is meant to provide exposure to the students to the entrepreneurial culture and industrial growth so as to preparing them to set up and manage their own small business units. Students will gain knowledge of Achievement theory of Entrepreneur; Social Responsibility; Project Report; Entrepreneurship Development Programme; Entrepreneurship Development Institution of India; Small Scale Industry; Role of an Entrepreneur and Crisis in Entrepreneurship.
<b>CC 201 Business Environment &amp; Economic Policies-I</b>	This course is meant to make students familiar with application of Economics for Government Finances. Students will get understanding of Concepts like Indian Business Environment; National Income, Savings & Investment in India; Balance of Trade & Balance of Payments and Industrial Development & Industrial Policy in India.
<b>CC 202 Indian Financial System</b>	This course is meant to make students familiar with Indian Financial System. Students will gain knowledge regarding Overview of the Indian Financial System; Financial Markets: Money Market & Capital Market (Primary Market & Secondary Market); Financial Institutions which covers Commercial Banking, Non Banking Finance Companies, Insurance & Mutual Funds and Financial Instruments which contains Capital Market Instruments & Money Market Instruments.
<b>CC 203 Taxation-I</b>	This course is meant to make students familiar with tax pattern of India. Students will get Theoretical as well as Practical Knowledge of Objectives of Income Taxation; Basic Concepts of Income, Agricultural Income, Assessee, person, Previous Year & Assessment Year; Basis of charge of Income-tax; Individual Assessee's Incomes Exempt from Income-tax; Procedure for assessment of Income-tax; Computation of Taxable Salary; Taxability of Various Provident Funds affecting the Computation of Taxable Salary & Computation of Taxable Income from House Property.
<b>CC 204 Commercial Communication</b>	This course is meant to make students aware about commercial communication skills. Students will gain knowledge in terms of Text: Petals of Life (Section-I) – Oxford University Press, New Delhi; Grammar: Adjectives & Adverbs, Subject Verb Agreement; Banking Correspondence Letters: Opening a Savings Account, Error in the Passbook, Stop Payment of the Cheque, Impolite Behaviour of a Bank Employee, Intimating the Loss of a Debit Card/ ATM Card & Asking for a Loan; E-Commerce: Its Concept, Advantages & Disadvantages; Business Letters: placing an Order, Execution (Delivery) of Order & Cancellation of Order.
<b>CE 201 A Cost Accounting-I</b>	This course is meant to make students acquainted with Cost Accounting and equip them to prepare Cost Statements. Students will get Theoretical and Practical Knowledge of Introduction to Cost Accounting; Materials; Control

	of Inventory through EOQ; JIT & ABC Systems; Issue of Materials covering LIFO, FIFO & Weighted Average Price; Labour & its Remuneration Methods which covers Time Wage & Piece Wage System, Halsey Premium Plan, Rowan Plan, Taylor's Differential Piece Rate System, Bedeaux Plan, Merrick's Multiple Piece Rate System, Gantt Task & Bonus System; Labour Turnover; Cost of Labour Turnover & its Treatment; Overheads & its Classification including Conceptual Understanding of Activity based Costing.
<b>CE 202 A Corporate Accounting</b>	This course is meant to make students acquainted with Corporate Sector Accounting. Students will gain Practical Knowledge of Valuation of Goodwill; Valuation of Shares; Final Accounts of Banking Companies & Liquidation of Joint Stock Companies.
<b>SE 201 B Basic Statistics-I</b>	This course is meant to make aware students with the basics of preliminary mathematical statistics. Students will gain Practical Knowledge relating to Mathematical Expectation; Discrete Probability Distribution-I; Discrete Probability Distribution-II and Continuous Probability Distribution.
<b>SE 201 D Secretarial Practice-III</b>	This course is meant to make the students familiar with the basic provisions of the Companies Act. Students will get understanding of Concepts like Membership & Register of Members; Dividend & Interest; Directors and Prevention of Oppression & Mismanagement.
<b>FC 1 Environmental Studies</b>	This course is meant to make students aware about Global Warming & Environmental issues. Environment: Meaning & Its Kinds, Measures taken for the Protection of Environment by the Indian Government, The Narmada Agitation; Pollution: Meaning & Its Kinds (Water, Air, Sound & Land Pollution), Remedies & Its Effects, Stalwart Centers of Bio-Diversity, Condition of Bio-Diversity in India & Its Risk Points, Remedies for the Protection of Bio-diversity, Legal Protection of Bio-Diversity, Legal Provision for their Protection, Important Centuries in Gujarat; Growth of Population in India, Effects of Population Growth on Environment, Diseases Caused by the Pollution of Environment – HIV/AIDS their Reasons & Precautions to be free from them, Care of New Born Babies.
<b>CC 205 Business Environment &amp; Economic Policies-II</b>	This course is meant to make students familiar with Economics of Growth and Development. Students will gain knowledge in terms of Poverty, Unemployment & Regional Imbalances in India; Monetary, Fiscal and Inflation in India; Niti Aayog & Black Money and International Trade & Organizations.
<b>CC 206 Production Management</b>	This course is meant to make students aware about basic theories & concepts of Production Management. Students will get knowledge with respect to Concepts like Production, Production Management, Production Planning & Production Control; Purchasing; Inventory Control and Developing & Launching of New Products Services.
<b>CC 207 Taxation-II</b>	This course is meant to make students familiar with tax pattern of India. Students will gain Practical Knowledge as regards Profits & Gains of Business or Profession; Capital Gains; Income from Other Sources; Income of Other Persons included in Assessee's Total Income; Aggregation of Total Income & Set-off and Carry-forward of Losses; Deductions to be made in Computing Total Income of an Individual Assessee ( Sections 80C to 80U); Basic Idea of Value Added Tax levied under Gujarat Value Added Tax Act' 2003 & Sales Tax under Central Sales Tax Act; Service Tax and GST i.e. Goods & Service Tax.
<b>CC 208 Business Communication</b>	This course is meant to make students aware about organizational communication skills. Students will get benefit in terms of Text: Petals of Life (Section-II) – Oxford University Press, New Delhi; Grammar:

	Conjunctions & Prepositions; Business Reports (Individual & Committee): Decline in the Sale of a Product, Opening of a New Branch; Grievances of Workers & Suggestive Remedies, Fire Accident in a Factory; Applications: Drafting a Job Application, Drafting a Resume/CV, Tips for Attending an Interview, Tips for Personal Meeting.
<b>CE 203 A Cost Accounting-II</b>	This course is meant to make students aware about to supplement and consolidate the cost accounting concept and costing methods & equip the students to make use of various costing methods. Students will get Practical Knowledge of Single or Unit Costing; Reconciliation of Profits as per Cost Accounts with Profits as per Financial Accounts; Operating Costing or Service Costing and Job, Batch & Contract Costing.
<b>CE 204 A Auditing-I</b>	This course is meant to make students familiar with basic theories of Auditing. Students will gain knowledge in terms of Introduction: Definition & Objectives of Audit, Advantages & Limitations of Audit; Types of Audit & Basic Principles governing an Audit; Company Auditor's Qualifications & Disqualifications, Appointment, Re-Appointment & Removal, Remuneration & Status, Rights & Duties, Lien of An Auditor; Internal Control & its Significance; Organizing Audit Work: Audit Programme, Audit Notebook & Audit Working Papers, Routine Checking, Test Checking & Surprise Checking, Commencement of New Audit; Vouching's Significance & Vouching of Cash Transactions and Verification & Valuation of Assets & Liabilities.
<b>SE 202 B Basic Statistics-IV</b>	This course is meant to make students aware about how to apply basic mathematics & statistics in different sectors of economics and finance. Students will gain Practical Knowledge with reference to Regression (For Two Variables); Sampling Methods-I; Statistical Quality Control and Control charts for Attributes.
<b>SE 202 D Secretarial Practice-IV</b>	This course is meant to make the students familiar with the basic provisions of the Companies Act. Students will get understanding of Formation & Registration of Company, MOA & AOA, Table-A, Prospectus; Statutory Provisions & Procedure regarding Members Meeting, Types of Resolutions, Agenda, Proxy, Quorum, Types of Voting, Duties & Powers of Chairman; Company Meeting; Drafting; Borrowing Powers of Company: Charges & Mortgages, Doctrine of Ultravires, Types of Charges, Registration of Charges; Contracts, Arbitration, Compromises, Arrangements, Reconstruction & Amalgamation; Nature of Contract, Bill of Exchange, Promissory Note, Contract by Agent.
<b>FC 1 Disaster Management</b>	This course is meant to make students aware about Basic Concept of Disaster Management, Various Disasters i.e. Earthquake, Flood, Cyclone, Drought, Fire, Accident and Treatment & Mental health of affected.
<b>CC 301 Money, Financial Systems &amp; Indian Economy-I</b>	This course is meant to make students familiar with theories of Economics for International Trade. Students will gain knowledge in terms of Money: Its Functions & Alternative Measures to money Supply in India; Finance: Money Market & Its Instruments; Indian Banking System; Process of Credit Creation & Development Banks & Banking Services.
<b>CC 302 Marketing Management Practices</b>	This course is meant to make students familiar with Marketing Management Practices. Students will get understanding of Marketing Environment; Strategic Marketing; Product Innovations; Product Line; Marketing Channel & Communication; Marketing Communication; International Marketing & International Marketing Decisions & Marketing Mix Decisions.
<b>CC 303 Business</b>	This course is meant to make students aware about corporate communication skills. Students will get benefit in terms of Business Values:



<b>Communication</b>	Business Ethics & Etiquettes, Leadership Qualities, time Management; Press Reports: A Serious Road Mishap (A Collision of Two Vehicles), A Train Accident (A Collision of Two Trains), A Plane Crash, A Boat Tragedy; Natural Calamities: An Earthquake, Devastating Flood, Cyclonic Storm; Current Events: An Event that has greater news value and concerns in large sections of society; Drafting of Speeches: Introduction of a Chief Guest, Vote of Thanks, Condolence Speech, Farewell Speech for the Final Year Students, Farewell Speech for the Retiring Employee, Chairman's Speech at Board Annual Meeting; Drafting of Resolutions: Application of a Director, Appointment of a Secretary & An auditor, Declaration of Dividend, Bonus Shares & Right Shares, Announcement of Annual General meeting, Change of Premises; List of Words frequently used in Business Correspondence like Agenda, Backlog, Bankruptcy, Beneficiary, Black Market, Breach of Contract, Budget etc.
<b>CC 304 Business Statistics-I</b>	This course is meant to make students familiar with application of statistics from the view point of Business perspective. Students will gain Practical Knowledge in terms of Differentiation; Index Numbers; Interpolation & Extrapolation and Business Applications of Derivatives.
<b>CC 305 Business Laws-I</b>	This course is meant to make students familiar with basics of Business Laws. Students will get understanding of Indian Contract Act' 1872: Law of Contract, Nature of Contract & Its Classification, Proposal (Offer), Acceptance & Communication, Consideration, Free Consent, Void Agreements, Contingent of Conditional Contract, Performance & Discharge of Contract, Remedies for Breach of Contract, Quasi Contracts; Sale of Goods Act' 1930: Conditions & Warranties, Transfer of Ownership, Contract of Sale, Rights of an Unpaid Seller; Central Excise Act: Custom Act – Its Definition & Types; Consumer Protection Act' 1986: Basic Provisions & Consumer Protection Councils.
<b>CE 301 A Cost &amp; Financial Accounting</b>	This course is meant to make students familiar with practical aspects of Cost & Financial Accounting. Students will get Practical Knowledge pertaining to Process Costing along with Inter Process Profit; Marginal Costing; Amalgamation of Companies in the nature of Merger and Amalgamation of Companies in the nature of Purchase.
<b>CE 302 A Management Accounting-I</b>	This course is meant to make students familiar with practical aspects of Corporate Sector Accounting. Students will get Practical Benefit with respect to Management Accountancy; Analysis of Financial Statements; Interpretation & Analysis through Financial Ratios; Cash Flow Statement and Budgets & Budgetary Control.
<b>FC 1 General Knowledge-I</b>	This course is meant to improve General Knowledge of the students and to make them ready for Competitive Examinations. Students will get gain as regards Gujarat: Its History, Geography, Political Administration, Tourism, Prominent Personalities, Literature, Our Pride, industries, Transportation, Community & Culture, Media & Means of Communications, Sports etc.
<b>CC 306 Money, Financial Systems &amp; Indian Economy-II</b>	This course is meant to make students familiar with theories of Indian Business and Economic Environment. Students will gain knowledge in terms of Reserve Bank of India: Its Functions, Instruments of Monetary Policy & Credit Control, Concept of S.L.R., C.R.R., P.L.R., Repo Rate, Reverse Repo Rate & Concept of Demonetization.
<b>CC 307 Fundamentals of Financial Management</b>	This course is meant to make students familiar with basic theories as well as various concepts of Fundamentals of Financial Management. Students will get Theoretical & Practical benefit in terms of Financial Management: Its Scope & Functions and Role of a Finance Manager; Capital Structure;

	Working Capital Management; Cost of Capital; Capital Budgeting; Dividend Policy, Stock Exchange & Listing of Securities.
<b>CC 308 Insurance &amp; Stock Exchange Communication</b>	This course is meant to make students familiar with Media and Public Relation Communication skills. Students will get knowledge with regard to Insurance Correspondence Letters: Claiming full benefits due to the death of the Policy Holder by the Nominee, Claiming Medical Re-imbursement on the Policy, Intimating the changes of Nomination; Drafting: Invitation for Tender & Auction Notice; Comprehension of Stock Market Report; Stock Exchange Terms & Abbreviations.
<b>CC 309 Business Statistics-II</b>	This course is meant to make students familiar with application of Cost & Financial Accounting system from the Business Perspective point of view. Students will get Practical Knowledge as regards Co-ordinate Geometry; Analysis of Time Series; Partial Differentiation and Elements of Decision Theory.
<b>CC 310 Business Laws-II</b>	This course is meant to make students familiar with basics of Business Laws like Negotiable Instruments ACT' 1881: Parties & Types of Negotiable Instruments, Acceptance & Negotiation, Dishonor & Discharge of Negotiable Instruments; Old Companies Act' 1956: MOA, AOA, Prospects & Directors , New Companies' Act 2013, Factories' Act' 1948: Introduction, Manufacturing Process, Factory, Worker, Occupier of a Factory, Certifying Surgeon, Registration, Provisions relating to Women Health, Safety & Welfare, Working Hours of Adults, Women Worker & Child Worker; Industrial Disputes Act' 1947: Industry, Worker & Industrial Dispute, Features of Industrial Dispute & Machinery for Prevention & Settlement of Disputes.
<b>CE 303 A Management Accounting-II</b>	This course is meant to make students aware about practical aspects of Material & Labour Variances, Time Value of Money, Inflation Accounting and Capital Budgeting.
<b>CE 304 A Auditing-II</b>	This course is meant to make students aware about theories of Company Audit: Importance of MOA, AOA, Prospectus, Minute Book, Preliminary Contract, Issue of Shares at Premium & Discount, Issue of Right Shares, Issue of Bonus Shares, Issue of Shares for Consideration other than Cash, Redemption of Preference Shares & Debentures, Audit of share Capital; Auditor's Report & Certificate: Importance of Auditor's Report, Determination of Profit & Its's Problems, Divisible Profit & Auditor's Duty ,Depreciation & Investigation and Audit Programmes of Hospitals run by Public Charitable Trust, Educational Institutes, Commercial Banks, Manufacturing Company etc.
<b>FC 1 General Knowledge-II</b>	This course is meant to improve General Knowledge of the students and to make them ready for Competitive Examinations. Students will get benefit in terms of India: Our India & Her Glimpse, History, Geography, Worth Visiting places, Political Administration, Leaders of Independent India, Constitution, National Characteristics, Media & Means of Communications, Salient Features of Great People, Art & Literature, Indian Culture, Population, Science & Technology, Bravery & Venture, Defense Amenities, Various Awards, Unity in Diversity.



  
**Principal**  
 Govt. Commerce College  
 Vadali, Dist. Sabarkantha