



Programme Structure

School of Management Studies and Commerce B.Com(Hons.)

Program Code: SOMC-0705

Batch: 2024-2028

B.Com (Hons.)

TITLE: Four Year Program Structure for Commerce Discipline Bachelor of Commerce (Hons.)

DURATION OF THE COURSE: 4 Years

Total Credits-163

SEMESTER	CORE	MINOR	AE	SE	VB	OE	SI/R P	TOTAL
1	11	--	3	3	2	3		22
2	10	---	3	3	2	3		21
3	7	4	2	2	2	3		20
4	12	4	2	2				20
5	14	4					2	20
6	12	8						20
7-H	8	8					4	20
8-H	8	4					8	20
TOTAL	82/80	32/32	10	10	6	9	2+12	163

Total credit of the 04 year UG Program for year wise	01 st Year	43
	02 nd Year	40
	03 rd Year	40
	04 th Year	40

Minimum credit required for multiple entry and exit:

Award on Exit after 2 Semesters: Undergraduate Certificate 40 credits + Two months Bridge Course 10 credits [Vocational (4) + Internship (6)] =50 Credits.

**Award on Exit after 4 Semesters: Undergraduate Diploma 80 credits + Two months
Bridge Course 10 credits [Vocational (4) + Internship (6)] = 90 Credits.**

School of Management Studies and Commerce

Vision of the University

To be recognized as an Institution of excellence, facilitating learning, fostering creativity, knowledge creation, innovations, consultancy and leadership in multiple areas to build a conscious community that will positively impact living beings for a sustainable future.

Mission of the University

1. To Create conducive environment for an interactive and application oriented experiential learning, making the Institute a preferred

Core Values

1. Integrity
 2. Honesty
 3. Transparency
 4. Empathy
- accelerate growth.

ation in students and
nes, provide cost
abilities to

3. To act as a catalyst in social change by developing academic, social, political, technological, scientific, industrial and business

Vision of School

leadership in the spirit "Think Globally and Act Locally"; by providing ample opportunities to develop team spirit, sportsmanship and love for culture and national heritage.

To be a globally recognized Institute of excellence in management and commerce education, fostering innovation, ethical leadership, and entrepreneurial spirit to drive sustainable economic development.

Core Values

- Excellence in teaching and learning results

Mission of School

- Contribution to the existing knowledge through research
- Create a conducive atmosphere for interactive and experiential learning, making the School of Management Studies and Commerce a preferred destination for students and faculty seeking a dynamic and application-oriented education.

- Promote a culture of creativity, research, and innovation among students and faculty. Focus on both basic and applied areas within management and commerce to provide cost-effective solutions and nurture entrepreneurial capabilities for accelerated growth.

- Act as a catalyst for social change by developing leadership in academic, social, political, technological, scientific, industrial, and business spheres. Embrace the philosophy of "Think Globally and Act Locally" by providing ample opportunities for students to develop team spirit, sportsmanship, and an appreciation for culture and national heritage.

- Build robust partnerships with industry leaders, professional bodies, and community organizations to ensure our programs remain relevant and our graduates are well-prepared to meet the demands of the workforce.

Programme Educational Objectives (PEO's)

B.Com(Hons.)-Programme Education Objectives:

PEO1 - The program aims to provide students with a solid foundation of knowledge in commerce and its various disciplines such as accounting, finance, economics, marketing, and business law.

PEO2 - The program aims to develop students' analytical and critical thinking skills.

PEO3 - Graduates should be able to effectively articulate their thoughts, ideas, and research findings in both written and oral forms, and adapt their communication style to different audiences.

PEO4 - The program aims to equip students with professional and entrepreneurial skills necessary for success in commerce and related fields.

Program Outcomes (PO's):

PO1: The curriculum planning of B.Com. (Hons.) course provides the students thorough and inclusive knowledge of the areas related to finance, human resource management, marketing, international business, corporate and business laws, accounting and taxation etc

PO2: The graduates of this program will be trained to develop skills and attitudes needed for critical thinking and adopting a comprehensive problem-solving approach. They shall be exposed to the pedagogy that helps them understand real life situations through case-studies.

PO3: The teaching learning pedagogies used in the program make the students capable enough to deliver and communicate information effectively with a mark.

PO4: The courses aim at instituting entrepreneurial skills in the students by instilling in them competencies needed to become an entrepreneur. These would lead to develop an attitude of life-long learning.

PO5: The courses also involve training the students to check unethical behavior, falsification and manipulation of information in order to avoid debacles which can be seen rising persistently over the period of time. It would also help in making responsible citizens and facilitate character building.

PO6: This program enables the students to be technologically updated as it has courses like computerized accounting system, computer applications etc. which not only make them work using software but also makes them independent enough in this world of digitization.

PO7: The courses of this program give a global perspective to the students such that they will be able to integrate national values and beliefs with international culture and competence.

PO8: This program enables the students to think of a given problem or situation from different perspectives like economic, financial, social, national, global etc. and broadens the horizon of their thought processes. It not only helps the students add dimensions to its decision making but also in reaching to inclusive conclusions.

Program Specific Outcomes (PSO):

PSO1: After successful completion of degree, The graduates can further enhance their knowledge by pursuing career in various professional courses like M.Com, MBA, CA, ICWA, ICMA and Law etc.

PSO2: The graduate will be able to possess inter-personal and professional business communication skills.

PSO3: The graduate will possess knowledge of various basic laws and legalizations related to commerce and business.

PSO4: The degree will upgrade the learners with practical skills which they can apply to manage various businesses at regional as well as global business levels.



Syllabus of B.Com-Hons First Year

**SDGI GLOBAL UNIVERSITY (SGU)
DEPARTMENT OF COMMERCE
SYLLABUS**

Financial Accounting-I
(Course Code: B070524101)

Year-1st
Semester-1st 4 1 0

L T P

Course Objective: To familiarize students with the mechanics of preparation of financial statements, understanding corporate financial statements, their analysis and interpretation, role of IFRS in accounting discipline, and the concept of management quality analysis and wealth creation.

Course Outcome (CO)		Bloom's Knowledge (BL)
At the end of course, the student will be able		
CO 1	To acquire the basic concept of accounting terms.	BL 1,2
CO 2	To understand the process of recording and classifying the business transactions and events	BL2
CO 3	To understand the financial statements, viz., Profit and Loss Account, Balance Sheet, and cash flow statement of a sole proprietor	BL3
CO 4	To exposed to various methods of depreciation	BL4
CO 5	To demonstrate insight into single and double entry system of accounting	BL5,6

Unit	Topic
1	<p><u>Introduction to Accounting</u></p> <p><u>Accounting</u>- Meaning of Accounting, Process accounting, Basic terminology of accounting, Difference between accounting & book keeping. Importance & Limitations of Accounting, Various users of Accounting Information, Accounting Principles, conventions & Concepts.</p>
2	<p><u>Accounting Transactions</u></p> <p><u>Accounting Cycle</u>- Accounting Equation, Dual Aspect of Accounting Types of accounting Rules of debit & Credit, Preparation of Journal and Cash book including banking transaction, Ledger and Trial balance.</p>
3	<p><u>Financial Statements</u></p> <p><u>Preparation of Financial Statements for Sole Proprietor</u>- Trading Account and Profit and Loss Account: Preparation. Balance Sheet: need, grouping and marshalling of assets and liabilities. Adjustments in preparation of financial statements with respect to closing stock, outstanding expenses, prepaid expenses, accrued income, and income received in advance, depreciation, bad debts, provision for doubtful debts, provision for discount on debtors.</p>

4	<p><u>Depreciation Provisions and Reserves</u></p> <p>Depreciation- Concept of depreciation Causes of depreciation; Depreciation, depletion, amortization, and dilapidation; Depreciation accounting; Methods of recording depreciation; Methods for providing depreciation; Depreciation of different assets; Depreciation of replacement cost; Depreciation accounting as per accounting standard; Depreciation accounting; Provisions and reserves</p>
5	<p><u>Cash Flow Statements</u>Meaning, objectives Benefits, Cash and Cash Equivalents, Classification of Activities and preparation of cash flow statement (as per AS 3 (Revised))</p>

Suggested Readings

- 1. Narayanaswamy R. Financial Accounting: A Managerial Perspective. PHI Learning Pvt. Ltd., Delhi**
- 2. Robert N. Anthony, David F. Hawkins, Kenneth A. Merchant. Accountancy- text and cases. McGraw Hill Education (India) Private Limited, New Delhi.**
- 3. Garg CA Kamal, and Sehrawat Neeraj Kumar. Beginner`s Guide to Ind AS & IFRS. Bharat Law House Pvt. Ltd., New Delhi**
- 4. Maheshwari S. N., Maheshwari Sunil K., and Maheshwari Sharad K, An Introduction to Accountancy, Vikas Publishing House Pvt. Ltd.**

PRINCIPLE OF MICRO ECONOMICS

(Course Code: B070524102)

Year-1st

L T P

Semester-1st 4 1 0

Course Objectives:

This course is designed to expose the students to the basic principles of microeconomic theory. The emphasis will be on thinking like an economist and the course will illustrate how microeconomic concepts can be applied to analyze real-life situations.

Course Outcome (CO)		Bloom's Knowledge Level (BL)
At the end of course		
CO 1	The students are familiarized with basic concepts of microeconomics such as laws of demand and supply and elasticity etc so that he/she can comprehend them & familiarize with day today happenings.	BL 2,3
CO 2	The students learn and understand the concepts of consumer behaviour like cardinal utility and ordinal utility analysis.	BL 2,4
CO 3	The students learn and understand the Theory of production- iso-quants, laws of returns to scale, law of variable proportion, Traditional and modern theory of cost.	BL 1,3,6
CO 4	Describe and apply the methods for analysing consumer behaviour through demand and supply, elasticity and marginal utility.	BL 4,5
CO 5	The decision-making process in different market situations such as perfect competition, monopolistic competition, monopoly and oligopoly markets.	BL 2,3,5

Unit	Topic
1	Introduction: Problem of scarcity and choice, Central problems of an economy, microeconomics and macroeconomics; positive and normative economics, production possibility curve and opportunity cost.
2	Consumer Behaviour: Consumer Theory Budget constraint, concept of utility, diminishing marginal utility, Diamond-water paradox, income and substitution effects; consumer choice: indifference curves, derivation of demand curve from indifference curve and budget constraint.

3	<p>Demand and Supply:</p> <p>a. Demand and supply: law of demand, determinants of demand, shifts of demand versus movements along a demand curve, market demand, law of supply, determinants of supply, shifts of supply versus movements along a supply curve, market supply, and market equilibrium.</p> <p>b. Applications of demand and supply: price rationing, price floors, consumer surplus, producer surplus.</p> <p>c. Elasticity: price elasticity of demand, calculating elasticity- percentage formula, the midpoint formula, elasticity along a straight line demand curve, elasticity and total revenue determinants of price elasticity, other elasticities.</p>
4	<p>Production and Costs:</p> <p>a. Production: behaviour of profit maximising firms, production process, production functions, law of variable proportions, choice of technology, isoquant and isocost lines, cost minimizing equilibrium condition.</p> <p>b. Costs: costs in the short run, costs in the long run, revenue and profit maximizations, minimizing losses, short run industry supply curve, economies and diseconomies of scale, long run adjustments.</p>
5	<p>Market Structures:</p> <p>a. Perfect Competition: a. Assumptions: theory of a firm under perfect competition, demand and revenue; equilibrium of the firm in the short run and long run; long run industry supply curve: increasing, decreasing and constant cost industries.</p> <p>b. Imperfect Competition: Monopolistic competition: Assumptions, SR& LR price and output determinations under monopolistic competition, economic efficiency and resource allocation; oligopoly: assumptions, oligopoly models.</p> <p>c. Theory of a Monopoly Firm: Concept of imperfect competition; short run and long run price and output decisions of a monopoly firm; concept of a supply curve under monopoly; comparison of perfect competition and monopoly, social cost of monopoly, price discrimination.</p>

Text books:

1. Lipsey, Richard & Chrystal, Alec (2011) : Economics, Oxford University Press Publications, New Delhi.
2. Pindyck, Robert.S., Rubinfeld, Daniel.L., Mehta, Prem.L (2009): Microeconomics, Pearson.
3. Salvatore, Dominic (2010) : Principles of Microeconomics, Oxford University Press Publications, New Delhi.
4. Samuelson, Paul.A & Nordhaus, William.D (2010): Economics, Tata McGraw Hill.

References:

1. Ahuja, H.L (2013) : Advanced Economic Theory, S.Chand & Company.
2. Shastri, Rahul.A (1999) : Microeconomics, Orient Blackswan.
3. Ahuja, H.L (2012) : Uchatar Arthik Siddhant, S.Chand & Company, New Delhi.
4. Dwivedi, D.N (2011) : Microeconomics-Theory & Applications, Pearson

Business Mathematics and Statistics (Course Code: B070524103)

Year-1st

L T P

Semester-1st 4 1 0

Course Objectives: The students will be able to

1. Understand the different basic concept / fundamentals of Business Statistics and Mathematics.
2. Understand the concept of Ratio, proportion, permutation and Combination.
3. Understand the importance of measures of Descriptive statistics which includes measures of tendency, Measures of Dispersion.
4. Understand the concept of Probability and its usage in various business applications.
5. Understand the concept of Time Series Analysis, Index Number, Correlation and Regression analysis and their implication on Business performance.

Course Outcomes:

Course Outcome (CO)		Bloom's Level
At the end of this course, the student will be able to :		
CO 1	To gaining Knowledge of basic concept / fundamentals of business mathematics and statistics.	BL1& 2
CO 2	To solve the problems related of Permutation, Combination and apply in probability in real life problems.	BL3,4,5
CO 3	To solve different types of problems from Measures of Central Tendencies and dispersions and apply in business problems.	BL2,4,5
CO 4	To evaluating basic concepts problems of Bivariate Linear Correlation and Regression Analysis.	BL 4&5
CO 5	To compute various measures of Time series and Index Numbers and their implication on Business performance.	BL 5&6

Unit	Topic
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1	<p><u>Accounting for A Long Term Payment System</u></p> <p><u>Royalty Accounts</u> -Accounting Records for Royalty in the books of Landlords and Lessee, Recoupment of 20% Short working, Sub lease, Short working Reserve Account, Nazarana.</p> <p><u>Hire Purchase Account</u> -Accounting Records in the Books of Hire Purchaser and Vendor, Different Methods of Calculation of Interest and Cash Price, Maintenance of Suspense Account, Payment of Premium, Default in Payment and Partial Returns of Goods.</p> <p><u>Instalment Payment System</u> -Difference between Hire Purchase and Instalment Payment System.</p>
2	<p><u>Departmental & Branch Account</u></p> <p><u>Departmental Accounts</u>- Meaning, Objects and Importance, Advantage, Methods of Departmental Accounts, Allocation of Indirect Expenses.</p> <p><u>Branch Accounts</u>- Meaning and Objectives of Branch Account, Importance and Advantages, Classification of Branches, Accounting of Branch Accounts under various Methods.</p>
3	<p><u>Insolvency Accounts</u></p> <p><u>Insolvency Accounts</u>-Meaning, Circumstances of Insolvency, Procedure of Declaring Insolvency, Preparation of Statement of Affairs and Deficiency Account</p>
4	<p><u>Voyage Accounts and Joint Venture</u></p> <p><u>Voyage Accounts</u>- Meaning & Preparation of Voyage Accounts.</p> <p><u>Joint Venture</u>- Meaning, Accounting Treatment, Methods of Joint venture- Complete Record Method & Partial Record Method.</p>
5	<p><u>Consignment Accounts</u></p> <p><u>Consignment</u> – Meaning, Consignment: Basic features Difference with sales, Recording in the books of Consignee.</p> <p>Consignor – at cost & at invoice price, Valuation of unsold stock; Ordinary commission, Treatment and valuation of abnormal & normal loss, Special commission, Del-credere commission (with and without bad debt), Use of Consignment Debtors A/C</p>

