

B.COM HONS
II ND SEM
SYLLABUS

Financial Accounting-II

Course Type: Discipline Core
(Course Code: **B070524201**)

Year-1st

L T P

Semester-2nd

4 1 0

Course Objective: To impart basic knowledge of Accounting that learn to record the transaction to prepare financial statements and various types of accounts as per accounting standards. To help the students to understand about accounting treatment of various firms.

| Course Outcome (CO) | | Bloom's Knowledge Level) |
|---|--|--------------------------|
| At the end of course, the student will be able | | |
| CO 1 | To Understand and analyse the financial statements from different the perspective of different stakeholders using ratio analysis | BL-1,2 |
| CO 2 | To Analyse & Interpret the result for getting information about actual position different business arrangements | BL3&4 |
| CO 3 | To Understanding of financial distress or bankruptcy prediction and how to analyse management quality means the concept of beyond balance sheet. | BL5 |
| CO 4 | To Understand Branch and Departmental Accounting System. | BL3 |

Accounting for A Long Term Payment System

Royalty Accounts -Accounting Records for Royalty in the books of Landlords and Lessee, Recoupment of 20% Short working, Sub lease, Short working Reserve Account, Nazarana.

Hire Purchase Account -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.

Instalment Payment System -Difference between Hire Purchase and Instalment Payment System

| | |
|---|---|
| 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> <u>Voyage Accounts-</u> Meaning & Preparation of Voyage Accounts. <u>Joint Venture-</u> Meaning, Accounting Treatment, Methods of Joint venture- Complete Record Method & Partial Record Method.</p> |
| 5 | <p><u>Consignment Accounts</u> <u>Consignment</u> – Meaning, Consignment: Basic features Difference with sales, Recording in the books of Consignee. 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> |

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

Computerized Accounting

Course Type: Discipline Core
(Course Code: B070524253)

Year-1st

L T P

Semester-2nd

0 0 4

Course Objective: This course aims to make students understand and to acquire basic knowledge in the Computerized accounting systems and its applications in the area of business. The purpose of this paper is providing to knowledge of accounting with computer.

| Course Outcome (CO) | | Bloom's Knowledge Level (BL) |
|--|--|------------------------------|
| At the end of course, the student will be able to | | |
| CO | Compare the differences between manual accounting and Computerised accounting and develop skills to master the practical aspects of Computerised accounting. | BL1, BL2 |
| CO | Prepare Final accounts of Sole traders and maintain other registers and reports pertaining to accounts and Inventory. | BL2 |

| Unit | Topic |
|------|---|
| 1 | Accounting- Concept, Objectives, Advantages And Limitations, Types Of Accounting Information Users Of Accounting Information And Their Needs. Qualitative Characteristics Of Accounting Information. Role Of Accounting In Business. |
| 2 | Introduction To Computer And Accounting Information System {AIS}: (A) Introduction To Computers (Elements, Capabilities, Limitations Of Computer System). (B) Introduction To Operating Software, Utility Software And Application Software. Introduction To Accounting Information System (AIS) As A Part Of Management Information System. |
| 3 | Computerised Accounting Systems: Computerized Accounts by using any popular accounting software. Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Creating Stock Items and Groups; Vouchers Entry; Generating Reports - Cash Book, Ledger Accounts, Trial Balance, |

| |
|--|
| and Loss Account, Balance Sheet, Funds Flow Statement, Cash Flow Statement Selecting and shutting a Company; Backup and Restore data of a Company. |
|--|

Suggested Readings

1. Computerized Accounting System For B.Com. by Ajay Sharma and Manoj Bansal
2. Computerized Accounting System by Neeraj Goyal and Rohit Sachdeva
3. Computer Based Accounting by C Mohan Luneja, Sandeep Bansal and Rama Bansal
4. Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw- Hill Education, 13th Ed. 2013.

Principle of Macro Economics

Course Type: Discipline Core
(Course Code: B070524202)

Year-1st

L T P

Semester-2nd

4 1 0

Course Objective:

This course introduces students to the basic concepts in Macroeconomics. Macroeconomics deals with the aggregate economy. In this course the students are introduced to the definition, measurement of the macroeconomic variables like GDP, consumption, savings, investment and balance of payments. The course also discusses various theories of determining GDP in the short run.

| Course Outcome (CO) | | Bloom's Knowledge Level (KL) |
|--------------------------|---|------------------------------|
| At the end of course, | | |
| CO 1 | Students are able to explain national income, comprehend calculation methods of national income, and concepts related to national income. | K2, K1 |
| CO 2 | Students are able to comprehend classical theory of employment and the Keynesian approach. | K2, K4 |
| CO 3 | Students are able to relate factors determining national income such as consumption, saving and investment. | K4, K5 |
| CO 4 | Students are able to comprehend the concept of multiplier and it's working. | K3, K4 |
| CO 5 | Students are able to understand the relationship between inflation and employment. | K2, K3 |
| Detailed syllabus | | |
| Unit | Topic | |

| | |
|------------|---|
| I | Introduction: What is macroeconomics? Macroeconomic issues in an economy. Macro vs. Micro Economics, Limitations of Macroeconomics; Introduction to National Income. Concepts of GDP. |
| II | National Income Accounting: Concepts of GDP GNP, NDP and NNP at market price and factor cost; Personal Income and Disposable Personal Income. Measurement of National Income-Income, expenditure, product or Value added Methods and related aggregates; nominal and real income; limitations of the GDP concept, Circular Flow of Income and expenditure in two, three, and four-sector economy. |
| III | Classical Theory of Employment. Say's Law of Markets. Keynes' Objection to the Classical Theory; Aggregate Demand and Aggregate Supply Functions; The Principle of Effective Demand; Consumption Function - Average and Marginal Propensity to Consume; Factors influencing Consumption Spending |
| IV | The Investment Multiplier and its Effectiveness in LDCs; Theory of Investment - Autonomous and Induced Investment; Marginal Efficiency of Capital; Savings and Investment - Ex Post and Ex Ante, Equality and Equilibrium. Principle of Accelerator. |
| V | Inflation and Unemployment Concept of inflation; determinants of inflation; relationship between inflation and unemployment: Phillips Curve in short run and long run. |

Text Books:

1. Ackley,G (1976) : **Macroeconomics: Theory And Policy**, Macmillan, New York.
2. Ahuja,H.L (2012) : **Macroeconomics: Theory and Policy** , S. Chand &Company, New Delhi.
3. Ahuja,H.L (2012) : **Samasti Arthshastra** , S. Chand &Company, New Delhi. Lal,S.N (2012) : **SamastibhaviVisleshan** , Shiva Publishing House,Allahabad.
4. Branson,W.A (1989) : **Macroeconomics Theory And Policy**, Harper & Row.

Suggested Books:

1. Dwivedi,D.N (2010) : **Macroeconomics: Theory and Policy** , Tata McGraw Hill Education.
2. Gupta,R.D.&Rana,A.S (2009) : **Keynes post-Keynesian Economics** , Kalyani Publishers, New Delhi &Ludhiana.
3. Hansen,A.H (1953) : **A Guide To Keynes**, McGraw Hill.
4. Jhingan, M.L (2010): **Macroeconomics** , Vrinda Publications, New Delhi.

Business Law
Course Type: Discipline Core
(Course Code: B070124203)

Year-1st

L T P

Semester-2nd

4 0 0

Course Objectives: The purpose of the course is to enable students:-

1. Acquaint with the Indian Legal System.
- 2 Describe how the legal framework affects both businesses as well as individuals.
- 3 Prepare them to apply the various laws to a given situation (case studies) .
4. Develop concise legal arguments in a logical manner and improve upon communication and interpersonal skills.
5. Evaluate the various laws in light of changing environment.

Course Outcomes:

| Course Outcome (CO) | | Bloom's Knowledge Level (KL) |
|---|---|------------------------------|
| At the end of course, the student will be able | | |
| CO 1 | To classify the various kinds of contracts, to understand the requisites of a valid contract. | K1, K2 |
| CO 2 | To explain the various agreements that are opposed to public policy, to identify the various kinds of Quasi- contracts. | K2 |
| CO 3 | To state the various modes of creation of agency contracts, to explain the duties of a Surety. | K3 |
| CO 4 | To identify the various conditions and warranties that are implied in a contract of sale. | K4 |
| CO 5 | To list out the various kinds of intellectual property rights, to understand the objects of Right to information Act. | K5, K6 |

DETAILED SYLLABUS

| Unit | Topic |
|------|-------|
|------|-------|

| | |
|---|--|
| 1 | <p>The Indian Contract Act. 1872: General Principals of Law Contract Contract – Meaning, characteristics and kinds</p> <ol style="list-style-type: none"> a) Essentials of valid contract- Offer and acceptance, consideration, contractual capacity, free consent, legality of objects. b) Void agreements c) Discharge of contract-modes of discharge including breach and its remedies. d) Contingent contracts e) Quasi contracts |
| 2 | <p>The Indian Contract Act, 1872: Specific Contract</p> <ol style="list-style-type: none"> a) Contract of Indemnity and Guarantee b) Contract of a ailment c) Contract of Agency |
| 3 | <p>The Sale Of Goods Act. 1930</p> <ol style="list-style-type: none"> a) Contract of Sale, meaning and difference between sale and agreement to sell. b) Conditions and Warranties c) Transfer of ownership in goods including sale by non-owners d) Performance of contract of sale e) Unpaid seller- meaning and rights of an unpaid seller against the goods and buyer |
| 4 | <p>Partnership Laws The Partnership Act, 1932</p> <ol style="list-style-type: none"> a) Nature and characteristics of part b) Registration of firms c) Types of partners d) Rights and duties of partners e) Dissolution of partnership <p>Limited Liability Partnership Act, 2008</p> |
| 5 | <p>The Negotiable Instruments Act 1881</p> <ol style="list-style-type: none"> a) Meaning and characteristics of Negotiable Instrument: Promissory Note, Bill of Exchange, cheque b) Holder and holder in due course, Privileges of holder in due course c) Negotiation: Types and Endorsements <p>Intellectual Property Rights</p> <ol style="list-style-type: none"> a) Intellectual Property rights-Concepts, Procedure for registration of trademark. b) Patent- Definition, kinds of Patent, Rights of patentee c) Copyright- Definition, Rights of copyright owners <p>Right to Information Act. Right to Information Act 2005- Introduction-Objectives of the Act.</p> |

Suggested Readings:

1. Kuchhal M.C. and Vivek Kuchhal , **Business Law, Vikash Publishing House, New Delhi**
2. Singh, Attar **Business Law, Eastern Book Company, Lucknow.**
3. Maheshwari & Maheshwari, **Business Law, National Publishing House, New Delhi**
4. Chadha, P.R., **Business Law Galgotia Publishing House, New Delhi**
5. Aggarwal S.K, **Business Law Publishing House, New Delhi**
6. Goyal Bhushan Kumar and Jain Kinneri, **Business Laws, International Book House**
7. Ravindra Kumar, **Legal Aspects of Business, Cengage L**

| L | T | P |
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| 2 | 0 | 0 |

SDGI GLOBAL UNIVERSITY
HINDI LANGUAGE & COMMUNICATION SKILL

(BSGUAE2402)

DETAILED CONTENTS

Unit 1: Applied Hindi Grammar and Composition

- 1.1 Advanced Hindi Grammar (वाक्यरचना, संधि, समास, पर्यायवाचीशब्द, विलोमशब्द)
- 1.2 Writing precise answers based on comprehension passages (अभिप्रायआधारितप्रश्न)
- 1.3 Techniques of writing summaries, essays, and letters in Hindi (निबंध, पत्र)

Unit 2: Functional Hindi Writing

- 2.1 Writing professional documents like reports, memos, and official letters (रिपोर्टलेखन, सरकारीपत्र);

- 2.2 Composing formal emails and meeting agendas (ईमेल, बैठककाएजेंडा).
- 2.3 Writing for media: Press releases and advertisements (प्रेसविज्ञप्ति, विज्ञापन)
- 2.4 Creative writing: Essays, stories, and articles (निबंध, कहानीलेखन)

Unit 3: Professional Hindi Communication

- 3.1 Public speaking and presentations in Hindi (भाषण, प्रस्तुति),
- 3.2 Group discussions and debates (समूहचर्चा, वाद-विवाद),
- 3.3 Interview skills and communication etiquette in professional setting (साक्षात्कारकौशल, व्यावसायिकशिष्टाचार).

Unit 4: Technical Writing

- 4.1 Technical Writing: Writing technical manuals, user guides, project reports, and research papers,
- 4.2 Translating technical documents into Hindi,
- 4.3 Writing product descriptions and specifications.

Unit 5: Business Communication

- 5.1 Writing business proposals and contracts in Hindi
- 5.2 Communicating with clients and stakeholders
- 5.3 Conducting business meetings in Hindi

RECOMMENDED BOOKS

1. **Hindi Vyakaran Core** by Dr Vipin Gupta; New Saraswati House., New Delhi
2. **Aaroh, Part-1**, Published by NCERT, New Delhi
3. **Vitaan, Part-1**, Published by NCERT, New Delhi
4. **Abhivyaakti Aur Madhyam**, Published by NCERT, New Delhi

ADVANCED EXCEL
(Course Type: Skill Enhancement)
(Course Code: BSGUSE2411)

L T P C

2 0 0 2

Course Objectives: After completion of the Advanced Excel course Student will be able to Use Excel functions and productivity tools to assist in developing worksheets.

| Course Outcome (CO) | Bloom's Level |
|--|---------------|
| At the end of course, the student will be able | |

| | | |
|-------------|---|-------------|
| CO 1 | To understand the concept of look-up functions in Excel | K2 |
| CO 2 | To gain the practical knowledge of worksheet | K3 |
| CO 3 | To gain the practical knowledge of Excel Function & Formulas | K3,4 |
| CO 4 | To gain the practical knowledge of Financial modelling in Excel | K3,4 |

| Unit | Topic |
|-------------|--|
| 1 | Conditional Formatting - Inbuilt Conditional Formatting, Custom Conditional Formatting, Dynamic Search & Highlight, Partial Match Vlookup/ Hlookup/ Xlookup – 18 Scenario |
| 2 | Offset Function–Basic, Offset with Sum – Horizontal, Offset with Sum – Vertical, Offset with Match, Offset with Average, Offset with Countif Cloud Features – Edit Report, Export to PowerPoint & PDF, Embed Code Generation Setting, Manage Permissions & Content Pack, Mail Subscription, Quick Insights |
| 3 | Index & Match Function - Index Function Basic, Index Function with Area Number, Match Function Basic, Index & Match Functions as replacement to Vlookup Function, Index & Match Functions with Drop Down , SUMIF, AVERAGEIF and COUNTIF Application of Excel Functions in Creating HR Dashboards |
| 4 | Financial Modelling in Excel: PMT, PPMT, IPMT,IRR, MIRR, XIRR, FV, FVSCEDULE, PV,CUMPRINC Forecasting, Financial Statements Forecasting, Statistical tools-Standard Deviation , Correlation, Regression , histogram, testing-z-test,t-test, chi square |
| 5 | Business Analytics, Use of Spread Sheet to analyze data-Descriptive analytics and Predictive analytics. Macro, Designing Dashboard Power Query Protection New Functions of Excel 2019, VBA |

Suggested Readings:

1. William Fischer ,Excel: Quick Start Guide from Beginner to Expert
2. Grey Harvey, Excel 2019 All – in- One For Dummies

Advanced Excel

(CourseCode: BSGUSE2461)

Year: 2nd

Semester: IIIrd

| | | | |
|---|---|---|---|
| L | T | P | C |
| 0 | 0 | 2 | 1 |

List of Experiments (Indicative & not limited to)

1. Data Entry and Formatting

- Enter a list of names, addresses, and phone numbers.
- Format cells with different font styles, sizes, and colors.
- Adjust column widths and row heights.

2. Basic Formulas

- Calculate the total and average of a list of numbers.
- Use SUM, AVERAGE, MIN, and MAX functions.

3. Sorting and Filtering

- Sort data by multiple criteria (e.g., by name, then by age).
- Apply filters to display specific records (e.g., only sales over a certain amount).

4. Conditional Formatting

- Highlight cells based on specific conditions (e.g., values greater than a certain number).
- Use color scales to visualize data trends.

5. Using Functions

- Implement logical functions like IF, AND, OR.
- Use text functions like CONCATENATE, LEFT, RIGHT, and MID.

6. Charts and Graphs

- Create various chart types (bar, line, pie) to represent data visually.
- Customize charts with titles, labels, and legends.

7. Pivot Tables

- Create a Pivot Table to summarize sales data by product and region.
- Use slicers to filter data in the Pivot Table.

8. Data Validation

- Set up drop-down lists for data entry.
- Implement rules to restrict the type of data entered (e.g., dates only).

9. VLOOKUP and HLOOKUP

- Use VLOOKUP to find information in a large dataset.
- Implement HLOOKUP for horizontal data retrieval.

10. Descriptive Statistics

- Calculate standard deviation, variance, and correlation using Excel functions.
- Create a summary table with descriptive statistics for a dataset.

12. Macros

- Record a simple macro to automate repetitive tasks (e.g., formatting).
- Edit a recorded macro in the VBA editor.



Value Added Course

SDGI Global University

| | | | | | |
|------------------------------------|---------------------|----------|----------|----------|----------|
| Subject: Human Values & | Type: Theory | L | T | P | C |
|------------------------------------|---------------------|----------|----------|----------|----------|

| | | | | | |
|----------------------------|------------------------------|--------------------------|----------|----------|----------|
| Professional Ethics | | 3 | 0 | 0 | 3 |
| Total Hours:45 | Sub. Code: BSGUVA2402 | Maximum Marks:100 | | | |

COURSE OBJECTIVE

To help students distinguish between values and skills, and understand the need, basic guidelines, and process of value education. To help students initiate a process of dialog within themselves to know what they ‘really want to be in their life. To help students understand the meaning of happiness and prosperity for a human being Human living, and living accordingly.

Expected Course Outcomes

| Course Outcome No. | At the end of the course, the learner will be able to do the following. | Cognitive level |
|---------------------------|---|------------------------|
| CO1 | Understand the significance of value inputs in a classroom, distinguish between values and skills, understand the need, basic guidelines, content and process of value education, explore the meaning of happiness and prosperity and do a correct appraisal of the current scenario in the society | K 1 |
| CO2 | Distinguish between the Self and the Body, understand the meaning of Harmony in the Self the Co-existence of Self and Body | K 2 |
| CO3 | Understand the value of harmonious relationship based on trust, respect and other naturally acceptable feelings in human-human relationships and explore their role in ensuring a harmonious society | K3 |
| CO4 | Understand the harmony in nature and existence, and work out their mutually fulfilling participation in the nature. | K4 |
| CO5 | To facilitate the students in applying the understanding of harmony in existence in their profession and lead an ethical life | K 5 |

Detailed Syllabus

UNIT 1: Course Introduction - Need, Basic Guidelines, Content and Process for Value

Education

(9 hour)

1. Understanding the need and basic guidelines for Value Education
2. Self-Exploration – what is it? – Its content and process; on the basis of Natural Acceptance
3. Right understanding, Relationship and Physical Facilities – the basic requirements for fulfilment of aspirations of every human being with their correct priority
4. Understanding Happiness and Prosperity correctly – A critical appraisal of the current scenario at various level

UNIT 2: Understanding Harmony in the Human Being – Harmony in Myself!

(9Hours)

1. Understanding human being as a co-existence of the sentient ‘I’ and the material ‘Body’

2. Understanding the needs of Self ('I') and 'Body' - *Sukhand Suvidha*
3. Understanding the Body as an instrument of 'I' (I being the doer, seer and enjoyer)
4. Understanding the activities in the self and activities in the body.
5. Harmony with the Body: *Sanyam and Swasthya* (Correct appraisal of Physical needs)

UNIT 3: Understanding Harmony in the Family and Society - Harmony in Human-Human Relationship.

(9 Hours)

1. Understanding Harmony in the family – the basic unit of human interaction
2. Four element of Justice; Ensure Mutual Happiness
3. Values in Human Relationship (Nine Values): Understanding the meaning of Values
4. Foundation Value (Trust): Difference between intention and competence
5. Undivided Society (*Akhand Samaj*) From Individual to world family.

UNIT 4: Understanding Harmony in the Nature and Existence - Whole existence as Co-existence.

(9 Hours)

1. Understanding the harmony in the Nature: The Four Order in Nature
2. Interconnectedness and mutual fulfilment among the four orders of nature - recyclability and self-regulation in nature.
3. Understanding Existence as Co-existence (*Sah-astitva*) of mutually interacting
4. Holistic perception of harmony at all level of existence.

UNIT 5: Implication of the above Holistic Understanding of Harmony on Professional Ethics

(9 Hours)

1. 1. Basis for Universal Human Values and Ethical Human Conduct
2. Professional Ethics in Light of Right Understanding.
3. Vision for Holistic Technologies, Production Systems and Management Models
4. Evolving Holistic Models of Living

Books reference: -

1. R R Gaur, R Sangal, G P Bagaria, 2009, A Foundation Course in Human Values and Professional Ethics.
2. E G Seebauer & Robert L. Berry, 2000, Fundamentals of Ethics for Scientists & Engineers , Oxford University Press
3. M Govindrajran, S Natrajan & V.S. Senthil Kumar, Engineering Ethics (including Human Values), Eastern Economy Edition, Prentice Hall of India Ltd.

Text Books

1. R R Gaur, R Sangal, G P Bagaria, 2009, A Foundation Course in Human Values and Professional Ethics.

Reference Book

- Ivan Illich, 1974, Energy & Equity, The Trinity Press, Worcester, and Harper Collins, USA
 E.F. Schumacher, 1973, small is Beautiful: a study of economics as if people mattered, Blond & Briggs, Britain.

Sussan George, 1976, How the Other Half Dies, Penguin Press. Reprinted 1986, 1991
Donella H. Meadows, Dennis L. Meadows, Jorgen Randers, William W. Behrens III, 1972,
Limits to Growth – Club of Rome’s report, Universe Books.
A Nagraj, 1998, Jeevan Vidya Ek Parichay, Divya Path Sansthan, Amarkantak