



**SILVER OAK
UNIVERSITY**
EDUCATION TO INNOVATION

(Established under Gujarat Private Universities Act, 2009)

SILVER OAK UNIVERSITY EDUCATION TO INNOVATION



Proposed Syllabus for ACADEMIC YEAR 2021-22

B.Com (Hons.) Program
College of Commerce
SILVER OAK UNIVERSITY



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**B.Com (Honours) SEMESTER –I TEACHING & EXAMINATION SCHEME WITH
EFFECT FROM JULY 2020**

SR NO	CODE	SUBJECTS	TEACHING SCHEME			CREDITS	HOURS	EXAMINATION SCHEME					TOTAL	
			L	T	P			THEORY		PRACT		TOTAL		
								CIE		ESE	CIE			ESE
								MID	IE					
1	101	Language- English	2	00	00	2	02	30	10	60	00	00	100	
2	102	Financial Accounting	6	02	00	6	06	30	10	60	00	00	100	
3	103	Business Law	6	02	00	6	06	30	10	60	00	00	100	
4	104	Micro Economics	6	02	00	6	06	30	10	60	00	00	100	
5	105	Business Mathematics	6	02	00	6	06	30	10	60	00	00	100	
TOTAL			26	00	00	26	26	150	50	300	00	00	500	



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SEMESTER – I

Subjects:

- Language- English
- Financial Accounting
- Business Law
- Micro Economics
- Business Mathematics



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Subject: Language – English

Program: B.Com (Hons.)

Subject Code:

Semester : I

Teaching Scheme				Examination Evaluation Scheme				
Lecture	Tutorial	Practical	Credits	University Theory Examination	University Practical Examination	Continuous Internal Evaluation (CIE)- Theory	Continuous Internal Evaluation (CIE)- Practical	Total
2	0	0	2	24/60	-	16/40	-	100

Course Objectives:

This course aims to provide an understanding of basic English and Grammar.

Course Content:

UNIT -I

[04]

(Text) Beautiful Minds (Published by Macmillan)
SECTION ONE (Prose: 1 to 3)

UNIT – II

[04]

(Text) Beautiful Minds (Published by Macmillan)
SECTION ONE (Poems: 1 to 3)

UNIT-III

[06]

(Grammar)

(A) DO, BE and HAVE as Main Verbs

Note: In a way, Do, Be and Have are “special verbs” in English because they are used as Main and Auxiliary verbs. As main verbs, “DO”, “BE” and “HAVE” occur independently in the



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sentence and express a variety of meanings in formal and informal situations. In this section, PRESENT, PAST and FUTURE forms of these three verbs will be taught and examined only as Main Verbs.

(B) TENSES:

- | | |
|--------------------------------------|---------------------------|
| (1) Present Simple Tense | (5) Past Simple Tense |
| (2) Present Continuous Tense | (6) Past Continuous Tense |
| (3) Present Perfect Tense | (7) Past Perfect Tense |
| (4) Present Perfect Continuous Tense | (8) Future Simple Tense |

(C) VOCABULARY

1. Words often confused
2. Words often misspelt
3. Common errors in English



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UNIT-IV

[06]

(Comprehension and Composition)

(A) Paragraph Writing:

List of Topics for Paragraph Writing:

- STATE/ NATION/ MEDIA
- ENVIRONMENT/ SOCIAL LIFE
- PERSONAL

(B) Comprehension of an Unseen Passage

Course Outcome:

At the end of this course the student –

- 1) Learns to employ basic English L,S,R,W skills more effectively in day-today life
- 2) Learns to identify various genres of prose and poetry
- 3) Learns the special use of language for various purposes
- 4) Realizes the importance of literature in enabling self-expression, creating awareness about and finding solutions to personal, professional and societal problems (especially in the era of globalization), thus emerging as a well integrated individuals

Text Books:

- Beautiful Minds (Published by Macmillan)
- David Green: Contemporary English Grammar Structure and Usage, Laxmi Publications Pvt. Ltd.

Wren and Martin – High School English Grammar and Composition, S. Chand, Latest Print.

Reference Books:

- Raymond Murphy – Intermediate English Grammar, Cambridge Press, Latest Edition
- Martinet and Thomson – A Practical English Grammar, Oxford.
- M L Tickoo and Subramanian: Intermediate Grammar, Usage and Composition, Published by Orient Blackswan.

Web resources:

MOOCs:



Subject: Financial Accounting								
Program: B.Com (Hons.)				Subject Code:			Semester : I	
Teaching Scheme				Examination Evaluation Scheme				
Lecture	Tutorial	Practical	Credits	University Theory Examination	University Practical Examination	Continuous Internal Evaluation (CIE)- Theory	Continuous Internal Evaluation (CIE)- Practical	Total
6	0	0	6	24/60	-	16/40	-	100

Course Objectives:

This course aims at equipping the students with the basic principles of financial accounting for different types of organisations. The students will be exposed to the underlying concepts relating to financial accounting. The course will introduce to the double-entry accounting with the aim of preparing & presenting various financial statements.

Learning outcomes:

- Understand the purpose of financial accounting
- Comprehend the qualitative characteristics of financial statements
- Exhibit the use of double entry system in recording transaction
- Preparation of financial statements and the interpretation thereof

Module 1 (Purpose of financial accounting)

Define financial accounting – purposes of financial statements for the users – main elements of financial reports – conceptual framework – definitions of asset, liability, equity, income & expenses-prudence.

Module 2 (Qualitative characteristics of financial statements)

Concepts of relevance, faithful presentation, materiality, substance over form, going concern, business entity, accruals, consistency, comparability, verifiability, understandability and timeliness

Module 3 (Accounting records & double entry accounting system)

Main data sources for accounting – different business documents such as sales order, purchase order, goods received note, quotation, goods despatched note, invoice, credit & debit notes, receipt, remittance advice, cash vouchers – understand the double entry accounting & duality concept – types of transactions such as sales, purchases, payments & receipts.

Module 4 (Recording transactions)

Recording into journals – ledger accounts – balancing of ledger accounts – accounting for discounts, sales tax –



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recording cash transactions – accounting & valuation of inventories – accruals & prepayments – tangible & non-tangible assets – depreciation & amortisation accounting – receivables & payables – provisions & contingencies – errors & rectification – bank reconciliation statements

Module 5 (Trial balance, financial statements)

Statements of profit or loss and other comprehensive income, cash flow statements, balance sheet – events after reporting period – interpretation of financial statements – use of basic ratios related to profitability, liquidity, activity and resource utilisation-Describe the principle of the equity method of accounting for Associate entities



Subject: Business Law								
Program: B.Com (Hons.)				Subject Code:			Semester : I	
Teaching Scheme				Examination Evaluation Scheme				
Lecture	Tutorial	Practical	Credits	University Theory Examination	University Practical Examination	Continuous Internal Evaluation (CIE)- Theory	Continuous Internal Evaluation (CIE)- Practical	Total
6	0	0	6	24/60	-	16/40	-	100

Course Objectives:

- The objective of the course is to impart basic knowledge of the important business legislation along with relevant case law.
- Recognize and apply the appropriate legal rules relating to the law of obligations.

Course Content:

UNIT-I

[15]

The Indian Contract Act, 1872: General Principle of Law of Contract

- Contract – meaning, characteristics and kinds
- Essentials of a valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects. ; c) Void agreements
- Discharge of a contract – modes of discharge, breach and remedies against breach of contract.
- Contingent contracts; f) Quasi – contracts

Unit – II

[15]

The Indian Contract Act, 1872: Specific Contract

- Contract of Indemnity and Guarantee; b) Contract of Bailment; c) Contract of Agency

The Negotiable Instruments Act 1881

- Meaning, Characteristics, and Types of Negotiable Instruments: Promissory Note, Bill of Exchange, Cheque;
- Holder and Holder in Due Course, Privileges of Holder in Due Course.
- Negotiation: Types of Endorsements; d) Crossing of Cheque; e) Bouncing of Cheque



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UNIT-III

[15]

The Sale of Goods Act, 1930

- 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 a non-owner
- d) Performance of contract of sale
- e) Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer.



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UNIT-IV

[15]

Partnership Laws

A) The Partnership Act, 1932

- a. Nature and Characteristics of Partnership; b. Registration of a Partnership Firms
- c. Types of Partners; d. Rights and Duties of Partners; e. Implied Authority of a Partner
- f. Incoming and outgoing Partners; g. Mode of Dissolution of Partnership

B) The Limited Liability Partnership Act, 2008

- a) Salient Features of LLP; b) Differences between LLP and Partnership, LLP and Company
- c) LLP Agreement; d) Partners and Designated Partners; e) Incorporation Document
- f) Incorporation by Registration; g) Partners and their Relationship

Course Outcome:

On successful completion of this paper candidates should be able to:

1. Identify the essential elements of the legal system including the main sources of law.
2. The student should learn to distinguish between alternative forms of business organizations.
3. The student should know manage the business in crisis by learning legal implications.

Text Books:

- Elements of Mercantile law by N.D Kapoor Sultan Chand & Sons
- Business Law by P.C. Tulsian TMH Publication
- Business Law by Tejpal Sheth Pearson Publication

Reference Books:

- Business Law by M C Kuchhal & Vivek Kuchhal Vikas Publication
- Business Law for Management by K.R. Bulchandani Himalaya Publication
- Legal Aspects of Business by Ravinder Kumar Cengage Publication

Web resources:

MOOCs:



Subject: Micro Economics								
Program: B.Com (Hons.)				Subject Code:			Semester : I	
Teaching Scheme				Examination Evaluation Scheme				
Lecture	Tutorial	Practical	Credits	University Theory Examination	University Practical Examination	Continuous Internal Evaluation (CIE)- Theory	Continuous Internal Evaluation (CIE)- Practical	Total
6	0	0	6	24/60	-	16/40	-	100

Course Objectives:

- To expose students to basic micro economic concepts.
- To apply economic analysis in the formulation of business policies.
- To use economic reasoning to problems of business

Course Content:

UNIT-I

[15]

Demand and Supply:

Law of Demand, Determinants of demand, Movement and shift of demand. Law of Supply, determinants of supply, movement and shift along supply curve. Price determination and market equilibrium.

Elasticity of Demand: Price, income and cross.

Unit – II

[15]

Consumer Theory:

Indifference curve of consumer behavior, Budget line, Consumer preference theory, Price effect: Consumption effect and Substitution effect, Revealed preference theory, Price Consumption curve, Income consumption curve and Engel curve.



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UNIT-III

[15]

Cost and Production theory:

Production function and related concepts, ISO-Quants, Marginal rate of technical Substitution(MRTS), Economic region of production, Optimal combination of resource, Law of variable proportions, Returns to scale.

Cost: Social and private cost of production, Long run and short run cost of production, Long run average cost curve and its shape, Economics and Diseconomies of scale and Learning curve.



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UNIT-IV

[15]

Market Structure:

Perfect Competition: Assumptions, Equilibrium of firm and industry in short and long run. Long run supply curve of industry.

Monopoly: Short run and long run equilibrium of monopoly firm, Measurement of monopoly power and rule of thumb for pricing, Allocation efficiency and dead weight loss. Price discrimination.

Monopolistic Competition: Characteristics of monopolistic competition, price and output determination under short run and long run,

Oligopoly and Interdependence: meaning and characteristics of oligopoly.

Course Outcome:

- After studying the subject the students will be able to understand and explain the concepts of economics and their managerial perspective.
- Understand the economic dimensions and perspectives applicable to business.

Text Books:

- Micro Economic Theory by H.L. Ahuja (S. Chand)
- Dwivedi, D. N, Managerial Economics,(2002)6thed (Vikas Publishing House: New Delhi)
- Managerial Economics Theory and Applications Dr. D.M. Mithani Himalaya Publication latest edition

Reference Books:

- Microeconomics: Theory and Applications, D Salvatore Oxford Publication
- Advanced Economic Theory by H.L. Ahuja S.Chand
- Managerial Economics, Atmanand Excel Books Latest edition
- Advanced Microeconomic Theory, Mishra and Puri Himalaya Publishing House latest edition
- Micro Economics by M. John Kennedy (Himalaya Publication)
- Micro Economic Theory by R. Cauvery (S.Chand Publication.)

Web resources:



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Subject: Business Mathematics

Program: B.Com (Hons.)

Subject Code:

Semester : I

Teaching Scheme				Examination Evaluation Scheme				Total
Lecture	Tutorial	Practical	Credits	University Theory Examination	University Practical Examination	Continuous Internal Evaluation (CIE)- Theory	Continuous Internal Evaluation (CIE)- Practical	
6	0	0	6	24/60	-	16/40	-	100

Course Objectives:

- To help the students develop understanding of the basic principles of mathematics.
- To familiarize students with the application of mathematics to business problems

Course Content:

UNIT-I

[15]

Set Theory:

- Concepts of set and set membership, Subset and set equality, Special topics on sets: Partition, Power set business application, of set theory
- Fundamental Laws of set operations, Venn diagram, Cartesian product of two sets

Permutations and combination:

- Introduction
- Important notations: their meanings and properties
- Permutation when things are repeated.
- Restricted Combination
- Applications

Unit – II

[15]

Function and Limit:

- Meaning and definition of functions, types of functions

Construction of functions:

- Linear and Quadratic functions
- Some special functions: Log function, Exponential function and Modulus function.
- Graphical presentations of functions



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Zeros of functions

- Economic applications of functions(Demand, Supply, revenue, cost, profit, average cost and revenue)
 - Business applications of functions (Break even analysis functions and their applications)
- Limits:
- Limits of a function, continuous functions,
 - Limits of a sequence, Rules of Limit,
 - Standard results of a limits



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UNIT-III

[15]

Coordinate Geometry:

- Cartesian coordinate system, General equation of straight line, Standard equation of straight line
- Distance formula, Intercept and slope of a line
- Different forms of equation of a straight line,
- Concept and properties of perpendicular and straight line.

UNIT-IV

[15]

Progressions:

- Meaning of sequence and series, general terms of sequence; Sum of series,
- Arithmetic progression, sum of series, Arithmetic mean
- Introduction to Harmonic progression
- Sum of the finite and infinite Progression of applications

Course Outcome:

1. Apply mathematical concepts and principles to perform computations
2. Apply mathematics to solve problems
3. Create, use and analyze graphical representations of mathematical relationships
4. Communicate mathematical knowledge and understanding

Text Books:

- A Text Book of Business Mathematics: Padmalochan Hazarika, Publishers: S Chand

Reference Books:

- A Text Book of Business Mathematics: D C Sancheti and V K Kapoor, Publishers S Chand
- Business Mathematics: Theory And Application: J K Sharma, Publishers: Ane Books
- Business Mathematics: J K Singh, Himalaya Publishing House
- Mathematics for Management: M Raghavchari, Tata Mc Graw Hill.

Web resources:

MOOCs: