



**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 –II 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	201	Environmental Studies	2	00	00	2	2	30	10	60	00	00	100	
2	202	Management Accounting	6	00	00	6	6	30	10	60	00	00	100	
3	203	Corporate Laws	6	00	00	6	6	30	10	60	00	00	100	
4	204	Macro Economics	6	00	00	6	6	30	10	60	00	00	100	
5	205	Business Communication	4	00	00	4	6	30	10	60	00	00	100	
6	206	Human Values	2	00	00	2	2	30	10	60	00	00	100	
TOTAL			26	01	00	26	27	180	60	360	00	00	600	



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SEMESTER – II

Subjects:

- Environmental Studies
- Management Accounting
- Corporate Laws
- Macro Economics
- Business Communication
- Human Values



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Subject: Environmental Studies								
Program: B.Com (Hons.)				Subject Code:			Semester : II	
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:

- The main aim of this course is to extend understanding of environmental basics and changes that affect the earth and its human being.
- To provide the students with an understanding of the presentation and understanding of environmental studies.

Course Content:

UNIT-I

[07]

Multidisciplinary nature of environmental studies Definition, scope and importance, Need for public awareness.

Natural Resources:

Renewable and non-renewable resources:

Natural resources and associated problems.

- a) Forest resources: Use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forest and tribal people.
- b) Water resources: Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams-benefits and problems.
- c) Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources, case studies.



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EDUCATION TO INNOVATION

(Established under Gujarat Private Universities Act, 2009)

- d) Food resources: World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies.
- e) Energy resources: Growing energy needs, renewable and non renewable energy sources, use of alternate energy sources. Case studies.
- f) Land resources: Land as a resource, land degradation, man induced landslides, soil erosion and desertification.
- Role of an individual in conservation of natural resources.
 - Equitable use of resources for sustainable lifestyles.

Unit – II

[07]

Environmental Pollution

Definition

- Cause, effects and control measures of:-
 - a. Air pollution



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- b. Water pollution
- c. Soil pollution
- d. Marine pollution
- e. Noise pollution
- f. Thermal pollution
- g. Nuclear hazards
- Solid waste Management: Causes, effects and control measures of urban and Industrial wastes.
- Role of an individual in prevention of pollution.
- Pollution case studies.
- Disaster management: floods, earthquake, cyclone and landslides.

UNIT-III

[07]

Social Issues and the Environment

- From Unsustainable to Sustainable development
- Urban problems related to energy
- Water conservation, rain water harvesting, watershed management
- Resettlement and rehabilitation of people; its problems and concerns. Case Studies
- Environmental ethics: Issues and possible solutions.
- Climate change, global warming, acid rain, ozone layer depletion, nuclear Accidents and holocaust. Case Studies.
- Wasteland reclamation.
- Consumerism and waste products.
- Environment Protection Act.
- Air (Prevention and Control of Pollution) Act.
- Water (Prevention and control of Pollution) Act
- Wildlife Protection Act
- Forest Conservation Act
- Issues involved in enforcement of environmental legislation.
- Public awareness.
- Social Impact of Government Schemes

UNIT-IV

[07]

Human Population and the Environment

- Population growth, variation among nations.
- Population explosion – Family Welfare Programme.
- Environment and human health.
- Human Rights.
- Value Education.



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- HIV/AIDS.
- Women and Child Welfare.
- Role of Information Technology in Environment and human health.
- Related case studies

Course Outcome:



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- The students will benefit from this study and practice these in their daily life to make our planet to continue as a safe and healthy place to live in.
- Demonstrate critical thinking skills in relation to environmental affairs
Demonstrate an awareness, knowledge, and appreciation of the intrinsic values of ecological processes and communities.

Text Books:

Bharucha Erach, Textbook for Environmental Studies For Undergraduate Courses, for University Grants Commission

Reference Books:

- Agarwal, K.C. 2001 Environmental Biology, Nidi Publ. Ltd. Bikaner.
- Bharucha Erach, The Biodiversity of India, Mapin Publishing Pvt. Ltd., Ahmedabad – 380 013, India, Email:mapin@icenet.net (R)
- Brunner R.C., 1989, Hazardous Waste Incineration, McGraw Hill Inc.
- Clark R.S., Marine Pollution, Clanderson Press Oxford (TB)
- Cunningham, W.P. Cooper, T.H. Gorhani, E & Hepworth, M.T. 2001, Environmental Encyclopedia, Jaico Publ. House, Mumabai,

Web resources:

MOOCs:



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EDUCATION TO INNOVATION

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Subject: Management Accounting								
Program: B.COM. (HONS.)				Subject Code:			Semester: II	
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:

Course objective:

To understand the principles of cost & management accounting for application to the management functions of planning, decision-making & control. To apply the cost accounting methods & techniques to various business contexts.

Learning outcomes:

- Knowledge and understanding of nature, purpose and scope of managerial information
- Understanding the concept of costs
- Methods of costing - absorption & marginal costing
- Use of budgets and standard costs for planning & control

Module 1 (information for management)

Sources of data (internal & external) –concept of cost – cost classification based on nature of expenses, function, variability – cost behaviour with use of graphs – concept of cost objects, cost units & cost centres- Data analysis and statistical techniques

Module 2 (accounting for costs – Material & labour)

Accounting for material costs – ordering, receiving & issuing material –methods of valuing purchases and issues (FIFO & Weighted Average methods only) – EOQ – inventory levels – Accounting for labour – direct & indirect cost of labour – remuneration methods (individual & group) – labour turnover – overtime & idle time – labour efficiency, capacity & volume ratios



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EDUCATION TO INNOVATION

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Module 3 – Accounting for costs – Overheads)

Accounting for overheads – allocation of overheads to production & nonproduction departments – apportion service overheads to production departments - production overhead absorption rates – entries for accounting of material, labour & overhead costs

Module 4 (Methods of costing)

Understanding of applying job & batch costing, Process costing (including joint products & by-products, equivalent production), service costing – understand the differences between absorption & marginal costing

Module 5 (budgeting & standard costs)

Understand the use of budgets and standard costs for planning & control – flexible budgets – reconciliation budgeted profits with actuals – meaning & calculation of standard costs – computation of simple variances v/s budgets & standards



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EDUCATION TO INNOVATION

(Established under Gujarat Private Universities Act, 2009)



Subject: Corporate Laws								
Program: B.Com (Hons.)				Subject Code:			Semester : II	
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 provisions of the Companies Act 2013 and the Depositories Act, 1996. Case studies involving issues in corporate laws are required to be discussed.

Course Content:

UNIT-I

[15]

Introduction:

Administration of Company Law [including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), Special Courts]; Characteristics of a company; lifting of corporate veil; types of companies including one person company, small company, and dormant company; association not for profit; illegal association; formation of company, on-line filing of documents, promoters, their legal position, pre-incorporation contract; on-line registration of a company.

UNIT-II

[15]

Documents

Memorandum of association, Articles of association, Doctrine of constructive notice and indoor management, prospector-shelf and red herring prospectus, misstatement in prospectus, GDR; book-building; issue, allotment and forfeiture of share, transmission of shares, buyback and provisions regarding buyback; issue of bonus shares.

UNIT-III

[15]

Management

Classification of directors, women directors, independent director, small shareholder's director; disqualifications, director identity number (DIN); appointment; Legal positions, powers and duties; removal of directors; Key managerial personnel, managing director, manager;



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(Established under Gujarat Private Universities Act, 2009)

Meetings: Meetings of shareholders and board of directors; Types of meetings, Convening and conduct of meetings, Requisites of a valid meeting, postal ballot, meeting through videoconferencing, e-voting.

Committees of Board of Directors - Audit Committee, Nomination and Remuneration Committee, Stakeholders Relationship Committee, Corporate Social Responsibility Committee



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EDUCATION TO INNOVATION

(Established under Gujarat Private Universities Act, 2009)

UNIT-IV

[15]

Dividends, Accounts, Audit:

Provisions relating to payment of Dividend, Provisions relating to Books of Account, Provisions relating to Audit, Auditors' Appointment, Rotation of Auditors, Auditors' Report, Secretarial Audit.

Winding Up: Concept and modes of Winding Up.

Insider Trading, Whistle Blowing: Insider Trading; meaning & legal provisions; Whistle blowing: Concept and Mechanism.

Course Outcome:

At the end, the course will:

- Enabling the students to compare types of capital and the financing of companies
- Develop an understanding, how companies are managed, administered and regulated
- The student should know manage the companies in crisis by learning legal implications.

Text Books:

- A Text Book of Company Law by P.P.S. Gogna S. Chand Publication
- A Compendium of Companies Act 2013, along with Rules, by Taxmann Publications.

Reference Books:

- Singh, Avtar Company Law, Eastern Book Co. , Lucknow
- Kuchal, M.C. Modern Indian Company Law, Sri Mahavir Books, Noida
- Kapoor, N.D. Company Law – Incorporating the Provisions of the Companies Amendment Act, 2000, Sultan & sons

Web resources:

MOOCs:



Subject: Macro Economics								
Program: B.Com (Hons.)				Subject Code:			Semester : II	
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 explain students the basic macroeconomic concepts.
- To apply economic analysis in the formulation of business policies.
- To use economic reasoning to problems of business.

Course Content:

UNIT-I

[15]

Introduction: Concepts and variables of macroeconomics, Income, expenditure and savings. Circular flow of income. Static macroeconomic analysis for short run and long run determination of demand and determination of supply.

UNIT-II

[15]

Keynesian Economic Theory: Say's Law of Market and its criticism by Keynes. Simple Keynes Model of Income Determination. Concepts of Consumption Function, Saving Function and Investment Function. Investment Multiplier–Marginal Efficiency of Capital and factors affecting MEC.

UNIT-III

[15]

National Income Accounting:

Concepts of GDP and NDP- Disposable Income and Personal Disposable Income- Measurement of National Income – Difficulties in measuring National Income- Trends in India's GDP and Per capita GDP since Independence- Concept of GDP Deflator (Basic concept only), Concept of Purchasing Power Parity.

Business Cycle: Concepts of Business cycle – Four phases of Business Cycle – Interest rate – Loanable fund theory.

UNIT-IV

[15]

Money and Credit:



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- Meaning and Evolution of Money- Commodity to Fiat Money - Definition of Money- Functions
- of Money – Demand for Money - Quantity Theory of Money- Fisher’s Equation of Exchange-
- Cambridge Theory. Supply of Money – Determinants of Money Supply- Components of Money



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- Supply- RBI's Approach-M1, M2, M3, M4. High Powered Money - Concepts of Credit-Types of Credit-Instruments of Credit Control-Bank Rate, Repo Rate, Reverse Repo Rate, CRR and SLR (Meaning and their importance).

Course Outcome:

Upon successful completion of the course, students will be able to:

- Describe the macro economy using aggregate demand and aggregate supply analysis.
- Understand the basic macro economic theories
- Understand how National Income Accounting function
- Demonstrate an understanding of business cycle and concept of money

Text Books:

- Macro Economic Theory by H.L. Ahuja (S. Chand)
- Principles of Macroeconomics by C. Rangaraj, B.H Dholakia Tata Mcgraw Hill Publishing Co Ltd

Reference Books:

- Macro Economics Dr. Abha Mittal (S. Chand)
- Macro-Economic Theory M.L. Jhingan Vrinda Publications
- Advanced Economic Theory by H.L. Ahuja S.Chand Publication

Web resources:

MOOCs:



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EDUCATION TO INNOVATION

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Subject: Business Communication								
Program: B.Com (Hons.)				Subject Code:			Semester : II	
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
4	0	0	4	24/60	-	16/40	-	100

Course Objectives:

To equip students to acquire skills in reading, writing, comprehension and communication, as also to use electronic media for business communication.

Course Content:

UNIT-I [10]

Introduction to Business Communication

- Nature of Communication; Process of Communication
- Types of Communication (verbal & Non Verbal); Importance of Communication
- Different forms of Communication; Barriers to Communication

UNIT-II [10]

Letter Writing

- Inviting quotations; Sending quotations; Placing orders; Inviting tenders
- Sales letters; Claim & adjustment letters; Inter - office Memo

UNIT-III [10]

Business and Report Writing

- Notices; Agenda and Minutes; Job application letter; Preparing the Resume
- Business reports, Types, Characteristics, Importance, Elements of structure, Process of writing, order of writing, the final draft, check lists for reports.

UNIT-IV [10]

Oral Presentation and Digital Communication

- Importance of oral presentations; Characteristics of oral presentation
- Presentation plan; Power point presentation; Visual aids; Social Media Communication
- Email Etiquettes; Blog Writing



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EDUCATION TO INNOVATION

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Course Outcome:

Upon completion of the course, students are able

- to demonstrate a good understanding of effective business writing and effective business communications
- Students be able in developing and delivering effective presentations



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EDUCATION TO INNOVATION

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- To understand effective interpersonal communications skills that maximise team effectiveness
- To acquire the skills of report writing and Modern forms of communication: Fax-email - video conference-internet-websites and their uses in business.

Text Books:

- Fundamentals of Business Communication by Chaturvedi & Chaturvedi
- Business Communication by V.K. Jain and Om Prakash Biyani

Reference Books:

- Business Communication Skills by Meeta Ghosh
- English Grammar by Wren & Martin
- Essentials of business communication-Rajendra pal &J.S.Korlahalli.
- Communication for business-Shirley taylor
- Business communication today-Bovee,Thrill,schaltzman

Web resources:

MOOCs:



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EDUCATION TO INNOVATION

(Established under Gujarat Private Universities Act, 2009)

Subject: Human Values								
Program: B.Com (Hons.)				Subject Code:			Semester : II	
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
1	0	0	0	24/60	-	16/40	-	100

Course Objectives:

- To help the students appreciate the essential complementarity between 'VALUES' and 'SKILLS' to ensure sustained happiness and prosperity, which are the core aspirations of all human beings?
- To facilitate the development of a Holistic perspective among students towards life and profession as well as towards happiness and prosperity based on a correct understanding of the Human reality and the rest of Existence. Such a holistic perspective forms the basis of Universal Human Values and movement towards value-based living in a natural way.

Course Content:

UNIT-I

[05]

Course Introduction - Need, Basic Guidelines, Content and Process for Value Education

- Understanding the need, basic guidelines, content and process for Value Education
- Self Exploration–what is it? - its content and process; 'Natural Acceptance' and Experiential Validation- as the mechanism for self exploration
- Continuous Happiness and Prosperity- A look at basic Human Aspirations
- Right understanding, Relationship and Physical Facilities- the basic requirements for fulfillment of aspirations of every human being with their correct priority
- Understanding Happiness and Prosperity correctly- A critical appraisal of the current scenario
- Method to fulfill the above human aspirations: understanding and living in harmony at various levels

UNIT-II

[05]



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Understanding Harmony in the Human Being - Harmony in Myself!

- Understanding human being as a co-existence of the sentient 'I' and the material 'Body'
- Understanding the needs of Self ('I') and 'Body' - Sukh and Suvidha
- Understanding the Body as an instrument of 'I' (I being the doer, seer and enjoyer)
- Understanding the characteristics and activities of 'I' and harmony in 'I'



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- Understanding the harmony of I with the Body: Sanyam and Swasthya; correct appraisal of Physical needs, meaning of Prosperity in detail
- Programs to ensure Sanyam and Swasthya
- Practice Exercises and Case Studies will be taken up in Practice Sessions.

UNIT-III

[05]

Understanding Harmony in the Family and Society- Harmony in Human- Human Relationship

- Understanding Harmony in the family – the basic unit of human interaction
- Understanding values in human-human relationship; meaning of Nyaya and program for its fulfillment to ensure Ubhay-tripti;
- Trust (Vishwas) and Respect (Samman) as the foundational values of relationship
- Understanding the meaning of Vishwas; Difference between intention and competence
- Understanding the meaning of Samman, Difference between respect and differentiation; the other salient values in relationship
- Understanding the harmony in the society (society being an extension of family):
- Samadhan, Samridhi, Abhay, Sah-astitva as comprehensive Human Goals
- Visualizing a universal harmonious order in society- Undivided Society (AkhandSamaj), Universal Order (Sarvabhaum Vyawastha)- from family to world family!

Practice Exercises and Case Studies will be taken up in Practice Sessions.

Understanding Harmony in the Nature and Existence - Whole existence as Co-existence

- Understanding the harmony in the Nature
- Interconnectedness and mutual fulfillment among the four orders of nature- recyclability and self-regulation in nature
- Understanding Existence as Co-existence (Sah-astitva) of mutually interacting units in all-pervasive space
- Holistic perception of harmony at all levels of existence
- Practice Exercises and Case Studies will be taken up in Practice Sessions.

UNIT-IV

[05]

Implications of the above Holistic Understanding of Harmony on Professional Ethics

- Natural acceptance of human values
- Definitiveness of Ethical Human Conduct
- Basis for Humanistic Education, Humanistic Constitution and Humanistic Universal Order
- Competence in professional ethics:
 - Ability to utilize the professional competence for augmenting universal human order
 - Ability to identify the scope and characteristics of people-friendly and eco- friendly



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- production systems,
 - Ability to identify and develop appropriate technologies and management patterns for above production systems.
- Case studies of typical holistic technologies, management models and production systems
- Strategy for transition from the present state to Universal Human Order:



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- At the level of individual: as socially and ecologically responsible engineers, technologists and managers

At the level of society: as mutually enriching institutions and organizations

Course Outcome:

Upon completion of this course, students should have

1. Understood the core values that shape the ethical behaviour of an student
2. Exposed awareness on professional ethics and human values.

Text Books:

R.R Gaur, R Sangal, G P Bagaria, A foundation course in Human Values and professional Ethics, Excel books, New Delhi, 2010, ISBN 978-8-174-46781-2

Reference Books:

- B L Bajpai, 2004, *Indian Ethos and Modern Management*, New Royal Book Co., Lucknow. Reprinted 2008.
- PL Dhar, RR Gaur, 1990, *Science and Humanism*, Commonwealth Purblishers.
- Sussan George, 1976, *How the Other Half Dies*, Penguin Press. Reprinted 1986, 1991
- Ivan Illich, 1974, *Energy & Equity*, The Trinity Press, Worcester, and HarperCollins, USA
- Donella H. Meadows, Dennis L. Meadows, Jorgen Randers, William W. Behrens III, 1972, *limits to Growth*, Club of Rome's Report, Universe Books.
- Subhas Palekar, 2000, *How to practice Natural Farming*, Pracheen(Vaidik) Krishi Tantra Shodh, Amravati.
- A Nagraj, 1998, *Jeevan VidyaekParichay*, Divya Path Sansthan, Amarkantak.
- E.F. Schumacher, 1973, *Small is Beautiful: a study of economics as if people mattered*, Blond & Briggs, Britain.
- A.N. Tripathy, 2003, *Human Values*, New Age International Publishers.

Web resources:

1. value Education website, <http://www.uptu.ac.in>
2. Story of Stuff, <http://www.storyofstuff.com>
3. AI Gore, *An Inconvenient Truth*, Paramount Classics, USA
4. Charle Chaplin, *Modern Times*, United Artists, USA
5. IIT Delhi, *Modern Technology - the Untold Story*

MOOCs: