



**CURRICULUM AND CREDIT FRAMEWORK  
FOR  
BACHELOR OF COMMERCE  
(MAJOR BUSINESS MANAGEMENT)  
AS PER  
NATIONAL EDUCATION POLICY 2020**



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## **INTRODUCTION:**

The Government of India has notified NEP-2020 on July 29, 2020 based on Dr. Kasturirangan Committee's Report. The Objective is to bridge the gap between the prevalent education system and required skills in the 21st Century. Its aims to build Holistic and Multidisciplinary Higher Education with graduates having employable and integrated overall personality, removing tight compartments in the selection of various courses by the students.

The National Education Policy 2020 envisages making education more inclusive and effective and emphasizing the integration of general (academic) education, vocational education and practical education. To fulfil these aims, it is imperative to establish and formulize a common credit framework in all Universities with credit accumulation and transfer system which will integrate various Special, General and Vocational Education with hassle free mobility of the learners within and between these educational and skill training systems.

The objective of any programme at a Higher Education Institution is to create for its students a sound foundation for their character development which directly contributes to the well-being of a nation. Shri Govind Guru University, Vinzol (Godhra) envisions all its programmes in the spirit of its motto which is to inspire the youth to show steadfastness and devotion in a fearless pursuit of truth. The Undergraduate Curriculum Framework (UGCF) aims at preparing young minds for constructive and productive character development by honing their creative and humanistic skills for their own betterment as well as for the greater good of the society. In order to provide an opportunity to students to discover a method of thinking which will help them realize their true potential, the University offers an Undergraduate Curriculum Framework-2023 for all its Under Graduate programmes.

The Undergraduate Curriculum Framework-2023 underlines the historical perspective, philosophical basis, and contemporary realities of higher education as enshrined in the National Education Policy 2020 (NEP 2020) including LOCF (Learning Based Curriculum Framework) & CBCS (Choice Based Credit System) and endeavours to synchronize these cornerstones while charting the road ahead for the state of higher education. Shri Govind Guru University, Vinzol (Godhra) is a premier university for teaching, learning, and research in higher education in the Gujarat.

The focus of UGCF of Commerce (major accountancy) is aimed at improving the student's abilities and helping them to become a competent business leader who can contribute in nation building. Commerce education is not related only with knowing how to organize and apply skills related to business, trade, commerce, industry, and economy, but it further accelerates the process of thinking in a pragmatic manner about nation building through effective utilization of skills, resources, manpower, and one's abilities.

One essential aspect of UGCF is to develop a commerce graduate who can meet the present and the future requirements of industry and economy. UGCF emphasizes on developing the competent persons who can work as the contemporary and future leaders of the industry and business. The education system in the emerging scenario demands to enrich the personality of the students so as to develop a holistic personality. Therefore, the focus of UGCF is based on the four pillars of education which are learning to know, learning to do, learning to live together, and learning to be.

Another focus of UGCF is to build a set of requisite social and ethical values that will meet the expectations of modern society. It shall also promote ideals of universal brotherhood and cooperation.

The core basis of UGCF is to emphasize cultivating the ideology which promotes sustainable economic system and encourages eco-friendly fair business practices. The emphasis of this exercise is to provide a right understanding to the students about objective and transparent system of governance. This would bring a desired change in the system of administration and quality of governance of all the institutions.

The present situation of business education requires total over-hauling and restructuring in the light of changed socio-economic scenario of the global economy in the context of Industry 4.0. The dynamic nature of global business demands a pool of competent human capital for which relevant education is essential in terms of timeliness, speed, flexibility, and dynamism. There is a need to provide students with appropriate skills and knowledge inputs which would make them globally competent and empower them to work in the changing business environment. Therefore, the focus of the UGCF in Commerce is to introduce globally acknowledged choice-based credit system which will offer numerous opportunities to learn various core subjects and also explore additional avenues of learning beyond the routine and standardized framework. The sole purpose of this exercise is to provide opportunities for holistic development of the students.

### **MAIN FEATURES OF THE NEW CURRICULUM FRAMEWORK:**

The new curriculum framework will have the following features:

1. Flexibility to move from one discipline of study to another;
2. Opportunity for learners to choose the courses of their interest in all disciplines;
3. Facilitating multiple entry and exit options with UG certificate/ UG diploma/ or degree depending upon the number of credits secured;
4. Flexibility for learners to move from one institution to another to enable them to have multi and/or interdisciplinary learning;
5. Flexibility to switch to alternative modes of learning (offline, ODL, and Online learning, and hybrid modes of learning).

Regulations for Academic Bank of Credit (ABC) and guidelines for Multiple Entry and Exit are already in place to facilitate the implementation of the proposed “Curriculum and Credit Framework for Undergraduate Programmes”.

### **PROGRAMME OUTCOMES (PO):**

- **PO – 1:** After completing three years for Bachelors in Commerce (B.Com) program, students would gain a thorough grounding in the fundamentals of Accountancy, Commerce, Management, Finance, Economics and Computer.
- **PO – 2:** The accountancy, commerce and finance focused curriculum offers a number of specializations and practical exposures which would equip the student to face the modern-day challenges in commerce and business.
- **PO -3:** The all-inclusive outlook of the course offers a number of values based and job-oriented courses ensures that students are trained into up-to-date. In advanced accounting courses beyond the introductory level, affective development will also progress to the valuing and organization levels.

### **PROGRAM SPECIFIC OUTCOME (PSO):**

- **PSO – 1:** 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

- **PSO – 2:** Students will demonstrate progressive affective domain development of values, the role of accounting in society and business.
- **PSO – 3:** Students will learn relevant financial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.
- **PSO – 4:** Students will learn relevant managerial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.
- **PSO – 5:** Learners will gain thorough systematic and subject skills within various disciplines of commerce, business, accounting, economics, finance, auditing and marketing.
- **PSO – 6:** Learners will be able to recognize features and roles of businessmen, entrepreneur, managers, consultant, which will help learners to possess knowledge and other soft skills and to react aptly when confronted with critical decision making.
- **PSO – 7:** Learners will be able to prove proficiency with the ability to engage in competitive exams like CA, CS, ICWA and other courses.
- **PSO – 8:** Learners will acquire the skills like effective communication, decision making, problem solving in day to day business affairs
- **PSO – 9:** 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.
- **PSO – 10:** Learners can also acquire practical skills to work as tax consultant, audit assistant and other financial supporting services.
- **PSO – 11:** Learners will be able to do higher education and advance research in the field of commerce and finance.
- **PSO – 12:** Develop the ability to use accounting information to solve a variety of business problems.
- **PSO – 13:** Develop the ability to use a basic accounting system to create (record, classify, and summarize) the data needed to solve a variety of business problems.
- **PSO – 14:** Develop the ability to use the fundamental accounting equation to analyze the effect of business transactions on an organization's accounting records and financial statements.
- **PSO – 15:** Understand and develop the new dimensions of knowledge through open electives to cater the need of the industry.
- **PSO – 16:** Acquire Practical learning through summer internship, industrial visit and Business Plan etc.
- **PSO – 17:** Develop Ethical Practices and Imbibe Values for Better Corporate Governance.
- **PSO – 18:** Ability to develop group behaviour and lead a team to achieve the individual, group and organizational goals.
- **PSO – 19:** Develop entrepreneurial skills to become an entrepreneur.
- **PSO – 20:** Demonstrate proficiency for Business Communication for effective and professional business management.
- **PSO – 21:** Acquire adequate knowledge through principles, theory and models of business management, Accounting, Marketing, Finance, IT, Operations and Human Resource.
- **PSO – 22:** Learners of 4 Year UG programme will gain research methodology knowledge and they will complete research dissertation.

**COURSE & CREDIT STRUCTURE OF Bachelor of Commerce (Major Business Management)  
Level 4.5: B. Com. Semester I & II (Certificate in Commerce)**

Semester - I								
Sr. No	Course Category	Course Title	Course Credits			Exam Marks		
			Theory	Practical	Total	IM	EM	Total
1	Major 1	Principles of Business Management - I	4	0	4	50	50	100
2	Major 2	Principles of Business Management - II	4	0	4	50	50	100
3	Minor 1 (Select Any One)	Accounting – 1	4	0	4	50	50	100
		Business Economics – 1				50	50	100
		Financial Services – 1				50	50	100
4	MDC 1 (Select Any One)	Entrepreneurship Development – 1	4	0	4	50	50	100
		Business Statistics – 1				50	50	100
		Accounting Standard – 1				50	50	100
		Finance for Everyone				50	50	100
		Computer Application – I				3	1	
5	AEC 1 (Select Any One)	Business English – 1	2	0	2	50	50	100
		Personality Development and Corporate Skills – 1	2	0		50	50	100
		Other Courses	Other courses from the pool of AEC Courses					
6	SEC 1 (Select Any One)	Stock Market Operations – 1	2	0	2	25	25	50
		Good Governance				25	25	50
		Mind Management				25	25	50
		Other Courses				Other courses from the pool of SEC Courses		
7	VAC 1 (Select Any One)	Indian Knowledge System – 1	2	0	2	25	25	50
		Professional Ethics and Values				25	25	50
<b>TOTAL CREDITS</b>					<b>22</b>			
8	<b>Vocational / Exit Course/s</b>				<b>04</b>			
Semester - II								
Sr. No	Course Category	Course Title	Course Credits			Exam Marks		
			Theory	Practical	Total	IM	EM	Total
1	Major 3	Human Resource Management – I	4	0	4	50	50	100
2	Major 4	Human Resource Management – II	4	0	4	50	50	100
3	Minor 2 (Select Any One)	Accounting – 2	4	0	4	50	50	100
		Business Economics – 2				50	50	100
		Financial Services – 2				50	50	100
4	MDC 2 (Select Any One)	Entrepreneurship Development – 2	4	0	4	50	50	100
		Business Statistics – 2				50	50	100
		Accounting Standard – 2				50	50	100
		Principles Of Management				50	50	100
		Computer Application-II				3	1	
5	AEC 2 (Select Any One)	Business English – 2	2	0	2	25	25	50
		Personality Development and Corporate Skills – 2	1	1		25	25	50
		Other Courses	Other courses from the pool of AEC Courses					
6	SEC 2 (Select Any One)	Stock Market Operations – 2	2	0	2	25	25	50
		Event Management				25	25	50
		Time Management				25	25	50
		Other Courses				Other courses from the pool of SEC Courses		
7	VAC 2 (Select Any One)	Personal Financial Planning	2	0	2	25	25	50
		Environmental Studies – 1				25	25	50
		Business Incubation				25	25	50

		NSS / NCC	As per SOP of Shri Govind Guru University			
		Other Courses	Other courses from the pool of VAC Courses			
			<b>TOTAL CREDITS</b>	<b>22</b>		
8	<b>Vocational /Exit Course/s</b>			<b>04</b>		

**Group Names (Minor Course):**

1. Accountancy
2. Business Economics
3. Financial Services



# CURRICULUM

For

**B.COM.**

**Semester – 1**

(With effective from June - 2023)



**Level 4.5: B. Com. Semester I & II (Certificate in Commerce)**

<b>SEMESTER – I</b>			
<b>Sr. No.</b>	<b>Course Category</b>	<b>Course Title</b>	<b>Credits</b>
1	Major 1	Principles of Business Management - I	4
2	Major 2	Principles of Business Management - II	4
3	Minor 1 (Select Any One)	Accounting – 1	4
		Business Economics – 1	
		Financial Services – 1	
4	MDC 1 (Select Any One)	Entrepreneurship Development – 1	4
		Business Statistics – 1	
		Accounting Standard – 1	
		Finance for Everyone	
5	AEC 1 (Select Any One)	Business English – 1	2
		Personality Development and Corporate Skills – 1	
		Other Courses	
6	SEC 1 (Select Any One)	Stock Market Operations – 1	2
		Good Governance	
		Mind Management	
		Other Courses	
7	VAC 1 (Select Any One)	Indian Knowledge System – 1	2
		Professional Ethics and Values	
<b>Total Credits</b>			<b>22</b>

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# BACHELOR OF COMMERCE (B.COM.) SEMESTER – 1

## TITLE OF THE COURSE: PRINCIPLES OF BUSINESS MANAGEMENT – I

Sr. No.	Course Code	Course Category	Course Credit	Teaching Hours	Practical Hours	Internal Exam Marks	External Exam Marks	Total Marks
1		MAJOR 1	4	60	Nil	50	50	100

### Course Objectives:

To course aims to help learners to acquire the students with basics of principles of management, planning and organization. To abide the learners with the skills of Business management.

### Learning Outcomes:

After completion of the course, learners will be able to:

1. To understand the basics of business management.
2. To acquaint the knowledge of planning premises, operational and strategic management.
3. To familiarize the aspects of organization.

PARTICULAR	NO. OF LECTURES
<b>UNIT NO. 1 : INTRODUCTION OF BUSINESS MANAGEMENT</b>	
Introduction, Concept, Definition, Characteristics, Importance, limitations of Business management, Functions of Management, Management by Objectives, Functional Area of Management	12
<b>UNIT NO. 2 : PLANNING</b>	
Definition, Characteristics and components of planning, Factors for successful planning, Barriers to effective planning, Steps / process of planning, Types and classification of planning.	12
<b>UNIT NO. 3 : PLANNING PREMISES</b>	
Introduction, Meaning, Significance of planning premises, Types of planning premises, Internal and External planning Premises, Procedure for determining planning premises.	12
<b>UNIT NO. 4 : OPERATIONAL AND STRATEGIC PLANNING</b>	
Meaning, Characteristics Significance, process, advantages and limitations of strategic planning, Operational planning: Meaning, Types of operational planning, Difference between strategic and operational planning.	12
<b>UNIT NO. 5 : ORGANIZING</b>	
Introduction-Meaning and characteristics of organization, Importance, guiding principles of organization, Steps in organizing, Advantages and limitations of organization, Departmentation, Objectives, Methods, Merits and Demerits of Departmentation.	12
<b>Total Lectures/Hours</b>	<b>60</b>

### Suggested Readings:

1. Drucker Peter F: Management Challenges for 21st Century: Butterworth Heinemann Oxford.
2. Weirich and Koontz: Essentials of Management, Tata McGraw Hill,
3. Fred Lathans: Organizational Behavior, McGraw Hill, New York.
4. Louis A. Allen Management and Organization, McGraw Hill, Tokyo.
5. Ansoff H. I. : Corporate Strategy, McGraw Hill, New York.
6. Hampton David R: Modern Management, McGraw Hill, New York. T
7. Stoner and Freeman, Management, Prentice Hall, New Delhi.

*Note: Learners are advised to use latest edition of text books.*



# BACHELOR OF COMMERCE (B.COM.) SEMESTER – 1

## TITLE OF THE COURSE: PRINCIPLES OF BUSINESS MANAGEMENT – II

Sr. No.	Course Code	Course Category	Course Credit	Teaching Hours	Practical Hours	Internal Exam Marks	External Exam Marks	Total Marks
1		MAJOR 2	4	60	Nil	50	50	100

### Course Objectives:

The course aims to acquire to student s with type so for organization, motivation leadership and communication.

### Learning Outcomes:

After completion of the course, learners will be able to:

1. To Familiarize with the type of organization;
2. Get insights about Motivation and leadership;
3. Learn the concepts of communication.

PARTICULAR	NO. OF LECTURES
<b>UNIT NO. 1 : TYPES OF ORGANIZATION</b>	
Line organization, Functional organization, Line and staff organization, Committee organization, Matrix organization, Informal organization, Formal organization	12
<b>UNIT NO. 2 : MOTIVATION</b>	
Introduction and Meaning, Characteristics and importance, Maslow's Theory of Hierarchy of Needs, Herzberg's Two factor Theory of motivation, Co-ordination of Maslow's and Herzberg theories, Motivational tools, Theory X, Theory Y, and Theory Z	12
<b>UNIT NO. 3 : LEADERSHIP</b>	
Introduction & Meaning, Characteristics, Leadership techniques or styles, Likert's four system of leadership, Leadership as continuum (concept of leadership continuity)	12
<b>UNIT NO. 4 : COMMUNICATIONS</b>	
Definitions, Characteristics, Importance, Process of communication, Methods / Types of communication, Barriers to communication, Difference between communication and reporting, Tools of communication, Communication Network	12
<b>UNIT NO. 5 : MANAGERIAL CONTROL AND MANAGING CHANGE</b>	
<b>Managerial Control:</b> Meaning, Characteristics, Types, Process, Essential Of Effective Control System, Brief Ideas Of Control Techniques. <b>Managing Change:</b> Meaning, Characteristics, Reasons Of Resistance To Change, Overcoming Resistance Change, The Process Of Planned Change.	12
<b>Total Lectures/Hours</b>	<b>60</b>

### Suggested Readings:

1. Drucker Peter F: Management Challenges for 21st Century: Butterworth Heinemann Oxford.
2. Weirich and Koontz: Essentials of Management, Tata McGraw Hill,
3. Fred Lathans: Organizational Behavior, McGraw Hill, New York.
4. Louis A. Allen Management and Organization, McGraw Hill, Tokyo.
5. Ansoff H. I. : Corporate Strategy, McGraw Hill, New York.
6. Hampton David R: Modern Management, McGraw Hill, New York. T
7. Stoner and Freeman, Management, Prentice Hall, New Delhi.

*Note: Learners are advised to use latest edition of text books.*



# BACHELOR OF COMMERCE (B.COM.) SEMESTER – 1

## TITLE OF THE COURSE: ACCOUNTING – 1 (FINANCIAL ACCOUNTING – 1)

Sr. No.	Course Code	Course Category	Course Credit	Teaching Hours	Practical Hours	Internal Exam Marks	External Exam Marks	Total Marks
1		MINOR 1	4	60	Nil	50	50	100

### Course Objectives:

- The course aims to help learners to acquire conceptual knowledge of financial accounting.
- To impart skills for recording various kinds of business transactions

### Learning Outcomes:

After completion of the course, learners will be able to:

1. Understand Concept of financial accounting, objectives and need of financial accounting;
2. Prepare accounts of amalgamation of partnership firms in the books of Transfer firms and Purchaser firm
3. Give accounting treatments in the books of the Consignor and Consignee
4. Prepare joint venture accounts with various methods
5. Give accounting Treatment of joint life policy premium paid by the firm.

PARTICULAR	NO. OF LECTURES
<b>UNIT NO. 1 : INTRODUCTION TO FINANCIAL ACCOUNTING</b>	
Introduction, Meaning & Nature, Objectives, Characteristics, Users of financial accounting, Nature of financial accounting, Functions of financial accounting, Accounting process, Book Keeping and Recording business transactions (brief), accounting concepts and conventions, Generally Accepted Accounting Principles (GAAP).	12
<b>UNIT NO. 2 : ACCOUNTS OF AMALGAMATION OF PARTNERSHIP FIRMS</b>	
<ul style="list-style-type: none"><li>- Meaning-Objectives-Reasons of Amalgamation of Partnership Firms</li><li>- Important accounting issues related to amalgamation</li><li>- Accounting procedure for amalgamation:<ul style="list-style-type: none"><li>[A] In the books of Transferor/Old firms</li><li>[B] In the books of Transferee/New firm</li></ul></li><li>- Amalgamation in the form of Absorption [Method to prepare Business Purchase Account]</li><li>- <b>Practical Questions</b></li></ul>	12
<b>UNIT NO. 3 : CONSIGNMENT ACCOUNTS</b>	
<ul style="list-style-type: none"><li>- Introduction, Meaning and Features of consignment</li><li>- Consignment, Sale and Goods sent on Sale or Return</li><li>- The Process and Different terminologies of consignment</li><li>- Terms and conditions of Consignment Agreements</li><li>- Consignment transactions and Ledger Accounts</li><li>- Accounting treatments in the books of the Consignor and Consignee</li><li>- <b>Practical Questions</b></li></ul>	12
<b>UNIT NO. 4 : ACCOUNTS OF PIECEMEAL DISTRIBUTION OF CASH AMONG PARTNERS</b>	
<ul style="list-style-type: none"><li>- Introduction, Meaning and Objectives</li><li>- Classification of liabilities</li><li>- The order of discharging liabilities in piecemeal distribution of cash</li><li>- Order/Method of Payment of Cash to Partners:</li></ul>	12

(a) Surplus Capital Method (Proportionate Capital Method) (b) Maximum Loss Method - <b>Practical Questions of both methods</b>	
<b>UNIT NO. 5 : JOINT VENTURE ACCOUNTS</b>	
- Introduction- - Meaning and characteristics of Joint Venture - Accounting procedure for Joint Venture transactions - Various methods for Joint Venture Accounting [A] Recording Joint Venture transactions by only one partner [B] Recording Joint Venture transactions by all partner [C] Joint Venture for goods sending on consignment [D] Independent books for Joint Venture when a separate Joint Bank Accounting is used [E] Memorandum Joint Venture Account - <b>Practical Questions</b>	<b>12</b>
<b>Total Lectures/Hours</b>	<b>60</b>

### Suggested Readings:

1. Dr. M. A. Arulanandam and Dr. K. S. Raman, Advanced Accountancy (Vol.I & II), Edition 2023, Himalaya Publishing House, Mumbai
2. Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education
3. Charles T. Horngren and Donna Philbrick, Introduction to Financial Accounting, Pearson Education.
4. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, Delhi.
5. M.C.Shukla, T.S. Grewal and S.C.Gupta. Advanced Accounts. Vol.-I. S. Chand & Co., Delhi.
6. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi.
7. Deepak Sehagal. Financial Accounting. Vikas Publishing H House, New Delhi.
8. Bhushan Kumar Goyal and HN Tiwari, Financial Accounting, International Book House
9. Goldwin, Alderman and Sanyal, Financial Accounting, Cengage Learning.
10. Tulsian, P.C. Financial Accounting, Pearson Education.
11. Compendium of Statements and Standards of Accounting, The Institute of Chartered Accountants of India, New Delhi

*Note: Learners are advised to use latest edition of text books.*

**Syllabus of other  
subjects of Minor,  
MDC, AEC, SEC  
and VAC is as per  
the Major  
Accountancy  
Group**

# CURRICULUM

For

# B.COM.

# Semester – 2

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(With effective from Nov./Dec. - 2023)



**Level 4.5: B. Com. Semester I & II (Certificate in Commerce) (Major Business Management)**

<b>SEMESTER – II</b>			
<b>Sr. No</b>	<b>Course Category</b>	<b>Course Title</b>	<b>Credits</b>
1	<b>Major 3</b>	Human Resource Management – I	4
2	<b>Major 4</b>	Human Resource Management – II	4
3	<b>Minor 2 (Select Any One)</b>	Accounting – 2	4
		Business Economics – 2	
		Financial Services – 2	
4	<b>MDC 2 (Select Any One)</b>	Entrepreneurship Development – 2	4
		Business Statistics – 2	
		Accounting Standard – 2	
		Principles Of Management	
		Computer Application-II	
5	<b>AEC 2 (Select Any One)</b>	Business English – 2	2
		Personality Development and Corporate Skills – 2	
		Other Courses	
6	<b>SEC 2 (Select Any One)</b>	Stock Market Operations – 2	2
		Event Management	
		Time Management	
		Other Courses	
7	<b>VAC 2 (Select Any One)</b>	Personal Financial Planning	2
		Environmental Studies – 1	
		Business Incubation	
		NSS / NCC	
		Other Courses	
<b>Total Credits</b>			<b>22</b>
8	<b>Vocational/Exit Course/s</b>		<b>04</b>

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## BACHELOR OF COMMERCE (B.COM.) SEMESTER – 2

### TITLE OF THE COURSE: HUMAN RESOURCE MANAGEMENT – I

Sr. No.	Course Code	Course Category	Course Credit	Teaching Hours	Practical Hours	Internal Exam Marks	External Exam Marks	Total Marks
1		MAJOR 3	4	60	Nil	50	50	100

#### Course Objectives:

The objective of this syllabus is to provide conceptual knowledge of Personnel and Human Resource Management

#### Learning Outcomes:

After completion of the course, learners will be able to:

1. To learn about the basics of personnel management.
2. To learn the basics of human resource management and planning.
3. To learn about the recruitment and selection process

PARTICULAR	NO. OF LECTURES
<b>UNIT NO. 1 : PERSONNEL MANAGEMENT</b>	
Concept , Meaning, Characteristics, Significance, Scope (Functions), Objectives, Role and Functions of Personnel manager	12
<b>UNIT NO. 2 : HUMAN RESOURCE MANAGEMENT</b>	
Meaning, Features, Difference between Personnel and Human Resource Management, Objectives of HRM, Managerial and Operating Functions of HRM, Significance of HRM, Qualities of H.R Manager, Role of HR Manager	12
<b>UNIT NO. 3 : HUMAN RESOURCE PLANNING</b>	
Meaning, Objectives, Characteristics, Factor affecting H.R Planning, Benefits and Limitations of H.R Planning, Assessment of demand for manpower, Assessment of supply for manpower	12
<b>UNIT NO. 4 : RECRUITMENT, SELECTION AND PLACEMENT</b>	
<b>Recruitment and Selection:</b> Meaning, sources of recruitment, Modern selection procedure and its advantage. <b>Scientific recruitments and interview :</b> Meaning, types of interview <b>Placement:</b> Meaning, Objectives, Basis for evaluation of Selection and Placement	12
<b>UNIT NO. 5 : TRAINING AND DEVELOPMENT</b>	
<b>TRAINING :</b> Meaning, Need, Objectives, Procedure of Training, Advantage and Limitations <b>DEVELOPMENT:</b> Meaning, Needs, Objectives and its advantage <b>HUMAN RESOURCE DEVELOPMENT :</b> Meaning, Characteristics, Need for HRD, Functions of HRD, Techniques or Methods of HRD	12
<b>Total Lectures/Hours</b>	<b>60</b>

#### Suggested Readings:

1. Aswathappa K.; Human Resource and Personnel Management Tata McGraw Hill, New Delhi.
2. Tiwari T.D. & Chauhan P.L; "Framework of Human Resource Management and Industrial Relation" Shanti Prakashan, Delhi.
3. Holloway, J.ed. Performance Measurement and Evaluation. New Delhi, Sage.
4. Monappa, A. & Saiyadain M. Personnel Management. 2nd ed., New Delhi, Tata McGrawHill.
5. Stone, Lloyed and Leslie W.Rue, Human Resource and Personnel Management Richard D. Irwin, Illinois.

*Note: Learners are advised to use latest edition of text books.*



**BACHELOR OF COMMERCE (B.COM.) SEMESTER – 2****TITLE OF THE COURSE: HUMAN RESOURCE MANAGEMENT – II**

Sr. No.	Course Code	Course Category	Course Credit	Teaching Hours	Practical Hours	Internal Exam Marks	External Exam Marks	Total Marks
1		MAJOR 4	4	60	Nil	50	50	100

**Course Objectives:**

The objective of this syllabus is to provide conceptual knowledge of Human Resource Management

**Learning Outcomes:**

After completion of the course, learners will be able to:

1. To learn about the basics of promotion, transfer and morale.
2. To acquire the skills for career planning.
3. To learn about the performance appraisal and job design.
4. To learn how to maintain the industrial relations and industrial disputes.

PARTICULAR	NO. OF LECTURES
<b>UNIT NO. 1 : PROMOTION, TRANSFER AND MORALE</b>	
<b>Promotion:</b> Meaning, Basics of promotion seniority and efficiency base, Effects of promotion and management policy, Difference between seniority and efficiency oriented promotion <b>Transfer:</b> Meaning, causes and guiding principles. <b>Demotion:</b> Meaning, Reasons, guiding principles. <b>Morale:</b> Meaning, factors affecting sign of low morale and its prevention measures, factors contributing high morale, Importance of industrial morale	<b>12</b>
<b>UNIT NO. 2 : CAREER PLANNING</b>	
Meaning , Characteristics, Objectives, process, career planning programs, advantages and limitations of career planning, necessary conditions for successful career planning	<b>12</b>
<b>UNIT NO. 3 : PERFORMANCE APPRIASL</b>	
Meaning, Characteristics, Significance of performance appraisal, Methods, guiding principles of performance appraisal	<b>12</b>
<b>UNIT NO. 4 : JOB DESIGN</b>	
Meaning, Characteristics, Approaches, Factors Affecting Job Design , Job Redesign, Job rotation, Job enlargement, Job enrichment and Job Analysis, Job Description and Job Application	<b>12</b>
<b>UNIT NO. 5 : INDUSTRIAL RELATIONS AND INDUSTRIAL DISPUTES</b>	
<b>Industrial Relations:</b> MEANING, Causes, Parties, Importance. <b>Trade Union:</b> Functions And Problems, Measures. <b>Industrial Disputes:</b> Causes and Preventive Measures. <b>Collective Bargaining:</b> Meaning, Types and Process	<b>12</b>
<b>Total Lectures/Hours</b>	<b>60</b>

**Suggested Readings:**

1. Aswathappa K.; Human Resource and Personnel Management Tata McGraw Hill, New Delhi.
2. Tiwari T.D. & Chauhan P.L; "Framework of Human Resource Management and Industrial Relation" Shanti Prakashan, Delhi.



3. Holloway, J.ed. Performance Measurement and Evaluation. New Delhi, Sage.
4. Monappa, A. & Saiyadain M. Personnel Management. 2nd ed., New Delhi, Tata McGrawHill.
5. Stone, Lloyed and Leslie W.Rue, Human Resource and Personnel Management Richard D. Irwin, Illinois.

***Note: Learners are advised to use latest edition of text books.***



## BACHELOR OF COMMERCE (B.COM.) SEMESTER – 2

### TITLE OF THE COURSE: ACCOUNTING – 2 (FINANCIAL ACCOUNTING – 2)

Sr. No.	Course Code	Course Category	Course Credit	Teaching Hours	Practical Hours	Internal Exam Marks	External Exam Marks	Total Marks
1	BCM23MJ201	MINOR 2	4	60	Nil	50	50	100

#### Course Objectives:

- The course aims to help learners to acquire conceptual knowledge of financial accounting,
- To impart skills for recording various kinds of business transactions

#### Learning Outcomes:

After completion of the course, learners will be able to:

1. Compute purchase consideration of business under different methods;
2. Recording transactions and preparing accounts for conversion of partnership firm into company in the books of vendor firm;
3. Recording transactions of purchase of firm's business and preparing balance sheet in the books of new company;
4. Prepare accounts under Self Balancing System;
5. Provide services to departmental stores in preparing departmental accounts;
6. Give accounting treatment of joint life policy premium paid by firm under different methods.

PARTICULAR	NO. OF LECTURES
<b>UNIT NO. 1 : CONVERSION OF PARTNERSHIP FIRM INTO COMPANY</b>	
<ul style="list-style-type: none"><li>- Introduction &amp; Meaning</li><li>- Difference of Dissolution of partnership firm and Conversion of Partnership Firm into Company</li><li>- Procedure for Conversion of Partnership firm into Company</li><li>- Purchase Consideration [PC]</li><li>- Accounting treatments to close the books of Partnership Firm</li><li>- <b>Practical Questions (accounts in the books of vendor firm only)</b></li></ul>	12
<b>UNIT NO. 2 : PURCHASE [ACQUISITION] OF PARTNERSHIP FIRM'S BUSINESS BY COMPANY</b>	
<ul style="list-style-type: none"><li>- Introduction &amp; Meaning</li><li>- Purchase Consideration</li><li>- Goodwill and Capital reserve</li><li>- <b>Accounting treatments:</b> Journal-Ledger Entries and Initial Balance Sheet in the books of Purchasing Company</li><li>- <b>Practical Questions (Accounts in the Books of Purchasing Company only)</b></li></ul>	12
<b>UNIT NO. 3 : SELF BALANCING LEDGERS</b>	
<ul style="list-style-type: none"><li>- Introduction and Meaning</li><li>- Procedure to introduce the Self Balancing System</li><li>- Accounting treatment, Journal entries and ledgers,</li><li>- Advantages and disadvantages of Self Balancing System,</li><li>- <b>Practical Questions</b></li></ul>	12
<b>UNIT NO. 4 : DEPARTMENTAL ACCOUNTS</b>	
<ul style="list-style-type: none"><li>- Introduction, Meaning and Objectives</li><li>- Advantages of departmental accounting</li><li>- Allocation of expenses</li><li>- Inter departmental transfer</li></ul>	12

<ul style="list-style-type: none"> <li>- <b>Types of Department:</b> <ul style="list-style-type: none"> <li>A. Independent Department</li> <li>B. Dependent Department</li> </ul> </li> <li>- <b>Methods of Departmental Accounting</b> <ul style="list-style-type: none"> <li>A. Accounts of all departments are kept in one book only</li> <li>B. Separate Set of books are kept for each department.</li> </ul> </li> </ul> <p><b>Practical Questions</b></p>	
<b>UNIT NO. 5 : ACCOUNTS OF JOINT LIFE POLICY</b>	
<ul style="list-style-type: none"> <li>- Introduction and Meaning</li> <li>- Accounting Treatment of premium paid by the firm: <ul style="list-style-type: none"> <li>[A] When premium is considered as Revenue expenditure</li> <li>[B] When premium is considered as Capital expenditure</li> <li>[C] When policy is shown and treated at surrender value and Amount of difference is debited to Profit and Loss A/C</li> <li>[D] When policy is shown and treated at Surrender Value with the help of Joint Life Policy (JLP) A/C</li> </ul> </li> <li>- All partners' Individual policy and Joint Life Policy [Joint and Several policies]</li> <li>- Amount payable to successor of deceased partner</li> <li>- <b>Practical Questions</b></li> </ul>	<b>12</b>
<b>Total Lectures/Hours</b>	<b>60</b>

**Suggested Readings:**

1. Dr. M. A. Arulanandam and Dr. K. S. Raman, Advanced Accountancy (Vol.I & II), Edition 2023, Himalaya Publishing House, Mumbai
2. Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education
3. Charles T. Horngren and Donna Philbrick, Introduction to Financial Accounting, Pearson Education.
4. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, Delhi.
5. M. C. Shukla, T. S. Grewal and S. C. Gupta. Advanced Accounts. Vol.-I. S. Chand & Co., Delhi.
6. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi.
7. Deepak Sehgal. Financial Accounting. Vikas Publishing H House, New Delhi.
8. Bhushan Kumar Goyal and HN Tiwari, Financial Accounting, International Book House
9. Goldwin, Alderman and Sanyal, Financial Accounting, Cengage Learning.
10. Tulsian, P.C. Financial Accounting, Pearson Education.

**Note: Learners are advised to use latest edition of books.**

**Syllabus of other  
subjects of Minor,  
MDC, AEC, SEC  
and VAC is as per  
the Major  
Accountancy  
Group**