

# **GLS UNIVERSITY**

## **Faculty of Commerce Bachelor of Commerce (B.Com) Programme**

1. GLS University's Bachelor of Commerce programme is a three-year full-time undergraduate programme leading to the degree of Bachelor of Commerce (B.Com). The programme will be offered by two constituent colleges of GLS University, viz.,

- i. S.M. Patel Institute of Commerce ( SMPIC ) &
- ii. M.R.Parikh (GLS) Institute of Commerce (MRPIC).

### **2. Programme Objectives**

The course is multi-disciplinary and aims at providing a strong foundation level understanding of the functioning of business organizations, commercial transactions and various specialised operations such as Accounting, Finance and Marketing by offering a comprehensive curriculum. The curriculum is developed considering the desired level of knowledge exposure in the context of the ever changing environment in global business. More specifically, the programme is intended:

- To develop the necessary professional knowledge and skills in Accounting, Finance, Marketing, Taxation, etc., by adopting learner-centric pedagogical practices.
- To make every Commerce graduate eligible for professional studies such as CA, ICWA, CS, CIMA, MBA or other Masters Programmes in Commerce/ Management.
- To enhance employability of the students in Accounting, Finance, Marketing or general job openings.
- To nurture the students in intellectual, personal, inter-personal and societal skills with focus on holistic education leading to their overall development.
- To provide contemporary curriculum that bridges the gap between theory and practice.

### **3. Eligibility Norms for Admission to First Year B.Com.**

- a) The applicant must have passed the Gujarat Higher Secondary Education Board (GHSEB)/Central Board of Secondary Examination (CBSE)/Indian Council of Secondary Examination (ICSE) or its equivalent examination under the 10 + 2 pattern in Commerce stream, with the following subjects:

(1) English and Accountancy

(2) Any one of the following:

- i. Business Administration
- ii. Economics
- iii. Statistics

#### 4. Admission

- a) The intake for the B.Com programme at both the institutes will be as under:
  - i. SMPIC- 720 seats.
  - ii. MRPIC- 480 seats.
- b) Admission to reserved category candidates will be as per the guidelines of Government of Gujarat.
- c) Admission to all categories will be on merit.
- d) Separate category-wise merit lists will be prepared.
- e) Admission to each institute will be done separately.
- f) Candidates from Boards other than Gujarat Board will have to obtain and produce a Provisional Eligibility Certificate from GLS University.

#### 5. Programme Overview

The entire schedule of academic activities of the programme will be listed in the Academic Calendar to be released at the beginning of each academic year. An overview of the programme is as follows:

Sr.No.	Particulars	Number
1	No. of Years/Semesters	3/6
2	Total Credits	140
3	Total No. of Courses	48
	a) Core courses	26
	b) Foundation courses	06
	c) Elective courses	06
	d) Major specialization courses	10
4	Total teaching weeks (per semester)	15
5	Admission and examination weeks per semester	2

## 6. Programme Structure (Semester-wise)

<b>SEMESTER I</b>			
<b>Code</b>	<b>Core Courses</b>	<b>Credits</b>	<b>Objectives</b>
C101	Financial Accounting-1	3	To have an understanding of the conceptual framework for the preparation and presentation of financial statements and accounting procedure applicable to various forms of organizations
C102	Micro-economics	3	To develop a theoretical framework for micro-economic analysis and apply this theory to practical domestic and international economic policy problems.
C103	Business Communication-1	3	To develop and enhance the linguistic and communication competence of the students and to impart students with English language skills as used in the real world in their specific field.
C104	Fundamentals and practice of modern management	3	To provide students with an understanding of the basic theories and principles of management by which businesses are organized and managed in the modern society.
C105	Business Statistics and Mathematics – I	3	To familiarize students with the basic concepts of statistics and mathematics and also equip them with the use of statistical tools in various fields of commerce.
MS101	Corporate Accounts-1	3	To acquaint the students with the Core Accounting Concepts this will provide students a sound multi-dimensional knowledge about accounting theories, concepts and principles.
<b>Foundation Course (any 1 out of 3)*</b>			
F101	Extension activities	2	To give an extension dimension to the higher education system and orient the student youth to community service while they are studying in an educational institution.
F 102	Introduction to Information Technology and MS-Office		Basic Microsoft Office is covered with an emphasis on computer user skills with Windows environment in detail. Students will learn how to create web pages.
F 103	Start a Business		To recognise opportunities, build a business with confidence, to prepare business plans and successfully present them to potential funders, to highlight, and liaison

			with,  appropriate support system providers for entrepreneurs.
<b>Elective Courses (any 1 out of 3)*</b>			
E101	Personality Enrichment	2	To enhance and enrich self by inculcating an industry-oriented personality and imbibing social, cultural as well as business etiquettes.
E102	Life Skills & Business Etiquettes		Creating greater awareness about grooming and etiquette skills will help the students to increase their poise and confidence. This will significantly change the impact that they have in any formal, professional and social situations.
E103	Essentials of English Language		To enhance the knowledge of grammar and linguistic skills of the students in English.
<b>Total credits</b>		<b>22</b>	

<b>SEMESTER II</b>			
<b>Code</b>	<b>Core Courses</b>	<b>Credits</b>	<b>Objectives</b>
C201	Financial Accounting-2	3	To familiarise the students with the fundamentals of computerised system of accounting and the ability to solve problems for different entities.
C202	Macro Economics	3	To familiarise the students with the working of the domestic economy and its effects on the business environment and to enable the students to examine critically the effects of actual and projected macro-economic policies.
C203	Business Communication-2	3	Aims at improvising the students' overall personality simultaneously helping them in business correspondence and will help the students enhance their writing skills.
C204	E-Commerce	3	To familiarise the students with the basic concepts and operations of E-commerce and to provide them with the fundamental knowledge of shopping process via E-commerce as well as online transactions via internet.
C205	Business Statistics and Mathematics – II	3	To upgrade the subject knowledge and meet the emerging needs of industry and to impart the knowledge of Mathematics and Statistics that is widely used in industry and business.

MS201	Corporate Accounts-2	3	To acquaint the students with the Core Accounting Concepts which will provide students a sound multi-dimensional knowledge about accounting theories, concepts and principles. It would also provide a practical approach towards the subject which will give a professional edge to them when correlated with real life business situations.
<b>Foundation Course (any 1 out of 3)*</b>			
F201	Extension activities	2	To give an extension dimension to the higher education system and orient the student youth to community service while they are studying in an educational institution.
F202	Green Business		Aims to provide a marketplace of green management, to understand the sustainability and profitability of green management, new business opportunities with Government policies and incentives.
F203	Web designing		The students will learn the skill of web designing on a professional level.
<b>Elective Courses (any 1 out of 3)*</b>			
E201	Managerial Communication	2	The course is aimed at equipping the students with the necessary techniques and skills of communication to interact with others, inspire them and enlist their active and willing cooperation in the performance of their jobs.
E202	Business Ethics		To enhance ethical values amongst the students of commerce background to lay a strong foundation of ethical practices in business and society.
E203	Customer Care		To inculcate the qualities of customer-oriented behaviour among the students to meet the needs of service industry.
<b>Total credits</b>		<b>22</b>	

**SEMESTER III**

Code	Core Courses	Credits	Objectives
C301	Economic Policy and Development	3	To broaden the students' viewpoints on crucial aspects of developments such as human development, sustainability of economic development, foreign investment, multi-national companies, etc.
C302	Corporate Communication -1	3	This course focuses on the effective use of language for corporate communication as well as report writing. It is also aimed at training the students in effective communication.
C303	Human Resource Management (HRM)	3	To impart the fundamentals of Human Resource Management and enhance the knowledge of students about HR planning, training and development.
C304	Statistics for Business and Management	3	To understand and apply statistical tools in Business and in Economics for decision making.
MS301	Advanced Corporate Accounts-1	3	To enable the students to understand the procedure for preparing the accounts of corporate enterprises as according to the principles and regulations governing the same.
MS302	Cost Accounting-1	3	To develop and create awareness among the students about the basics and methods of costing and prepare them for careers in the areas of costing. To enable the students to assess and understand the cost structure in manufacturing of products and services.
<b>Foundation Course</b>			
F301	Environmental Studies	2	Global warming, depletion of ozone layer and loss of bio-diversity have made everyone aware of environmental issues. Hence it is necessary that the study of environment should receive adequate attention.
<b>Elective Courses (any 1 out of 3)*</b>			
E301	Selling and Negotiation Skills	2	To enhance the negotiation skills of the students by imbuing in them marketing, promotional and selling skills to meet the industry requirements.
E302	Event Management		The purpose of this course is to acquire an in-depth knowledge about the specialised field of "event management" and to become familiar with the management techniques and strategies required for successful planning, promotion, implementation and

			evaluation of special events.
E303	Writing Skills		The objective of this course is to focus on writing, speaking, and inter-personal communication.
	<b>Total credits</b>	<b>22</b>	

<b>SEMESTER IV</b>			
<b>Code</b>	<b>Core Courses</b>	<b>Credits</b>	<b>Objectives</b>
C401	International Trade	3	To broaden the students' viewpoints on crucial aspects of international trade such as external value of currency, terms of trade, free trade, protection of domestic industry, etc. This course would facilitate the learning of some of the most complex issues of international trade easier and faster.
C402	Corporate Communication -2	3	To train the students to generate, develop and express ideas effectively, to offer hands-on experience to become effective communication professionals, to impart a sense of value that encompasses not only professional work ethics but more.
C403	Financial Management	3	To familiarize the students with the concept, tools and practices of financial management and to make them understand the decisions to be taken by financial managers of business firms.
C404	Operations Research	3	To teach the students to apply Operations Research techniques in various sectors of industry and business for optimization of resources.
MS401	Advanced Corporate Accounts-2	3	To provide the students' knowledge about Corporate Accounting in conformity with the provisions of the Companies' Act and the latest amendments in other Acts, especially in the cases of banking, insurance, lease, etc., companies.
MS402	Cost Accounting-2	3	To develop and create cost consciousness among the students and prepare the students for careers in the areas of Costing. To enable the students to understand the importance of the subject through preparation of marginal cost sheets with a view to preparing management reports for decision making.
	<b>Foundation Course</b>		

F401	Indian Constitution	2	To create a meaningful understanding of the basic philosophical tenets of Indian Constitutional Law and to underline the significance of our Constitution as the Fundamental Law of the land.
<b>Elective Courses (any 1 out of 3)*</b>			
E401	Presentation Skills	2	To help the students to clearly get the message across the audiences while making presentations in English and to develop their confidence in English speaking.
E402	Language and Creativity		To develop the ability to communicate with clarity, relevance, accuracy and variety. To develop the ability to use language, experience and imagination. To respond to new situations, create original ideas and make a positive impact. To develop the ability to scan, filter and analyse different forms of information.
E403	Writing for Media		Fundamentally, good writing skills are required in all areas of the mass media. This course is, therefore, aimed at equipping and helping students develop and hone their writing skills.
<b>Total credits</b>		<b>22</b>	

<b>SEMESTER V</b>			
<b>Code</b>	<b>Core Courses</b>	<b>Credits</b>	<b>Objectives</b>
C501	Economics of Business Environment	3	To provide a deep understanding of the economic, socio-cultural, political, and international environment which helps in decision making and strategy formulation for business
C502	Taxation -1	3	To impart basic knowledge and equip students with application of basic principles and provisions the Income-tax Act, 1961, to equip students with the application of income tax under various heads of income and to familiarize them with the provisions of Income tax law for tax planning.
C503	Marketing Management	5 (2 credits for case study)	To understand marketing concepts and their application to profit-oriented and non-profit-oriented organizations as well as applying these concepts to the analysis of marketing problems and

			development of appropriate and creative marketing strategies to solve these problems
C504	Business Regulatory Framework	3	The objective of the course is to make the students understand the nuances of commercial laws.
MS501	Auditing-1	3	To acquaint the students with the latest provisions of the Companies Act in respect of Auditing which will provide the students not only theoretical knowledge of auditing but will also give a professional edge to them when correlated with real life business situations.
MS502	Advanced Managerial Accounts-1	5 (2 credits for project work)	To provides a comprehensive understanding of all aspects relating to financial accounting practices and presentation of financial statements as per legal requirements in different types of organisations and to familiarise the students with the managerial applications of advanced accounting
<b>Foundation Course (any 1 out of 4)*</b>			
F501	Climate Change & Sustainable Development.	2	This course aims at addressing the issues of climate change; its effect, global warming and climate change as a threat to sustainable development.
F502	Foreign Exchange Management.		To make the students aware about the importance of FOREX market and to familiarize them with risk management techniques in FOREX transactions.
F503	Media Marketing.		To understand the basic principles of marketing and the evolution of media marketing and to provide an exposure to the changing rules of marketing and new media.
F504	Applied Statistics-I		To help the students to use statistical tools in forecasting and hence expand the scope of research in the area of commerce
<b>Elective Courses (any 1 out of 3)*</b>			
E501	Competitive English for Higher Studies	2	To enrich English language fluency and proficiency of under-graduate students to meet the industry requirements as well as to meet the ability for cracking entrance exams successfully.

E502	IT Enabled Communication		To enhance the IT skills of the students and learning of techniques in a pre-programmed situation. This will also help the students in different business operations.
E503	Globalization & Communication		The course is aimed at equipping the students with the necessary techniques and skills of communication in a globalised situation/environment.
<b>Total credits</b>		<b>26</b>	

<b>SEMESTER VI</b>			
<b>Code</b>	<b>Core Courses</b>	<b>Credits</b>	<b>Objectives</b>
C601	Indian Financial System	3	To update the students with the developments in the current financial system which can be used as a weapon to counter economic problems and serve as a tool to construct a strong and efficient economy.
C602	Taxation-2	3	To impart basic knowledge and equip students with the application of basic principles and provisions the Income-tax Act, 1961; to equip the students with the application of income tax under various heads of income and to familiarize the students with the provisions of Income tax law for tax planning.
C603	Entrepreneurship and Small Scale Business	5 (2 credits for case study)	To enable the students to understand the concepts of entrepreneurship, entrepreneur, small scale industries and corporate social responsibilities. To recognize skills, hurdles and practices in varied entrepreneurial situations.
C604	Corporate and Industrial Laws	3	To develop an understanding of the regulation of companies and to provide a thorough knowledge of the various provisions of the Company Law in India as well as the Schedules and the Rules made thereunder.
MS601	Auditing-2	3	To acquaint the students with the latest provisions of the Companies Act in respect of Auditing which will provide them not only theoretical knowledge of auditing but will also give a professional edge when faced with real life business situations.
MS602	Advanced Managerial	5 (2 credits)	To help the students gain knowledge of various techniques of management

	Accounts-2	for project work)	accounting and its application for the purpose of Managerial decision making, analysis and control and to analyse and interpret financial statements from the point of view of managers and outsiders.
	<b>Foundation Course (any 1 out of 4)*</b>		
F601	Human Rights	2	To sensitise the students about human right issues and develop a basic understanding of Human Rights and their enforcement. Also to create awareness of tolerance, gender equality and harmonious co-existence among social, national, ethnic and religious groups.
F602	Personal Investment		To enable the students to realise the significance of personal financial planning and to understand the relationship between risk and return on investment.
F603	Stock Market Operations		To provide a comprehensive understanding of the stock market operations in India and to familiarise the students with trading and settlement procedures in the stock market.
F604	Applied Statistics - II		To equip the students with advanced knowledge and techniques of inferential statistics for decision making.
	<b>Elective Courses (any 1 out of 3)*</b>		
E601	Legal English	2	The objective of this course is to create an environment conducive to learning by exposure to the language of law with its appropriate jargon and accompanying linguistic skills.
E602	PBL – Project Based Language Learning		To enable students to learn skills for online studies and constructively use the web tools and internet-based resources to be used on computers as well as mobile phones.
E603	Mass Communication		To inculcate the qualities of customer-oriented behaviour among the students to meet the needs of service industry.
	<b>Total credits</b>	<b>26</b>	

\* Elective courses will be offered subject to a minimum number of students (as decided by the institute) opting for the same.

## 7. Evaluation Pattern

	Internal Evaluation	External Evaluation
Core Courses	50%	50%
Major Special Courses	50%	50%
Foundation Courses	100%	NIL
Elective Courses	100%	NIL
<ul style="list-style-type: none"> <li>• Passing percentage in Internal and External evaluation is 40 each. The components of the internal evaluation will be communicated by the institution at the beginning of the semester.</li> <li>• External evaluation will consist of University Examination to be conducted by GLS University.</li> </ul>		

## 8. Fee Structure

Details of fees to be collected at the time of admission/  
Commencement of each semester

Sr. No.	Type of Fee	Amount per semester Rs.
1	Tuition fee	6,000

**Fee Refund Rule:** *Tuition fee will be refunded if cancellation is made within **one month** of admission after deducting Rs.500/- as processing fee.*