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Sardar Patel University

Undergraduate Curriculum Framework 2026-27

(As per National Education Policy-2020)

Bachelor of Commerce (B. Com-Pass Course)

(Three- and Four-Year Course)

Programme Objectives:

1. The Course focuses mainly on enhancing the employability skills of the Commerce students
2. The introduction of updated and the need of the hour concepts and contents will make a student employable and at the same time confident in his/her day-to-day transactions.
3. The course also meets the requirement of the young and enterprising Indians to nurture their dreams of entrepreneurship.
4. Overall, the course touches upon the humane aspect of every student pursuing it and encourages them to contribute to nation building through their intellect and social capital.

Programme Outcomes:

1. This program could provide Industries, Banking Sectors, Insurance Companies, Financing companies, Transport Agencies, Retail sector, warehousing etc., well trained professionals to meet the requirements.
2. After completing graduation, students can get skills regarding various aspects like Marketing Manager, Human Resource Manager, over all Administration abilities of the Company.
3. The ability of the students to make decisions at personal & professional level will increase after completion of this course.
4. Students can independently start up their own business.
5. Students can get thorough knowledge of finance and commerce. The knowledge of different specializations in Accounting, Costing, Banking, Taxation and Finance with practical exposure helps the students to stand in organization.

Program Structure

Proposed Scheme of Teaching & Evaluation for B. Com (Pass Course) with Commerce as Core subject

Semester I								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
1	B.C.101	Business Org. & Management	DSC-1	4+0+0	70	30	100	4
2	B.C.102	Financial Accounting-I	DSC-II	3+0+2	50	50	100	4
3	B.C.103	Business Law	MC-I	4+0+0	70	30	100	4
4			MDC-I	3+0+0	50	25	75	3
5	B.C. 104	E commerce	SEC-I	3+0+0	50	25	75	3
6			AEC-I	2+0+0	35	15	50	2
Sub–Total (A)					325	175	500	20

Semester II								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
7	B.C.105	Principal Of Marketing	DSC-III	4+0+0	70	30	100	4
8	B.C.106	Financial Accounting-II	DSC-IV	3+0+2	50	50	100	4
9	B.C.107	Company Law	MC-II	4+0+0	70	30	100	4
10			MDC-II	3+0+0	50	25	75	3
11	B.C.108	Entrepreneurship and Venture Creation	SEC-II	3+0+0	50	25	75	3
12			VAC-I	2+0+0	35	15	50	2
13			I/A/P/C	0+0+2	-	50	50	2
Sub–Total (B)					325	225	550	22

EXIT OPTION WITH CERTIFICATION–with ability to solve well defined problems

Notes:
- **One Hour of Lecture is equal to 1 Credit.**
- **Two Hours of Practical is equal to 1 Credit**

Acronyms Expanded

- **AEC : Ability Enhancement Course**
- **DSC : Discipline Specific Core (Course)**
- **SEC-SB/VB : Skill Enhancement Course-Skill Based/Value Based**
- **MC : Minor Course**
- **MDC : Multi- Disciplinary Course**
- **VAC : Value addition Course**
- **DSE : Discipline Specific Elective**
- **SEE : Semester End Examination**
- **CIE : Continuous Internal Evaluation**
- **L+T+P : Lecture + Tutorial + Practical(s)**
- **I/A/P/C : Internship/Apprenticeship/Project/Community Outreach**
- **A&T : Accounting & Taxation**
- **Fin : Finance**
- **HRM : Human Resource Management**
- **MKT : Marketing**

Note: Practical Classes may be conducted in the Business Lab or in Computer Lab or in Classroom depending on the requirement. One batch for practical should not exceed 25 students. 2 Hours of Practical Class is equal to 1 Hour of Teaching, however, whenever it is conducted for the entire class 2 Hours of Practical Class is equal to 2 Hours of Teaching.

Multi-Disciplinary Course (MDC)	
SEMESTER 1	General Management (Course Code: B.C MDC I)
SEMESTER 2	Business Environment (Course Code: B.C MDC II)
SEMESTER 3	Ethics and Governance (Course Code: B.C MDC III)

B.com- Question Paper Pattern
End Semester Exams

B. Com Course Code: **Name of the Course:**

Duration: 3 Hour **Total Marks: 70**

Question No.1 is Compulsory

Section-A

Que.1 Answer the following questions. (5x2=10)

i.
ii.
iii.
iv.
v.

Section-B
Unit-I

Que.2 Answer any One of the following questions. (1x15=15)

i.
ii.

Unit-II

Que.3 Answer any One of the following questions. (1x15=15)

i.
ii.

Unit-III

Que.4 Answer any One of the following questions. (1x15=15)

i.
ii.

Unit-IV (1x15=15)

Que.5 Answer any One of the following questions.

i.
ii.

Note: Break up of 30 marks for Continuous Internal Evaluation (CIE) is as follows:

- **15 marks for 1 internal exam per course per semester.**
- **10 marks for Seminar/ Presentation/Activity/Project/Field work/ Assignment.**
- **05 marks for Attendance**

Ist Semester B. Com
Course Contents
B.C 101 Business Organization & Management (DSC-I)
B.C 102 Financial Accounting-I (DSC-II)
B.C 103 Business Law (MC-I)
Course Code: MDC-I
B.C 104 E Commerce (SEC-I)
Course Code: AEC-1

Name of the Program: Bachelor of Commerce (B.Com.)
Course Code: B.C-101
Name of the Course: Business Organization & Management

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	**4 Hours**	**48 Hours**

Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,

Course Outcomes: On successful completion of the course, the students will be able to: Understand and identify the different theories of organizations, which are relevant in the present context. Design and demonstrate the strategic plan for the attainment of organizational goals. Differentiate the different types of authority and choose the best one in the present context. Compare and choose the different types of motivation factors and leadership styles. Choose the best controlling techniques for better productivity of an organization.

Syllabus:	Hours
Module No. 1: Business Enterprises	**12**
Forms of Business Organization, Sole Proprietorship, HUF, Partnership Firm, Joint Stock company, Co-operative Society, Limited Liability Partnership, MNC, Public Enterprises, Choice of Form of Organization	
Module No. 2: Management Theory	**12**
Introduction-Meaning and importance of Management-Managerial Functions- Essence of Managership-Evolution of the Management thoughts: Classical organizational theories- Neo-Classical Theories-Modern organizational theories.	
Module No. 3: Planning & Organizing	**12**
Introduction-Meaning-Nature-Purpose-Types of plans-Planning process; Strategic planning: Concept-Process-Importance and Limitations; Environmental Analysis and diagnosis: Meaning-importance and Techniques (SWOT/TOWS/WOTS-UP-BCG Matrix-Competitor Analysis); Decision-making-Concept-Importance-Committee and Group decision making Process. Introduction-Meaning-Concept and Process of Organizing – An Overview-Span of management-Different types of authority (line, staff and functional)-Decentralization-Delegation of authority; Formal and Informal Structure-Principles of Organizing; Network Organization Structure.	
Module No. 4: Staffing, Leading and Controlling	12
Introduction-**Staffing:** Concept of Staffing-Staffing Process; **Motivation:** Concept- Importance-extrinsic and intrinsic motivation-Major Motivation theories: Maslow's Need-Hierarchy Theory-Hertzberg's Two-factor Theory-Vroom's Expectation Theory; **Leadership:** Concept-Importance-Major theories of Leadership (Rensis Likert theory, Blake and Mouten's Managerial Grid theory, House's Path Goal theory, Fred Fielder's situational Leadership), Transactional leadership, Transformational Leadership, Transforming Leadership; Control: Concept-Process-Limitations-Principles of Effective Control-Major Techniques of control – Ratio Analysis, ROI, Budgetary Control, EVA, PERT/CPM.	

Skill Development Activities:

1. Collect the photographs and biodata of any three leading contributors of management thoughts.
2. Visit any business organization and collect the information on types of planning adopted by them.
3. Visit any business organization and collect different types of authority followed and also the draw the organizational structure.
4. Analyze the leadership styles of any select five companies of different sectors.
5. Visit any manufacturing firm and identify the controlling system followed.
6. Any other activities which are relevant to the course.

Textbooks:

1. Harold Koontz and Heinz Weihrich (2017), Essentials of Management: An International and Leadership Perspective, McGraw Hill Education, 10th Edition.
2. Stephen P Robbins and Madhushree Nanda Agrawal (2009), Fundamentals of Management: Essential Concepts and Applications, Pearson Education, 6th Edition.
3. James H. Donnelly, (1990) Fundamentals of Management, Pearson Education, 7th Edition.
4. B.P. Singh and A.K.Singh (2002), Essentials of Management, Excel Books
5. P C Tripathi & P N Reddy (2005), Principles of Management, TMH Publications, 3rd Edition.
6. Koontz Harold (2004), Essentials of Management, Tata McGraw Hill.

Note: Latest edition of textbooks may be used.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.C-102 Name of the Course: Financial Accounting-I		
Course Credits	**No. of Hours per Week**	**Total No. of Teaching Hours**
4 Credits	**4 Hours**	**48 Hours**
Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Case studies & field work etc.,		
Course Outcomes: On successful completion of the course, the students will be able to: Understand the theoretical framework of accounting as well accounting standards. Demonstrate the preparation of financial statement of manufacturing and non-manufacturing entities of sole proprietors. Exercise the accounting treatments for consignment transactions & events in the books of consignor and consignee. Understand the accounting treatment of Depreciation.		
Syllabus:		**Hours**
Module No. 1: Theoretical Framework of Accounting		**12**
Introduction-Meaning and Scope of Accounting, Users of Accounting Information, Cash and Accrual Basis-Branches of Accounting-Accounting, GAAP, Principles-Concepts and Conventions-Accounting Standards-Indian Accounting Standards (IND AS). Capital & Revenue; Basic Knowledge of GST. Accounting Process from recording of business transactions to preparation of Trial Balance including adjustments.		
Module No. 2: Financial Statements of Sole Proprietors		**12**
Introduction-Meaning of Sole Proprietor-Financial Statements of Non-Manufacturing Entities: Trading Account-Income Statement/Profit & Loss Account-Balance Sheet; Financial Statements of Manufacturing Entities: Manufacturing Account-Trading Account-Profit & Loss accountant-Balance Sheet.		
Module No. 3: Consignment		**12**
Introduction-Meaning of Consignment-Consignment vs Sales-Pro-forma Invoice-Accounts Sales-Types Commission-Accounting for Consignment Transactions & Events in the books of Consignor and Consignee - Treatment of Normal & Abnormal Loss. -Valuation of Closing Stock-Goods sent at Cost Price and Invoice Price.		
Module No. 4: Depreciation Accounting & Emerging Trends in Accounting		**12**
The Accounting Concept of Depreciation; Factors in the Measurement of Depreciation; Methods of Computing the Depreciation; Change in the method of charging Depreciation: with Prospective and retrospective effect of change. Digital Transformation of Accounting-Big Data Analytics in Accounting-Cloud Computing in accounting- Accounting with drones- Forensic Accounting- Accounting for Planet—Creative Accounting-Outsourced Accounting- Predictive Accounting (Theory Only).		
Practical/ Live Projects: Computerized Accounting Systems Computerized Accounting Systems: Computerized Accounts by using any popular accounting software: Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Creating Stock Items and Groups; Vouchers Entry; Generating Reports – Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Funds Flow Statement, Cash Flow Statement Selecting and shutting a Company; Backup and Restore data of a Company		

Skill Developments Activities:

1. Collect Annual Reports of sole proprietors and identify accounting concepts and conventions followed in the preparation of the annual reports.
2. Collect Annual Reports of sole proprietors and identify the different components.
3. Preparation of Proforma invoice and accounts sales with imaginary figures.
4. Collect Royalty Agreements and draft dummy royalty agreements with imaginary figures.
5. Identify the latest innovations and developments in the field of accounting.
6. Any other activities which are relevant to the course.

Suggested Readings:

- ICAI Study Materials on Principles & Practice of Accounting, Accounting and Advanced Accounting.
- SP Iyengar (2005), Advanced Accounting, Sultan Chand & Sons, Vol. 1.
- Robert N Anthony, David Hawkins, Kenneth A. Merchant, (2017) Accounting: Text and Cases, McGraw-Hill Education, 13th Edition.
- Charles T. Horngren and Donna Philbrick, (2013) Introduction to Financial Accounting, Pearson Education, 11th Edition.
- J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi, 32nd Edition.
- S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi, 6th Edition.
- B.S. Raman (2008), Financial Accounting Vol. I & II, United Publishers & Distributors
- Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi.
- Note: Latest edition of textbooks may be used.

Name of the Program: Bachelor of Commerce
Course Code: B.C 103 (DSC)
Name of the Course: Business Law

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hours	48 Hours

Course Outcomes: After completion of the course, learners will be able to: examine basic aspects o contracts visa-vis agreements and subsequently enter valid business propositions; describe variou modes of discharge of contract and remedies available in case of breach; recognize and differentiate between various types of special contracts.

Syllabus:

Module 1: The Indian Contract Act, 1872	**12 Hours**
Contract – meaning, characteristics and kinds; Essentials of a valid contract - offer and acceptance, consideration, contractual capacity, free consent, legality of objects; Void agreements; Quasi–contracts.	
Module 2: Discharge of Contract and Remedies for Breach	**12 Hours**
Modes of discharge of contract: performance of contract, mutual agreement, supervening impossibility, lapse of time, operation of law, breach of contract; Remedies for breach of contract: rescission, suit for damages, quantum meruit, suit for specific performance; suit for injunction.	
Module 3: Introduction to Special Contracts	**12 Hours**
Contracts of Indemnity and Guarantee; Contracts of Bailment and Pledge; Contract of Agency.	
Module 4: The Sale of Goods Act, 1930 & LLP Act,2008	**12 Hours**
Contract of sale; Meaning and difference between sale and agreement to sell; Conditions an Warranties; Transfer of ownership in goods including sale by non-owners; Performance of th Contract of Sale; Unpaid seller – meaning and rights of an unpaid seller against the goods. Salient Features and Nature of LLP; LLP Agreement; Incorporation Document; Incorporation b Registration; Registered office of LLP and change therein; Change and Rectification of name of LLP Partners and Designated Partners: Partners and their Relations; Extent and limitation of liability o LLP and partners.	

Suggested Readings:

1. Bhushan B., Kapoor N. D., Abbi R. and Kapoor R. Elements of Business Laws.
2. Kuchhal, M. C. and Kuchhal V. Business Laws. New Delhi. Vikas Publishing House.
3. Maheshwari, S. N., Maheshwari, S. K. *A Manual of Business Laws*. Himalaya Publishing House Pvt. Ltd.
4. Maheshwari, S. N., Maheshwari, S. K. *Business Laws*. Himalaya Publishing House Pvt. Ltd.
5. Sharma, J.P. and Kanojia S. Business Laws. New Delhi. Bharat Law House Pvt. Ltd.
6. Singh, Avtar. The Principles of Mercantile Law. Lucknow. Eastern Book Company.
7. Tulsian P.C. Business Law. New Delhi. Tata McGraw Hill.

Name of the Program: Bachelor of Commerce
Course Code: B.C 104 (SEC)
Name of the Course: E-Commerce

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	**3 Hours**	**36 Hours**

Course Outcomes: After completion of the course, learners will be able to: describe the challenging needs of society in the field of e-commerce, identify various applications in the context of online transactions. Describe various e-payment systems.

Module 1: Introduction to E-Commerce	**12 Hours**
Concepts and significance of E-Commerce; E-Commerce business models; design and launch of E-Commerce website; functions of E-Commerce; types of E-Commerce. E-Commerce Applications: Internet Banking, Insurance, payment of utility bills and Online Shopping.	
Module 2: E-Payment System:	**12 Hours**
e payment Methods- debit card, credit card, smart cards, E-Wallets; payment gateways; Electronic Fund Transfer; Emerging modes and systems of E-payment (M-Paisa, PayPal and other digital currency), UPI Apps, Aadhar-Enabled Payment Systems, BHIM App.	
Module 3: Security and Operational Aspects of E-Commerce & Web site Designing	**12 Hours**
E-Commerce security: meaning and Issues; technology solutions- encryption, security channels of communication, protecting networks, servers and clients. Operational Issues: complaints handling and building customer relationships. Basics of Website Designing: URLs, IP, ISP, WWW, DNS and HTML	

Practical Exercises:
The learners are required to:
1. Design a web page in Notepad and HTML.
2. Help others to learn the use of e-wallet, e-payment. Prepare a report on the skills used by them to help others learn.
3. Design their own webpage, highlighting their strengths, weaknesses, and preparing their CV. Use the link in their CV while applying for the job.
4. Use the internet banking facility to buy a product from any online website.
5. Open an internet banking account and operate it.
6. Create their own YouTube channel and post one video on awareness of cyber security and crime.

Suggested Books/Articles/Links for References:

- Arora, S. *E-Commerce.* New Delhi: Taxman.
- Awad, E. M. *Electronic Commerce: From Vision to Fulfillment*. New Delhi: Pearson, UBS Publisher & Distributors.
- Chhabra, T.N., Jain, H. C., and Jain, A. *An Introduction to HTML*. New Delhi: Dhanpat Rai & Co.
- Gupta, P., ed. *E-Commerce in India: Economic and Legal Perspectives*. New Delhi: Sage Publications.
- Loudon, K. C. and Traver, C. G. *E-commerce: Business, Technology and Society*. Noida, India: Pearson Education.
- Madan, S. *E-Commerce*. India: Scholar Tech Press.
- Mathur, S., ed. *E-Commerce*. New Delhi: Pinnacle Learning.

Name of the Program: Bachelor of Commerce (B.Com.)
Course Code: B.C- MDC 1
Name of the Course: General Management (GE)

Course Credits	**No. of Hours per Week**	**Total No. of Teaching Hours**
3 Credits	**3 Hours**	**36 Hours**

Course Outcomes: After completion of the course, learners will be able to understand the evolution of management and its significance; comprehend and analyze applicability of managerial functions; recognize the role of decision-making in business AND analyze the role of directing in management; appreciate the function of controlling.

Syllabus:	**Hours**
Module No. 1: Introduction to Management	**12**
Principles of management - concept, nature and significance; Evolution of Management thought: Classical (Fayol's principles of management; Taylor's scientific management), Neo-classical (Hawthorne Experiments), Modern approach (Systems Approach; Contingency Approach). Management functions and their relationship- planning, organizing, staffing, directing and controlling; Functional areas of management – an overview; Coordination - concept, characteristics and importance.	
Module No. 2: Planning and Organizing	**12**
Planning- meaning, strategic and operations planning; Decision-making- concept, importance and bounded rationality; Organizing- division of labour & specialization; Organizational structures; Factors affecting organizational design.	
Module No. 3: Directing, Staffing & Controlling	12
Directing- concept and importance; Concept and theories of Motivation- Maslow's need hierarchy, Herzberg's two-factor theory, Theory X&Y; Leadership-meaning and importance; Communication- meaning and importance; Staffing- concept, importance and process. Principles of Controlling, performing controlling function	

Practical Exercises:
The learners are required to:
1. Assess the applicability of managerial theories in today's corporate world.
2. Discuss the interrelationship between various managerial functions.
3. Present a role play on bounded rationality or on any other aspect of decision-making.
4. Identify various motivation techniques used by organizations.
5. Discuss the impact of emerging issues in management.

Suggested Readings:

- Drucker, P. F. (1954). The Practice of Management. Newyork: Harper & Row.
- Drucker, P. F. (1999). Management Challenges for the 21st Century. Harper Collins Publishers Inc.
- Koontz, H., & Weihrich, H. (2012). Essentials of Management: An International and Leadership Perspective. McGraw Hill Publications
- Kumar, Pardeep. Management: Principles and Applications. JSR Publication House LP, Delhi.
- Mahajan, J.P. and Mahajan Anupama. Management Principles and Applications. Vikas

IInd Semester B. Com
B. Course Contents
B.C 105 Principal of Marketing (DSC-III)
B.C 106 Financial Accounting-II (DSC-IV)
B.C 107 Company Law (MC-II)
Course Code: MDC-II
B.C 108 Entrepreneurship (SEC-II)
Course Code: VAC-I
Course Code: I/A/P/C

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.C-105 Name of the Course: Principles of Marketing		
Course Credits	**No. of Hours per Week**	**Total No. of Teaching Hours**
4 Credits	**4 Hours**	**48 Hours**
Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		

Course Outcomes: On successful completion of the course, the students will be able to: Understand the basic concepts of marketing and marketing environment. Analyze consumer behavior in the present scenario and marketing segmentation. Discover the new product development & identify the factors affecting the price of a product in the present context. Judge the impact of promotional techniques on the customers & importance of channels of distribution. Outline the recent developments in the field of marketing.

Syllabus:	Hours
Module No. 1: Introduction to Marketing & Consumer Behavior	**12**
Introduction-Nature-Scope-Importance of Marketing; Concepts& Approaches of Marketing: Need-Want-Demand-Customer Value-Customer Creation; Evolution of marketing; Selling vs Marketing; Marketing Environment: Concept-importance-Micro and Macro Environment. Marketing Management-Meaning-importance. Nature and Importance-Consumer buying process; Factors influencing consumer buying behavior; Market segmentation: Concept, importance and bases; Target market selection-Positioning Concept-Importance and bases; Product differentiation vs. market segmentation. Marketing Mix: Product-Price-Place & Promotion.	
Module No. 2: Product and Pricing	**12**
Product: Concept and importance-Product Classifications-Concept of product mix; Branding-packaging and labelling; Product-Support Services; Product life cycle; New Product Development Process; Consumer adoption process. **Pricing: Significance**. Factors affecting the price of a product. Pricing policies and strategies.	
Module No. 3: Promotion and Distribution	**12**
Promotion: Nature and importance of promotion; Communication process; Types of promotion: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics; Promotion mix and factors affecting promotion mix decisions. **Distribution Channels and Physical Distribution:** Channels of distribution - meaning and importance; Types of distribution channels; Functions of middleman; Factors affecting choice of distribution channel; Wholesaling and retailing; Types of Retailers; e-retailing, Physical Distribution	
Module No. 4: Recent Developments in Marketing	**12**
Social Marketing, online marketing, direct marketing, services marketing, green marketing, Rural marketing; Consumerism, Search Engine Marketing-Mobile Marketing- Marketing Analytics-Social Media Marketing-Email Marketing-Live Video Streaming Marketing- Network Marketing, any other recent developments in Marketing.	

Skill Development Activities:

1. Analyze the marketing environment of your locality and identify the need, wants & purchasing power of customers.
2. Collect consumer behavior towards home appliances in your locality.
3. Visit any organization and collect the information towards pricing of the products.
4. Visit any wholesalers/Retailers; collect the role of them in marketing.
5. Identify the recent developments in the field of marketing.
6. Any other activities which are relevant to the course.

Reference Materials:

1. Philip Kotler (2015), Principles of Marketing. 13th edition. Pearson Education.
2. Saxena Rajan, (2017) Marketing Management, Tata McGraw-Hill Publishing Company Ltd., New Delhi. Fifth Edition.
3. Kumar Arun & MeenakshiN (2016), Marketing Management, Vikas Publishing House Pvt. Ltd., New Delhi. Third Edition
4. Panda Tapan (2008), Marketing Management, Excel books, New Delhi, Second Edition.
5. Michael, J. Etzel, Bruce J. Walker, William J Stanton and Ajay Pandit. Marketing: Concepts and Cases. (Special Indian Edition)., McGraw Hill Education
6. William D. Perreault, and McCarthy, E. Jerome, Basic Marketing. Pearson Education.
7. Majaro, Simon. The Essence of Marketing. Pearson Education, New Delhi.
8. Iacobucci and Kapoor, Marketing Management: A South Asian Perspective. Cengage Learning.
9. Chhabra, T.N., and S. K. Grover. Marketing Management. Fourth Edition.

Note: Latest edition of textbooks may be used.

Name of the Program: Bachelor of Commerce (B.Com.) **Course Code:** B.C-106 **Name of the Course:** Financial Accounting-II		
Course Credits	**No. of Hours per Week**	**Total No. of Teaching Hours**
4 Credits	**4 Hours**	**48 Hours**

Pedagogy: Classrooms lecture, Case studies, Tutorial classes, Group discussion, Seminar & field work etc.,

Course Outcomes: On successful completion of the course, the students will be able to: Understand & compute the amount of claims for loss of stock & loss of Profit. Learn various methods of accounting for joint ventures. Deal with the dissolution of partnership s and their accounting treatment. Demonstrate various accounting treatments for dependent & independent branches & Accounting treatment of Hire Purchase. Prepare financial statements from incomplete records.

Syllabus:	**Hours**
Module No. 1: Insurance Claims for Loss of Stock & Loss of Profit	**12**
Introduction-Meaning of fire-computation of Claim for loss of stock- Computations of Claim for loss of Profit-Average Clause.	
Module No. 2: Joint Venture & Accounting for Dissolution of Partnership	**12**
Accounting Procedure: Joint Bank Account, Records Maintained by Coventurer, Memorandum, Joint Venture Accounting for Dissolution of Partnership firm including Insolvency of Partner, Sale of Partnership firm to a Company and piecemeal Distribution	
Module No. 3: Accounting for Branches & Accounting for Hire Purchase	**12**
Introduction- Branch Accounts; Types of branches-Accounting for Dependent & Independent Branches; Debtors System; Stock & Debtors System ; Accounting for Purchase: Transaction, Journal Entries and Ledger Accounts in the books of Hire Vendor and Hire Purchaser, Default & Repossession.	
Module No. 4: Conversion of Single Entry into Double Entry System	**12**
Introduction - Meaning-Limitations of Single-Entry System-Difference between Single entry and Double entry system - Problems on Conversion of Single Entry into Double Entry.	

Practical/ Live Projects: Computerized Accounting Systems Computerized Accounting Systems: Computerized Accounts by using any popular accounting software: Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Creating Stock Items and Groups; Vouchers Entry; Generating Reports – Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Funds Flow Statement, Cash Flow Statement Selecting and shutting a Company; Backup and Restore data of a Company

Skill Developments Activities:

1. Identify the procedure & documentations involved in the insurance claims.
2. Collect hire purchase agreements and draft dummy hire purchase agreements with imaginary figures.
3. Identify the common expenditures of an organization among various departments.
4. Collect the procedure and documentations involved in the establishment of various branches.
5. Visit any sole proprietor firm and identify the steps involved in the conversion of single entry into double entry system.
6. Any other activities which are relevant to the course.

Suggested Readings:

• ICAI Study Materials on Principles & Practice of Accounting, Accounting and Advanced Accounting.

• SP Iyengar (2005), Advanced Accounting, Sultan Chand & Sons, Vol. 1.

• Robert N Anthony, David Hawkins, Kenneth A. Merchant, (2017) Accounting: Text and Cases, McGraw-Hill Education, 13th Edition.

• Charles T. Horngren and Donna Philbrick, (2013) Introduction to Financial Accounting, Pearson Education, 11th Edition.

• J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi, 32nd Edition.

• S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi, 6th Edition.

• B.S. Raman (2008), Financial Accounting Vol. I & II, United Publishers & Distributors

• Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi.

• Note: Latest edition of textbooks may be used.

Reference Materials:

1. ICAI Study Materials on Principles & Practice of Accounting, Accounting and Advanced Accounting.

2. SP Iyengar (2005), Advanced Accounting, Sultan Chand & Sons, Vol. 1.

3. Robert N Anthony, David Hawkins, Kenneth A. Merchant, (2017) Accounting: Text and Cases, McGraw-Hill Education, 13th Edition.
4. Charles T. Horngren and Donna Philbrick, (2013)Introduction to Financial Accounting, Pearson Education, 11th Edition.
5. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi, 32nd Edition.
6. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi, 6th Edition.
7. B.S. Raman (2008), Financial Accounting Vol. I & II, United Publishers & Distributors
Compendium of Statements and Standards of Accounting. The Institute of Chartered

Name of the Program: Bachelor of Commerce (B.Com.)
Course Code: B.C-107
Name of the Course: Company Law

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	**4 Hours**	**48 Hours**

Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,

Course Outcomes: On successful completion of the course, the students will be able to:
Understand the framework of the Companies Act of 2013 and different kind of companies. Identify the stages and documents involved in the formation of companies in India. Analyze the role, responsibilities and functions of Key management Personnel in Corporate Administration. Examine the procedure involved in the corporate meeting and the role of company secretary in the meeting. Evaluate the role of liquidator in the process of winding up of the company.

Syllabus:	Hours
Module No. 1: Introduction to Company	**12**
Introduction - Meaning and Definition – Features – Highlights of Companies Act 2013 - -Kinds of Companies – One Person Company-Private Company-Public Company-Company limited by Guarantee-Company limited by Shares- Holding Company-Subsidiary Company-Government Company-Associate Company- Small Company-Foreign Company-Global Company-Body Corporate-Listed Company.	
Module No. 2: Formation of Companies	**12**
Introduction -**Promotion Stage:** Meaning of Promoter, Position of Promoter & Functions of Promoter, **Incorporation Stage:** Meaning & contents of Memorandum of Association & Articles of Association, Distinction between Memorandum of Association and Articles of Association, Certificate of Incorporation, **Subscription Stage** – Meaning & contents of Prospectus, Statement in lieu of Prospects and Book Building, **Commencement Stage** –Document to be filed, e-filing, Register of Companies, Certificate of Commencement of Business.	
Module No. 3: Company Administration	**12**
Introduction - Key Managerial Personnel – Managing Director, Whole time Directors, the Companies Secretary, Chief Financial Officer, Resident Director, Independent Director, Managing Director –Appointment – Powers – Duties & Responsibilities. Company Secretary - Meaning, Types, Qualification, Appointment, Position, Rights, Duties, Liabilities & Removal or dismissal.	
Module No. 4: Corporate Meetings & Winding Up	**12**
Introduction - Corporate meetings: types – Importance - Distinction; Resolutions: Types – Distinction; Requisites of a valid meeting – Notice – Quorum –Proxies - Voting - Registration of resolutions; Introduction – Meaning- Modes of Winding up –Consequence of Winding up – Official Liquidator – Role & Responsibilities of Liquidator – Defunct Company.	

Skill Development Activities:

1. Collect the Companies Act 2013 from the Ministry of Corporate Affairs website and prepare the highlights of the same.
2. Visit any Registrar of the Companies; find out the procedure involved in the formation of the companies.
3. Visit any Company and discuss with Directors of the same role and responsibilities and prepare reports on the same.
4. Collect the copy of the notice of the Meeting and Resolutions, Prepare the dummy copy of Notice and resolutions.
5. Contact any official liquidator of an organization and discuss the procedure involved on the same and prepare a report.
6. Any other activities which are relevant to the course.

Reference Materials:

1. S.N Maheshwari, Elements of Corporate Law, HPH.
2. Balchandran, Business Law for Management, HPH
3. Dr. P.N. Reddy and H.R. Appanaiah, Essentials of Company Law and Secretarial Practice, HPH.
4. K. Venkataramana, Corporate Administration, SHBP.
5. N.D. Kapoor: Company Law and Secretarial Practice, Sultan Chand.
6. M.C. Bhandari, Guide to Company Law Procedures, Wadhwa Publication.
7. S.C. Kuchal, Company Law and Secretarial Practice.
8. S.C. Sharm, Business Law, I.K. International Publishers

Name of the Program: Bachelor of Commerce (B. Com)
Course Code: B.C 108
Name of the Course: Entrepreneurship and Venture Creation (SEC)

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	**3 Hours**	**36 Hours**

Course Outcomes: On successful completion of the course, the students will gain in-depth knowledge of venture creation and development of business plans. The students are exposed to successful entrepreneurship stories and encourage them to start their own enterprise.

Syllabus:	Hours
Module 1: Entrepreneurship	**12**
Introduction - Meaning & Definition of Entrepreneurship, Entrepreneur & Enterprise - Differences between Entrepreneurship, Entrepreneur & Enterprise - Functions of Entrepreneur - Types of Entrepreneurs - Role of Entrepreneur for Economic Development - Factors influencing Entrepreneurship - Pros and Cons of being an Entrepreneur - Differences between Manager and Entrepreneur - Qualities of an Entrepreneur - Types of Entrepreneurs. Entrepreneurship Development- Need - Problems - National and State Level Institutions, Government support for Institutions in India.	
Module 2: Entrepreneurship Development and Legal issues in New Ventures	**12**
Types of start-ups; Entrepreneurial class theories; Entrepreneurial training; EDP Programme Characteristics of entrepreneurial leadership, Components of entrepreneurial leadership; International Entrepreneurship-Opportunities and challenges; Entrepreneurial challenges; Source of innovative ideas; Entrepreneurship and creativity; Techniques for generating ideas, Impediments to creativity. Legal issues - Forming Business Entity, considerations and criteria, IPR- Patents, Trademarks and Copyrights - Importance for start-ups, legal acts governing business in India; Opportunities and challenges for starts ups	
Module 3: New Venture Planning & Financing Ventures	**12**
Introduction to Venture, Meaning & Definition, Objectives, Characteristics, Types, Stages, Methods to Initiate Ventures; Acquisition-Advantages of acquiring an ongoing venture and examination of key issues; Franchising- how a franchise works, franchising law, Developing a marketing plan customer analysis, sales analysis and competition analysis, steps in marketing research; Business plan-benefits of drivers, perspectives in business plan preparation, elements of a business plan; Business plan failures, Challenges in Indian Market for Ventures and Franchisees. Financing stages; Sources of finance; Venture capital; Criteria for evaluating new venture proposals; Evaluating Venture Capital- process; Sources of financing for Indian entrepreneurs.	

Suggested Books/Articles/Links for References:

1. Vasant Desai: The Dynamics of Entrepreneurship Development and Management, HPH
2. Mark. J. Dollinger, Entrepreneurship - Strategies and Resources, Pearson Edition.
3. Satish Taneja: Entrepreneur Development, HPH.
4. Udai Pareek and T.V. Rao, Developing Entrepreneurship
5. S.V.S. Sharma, Developing Entrepreneurship, Issues and Problems, SIET, Hyderabad

Name of the Program: Bachelor of Commerce (B.Com.)
Course Code: B.C- MDC 2
Name of the Course: Business Environment

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	**3 Hours**	**36 Hours**

Course Outcomes: After completion of the course, students will be able to acquire skills in understanding Social, Economic, Political and International environment

Syllabus:	**Hours**
Module No. 1: Introduction	12
Meaning of Business Environment, Factors affecting the environment to the business, Internal and external environment, microenvironment, macro environment. Types of environments. SWOT Analysis	
Module No. 2: Social, Economic & Political Environment	12
Business and society, business and culture, language, culture and organizational behavior, other social/cultural factors, social responsibility of business. Nature of economy, structure of the economy, economic policies, economic conditions. Economic roles of the government, government and legal environment, economic roles of government of India. The contribution of public sector enterprises in India, Privatization and disinvestment in India	
Module No. 3: International & Technological Environment:	12
Globalization, Foreign Direct Investment in India, its impact on Indian economy. Concept and significance of technological environment, regulation of foreign investment and collaboration.	

Suggested Readings:

1. Francis Cherunilam, 20002, Business environment, Himalaya Publishing House, 11th Revised Edition, India.
2. Dr.S. Sankaran, Business Environment, MarghamPublications
3. K. Ashwathappa, 1997, Essentials of Business Environment, Himalaya Publishing House,