

**DR. HARISINGH GOUR VISHWAVIDYALAYA,
SAGAR (M.P.)**

(A CENTRAL UNIVERSITY)



DEPARTMENT OF COMMERCE

Syllabus

of

BACHALAR OF COMMERCE (B. Com.)

As per NEP-2020

(Date of Board of Studies Meeting: 21-09-2022)

w.e.f.

Academic Year 2022-23

Board of Studies

(Date of Board of Studies Meeting: 21-09-2022)

Department of Commerce

S. No.	Name	Designation	Signature
1.	Prof. J. K. Jain	Head & Chairman	
2.	Prof. D. K. Nema	In-charge Head & Professor	
3.	Prof. G. L. Puntambekar	Professor	
4.	Prof G. Soral	External Member	
5.	Prof. S. K. Gupta	External Member	
6.	Dr. G M Dubey Department of Economics	Representative from other School	
7.	Dr. Utsav Anand	Representative from other School	
8.	Dr. Anita Kumari	Assistant Professor from Department	

School Board

(Date of School Board Meeting: 21-09-2022)

School of Commerce and Management

S. No.	Name	Designation	Signature
1.	Prof. Y. S. Thakur	Dean & Chairman	
2.	Prof. J. K. Jain	Professor from School	
3.	Prof. G. L. Puntambekar	Professor from School	
	Prof. D. K. Nema	Professor from School	
4.	Prof. Neeti Agrawal School of Management Studies, IGNOU	External Member	
5.	Dr. Avineesh Kumar Mishra Retd. Principal, SS College, Shahjahanpur	External Member	
7.	Dr. G M Dubey Department of Economics	Representative from other School	
8.	Prof. Diwakar Shukla	Representative from other School	
9.	Dr. Shree Bhagwat	Associate Professor from the School	
10.	Dr. Sunit Walia Department of Business Management	Representative from School	
11.	Dr. Anita Kumari	Assistant Professor from the School	

DEPARTMENT OF COMMERCE
B.Com. Undergraduate Course
(w.e.f. Academic Session- 2022-23)

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1. PREAMBLE:

The Department of Commerce under School of Commerce and Management is one of the oldest and major departments of this University. Department of Commerce was established on 18th July 1948. The Department is engaged in Under-graduate and Post-graduate teaching and in guiding of research work. In the present time, the Department has total intake of 1125 Students at the undergraduate and Post graduate level. By now, more than 250 research scholars have been awarded Ph.D. degree on their research work and at present 23 candidates are exclusively engaged in Department research centre at the Ph.D. level. The Department has now Three Professors, and Eight Assistant Professors.

Bachelor of Commerce (B.Com) is the most exalted three/four year full time under-graduate programme in commerce. The course provides an extreme and rigorous base for teaching, research and administration. The course serves the needs of academics and prepares students for business and industry sector. The Alumni of this course are well placed in business, academics and administration in the country. In the year 2009, after being upgraded as Central University, CBCS System has been adopted by the University and this course is being changed second time after adopting CBCS System. The UGC has asked for introduction CBCS System in all the Central and State Universities and also proposed a model syllabus of CBCS System in undergraduate programme and it is being introduced in academic year 2016-17. In the current year the entire structure and syllabus of course is revised as per national education policy-2020.

Programme Outcomes: After the completion of the undergraduate course the students will acquire:

- Domain knowledge of commerce stream.
- Will get skill related to Accounting, Taxation and Management.
- Will get understanding and skill of entrepreneurship & start up of business units.
- Will get required knowledge about research filed.
- Will acquired job skill related commerce stream.

II. Programme Structure

Department of Commerce

Course Structure Based on NEP-2020

BACHELOR OF COMMERCE (B,Com. Hons. 4 Year Programme)

Entry Level-5/12th required successful completion of secondary school with commerce discipline

SEMESTER-I

Course Code	Course Title	Course Type	L	T	P	Credit
COM-DSM-111	Financial Accounting	Disciplinary specific Major	5	1	0	6
COM-DSM-112	Business Organization and Management	Disciplinary specific Major	5	1	0	6
COM-MDM-111	Business Economics	Multi-Disciplinary Major	5	1	0	6
COM-AEC-111	Language-Hindi	Ability Enhancement Course	2	0	0	2
COM-SEC-111	Entrepreneurship	Skill Enhancement Course	2	0	0	2
COM-VED-111		Value Enhancement Course				Qualifying
	Total Credit					22

SEMESTER-II

Course Code	Course Title	Course Type	L	T	P	Credit
COM-DSM-211	Corporate Accounting	Disciplinary specific Major	5	1	0	6
COM-DSM-212	Corporate Law	Disciplinary specific Major	5	1	0	6
COM-MDM-211	Business Law	Multi-Disciplinary Major	5	1	0	6
COM-AEC-211	Language-English	Ability Enhancement Course	2	0	0	2
COM-SEC-211	Personal Selling	Skill Enhancement Course	2	0	0	2
COM-VED-211		Value Enhancement Course				Qualifying
	Total Credit					22

(Level 5 Required 36-40 Credits for Undergraduate Certificate)

III. B.Com. (Hons.) Programme Structure:

The B.Com. (Hons.) Programme is divided into four parts and each part will consist two semesters.

		Odd Semester	Even Semester
Part - I	First Year	Semester -I	Semester- II
Part – II	Second Year	Semester -III	Semester- IV
Part – III	Third Year	Semester -V	Semester- VI
Part - IV	Fourth Year	Semester -VII	Semester- VIII

* There will be 5 lecture and 01 tutorial hours of teaching per week for Core Papers.

*Duration of final examination of each paper shall be 3 hours.

*Each paper will be of 100 marks out of which 60 marks shall be allocated for End Semester Examination and 40 marks for internal assessment.

* **75 % attendance is mandatory for appearing in term end semester examination.**

Explanation of Course Character Code:

- First three alphabets stand for Name of the Department of Commerce.
- Middle alphabetical Code stands for Nature of Course.
- First Digit Stands for Concern Semester.
- Second Digit Stands for Level of Course.
- Third Digit Stands for Course Number.

Where,

Nature of Course Type:

DSM : Disciplinary Major

MDM : Multidisciplinary Major

AEC : Ability Enhancement Courses

SEC : Skill Enhancement Course

VED : Value Enhancement Course

* **Note: The students of others departments can opt MDM, AEC, SEC courses but the total intake of department will remain the same.**

* **The students of the department who opt MDM, AEC, SEC courses from other department will be exempted from similar course of the department.**

1. Scheme of Examination

Note: To appear in End Semester Examination, a student must appear in Mid Semester Examination and Internal Assessment.

Examination	Syllabus Content	Maximum Marks	Mode of Examination
First Mid Semester Exam	50% of Syllabus	20 Marks	Written Exam
Second Mid Semester Exam	75% of Syllabus	20 Marks	Assignment + Presentation*
End Semester Exam	Entire Syllabus	60 Marks	Written Exam

*The marks for attendance shall be awarded as follows:

- (i) 75% and Below : 00 Mark
- (ii) >75% and up to 80% :01 Mark
- (iii) >85% and up to 85% :02 Marks
- (iv) >85% and up to 90% :03 Marks
- (v) >90% and up to 95% :04 Marks
- (vi) >95% :05 Marks

The question paper for the End Semester Examination shall be of 3 (Three) hour's duration and shall be set such as to comprise the following Sections:

- 1. Section A:** Shall have 10 (Ten) Objective Type Questions of 1 (One) Marks each. All Questions in this section shall be compulsory; **(Total 10 Marks).**
- 2. Section B:** Shall have 6 (Six) Short Answer Questions (SAQs) of 5 (Five) Marks each. Out of which the examinee shall be required to attempt any 4 (Four) questions; **(Total 20 Marks).**
- 3. Section C:** Shall have 5 (Five) Essay/Long Answer Questions (LAQs) of 10 (Ten) Marks each. Out of which the examinee shall be required to attempt any 3 (Three) questions; **(Total 30 Marks).**

Department of Commerce
Course Content

w.e.f. Academic Session-2022-23

Course Code	Course Title	Course Type	L	T	P	Credit
COM-DSM-111	Financial Accounting	Disciplinary Specific Major	5	1	0	6

Course Objective:

CO1:To impart knowledge about basic concepts of Financial Accounting.

CO2:To familiarize learners with various new model of business such as consignment, branch, and new system of sales like hire purchase & installment payment system.

CO3:To facilitate understanding about accounting of investment business

CO4:To know the accounting treatment of different events occurs in Partnership firms

CO5:To develop the capacity to analyze the double entry system of accounting through preparation of accounts from incomplete records.

Course Contents:

Unit-I

Financial Accounting: Meaning, definition, functions, objectives, advantage and limitations; Accounting concepts, principles and conventions of accounting. Accounting standards - meaning, objectives - list of accounting standards issued by ASB. Recording of transactions, preparation of ledger, Trial Balance and Final Accounts.

Unit-II

Consignment Accounts: Consignment, meaning, features, invoice proforma, account sales, del-credere commission. Accounting treatment in the books of the consignor and the consignee, valuation of consignment stock, treatment of normal and abnormal loss, invoice of goods at a price higher than the cost price (including practice).

Branch Accounts: Meaning and significance of branches, types of branches and accounting procedure, dependent branch, independent and foreign branch, wholesale branch, goods sent to branch at invoice price.

Unit III

Preparation of **Accounts** from Incomplete Records, Accounting of Hire Purchase and Installment Payment System.

Unit-IV

Joint Venture Accounts (including practical problems), Investment Accounting (including practical problems).

Unit-V

Partnership Accounts: Dissolution of partnership firms including piecemeal distribution of assets; Amalgamation of partnership firms; Conversion into a company and Sale to a company (including practical problems)

Learning Outcomes:

After completion of this course the student will be able to demonstrate:

LO1: Understanding of the new areas and methods of accounting

LO2: Ability to prepare accounts from incomplete financial records

LO3: Understanding of the accounting treatments in case of dissolution of Partnership firms and conversion of firms in to a Joint Stock Companies

LO4: Ability to record the transactions of Investment in capital market.

LO5: Understanding and ability to maintain financial accounts in different mode of sole traders and partnership firms.

Suggested readings:

1. Ashok Sehgal & Deepak Sehgal : Taxmann Allied Services(P) Ltd.
2. Batty, J. Principles of Accounting.
3. Grewal, T. S. Introduction to Accountancy. S. Chand and Co. New Delhi
4. Gupta R. L. and Gupta, V.K. Principles & Practice of Accounting. Sultan Chand and Sons, New Delhi.
5. Haneef and Mukherjee, Accountancy-I:Tata McGraw Hill Company.
6. Jain S.P. & Narang, K.L. Accountancy-I. Kalyani Publishers.
7. Jawaharlal Lal. Financial Accounting. Himalaya Publishing House.
8. Sehgal, Deepak. Fundamentals of Financial Accounting. Tax Mann Publication
9. Tulsian, Accountancy-I: Tata McGraw Hill Company.
10. करीम, खनूजा, मेहता : वित्तीय लेखांकन, एस बी पी डी पब्लिशिंग हाउस, आगरा
11. डॉ. एस.एम्. शुक्ल : वित्तीय लेखांकन, साहित्य भवन पब्लिकेशन, आगरा

DEPARTMENT OF COMMERCE

B.Com. Semester-I

Academic Session- 2022-23

Course Code	Nomenclature of Paper	Course Type	L	T	Practical/ Practice	Credits
COM-DSM-112	Business Organization and Management	Disciplinary Specific Major	5	1	0	6

Course Objective:

- CO₁:** To impart knowledge about basic understanding of business.
- CO₂:** To learn business activities to compete in competitive world.
- CO₃:** To facilitate learning about planning and organizing.
- CO₄:** To make learners understand the concepts of Motivation, Leadership & Direction.
- CO₅:** To facilitate learning about the process of controlling

Course Contents:

Unit- I

Introduction: Business Concept & Objectives, Perspectives on experiencing business- Consumer's point of view-app-based, web-based and in-store commerce; Producer's point of view- thinking end-to-end, from farm to fork, Objectives & Principles of Organisation, Social Responsibility of Business

Unit- II

Forms of Business Organisation: Sole Trade ship, Partnership Firm Business (Public & Private), Formation & Choice of Business Organization, Definition of Management, Its Nature of Purpose, Fayol's Principles & Elements of Management, Recent Developments of Management Thought.

Unit – III

Planning & Organising: Its nature & purpose types of plans. Planning steps & process. Management by Objectives (MBO), Decision Making, Forecasting, Organisational Design & Organisation Structure, Power & Distribution of Authority.

Unit- IV

Motivation, Leadership & Direction: Concept and Significance of Motivation. Types of Incentives. Theories of Motivation – Abraham Maslow, Fredric Herzberg, Douglas McGregor and William Ouchi only. Definition & Approaches to Leadership, Significance, Leader vs. Boss, Leader vs. Manager, Essentials for Providing Effective Leadership. Role & Principles of Direction.

Unit-V

Controlling: Concept & Process of Control, Principles of Controlling, Types of Controls, Human Aspects of Controls.

Learning Outcomes:

On completion of this course, the learners will be able to:

LO1: Understand the concepts related to Business.

LO2: Learn business activities to compete in competitive world.

LO3: Perform planning and organizing function.

LO4: Develop leadership skill and understand the importance of motivation.

LO5: Perform controlling function within an organization

Suggested Readings:

- Stoner, James A.F. etc Management 6th ed. New Delhi, Prentice Hall India, 1998
- Wehrich, H and Koontz. H., Management- A Global Perspective 10th ed. New York, McGraw Hill, 1994.
- Agarwal, R.D. Organization and Management, New Delhi, Tata McGraw Hill 2000.
- Sherlekar, S.A. and Sherlekar, V.S, Modern Business Organization & Management-Systems Approach Mumbai, Himalaya Publishing House, 2000.

DEPARTMENT OF COMMERCE

B.Com. (Semester-I) (Academic Session- 2022-23)

Course Code	Nomenclature of Paper	Course Type	L	T	Practical/ Practice	Credits
COM-MDM-111	Business Economics	Multi-Disciplinary Major	5	1	0	6

Course Objectives:

- CO1: To impart knowledge about basic understanding of micro economics.
- CO2: To familiarize learners with the demand and demand function and its use.
- CO3: To facilitate learning about consumer theory.
- CO4: To make learners understand the concepts of cost and revenue.
- CO5: To facilitate learning about the market structures.

Course Contents:

Unit I

Introduction: Economics micro economics, macro economics, positive and normative economics, business economics, significance. basic concepts: scarcity and choice, production possibility curve, production possibility curve and the central problems of the economy.

Demand and Supply: The concept of demand and demand function, law of demand, movements along the demand curve and shifts in demand curves, the concept of supply and supply function, the law of supply, movements along a supply curve versus shifts in supply curve, market equilibrium and price determination.

Elasticity of Demand and Supply: Price elasticity of demand, degree of price elasticity of demand, determinants of price elasticity of demand, measurement of price elasticity of demand, slope of demand curve and elasticity of demand, income elasticity of demand, cross elasticity of demand, elasticity of supply.

Unit II

Consumer Theory: Cardinal utility theory, the concept of utility, the law of diminishing marginal utility, derivation of demand curve from marginal utility schedule, the law of equi- marginal utility.

Ordinal Utility Analysis: The concept of ordinal utility, meaning of an indifference curve, marginal rate of substitution, properties of indifference curves, , budget equation or budget line, consumer's equilibrium, income effect, substitution effect, price effect.

Unit III

Production: concept of production function, fixed and variable inputs and short and long run, total, average and marginal products, total, average and marginal

curves.

The Law of Variable Proportions: Returns to a factor, isoquants, characteristics or properties of isoquants, returns to scale, economies and diseconomies of scale.

Unit IV

Cost and Revenue: The concept of costs, cost functions-short run and long run, theory of cost in the short run, short-run cost curves, long-run cost curves.

Equilibrium of the Firm: The optimum combination of factors, technical/technological change: very long run, concepts of revenue, relationship between elasticity and demand, marginal, revenue and average revenue.

Unit V

Market Structures: Perfect competition, equilibrium of the market, long run industry supply: producer and consumer surplus.

Other Market Forms: Monopoly, monopolistic competition, oligopoly, their meaning and features, price output determination under them in short and long run.

Learning Outcomes:

At the end of the course learners should be able to:

LO1: The learners will familiar with different aspects of demand and supply.

LO2: The learners will understand the concept of consumer theory and its use.

LO3: The learners will understand about cost and production function.

LO4: The learners will acquire regarding market structure and its types.

LO5: The learners will acquire the ability to examine Income distribution and factor pricing.

Suggested Readings:

1. Arthur, O Sullivan and Steven M. Sheffrin. Micro Economics- Principles, Applications and Tools (for Application Purposes)
2. Begg, D. ,G. Vernasca, S. Fischer and R. Dornbusch. Economics McGraw Hill, London.
3. Browning, Edgar K. & Zupan: Micro Economic Theory and Applications
4. Case, Karl E. & Ray C. Fair, Principles of Economics. Pearson Education, Inc.
5. Joseph, E. Stieglitz and Carl E. Walsh: Principles of Micro Economics.
6. Joseph, E. Stieglitz and Carl E. Walsh: Economics International Student Edition.
7. Mankiw, Gregory N. Principles of Economics.
8. व्यावसायिक अर्थशास्त्र , डॉ. वी. के .एल श्रीवास्तव , डॉक्टर अनिल कुमार श्रीवास्तव , जेबीसी प्रेस

DEPARTMENT OF COMMERCE

B.Com. (Semester-I)

(Academic Session- 2022-23)

Course Code	Nomenclature of Paper	Course Type	L	T	Practical/ Practice	Credits
COM-AEC-111	Language –Hindi	Ability Enhancement Courses	2	0	0	2

- Course contents to be drafted at the university level

Department of Commerce
Course Content

w.e.f. Academic Session-2022-23

Course Code	Course Title	Course Type	L	T	P	Credit
COM-SEC-111	Entrepreneurship	Skill Enhancement Course	2	0	0	2

Course Objectives:

- CO1:** To impart knowledge about the basic features of entrepreneurship.
- CO2:** To familiarize learners with the new policies of the Government to promote entrepreneurship
- CO3:** To create awareness among young generation towards new areas of business
- CO4:** To create required skill for entrepreneurship
- CO5:** To facilitate learners for starting their businesses through the Startup Cell.

Course Contents:

UNIT – I

Introduction: Meaning, elements, determinants and importance of entrepreneurship. Dimensions of entrepreneurship: entrepreneurship, ecopreneurship, women entrepreneurs & its limitations. Introduction to new policies introduced by the Government to promote entrepreneurship.

UNIT – II

Entrepreneurship and micro, small and medium enterprises: concept of business groups. The contemporary role models in Indian business: their values, conflict in family business and its resolution.

UNIT – III

Entrepreneurship System and Finance: Public and private system of stimulation, support and sustainability of entrepreneurship. requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation.

UNIT – IV

Sources of business ideas and tests of feasibility: Significance of writing the business plan/ project proposal. Designing business processes, location, layout, operation, planning & control.

UNIT – V

Mobilizing Resources: Mobilizing resources for start-up. Accommodation and utilities Preliminary contracts with the vendors, suppliers, bankers, principal customers.

Learning Outcomes:

At the end of the course learners should be able to:

LO1: To familiar with different aspects of entrepreneurship.

LO2: To understand the concept of innovative thinking and developing business ideas.

LO3: To understand Increase participation in Startup Cell activities.

LO4: To developed the business ideas and tests of feasibility.

LO5: To developed the Mobilizing resources for start-up.

Suggested Readings:

1. Desai Vasant. Entrepreneurship Development, Himalaya Publishing House New Dehli.
2. Desai, Vasant. Dynamics of Entrepreneurial Development and Management. Mumbai, HimalayaPublishing House.
3. Dollinger, Mare J. Entrepreneurship: Strategies and Resources. Illinois,
4. Holt, David H. *Entrepreneurship: New Venture Creation*. Prentice-Hall of India, New Delhi.
5. K Ramachandran, *Entrepreneurship Development*, McGraw-Hill Education
6. Kuratko and Rao, *Entrepreneurship: A South Asian Perspective*, Cengage Learning.
7. Patra K.K. Fundamentals of Entrepreneurship, Himalaya Publishing House New Dehli.
8. Pednekar Achut P. Entrepreneurship, Himalaya Publishing House New Dehli.
9. Plsek, Paul E. *Creativity, Innovation and Quality*. (Eastern Economic Edition), New Delhi: Prentice-Hall of India. ISBN-81-203-1690-8.
10. Robert Hisrich, Michael Peters, Dean Shepherd, *Entrepreneurship*, McGraw-Hill Education
11. S.S. Khanka, *Entrepreneurial Development*, S. Chand & Co, Delhi.
12. SIDBI Reports on Small Scale Industries Sector.
13. Singh, Nagendra P. *Emerging Trends in Entrepreneurship Development*. New Delhi: ASEED.
14. Uike Dipesh D. *Entrepreneurship Development*, Himalaya Publishing House New Dehli.

Department of Commerce
B.Com
SEMESTER-II

w.e.f. Academic Session-2022-23

Course Code	Course Title	Course Type	L	T	P	Credit
COM-VED-111		Value Enhancement Course				Qualifying

Department of Commerce
B. Com.
SEMESTER-II
w.e.f. Academic Session-2022-23

Course Code	Course Title	Course Type	L	T	P	Credit
COM-DSM-211	Corporate Accounting	Disciplinary Specific Major	5	1	0	6

Course Objectives:

- CO₁:** To familiarize learners with the basic concepts of accounting for share capital and debentures.
- CO₂:** To impart knowledge about final accounts of companies through practical problems.
- CO₃:** To supplement knowledge about treatment of profit prior to incorporation.
- CO₄:** To make learners aware with the concepts of external reconstruction, amalgamation and absorption.
- CO₅:** To introduce the concept of accounting of holding companies.

Course Contents:

UNIT I

Accounting for Share Capital, Debentures: Issue, concept and process of book building, issue of rights and bonus shares, buy back of shares, redemption of preference shares, issue and redemption of debentures (text and illustrative problems).

UNIT II

Final Accounts of Companies: As per companies act, 2013 and amendments, preparation of statement of profit and loss and balance sheet of corporate entities and disposal of company profits, including statement of sources and uses.

UNIT III

Treatment of Profits Prior to Incorporation: Introduction to the process on incorporation of company, accounting of income and expenses during pre and post incorporation period, basis of allocation and apportionment of income and expenses for the pre and post incorporation period.

Internal Reconstruction of a Company: Concepts and accounting treatment as per accounting standard 14, treatment of reconstruction.

UNIT IV

External Reconstruction & Amalgamation & Absorption: Process and presentation of accounts in external reconstruction, amalgamation of companies, meaning, features, purchase consideration, methods (lumpsum payment method, net asset method, intrinsic value of share method, absorption process and accounting entries, practical problems in all three situations.

UNIT V

Accounts of Holding Companies: Meaning of holding company and subsidiary company, holding company accounts with its only one subsidiary company, consolidated balance sheet, pre-acquisition and post-acquisition of profit, inter-company debts, bills and debentures, cost of control, practical problems.

Learning Outcomes:

LO₁: Ability to understand the issue, forfeiture, reissue of shares, debenture issue and redemption

LO₂: Ability to prepare final accounts with important adjustments at the end of the year as per company law

LO₃: Ability to account for the profits prior to incorporation

LO₄: To know the process and accounting of external reconstruction

LO₅: To understand the process and accounting procedure involved in amalgamation, absorption and reconstruction

Suggested Readings:

1. Gupta R.L. Radhaswamy. Advanced Account. Sultan Chand and Sons, New Delhi.
2. Jain S.P.and Narang, K. L. Corporate Accounting, Kalyani Publishers, New Delhi.
3. Maheshwari, S.N. Fundamentals of Corporate Accounting, Taxman Publication, New Delhi.
4. Monga, J.R. Fundamentals of Corporate Accounting. Mayur Paper, New Delhi.
5. Sehgal, Ashok. Fundamentals of Corporate Accounting. Taxman Publication, New Delhi.
6. Shukla, M.C. Grewal, T.S. and Gupta, S.C. Advanced Accounts, Vol.11, S. Chand & Co, New Delhi.

Department of Commerce

B.Com.

SEMESTER-II

Course Code	Course Title	Course Type	L	T	P	Credit
COM-DSM-212	Corporate Law	Disciplinary Specific Major	5	1	0	6

Course Objective:

- CO1:** To familiarize learners with the basic regulations of Companies Act, 2013.
- CO2:** To impart knowledge about management of companies and with the role of company secretary.
- CO3:** To understand the basic legal document and their uses essentials for operation and management of the company.
- CO4:** To make learners aware with the regulations regarding company meetings.
- CO5:** To make learners aware with the procedure of winding up of companies and statutory regulation related to it.

Course Contents:

Unit-I

Incorporation of Companies: Lifting of corporate veil; Administration of Company Law including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), Special Courts, Types of companies; Formation of company, promoters, Online registration of a company.

Unit-II

Documents and shares: Prospectus-purpose-contents, Memorandum of Association, Articles of Association, Share Capital-classification, book building; Allotment and Forfeiture of share, Sweat Equity, ESOPs, Bonus issue, and Further issue of shares, buyback and provisions regarding buyback; Membership of company.

Unit-III

Management of Companies and Company Secretary: Management of Company and Company Secretary: Management-classification of directors, women directors, independent directors, small shareholders director, disqualification, director identity number (DIN) appointment, legal position, powers and duties, remuneration, removal of director- Key Managerial Personnel- chairman and Managing Director, Manager, their appointment, powers and duties, remuneration and removal.

Unit-IV

Company Meetings: Types of Company Meetings, Legal provisions and Secretary's Duties regarding Statutory, Annual General and Extra-ordinary General Meetings, Notice, Agenda and Minutes, Resolutions, Chairman, Proxy, Voting and Poll, Postal ballot, conduct of meetings through video conferencing, E- voting.

Unit–V

Winding Up: Meaning Modes of Winding Up, Winding Up by tribunal, Voluntary Winding Up, Compulsory Winding Up, Consequences of Winding Up, Provisions of winding up under Insolvency and Bankruptcy Code 2016.

Learning Outcomes:

The course will enable the learners to:

LO1: Understand the process of Incorporation of a company and the documents needed for it.

LO2: Understand the law relating internal management of a company.

LO3: Understand the law relating to the management of companies and company secretary.

LO4: Know the corporate governance with the procedure of the company meetings.

LO5: Understand the exit route for a company when running of a company is not possible as per the provisions of the Indian Companies Act 2013.

Suggested Readings:

1. Bagrial, A. K. Company Law. Vikas Publishing House.
2. Garg, K. C. et al. Company Law: Revised as per the Companies Act, 2013. Kalyani Publication.
3. Gogna, P. P. S. Corporate Law. S Chand & Co.
4. Kapoor, G. K. & Dhamija, Sanjay. Company Law and Practice. Taxman Publication.
5. Kapoor, N. D. Company Law. Sultan Chand and Sons.
6. Murthy, G. Krishna G. Kavitha. Company Law. P. B. Publication.
7. Rajashree. Company Law. Himalaya Publishing House.

Department of Commerce
B.Com.
SEMESTER-II

Course Code	Course Title	Course Type	L	T	P	Credit
COM-MDM-211	Business Law	Multi-Disciplinary Major	5	1	0	6

Course Objectives:

CO1: To familiarize learners with various laws essential for business.

CO2: To impart knowledge regarding legality of object and discharge of contract.

CO3: To develop understanding about prominent acts such as Sale of Goods Act, 1930.

CO4: To make learners aware about the various Insolvency and Bankruptcy Code.

CO5: To introduce the Information Technology Act, 2000 and the concept of Intellectual Property Rights.

Course Contents:

UNIT-I

Introduction: Development of business law, Indian Contract Act 1872, agreement and contract, essentials of a valid contract including consensus ad idem, free consent, offer and acceptance, essentials of valid offer and acceptance.

Consideration: definition, essentials of valid consideration, doctrines of stranger to a contract and no consideration, no contract and exceptions, capacity to contract, unsound mind and insolvent.

UNIT-II

Legality of Object and Discharge of Contract: Legality of object, difference between illegal contracts and void agreements, illegal object, collateral contracts and consideration, agreements expressly declared void, wagering agreements, contingent contracts, indemnity and guarantee contracts, quasi contracts. Discharge of contract: modes of discharge, performance of contracts, breach of contract, remedies for breach.

Unit-III

Sale of Goods Act 1930: Contract of Sale, essentials of valid sale, sale and agreement to sell, definition and types of goods, conditions and warranties, caveat emptor, unpaid seller, rights of unpaid seller and rights. Conditions and warranties.

UNIT IV:

Insolvency and Bankruptcy Code (IBC) 2016: Insolvency and Bankruptcy Code: Introduction, aims, who facilitates the insolvency resolution under the code? Time frame for completion of the exercise under the code, personal guarantee, corporate insolvency resolution, liquidation process, fast track insolvency resolution process.

UNIT-V:

Information Technology Act 2000: Information Technology Act: objectives, digital signature, Cyber security and related concepts.

Intellectual Property Rights: Meaning and objectives, Trade Marks: definition, procedure for registration of trade marks. Patents: definition, kinds of patents, transfer of the patent rights, rights of the patentee. Copy Rights: definition, essential conditions for copy rights to be protected, rights of the copyright owner, terms of copy right, copy rights infringement.

Learning Outcomes:

On the successful completion of the course, learners should be able to demonstrate

LO1: Awareness of the legal aspects of the business transactions and assist in drafting business contracts

LO2: Ability to apply provisions of Information Technology Act 2000

LO3: Ability to apply provisions of IPR

LO4: Ability to interpret the Sale of Goods Act including implied conditions and warranties

LO5: Ability to understand the Information Technology Act and Intellectual Property Rights

Suggested Readings:

- Bansal, P.N. Business Law: Taxman Publications.
- Garg, K. C. & Chawla, R. C., Business Laws: Kalyani Publishers.
- Gulshan, S. S. & Kapoor, G. K., Business Law including Company Law: New Age
- Kapoor, N.D. Business Law.
- Kuchal M. C. & Kuschal, Vivek Business Law: Vikas Publishing House.
- Mathur, Business Law. McGraw Hill Education.
- Pillai R. S. N. and Bagavathi, Business Law: S. Chand & Co.
- Sheth, Tejpal. Business Law: Pearson Education.
- Tulsian, P. C. & Tulsian, Bharat. Business Law: McGraw Hill Education

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SEMESTER-II

Course Code	Course Title	Course Type	L	T	P	Credit
COM-AEC-211	Language -English	Ability Enhancement Course	2	0	0	2

- Course contents to be drafted by the university.

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SEMESTER-II

Course Code	Course Title	Course Type	L	T	P	Credit
COM-AEC-211	Personal Selling	Skill Enhancement Course	2	0	0	2

Course Objectives:

- CO1: To familiarize the students with the fundamentals of personal selling
- CO2: To impart knowledge regarding the selling process
- CO3: To develop understanding selling as a career
- CO4: To make learners aware about the various to be a successful salesman.
- CO5: To familiar with preparation of documentation and report

Course Contents:

UNIT – I

Introduction to Personal Selling: Nature and importance of personal selling, difference between personal selling, salesmanship and sales management, characteristics of a good salesman, types of selling situations, types of salespersons, and limitations of salesmanship.

UNIT – II

Motivation: Concept of motivation, Maslow's theory of need hierarchy, dynamic nature of motivation.

Buying Motives: Buying motives and their uses in personal selling.

UNIT – III

Sales Force Management: Importance of selection of salesman, Recruitment and selection of salesman, Selection process of salesman.

UNIT – IV

Selling Process: Prospecting and qualifying, pre-approach, approach, presentation and demonstration. Handling of objections, closing the sale; post sales activities.

UNIT – V

Sales Reports: Reports and documents; sales manual, Order Book, Cash Memo; Tour Diary, Daily and Periodical Reports. Ethical aspects of Selling.

Learning Outcomes:

On the successful completion of the course, learners should be able to demonstrate

LO1: Awareness of the legal aspects of the business transactions and assist in drafting business contracts

LO2: Ability to apply provisions of Information Technology Act 2000

LO3: Ability to apply provisions of IPR

LO4: Ability to interpret the Sale of Goods Act including implied conditions and warranties

LO5: Ability to understand the consequences of Consumer Protection act

Suggested Readings:

- Cherunilam Francis, Industrial Marketing, Himalaya Publication House New Delhi.
- Chunawalla S.A. Sales and Distribution Management, Himalaya Publication House New Delhi.
- Dutta & Girish. Salesmanship, Himalaya Publication House New Delhi.
- Futrell, Charles, *Sales Management: Behaviour, Practices and Cases*, The Dryden Press.
- Ghosh P.K. Sales Management, Himalaya Publication House New Delhi.
- Johnson, Kurtz and Schueing, *Sales Management*, McGraw Hill
- Kapoor Neeru, Advertising and personal Selling, Pinnacle, New Delhi.
- Pedesson, Charles A. Wright, Milburn d. And Weitz, Barton A., *Selling: Principles and Methods*,
- Pilliai & Bhagwati, Modern Marketing, S.Chand, New Delhi
- Richard, Irvin
- Rusell, F. A. Beach and Richard H. Buskirk, *Selling: Principles and Practices*, McGraw Hill
- *Spiro, Stanton, and Rich, Management of the Sales force*, McGraw Hill.
- Still, Richard R., Edward W. Cundiff and Norman A. P. Govoni, *Sales Management: Decision Strategies and Cases*, Prentice Hall of India Ltd., New Delhi,

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Course Code	Course Title	Course Type	L	T	P	Credit
COM-VED-211		Value Enhancement Course				Qualifying