

Approved in the Board of Studies Meeting in  
the Subject of Commerce held on 12.06.2013

Annexure- I (A) of BOS Meeting

**HIMACHAL PRADESH UNIVERSITY**  
**DEPARTMENT OF COMMERCE, SHIMLA- 171005.**

OUTLINE OF SYLLABI AND COURSES OF READING IN THE SUBJECT OF COMMERCE

FOR UNDER GRADUATE WITH SPECIALIZATIONS ; FINANCE, HUMAN RESOURCE  
MANAGEMENT, MARKETING MANAGEMENT, BUSINESS INFORMATICS AND MANAGEMENT  
(2013-14 Onwards)

(A) Structure Outline of B. Com Major (Minimum Credits to be Earned=56)

Semester	Course Code	Course Type	Course Name	Credit(s)/ week	Cumulative Credits Category- wise
ODD I		Compulsory-I	To be selected from the list of compulsory courses	3	Compulsory-6 Core-8 Elective-8 GI & H- 1 Total= 23
		Compulsory-II (Skill Based)	To be selected from the list of compulsory courses	3	
	BCC-0101	Major Core-I	Financial Accounting	4	
	BCC-0102	Major Core-II	Business Communication and Personality Development	4	
		Elective-I(a)	To be selected from the list for elective subjects including commerce	4	
		Elective-I (b)	To be selected from the list for elective subjects including commerce	4	
		GI & H	To be selected from the list of GI & Hobby Courses	1	
EVEN II		Compulsory-III	To be selected from the list of compulsory courses	3	Compulsory-6 (12) Core-8 (16) Elective-8 (16) GI & H- 1(2) Total= 23 (46)
		Compulsory-IV (Skill Based)	To be selected from the list of compulsory courses	3	
	BCC-0203	Major Core-III	Business Regulatory Framework	4	
	BCC-0204	Major Core-IV	Theory and Practice of Management	4	
		Elective-II(a)	To be selected from the list for elective subjects including commerce	4	
		Elective-II (b)	To be selected from the list for elective subjects including commerce	4	
		GI & H	To be selected from the list of	1	

			GI & Hobby Courses		
ODD III		Compulsory-V	To be selected from the list of compulsory courses	3	Compulsory-6 (18) Core-8 (24) Elective-8 (24) GI & H- 1(3) Total= 23 (69)
		Compulsory-VI (Skill Based)	To be selected from the list of compulsory courses	3	
	BCC-0305	Major Core-V	Corporate Accounting	4	
	BCC-0306	Major Core-VI	Company Laws	4	
		Elective-III (a)	To be selected from the list for elective subjects including commerce	4	
		Elective-III (b)	To be selected from the list for elective subjects including commerce	4	
		GI & H	To be selected from the list of GI & Hobby Courses	1	
EVEN IV	BCC-0407	Major Core-VII	Cost Accounting	4	Core-12 (36) Elective-8 (32) *Additional Core/ Elective=4 Total= 24 (93)
	BCC-0408	Major Core-VIII	Business Statistics	4	
	BCC-0409	Major Core-IX	Auditing	4	
		Elective-IV (a)	To be selected from the list for elective subjects including commerce	4	
		Elective-IV(b) Specialization	To be selected from the list for elective subjects including commerce	4	
		*Additional Core/ Elective		4	
ODD V	BCC-0510	Major Core-X	Fundamentals of Entrepreneurship Development	4	Core-12 (48) Elective-8 (40) *Additional Core/ Elective=4(8) Total= 24 (117)
	BCC-0511	Major Core-XI	Computer Application in Business	4	
	BCC-0512	Major Core-XII	Direct Tax Laws	4	
		Elective-V (a)	To be selected from the list for elective subjects including commerce	4	
		Elective-V(b) Specialization	To be selected from the list for elective subjects including commerce	4	
		*Additional Core/ Elective	Any one of the Additional Core/ Elective Courses	4	
EVEN VI	BCC-0613	Major Core-XIII	Management Control Techniques	4	Core-8 (56) *Additional Core/ Elective=20(28) Total= 28 (145)
	BCC-0614	Major Core-XIV	Business Environment	4	
		Elective-	Any one of the Additional	4	

	Specialization	Core/ Elective Courses		
	Elective-Specialization	Any one of the Additional Core/ Elective Courses	4	
	Elective-Specialization	Any one of the Additional Core/ Elective Courses	4	
	*Additional Core/ Elective	Any one of the Additional Core/ Elective Courses	4	
	*Additional Core/ Elective	Any one of the Additional Core/ Elective Courses	4	

**\* ADDITIONAL CORE / ELECTIVE COURSES**

Additional elective courses offered by Commerce Department can be chosen for earning credits over and above 56 Major subject credits, 40 elective credits, 9 minimum compulsory credits and 1 minimum GI &H Course credit i.e. total 106 credits; for getting B.Com degree, a learner has to earn a minimum of 120 credits.

Further, in case any student is interested in doing B.COM. with emphasis, they will require to complete the Course with minimum 135 or more Credits . For that they will have the option to chose any of four (4) courses of their own choice from the given courses which they will have to study in 4<sup>th</sup>, 5<sup>th</sup> and 6<sup>th</sup> semesters.

Semester	Course Code	Course Type	Course Name	Credit(s)/ week	Cumulative Credits Category- wise
V	BCAC-0515	Core/ Elective Course (Additional)*	E- Commerce	4	
V	BCAC-0516	Core/ Elective Course (Additional)*	Accounting for Specialized Institutions	4	
IV/VI	BCAC-0417/ BCAC-0617	Core/ Elective Course (Additional)*	Organization Behaviour	4	
VI	BCAC-0618	Core/ Elective Course (Additional)*	Merchant Banking and Financial Services	4	
IV/VI	BCAC-0419/ BCAC-0619	Core/ Elective Course (Additional)*	International Trade	4	
VI	BCAC-0620	Core/ Elective Course (Additional)*	Event Management	4	
VI	BCAC-0621	Core/ Elective Course (Additional)*	Money and Banking	4	
VI	BCAC-0622	Core/ Elective Course (Additional)*	Indian Ethos and Values	4	

**COMPULSORY/ SKILL BASED AND GENERAL INTEREST/ HOBBY COURSES OFFERED BY  
COMMERCE DEPARTMENT**

Semester(1-3)	Course Code	Course Type	Course Name	Credit(s)/Week	Cummulative Credits
Odd	BC**23	Compulsory/Skill Based	Methodology and Perspectives of Business Education	3	
Even	BC**24	Compulsory/Skill Based	Critical Reasoning, writing and Presentation	3	
Odd	BC**25	General Interest/Hobby	Basics of Accounting	1	
Odd	BC**26	General Interest/Hobby	Introduction of Statistics	1	
Even	BC**27	General Interest/Hobby	Leadership Styles	1	

(B) Structure Outline of Commerce Elective (Minimum Credits to be Earned=40)

Semester	Course Code	Course Type	Course Name	Credit(s)/week	Cumulative Credits Category- wise
ODD I		Compulsory-I		3	Compulsory-6 Core-8 Elective-8 GI & H- 1 Total= 23
		Compulsory-II (Skill Based)		3	
		Major Core-I		4	
		Major Core-II		4	
	BCE-0101	Elective-I(a)	Fundamentals of Business Organization	4	
	BCE-0102	Elective-I (b)	Business Economics	4	
		GI & H		1	
EVEN II		Compulsory-III		3	Compulsory-6 (12) Core-8 (16) Elective-8 (16) GI & H- 1(2) Total= 23 (46)
		Compulsory-IV (Skill Based)		3	
		Major Core-III		4	
		Major Core-IV		4	
	BCE-0203	Elective-II(a)	Mathematics	4	
	BCE-0204	Elective-II (b)	Insurance Services and Risk Management	4	

		GI & H		1	
ODD III		Compulsory-V		3	Compulsory-6 (18) Core-8 (24) Elective-8 (24) GI & H- 1(3) Total= 23 (69)
		Compulsory-VI (Skill Based)		3	
		Major Core-V		4	
		Major Core-VI		4	
	BCE-0305	Elective-III (a)	Corporate Governance and Business Ethics	4	
	BCE-0306	Elective-III (b)	Retail Management	4	
		GI & H		1	
EVEN IV		Major Core-VII		4	Core-12 (36) Elective-8 (32) *Additional Core/ Elective=4 Total= 24 ( 93)
		Major Core-VIII		4	
		Major Core-IX		4	
	BCE-0407	Elective-IV (a)	Indirect Tax Laws	4	
	BCSF-0408/BCSM-0408/BCSHR-0408/BCSBIM-0408	Elective-IV (b) Specialization	Specialization- I (To be selected from the list of specializations)	4	
		*Additional Core/ Elective		4	
ODD V		Major Core-X		4	Core-12 (48) Elective-8 (40) *Additional Core/ Elective=4(8) Total= 24 (117)
		Major Core-XI		4	
		Major Core-XII		4	
	BCE-0509	Elective-V (a)	Tax Administration and Practices	4	
	BCSF-0510/ BCSM-0510/BCSHR=0510/BCSBIM-0510	Elective-V (b) Specialization	Specialization- II (To be selected from the list of specializations)	4	
		*Additional Core/ Elective		4	
EVEN VI		Major Core-XIII		4	Core-8 (56) *Additional Core/ Elective=20(28) Total= 28 (145)
		Major Core-XIV		4	
	BCSF-0611/ BCSM-0611/BCSHR=0611/BCSBIM-0611	Elective-Specialization	Specialization- III (To be selected from the list of specializations)	4	
	BCSF-0612/ BCSM-0612/BCSHR=0612/BCSBIM-0612	Elective-Specialization	Specialization- IV (To be selected from the list of specializations)	4	
	BCSF-0613/ BCSM-0613/BCSHR=0613/BCSBIM-0613	Elective-Specialization	Specialization- V (To be selected from the list of specializations)	4	

		*Additional Core/ Elective		4	
		*Additional Core/ Elective		4	

Note: Specialization can be opted by the Commerce Students only. Further, only one specialization can be opted out of the followings:

Specializations

S.No.	Course Code	Course Name	Credit(s)/ week
<u>Finance:</u>			
1.	BCSF-0408	Research Methodology	4
2.	BCSF-0510	Financial Management	4
3.	BCSF-0611	Indian Financial System	4
4.	BCSF-0612	Fundamentals of Investment	4
5.	BCSF-0613	Project Work and Viva-Voce	4
<u>Marketing Management</u>			
1.	BCSM-0408	Marketing Research	4
2.	BCSM-0510	Marketing Management	4
3.	BCSM-0611	Sales and Distribution Management	4
4.	BCSM-0612	Rural Management	4
5.	BCSM-0613	Project Work and Viva- Voce	4
<u>Human Resource Management</u>			
1.	BCSHR- 0408	Research Methodology	4
2.	BCSHR-0510	Human Resource Management	4
3.	BCSHR-0611	Industrial Relations	4
4.	BCSHR-0612	Industrial Psychology	4
5.	BCSHR-0613	Project Work and Viva- Voce	4
<u>Business Informatics and Management</u>			
1.	BCSBIM-0408	Research Methodology	4
2.	BCSBIM-0510	Management Science	4
3.	BCSBIM-0611	Management Information System	4
4.	BCSBIM-0612	System Analysis and Information System	4
5.	BCSBIM-0613	Project Work and Viva- Voce	4

**Note: Same question paper for the Common Courses ; core or elective of Commerce, with the same titles, shall be set by the University.**

Detailed Contents of B. Com I & II Syllabi (Annexure- II- A)

**BCC-0101: FINANCIAL ACCOUNTING**

Max. Marks: 50(ESE)

Total Contact hours = 60

**No. of instructional hours per week: 4**

**No. of credits: 4**

**Learning Objectives:**

The objective of this paper is to help students to acquire conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions in case of non corporate entities.

UNIT	TOPIC	DETAILS	No of Hours
I	<b>Theoretical Framework</b>	A. Accounting as an information system, the users of financial accounting information and their needs. Functions, advantages and limitations of accounting. Branches of accounting, Bases of accounting: cash basis and accrual basis. B. The Nature of financial accounting principles- Basic Concepts and conventions C. Financial accounting standards; concept, benefits, procedure for issuing accounting standards in India. Salient features of accounting standards (AS) ICAI (relevant accounting standards concerning the curriculum are part of syllabus). International Financial Reporting Standards (IFRS) Need and procedure(Concept only)	5
	<b>Accounting Process</b>	Double entry system (Concept only), Rules of Double entry system, Accounting equation, Journal ( Sub-division of Journal), Ledger and Trial Balance (an overview).	4
	<b>Final Accounts</b>	A. Capital and revenue expenditures and receipts: general introduction only. B. Preparations of Final Accounts -Trading, Profit and Loss Account and Balance Sheet: With adjustments of stock, outstanding expenses, prepaid expenses, accrued income, income received in advance, depreciation, interest on capital and drawings, bad debts & provision for doubtful debts, provision for discount on debtors, deferred revenue expenditures, hidden adjustments .	7
II	<b>Depreciation Accounting</b>	Meaning of depreciation, causes, objects of providing Depreciation, factors affecting depreciation, accounting treatment including provision for depreciation accounting. Methods of depreciations: straight line method, diminishing balance method, Annuity Method and Sinking Fund Method	05
	<b>Accounting for special sales transaction</b>	Consignment: Basic features; difference with sales. Recording in the books of Consignor – at cost & at invoice price, Valuation of unsold stock; Ordinary commission. Treatment and valuation of abnormal & normal loss. Special commission; Del credere commission. Recording in the books of Consignee.	7

III	<b>Accounting for inland branches and Departmental accounts</b>	Concept of dependent branches only; accounting aspects; ascertainment of profit by debtors' method and stock and debtors method.  Concept of Departmental Accounts, objective of preparation of departmental accounts, apportionment of common cost; Preparation of Departmental Trading and P/L account.	10
IV	<b>Accounting for dissolution of the partnership firm</b>	Accounting for simple dissolution. Application of rule (Garner v/s Murray) in case of insolvency of partner(s) excluding piecemeal distribution and sale of a firm to a company)	6
	<b>Accounts of Non Trading Organisations</b>	Receipt and Payment Account, Income and Expenditure Account, Balance Sheet, Conversion of Income and Expenditure Account into Receipt and Payment Account, Conversion of Receipt and Payment Account into Income and Expenditure Account. (Simple Application)	4

(Theory and Problems may be in the ratio of 40% and 60% respectively)

#### **Suggested Readings:**

1. J.R Monga, Basic Financial Accounting, Mayur Paper backs, Darya Gang New Delhi.
2. T.S, Grewal, Introduction to Accounting, S. Chand and Co., New Delhi
3. S. N. Maheshwari, Financial Accounting, Vikas Publication, New Delhi.
4. P.C. Tulsian, Financial Accounting, Tata McGraw Hill, New Delhi.
5. Ashok Sehgal and Deepak Sehgal, Fundamentals of Financial Accounting, Taxmann, New Delhi.
6. R. NarayanaSwamy "Financial Accounting" PHI Pvt., New Delh.
7. Jain, S.P. and K.L. Narang. Financial Accounting. Kalyani Publishers, New Delhi.
8. Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi.
9. Jasmine Kaur, Financial Accounting, Taxmann, New Delhi.
10. Singal, R.S., Financial Accounting,, VK Global Publications Pvt. Ltd.

#### **Note:**

**Latest edition of text book may be used.**

**Any revision of relevant accounting standard issued by ICAI would become applicable immediately.**

#### **SKILL DEVELOPMENT**

- Preparation of a balance sheet under vertical formats
- Collection of transactions relating to any branch
- Collection of final accounts of departmental organisation
- List out the departmental stores that you have visited



- List out the methods of depreciation charged by different organisations in your city
- Collect the details regarding dissolution of firm

The question paper for ESE will have the following pattern:

**Part A**

compulsory of 18 marks consisting of 10 objective type questions (in MCQ/True False/ Fill in the blanks or such type) and 4 short answer questions of 2 marks each covering whole of the syllabus.

**Part B (Unit-I)**

One question out of two questions each of 8 marks. Each of these questions may contain sub parts and will be long type.

**Part C (unit-II)**

One question out of two questions each of 8 marks. Each of these questions may contain sub parts and will be long type.

**Part D (Unit III)**

One question out of two questions each of 8 marks. Each of these questions may contain sub parts and will be long type.

**Part E (Unit IV)**

One question out of two questions each of 8 marks. Each of these questions may contain sub parts and will be long type.

**Total Marks (A+B+C+D+E)                      (18+8+8+8+8) = 50 Marks.**

**BCC-0102: BUSINESS COMMUNICATION AND PERSONALITY  
DEVELOPMENT**

Max. Marks: 50

Total Contact hours = 60

**No. of instructional hours per week: 4**

**No. of credits: 4**

**Learning Objectives:** To train students to enhance their skills in written as well as oral Communication through practical conduct of this course and to help them to develop their personality. This course will help students in understanding the principles & techniques of business communication and Personality Development.

UNIT	TOPIC	DETAILS	NO. OF HOURS
1.	<b>Basics of Communication</b>	Meaning, Nature, Importance and Role of Communication; The Communication Process; Barriers and Gateways to Communication, Ethical and Legal issues in communication.  Written Communication: Principles of Effective Written Communication; Business Letters, Report Writing, Speech Writing, Preparing Minutes of Meetings; Notice, Agenda, Proposal writing.	12
2.	<b>Applications of Communication</b>	Secretarial: Correspondence with shareholders and debenture holders relating to dividends and interest, transfer and transmission.  Inter- Departmental Communication: Internal memos, office circulars, office orders, office notes. Communication with regional and branch offices.	12
3.	<b>Trait Personification/ Personality Traits</b>	<b>Pillars of Personality Development</b> Introspection – Self Assessment – Self Appraisal – Self Development- Self Introduction. <b>Self Esteem</b> Term of self esteem- symptoms- advantages- Do's and don'ts to develop positive – Positive self esteem & negative self esteem <b>Personality Formation Structure</b> Mind mapping, Competency mapping& 360* assessment & development, Types of persons – Extrovert- Introvert- Ambivert person.	12
4.	<b>Personality Development</b>	Define personality, perception- personality, Personality Factors- Factors of association- Personality Relationship at home-friends-	12

		environment educational factor- Situational Factors- Conditional- Genetic- compulsory-spiritual-public relations factors. Personality Traits-personality person-formation- factors influencing person habits of highly effective people & personality habits	
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**Suggested Readings:**

1. Scot, O.; Contemporary *Business Communication*. Biztantra, New Delhi.
2. Lesikar, R.V. & Flatley, M.E.; *Basic Business Communication Skills for Empowering the Internet Generation*, Tata McGraw Hill Publishing Company Ltd. New Delhi.
3. Ludlow, R. & Panton, F.; *The Essence of Effective Communications*, Prentice Hall of India Pvt. Ltd., New Delhi.
4. R. C. Bhatia, *Business Communication*, Ane Books Pvt Ltd, New Delhi
5. Lovleen Kaur, *Communication Skills*, Satya Prakashan, Tech India Publications New Delhi.
6. Habits of highly effective people-Stephen Covey
7. You can win-Shiv Khera –McMillan India ltd.
8. Basic Managerial Skill for all-Prentice –Hall of India Pvt ltd, New Delhi.
9. 8th Habit-Stephen covey
10. Sri Jin Kushal, Business Communication, published by VK Global Publications Pvt. Ltd.

**Note: Latest edition of text book may be used.**

**SKILL DEVELOPMENT:**

- Prepare a resume to apply for the job of Teacher along with job application.
- As a Marketing Manager of your organisation (XYZ) limited which deals in consumer goods, write a letter to your customer informing them of a discount of 40% on all purchases above Rs. 50,000 for the next six months.
- Write a letter to ABC Corporation placing an order for 100 laptops specifying the configuration. Invent the necessary details.
- You are a lecturer in Commerce at H.P. University Shimla. You want to organise a seven days workshop on FDI in India. Write a proposal to be sent to the secretary Higher Education Government of India.
- Write a mail to your friend to bring all the necessary documents for campus placement which is going to be held at your College tomorrow.
- Develop a Project Report on Personality Development.
- Think that you are working as Manager in a company, Develop a personality structure of your employees by using Mind mapping and Competency mapping technique .

The question paper for ESE will have the following pattern:

**Part A**

Compulsory of 18 marks consisting of 10 objective type questions (in MCQ/True False/ Fill in the blanks or such type) and 4 short answer questions of 2 marks each covering whole of the syllabus.

**Part B (Unit-I)**

One question out of two questions each of 8 marks. Each of these questions may contain sub parts and will be long type.

**Part C (unit-II)**

One question out of two questions each of 8 marks. Each of these questions may contain sub parts and will be long type.

**Part D (Unit III)**

One question out of two questions each of 8 marks. Each of these questions may contain sub parts and will be long type.

**Part E (Unit IV)**

One question out of two questions each of 8 marks. Each of these questions may contain sub parts and will be long type.

**Total Marks (A+B+C+D+E)**

**(18+8+8+8+8) = 50 Marks.**

## **BCE- 0101: Fundamentals of Business Organisation**

**Max. Marks: 50(ESE)**

**Total Contact hours = 60**

**No. of instructional hours per week: 4**

**No. of credits: 4**

### **Learning Objectives:**

The purpose of this paper is to impart to the students an understanding of state of the art of business concepts practices with a view to preparing them to face the emerging challenges of managing resources and managing business processes

UNIT	TOPIC	DETAILS	No of Hours
I	<b>Foundation of Indian Business</b>	Foundation of Indian Business; Concept of Business; Commerce and Industry, Basic considerations in setting up a business enterprise, Business System. Social Responsibility of Business. Spectrum of Business Activities, Manufacturing and Service Sectors. India's experience of Liberalisation, Privatization, Globalization	12
II	<b>Entrepreneurial opportunities in contemporary business environment</b>	Networking marketing, Franchising, Business Process Outsourcing, E-commerce and M-Commerce. Process of setting up a business enterprise. Opportunity and idea generation – role of creativity and innovation. Feasibility study and preparation of business plan	12
III	<b>Forms of Business organisations</b>	Forms of business Organisation; Sole Trader, Partnership, HUF, co-operative organisations, including LLP, small venture enterprise and one person company, Choice of suitable form of business ownership,	12
IV	<b>Management in Perspective</b>	Change Management, resistance to change and strategies to manage change, conflict levels, causes and resolution. Functional and dysfunctional aspects of conflict.	12

### **Suggested Readings:**

1. Basu. Business Organisation and Management. Tata McGraw Hill, New Delhi.
2. Gupta, C.B. Modern Business Organisation. Mayur Paper Backs, New Delhi.
3. Lele, R.K. and J.P. Mahajan. Business Organisation. Pitamber Publishing, New Delhi.
4. Mishra, N. Modern Business Organisation. Sahitya Bhawan, New Delhi.
5. Prasad, Lallan and S.S. Gulshan. Management Principles and Practices. S. Chand & Co. Ltd., New Delhi.
6. Chhabra, T.N. Principles and Practice of Management. Dhanpat Rai & Co., Delhi.
7. Singh, B.P. and T.N. Chhabra. Business Organisation and Management. Dhanpat Rai & Co., Delhi.

8. RK Singla, Fundamentals of Business Organisation , published by VK Global Publications Pvt. Ltd.

**Note:**

1. Latest edition of text book may be used.

**SKILL DEVELOPMENT**

Different types of Charts (structure).

- Chart on forms of organisation.
- Case studies of globalisation
- List the form of organisations in your city
- Prepare a chart related to business process outsourcing
- Prepare a chart related to setting up of business

The question paper for ESE will have the following pattern:

**Part A**

compulsory of 18 marks consisting of 10 objective type questions (in MCQ/True False/ Fill in the blanks or such type) and 4 short answer questions of 2 marks each covering whole of the syllabus.

**Part B (Unit-I)**

One question out of two questions each of 8 marks. Each of these questions may contain sub parts and will be long type.

**Part C (unit-II)**

One question out of two questions each of 8 marks. Each of these questions may contain sub parts and will be long type.

**Part D (Unit III)**

One question out of two questions each of 8 marks. Each of these questions may contain sub parts and will be long type.

**Part E (Unit IV)**

One question out of two questions each of 8 marks. Each of these questions may contain sub parts and will be long type.

**Total Marks (A+B+C+D+E)                      (18+8+8+8+8) = 50 Marks.**

## **BCE-0102: BUSINESS ECONOMICS**

Max. Marks: 50

Total Contact hours = 60

**No. of instructional hours per week: 4**

**No. of credits: 4**

**Learning Objectives:** The objective of the paper is to make students to understand how the organisations work by applying economic principles and tools to business practices.

UNIT	TOPIC	DETAILS	NO. OF HOURS
I	<b>Introduction</b>	Meaning, Nature, Characteristics, Importance and Role of Business Economics; Scope of Business Economics-Uses / Objectives of Business Economics. Market Demand Analysis; Meaning, Function Demand Curve, Law of Demand	12
II	<b>Elasticity of Demand</b>	Elasticity of Demand; Concept, Types and Measurement of Elasticity of Demand. Factor Influencing Elasticity of Demand. Demand Forecasting; Types, Methods of Demand Forecasting	12
III	<b>Production Function</b>	Law of variable proportion, Law of Return to scale, Isoquants, Economies and Dis- Economies of Scale Cost Analysis; Short run and long run cost curves. Types and Approaches to costs.	10
IV	<b>Market Analysis</b>	Meaning, Classification, Market Structure; Short run and long run price determination in Perfect competition , Monopoly, Imperfect Competition and Oligopoly. Business Cycle concept, importance and Phases, Inflation; Demand Pull and Cost Push Inflation causes and effect of Inflation	14

### **SKILL DEVELOPMENT:**

Draft the diagrammatic representation of each aspect of the chapter in a book under Different chapters.

Select and discuss the case studies that will have impact on business decision making in each chapter.

A Survey report on the demand forecasting for a product.

Student to choose a product and apply price elasticity in real situation.

### **BOOKS FOR REFERENCE:**

1. Joel Dean: Managerial Economics
2. Sankaran : Business Economics
3. Varsheney and Maheswari : Managerial Economics
4. D M Mithani : Business Economics

5. Seth M L Text Book of Economic Theory
6. K K Dewett : Economnic Theory
7. Petersen & Lewis: Managerial Economics
8. Mote V L peul. S & Gupta G S: Managerial Economics TMH
9. H. Craig Petersen & W. Cris lewis: Managerial Economics, PHI.
10. Dr. P.N. Reddy and H.R. Appanaiah : Essentials of Business Economics.
11. Barry Keating and J. Holton Wilson: Managerial Economics, Biztantra.
12. Business Economics by TR Jain, published by VK Global Publications Pvt. Ltd

**Latest edition of text book may be used.**

The question paper for ESE will have the following pattern:

**Part A**

compulsory of 18 marks consisting of 10 objective type questions (in MCQ/True False/ Fill in the blanks or such type) and 4 short answer questions of 2 marks each covering whole of the syllabus.

**Part B (Unit-I)**

One question out of two questions each of 8 marks. Each of these questions may contain sub parts and will be long type.

**Part C (unit-II)**

One question out of two questions each of 8 marks. Each of these questions may contain sub parts and will be long type.

**Part D (Unit III)**

One question out of two questions each of 8 marks. Each of these questions may contain sub parts and will be long type.

**Part E (Unit IV)**

One question out of two questions each of 8 marks. Each of these questions may contain sub parts and will be long type.

**Total Marks (A+B+C+D+E)                      (18+8+8+8+8) = 50 Marks.**



## BCC-0203: BUSINESS REGULATORY FRAMEWORK

Max. Marks: 50

Total Contact hours = 60

**No. of instructional hours per week: 4**

**No. of credits: 4**

Learning Objective: To familiarise the students with business concepts and relevant regulations.

UNIT	TOPIC	DETAILS	NO. OF HOURS
I	Introduction	Meaning and scope of business laws, Sources of Indian Business law, Indian Contract Act of 1872; definition- types of contract, essentials, offer, acceptance, consideration, capacity of parties, free consent.	12
II	Modes of Discharge	Legality of object, various modes of discharge of a contract, remedies for breach of a contract, indemnity and guarantee.	12
III	Intellectual Property Rights and Cyber Laws	Intellectual Property Legislations; Meaning and scope of intellectual properties, Patent Act of 1970 and amendments as per WTO agreements: Background, objects, definition, inventions, parties, true and first inventor, procedure for grant of process and product patents, WTO rules as to patents (in brief), rights to patents, infringement, remedies. Cyber Laws 1999: Objectives, definitions and salient features, provisions pertaining to piracy and related offences and penalties.	12
IV	Environment Protection Act and Consumer Protection Act	The Environment Protection Act of 1986: Background, definition of environment, environment pollution, environmental pollutant, hazardous substances and occupier, powers of central government in relation to protection of environment and prevention of environment pollution. Consumer Protection Act (COPRA) 1986; Background, definitions of consumer, consumer dispute, complaint, deficiency, service. Consumer Protection Council, consumer redressal agencies: District Forum, State Commission and National Commission.	12

### SKILL DEVELOPMENT:

- Draft a 'rent agreement' incorporating all the essential features of a valid agreement.
- Draft an agreement to repay a loan borrowed from a bank on instalment basis
- Case laws involving points of law of contracts.

- List out the latest cases of both; High Court and Supreme Court on environmental issues with both facts and judgments. (At least two cases)

Books Recommended:

1. Tulsian- Business LAW, Tata Mcgrawhill, New Delhi.
2. Aswathappa, K. And Ramachandra- Business LAW, hph, Mumbai..
3. Kapoor, N.D., Business Law, Sultan Chand and Company.
4. Bare Acts.
5. Nabhi- Business Law, Indian Law House, Mumbai.
6. Garg, Sareen, Sharma & Chawla, Business LAW, Kalyani Publishers, Ludhiana.
7. Kuchhal, M.C., Business Law.
8. Business Law by Ashok Sharma, VK Global Publications Pvt. Ltd, Delhi.
9. **Latest edition of text book may be used.**

The question paper for ESE will have the following pattern:

**Part A**

compulsory of 18 marks consisting of 10 objective type questions (in MCQ/True False/ Fill in the blanks or such type) and 4 short answer questions of 2 marks each covering whole of the syllabus.

**Part B (Unit-I)**

One question out of two questions each of 8 marks. Each of these questions may contain sub parts and will be long type.

**Part C (unit-II)**

One question out of two questions each of 8 marks. Each of these questions may contain sub parts and will be long type.

**Part D (Unit III)**

One question out of two questions each of 8 marks. Each of these questions may contain sub parts and will be long type.

**Part E (Unit IV)**

One question out of two questions each of 8 marks. Each of these questions may contain sub parts and will be long type.

**Total Marks (A+B+C+D+E)                      (18+8+8+8+8) = 50 Marks.**

## BCC-0204: THEORY AND PRACTICE OF MANAGEMENT

Max. Marks: 50(ESE)

Total Contact hours = 60

**No. of instructional hours per week: 4**

**No. of credits: 4**

### OBJECTIVES:

To familiarise the students with concepts and principles of Management

UNIT	TOPIC	DETAILS	No of Hours
I	Management: Introduction	Meaning, nature and characteristics of Management Scope and Functions of management - Management as a science, art or profession Coordination meaning and importance.  Development of management thoughts: Evolution of management thoughts, early contribution, Taylor's Scientific Management; Principles, elements & tools of scientific management and critical analysis. Henry Fayol's Administrative Management; General Principles of Management, contribution of Taylor and Fayol; A comparison.	14
II	Planning :	Nature importance and purpose of planning - Planning process, Objectives -Types of plans (Meaning only) Decision making – Concepts, types, process and steps for effective decision.	10
III	Organising and Staffing :	Organizing as a structure and as a process, Nature and purpose of organisation, Principles of organisation , Span of Control- MBO and MBE  Nature and importance of staffing - Process of selection & recruitment.	12
IV	Directing and Controlling :	Meaning and nature of directing - Leadership styles - Motivation theories (Maslow's, Herzberg, McGregors X & Y theory) - Communication meaning and importance  Controlling : Meaning and steps in controlling - Essentials of a sound control system	12

**SKILL DEVELOPMENT:**

- Different types of Organisation Charts (structure).
- Chart on Staffing.
- Graphic representation of Maslow's Theory.
- Chart on Media of Communication.
- Chart on sources of recruitment.
- Draft Control chart for different industry / business groups.

**BOOKS FOR REFERENCE:**

1. Koontz & O'Donnell, Management.
2. Appaniah & Reddy, Essentials of Management.
3. L M Prasad, Principles of management.
4. Rustum & Davan, Principles and Practice of Management.
5. Srinivasan & Chunawalla, Management Principles and Practice.
6. S V S Murthy, Essentials of Management.
7. Thomas. N. Duening & John. M. Ivan cevich, Management, Principles and Guidelines, Biztantra Publications.
8. Tripathi & Reddy, Principles of Management.
9. RK Singla Theory and Practise of Management, published by VK Global Publications Pvt. Ltd

The question paper for ESE will have the following pattern:

**Part A**

compulsory of 18 marks consisting of 10 objective type questions (in MCQ/True False/ Fill in the blanks or such type) and 4 short answer questions of 2 marks each covering whole of the syllabus.

**Part B (Unit-I)**

One question out of two questions each of 8 marks. Each of these questions may contain sub parts and will be long type.

**Part C (unit-II)**

One question out of two questions each of 8 marks. Each of these questions may contain sub parts and will be long type.

**Part D (Unit III)**

One question out of two questions each of 8 marks. Each of these questions may contain sub parts and will be long type.

**Part E (Unit IV)**

One question out of two questions each of 8 marks. Each of these questions may contain sub parts and will be long type.

**Total Marks (A+B+C+D+E)                      (18+8+8+8+8) = 50 Marks.**

## BCE-0203: Mathematics

Max. Marks: 50

Total Contact hours = 60

**No. of instructional hours per week: 4**

**No. of credits: 4**

Learning Objective: The objective of this course is to familiarise the students with the application of mathematics in the different fields of business and to impart skills for computational work used in the various courses of commerce.

Units	Syllabus	No. of Lectures
I	<b>Ratio, Proportion and Percentage</b>  Ratio- Definition, Continued Ratio, Inverse Ratio, Proportion, Continued Proportion, Direct Proportion, Inverse Proportion, Variation, Inverse Variation, Joint Variation, Percentage- Meaning and Computations of Percentages.	5
	<b>Profit And Loss</b>  Terms and Formulae, Trade discount, Cash discount, Problems involving cost price, Selling Price, Trade discount and Cash Discount. Introduction to Commission and brokerage, Problems on Commission and brokerage.	5
II	<b>Interest</b>  Simple Interest, Compound interest ( reducing balance & Flat Interest rate of interest), Equated Monthly Installments(EMI), Problems.	6
	<b>Shares, Stock and Dividends</b>  Concept of Shares and stock, Stock exchange, Face Value, Market Value, Dividend, Equity Shares, Preferential Shares, Bonus Shares, Examples and problems.	8
III	<b>Matrices And Determinants (upto order 3 only )</b> : Multivariable data, Definition of a Matrix, Types of Matrices, Algebra of Matrices, Determinants, Adjoint of a Matrix, Inverse of a Matrix via adjoint Matrix, Homogeneous	5
	System of Linear equations, Condition for Uniqueness for the homogeneous system, Solution of Non-homogeneous System of Linear equations (not more than three variables).	7
	Condition for existence and uniqueness of solution, Solution using inverse of the coefficient matrix, Problems.	
IV	<b>Permutations and Combinations :</b>  Permutations of 'n' dissimilar objects taken 'r' at a time (with or	6

	without repetition). $nPr = n! / (n-r)!$ (without proof). Problems and applications. Combinations of 'r' objects taken from 'n' objects. $nCr = n! / r! (n-r)!$ (without proof) problems, Applications.	6

**Skill Development:**

- Practical Exercises.
- Charts showing formulae.
- Computation of EMI of loan given for different number of years at different rates of Interest by the bank situated in your locality.
- Chart showing matrices of multivariate data collected from the locality and showing dependent and independent variables separately.
- Compounding of a fixed amount for any fixed number of years.
- Discounting of a fixed amount for any fixed number of years.

**Books Recommended:**

- 1) Business Mathematics by Dr. Amarnath Dikshit & Dr. Jinendra Kumar Jain.
- 2) Business Mathematics by V. K. Kapoor - Sultan chand & sons, Delhi
- 3) Business Mathematics by Bari - New Literature publishing company, Mumbai
- 4) Mathematics – Munish Khanna
- 5) Business Mathematics – Anil K. Gupta

**Latest edition of text book may be used.**

**BCE-0204: INSURANCE SERVICES AND RISK MANAGEMENT**

Max. Marks: 50(ESE)

Total Contact hours = 60

**No. of instructional hours per week: 4****No. of credits: 4****Learning Objectives:**

To enable the students to acquire knowledge about basics of insurance services and understand risk, risk management process and environment.

UNIT	TOPIC	DETAILS	No of Hours
I	<b>Introduction</b>	Purpose and need of insurance, insurance as a social security tool - insurance and economic development - Principles of insurance -various kinds of insurance - life, marine, fire, medical, general insurance - features.	12
II	<b>Insurance Legislation in India</b>	Life Insurance - Law relating to life Insurance; General Principles of Life InsuranceContract; Proposal and policy; assignment and nomination; title and claims; GeneralInsurance - Law relating to general insurance; different types of general insurance;general insurance V/s life insurance – Insurance business in India. (Insurance Act 1938, Marine Insurance Act 1968, General Insurance Business (Nationalisation) Act, 1972, IRDA Act) (a brief study)	12
III	<b>Risk and risk management process</b>	Risk and risk management process – Concept of risk – risk vs. uncertainty – types ofrisks - risk identification - evaluation - risk management objectives - selecting andimplementing risk management techniques.	12
IV	<b>Risk management environment</b>	Personal risk management applications-property, liability, risk management for small businesses.  Risk management applications, loss of life- loss of health-retirement planning and annuities- employee benefits-financial and estate planning.	12

**Suggested Readings:**

1 Rejda, George E: “Principles of Risk Management and Insurance”, Latest Edn. Pearson Education.

2 McNamara: “Principles of Risk Management and Insurance”, Addison-Wesley

3 Dorfman: “Introduction to Risk Management and Insurance”, Prentice Hall.

4 Williams: Heins, “Risk Management and Insurance”, McGraw Hill Pub.

5 James S.Trieschman, Sandra G.Gustavsonh, Robert E.Hoyt: Risk management and Insurance, Thomson Asia Pvt. Ltd., Singapore.

Dr.P.K.Gupta: Insurance and Risk Management, Himalaya Publishing House.

6 Insurance Act - Latest.

7 SenguptaMrinal Chandra, Insurance Finance, Progressive Publishers, New Delhi

8. M N MISHRA- Insurance Principles & Practice- S. chand& co., New Delhi.

9. G S PANDA – Principles & Practice of Insurance- Kalyani Publishers, Ludhiana.

**2. Latest edition of text book may be used.**

**SKILL DEVELOPMENT**

- Procure any two insurance policies (xerox) and paste them in the record.
- Listing any 10 Life Insurance Policies and collecting information relating to bonus rates and guaranteed additions.
- Identify some new areas where insurance concept can be introduced.

The question paper for ESE will have the following pattern:

**Part A**

compulsory of 18 marks consisting of 10 objective type questions (in MCQ/True False/ Fill in the blanks or such type) and 4 short answer questions of 2 marks each covering whole of the syllabus.

**Part B (Unit-I)**

One question out of two questions each of 8 marks. Each of these questions may contain sub parts and will be long type.

**Part C (unit-II)**

One question out of two questions each of 8 marks. Each of these questions may contain sub parts and will be long type.

**Part D (Unit III)**

One question out of two questions each of 8 marks. Each of these questions may contain sub parts and will be long type.

**Part E (Unit IV)**

One question out of two questions each of 8 marks. Each of these questions may contain sub parts and will be long type.

**Total Marks (A+B+C+D+E)                      (18+8+8+8+8) = 50 Marks.**



## Course Contents of Compulsory/ Skill Based and GI & H Courses Recommended by the Commerce Department

### METHODOLOGY AND PERSPECTIVES OF BUSINESS EDUCATION

#### Objectives of the Course:

1. To provide the methodology for pursuing the teaching- learning process with a perspective of higher learning in business education.
2. To understand business and its role in society
3. To understand entrepreneurship and its heuristics
4. To comprehend the business environment
5. To enable the student to undertake business activities

UNIT	TOPIC	DETAILS	No of Hours
I		Functioning of economic systems - division of labour, innovation, flow of goods and services and accumulation of wealth under different economic systems- capitalism, socialism, communism, mixed economies, planned economies etc. Business examples in different sectors of the economy (primary, secondary and tertiary) - agriculture, trading, retailing, manufacturing, hospitality, tours, travels, recreations, adventures, healthcare, education, and other contemporary business areas as examples.	10
II		Forms of business organisation- individual and organised business- family and corporate entities- business for profit, business not for profit and business for non-profit. Business entities – individuals, cooperatives, trusts, partnerships, undivided families, joint stock companies - Private, Public and joint ventures.	8
III		Role of business in economic development - Indian development experience, role of public and private sectors in the post-colonial period, experience of liberalisation and globalisation. Different stakeholders of business firms-	9

		owners, managers, employees and others.	
IV		Establishing business - entrepreneurship- legal, physical, financial, social, and psychological endowments for entrepreneurs- individual and group entrepreneurs- “intrapreneurs”. Mobilisation of financial resources for business- individual savings- domestic savings in India- Factors affecting savings- loans and advances- sources of funds- markets for raising money- short term and long term funds- lending institutions for business funds- banks and non banking financial institutions.	9

#### SKILL DEVELOPMENT

Individual and team presentations – field studies, case studies and project reports.

#### Books Recommended:

1. Keith Davis and William Frederick.C. Business and Society – Management, Public Policy, Ethics, International Student Edition, McGraw-Hill Book Co, New Delhi.
2. Peter F. Drucker. Management–Tasks, Responsibilities, Practices, Allied Publishers Pvt .Ltd. Mumbai.
3. Peter F Drucker. The Practice of Management, Harper and Row Publishers, Inc.

## CRITICAL REASONING, WRITING & PRESENTATION

### Objectives of the Course:

- To develop analytical and critical thinking skills in students in order to prepare them to logically analyze and critically evaluate a variety of texts and to speak and write and make presentations effectively On completion of this course, student should be able:
- To differentiate between facts and opinions in arguments, and to recognize and construct inductive and deductive arguments
- To identify fallacies in day to day arguments and to appreciate the value of looking at an issue from various points of view
- To develop the habit of questioning one's own views and possible biases
- To speak and write and make academic presentations precisely, logically and effectively

UNIT	TOPIC	DETAILS	No of Hours
I		Introduction to Critical Thinking: Benefits of Critical Thinking - Barriers to Critical Thinking – Deductive and Inductive Reasoning – Recognizing Arguments - Identifying flaws in arguments - Evaluation of Arguments - – fallacies of relevance & insufficient evidence - Evaluating and using sources of information – Social influences on thinking - Persuasion - Conformity – Prejudices	9
II		Language of Critical thinking: Characteristics of Critical and Analytical Writing - Precision, avoidance of vagueness, over-generality, ambiguity. Sense of audience, Clarity, Selection, Sequencing, Sign posting, Conventions, Evaluating Critical Writing.	8
III		A) Resources: Using the Library – Net Sources – Reading for Writing B) The Writing Process: Background to writing – Developing plans from titles – Evaluating a text – Understanding Purpose and Register – Selecting key points – note making –	11

		<p>paraphrasing – summary writing – combining sources . Planning a text – organizing paragraphs – organizing main body – introductions – conclusions – re-reading and rewriting – proof reading</p> <p>B) Elements of Writing: Cause and effect – cohesion – comparison – definitions – discussion – examples – generalization – Numbers – references and quotations – style – synonyms – visual information.</p>	
IV		<p>Soft Skills for Academic Presentations: Theory - The audience – primary and secondary and their knowledge and expectations - the objective of the presentation - choosing the appropriate medium for presentation – techniques of effective presentation - Structuring the presentation - visual presentation aids – handouts - Power point presentation - L.C.D - Clarity and persuasion - Non verbal communication - Opening and Closing – Time Management.</p>	8

## References:

- 1 Critical Thinking Skills Stella Cottrell Palgrave Macmillan, 2005
- 2 Critical Thinking: A Student's Introduction, 2nd Edition Gregory Bassham, William Irwin, Henry Nardone, James M. Wallace McGraw-Hill, 2006
- 3 Critical Thinking: Learn the Tools the Best Thinkers Use Richard Paul and Linda Elder Pearson Education, 2006
- 4 Thinking Skills John Butterworth & Geoff Thwaites Cambridge University Press, 2006
- 5 Keys to Successful Writing, 4th Edition Marilyn Anderson Pearson Longma
- 6 Study Writing: A Course in Writing Skills for Academic Purposes Liz-Hamp-Lyons & Ben Heasley Cambridge University Press, 2007
- 7 Oxford Guide to Effective Writing and Speaking John Seely New Delhi, OUP, 2007
- 8 Presentation Skills for Students Joan Van Emden & Lucinda Becker Palgrave Macmillan, 2004

### WEB RESOURCES

- [www.criticalthinking.org](http://www.criticalthinking.org)

## Basics of Accounting

### Objective of the Course:

The objective of the course is to conversant students of different backgrounds to know about the basics of accounts so that they can attend the accounts of routine use.

UNIT	TOPIC	DETAILS	No of Hours
I		Accounting: Meaning and Characteristics.	1
II		Double Entry System: Rules of debit and credit. Accounting Equation: Rules of debit and credit	3
III		Journal, Sub- division of journal, Ledger and trial balance.	4
IV		Preparation of Final accounts of Sole Trade only.	4

### References:

Jain and Narang, Financial Accounting, Kalyani Publishers.

Singal, R.S., Financial Accounting,, VK Global Publications Pvt. Ltd

## Introduction of Statistics

### Objective of the Course:

The objective of the course is to develop skill of statistical information gathering and presentation and also understanding amongst students of different streams which would be useful for preparation of research reports.

UNIT	TOPIC	DETAILS	No of Hours
I		Statistics: Definition in singular and plural senses, characteristics.	2
II		Sources of data collection; secondary and primary.	3
III		Designing of questionnaire/Schedule. Organization of primary data collected through questionnaire/ schedule.	4
		Presentation of data: diagrams/ graphs/ pictorials.	3

IV			
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Reference:

Statistical Methods by S.P. Gupta, Sultan Chand and Company.

### LEADERSHIP STYLES

The objective of the course is to provide practical exposure and techniques to be learnt by the students to become effective leaders in the corporate world and in different situations.

UNIT	TOPIC	DETAILS	No of Hours
I		Behavioural Analysis; group dynamics with practical applications of group behaviour as a change agent.	3
II		Behavioural Analysis; Transaction Analysis with practical applications of individual behaviour.	3
III		Different leadership styles with their advantages and limitations with examples.	3
IV		Qualities of a good leader with some simulation styles of personality development, exposure and presentation.	3

References:

Prasad, L.M., Principles and Practices of Management, Sultan Chand and Company.

Prasad, L.M. Organization Behaviour, Sultan Chand and Company.

Approved in the Board of Studies Meeting in  
the Subject of Commerce held on 12.06.2013

Annexure- I (B) of BOS Meeting

**HIMACHAL PRADESH UNIVERSITY**  
**DEPARTMENT OF COMMERCE, SHIMLA- 171005.**  
OUTLINE OF SYLLABI AND COURSES OF READING IN THE SUBJECT OF  
COMMERCE- CORPORATE STUDIES  
FOR UNDER GRADUATE (2013-14 Onwards)

(A) Structure Outline of B. Com Major- Corporate Studies (Minimum Credits to be Earned=56)

Semester	Course Code	Course Type	Course Name	Credit(s)/ week	Cumulative Credits Category- wise
ODD I		Compulsory-I	To be selected from the list of compulsory courses	3	Compulsory-6 Core-8 Elective-8 GI & H- 1 Total= 23
		Compulsory-II (Skill Based)	To be selected from the list of compulsory courses	3	
	BCS-0101	Major Core-I	Financial Accounting	4	
	BCS-0102	Major Core-II	Business Economics	4	
		Elective-I(a)	To be selected from the list for elective subjects including commerce	4	
		Elective-I (b)	To be selected from the list for elective subjects including commerce	4	
		GI & H	To be selected from the list of GI & Hobby Courses	1	
EVEN II		Compulsory-III	To be selected from the list of compulsory courses	3	Compulsory-6 (12) Core-8 (16) Elective-8 (16) GI & H- 1(2) Total= 23 (46)
		Compulsory-IV (Skill Based)	To be selected from the list of compulsory courses	3	
	BCS-0203	Major Core-III	Business Statistics	4	
	BCS-0204	Major Core-IV	Corporate Accounting	4	
		Elective-II(a)	To be selected from the list for elective subjects including commerce	4	
		Elective-II (b)	To be selected from the list for elective subjects including commerce	4	

		GI & H	To be selected from the list of GI & Hobby Courses	1	
ODD III		Compulsory-V	To be selected from the list of compulsory courses	3	Compulsory-6 (18) Core-8 (24) Elective-8 (24) GI & H- 1(3) Total= 23 (69)
		Compulsory-VI (Skill Based)	To be selected from the list of compulsory courses	3	
	BCS-0305	Major Core-V	Company Law and Secretarial Practice	4	
	BCS-0306	Major Core-VI	Business Mathematics	4	
		Elective-III (a)	To be selected from the list for elective subjects including commerce	4	
		Elective-III (b)	To be selected from the list for elective subjects including commerce	4	
		GI & H	To be selected from the list of GI & Hobby Courses	1	
EVEN IV	BCS-0407	Major Core-VII	Cost Accounting	4	Core-12 (36) Elective-8 (32) *Additional Core/ Elective=4 Total= 24 (93)
	BCS-0408	Major Core-VIII	Income Tax	4	
	BCS-0409	Major Core-IX	Auditing	4	
		Elective-IV (a)	To be selected from the list for elective subjects including commerce	4	
		Elective-IV(b) Specialization	To be selected from the list for elective subjects including commerce	4	
		*Additional Core/ Elective		4	
ODD V	BCS-0510	Major Core-X	Security Law & Regulation of Financial Markets	4	Core-12 (48) Elective-8 (40) *Additional Core/ Elective=4(8) Total= 24 (117)
	BCS-0511	Major Core-XI	Management Accounting and Financial Management	4	
	BCS-0512	Major Core-XII	Indirect Tax	4	
		Elective-V (a)	To be selected from the list for elective subjects including commerce	4	
		Elective-V(b) Specialization	To be selected from the list for elective subjects including commerce	4	
		*Additional Core/ Elective	Any one of the Additional Core/ Elective Courses	4	
EVEN VI	BCS-0613	Major Core-XIII	Entrepreneurship Development	4	Core-8 (56) *Additional Core/ Elective=20(28) Total= 28 (145)
	BCS-0614	Major Core-XIV	Corporate Governance and Social Responsibility	4	
		*Additional	Any one of the Additional	4	



	Core/ Elective	Core/ Elective Courses		
	*Additional Core/ Elective	Any one of the Additional Core/ Elective Courses	4	
	*Additional Core/ Elective	Any one of the Additional Core/ Elective Courses	4	
	*Additional Core/ Elective	Any one of the Additional Core/ Elective Courses	4	
	*Additional Core/ Elective	Any one of the Additional Core/ Elective Courses	4	

**\* ADDITIONAL CORE / ELECTIVE COURSES**

Additional elective courses offered by Commerce Department can be chosen for earning credits over and above 56 Major subject credits, 40 elective credits, 9 minimum compulsory credits and 1 minimum GI &H Course credit i.e. total 106 credits; for getting B.Com degree with corporate studies, a learner has to earn a minimum of 120 credits.

Further, in case any student is interested in doing B.COM- CORPORATE STUDIES. with emphasis, they will require to complete the Course with minimum 135 or more Credits . For that they will have the option to chose any of four (4) courses of their own choice from the given courses which they will have to study in 4<sup>th</sup>, 5<sup>th</sup> and 6<sup>th</sup> semesters.

Semester	Course Code	Course Type	Course Name	Credit(s)/ week	Cumulative Credits Category- wise
V	BCSAC-0515	Core/ Elective Course (Additional)*	Business Data Processing	4	
V	BCSAC-0516	Core/ Elective Course (Additional)*	Accounting for Specialized Institutions	4	
IV/VI	BCSAC-0417/ BCSAC-0617	Core/ Elective Course (Additional)*	Strategic Management	4	
VI	BCSAC-0618	Core/ Elective Course (Additional)*	Merchant Banking and Financial Services	4	
IV/VI	BCSAC-0419/ BCSAC-0619	Core/ Elective Course (Additional)*	International Trade	4	
VI	BCSAC-0620	Core/ Elective Course (Additional)*	Rural Marketing	4	
VI	BCSAC-0621	Core/ Elective Course (Additional)*	Money and Banking	4	
VI	BCSAC-0622	Core/ Elective Course	Economic and Labour Laws	4	

		(Additional)*			
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(B) Structure Outline of Corporate Studies (Commerce) Elective (Minimum Credits to be Earned=40)

Semester	Course Code	Course Type	Course Name	Credit(s)/week	Cumulative Credits Category- wise
ODD I		Compulsory-I		3	Compulsory-6 Core-8 Elective-8 GI & H- 1 Total= 23
		Compulsory-II (Skill Based)		3	
		Major Core-I		4	
		Major Core-II		4	
	BCSE-0101	Elective-I(a)	Insurance and Investments	4	
	BCSE-0102	Elective-I (b)	Business Organization and Management	4	
		GI & H		1	
EVEN II		Compulsory-III		3	Compulsory-6 (12) Core-8 (16) Elective-8 (16) GI & H- 1(2) Total= 23 (46)
		Compulsory-IV (Skill Based)		3	
		Major Core-III		4	
		Major Core-IV		4	
	BCSE-0203	Elective-II(a)	Business Communication	4	
	BCSE-0204	Elective-II (b)	Business Law	4	
		GI & H		1	
ODD III		Compulsory-V		3	Compulsory-6 (18) Core-8 (24) Elective-8 (24) GI & H- 1(3) Total= 23 (69)
		Compulsory-VI (Skill Based)		3	
		Major Core-V		4	
		Major Core-VI		4	
	BCSE-0305	Elective-III (a)	Fundamentals of Computer with Accounting	4	
	BCSE-0306	Elective-III (b)	Human Resource Management	4	
		GI & H		1	
EVEN IV		Major Core-VII		4	Core-12 (36) Elective-8 (32) *Additional Core/ Elective=4 Total= 24 ( 93)
		Major Core-VIII		4	
		Major Core-IX		4	
	BCSE-0407	Elective-IV (a)	E- Commerce	4	
	BCSE-0408	Elective-IV (b)	Research Methodology	4	
		*Additional Core/ Elective		4	

ODD V		Major Core-X		4	Core-12 (48) Elective-8 (40) *Additional Core/ Elective=4(8) Total= 24 (117)
		Major Core-XI		4	
		Major Core-XII		4	
	BCSE-0509	Elective-V (a)	Corporate Restructuring	4	
	BCSE-0510	Elective-V (b)	E- Banking	4	
		*Additional Core/ Elective		4	
EVEN VI		Major Core- XIII		4	Core-8 (56) *Additional Core/ Elective=20(28) Total= 28 (145)
		Major Core- XIV		4	
		*Additional Core/ Elective		4	
		*Additional Core/ Elective		4	
		*Additional Core/ Elective		4	
		*Additional Core/ Elective		4	
		*Additional Core/ Elective		4	

**Note: Same question paper for the Common Courses ; core or elective of Commerce, with the same titles, shall be set by the University.**

# Detailed Contents of B. Com I & II with Corporate Studies Syllabi (Annexure- II- B)

## **BCS-0101: FINANCIAL ACCOUNTING**

Max. Marks: 50(ESE)

Total Contact hours = 60

**No. of instructional hours per week: 4**

**No. of credits: 4**

### **Learning Objectives:**

The objective of this paper is to help students to acquire conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions in case of non corporate entities.

UNIT	TOPIC	DETAILS	No of Hours
I	<b>Theoretical Framework</b>	Accounting as an information system, the users of financial accounting information and their needs. Functions, advantages and limitations of accounting. Branches of accounting, Bases of accounting: cash basis and accrual basis. The Nature of financial accounting principles- Basic Concepts and conventions Financial accounting standards; concept, benefits, procedure for issuing accounting standards in India. Salient features of accounting standards (AS) ICAI (relevant accounting standards concerning the curriculum are part of syllabus). International Financial Reporting Standards (IFRS) Need and procedure(Concept only)	5
	<b>Accounting Process</b>	Double entry system (Concept only), Rules of Double entry system, Accounting equation, Journal ( Sub-division of Journal), Ledger and Trial Balance (an overview).	4
	<b>Final Accounts</b>	Capital and revenue expenditures and receipts: general introduction only. Preparations of Final Accounts -Trading, Profit and Loss Account and Balance Sheet: With adjustments of stock, outstanding expenses, prepaid expenses, accrued income, income received in advance, depreciation, interest on capital and drawings, bad debts & provision for doubtful debts, provision for discount on debtors, deferred revenue expenditures, hidden adjustments .	7
II	<b>Depreciation Accounting</b>	Meaning of depreciation, causes, objects of providing Depreciation, factors affecting depreciation, accounting treatment including provision for depreciation accounting. Methods of depreciations: straight line method, diminishing balance method, Annuity Method and Sinking Fund Method	05
	<b>Accounting for</b>	Consignment: Basic features; difference with sales. Recording in the books of Consignor – at cost & at invoice	7

	<b>special sales transaction</b>	price, Valuation of unsold stock; Ordinary commission. Treatment and valuation of abnormal & normal loss. Special commission; Del credere commission. Recording in the books of Consignee.	
III	<b>Accounting for inland branches and Departmental accounts</b>	Concept of dependent branches only; accounting aspects; ascertainment of profit by debtors' method and stock and debtors method.  Concept of Departmental Accounts, objective of preparation of departmental accounts, apportionment of common cost; Preparation of Departmental Trading and P/L account.	10
IV	<b>Accounting for dissolution of the partnership firm</b>	Accounting for simple dissolution. Application of rule (Garner v/s Murray) in case of insolvency of partner(s) excluding piecemeal distribution and sale of a firm to a company)	6
	<b>Accounts of Non Trading Organisations</b>	Receipt and Payment Account, Income and Expenditure Account, Balance Sheet, Conversion of Income and Expenditure Account into Receipt and Payment Account, Conversion of Receipt and Payment Account into Income and Expenditure Account. (Simple Application)	4

(Theory and Problems may be in the ratio of 40% and 60% respectively)

**Suggested Readings:**

1. J.R Monga, Basic Financial Accounting, Mayur Paper backs, Darya Gang New Delhi.
2. T.S, Grewal, Introduction to Accounting, S. Chand and Co., New Delhi
3. S. N. Maheshwari, Financial Accounting, Vikas Publication, New Delhi.
4. P.C. Tulsian, Financial Accounting, Tata McGraw Hill, New Delhi.
5. Ashok Sehgal and Deepak Sehgal, Fundamentals of Financial Accounting, Taxmann, New Delhi.
6. R. NarayanaSwamy "Financial Accounting" PHI Pvt., New Delh.
7. Jain, S.P. and K.L. Narang. Financial Accounting. Kalyani Publishers, New Delhi.
8. Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi.
9. Jasmine Kaur, Financial Accounting, Taxmann, New Delhi.
10. Singal, R.S., Financial Accounting,, VK Global Publications Pvt. Ltd.

**Note:**

**Latest edition of text book may be used.**

**Any revision of relevant accounting standard issued by ICAI would become applicable immediately.**

**SKILL DEVELOPMENT**

- Preparation of a balance sheet under vertical formats
- Collection of transactions relating to any branch
- Collection of final accounts of departmental organisation
- List out the departmental stores that you have visited
- List out the methods of depreciation charged by different organisations in your city
- Collect the details regarding dissolution of firm

The question paper for ESE will have the following pattern:

**Part A**

compulsory of 18 marks consisting of 10 objective type questions (in MCQ/True False/ Fill in the blanks or such type) and 4 short answer questions of 2 marks each covering whole of the syllabus.

**Part B (Unit-I)**

One question out of two questions each of 8 marks. Each of these questions may contain sub parts and will be long type.

**Part C (unit-II)**

One question out of two questions each of 8 marks. Each of these questions may contain sub parts and will be long type.

**Part D (Unit III)**

One question out of two questions each of 8 marks. Each of these questions may contain sub parts and will be long type.

**Part E (Unit IV)**

One question out of two questions each of 8 marks. Each of these questions may contain sub parts and will be long type.

**Total Marks (A+B+C+D+E)                      (18+8+8+8+8) = 50 Marks.**

## **BCS-0102: BUSINESS ECONOMICS**

Max. Marks: 50

Total Contact hours = 60

**No. of instructional hours per week: 4**

**No. of credits: 4**

**Learning Objectives:** The objective of the paper is to make students to understand how the organisations work by applying economic principles and tools to business practices.

UNIT	TOPIC	DETAILS	NO. OF HOURS
I	<b>Introduction</b>	Meaning, Nature, Characteristics, Importance and Role of Business Economics; Scope of Business Economics-Uses / Objectives of Business Economics. Market Demand Analysis; Meaning, Function Demand Curve, Law of Demand	12
II	<b>Elasticity of Demand</b>	Elasticity of Demand; Concept, Types and Measurement of Elasticity of Demand. Factor Influencing Elasticity of Demand. Demand Forecasting; Types, Methods of Demand Forecasting	12
III	<b>Production Function</b>	Law of variable proportion, Law of Return to scale, Isoquants, Economies and Dis- Economies of Scale Cost Analysis; Short run and long run cost curves. Types and Approaches to costs.	10
IV	<b>Market Analysis</b>	Meaning, Classification, Market Structure; Short run and long run price determination in Perfect competition, Monopoly, Imperfect Competition and Oligopoly. Business Cycle concept, importance and Phases, Inflation; Demand Pull and Cost Push Inflation causes and effect of Inflation	14

### **SKILL DEVELOPMENT:**

Draft the diagrammatic representation of each aspect of the chapter in a book under Different chapters.

Select and discuss the case studies that will have impact on business decision making in each chapter.

A Survey report on the demand forecasting for a product.

Student to choose a product and apply price elasticity in real situation.

### **BOOKS FOR REFERENCE:**

1. Joel Dean: Managerial Economics
2. Sankaran : Business Economics
3. Varsheney and Maheswari : Managerial Economics
4. D M Mithani : Business Economics

5. Seth M L Text Book of Economic Theory
6. K K Dewett : Economnic Theory
7. Petersen & Lewis: Managerial Economics
8. Mote V L peul. S & Gupta G S: Managerial Economics TMH
9. H. Craig Petersen & W. Cris lewis: Managerial Economics, PHI.
10. Dr. P.N. Reddy and H.R. Appanaiah : Essentials of Business Economics.
11. Barry Keating and J. Holton Wilson: Managerial Economics, Biztantra.
12. Business Economics by TR Jain, published by VK Global Publications Pvt. Ltd

**Latest edition of text book may be used.**

The question paper for ESE will have the following pattern:

**Part A**

compulsory of 18 marks consisting of 10 objective type questions (in MCQ/True False/ Fill in the blanks or such type) and 4 short answer questions of 2 marks each covering whole of the syllabus.

**Part B (Unit-I)**

One question out of two questions each of 8 marks. Each of these questions may contain sub parts and will be long type.

**Part C (unit-II)**

One question out of two questions each of 8 marks. Each of these questions may contain sub parts and will be long type.

**Part D (Unit III)**

One question out of two questions each of 8 marks. Each of these questions may contain sub parts and will be long type.

**Part E (Unit IV)**

One question out of two questions each of 8 marks. Each of these questions may contain sub parts and will be long type.

**Total Marks (A+B+C+D+E)                      (18+8+8+8+8) = 50 Marks.**



## BCSE-0101: INSURANCE AND INVESTMENTS

Max. Marks: 50(ESE)

Total Contact hours = 60

**No. of instructional hours per week: 4**

**No. of credits: 4**

### Learning Objectives:

To enable the students to acquire knowledge about basics of insurance services and investments.

UNIT	TOPIC	DETAILS	No of Hours
I	<b>Introduction</b>	What is Insurance Types of Insurance, relevance of insurance, Premiums and Bonds IRDA	12
II	<b>Insurance Procedure and Claims</b>	Various Products Under writing, Insurance Documents Policy Conditions, Nominations and Claims	12
III	<b>Insurance Agencies and Investment</b>	Insurance Agents – Procedures and Prerequisites, Procedure for getting insurance license, cancellation procedure. Various types of General Insurance What is Investments Types of Investments	12
IV		Security, Mutual Funds, Stocks and Bonds. Investment Portfolio	12

### Suggested Readings:

1 Rejda, George E: “Principles of Risk Management and Insurance”, Latest Edn. Pearson Education.

2 McNamara: “Principles of Risk Management and Insurance”, Addison-Wesley

3 Dorfman: “Introduction to Risk Management and Insurance”, Prentice Hall.

4 Williams: Heins, “Risk Management and Insurance”, McGraw Hill Pub.

5 James S.Trieschman, Sandra G.Gustavsonh, Robert E.Hoyt: Risk management and Insurance, Thomson Asia Pvt. Ltd., Singapore.

Dr.P.K.Gupta: Insurance and Risk Management, Himalaya Publishing House.

6 Insurance Act - Latest.

7 Sengupta Mrinal Chandra, Insurance Finance, Progressive Publishers, New Delhi

8. M N MISHRA- Insurance Principles & Practice- S. chand& co., New Delhi.

9. G S PANDA – Principles & Practice of Insurance- Kalyani Publishers, Ludhiana.

### 3. Latest edition of text book may be used.

#### SKILL DEVELOPMENT

- Procure any two insurance policies (xerox) and paste them in the record.

- Listing any 10 Life Insurance Policies and collecting information relating to bonus rates and guaranteed additions.
- Identify some new areas where insurance concept can be introduced.

The question paper for ESE will have the following pattern:

**Part A**

compulsory of 18 marks consisting of 10 objective type questions (in MCQ/True False/ Fill in the blanks or such type) and 4 short answer questions of 2 marks each covering whole of the syllabus.

**Part B (Unit-I)**

One question out of two questions each of 8 marks. Each of these questions may contain sub parts and will be long type.

**Part C (unit-II)**

One question out of two questions each of 8 marks. Each of these questions may contain sub parts and will be long type.

**Part D (Unit III)**

One question out of two questions each of 8 marks. Each of these questions may contain sub parts and will be long type.

**Part E (Unit IV)**

One question out of two questions each of 8 marks. Each of these questions may contain sub parts and will be long type.

**Total Marks (A+B+C+D+E)                      (18+8+8+8+8) = 50 Marks.**

**BCSE-0102: BUSINESS ORGANIZATION AND MANAGEMENT**

Max. Marks: 50(ESE)

Total Contact hours = 60

**No. of instructional hours per week: 4****No. of credits: 4****OBJECTIVES:**

To familiarise the students with concepts and principles of Management

UNIT	TOPIC	DETAILS	No of Hours
I	<b>Foundation of Indian Business</b>	<p>Foundation of Indian Business; Concept of Business; Commerce and Industry, Basic considerations in setting up a business enterprise, Business System. Social Responsibility of Business.</p> <p>Spectrum of Business Activities, Manufacturing and Service Sectors. India's experience of Liberalisation, Privatization, Globalization</p> <p>Forms of business Organisation; Sole Trader, Partnership, HUF, co-operative organisations, including LLP, small venture enterprise and one person company, Choice of suitable form of business ownership,</p>	14
II	<b>Management: Introduction</b>	<p>Meaning, nature and characteristics of Management Scope and Functions of management - Management as a science, art or profession Coordination meaning and importance.</p> <p>Development of management thoughts: Evolution of management thoughts, early contribution, Taylor's Scientific Management; Principles, elements &amp; tools of scientific management and critical analysis. Henry Fayol's Administrative Management; General Principles of Management, contribution of Taylor and Fayol; A comparison.</p>	10
III	<b>Planning, Organising and Staffing :</b>	<p>Nature importance and purpose of planning - Planning process, Objectives -Types of plans (Meaning only)</p> <p>Decision making – Concepts, types, process and steps for effective decision.</p> <p>Organizing as a structure and as a process, Nature and purpose of organisation, Principles of organisation , Span of Control- MBO and MBE</p> <p>Nature and importance of staffing - Process of selection &amp; recruitment.</p>	12

IV	Directing and Controlling :	Meaning and nature of directing - Leadership styles - Motivation theories (Maslow's, Herzberg, McGregors X & Y theory) - Controlling : Meaning and steps in controlling - Essentials of a sound control system	12
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**SKILL DEVELOPMENT:**

- Different types of Organisation Charts (structure).
- Chart on Staffing.
- Graphic representation of Maslow's Theory.
- Chart on Media of Communication.
- Chart on sources of recruitment.
- Draft Control chart for different industry / business groups.

**BOOKS FOR REFERENCE:**

1. Koontz & O'Donnell, Management.
2. Appaniah & Reddy, Essentials of Management.
3. L M Prasad, Principles of management.
4. Rustom & Davan, Principles and Practice of Management.
5. Srinivasan & Chunawalla, Management Principles and Practice.
6. S V S Murthy, Essentials of Management.
7. Thomas. N. Duening & John. M. Ivan cevich, Management, Principles and Guidelines, Biztantra Publications.
8. Tripathi & Reddy, Principles of Management.

**9. RK Singla Theory and Practise of Management, published by VK Global Publications Pvt. Ltd**

The question paper for ESE will have the following pattern:

**Part A**

compulsory of 18 marks consisting of 10 objective type questions (in MCQ/True False/ Fill in the blanks or such type) and 4 short answer questions of 2 marks each covering whole of the syllabus.

**Part B (Unit-I)**

One question out of two questions each of 8 marks. Each of these questions may contain sub parts and will be long type.

**Part C (unit-II)**

One question out of two questions each of 8 marks. Each of these questions may contain sub parts and will be long type.

**Part D (Unit III)**

One question out of two questions each of 8 marks. Each of these questions may contain sub parts and will be long type.

**Part E (Unit IV)**

One question out of two questions each of 8 marks. Each of these questions may contain sub parts and will be long type.

**Total Marks (A+B+C+D+E) (18+8+8+8+8) = 50 Marks.**

## BCS-0203: BUSINESS STATISTICS

Max. Marks: 50

Total Contact hours = 60

**No. of instructional hours per week: 4**

**No. of credits: 4**

Objective:

The objective of the course is to develop quantitative skill amongst the learners.

UNIT	TOPIC	DETAILS	No of Hours
I	<b>Introduction with Analysis of Univariate Data</b>	<b>INTRODUCTION:</b> Statistics as a subject, Descriptive statistics, Types of Data, Rules of Sigma Operation. Primary and Secondary Data. Tabulation of Data. Statistical Organizations in India. <b>ANALYSIS of UNIVARIATE DATA:</b> Construction of frequency distribution, Central Tendency, Mean, Median, Mode, Dispersion and their measure. Moments, Skewness and Kutosis.	12
II	<b>Bivariate Data and Index Numbers</b>	<b>ANALYSIS of BIVARIATE DATA:</b> Linear Regression and Correlation. <b>INDEX NUMBERS:</b> Analysis of Time Series including Linear, Second Degree, Parabolic and Exponential Trend.	12
III	<b>Statistical Forecasting</b>	<b>THEORY of PROBABILITY:</b> Addition, Multiplication and Conditional Probability, Bayes Theorems.	12
IV	<b>Forecasting Methods</b>	<b>PROBABILITY DISTRIBUTION:</b> Binomial, Poisson and Normal Distribution, Empirical distribution-generating business application.	12

### SKILL DEVELOPMENT:

Different types of Organisation Charts

Practical Exercises

Books Recommended:

Statistical Methods by S.P. Gupta.

Business Statistics by T.R. Jain and S.C. Aggarwal, VK Global Publication Pvt. Ltd., Delhi.

The question paper for ESE will have the following pattern:

**Part A**

compulsory of 18 marks consisting of 10 objective type questions (in MCQ/True False/ Fill in the blanks or such type) and 4 short answer questions of 2 marks each covering whole of the syllabus.

**Part B (Unit-I)**

One question out of two questions each of 8 marks. Each of these questions may contain sub parts and will be long type.

**Part C (unit-II)**

One question out of two questions each of 8 marks. Each of these questions may contain sub parts and will be long type.

**Part D (Unit III)**

One question out of two questions each of 8 marks. Each of these questions may contain sub parts and will be long type.

**Part E (Unit IV)**

One question out of two questions each of 8 marks. Each of these questions may contain sub parts and will be long type.

**Total Marks (A+B+C+D+E)                      (18+8+8+8+8) = 50 Marks.**

## BCS-0204: CORPORATE ACCOUNTING

Max. Marks: 50

Total Contact hours = 60

**No. of instructional hours per week: 4**

**No. of credits: 4**

Objectives:

To familiarise the students with the corporate accounts which are must for those who have education of corporate studies.

UNIT	TOPIC	DETAILS	No of Hours
I	<b>Introduction to Company Accounts</b>	<b>Introduction of Company Accounts:</b> Issue of Shares & Debentures, Forfeiture of Shares, Redemption of Preference Shares & Debentures. Conceptual Framework for Preparation & Presentation of Financial Statement	12
II	<b>Amalgamation and Reconstruction</b>	<b>AMALGMATION and RECONSTRUCTION:</b> Accounting for business Acquisition, amalgamation & reconstruction (excluding Problems of amalgamation on inter – company holding)	12
III	<b>Liquidation</b>	<b>LIQUIDATION:</b> Accounting involved in Liquidation of companies, Statement of affairs (including deficiency & surplus a/c) & Liquidator's Statement of accounts of the winding up	12
IV	<b>Accounts of Specialized Institutions</b>	<b>Accounting for Insurance, Banking Companies and Electricity Companies.</b>	12

### Suggested Readings:

1. R.I. Gupta, Corporate Accounting
2. T.S, Grewal, Introduction to Accounting, S. Chand and Co., New Delhi
3. S. N. Maheshwari, Financial Accounting, Vikas Publication, New Delhi.
4. P.C. Tulsian, Financial Accounting, Tata McGraw Hill, New Delhi.
5. Ashok Sehgal and Deepak Sehgal, Fundamentals of Financial Accounting, Taxmann, New Delhi.
6. Jain and Narang, Corporate Accounting
7. Jain, S.P. and K.L. Narang. Financial Accounting. Kalyani Publishers, New Delhi.
8. Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi.
9. O.P. Monga, Corporate Accounting.
10. Singal, R.S., Corporate Accounts, VK Global Publications Pvt. Ltd., Delhi.

### Note:

**Latest edition of text book may be used.**

**Any revision of relevant accounting standard issued by ICAI would become applicable immediately.**

**SKILL DEVELOPMENT**

- Preparation of a balance sheet under vertical formats
- Collection of transactions relating to any branch
- Collection of final accounts of departmental organisation
- List out the departmental stores that you have visited
- List out the methods of depreciation charged by different organisations in your city
- Collect the details regarding dissolution of firm

The question paper for ESE will have the following pattern:

**Part A**

compulsory of 18 marks consisting of 10 objective type questions (in MCQ/True False/ Fill in the blanks or such type) and 4 short answer questions of 2 marks each covering whole of the syllabus.

**Part B (Unit-I)**

One question out of two questions each of 8 marks. Each of these questions may contain sub parts and will be long type.

**Part C (unit-II)**

One question out of two questions each of 8 marks. Each of these questions may contain sub parts and will be long type.

**Part D (Unit III)**

One question out of two questions each of 8 marks. Each of these questions may contain sub parts and will be long type.

**Part E (Unit IV)**

One question out of two questions each of 8 marks. Each of these questions may contain sub parts and will be long type.

**Total Marks (A+B+C+D+E)                      (18+8+8+8+8) = 50 Marks.**



## BCSE-0203: BUSINESS COMMUNICATION

Max. Marks: 50

Total Contact hours = 60

**No. of instructional hours per week: 4**

**No. of credits: 4**

**Learning Objectives:** To train students to enhance their skills in written as well as oral Communication through practical conduct of this course and to help them to develop their personality. This course will help students in understanding the principles & techniques of business communication.

UNIT	TOPIC	DETAILS	No of Hours
I		<b>Communication Process:</b> - Concept and Importance, communication process, essentials of a good communication. <b>System of Communication:</b> - Formal and Informal, Barrier to effective communication	12
II		<b>Principles of Business Communication:-</b> Planning and conducting, Conversations, Interviews and Discussion. The Preparation of oral statements, effective listening, Telephonic Communication	12
III		<b>Written Communication:</b> - Guides to effective writing, Correspondence, including Letters and Job application, Memorandum, Office orders, Report-Types and preparation <b>Non-Verbal Communication:</b> - Importance and Types- cluster and congruency, Kinetics Vocal cues	12
IV		<b>Modern forms of Communication:</b> - Telex, Fax, Telegrams and Tele-Conferences Uses and limitations of different modes of communication.	12

### Suggested Readings:

1. Scot, O.; Contemporary *Business Communication*. Biztantra, New Delhi.
2. Lesikar, R.V. & Flatley, M.E.; *Basic Business Communication Skills for Empowering the Internet Generation*, Tata McGraw Hill Publishing Company Ltd. New Delhi.
3. Ludlow, R. & Panton, F.; *The Essence of Effective Communications*, Prentice Hall of India Pvt. Ltd., New Delhi.
4. R. C. Bhatia, *Business Communication*, Ane Books Pvt Ltd, New Delhi
5. Lovleen Kaur, *Communication Skills*, Satya Prakashan, Tech India Publications New Delhi.
6. Habits of highly effective people-Stephen Covey
7. You can win-Shiv Khara –McMillan India ltd.
8. Basic Managerial Skill for all-Prentice –Hall of India Pvt ltd, New Delhi.

9. 8th Habit-Stephen Covey
10. Sri Jin Kushal, Business Communication, published by VK Global Publications Pvt. Ltd., Delhi.

**Note: Latest edition of text book may be used.**

**SKILL DEVELOPMENT:**

- Prepare a resume to apply for the job of Teacher along with job application.
- As a Marketing Manager of your organisation (XYZ) limited which deals in consumer goods, write a letter to your customer informing them of a discount of 40% on all purchases above Rs. 50,000 for the next six months.
- Write a letter to ABC Corporation placing an order for 100 laptops specifying the configuration. Invent the necessary details.
- You are a lecturer in Commerce at H.P. University Shimla. You want to organise a seven days workshop on FDI in India. Write a proposal to be sent to the secretary Higher Education Government of India.
- Write a mail to your friend to bring all the necessary documents for campus placement which is going to be held at your College tomorrow.
- Develop a Project Report on Personality Development.
- Think that you are working as Manager in a company, Develop a personality structure of your employees by using Mind mapping and Competency mapping technique .

The question paper for ESE will have the following pattern:

**Part A**

Compulsory of 18 marks consisting of 10 objective type questions (in MCQ/True False/ Fill in the blanks or such type) and 4 short answer questions of 2 marks each covering whole of the syllabus.

**Part B (Unit-I)**

One question out of two questions each of 8 marks. Each of these questions may contain sub parts and will be long type.

**Part C (unit-II)**

One question out of two questions each of 8 marks. Each of these questions may contain sub parts and will be long type.

**Part D (Unit III)**

One question out of two questions each of 8 marks. Each of these questions may contain sub parts and will be long type.

**Part E (Unit IV)**

One question out of two questions each of 8 marks. Each of these questions may contain sub parts and will be long type.

**Total Marks (A+B+C+D+E)**

**(18+8+8+8+8) = 50 Marks.**

## BCSE-0204: BUSINESS LAW

Max. Marks: 50

Total Contact hours = 60

**No. of instructional hours per week: 4**

**No. of credits: 4**

Learning Objective: To familiarise the students with business concepts and relevant regulations.

UNIT	TOPIC	DETAILS	NO. OF HOURS
I	Introduction	Meaning and scope of business laws, Sources of Indian Business law, Indian Contract Act of 1872; definition- types of contract, essentials, offer, acceptance, consideration, capacity of parties, free consent.	12
II	Modes of Discharge	Legality of object, various modes of discharge of a contract, remedies for breach of a contract, indemnity and guarantee.	12
III	Intellectual Property Rights and Cyber Laws	Intellectual Property Legislations; Meaning and scope of intellectual properties, Patent Act of 1970 and amendments as per WTO agreements: Background, objects, definition, inventions, parties, true and first inventor, procedure for grant of process and product patents, WTO rules as to patents (in brief), rights to patents, infringement, remedies. Cyber Laws 1999: Objectives, definitions and salient features, provisions pertaining to piracy and related offences and penalties.	12
IV	Environment Protection Act and Consumer Protection Act	The Environment Protection Act of 1986: Background, definition of environment, environment pollution, environmental pollutant, hazardous substances and occupier, powers of central government in relation to protection of environment and prevention of environment pollution. Consumer Protection Act (COPRA) 1986; Background, definitions of consumer, consumer dispute, complaint, deficiency, service. Consumer Protection Council, consumer redressal agencies: District Forum, State Commission and National Commission.	12

### SKILL DEVELOPMENT:

- Draft a 'rent agreement' incorporating all the essential features of a valid agreement.
- Draft an agreement to repay a loan borrowed from a bank on instalment basis

- Case laws involving points of law of contracts.
- List out the latest cases of both; High Court and Supreme Court on environmental issues with both facts and judgments. (At least two cases)

**Books Recommended:**

- Tulsian- Business LAW, Tata Mcgrawhill, New Delhi.
- Aswathappa, K. And Ramachandra- Business LAW, hph, Mumbai..
- Kapoor, N.D., Business Law, Sultan Chand and Company.
- Bare Acts.
- Nabhi- Business Law, Indian Law House, Mumbai.
- Garg, Sareen, Sharma & Chawla, Business LAW, Kalyani Publishers, Ludhiana.
- Kuchhal, M.C., Business Law.
- Business Law by Ashok Sharma, VK Global Publication Pvt. Ltd., Delhi.
- **Latest edition of text book may be used.**

The question paper for ESE will have the following pattern:

**Part A**

compulsory of 18 marks consisting of 10 objective type questions (in MCQ/True False/ Fill in the blanks or such type) and 4 short answer questions of 2 marks each covering whole of the syllabus.

**Part B (Unit-I)**

One question out of two questions each of 8 marks. Each of these questions may contain sub parts and will be long type.

**Part C (unit-II)**

One question out of two questions each of 8 marks. Each of these questions may contain sub parts and will be long type.

**Part D (Unit III)**

One question out of two questions each of 8 marks. Each of these questions may contain sub parts and will be long type.

**Part E (Unit IV)**

One question out of two questions each of 8 marks. Each of these questions may contain sub parts and will be long type.

**Total Marks (A+B+C+D+E)                      (18+8+8+8+8) = 50 Marks.**