

Faculty of Commerce
University College of Commerce and Management Studies
Mohanlal Sukhadia University, Udaipur



Course Curriculum of
Bachelor of Commerce Programme
(Semester Scheme)
According to NEP-2020

B. Com. (Three Years Degree Programme)
B. Com. (Honours): (Four Years Degree Programme)

w.e.f. Session 2023-24

Bachelor of Commerce (I and II Semester)

Structure of Course Curriculum

Level	Course Type	Course Code	Nomenclature of Course	Credit	Total Credits	Mode of Teaching			Total Hours	Total Marks	
						L	P	T		Internal	External
First Semester (July to November)											
5	DCC	ABS5000T	Financial Accounting	4	6	4	0	0	60	20	80
	DCC	ABS5000P	Financial Accounting Lab	2		0	2	0	60	20	80
	DCC	BBE5000T	Business Economics	6	6	5	0	1	90	20	80
	DCC	BDM5000T	Business Management	6	6	5	0	1	90	20	80
	AECC	AEC5200T	General Hindi	2	2	2	0	0	30	20	80
Second Semester (December to April)											
5	DCC	ABS5001T	Business Statistics – I	4	6	4	0	0	60	20	80
	DCC	ABS5001P	Business Statistics Lab – I	2		0	2	0	60	20	80
	DCC	BBE5001T	Economic Environment in India	6	6	5	0	1	90	20	80
	DCC	BDM5001T	Business Regulatory Framework	6	6	5	0	1	90	20	80
	AECC	AEC520XT	General English	2	2	2	0	0	30	20	80
Exit with Certificate in Commerce (on Completion of One 4 Credit Vocational Course)											

ABS	-	Accountancy and Business Statistics	DCC	-	Discipline Centric Course
BBE	-	Banking and Business Economics	SEC	-	Skill Enhancement Course
BDM	-	Business Administration	AECC	-	Ability Enhancement Course in Commerce

DETAILED COURSE CURRICULUM

B. Com. (Three Years Degree Program) / B. Com. Honours (Four Years Degree Program)	
First Year	
First Semester	
Subject-Accountancy and Business Statistics	
Code of the Course	ABS5000T
Title of the Course	Financial Accounting
Qualification Level of the Course	NHEQF Level 4.5
Credit of the Course	4
Type of the Course	Discipline Centric Compulsory Course (DCC) in Accountancy and Business Statistics
Delivery Type of the Course	Lecture, 40+20=60. The 40 lectures for content delivery and 20 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	Accountancy Course of XII standard
Co-requisites	None
Objectives of the Course	To aware students about accounting environment and develop accounting skills to make them able to maintain accounting records of specific business.
Learning Outcomes	The students would be able to understand: <ul style="list-style-type: none"> • Application of Accounting Standards while preparing financial statements. • Classification and accounting of Investment and Preparation of Investment account as per AS -13 • Preparing accounting records of Consignment and Joint Venture • Determination of profits from incomplete records • Accounting for insurance in case of loss of stock, loss of profits • Accounting for Branches
SYLLABUS	
UNIT-I	Introduction of Accounting Standards: Meaning, objectives and function of accounting standard board, Procedure of formulation of accounting standards. Accounting for Investments (AS-13): Applicability and Scope, Classification of Investment, Cost of Investment, Carrying Amount of Investment, Investment Treatment on Disposal, Investment account: cum and Ex treatment, including columnar Investment account.
UNIT –II	Consignment: Features, Accounting treatment in the books of the consignor and consignee. Joint Venture: Accounting procedures: Joint Bank Account, different methods of recording transactions
UNIT-III	Accounts from Incomplete Records: Ascertainment of profits by capital comparison, techniques of complete accounting information Sectional and Self-Balancing Ledgers
UNIT-IV	Insurance Claims: Determination of Insurance Claim for Loss of Stock (including abnormal goods),and Loss of Profit.
UNIT-V	Branch Accounts (excluding foreign branch)
Suggested Readings	1. Agarwal, A. N., Agarwal, K. N., Higher Sciences of Accountancy: Kitab

	<p>Mahal, Allahabad.</p> <ol style="list-style-type: none"> 2. Compendium of Statement and Standards of Accounting, The Institute of Chartered Accountants of India, New Delhi. 3. Gupta, R. L. and Radhaswamy, M., Financial Accounting, Sultan Chand Sons, New Delhi. 4. Jain, S. P., Narang, K. L, Agrawal, Simmi and Monika Sehgal, Advanced Accountancy Principles of Accounting including GST Volume-1, Kalyani Publishers, Ludhiana. 5. Monga, J. R., Ahuja, Girish and Sehgal, Ashok, Financial Accounting, S. Chand & Sons, New Delhi. 6. Shukla, M. C., Grewal, T. S. and Gupta, S. C., Advanced Accounts, S. Chand & Co., New Delhi.
Suggested E-resources	<ul style="list-style-type: none"> • https://www.icai.org/post.html?post_id=17757 • https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Inter-Paper5-Revised.pdf
Notes	<ol style="list-style-type: none"> 1. At least 50% weightage shall be given in the examination for numerical problems. 2. If either new accounting standard (AS) or revision to AS are issued or the earlier ones are withdrawn up-to 30 June just preceding to academic session, the syllabus will accordingly include/exclude such new developments.

B. Com. (Three Years Degree Program) / B. Com. Honours (Four Years Degree Program)	
First Year	
First Semester	
Subject-Accountancy and Business Statistics	
Code of the Course	ABS5000P
Title of the Course	Financial Accounting Lab
Qualification Level of the Course	NHEQF Level 4.5
Credit of the Course	2
Type of the Course	Discipline Centric Compulsory Course (DCC) in Accountancy and Business Statistics
Delivery Type of the Course	Practical, 60. There shall be 60 hours practical lectures cum assignments for content delivery and diagnostic assessment and problem solving.
Prerequisites	Accountancy Course of XII standard
Co-requisites	None
Objectives of the Course	To develop practical skill of students in order to equip with accounting software so that he or she may readily available to real world of accounting.
Learning Outcomes	Students will be able to : <ul style="list-style-type: none"> • create company, enter accounting voucher entries including advance voucher entries, • reconcile bank statements, • do accrual adjustments, and also print financial statements, etc. in accounting software. • Students will possess required skill and can also be employed as accountant.
SYLLABUS	
UNIT-I	Company Creation, Account Information, Creating a Group and Ledger, Managing Groups in Multiple Companies, Creating Multiple Ledgers
UNIT -II	Voucher Entry, Voucher Types, Pre-Defined Voucher Types, Creating a Voucher entry form, preparing ledgers, Forms and reports
UNIT-III	Accounting Features, Statutory and Taxation Features: TDS, Goods and Service Tax, Preparing Trial Balance and Report
UNIT-IV	Inventory Features Inventory Information, Stock Group, Stock Categories, Stock Items, Unit of Measurement.
UNIT-V	Inventory Vouchers, Predefined Inventory Vouchers, Inventory Voucher Types, Inventory Voucher Class, Bill of Material, Locations/Godowns, Designing Supplier and customers System for Accounting, Module, and Report.
Suggested Readings	The Suggested Readings and guideline shall be notified by the concern University at least once in three year based on selected Software.
Suggested E-resources	<ul style="list-style-type: none"> • https://tallysolutions.com/accounting/what-is-financial-accounting/#gref • https://tallysolutions.com/learning-hub/ • https://help.tallysolutions.com/
Notes	<ol style="list-style-type: none"> 1. Teaching arrangements need to be made in the accounting laboratory. 2. The General Purpose Software referred in this Course will be notified by the University Department every three years. 3. Practical internal examination and semester end examination shall be conducted for 20 and 80 marks respectively. 4. Lectures: 20 hours, Practical in accounting Laboratory: 100 hours

B.Com (Three Years Degree Course) / B.Com (Honours): (Four Year's Degree Course)	
First Year	
First Semester	
Subject- Banking & Business Economics	
Code of the Course	BBE5000T
Title of the Course	Business Economics
Qualification Level of the Course	NHEQF Level -5
Credit of the Course	6
Type of the Course	Discipline Centric Compulsory Course (DCC) in Banking & Business Economics
Delivery Type of the Course	Lecture, 75+15=90. The 75 lectures for content delivery and 15 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	10+2
Co-requisites	None
Objectives of the Course	To provide students with a comprehensive understanding of the economic principles and concepts that are relevant to business decision-making.
Learning Outcomes	Learners will: <ul style="list-style-type: none"> • acquire a solid foundation in business economics, enabling them to analyze economic phenomena, make informed decisions, • understand the impact of Macro-economic policies on the economy and revenue analysis, market structures, national income, and macroeconomic policies.
SYLLABUS	
UNIT-I	Introduction to Business Economics: Meaning, definition, features, Methods of business economics. Detailed micro- macro analysis. Role and responsibilities of business economist. Problems of Economics. Concept of Opportunity cost, Basic principles of business economics.
UNIT-II	Law of demand, Elasticity of demand, Indifference curve theory. Consumer Equilibrium: Income, price & substitution effect and their separation, income consumption curve and price consumption curve, uses of indifference curves, Reveled preference theory
UNIT-III	Supply: Meaning, definition, law of supply, elasticity of supply. The factors of production function: Short-term and Long-term Production function. Types, iso-quant curve analysis.
UNIT-IV	Cost Analysis: Relationship between short run and long run cost. Revenue analysis: Concepts, types and their diagrammatic presentation, The cobb-douglas production function, various types of cost functions.
UNIT-V	Forms of Market, Equilibrium of the firm- Meaning, Objectives and Price Determination, monopoly, monopolistic competition and pricing policies in practice.
Suggested Readings	1. "Managerial Economics" by D.N. Dwivedi 2. "Macroeconomics" by Dornbusch, Fischer, and Startz 3. "Managerial Economics: Principles and Worldwide Applications" by Dominick Salvatore 4. "Microeconomics: Theory and Applications" by R.S. Pindyck

	<ol style="list-style-type: none">5. "Modern Microeconomics" by Koutsoyiannis6. "Business Economics" by Prof. Mukesh Mathur7. "Business Economics" by Prof. P K Singh
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B.Com (Three Years Degree Course) / B.Com (Honours): (Four Year's Degree Course)	
First Year	
First Semester	
Subject – Business Administration	
Code of Course	BDM5000T
Title of the Course	Business Management
Qualification Level of the Course	NHEQF Level 4.5
Credit of the Course	6
Type of the Course	Discipline Centric Compulsory Course (DCC) in Business Administration
Delivery Type of the Course	Lecture, 75+15=90. The 75 lectures for content delivery and 15 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	None
Co-requisites	None
Objectives of the Course	To familiarize the students with the basics of principles of management.
Learning Outcomes	Students will be able to <ul style="list-style-type: none"> • demonstrate the roles, skills and functions of management. • analyze effective application of Business Management knowledge. • diagnosesolve organizational problems and develop optimal managerial decisions.
SYLLABUS	
UNIT – I	Introduction: Meaning, Nature, Principles & Importance of Management, Schools of Management Thought, Management by objectives, Management by Exception
UNIT – II	Planning: Meaning, Importance, Types, Process Decision- and Decision-making process. Environmental analysis and diagnosis: meaning, techniques (SWOT/TOWS/BCG Matrix)
UNIT – III	Organization: Meaning Importance, Types, Structure of organization, Forms of organization and span of control. Decentralization and Delegation of Authority.
UNIT – IV	Motivation: Concept, importance, Motivation theories-Maslow's Need Hierarchy, Hertzberg's Two factor theory, Vroom's Expectancy theory Leadership: Concept, Importance, Major theories of Leadership- (Likert's scale theory, Managerial grid theory, Path goal theory, Fielder's Situational theory
UNIT – V	Control-Concept, process, principles, Major techniques of Control-Ratio analysis, ROI, EVA, PERT/CPM (Theory only), Management of change, Resistance to change, Horizons of management in a changing environment.
Suggested Readings	1.Kuchhal, M C. (2018). Business Laws. New Delhi. Vikas Publishing House. 2.Arora, Sushma. (2015). Business Laws. New Delhi. Taxmann 3.Sharma, J.P. and Kanojia S. (2015). Vyavsayik Sanniyam, Delhi University Hindi Cell(For Hindi) 4.Bhushan, Bharat., Kapoor, N.D., Abbi, Rajni, "Elements of Business Law". Sultan Chand & Sons Pvt. Ltd. 5.Dagar, Inder Jeet and Agnihotri, Anurag. Business Laws: Text and

	<p>Problems. Sage Publication.</p> <p>6. Jagota R. (2019). Business Laws. MKM Publishers ScholarTech Press.</p> <p>7. Sharma, J.P. and Kanojia S. (2019). Business Laws. New Delhi. Bharat Law House Pvt. Ltd.</p> <p>8. Singh, Avtar(2018). The Principles of Mercantile Law. Lucknow. Eastern Book Company.</p> <p>9. Naulakha (2015). Vyaparik Vidhi, Hindi Edition, Mahavir Publication</p>
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B. Com. (Three Years Degree Program) / B. Com. Honours (Four Years Degree Program)	
First Year	
First Semester	
Subject- Hindi	
Code of the Course	AEC5200T
Title of the Course	हिंदी भाषा और व्याकरण
Qualification Level of the Course	NHEQF Level 4.5
Credit of the Course	2
Type of the Course	Ability Enhancement Compulsory Course in Commerce (AEC) in Hindi
Delivery Type of the Course	Lecture, 40+20=60. The 40 lectures for content delivery and 20 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	Foundation level (Equivalent to 10+2)
Co-requisites	None
Objectives of the Course	भाषा के उद्भव तथा विकास की परंपरा तथा व्याकरण के सिद्धांत ज्ञान से अवगत कराना। विद्यार्थियों में हिंदी भाषा के प्रति रुचि विकसित कराना। विद्यार्थियों को हिंदी व्याकरण ज्ञान से परिचित कराना।
Learning Outcomes	भाषा के उद्भव तथा विकास को समझ सकेंगे। विद्यार्थियों में हिंदी भाषा के प्रति रुचि विकसित होगी और वे आर्यभाषा का विकास और विशेषताएँ जान सकेंगे। विद्यार्थियों को हिंदी व्याकरण ज्ञान से परिचित होकर भाषा के समुचित प्रयोग में सक्षम हो सकेंगे।
SYLLABUS	
UNIT-I	हिंदी भाषा का विकास : भाषा की परिभाषा एवं विशेषताएँ, प्राचीन भारतीय आर्यभाषा, मध्यकालीन आर्यभाषा काल और आधुनिक आर्यभाषा का विकास और विशेषताएँ, हिंदी की उपभाषाएँ एवं बोलियाँ।
UNIT –II	शब्द भेद : विकारी शब्द : संज्ञा, सर्वनाम, विशेषण, क्रिया। अविकारी शब्द : क्रिया विशेषण, संबंधबोधक, समुच्चयबोधक, विस्मयादिबोधक और निपात।
UNIT-III	लिंग, वचन, कारक, काल।
UNIT-IV	संधि, समास, उपसर्ग, प्रत्यय।
UNIT-V	विलोम शब्द, पर्यायवाची शब्द, वाक्यांशों के लिए एक शब्द, शब्द-युग्म, अनेकार्थक शब्द।
Suggested Readings	1. भोलानाथ तिवारी : भाषा विज्ञान, किताब महल, इलाहाबाद 2. डॉ. हरदेव बाहरी : हिंदी : शब्द-अर्थ-प्रयोग, अभिव्यक्ति प्रकाशन, इलाहाबाद 3. डॉ. वासुदेवनंदन प्रसाद : आधुनिक हिंदी व्याकरण और रचना, भारती भवन, पटना 4. डॉ. राजेंद्र सिंघवी : सामान्य हिंदी, राजस्थान हिंदी ग्रंथ अकादमी, जयपुर 5. श्याम चंद्र कपूर : व्यावहारिक हिंदी व्याकरण, प्रभात प्रकाशन, दिल्ली
Suggested E-resources	<ul style="list-style-type: none"> • https://epgp.inflibnet.ac.in/ • https://hindisamay.com/ • https://hi.wikipedia.org/ • https://swayam.gov.in/

B. Com. (Three Years Degree Program) / B. Com. Honours (Four Years Degree Program)	
First Year	
Second Semester	
Subject-Accountancy and Business Statistics	
Code of the Course	ABS5001T
Title of the Course	Business Statistics – I
Qualification Level of the Course	NHEQF Level 4.5
Credit of the Course	4
Type of the Course	Discipline Centric Compulsory Course (DCC) in Accountancy and Business Statistics
Delivery Type of the Course	Lecture, 40+20=60. The 40 lectures for content delivery and 20 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	Statistics of XII standard
Co-requisites	None
Objectives of the Course	To develop analytical and interpretations skills in students in order to understand the behavior of business data by applying graphic and univariate data analysis techniques.
Learning Outcomes	The students would be able to: <ul style="list-style-type: none"> • Apply and summarize data using descriptive statistics • Analyze the relationship between 2 variables • Discuss basic idea of linear regression and correlation
SYLLABUS	
UNIT-I	Introduction to Business Statistics: Origin and development, Meaning and Definition, Uses in Business, Distrust and limitations of statistics.
	Collection of Data: Primary and Secondary Data, Classification, Frequency Distribution and Tabulation of Data, Data Measurement Scale: Nominal, Ordinal, Interval and Ratio.
UNIT -II	Measures of Central Tendency: Meaning, requisites of ideal average, arithmetic mean, median, mode, geometric mean and harmonic mean, empirical relationship among measures of central tendency.
UNIT-III	Measures of Dispersion: Meaning, Objectives, Types, Methods of Measuring Dispersion: Range, Inter-quartile range, Percentile range, Quartile Deviation, Mean Deviation, Standard Deviation, Lorenz Curve, Other Measures based on Standard Deviation, Mathematical properties of Standard deviation.
UNIT-IV	Measures of Skewness: Meaning, Frequency distribution, Test of Skewness, Methods of Measuring Skewness: Karl Pearson's Measure, Bowley's Measures and Kelly's Measures
	Measures of Kurtosis
UNIT-V	Correlation Analysis: Meaning, Types, Degree and Interpretation of coefficient of correlation, Methods: Graphic, Karl Pearson's Coefficient of correlation (both ungrouped and grouped), Spearman's Rank Difference, concurrent deviation, least square, Coefficient of Determination and Non-Determination, relationship between 'r' and 'r ² ', Probable Error, standard error, linear relationship.
	Regression Analysis: Meaning, Utility, Types, Regression Lines, Methods of creating Regression line: Graphic and Algebraic, application in business, Standard Error of Estimate.

Suggested Readings	<ol style="list-style-type: none"> 1. Bhanawat Shurveer S., Business Statistics (English), R.B.D. Publication, Jaipur-New Delhi. 2. Bhanawat Shurveer S., Pipara Dilip and Vardia Shilpa: Business Statistics (Hindi), R.B.D. Publication, Jaipur- New Delhi. 3. Gupta, B.N. Statistics (Hindi), SBID Publication, Nai Sarak, Delhi. 4. Gupta, S.P.: Statistical Methods, Sultan Chand & Sons, New Delhi. 5. Gupta S.C. Fundamentals of Statistics, Himalaya Publishing House, Mumbai. 6. Hooda, R.P., Statistics for Business and Economics; Macmillan, New Delhi. 7. Lewin and Rubin, Statistics for Management. Prentice Hall of India New Delhi. 8. Sancheti D.C., Kapoor V.K., Fundamentals of Business and Economic Statistics, Sultan Chand and Sons, New Delhi.
Suggested E-resources	<ul style="list-style-type: none"> • https://www.icai.org/post.html?post_id=17790 • https://icmai.in/upload/Students/Syllabus2016/Foundation/Paper-4-09042021.pdf
Notes	At least 50% weightage shall be given in the examination for numerical problems.

B. Com. (Three Years Degree Program) / B. Com. Honours (Four Years Degree Program)	
First Year	
Second Semester	
Subject-Accountancy and Business Statistics	
Code of the Course	ABS5001P
Title of the Course	Business Statistics Lab – I
Qualification Level of the Course	NHEQF Level 4.5
Credit of the Course	2
Type of the Course	Discipline Centric Compulsory Course (DCC) in Accountancy and Business Statistics
Delivery Type of the Course	Practical, 60. There shall be 60 hours practical lectures cum assignments for content delivery and diagnostic assessment and problem solving.
Prerequisites	Statistics of XII standard
Co-requisites	None
Objectives of the Course	To impart knowledge of descriptive statistics and inferential statistics using MS-Excel.
Learning Outcomes	Students will be able to: <ul style="list-style-type: none"> • Represent data diagrammatically and graphically using MS-EXCEL. • Compute absolute and relative measures of central tendency and dispersion, • Compute correlation and regression analysis using MS-EXCEL.
SYLLABUS	
UNIT-I	Introduction to MS Excel: MS Excel Options, Ribbon, Sheets, Saving Excel File as PDF, CSV and Older versions, Using Excel Shortcuts, Copy, Cut, Paste, Hide, Unhide, and Link the Data in Rows, Columns and Sheet, Using Paste Special Option, Formatting Cells, Rows, Columns and Sheets, Protecting & Unprotecting Cells, Rows, Columns and Sheets with or without Password, Page Layout and Printer Properties
UNIT -II	Statistical Charts in MS Excel: Simple Bar Chart, Multiple Bar Chart, Subdivided Bar Chart, Pie Chart, Donut Chart, Line Chart, Histogram, Scatter Plot, Radar Chart, Bubble Chart.
UNIT-III	Statistical Measures: Mean, Median, Mode, Geometric Mean, Harmonic Mean
UNIT-IV	Statistical Measures: Measures of Dispersion and Skewness, Moving Average, Kurtosis
UNIT-V	Correlation and Regression: Simple Correlation – Pearson’s Correlation Coefficient, Simple Regression – Intercept, Beta Coefficient, F ratio, Residuals
Suggested Readings	1. Glynn Davis and Branko Pecar, Business Statistics using Excel, Oxford University Press
Suggested E-resources	<ul style="list-style-type: none"> • https://www.icaai.org/post.html?post_id=17790 • https://www.youtube.com/watch?v=3F_V5alJubk • https://bangaloreicai.org/images/icons/ITT/3.2.MS_Excel%202010.pdf
Notes	<ol style="list-style-type: none"> 1. This practical course shall be taught through MS-Excel. 2. Practical internal examination and semester end examination shall be conducted for 20 and 80 marks respectively.

B.Com (Three Years Degree Course) / B.Com (Honours): (Four Year's Degree Course)	
First Year	
Second Semester	
Subject – Banking and Business Economics	
Code of Course	BBE5001T
Title of the Course	Economic Environment in India
Qualification Level of the Course	NHEQF Level 4.5
Credit of the Course	6
Type of the Course	Discipline Centric Compulsory Course (DCC) in Business Administration
Delivery Type of the Course	Lecture, 75+15=90. The 75 lectures for content delivery and 15 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	None
Co-requisites	None
Objectives of the Course	To develop comprehensive understanding of the economic landscape and formulate effective policies to address economic challenges.
Learning Outcomes	Students will <ul style="list-style-type: none"> • acquire knowledge of economic concepts, enhance analytical skills, • contribute to informed decision-making for sustainable economic development.
SYLLABUS	
UNIT – I	Economic environment- Meaning, Factors affecting economic environment, Basic issues in Economic Development: Concept and Measures of Development and Underdevelopment, Human Development. Indian Economy at Independence: Composition of National Income and Occupational Structure, The Agrarian scene and Industrial Structure.
UNIT – II	Economic Policies- Agricultural policy, Industrial policy, Commercial Policy, Fiscal Policy Economic Planning- Meaning, Importance. Objectives and Techniques of Planning. NITI Aayog - Structure, objectives and working, Regional disparities, Poverty: meaning, extent, causes and remedial measures.
UNIT – III	Significance Of Agriculture in Indian Economy and New Agriculture Strategy, Agriculture Finance (specially Kisan Credit Card), Nature and Causes of Risk and Uncertainty in Agriculture, Measures to control risk and uncertainty. Agriculture and WTO
UNIT – IV	Foreign Trade: Trends, composition and direction, Causes and effects of persistent deficit in the Balance of Payments, Trade reforms in India, Convertibility of Rupee, Features of New Trade Policy.
UNIT – V	WTO: its organization and functions, WTO and Indian economy, WTO and foreign trade of India, Public Debt in India: Classification, Trends and Management.
Suggested Readings	<ol style="list-style-type: none"> 1. Indian Economy" by Ramesh Singh 2. "Indian Economy: Performance and Policies" by Uma Kapila 3. "Indian Agriculture: Performance, Growth, and Challenges" by Ramesh Chand 4. "Rural Development: Principles, Policies, and Management" by H.M.

	<p>Desarda</p> <ol style="list-style-type: none">5. "Indian Agriculture: Perspectives on Policy, Productivity, and Sustainability" by Shashanka Bhide and Ramesh Chand6. "Foreign Trade Policy and Export Management" by Francis Cherunilam
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B.Com (Three Years Degree Course) / B.Com (Honours): (Four Year's Degree Course)	
First Year	
Second Semester	
Subject - Business Administration	
Code of Course	BDM5001T
Title of the Course	Business Regulatory Framework
Qualification Level of the Course	NHEQF Level 4.5
Credit of the Course	6
Type of the Course	Discipline Centric Compulsory Course (DCC) in Business Administration
Delivery Type of the Course	Lecture, 75+15=90. The 75 lectures for content delivery and 15 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	None
Co-requisites	None
Objectives of the Course	To highlight the Provisions of Law governing the General Contract and Special Contract and to enable the students to understand the Legal Remedies available in the Law to the Business and other People.
Learning Outcomes	After the successful completion of the course, students will be able to, <ul style="list-style-type: none"> • evaluate the provisions of Law of Contract, 1872. • examine various provisions of Sale of Goods Act • understand the basics of Intellectual Property Rights
SYLLABUS	
UNIT – I	The Indian Contract Act 1872: Contract – meaning, nature and kinds, Offer and acceptance, consideration, contractual capacity, free consent, Void Agreements
UNIT – II	Special Contracts- Contract of Indemnity and Guarantee, Bailment and Pledge, Contract of Agency
UNIT – III	The Sale of Goods Act, 1930: Contract of sale of Goods, Conditions and warranties, Transfer of ownership, Performance of contract of sale
UNIT – IV	The Information Technology Act 2000: Definitions, Digital signature, Electronic Signature, Electronic governance, Regulation of certifying authorities. Digital signatures certificate,
UNIT – V	Intellectual Property Rights: Basic introduction to Patent, Copyright, Trademark, Design, Geographical Indication
Suggested Readings	<ol style="list-style-type: none"> 1. Kuchhal, M C. (2018). Business Laws. New Delhi. Vikas Publishing House. 2. Arora, Sushma. (2015). Business Laws. New Delhi. Taxmann 3. Sharma, J.P. and Kanojia S. (2015). Vyavsayik Sanniyam, Delhi University Hindi Cell(For Hindi) 4. Bhushan, Bharat., Kapoor, N.D., Abbi, Rajni, “Elements of Business Law”. Sultan Chand & Sons Pvt. Ltd. 5. Dagar, Inder Jeet and Agnihotri, Anurag. Business Laws: Text and Problems. Sage Publication. 6. Jagota R. (2019). Business Laws. MKM Publishers ScholarTech Press. 7. Sharma, J.P. and Kanojia S. (2019). Business Laws. New Delhi. Bharat Law House Pvt. Ltd. 8. Singh, Avtar(2018). The Principles of Mercantile Law. Lucknow. Eastern Book Company. 9. Naulakha (2015). Vyaparik Vidhi, Hindi Edition, Mahavir Publication

B. Com. (Three Years Degree Program) / B. Com. Honours (Four Years Degree Program)	
First Year	
Second Semester	
Subject-English	
Code of the Course	AEC520XT
Title of the Course	General English
Qualification Level of the Course	NHEQF Level 4.5
Credit of the Course	2
Type of the Course	Ability Enhancement Course in Commerce (AECC)-1 in English
Delivery Type of the Course	Lecture 30. The 30 lectures for content delivery, diagnostic assessment and problem solving.
Prerequisites	Basic knowledge of English Grammar
Co-requisites	None
Objectives of the Course	<ul style="list-style-type: none"> • To upgrade the understanding of English grammar • To train students in writing skills • To introduce the basics of spoken English and Phonetics
Learning Outcomes	<ul style="list-style-type: none"> • Gaining efficiency in writing skills. • Proficiency in grammar. • Understanding the fundamentals of Phonetics.
SYLLABUS	
UNIT-I	Basic Sentence Patterns
UNIT -II	Tenses
UNIT-III	Direct-Indirect Speech Active Passive Voice
UNIT-IV	Synonyms- Antonyms Word Formation: Prefix, Suffix, Conversion and Compounding
UNIT-V	Comprehension of an Unseen Passage Précis Writing
Suggested Readings	<ol style="list-style-type: none"> 1. Allen, S. <i>Living English Structure</i>. Pearson India, 2009. 2. Bright, J.S. <i>Improve Your Idioms and Phrases</i>. Goodwill Publishing House, 2013. 3. Hornby, A.S. <i>Practical English Grammar – Vols. I & II (E.L.B.S.)</i>. OUP, 1997. 4. Thomson and Martinet. <i>A Practical English Grammar</i>, 4th ed. Oxford India, 1997.