

Course Curriculum

for

Bachelor of Commerce (B. Com)

(Faculty of Commerce)

(BUSINESS ADMINISTRATION & TTM)

B. Com Semester I, II, III, IV, V, VI (2024-25)



MAHARAJA GANGA SINGH UNIVERSITY

BIKANER - RAJASTHAN

Program Outcomes (POs)

On successfully completing the program the student will be able to:

1. Acquire the essential knowledge on the successful prospects of business.
2. Understand the practical issues and challenges that the trade world encounters.
3. Apply concepts, principles and procedures in transacting business effectively.
4. Gain analytical skill in undertaking commercial ventures and evaluate the pros and cons of embarking on trade and trade related activities based on their in-depth knowledge.
5. Pursue CA, CMA, ACS, CFA, M.Com. MBA and other career-oriented programmes.
6. Be employable, exhibit entrepreneurial drive and be a model of principled and ethically sound business professionals

Program Specific Outcomes (PSOs):

1. Understand the concepts, principles and practices involved in undertaking business ventures.
2. Develop financial, cost, auditing, entrepreneurial, marketing and managerial skills.
3. Understand the legal guidelines relating to the business activities.
4. Gain expertise and exhibit professionalism in Business Accounting,
5. Income Tax assessment and GST calculations.
6. Acquire and apply ICT skills in business operations.
7. Be an expert in business correspondence and effective in communication.

Program Structure:

Bachelor of Commerce (B. Com) Program is a three-year course divided into six-semesters. For the award of degree, a student will be required to complete the credits as per the University norms.

Examination Pattern

There will be a scheme of **150** marks.

The scheme is structured as follows:

Total 150 marks = **30 marks** Internal assessment + **120** marks Theory course

For 120 marks Theory course:

A course will contain 5 units. The question paper shall contain three sections.

Section A (20 marks) shall contain 10 questions two from each Unit. Each question shall be of 2 marks.

All the questions are compulsory. Section A will be prepared such that questions Q1(i) to Q1(v) are multiple-choice questions, while questions Q1(vi) to Q1(x) will be fill-in-the-blank questions.

Section B (40 marks) shall contain 5 questions (two from each unit with internal choice) i.e. Q2 to Q6. Each question shall be of 8 marks. The candidate is required to answer all 5 questions. The answers should not exceed 150 words.

Section C (60 marks) shall contain 5 questions, one from each Unit i.e. Q7 to Q11. Each question shall be of 20 marks. The candidate is required to answer any three questions . The answers should not exceed 400 words.

B.Com. Semester Exam

Scheme of Examination

Min. Pass Marks- 44+10=54

Duration – 3 Hrs.

Max. Marks – 120+30

Course Wise Contents for B. Com Programme

Semester I: Discipline Centric Courses

BAD4.5DCCT13: Principles of Business Management

(Business Administration Group)

Objectives:

To describe the basic management functions of planning and organizing. To outline the historical evolution of management theories. To explain how decisions are made within an organization and how those decisions are communicated to the various stakeholders. To relate the basic concepts of planning: the importance of planning, strategic planning, and the types of objectives and plans developed by organizations. To describe the control process including: the importance of control, tools for measuring organizational performance, and managerial actions and to explain how leadership and motivation in an organization impacts its working and culture. To relate the basic concepts of Change and Stress management.

Course Outcomes:

The successful completion of this course shall enable the learner:

To recognize the theory of management and manager's role in organization. To list managerial roles and managerial functions. To name the core dimensions of organization and organizational design. To describe the decision-making process in organization. To build critical thinking method relevant to the managerial problems and issues in organization. To recognize the role of directing and Controlling in an Organization. To analyses various leadership styles and understand the role of motivation. To describe stress and its management.

Contents

Unit - I

Introduction: Meaning, Nature, Principles & Importance of Management, Schools of Management Thought. Coordination: Meaning, Need and Techniques. Recent trends in management.

Unit – II

Planning: Meaning, Importance, Types and Process. Decision- and decision-making process.

Unit - III

Organization: Meaning, Importance, Types, structure of organization. Forms of organization and span of control. Staffing, meaning, process and importance. Elementary knowledge of organizational behavior. Decentralization and Delegation of Authority.

Unit - IV

Directing: Meaning, Importance and Techniques with special emphasis on communication. Controlling. Meaning. Importance Techniques and process.

Unit - V

Leadership - Meaning, Kind, Style, Merits of a successful leader. Motivation-Meaning, Importance, Approaches. Management by Change. Elementary Knowledge of Stress and Stress Management.

Readings:

- सेन, जैन, गुप्ता – व्यावसायिक संगठन
- Ramaswamy, I. (2011). Principles of Business Management, (8th Ed.), Himalaya Publishing House, New Delhi.
- Koontz, H, & Weihrich, H (2016). Essentials of Management: An International Perspective (8th ed.), Tata McGraw Hills, New Delhi.
- Ghuman, K & Aswathapa, K, (2017). Management concepts and Cases (10th ed.), Tata McGraw Hills, New Delhi.
- Telsan, M.T. (2016). Industrial and Business Management, (4th ed.), S. Chand, New Delhi.

- Mathur, B. S.: Principles of Management
- Agarwal R. D.: Organisation and Management
- राजपुरोहित, गुप्ता: प्रबंध, अजमेरा बुक कम्पनी, जयपुर
- Newman and Summer: Process of Management
- Rajpurohit, Gupta: Management
- Koont'z and O'Donnell: Management, PHI
- आर. एल. नौलखा-प्रबन्ध के सिद्धान्त
- जी. एस. सुधा – प्रबन्ध
- अग्रवाल आर. सी. साहित्य भवन, आगरा - व्यवसाय प्रबन्ध के सिद्धान्त

Course Wise Contents for B. Com Programme

Semester II: Discipline Centric Courses

BAD4.5DCCT23: Business Law

(Business Administration Group)

Objectives:

To understand the role and importance of Indian Contract Act, 1872 and its implications. To give a comprehensive understanding of the Act's fundamental principles within the Indian legal framework, cultivating practical application skills for drafting, negotiation, and dispute resolution. To understand the role and importance of Sale of Goods Act, 1872 and legal rights associated with purchasing of goods. To understand the importance of LLP act in Business. To familiarize with the rights and duties of Consumers. To understand the Information Technology Act, 2000 and its implications.

Course Outcomes:

The successful completion of this course shall enable the learner:

To appraise the needs of better understanding about the need of Indian Contract Act, 1872 and its legal implications. To apply and practice the law of sales of goods in commercial business. To formulate a clear idea and expert view on LLP Act. To evaluate and analyze Consumer Protection Act and Information Technology Act in current perspective.

Contents

Unit - I

Law of Contract (1872): Nature of Contract: Meaning and Essentials of valid contract, Agreement, Classification of Contract, Offer and Acceptance: Meaning, Essentials, and Types, Communication of offer and Acceptance, Capacity of Parties to Contract. Consideration: Legal rules and Exceptions.

Unit – II

Free Consent: Meaning, rules and consequences related to Coercion, Undue Influence, Misrepresentation, Fraud and mistake, Legality of Object: Cases when object is unlawful, Agreements opposed to public policy. Agreements Declared Void. Contingent contract.

Unit - III

Performance of contract: Meaning and types, Essentials of valid tender. Discharge of contract and its modes. Remedies for breach of contract. Special contract: Quasi contract, Contract of Agency, Contract of Indemnity, Contract of Guarantee Contract of Bailment and Contract of Pledge.

Unit - IV

Sale of Goods Act 1930, Consumer Protection Act 2019.

Unit – V

Limited Liability Partnership Act 2008, Information Technology Act 2000.

Readings:

- Bare Acts
- Elements of Mercantile Law. N.D. Kapoor, Sultan Chand & Sons
- Business Law. N.D. Kapoor, Sultan Chand & Sons
- Legal Aspects of Business. Akhileshwar Pathak, Tata McGraw Hill
- Kuchchhal M.C, Mercantile Law, Vikas Publishing House (P) Ltd.
- Pathak Akhileshwar, Legal Aspects of Business, Tata McGraw Hill Pub. Company Ltd.
- Sheth Tejpal, Business Law, Pearson Education
- O.P. Gupta, Business Regulatory Framework, Sahitya Bhawan, Agra
- Arya, Gupta: Business Law, Ajmera Book Company, Jaipur
- आर. एल. नोलखा, व्यापारिकसन्धिनियम
- आर्य, शर्मा - व्यापारिकविधि, अजमेर बुक कम्पनी, जयपुर
- अग्रवाल, कोठारी: व्यापारिकसन्धिनियम

B.Com. Semester Exam

Scheme of Examination

Min. Pass Marks- 44+10=54

Duration – 3 Hrs.

Max. Marks – 120+30=150

Course Wise Contents for B. Com.Programme

Semester III: Discipline Centric Courses

BAD4.5 DCCT33: Company Law (Business Administration Group)
Objectives: The objective of this course to develop a business and its process in accordance with the Provisions and rules of the companies Act 2013. To develop knowledge and awareness about Capital, Share, Dividends, accounts and audit. The course will provide better understanding of the different classes of Company Laws & which a business manager must know for good decision making.
Course Outcomes: On Completion of this course, the students will be able to: Explain the concepts information and incorporation of Company under Company Law 2013. Acquire an understanding of the process and document required for alteration in memorandum of a company. Understanding about the right and duties of a member and a director, Equipped with fundamental and contemporary knowledge of most Prevalent form of business organization at global level. Achieve the knowledge about the Position, rights and duties of a secretary in a company.

Contents

Unit - I

Corporate Personality: Kinds of companies, Promotion and incorporation of companies. Memorandum of Association; Article of association.

Unit – II

Prospectus: Share Capital; Member; Share transfer and transmission. Capital management borrowing Power, mortgages and Charges, debentures.

Unit - III

Directors: Managing director, whole time director, prevention of operation and mismanagement. Winding up: Kinds and Conduct.

Unit - IV

Company Secretary: Definition importance position, Qualifications, Appointment, Removal Power, Duties, Liabilities and Role. Company Secretary in Practice, Areas of Practice and Certificate of Practice (Cop)

Unit - V

Company Meeting: Kinds, Quorum, Voting resolutions, minutes, majority Power and minority rights. Corporate Social Responsibility.

Readings:

- Avtar Singh : India Company Law
- जोशी खींचागोयल : कम्पनी अधिनियम
- आर.एल.नौलखा—कम्पनी अधिनियम एवं सचिवीय पद्धति
- N.D. Kapoor - Company Law
- Kuchhal M.C. - Modern India Company Law
- Taxman : Companies Act, Special student edition

B.Com. Semester Exam

Scheme of Examination

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Course Wise Contents for B. Com.Programme

Semester IV: Discipline Centric Courses

BAD4.5 DCCT43: Principles of Marketing (Business Administration Group)
<p>Objectives: The objective of this course will Provided an overview of marketing functions with an emphasis of creating value through marketing concepts, marketing research, marketing mix, Promotion mix, distribution channels pricing, strategy etc. To understand the role of marketing for society and nation to connect students with connect students with current and real situation of market. To introduce various concepts of marketing which will help the student working in real situation of market.</p>
<p>Course Outcomes: On successful completion of the course the students will be able to understand the fundamental concepts of marketing. Student can get a good job because now a day it is a highest job provider course. Student become able to develop suitable marketing mix and Promotion mix for organization.</p>

Contents

Unit - I

Introduction: Nature and scope of marketing importance of marketing; marketing concepts traditional and modern, Selling VS marketing. Marketing Environment. Digital meaning, types & importances.

Unit – II

Consumer Behaviour: Nature scope and importance of consumer behaviour. Market Segmentation : Concept, basis of segmentation and importance. Marketing Research: Meaning, Nature, Need and type.

Unit - III

Product : Concept of Product, consumer and industrial goods. Product Planning and development. Packaging-role and functions. Brand and trademark ; Product life cycle Concept.

Unit - IV

Price : Importance of Price in the marketing mix ; Factors affecting Price of a Product/Service. Discount and rebates. Promotion : Methods of Promotion optimum Promotion mix ; Advertising media and their relative merits and limitations ; selling as a career. Functions of salesman.

Unit - V

Distribution channels and Physical distribution : Distribution channels concept role and types. Physical Distribution of goods, Transportation, Warehousing.

Readings:

- राजपुरोहित शर्मा–विपणन के सिद्धान्त
- श्रीवास्तवप्रेमकुमार–विपणनप्रबन्ध
- आर.एल.नौलखा–विपणन के सिद्धान्त
- Dr. R.L. Nolakha - Principles of Marketing
- Rajpurohit Sharma - Principles of Marketing
- Philip Kotler - Marketing Management
- Stanton W.J. - Fundamentals of Marketing
- RSN Pillai & Bagavathi - Marketing Management S Chand Publishers.
- Srinivasan R : Case studies in marketing. The India content, Practice Hall, New Delhi.

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Course Wise Contents for B. Com.Programme

Semester V: Discipline Centric Courses

BAD4.5 DCCT53: Industrial Law (Business Administration Group)
Objectives: It will help students of acquire knowledge of the various industrial provisions. This course will also help the students in gaining broad knowledge about industrial dispute redressal process.
Course Outcomes: On the completion of this course students will be able to Explain the concept of industrial relation summarize the important provisions of wage Legislations in reference to payment of wage act 1936 Minimum wages act 1948 and payment of Bonus Act 1965, Employee State Insurance Act payment of gratuity act 1972 etc.

Contents

Unit - I

The Factories Act, 1948

Unit – II

The Industrial Disputes Act, 1947

The Payment of wages Act, 1936

Unit - III

Employees State Insurance Act, 1926

The Payment of Bonus Act, 1965

The Employees Provident Funds and Miscellaneous Provisions Act, 1952

Unit - IV

The Workmen's Compensation Act, 1923

The Minimum Wages Act, 1948

Family Pension Fund Act, 1952

Unit - V

The Indian Trade Union Act, 1926

Payment of Gratuity Act, 1972

Readings:

- औद्योगिकसन्धियम-आर. एल. नौलखा (RBD Publication)
- औद्योगिकविधि –डॉ. अशोक शर्मा (ABC Publication)
- Industrial Law - Vyas Somani & Mishra (RBD Publication)
- Industrial Relation and Labour Law - O.P. Gupta
- Industrial Relation and Labour Laws - Srivastava S.C.
- Stanton W.J. - Fundamentals of Marketing
- Industrial Law - Chawala R.C. Garge kc

B.Com. Semester Exam

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Course Wise Contents for B. Com. Programme

Semester VI : Discipline Centric Courses

BAD4.5 DCCT63: Entrepreneurial Development (Business Administration Group)

Objectives:

The objective of this course seeks to Provide students with the knowledge, skill and motivation to encourage entrepreneurial success in a variety of setting and Provide students with a comprehensive understanding of Entrepreneurship and various government initiatives and programs supporting entrepreneurship & startups. To introduce the students with various self-employment scheme of the center and state government to let the students being introduced with entrepreneurial traits and various requirements pertaining to procurement of funds plant location, working capital Cost profit analysis, challenges and their solution.

Course Outcomes:

Having gone through this subject the students are sure to be confident regarding through expiations of this subject, Self-help group style of business, well known to financial technical, legal and managerial nuances entrepreneurship implementation. After completion of this course students will be able to understand the startup ecosystem and government initiatives.

Contents

Unit - I

Concept of Entrepreneurship: Meaning, Types, Qualities of an entrepreneur, classification of entrepreneur, Factor's influencing entrepreneurship. Functions of entrepreneurs. Entrepreneurship as a career.

Unit – II

Theories of Entrepreneurship, Entrepreneur: Definition, role, Characteristics. Entrepreneurial Behaviour : Innovation and Creativity.

Unit - III

Entrepreneurial development programme (EDP)-Role, relevance and achievement-Role of government in organizing EDP's Critical evaluation. Promotion of venture, External environment Analysis. Source of venture capital. Establishment of a new unit.

Unit - IV

Entrepreneurship and Psycho-Theories. Social Responsibility and entrepreneur. Business Ethics and Entrepreneur. Plant layout. Scheduling and sequence Analysis.

Unit - V

Startup : Meaning, Features, types of startups-Ideation, Design Thinking, Entrepreneurship Lesson for startups, 3 Pillars to initiate startup (Handholding, Funding & incubation)

Incubation : Meaning, types, stages, Functions. Women Entrepreneurs : Features, Opportunities and Problems.

Readings:

- उद्यमिता के आधारभूततत्व-डॉ. आर एल नौलखा (RBD Publication)
- Fundamentals of Entrepreneurship - G.S.Sudha(RBD Publication)
- Entrepreneurial development - S.S.Khanka (S.Chand Publishing)
- Taneja &S.L.Gupta - Entrepreneurship Development
- Enviarnment and Entrepreneur - Tandon B.C. (Chug Publication)
- Innvation and Entrepreneurship - Peter F.Drucker (Heinemann London)
- Panda Shiba Charan, Entrepreneurship development, New Delhi, Anmol Publication.
- Patel V.G. The seven Business Crises and How to Beat Them, Tata-McGraw New Delhi.
- Dolling M.J. Entrepreneurship stratagies and Resources 3rd edition pearson, Delhi.
- Bhide Amar V. The Origin and Evolution of New Business, OUP New Yark.