

# ANNEXURE-I

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 SPECIALIZATION; 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 & Hobby-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 & Hobby-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 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 & Hobby-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	1	

			of GI & Hobby Courses		
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-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	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)
	<b>BCE-0614</b>	<b>Minor Core-XIV</b>	<b>Business Environment</b>	<b>4</b>	
		Elective- Specialization	Any one of the Additional Core/ Elective Courses	4	

		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 Core/ 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 choose 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 Behavior	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	Course Code	Course Type	Course Name	Credit(s)/week	Cumulative Credits
Odd	<b>BC** 23</b>	Compulsory/ Skill Based	Methodology and Perspectives of Business Education	3	
Even	<b>BC** 24</b>	Compulsory/ Skill Based	Critical Reasoning, writing and Presentation	3	
Odd	<b>BC** 25</b>	General Interest/ Hobby	Basics of Accounting	1	
Odd	<b>BC** 26</b>	General Interest/ Hobby	Introduction of Statistics	1	
Even	<b>BC** 27</b>	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	Credits/week	Cumulative credits category--wise
ODD 1		Compulsory-I		3	Compulsory -6 core -8 Elective -8, GI & H-1 Total=23
		Compulsory-ii ( Skills 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 11		Compulsory- iii		3	Compulsory-6 (12) Core -8 (16)

					Elective -8(16) GI& H 1(2) Total=23(46)
		Compulsory -iv (skills 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	
		Compulsory –v		3	
ODD III		Compulsory-vi (skills based)		3	Compulsory - 6(18), Core –8 (24), Elective - 8(24), GI& h -1(3) Total =23(69)
		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 -viii		4	Core -12(36), Elective - 8(32), *additional core /Elective =4 (8) total =24(93)
		Major Core –ix		4	
	BCE -0407	Elective –iv (a)	Indirect Tax laws	4	
	BCSF-0408/BCSHR-0408/BCSIM-0408/BCS BIM- 0408	Elective –iv (b) specialization	Specializations- ( 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 /Eective-4 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/BCS BIM-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- 0511/BCSM-0611/BCSHR=0611/BCSIM-0611	Elective – specialization	Specialization iii ( to be selected from the list of specializations )	4	
	BCSF-0612/BCSIM-0612/BCSHR=0612/BCS BIM-0612	Elective specialization	Specialization iv ( To be selected from the list of specializations )	4	
	BCSF-0613/BCSM-0613/BCHR-0613/BCSBM-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
Finance :			
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
Marketing Management			

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
Human Resource Management			
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
Business Informatics and Management			
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 .

## **Minor Course for B.Com. VI<sup>th</sup> Semester implemented under CBCS (RUSA) for the B.Com. Batch of 2014-15**

### **BCE-0614 BUSINESS ENVIRONMENT**

Max Marks: 50(ESE)

Total Contact Hours-60

No. of Instructional Hours per Week: 4

No. of credits: 4

#### Learning Objectives

The objective of the paper is to help the students to acquire conceptual knowledge of business environment and to impart skills for knowing various kinds of business situations in practice.

Units	Syllabus	No. of Lectures
Unit-I	An Overview of Business Environment. Types of Environment-Internal, External, Micro and Macro- Environment. Competitive Structure of Industries. Environmental Analysis and Strategic Management, Managing	16



	Diversity, Scope of Business, Characteristics of Business, Objectives and the uses of Study, Process and Limitations of Environmental Analysis.	
Unit-II	Economic Environment-Nature of Economic Environment, Nature and Structure of the Economy, Monetary and Fiscal Policies, Competition Act, 2000.	17
Unit-III	Socio-cultural Environment- Nature and Impact of Culture on Business, Culture and Globalization, Social Responsibility of Business, Business Government, Government and Legal Environment, The Constitutional Environment, Rationale and Extent of State Intervention.	14
Unit-IV	International Business Environment: IMF, IBRD, WTO, ASEAN, MNCs, Foreign Collaboration	13

Skill Development:

Seminar Presentation on the following:

Environmental Analysis and Strategic Management

Managing Diversity

Monetary and Fiscal Policies

Preparation of Charts

Social Responsibilities of Business

Social Audit

International Business Environment

**Books Recommended:**

1. Aswathappa, K. (2000), Essentials of Business Environment: 7<sup>th</sup> Edition, Himalaya Publishing House
2. Gupta, C.B., (2008), Business Environment, 4<sup>th</sup> Edition, Sultan Chand.
3. Bedi Suresh, (2004), Business Environment, Excel Book
4. Ian Worthington, Chris Britton (2009), Business Environment, Pearson Education
5. Business Ethics—OC Perrell, John Paul Fredrick, Linda Parrell
6. Business Ethics- Gautam Pherwani
7. Business Ethics- Ritu Pamraj
8. Business Ehtics- Prof. Agalgatti

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 (four) short answer type questions of 2 marks each covering whole of the syllabus.

**PART-B**

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**

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

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

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**

## **Annexure-II**

**Pattern of Distribution of Marks of B.Com. of theory and assessment marks for under graduate CBCS (RUSA) into 70:30 for the B.Com. batch of 2015-16 as per the University notification includes break-up of theory marks as under:**

The question paper for ESE will have the following pattern:

### **PART-A**

Compulsory of 30 marks consisting of 10 objective type questions (in MCQ/True/False/Fill in the blanks or such type) and 5 (five) short answer type questions (25 to 50 words) of 04 (four) marks each covering whole of the syllabus.

### **PART-B (UNIT-I)**

One question out of two questions each of 10 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 10 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 10 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 10 marks. Each of these questions may contain sub parts and will be long type.

**Total Marks (A+B+C+D+E) (30+10+10+10+10)=70 Marks**

## Annexure-III

### Minor Course for B.Com. VI<sup>th</sup> Semester implemented under CBCS (RUSA) for the B.Com. Batch of 2015-16

#### BCE-0614 BUSINESS ENVIRONMENT

Max Marks: 70(ESE)

Total Contact Hours-60

No. of Instructional Hours per Week: 4

No. of credits: 4

#### Learning Objectives

The objective of the paper is to help the students to acquire conceptual knowledge of business environment and to impart skills for knowing various kinds of business situations in practice.

Units	Syllabus	No. of Lectures
Unit-I	An Overview of Business Environment. Types of Environment-Internal, External, Micro and Macro- Environment. Competitive Structure of Industries. Environmental Analysis and Strategic Management, Managing Diversity, Scope of Business, Characteristics of Business, Objectives and the uses of Study, Process and Limitations of Environmental Analysis.	16
Unit-II	Economic Environment-Nature of Economic Environment, Nature and Structure of the Economy, Monetary and Fiscal Policies, Competition Act, 2000.	17
Unit-III	Socio-cultural Environment- Nature and Impact of Culture on Business, Culture and Globalization, Social Responsibility of Business, Business Government, Government and Legal Environment, The Constitutional Environment, Rationale and Extent of State Intervention.	14
Unit-IV	International Business Environment: IMF, IBRD, WTO, ASEAN, MNCs, Foreign Collaboration	13

#### Skill Development:

Seminar Presentation on the following:

Environmental Analysis and Strategic Management

Managing Diversity

Monetary and Fiscal Policies

Preparation of Charts

Social Responsibilities of Business

Social Audit

## International Business Environment

### Books Recommended:

1. Aswathappa, K. (2000), Essentials of Business Environment: 7<sup>th</sup> Edition, Himalaya Publishing House
2. Gupta, C.B., (2008), Business Environment, 4<sup>th</sup> Edition, Sultan Chand.
3. Bedi Suresh, (2004), Business Environment, Excel Book
4. Ian Worthington, Chris Britton (2009), Business Environment, Pearson Education
5. Business Ethics—OC Perrell, John Paul Fredrick, Linda Parrell
6. Business Ethics- Gautam Pherwani
7. Business Ethics- Ritu Pamraj
8. Business Ehtics- Prof. Agalgatti

The question paper for ESE will have the following pattern:

#### PART-A

Compulsory of 30 marks consisting of 10 objective type questions (in MCQ/True/False/Fill in the blanks or such type) and 5 (five) short answer type questions (25 to 50 words) of 04 (four) marks each covering whole of the syllabus.

#### PART-B (UNIT-I)

One question out of two questions each of 10 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 10 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 10 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 10 marks. Each of these questions may contain sub parts and will be long type.

**Total Marks (A+B+C+D+E) (30+10+10+10+10)=70 Marks**