Ordinances and

Outlines of Tests, Syllabi and Courses of Reading

UG Programme (Honours) in Commerce
B.Com. / B.Com. (Honours) — Part-I

SINGLE MAJOR UG PROGRAMME (HONOURS) AND (HONOURS WITH RESEARCH AND WITHOUT RESEARCH)

(3+1 Scheme)

(For Regular Student)

FOR

(2025-2026, 2026-2027, 2027-2028 & 2028-2029 Session)

Bachelor of commerce (B.com-I) Programme
Code BC

For Session: 2025-2026

According to NEP 2020
SCHEME OF EXAMINATION

Semester I

COURSE CODE	COURSE	SUBJECT TITLE	CREDITS	Marks
BC 101	**Major**	Financial Accounting-I	4	100
BC 102	**Major**	Business Law	**4**	**1 0 0**
BC 103	**Minor**	Micro Economics	4	100
BC 104	**AEC- 1**	Composition and Grammar	2	50
SEC BC 105	**Skill Enhancement**	Computer applications in Business	3	100
IDC BC 106	**Inter Disciplinary**	Business Organization	3	100
BC VAC 1	**Value Added**	Environment and Road Safety Awareness	2	50
BC 107	**Compulsory**	Punjabi (Compulsory) OR Punjabi Compulsory (Elementary Knowledge) OR Punjabi Compulsory (Elementary Knowledge) **For Foreign Student**	4	100
BC 107 A	**Compulsory**		4	100
	Compulsory		4	100
BC 108	**Compulsory**	Entrepreneurship Mindset	2	

Semester II

COURSE CODE	COURSE	SUBJECT TITLE	CREDITS	Marks
BC 201	**Major**	Financial Accounting —II	4	100
BC 202	**Major**	Company Law	4	100
BC 203	**Minor**	Macro Economics	4	100
BC 204	**AEC-2**	Composition and Vocabulary	2	50
BC 205	**Skill Enhancement**	E- Commerce	3	100
BC 206	**Inter Disciplinary**	Fundamentals of Management	3	100
BVAC 2	**Value Added**	Drug Abuse: Problem, Management And Prevention	2	50
BC 207	**Compulsory**	Punjabi (Compulsory) OR Punjabi Compulsory (Elementary Knowledge) OR Punjabi Compulsory (Elementary Knowledge) **For Foreign student**	4	100
BC 208	**Compulsory**		4	100
BC 208 A	**Compulsory**		4	100
BC 209	**Compulsory**	Entrepreneurship Mindset		

(2025-2026 , 2026-2027, 2027-28 & 2028-29)

B.COM. 1st semester

BC 101: FINANCIAL ACCOUNTING-I

Pass Marks : 35%

Max Marks : 100
External assessment :70
Internal Assessment: 30
Credit : 4

Instructions for Paper Setter/Examiners

The question paper will consist of three sections. Section A and B (consist of Unit I and II of the syllabi respectively) will have four questions each from respective units and candidates are required to attempt two questions each from section A and B. Each question in section A and B shall carry 12 marks. Section C will be compulsory with 11 short-answer type questions of 02 marks each, which will cover the entire syllabus.

UNIT-I

Accounting: Meaning, Scope and Importance, Branches of Accounting, Accounting Concepts and Conventions, Double Entry System, Preparation of Journal, Subsidiary Books including Cash Book, Ledger, Trial Balance, Preparation of Final Accounts of Sole Traders and Partnership Firms. Bank Reconciliation Statement. Distinction between Capital and Revenue items, Depreciation Methods and Accounting including AS-6.

UNIT-II

Accounts relating to Partnership: Admission, Retirement and Death of a Partner, Dissolution of Partnership, Amalgamation of Firms, Sale of Firm to a Company, Gradual Realisation of Assets and Piece Meal Distribution.

Note: **Assignments must be based on case studies/actual practices related to various topics.**

Books Recommended

1. M.C.Shukla & T.S. Grewal: : Advanced Accounts
2. R.L. Gupta: Advanced Accounts
3. S.N. Maheshvvari : Advanced Accounting
4. V.P. Sharma & Others :Advanced Accounting
5. A.K. Dhir: Advanced Accounting

(2025-2026,2026-2027, 2027-28&2028-29)

B.COM.1stsemester

BC 102: BUSINESS LAW

Pass Marks : 35%

Max Marks : 100
External assessment: 70
Internal Assessment: 30
Credit : 4

Instructions for Paper Setter/Examiners

The question paper will consist of three sections. Section A and B (consist of Unit I and II of the syllabi respectively) will have four questions each from respective units and candidates are required to attempt two questions each from section A and B. Each question in section A and B shall carry 12 marks. Section C will be compulsory with 11 short- answer type questions of 02 marks each, which will cover the entire syllabus.

UNIT - I

LAW OF CONTRACT (1872): Nature of contract, Classification; Offer and acceptance; Capacity of parties to contract; Free consent; Consideration; legality of object; Agreements declared void; Performance of Contract; Indemnity; Guarantee; Bailment and Pledge; Agency.

SALES OF GOODS ACT (1930): Formation of contracts of sale; Goods and their classification, price; conditions, and warranties; Transfer of Property in Goods; Performance of the Contract of Sales; Hire Purchase Agreement.

UNIT - II

PARTNERSHIP ACT (1932): Nature and characteristics, Registration of Partnership firms, Types, Rights, Duties and Implied Authority. Mode of Dissolution. The Limited Liability Partnership Act (2008): Salient features, LLP Agreement, Incorporation by Registration.

NEGOTIABLE INSTRUMENT ACT (1881): Definition of negotiable instruments, Features; Promissory Note: Bill of Exchange and Cheque; Holder and Holder in the Due Course; Crossing of a cheque, Types of Crossing; Negotiation; Dishonour and discharge of negotiable instrument.

BOOKS RECOMMENDED

1	Singh, Avtar	*The Principles of Mercantile Law*
2	Kuchhal M.C.	*BusinessLaw*
3.	Kapoor, N.D.	*Businesss Laws*
4.	Chandra, P.R.	*Business Law, Gargutia, New Delhi.*
5.	Sharma} V.K.	*Businesss Law*

(2025-2026,2026-2027, 2027-28&2028-29)

B.COM.1stsemester

BC 103: MICRO ECONOMICS

Pass Marks : 35%

Max Marks : 100
External assessment :70
Internal Assessment: 30
Credit : 4

Instructions for Paper Setter/Examiners

The question paper will consist of three sections. Section A and B (consist of Unit I and II of the syllabi respectively) will have four questions each from respective units and candidates are required to attempt two questions each from section A and B. Each question in section A and B shall carry 12 marks. Section C will be compulsory with 11 short- answer type questions of 02 marks each, which will cover the entire syllabus.

UNIT - I

Consumer behaviour: Utility approach , A brief outline of law of diminishing marginal utility and law of equi-marginal utility. Indifference curve approach: Consumer equilibrium, income, price and substitution effects. Law of demand, derivation of law of demand based on utility analysis and indifference curve analysis; Elasticity of Demand Concept, Price elasticity of demand and its measurement.

UNIT - II

Concept of Production Function, Profit . Law of Variable Proportions, Returns to scale, Internal and external economics and diseconomies. Concepts of Cost.Concept of Total, Average and Marginal Revenue and Elasticity of Demand. Isoquant technique and producer's equilibrium. Price determination under prefect competition, monopoly and monopolistic competition and oligopoly.

Suggested Readings

1. M.L. Seth : Principles of Economics
2. Stonier and Hague : A Text Book of Economics
3. ML Jhingan : Advanced *economic* theory: micro and macro economics

(2025-2026,2026-2027, 2027-28&2028-29)

B.COM-I (1st semester)

BC 105 : COMPUTER APPLICATIONS IN BUSINESS

Pass Marks : 35%

Max Marks : 100
External assessment :50
Viva:20
Internal Assessment: 30
Credit : 3

Instructions for Paper Setter/Examiners

The question paper will consist of three sections. Section A and B (consist of Unit I and IT of the syllabi respectively) will have four questions each from respective units and candidates are required to attempt two questions each from section A and B. Each question in section A and B shall carry 12 marks. Section C will be compulsory with 11 short-answer type questions of 02 mark each, which will cover the entire syllabus.

UNIT – I

Computer: Introduction, Functions and Classification of Computer, Overview of Software and Hardware. Use of Introduction to Word Processing, Word Processing concepts, Templates, Working with word document: Editing text, Find the replace text, Formatting, spell check, Auto correct, Auto text; Bullets and numbering, Tabs, Paragraph formatting, Indent, Page formatting, Header and footer. Tables: Inserting, Filling and formatting a table; Inserting Pictures and Video; Mail Merge: Including linking with Database; Printing documents.

UNIT - II

Preparing: Tables, Images, texts, Symbols Media; Design; Transition; Animation; and Slide show. Creating Business Presentations using above facilities. Spread sheet and its Business Applications: Spread sheet concepts, Managing worksheets; Formatting, Entering data, Editing, and Printing a worksheet. Organizing Charts and Graphs. Generally used Spread sheet functions: Mathematical, Statistical, Financial, Logical, Date and Time Look up and reference, Database, and Text functions. Graphical representation of data: Frequency distribution and its statistical parameters; Mean, Median, Standard Deviation. Correlation and Regression.

Database Designs for Accounting and Business Applications: Reality-Expressing the Application; Creating initial design in Entity Relationship Model; Transforming E.R. Model to Relational Data Model Concepts Applying DBMS in Areas of Accounting & Inventory.

(2025-2026,2026-2027, 2027-28&2028-29)

B.COM. Ist semester
BC 106 :BUSINESS ORGANISATION

Pass Marks : 35%

Max Marks : 100
External assessment :70
Internal Assessment: 30
Credit : 3

Instructions for Paper Setter/Examiners

The question paper will consist of three sections. Section A and B (Consist of unit I and 1T of the syllabus respectively) will have four questions each from respective units and candidates are required to attempt two questions each from section A and B. Each question in section A and B shall carry 12 marks. Section C will be compulsory with 11 short-answer type questions of 02 marks each, which will cover the entire syllabus.

UNIT-I

Business-Concept, Nature and Scope; business objectives, Business Environment Interface, distinction between business, commerce and trade. Forms of Business Organisation-Sole proprietorship, partnership, joint stock company, types of companies, cooperative societies, multinational corporations and Indian Transnationals; Operations : Business size and location decisions. Location: Mass production and mass customization, productivity, quality and logistic.

UNIT-II

Entrepreneurship - Concept and Nature, Entrepreneurial Opportunities in contemporary business environment. Process of setting up a business enterprise, Choice of a suitable form of feasibility and preparation of Business Plan. Functional Aspect of Business: Marketing : Marketing and Consumer behaviour, Product and Pricing decisions distribution and Promotional decisions. Human Resources: Sources of human Capital, Strategies for attracting and retaining.

Suggested Readings

1. Basu : Business organization and management
2. Lele, Lallan and S.S Gulshan : Business Organisation
3. Prasad. I Lallan and S.S Gulshan: Management Principles and Practices
4. Tulsian P.C : Business Organisation and Management

(2025-2026,2026-2027, 2027-28&2028-29)

B.COM.-I (IInd semester)

BC 201 : FINANCIAL ACCOUNTING-II

Pass Marks : 35%

Max Marks : 100
External assessment :70
Internal Assessment: 30
Credit : 4

Instructions for Paper Setter/Examiners

The question paper will consist of three sections. Section A and B (consist of and syllabi be respectively) will have four questions each from respective units and candidates are required to attempt two questions each from section A and B. Each question in section A and B shall carry 12 marks. Section C will compulsory with 11 short-answer type questions of 02 marks each, which will cover the entire syllabus.

UNIT-I

Accounting for Hire Purchase Transactions: Journal entries and ledger accounts in the books of Hire Vendors and Hire purchaser for large value items including default and repossession, stock and debtors system. Consignment Accounts: Accounting treatment including journal and ledger in the books of consignor and consignee. Branch Accounting: Dependent and Independent Branches (including foreign branches)

UNIT - II

E-Accounting: its meaning, Features, Advantages and disadvantages of Manual Accounting versus Computerized Accounting, Financial Accounting Package — TallyPrime 6.0: Introduction of TallyPrime of Implementation, configuring Tally, Accounts Management (using TallyPrime 6.0, 6.0 Phases Software Package): Accounts Masters including creating and altering vouchers, Accounts Transactions and preparing and printing Trial Balance and Final Accounts.

Note: Assignments must be based on case studies/actual practices related to various topics

Books Recommended

1. M.C Shukla & T.S Grewal : Advanced Accounts
2. R.L Gupta : Advanced Accounts
3. S. N Maheshwari : Advanced Accounting
4. A.K Dhir : Advanced Accounting

(2025-2026,2026-2027, 2027-28&2028-29)

B.COM.-I (IInd semester)
BC 202 : COMPANY LAW

Pass Marks : 35%

Max Marks : 100
External assessment :70
Internal Assessment: 30
Credit : 4

Instructions for Paper Setter/Examiners

The question paper will consist of three sections. Section A and B (consist of Unit 1 and 11 of the syllabi respectively) will have four questions each from respective units and candidates are required to attempt two questions each from section A and B. Each question section A and B shall carry 12 marks. Section C will be compulsory with 11 short-answer type questions of 02 marks each, which will cover the entire syllabus.

UNIT-I

Company: Meaning, features, The Concept of Lifting of Corporate Veil, Emerging Types of Companies. Formation of Company _promotion & Registration; Preliminary contracts; Memorandum of Association; Articles of Association; Prospectus; Shares & Share Capital, Book Building Process,Dematerlisation of Shares, ASBA System, Transfer & Transmission of Shares, Buyback of Shares.

UNIT – II

Directors; Borrowing Powers (including debentures); Members; Managerial remuneration, Meetings (including Board Meetings); Majority Powers and Minority Rights; Winding-up of the company.

Suggested Readings:

1. Avtar Singh: Company Law
2. N. D. Kapoor: Company Law

(2025-2026,2026-2027, 2027-28&2028-29)

B.COM.I (IInd semester)

BC 203 : MACRO ECONOMICS

Pass Marks : 35%

Max Marks : 100
External assessment :70
Internal Assessment: 30 C
r e d i t : 4

Instructions for Paper Setter/Examiners

The question paper will consist of three sections. Section A and B (consist of Unit I and II of the syllabi respectively) will have four questions each from respective units and candidates are required to attempt two questions each from section A and B. Each question in section A and B shall carry 12 marks. Section C will be compulsory with 11 short-answer type questions of 02 marks each, which will cover the entire syllabus.

UNIT -I

Introduction to Macro Economics and its importance, National Income: Concepts, Methods and problems of measurement particularly in underdeveloped countries. Classical theory of Employment and Say's Law of Market, Keynesian Theory of Income, Output and Employment.

UNIT - II

Consumption function: Average and marginal propensity to consume, Psychological law Limitations; of consumption. Multiplier: Concept, Operation and Investment Function: Concept, Operation and Limitations and Marginal Efficiency of Capital; Inflation: Meaning, Types, Causes & Effects. Trade cycles: Meaning & phases.

Suggested Readings

1. M.L. Seth : Principles of Economics
2. Stonier and Hague: A Text Book of Economics
3. ML Jhingan: Advanced economic theory: micro and macro Economics

(2025-2026,2026-2027, 2027-28&2028-29)

B.COM-I(IInd semester) BC

205 :E-COMMERCE(SEC)

Pass Marks : 35%

Max Marks : 100
External assessment :70
Internal Assessment:
30 C r e d i t : 3

Instructions for Paper Setter/Examiners

The question paper will consist of three sections. Section A and B (consist of Unit I and IT of the syllabi respectively) will have four questions each from respective units and candidates are required to attempt two questions each from section A and B. Each question in section A and B shall carry 12 marks. Section C will be compulsory with 11 short-answer type questions of 02 mark each, which will cover the entire syllabus.

UNIT – I

Internet and Commerce: Business operations; E-commerce practics vs. traditional business practices; Concepts b2b, b2c, c2c, b2g, g2b, g2c; Benefits of e-commerce to organization, consumers and society; Limitation of e-commerce..

Applications in b2c : Consumers shopping procedure in the internet.

UNIT - II

Application in b2b: Applications of b2b; Key technologies for b2b; Architectural models of b2b; Characteristics of the supplier oriented market place; buyer-oriented market place and intermediary-oriented market place.

Applications in Governments: EDI in Government; E-governance; E-governance applications of the internet; Concept of Governance to business, business-to-government and citizen to Governance; E-governance models; Private sector interface in e-governance.

Suggested Readings

1. Bharti Baskar : Electronic Commerce, Mc Graw Hill
2. K K. Bajaj & Debjani Nag : E-Commerce, Mc Graw Hill
3. Sushila Madan : E-Commerce, Taxmann
4. Ravi Kala Kota : Frontiers of E-Commerce

(2025-2026,2026-2027, 2027-28&2028-29)

B.COM.- I (IInd semester)

BC 206 : FUNDAMENTALS OF MANAGEMENT (IDC)

Pass Marks : 35%

Max Marks : 100
External assessment :70
Internal Assessment:
30 C r e d i t : 3

Instructions for Paper Setter/Examiners

The question paper will consist of three sections. Section A and B (consist of Unit I and IT of the syllabi, respectively) will have four questions each from respective units and candidates are required to attempt two questions each from section A and B. Each question in section A and B shall carry 12 marks. Section C will be compulsory with 11 short-answer type questions of 02 mark each, which will cover the entire syllabus.

UNIT – I

Introduction: Concept, nature, process and significance of management; An overview of functions of Management.

Planning: Concept, process and types; Decision making: Concept and process. Management by objectives. Organising: Concept, nature, process and significance; Authority andresponsibility relationships. Staffing: Nature, Scope and Process.

UNIT - II

Motivation: Concept, Theories : Maslow, Herberg, McGregor. Leadership: Concept and leadership styles, Leadership theories. Communication: Nature, process, networks and barriers, Effective communication.

Controlling : Nature, importance, areas of control, control process. Management of Change: Concept, Nature and process of planned change.

Suggested Readings

1. Koontz O' Donnel : Management
2. LM Prasad: Principles & Practices of Management
3. Terry and Franklin : Fundamentals of Management
4. Groff and Jones: Knowledge Management in Business
5. CP Mahajan: Principles and Techniques of Business
6. Rolph Lewis: Time Management