

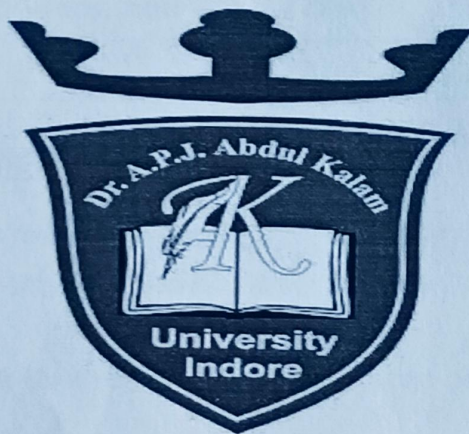


**DR. A.P.J. Abdul Kalam University, Indore (M.P.)**

**College of Professional Studies (COPS)**

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**Bachelor of Commerce (B.Com.) NEP**



*(...Nurturing Talents to Success)*

**First Year Curriculum  
(Semester I and II)**

**w.e.f. July 2025 Onwards**

Department of Commerce (B.Com. & M.Com.)



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## BACHELOR OF COMMERCE (B.Com.) NEP

### Semester-I

Course	Category	Subject	Subject Code
B.Com.	Ability Enhancement	Hindi	AEC101T
Total Credit: 2		Max. Marks: 50 (External: 50)	

### विषय अधिगम उपलब्धि (CLO)

- उत्कृष्ट साहित्यिक पाठों के अध्ययन से रुचिका विकास करना।
- सांस्कृतिक चेतना और राष्ट्रीय भावना का विकास करना।
- भाषा-ज्ञान
- सामान्य शब्दावली और विशेष शब्दावली के अध्ययन द्वारा भाषा एवं संस्कृति बोध का विकास करना
- विशिष्ट शब्दावली (बीज शब्द/कीवर्ड) से परिचित करवाते हुए बोध के स्तर को विकसित करना
- प्रतियोगी परीक्षाओं हेतु तैयार करना।

### Content of the Course

#### Unit I:

मैथिलीशरणगुप्त: परिचय, पाठ: मातृभूमि (कविता)।

प्रेमचन्द: परिचय, पाठ: शतरंज के खिलाड़ी (कहानी)।

व्यंग्य: शरदजोशी – जीप पर सवार इल्लियाँ।

#### Unit II:

वैचारिक भारतीय भाषाओं में राम।

आचार्यरामचन्द्रशुक्ल : परिचय, पाठ : भारत एक है (संस्कृति)।

आदिशंकराचार्य – जीवन व दर्शन।

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**Unit III:**

पर्यायवाची शब्द, विलोम शब्द, अनेक शब्द के लिए एक शब्द (हिन्दी व्याकरण)।

संधि और उसके प्रकार (हिन्दी व्याकरण)।

बीजशब्द- धर्म, अद्वैत, भाषा, अवधारणा, उदारीकरण।

**पाठ्यपुस्तकें, सन्दर्भ पुस्तकें, अन्य संसाधन:**

प्रेमचन्द - मानसरोवर, खण्ड-3.

आचार्य रामचन्द्र शुक्ल- चिन्तामणि, भाग 1

डा. वासुदेवनन्दन प्रसाद :आधुनिक हिंदी व्याकरण और रचना, भारती भवन ठाकुर बाडी रोड़, पटना, बिहार.

डा.राजेश्वर चतुर्वेदी, हिन्दी व्याकरण- उपकार प्रकाशन, आगरा उ.प्र.

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## BACHELOR OF COMMERCE (B.Com.) NEP

### Semester-I

Course	Category	Subject	Subject Code
B.Com.	Skill Enhancement	PERSONALITY DEVELOPMENT (Theory)	BCSE102T
Total Credit: 3		Max. Marks: 100 (External: 80+Internal: 20)	
B.Com.	Skill Enhancement	PERSONALITY DEVELOPMENT (Practical)	BCSE102P
Total Credit: 2		Max. Marks: 100 (External: 80+Internal: 20)	

### Course Learning Outcomes (CLO)

After successful completion of this course, the students will be able to:

1. Cultivate skills for successful life and Understand the importance of human values.
2. Develop core skills for employability and also Develop the effective communication skills.
3. Realize the role of technology in personality development.
4. Apply effective communication skills including verbal, non-verbal, and written forms in academic and professional contexts.
5. Exhibit positive body language, stage presence and voice modulation in public speaking or group interaction scenarios.

### Content of the Course

#### Unit I:

##### **Indian Knowledge System and Personality**

Personality-Meaning, characteristics and importance

Human values and personality development-Empathy, compassion, spirit of service

Components of personality development in the Indian knowledge system.

#### Unit II:

##### **Personality Development**

Agencies of Personality Development:

Family Atmosphere-Parenting style, family values and emotional support.

Peer Group-Team Spirit, Self image, Social learning

Formal Education-Scout and guide ,N.S.S., N.C.C., Sports

Personal Efforts and Yoga-Self motivation, Goal, meditation and sound health.

Barriers of Personality Development

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**Unit III:**

**Communication Skills and Personality Development**

Communication Skills: Meaning, Characteristics, types, importance.

Role of communication Skills in Personality Development-Stage confidence, Body language, Voice modulation

**Practical**

- (1) Educational field visit to local place of historical significance and make a presentation.
- (2) Compose a human value-based story that includes meaningful conversations.
- (3) Prepare your family genealogical tree and write a report on your family traditions.
- (4) Prepare a fact based write-up on an inspiring incident of any one great personality i.e. Swami Vivekanand, Mahatma Gandhi, Vinoba Bhave, A. P. J. Abdul Kalam, Ahilya Bai Holkar, Tanya Bheel, Lata Mangeshkar.

**References:**

1. Andrews, Sudhir (1988).How to Succeed at Interviews. 21<sup>st</sup> (rep.) Tata Mc Graw-Hill, New Delhi.
2. Covey, Stephen.(1989).The 7 Habits of Highly Effective People. NY:Free Press
3. Hindle, Tim (2003).Reducing Stress. Essential Manager Series. D k Publishing.
4. Lucas, Stephen (2001).Art of Public Speaking. Tata-Mc-Graw Hill, New Delhi.
5. Petes S.J.,Francis (2011).Soft Skills and Professional Communication. Tata Mc Graw-Hill Education, New Delhi
6. Smith, B.(2004). Body Language. Rohan Book Company, Delhi.

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## BACHELOR OF COMMERCE (B.Com.) NEP

### Semester-I

Course	Category	Subject	Subject Code
B.Com.	Major	Financial Accounting	BCFA103T
Total Credit: 6		Max. Marks: 100 (External: 80+Internal: 20)	

### Course Learning Outcomes (CLO)

After successful completion of this course, the students will be able to:

- Acquire conceptual knowledge of basics of management and able to identify the financial events that need to be recorded in the accounting books.
- Equip with the knowledge of accounting process for various methods of Depreciation and the preparation of final accounts in the books of a sole trader.
- Develop the skill of specific accounting for Branch and Departments.
- To update and describe the role of Royalty and Consignment accounting.
- Equip with the knowledge of accounting process regarding the winding up (dissolution) of partnership firm in different situations.

### Content of the Course

#### Unit I:

Accounts: Definition, Objectives, Basic concepts and Principles of Double Entry System, Journal Entry, Ledger, Trial Balance, Introduction to Indian Accounting Standards.

#### Unit II:

Final Accounts (With Adjustments) Accounting for Depreciation (As per Accounting Standard 6) *Straight Line Method, Written Down Value Method Depreciation Fund Method, Annuity Method and Insurance Policy Method.*

#### Unit III:

Departmental Accounts, Branch Accounts, Royalty Accounts, Consignment Accounts

#### Unit IV:

Partnership Accounts: Dissolution of Partnership (excluding piecemeal Distribution) With Insolvency, Amalgamation of Partnership Firms and conversion of partnership firm into Joint Stock Company.

#### Unit V:

Computerized Accounting: *Basics of tally ERP*

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Reference:

Name of the Book	Author/Authors Name	Publisher	Edition
Financial Accounting	Dr. Mahesh Agrawal	Ram Prasad & Sons	2020
Financial Accounting	S.M. Shukla & Grewal	S.Chand & Sons, Delhi	2021
Introduction to Accountancy	S.N.Maheshwari	Vikas publication	2020
Financial Accounting	Dr. Ramesh Mangal	Satish Printers & Publishers	2020
Financial Accounting	S.M.Shukla	Sahitya Bhavan Publications, Agra	2021

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## BACHELOR OF COMMERCE (B.Com.) NEP

### Semester-I

Course	Category	Subject	Subject Code
B.Com.	Minor	Business Mathematics	BCBM104T
Total Credit: 4		Max. Marks: 100 (External: 80+Internal: 20)	

### Course Learning Outcomes (CLO)

After successful completion of this course, the students will be able to:

- To apply basic terms of integration in solving practical problems field of as of business.
- To solve problems in the areas of business calculus, simple and compound interest account, use of compound interest account, loan and consumer credit
- To understand for ratio and proportion working for business development and also understand for commission, brokerage and discount calculation for sales promotion.
- To apply basic terms of integration in solving practical problems field of as of business.
- To understand to differentiate mathematics methods should be used for different problems.

### Content of the course

#### Unit I:

Brief history of Vedic mathematics in Indian knowledge tradition, methods and practice of quick calculation of addition, multiplication, division, square and square root of numbers through Vedic mathematics, method of quick verification of answers from Digit Sum

#### Unit II:

Rules for sign in Algebra and practice, Rules for calculation (BODMAS) and practice, Simultaneous Equations- Meaning, Characteristic, types, calculations (with word problems)

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**Unit III:**

Simple interest, Compound interest, Ratio, Proportion, Percentage, Discount, Brokerage, Commission, Average, profit and loss

**Unit IV:**

Theory of indices (preliminary knowledge only formulae), Logarithms and Antilogarithms-principles and calculations, Percentage

**Reference:**

Name of the Book	Author/Authors Name	Publisher
Business Mathematics	Dr Abhilasha	Himalaya Publication Nagpur
Business Mathematics	Sancheti & Kapoor	Sultan Chand and Sons, New Delhi
Business Mathematics	J K Sharma	IK International Pvt Ltd , New Delhi
Business Mathematics	Kumar Mrityunjay	S. Chand Publications, New Delhi
Business Mathematics	Dr Mahesh Agrawal	Ramprashad & Sons, Bhopal

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*M.P.* *Dr. Mahesh* *Todhi* *S.*

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## BACHELOR OF COMMERCE (B.Com.) NEP

### Semester-I

Course	Category	Subject	Subject Code
B.Com.	Multi-Disciplinary (DSE)	Banking & Insurance	BCBI105T
Total Credit: 3		Max. Marks: 100 (External: 80+Internal: 20)	

### Course Learning Outcomes (CLO)

After successful completion of this course, the students will be able to:

- To understand banking and insurance services for the economic growth of a country and importance for the entire business procedure.
- To understand the banking system, banking procedure, practical banking etc.
- To understand the Insurance system, insurance procedure, regulation of banking and insurance.
- To understand and gain the knowledge of Insurance project related to Government of India.
- To understand gain the knowledge of all type of Insurance like Personal, Medical, Motor Vehicle, Factory Insurance, and Insurance Business Development in India.

### Content of the Course

#### Unit I:

##### **Introduction to Banking:**

Historical background of Banking. Definition, Principles and importance of bank. Classification of bank. Functions of Commercial bank. Structure of commercial banking in India. Features of Indian Banking system, credit creation.

Central Banking: RBI and its functions. Credit Control.

Nationalization and Merger of Banks: General introduction to Nationalization of Banks, Objective and Introduction to Private Banks Functioning and usefulness or Importance, effects. Evaluation and merger of Indian Banks.

#### Unit II:

##### **Bank Deposits:**

Meaning and types. Features of Bank Accounts, Procedure to open and close Bank Accounts (Including Online Procedure).

Loans and Advances: Principles of sanction loans and advances. Classification of loans and advances, Procedure to apply for house loan, education loan and commercial loan.

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Unit III:

**Insurance:**

Historical background of Insurance. Meaning, elements, basic principles and importance of Insurance. Kinds of Insurance, Regulation of Insurance in India. IRDA Function and role to regulate insurance in India.

Unit IV:

**Life Insurance:**

Historical background, meaning, objectives, importance, essential elements. Life insurance policy and its types, Insurance proposal to policy-Procedure, conditions of Life Insurance policies. Claim filing procedure and settlement of claims.

Corporation of Life Insurance India: Functions, progress and Evaluation.

Unit V:

**General Insurance:**

Meaning, objectives and importance. Kinds of general insurance and its features. Basic principles of general insurance. Procedure to apply general insurance policies. Claims filling procedure and settlement of claims.

General Insurance Corporation of India: Function, progress and structure. Performance of private sector companies in general insurance sector.

Reference:

Name of the Book	Author/Authors Name	Publisher	Edition
Banking and Insurance	Dr. O.P. Gupta	SahityaBhawan Publications, Lucknow	Latest Edition
Banking and Insurance	O.P. Agrawal	Himalaya Publishing House, Mumbai	Fourth Revised Edition
Banking and Insurance	E. Jordan	Himalaya Publishing House, Mumbai	2011
Banking and Insurance	S.Murali	SBPD Publication, Agra	First Edition, 2012

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## BACHELOR OF COMMERCE (B.Com.) NEP

### Semester-I

Course	Category	Subject	Subject Code
B.Com.	Multi-Disciplinary (DSE)	Data Processing Software	BCPS105T
Total Credit: 3		Max. Marks: 100 (External: 80+Internal: 20)	

### Course Learning Outcomes (CLO)

After successful completion of this course, the students will be able to:

- To understand the basic concept of various Applications of software and gain knowledge of MS Word, Excel, Access.
- To apply acquired knowledge in office automation tasks and study various methods of formatting of documentation and use of spreadsheets.
- Recognize when to use each of the Microsoft Office programs to create professional and academic documents in MS Excel.
- To understand for various methods of formatting of documentation and use of spreadsheets for MIS working in Business and Office records and development.
- To develop and enhance presentation skills using Power point, Create PivotTable or PivotChart.

### Content of the course

#### Unit I:

##### MS Windows:

Introduction to Ms Windows ;Features of Windows; Various version of Windows & their use; Working with Windows; My Computer & recycle bin; Desktop, Icons and Windows Explorer; Screen description & Working styles of Windows; Dialog Boxes & Toolbars; Working with Files & Folders; Shortcuts & Auto starts; Accessories and Windows setting using control Panel; Start button & Program List; Installing new Hardware's & Software's.

#### Unit II:

##### Basic of MS Word:

Creating Word Documents; The word Window, Entering Texts. Editing Document texts; Selecting Texts, Copying and moving Texts. Applying Text Enhancements; Applying fonts and fonts Styles in Word, Highlighting Text for Distinctive Look. Aligning and Formatting; Aligning Text using identification options, setting line spacing Options using Tabs. Creating Lists, Number and symbols; Numbering and Bullets, Creating Special Characters, Replacing and checking Text; Creating and Applying Frequently used Texts, Finding and Replacing Texts, More about spelling and grammar using the thesaurus command,

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### Unit III:

#### MS Access:

Concepts & terms : database tables, relational database, records, fields, controls & objects, queries, forms, reports, properties, wizards, macros, MS Access requirements, Starting & quitting MS Access, MS Access Workspace, tool & views.

Creating database & tables with & without wizard, field name, data types & Properties, adding & deleting fields, renaming fields & their caption, resizing fields, freezing columns, primary key field & indexing fields.

### Unit IV:

**MS Access Form:** Form wizard , Saving & Modifying forms Entering & Editing data, Finding, sorting & displaying data creating queries, using select queries and wild cards.

**MS Reports:** Creating reports, Previewing reports, Printing reports, modifying & Saving reports. Relational databases: definition, purpose, creation, viewing, deleting. Expressions, Create Pivot Table or Pivot Chart views in an Access desktop database.

### Unit V:

**Basic of MS Excel:** Entering and Editing Cell Entries: Excel Application Window Workbooks and Worksheets, Moving the Cell Pointer. Entering Text and Numbers. Revising Text and Numbers. Working with Numbers Creating Formulae, Formatting numbers. Changing Worksheet Layout; Adjusting Column Width and Row Height, Inserting and Deleting Rows and Columns, Inserting and Deleting Cells, Moving and Copying Cell Contents, Naming Worksheets, Selecting Worksheets Copying and Moving Worksheets, Inserting and Deleting Worksheets, Other Formatting Options; Aligning Text, Border and Color.

### Reference:

Name of the Book	Author/Authors Name	Publisher
Microsoft office 2000	Gini Courter, Annette Marquis	BPB Publications
Microsoft office 2000 for everyone	Sanjay saxena	S chand Publications.
Writers guide to Microsoft word	Kari Holloway	Himalaya Publishing House ,Mumbai

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## BACHELOR OF COMMERCE (B.Com.) NEP

### Semester-II

Course	Category	Subject	Subject Code
B.Com.	Ability Enhancement	English	AEC201T
Total Credit: 2		Max. Marks: 50 (External: 50)	

#### Course Learning Outcomes (CLO)

After successful completion of this course, the students will be able to:

- The prescribed course equips students with nuances of language that includes proficiency in grammar, its effective usage in speaking and writing. It also develops their personality.
- It further helps them to prepare for various competitive exams and to keep up with the increasing demand of English in Indian society.
- The practical work improves their communication and writing skills, and at the same time equipping them to use modern forms of communication.
- To understand and develop their ability to use English in day to day life and real life situation.
- To understand and able to develop reading and learning skills and also develop oral communication as demonstrate ability to through ideas

#### Content of the Course

##### Unit I:

Reading, writing and interpretation skills:

Where the mind is without fear—Rabindranath Tagore (key word: patriotism)

National education—MK Gandhi (key word: edification)

The Axe- RK Narayan (Key word- Environment)

The wonder that was India- AL Basham (key word: Indians)

Preface to Mahabharata – C. Rajagopalachari (key word :Indian Mythology)

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**Unit II:**

Comprehension Skills:

Unseen passage followed by multiple choice questions.

**Unit III:**

Basic language Skills:

Vocabulary Building: Suffix, prefix, synonyms, antonyms, homophones, homonyms and one word substitution.

Basic grammar: noun, pronoun, adjective, verb, adverb, prepositions, articles.

**Reference:**

Name of the Book	Author/Authors Name
Essential English Grammar	Raymond Murphy
Practical English Grammar exercise	AJ Thomson & AV Martinet
Practical English usage	Michael Swan
English grammar in use	Raymond Murphy

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## BACHELOR OF COMMERCE (B.Com.) NEP

### Semester-II

Course	Category	Subject	Subject Code
B.Com.	Value Added Course	Indian Knowledge System (IKS)	VAC202T
Total Credit: 2		Max. Marks: 50 (External: 50)	

### Course Learning Outcomes (CLO)

After successful completion of this course, the students will be able to:

- They will understand and appreciate the rich heritage that resides in our traditions
- Inculcate an understanding of the mind/voice dynamic and its function in I.K.S.
- Learn to appreciate the need and importance of Sanskrit in getting to the roots of the philosophical concepts
- Being primed for practices that will prepare one for the inner-journey to discover the Self

### Content of the Course

#### Unit I:

##### Introduction: Indian Knowledge Systems

Conception and Constitution of Knowledge in Indian Tradition, The Oral Tradition, Knowledge Maintenance and Renewal Mechanisms, Nature and Character of Knowledge, Models and Methods of Indian Knowledge Systems, Nature of Reality, Conception of Reality, Means of Knowledge of Reality –Uniqueness of Indian Ontology and Epistemology

#### Unit II:

##### Yoga and Ayurveda

Yoga its origin, history and development. Yoga its meaning and definitions. Different schools of yoga, Aim and Objectives of yoga, importance of prayer Yogic practices for common man to promote positive health Rules to be followed during yogic practices by practitioner Yoga its misconceptions, Difference between yogic and non yogic practices

Basics of Ayurveda, History of Ayurveda, Eight branches of Ayurveda, Philosophy of Ayurveda, Basic principles of Ayurveda, Health preservation and preventive medicine in Ayurveda. Concept of Ayurveda nutrition.

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**Unit III:**

**Sanskrit Language and Literature**

Sanskrit Language – Origins, Structure and Unique Characteristics of the Sanskrit Language, Sanskrit Metrics, Vak and Mantra in Sanskrit Language. Sanskrit Literature – Vedic, Epic, Pauranic, Concept of Shastra – Dharmashastra, Arthshastra, NatyashastraSmriti in Sanskrit Literature, Poetics and Aesthetics

**Unit IV:**

**Self-Exploration and Self Knowledge**

The Eternal Quest for Meaning – Introduction to Upanishads, Ontology and Epistemology in Upanishadic Texts, Message of the Upanishads. Katha Upanishad – The story of Nachiketa, Dialogue with Yama, Teaching of Yama to Nachiketa, Relevance for present times

Bhagwad Geeta – The difficulty of being good, Setting and Background, The Path to Realization, Contemporary relevance of the text. The Secret of Eternal Happiness- Yoga Sutra of Patanjali, The Path to Freedom – Samadhi, Sadhana, Vibhuti and Kaivalya. Theory and Practice of Yogasutra

**Reference:**

- 1 Kapur K and Singh A.K (Eds) 2005). Indian Knowledge Systems, Vol. 1. Indian Institute of Advanced Study, Shimla. Tatvabodh of sankaracharya, Central chinmay mission trust, Bombay, 1995.
- 2 The Cultural Heritage of India. Vol.I. Kolkata:Ramakrishna Mission Publication, 1972.
- 3 Nair, Shantha N. Echoes of Ancient Indian Wisdom. New Delhi: Hindology Books, 2008.
- 4 Rao, N. 1970. The Four Values in Indian Philosophy and Culture. Mysore: University of Mysore.
- 5 Keith, A. (1925). The religion and philosophy of the Veda and Upanishads. Delhi: Motilal Banarsidass Publishers.
- 6 Kane, P. 1941. History of Dharmashastra. Vol II, Part I. Poona: Bhandarkar Oriental Research Institute.
- 7 Keith, Arthur Berriedale. The Religion and Philosophy of the Veda and Upanishads. 2 Vols. Delhi: Motilal Banarsidass, 1970.

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**BACHELOR OF COMMERCE (B.Com.) NEP**

**Semester-II**

Course	Category	Subject	Subject Code
B.Com.	Major - 1	Cost Accounting	BCCA203T
Total Credit: 6		Max. Marks: 100 (External: 80+Internal: 20)	

**Course Learning Outcomes (CLO)**

After successful completion of this course, the students will be able to:

1. To understand the principles, concepts, benefits, utility of cost accounting.
2. To understand the event of setting up your own industry, being self-sufficient in cost accounting, you will be able to acquire knowledge of the methods of material issue, control and labor payment.
3. To understand in finding out unit cost, finding tender price, finding contract cost and finding profit.
4. To understand for decision making ability through marginal cost analysis, standard cost analysis.
5. To understand for employment as a cost analyst in small, big business houses.

**Content of the course**

**Unit: I**

Cost: Meaning, Concept and Classification, Element of Cost, Nature and Importance.

Material Costing: Methods of valuation of material issued, Concept and material control and its Techniques. Labour Costing, Methods of Wages Payment]

**Unit: II**

Unit Costing: Preparation of Cost Sheet and Statement of Cost (Including calculation of Tender Price).

Overhead Costing: Overhead costing (including Calculation of machine hour rate)

**Unit: III**

Contract and Job Costing: Contract and Sub-contract costing, Process costing (excluding Process Losses). Joint and By-products

Operating Costing (Transport Costing)

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**Unit: IV**

Process Costing (Including Inter Process Profit and Reserve)  
Reconciliation of Cost and Financial Accounts

**Unit: V**

Marginal Costing: Profit-Volume Ratio, Break-even Point, Margin of Safety,  
Application of Break-even Analysis. Standard costing and Variance Analysis (Material and Labour only)

**References:**

Author	Subject	Publication
Maheshwari S.N.	Advance Problem and Solution in Cost Accounting	S.chand   New Delhi
Tulsian P.C	Practical Costing	Vikas Publishers   New Delhi
Arora M	Cost and Management Accounting	Himalya Pub.   Nagpur
Dutta	Cost Accounting: Principles & Practice	Pearson   New Delhi
Agrawal dr Mahesh	Cost Accounting	Ramprasad & sons   Bhopal
Dr Sanjay Mehta Pro.Mukesh brahmbhatta	Cost Accounting	Devi Ahilya Prakashan   Indore
Prof. M.L. Agrawal Dr. K.L. Gupta	Cost Analysis and Control	Sahitya Bhawan   Agra

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*Dr. K.L. Gupta* *Tadhi* *vs*

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DR. A.P.J. Abdul Kalam University, Indore (M.P.)

College of Professional Studies (COPS)

## BACHELOR OF COMMERCE (B.Com.) NEP

### Semester-II

Course	Category	Subject	Subject Code
B.Com.	Major - 2	Business Law	BCBL204T
Total Credit: 6		Max. Marks: 100 (External: 80+Internal: 20)	

### Course Learning Outcomes (CLO)

After successful completion of this course, the students will be able to:

- To provide the students with practical legal knowledge of general business law issues.
- To Understand the Essentials of A Valid Contract, The Laws of the Act, Consideration And The Various Modes of Discharge of a Contract.
- To Explain the Various Laws with Regard to The Sale of Goods and Performance of a Sale Contract and Remedial Measures.
- To Familiarize the Students with The Various Law with Regard to Consumer Protection in India And the Functions of Various Consumer Forums
- To Understand the Meaning and The Various Legislations with Regard to The Cyber Laws

### Content of the course

#### **Unit I:**

Background of rules and government control over the conduct of business activities in ancient Indian tradition.

Indian Contract Act 1872 (Samanyasniyam): Contract, types of contracts. Agreement-offer and acceptance, essential features of a valid contract, termination of contracts, consequences of breach of contract.

#### **Unit II:**

Indian contract Act 1872 (specific laws): Contract of indemnity, contract of Guarantee, Contract of bailment, Contract of lien, Contract Of Pledge, Contract of Agency.

#### **Unit III:**

Prevalence of Negotiable instrument in ancient Indian tradition. Negotiable instrument Act-1881: General Introduction and Negotiable instrument (amendment) Act-2002. Indian Partnership Act 1932.

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**Unit IV:**

Consumer protection in India's ancient trade system. Consumer protection Act-1986  
ar-1 2018. The foreign exchange management Act-2000 (FEMA)

**Unit V:**

Competition Act-2002-

Introduction, concept, objectives, major provisions, Competition Commission of India-  
composition, powers and functions.

**Reference:**

S.no.	Author	Book title	Publisher
1	Kapoor N.D.	BusinessLawand IndustrialLaw	Sultan Chand and Sons, New Delhi
2	Kapoor N.D.	BusinessLaw	S. Chand & Company Ltd., New Delhi
3	Sharma S.P.,	Business Law	I. K. International Publishing House Pvt. Ltd Mumbai
4	Gupta Dr.O.P.	Business regulatory Framework	SBPD Publication, Agra
5	Varshney Dr. G.K	Business regulatory Framework	Sahitya Bhawan Publications, Agra

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*MP* *Toshi*

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## BACHELOR OF COMMERCE (B.Com.) NEP

### Semester-II

Course	Category	Subject	Subject Code
B.Com.	Minor	Business Organization and Communication	BCBC205T
Total Credit: 4		Max. Marks: 100 (External: 80+Internal: 20)	

### Course Learning Outcomes (CLO)

After successful completion of this course, the students will be able to:

- Establish a better understanding of the relationship between the Trade Industry and Commerce.
- Distinguish and explain each form of business organization.
- In-depth knowledge of company form of Business Organization.
- Development of verbal and nonverbal communication skills to make students industry ready.
- Enhanced understanding of Modern Communication Systems and their business utilities.

### Content of the Course

#### Unit I:

##### **Introduction:**

Trade, Industry and Commerce, Classification, Relationship between Trade, Industry, And Commerce. Business Organization-Concept, Characteristics, Importance, and Objectives. Functions of Business and Social Responsibility of a business, *Business Ethics*, Steps to Start an Enterprise.

#### Unit II:

##### **Forms of Business Organization:**

Business Organization-Classification-Factors Influencing the Choice of Suitable Form of Organization. Sole Proprietorship and Partnership-Meaning, Definition, Characteristics, advantages, and *disadvantages*. Co-Operative Organization- Meaning, functions, and Limitations of Co-operatives Societies.

##### **Organization of companies:**

Concepts, Meaning, Formation, Characteristics, *Types of Companies*, Significance of Private Company and Public Company. Multinational Companies (MNC) and their Challenges in India.

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### Unit III:

#### Communication

Definition, Nature, Importance, Objectives of Communication. Communication theories and process Information theory, Interaction theory, Transaction theory, Elements of the communication process Barriers to Communication-Linguistic Barrier, Psychological Barriers, Interpersonal Barriers, Cultural Barriers, Physical Barriers, Organizational Barriers.

### Unit IV:

#### Written Communication

Writing techniques and Guidelines. Letter writing Basic Principles, Purpose, Types of business letters, Report writing, types of reports, Drafting of the report. Oral Communication, Speeches for different occasions, Guidelines for effective listening, Job interviews, Type of information

### Unit V:

#### Modern form of Communication

E-mail, Video Conferencing, International Communication Global Business. Information Technology: Forms of Technology and its uses in modern communication system. Role of social media in modern business.

### Reference:

Name of the Book	Author/Authors Name	Publisher	Edition
Business Communication	T.N.Chabra	Himalaya Publishing House, Mumbai	Latest Edition
Essentials of Business Communication	K.K.Sinha	V.K Global Publication	Fourth Revised Edition
Modern Business Organization	Gupta,C.B	New Delhi: Mayur Paperbacks	2011
Business Organization and Management	V.S.P.Rao	Himalaya Publishing House ,Mumbai	First Edition,2012

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