KANYA MAHA VIDYALAYA, JALANDHAR (AUTONOMOUS)

SCHEME AND CURRICULUM OF EXAMINATION
Bachelor of Commerce (Honours)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2026-27

Semester-I										
Course Code	**Course Title**	**Course Type**	**Hours Per Week L-T-P**	**Credits L-T-P**	**Total Credits**	**Marks**				**Examination time (in Hours)**
						Total	**Th**	**P**	**CA**	
BCRL-1421 BCRL-1031 BCRL-1431	Punjabi (Compulsory)-1 [1]Basic Punjabi-1 [2]Punjab History and Culture (From Earliest Times to C320)	C	4-0-0	4-0-0	4	100	70	-	30	3
BCRL-1212	English Language Skills –I	AEC	4-0-0	4-0-0	4	100	70	-	30	3
BCRL-1093	Financial Accounting	DSC	4-0-0	4-0-0	4	100	70	-	30	3
BCRL-1094	Business Organisation	DSC	4-0-0	4-0-0	4	100	70	-	30	3
BCRL-1175	Business Statistics	DSC	4-0-0	4-0-0	4	100	70	-	30	3
BCRM-1120	Computer Applications in Business	SEC	2-0-2	2-0-1	3	100	40	30	30	3+3
USEP-0001	Entrepreneurship Mindset- I (Mandatory Skill Enhancement Course)	SEC	0-0-4	0-0-2	2	50	-	50	-	-
VACF-1491	*Foundation Course	VAAC	2-0-0	2-0-0	2	50	35	-	15	1
TOTAL					27	700				

C- Compulsory
AEC- Ability Enhancement Course
DSC-Discipline Specific Course
SEC-Skill Enhancement Course
VAAC- Value Added Audit Course
[1]Special paper in lieu of Punjabi (Compulsory)
[2]Special paper in lieu of Punjabi (Compulsory) for those students who are not domicile of Punjab
***Credits/ Grade Points of these courses will not be added in SGPA/ CGPA of the Semester/Programme.**

KANYA MAHA VIDYALAYA, JALANDHAR (AUTONOMOUS)

SCHEME AND CURRICULUM OF EXAMINATION
Bachelor of Commerce (Honours)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2026-27

Semester-II										
Course Code	**Course Title**	**Course Type**	**Hours Per Week L-T-P**	**Credits**	**Total Credits**	**Marks**				**Examination time (in Hours)**
						Total	**Th**	**P**	**CA**	
BCRL-2421 BCRL-2031 BCRL-2431	Punjabi (Compulsory)-2 [1]Basic Punjabi-2 [2]Punjab History and Culture (C.320 to 1000 A.D.)	C	4-0-0	4-0-0	4	100	70	-	30	3
BCRL-2212	Appreciating English Literature-I	MDC	4-0-0	4-0-0	4	100	70	-	30	3
BCRL-2093	Advanced Financial Accounting	DSC	4-0-0	4-0-0	4	100	70	-	30	3
BCRL-2094	Commercial Law	DSC	4-0-0	4-0-0	4	100	70	-	30	3
BCRL-2175	Business Economics	DSC	4-0-0	4-0-0	4	100	70	-	30	3
BCRP-2090	Workshop on Tally Prime	SEC	0-0-4	0-0-2	2	50	-	35	15	3
USEP-0002	Entrepreneurship Mindset- II (Mandatory Skill Enhancement Course)	SEC	0-0-4	0-0-2	2	50	-	50	-	-
VACD-2161	Drug Abuse and Ethical Education	VAC	4-0-0	4-0-0	4	100	70	-	30	3
TOTAL					28	700				

C-Compulsory
MDC-Multidisciplinary Course
DSC-Discipline Specific Course
SEC- Skill Enhancement Course
VAC- Value Added Course
[1]Special paper in lieu of Punjabi (Compulsory)
[2]Special paper in lieu of Punjabi (Compulsory) for those students who are not domicile of Punjab
***Credits/ Grade Points of these courses will not be added in SGPA/ CGPA of the semester/Programme.**

Bachelor of Commerce (Honours)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2026-27
Semester –I
Financial Accounting
Course Code: BCRL-1093

Course Outcomes:

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

CO1: acquire conceptual knowledge of financial accounting and gain skills required for recording various kinds of business transactions.

CO2: prepare final accounts of sole proprietor (Trading account, Profit & Loss Account and Balance Sheet) and will get knowledge to prepare voyage accounts as well.

CO3: gain in-depth knowledge of preparing Consignment accounts in the books of consignor and consignee and get knowledge for preparing Joint Venture accounts as well.

CO4: learn allocation of various expenses and incomes under Departmental Accounts and preparation of Branch Accounts under different methods.

Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2026-27
Semester –I
Financial Accounting
Course Code: BCRL-1093

Time: 3 Hours	**Max. Marks: 100**
L-T-P	**Theory: 70**
4-0-0	**CA: 30**

Instructions for the Paper Setters:

Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be sub divided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any section. Each question will carry 14 marks.

Unit I

Introduction –Nature of financial Accounting –scope–objects–limitations– Accounting concepts and conventions.
Introduction to Books of Accounts: Concept of Journal, Ledger, Cash Book and Trial Balance
Capital, Revenue and Deferred Revenue Expenditure – Capital and revenue receipts.

Unit II

Final Accounts of Sole Proprietor: Preparation and Presentation of Financial Statements
Voyage Accounts– Meaning, accounting treatment in case of complete voyage & incomplete voyage.

Unit III

Joint Venture – Meaning, types, determination of profits under different methods.
Consignment Accounts–Meaning, features, consignee's commission, account sales, distinction between joint venture & consignment, accounting treatment in the books of consignor & consignee.

Unit IV

Departmental Accounts – Meaning–Objects–Advantages–Accounting procedure– Allocation of expenses and incomes – Interdepartmental transfers – Provision for unrealized profit.
Branch Accounts –Features–Objects–Types of branches–Dependent branches– Account Systems–Stock and Debtors System –Independent branch –Features – Preparation of Consolidated Profit and Loss Account and Balance sheet.

Suggested Readings:

1. Maheshwari, S.N. and Maheshwari, S.K, "Financial Accounting", 2009, Vikas Publishing House, New Delhi.
2. Narayanswami, R., "Financial Accounting: A Managerial Perspective", 3rd Edition, 2008, Prentice Hall of India, New Delhi.
3. Mukherjee, A. and Hanif, M., "Financial Accounting", 1st Edition, 2003, Tata McGraw Hill.
4. Ramchandran, N. and Kakani, R.K., "Financial Accounting for Management", 2nd Edition, 2007, Tata McGraw Hill.

Note: Latest edition of text books to be followed.

Bachelor of Commerce (Honours)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2026-27
Semester –I
Business Organisation
Course Code: BCRL-1094

Course Outcomes:

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

CO1: understand meaning, importance and social responsibility of business organisation.

CO2: gain in-depth knowledge of different forms of organization.
CO3: learn about the factors to be considered while deciding location of a business.
CO4: develop an awareness of business combinations and trade associations along with their working.

Bachelor of Commerce (Honours)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2026-27
Semester –I
Business Organisation
Course Code: BCRL-1094

Time: 3 Hours	**Max. Marks: 100**
L-T-P	**Theory: 70**
4-0-0	**CA: 30**

Instructions for the Paper Setters:

Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be sub divided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any section. Each question will carry 14 marks.

Unit I

Business: Meaning and types – profession – meaning and importance of business organization. Social Responsibilities of Business – Business Ethics.

Unit II

Forms of Business organization – Sole Trader – Partnership – Joint Hindu Family – Joint Stock Companies – Co–Operative Societies – Public Utilities And Public Enterprises.
Public Sector Vs. Private Sector

Unit III

Location of industry – Factors influencing location – size of industry – optimum firm – advantagesof large – scale operation – limitation of small scale operation – Industrial estates – District Industries Centres.

Unit IV

Stock Exchange – Function – Types – Working – Regulation of Stock Exchange in India.
Business Combination – Causes – Types – Effects of Combination in India.
Trade association –Chamber of commerce – Function – Objectives Working in – India.

Suggested Readings:

1. Bhusan, Y.K. “Fundamentals of Business Organisation and Management”, 1980, SultanChand & Sons, New Delhi.
2. Tulsian, P.C. and Pandey V., “Business Organisation and Management”, 2009, PearsonEducation, New Delhi
3. Talloo, T.J., “Business Organisation and Management”, 2008, Tata McGraw HillCompany, New Delhi
4. Basu, C.R., “Business Organisation and Management”, 2010, Tata McGraw Hill Company, New Delhi
5. Singla, R.K., “Business Organisation& Management”, 2011, VK (India) Enterprises, NewDelhi

Note: Latest edition of text books to be followed.

Bachelor of Commerce (Honours)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2026-27
Semester –I
Entrepreneurship Mindset-I
(Mandatory Skill Enhancement Course)
Course Code: USEP-0001

L-T-P **Total Marks: 50**
0-0-2

Introduction: This course provides students with a holistic framework to develop entrepreneurial skills across the student's journey. The curriculum covers core principles of entrepreneurship, including identifying business opportunities, setting up operations, marketing, scaling, and financial management. The aim of this course is to ensure that, by the end, learners acquire essential entrepreneurial competencies such as **strategic thinking, practical application, founders & growth mindset, operational skills, and foundational financial literacy.**

Learning Objectives
By the end of this course, students will be able to:
- Understand and apply entrepreneurial principles to real-world business situations.
- Develop and implement business strategies across different industries.
- Use digital tools, including AI, to enhance and automate business operations.
- Build sustainable business models, manage financials, and scale operations.

Entrepreneurial Specialization Tracks: Skill Development and Business Implementation:
Throughout the program, students will select **one of the following five specialized tracks** using the ***"Punjab Entrepreneurship Mindset Programme"*** App, designed to provide a structured pathway for developing entrepreneurial skills and implementing business ventures.

1. **E-commerce:** In this track, students will learn how to build, manage, and scale an online business. From setting up an e-commerce platform to managing digital marketing strategies, inventory, and customer experience, this specialization provides the tools needed to succeed in the rapidly growing digital marketplace.

2. **Content Creation:** This track focuses on empowering students to create, curate, and market digital content across various platforms. Students will learn how to build a personal or brand identity, develop engaging content, and monetize their platforms, whether through social media, video production, blogging, or influencer marketing.

3. **Professional Services:** In this track, students will learn how to capitalize on freelance and contract-based opportunities. They will explore strategies for building a sustainable service-based business, manage client relationships, and maximize the flexibility that comes with this track.

4. **Retail Business:** This track introduces students to the fundamentals of starting and managing small scale retail ventures. Learners will discover how to identify in-demand products, source suppliers, setup shop (physical or home-based), and attract local customers. Emphasis will be placed on practical steps like pricing, promotion, customer service, and building repeat sales to establish as teady income stream.

5. **Miscellaneous:** This track gives students the freedom to explore unique and diverse business ideas that don't fit into one category. Learners can identify opportunities around them, test simple solutions, and creates mall ventures based on local needs or personal interests. The focus is on creativity, problem- solving, and learning how to turn everyday ideas into earning opportunities.

The focus is on practical application, with students engaging in real-world projects that culminate in the creation and scaling of a business.

Registration on the APP:

For Android Users:

Step1: Click the following link to download and install the App:

https://drive.google.com/file/d/1zgfoFWN0Y1zWJNf_gMpbGvlyeQl0WPM2/view?usp=drivesdk

Step2: Register by providing your details and generate OTP.(If the OTP is not generated, use the last six digits of your mobile number as the OTP).

Step3: Open the tasks and complete it by giving your feedback and handling the AI based Quiz.

For I-Phone Users:

Step1: Click on this link https://punjabstartup.com/

Step2: Signup to create an account and generate OTP

Step3: Filliny our personal and educational details. After your account is created, open the tasks and complete it by giving your feedback and handling the AI based Quiz.

SEMESTER-I Content Creation		
Week/ Milestone	**Milestone**	**Description**
1	**Start your journey as a content creator**	Learn how to reach thousands of followers online by creating content
2	**Decide your content topic**	Explore different topics and finalize one topic on which you will create content
3	**Start your own content channel**	Launch your official channel on YouTube or Instagram and start building your audience
4	**Plan your first week content calendar**	Learn how to create a simple weekly content calendar that would keep your audience engaged and make them follow you
5	**Plan and record your first video**	Learn how to create a clear and catchy script for your first video and shoot it using your phone
6	**Edit and launch your first video**	Learn how to edit your video with trendy music And cool effects and launch your channel with first video
7	**Reach first 100 followers**	Use WhatsApp and personal Instagram account to tell people about your channel and reach first 100 followers/subscribers
8	**Master the skill of engaging people with your content**	Learn how to connect with your audience so they stay engaged and feel involved
9	**Follow latest trends and famous influencers to grow your channel**	Learn how to use trending to pics and tag well-known channels or creators to boost your reach and attract more followers
10	**Learn how you can make money from your content**	Discover how to do brand deals and promote brands or products your followers truly care about
11	**Make your first partnership**	Reach out to10 brands for partnership and turn one into your first paid deal
12	**Plan your business growth**	Create a 1-month plan on what to post on a weekly basis to grow your followers and earn money

SEMESTER-I E-commerce		
Week/ Milestone	**Milestone**	**Description**
1	**Learn how to start selling online**	Learn what an E-commerce business is and how you can start selling online in less than 30 days
2	**Choose your product**	Explore different products and finalize what you want to sell online
3	**Find a supplier who will deliver the product for you**	Identify suppliers who can send your product directly to the customer and help you launch your E-commerce business
4	**Create your E-commerce store**	Make a simple online store using Instamojo and learn how to upload product images and description on the store
5	**Activate payments on your store**	Learn how to link your bank account to a payment gateway and integrate that with your Instamojo store to Start receiving payments
6	**Launch your online store**	Connect your domain name to your Instamojo account, create your launch poster, and officially launch your E-commerce store
7	**Get first 100 people visit your online store**	Learn how to write simple and catchy messages to promote your store and send it to 100 people
8	**Make your first sale**	Convert one paying customer and learn how to process the order from beginning to delivery
9	**Create and post your first ad**	Learn how to design a simple promotional ad and post it to bring in more people and sales
10	**Take feedback from customers**	Engage with your paid customers, take product feedback, and upload success stories or reviews on your website
11	**Get a repeat customer or referral**	Build trust with your paid customers to get either a repeat order or a referral
12	**Plan your business growth**	Makea1-month plan to promote and grow your E- commerce store and earn more money

Professional Service		
Week/ Milestone	**Milestone**	**Description**
1	**Start your journey in professional services**	Learn what is a service and how you can earn money by offering your skill as a service
2	**Choose your service skill**	Choose one skill you are good at and turn it into a service that people will pay for
3	**Find your ideal customer**	Talk to people directly or through social media apps, understand who is willing to pay For your service and "WHY"
4	**Build your online profile and show what you offer**	Explore apps or websites such as WhatsApp Business, Upwork, or Urban Company, and learn how to create an online profile
5	**Write your service description**	Learn how to write your service in a simple and powerful way that gets people excited to try it
6	**Finalize your pricing and launch your service**	Learn how to set the right price that your customer finds fair and launch your service
7	**Get first 100 leads for your service**	Learn how to write catchy messages to promote your service in the market and get first100 leads
8	**Offer a free service and learn from feedback**	Give your service for free to real users and use their feedback to make it better
9	**Make your first sale**	Get one paying customer for your service and work really hard to get a 5 star rating and a video testimonial
10	**Build trust with customers and get repeat orders**	Use your trust and good relationship with existing customers to get your first repeat customer
11	**Earn your first referral**	Start offering bonus or other additional services to your existing customers and get Your first referral
12	**Plan your business growth**	Make a1month plan on how to get more customers and earn more money

Retail Business		
Week/ Milestone	**Milestone**	**Description**
1	**Learn how to start retail business**	Understand how retail works, the types of business you can start, and talking to local shops
2	**Choose your product and ideal customer**	Look at products in demand in your area and choose what you'll focus on based on Your customer needs
3	**Find a supplier for your product**	Identify suppliers or wholesalers who can give you quality products/raw materials at good prices
4	**Setup your business**	Arrange your shop/home or prepare your product stocked with shopkeepers
5	**Decide product prices and prepare stock**	Decide the right selling price, maintain a simple record of sales, and get ready to handle cash or digital payments
6	**Launch your business**	Put up posters near your shop, and share the announcement with friends, family, and local Community groups
7	**Promote your business in your area**	Learn how to use simple ways to promote your business locally
8	**Make your first sale**	Ensure the buying process is smooth and the customer is happy
9	**Take feedback from customers**	Engage with your paid customers and take product feedback
10	**Discover other platforms to grow your sales**	Learn how to setup a free WhatsApp Business account for your shop and collect Orders there
11	**Get a repeat customer or referral**	Build trust with your paid customers to get either a repeat order or a referral
12	**Plan your business growth**	Make a 1-month plan to promote and grow your retail business and earn more money

Miscellaneous		
Week/ Milestone	**Milestone**	**Description**
1	**Start your journey as an entrepreneur**	Learn what entrepreneurship means and how you can start earning by solving problems around you
2	**Identify and valid a tea problem to solve**	Look around yourself, talk to people, and pick one real problem that many people face
3	**Define your customer and their pain points**	Find out who will buy from you, what difficulties they face, and why they need your solution
4	**Generate business ideas and finalize one idea**	Think of different ways to solve the problem, compare options, and choose one idea to move ahead with
5	**Define your product or service**	Decide clearly what product or service you will Provide and how it will solve the customer's problem
6	**Finalize your pricing and launch your business**	Set a fair price for your product or service and take the first step to launch your business
7	**Promote your business and get first 100 leads**	Tell people about your business using word of mouth, posters, or social media, and collect interest from 100 people
8	**Make your first sale**	Get your first paying customer and deliver your product or service with full effort
9	**Take feedback from customers and improve**	Listen to what customers say after using your product/service and make it better step by step
10	**Build trust with customers and get your first repeat order**	Keep your promise, give good quality, and motivate your customer to buy from you again
11	**Earn your first referral and expand your sales**	Ask happy customer store commend you to friends and family so that you can grow your sales
12	**Plan your business growth**	Make a simple plan for the next month to get more customers, increase sales, and grow your business

Evaluation Criteria

The evaluation will be conducted by a committee consisting of the class mentor, nodal officer and the principal HOD or his/her nominee.

Evaluation Component	**Description**	**Weightage**
Weekly Task Completion	Timely submission of weekly tasks, including activities, reflection prompts, graded quizzes etc	60%
Target Completion	Performance-based evaluation on hitting revenue or Profit targets (e.g.,generating í 10,000 revenue)	20%
Final Project	A comprehensive project depending the theme of the semester	20%

Evaluation mechanism: The score generated by the app will be final.

Weekly Component:

Each week of the course follows a structured format designed to guide students from learning to doing, using simple, mobile-accessible components:

Component	**Duration**	**Description**
Action Lab	~4hrs	- Hands-on task on the weekly concept - Includes step-by-step guidance, templates, and worksheets - Ends with a submission(e.g., video, reflection, or proof of action)
Learning Resources	Self-paced	-Videos, short readings, real-life stories, and tools to deepen understanding at their own pace
Check-in	Self-paced	-Quizzes & Reflection prompts

Syllabus Overview for Semester 1-5

Semester	Learning Focus	Learner's demonstration	Revenue Target
1	Setup & Launch	**Understand. Create. Start.**	í 10,000
2	Marketing Basics	**Engage. Share. Grow.**	í 40,000
3	Operations &Scale	**Earn. Deliver. Expand.**	í 80,000
4	Organic Growth	**Attract. Retain. Build.**	í 160,000
5	AI Automation & Finance mastery	**Simplify. Track. Sustain**	í 400,000

Semester 1: Setup & Launch
In Term 1, students will explore what entrepreneurship means and how it connects to their daily lives. They will earn to identify problems, shape simple business ideas, and test the mineral settings. This semester builds the foundation—mindset, observation, value creation, and action.

Semester 2: Marketing Basics
In Term 2, students will learn how to attract customers and grow their visibility using digital platforms and community-based marketing strategies. Students will also begin to run paid advertising campaigns and learn how to optimize their marketing efforts.

Semester 3: Operations & Scale
This semester focuses on the day-to-day operations of running a business, including order fulfillment, customer service, and logistics. Students will also focus on scaling operations as demand grows, with an emphasis on managing resources effectively.

Semester 4: Organic Growth
Students will learn how to grow their businesses organically, using referrals, partnerships, and community engagement. This semester focuses on building a loyal customer base and using word-of-mouth marketing to increase reach and credibility.

Semester 5: AI Automation & Financial Mastery

The final semester prepares students for long-term sustainability. Students integrate AI to improve productivity, automate routine tasks, and enhance decision-making. They also dive deep into financial planning, learning to set income goals, track expenses, understand profit margins, and create simple financial forecasts. This semester helps students solidify their entrepreneurial identity design systems for financial stability and scalability.

Course Outcomes

After studying this course, students will be able to:

- Launch and manage a business within their chosen track.
- Identify profitable opportunities and develop innovative solutions.
- Implement marketing and sales strategies using both digital and traditional methods.
- Use financial metrics to track performance and make informed business decisions.
- Scale a businesss using operational systems and automation tools.

Suggested Readings

- Simon Sinek, *Start with Why: How Great Leaders Inspire Everyone to Take Action*, Portfolio/Penguin
- Eric Ries, *The Lean Startup: How Today's Entrepreneurs Use Continuous Innovation to Create Radically Successful Businesses*, Crown Business
- Jonah Berger, *Contagious: How to Build Word of Mouth in the Digital Age*, Simon &Schuster
- Phil Knight, *Shoe Dog: A Memoir by the Creator of Nike*, Scribner
- Jason Fried and David Heinemeier Hansson, *Rework: Change the Way You Work Forever*, Crown Business
- Héctor García and Francesc Miralles, *Ikigai: The Japanese Secret to a Long and Happy Life*, Penguin Books
- Tim Ferriss, *Tools of Titans (Selected Chapters)*, Houghton Mifflin Harcourt
- Peter Thiel and Blake Masters, *Zero to One: Notes on Startups, or How to Build the Future*, Crown Business
- Anil Lamba, *Romancing the Balance Sheet*, Anil Lamba Publications
- The Better India/Your Story, *Young Entrepreneurs Series* (Collection of Articles) Real Indian stories Of youth starting businesses, snack able reads that show what's possible.

Bachelor of Commerce (Honours)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2026-27
Semester –II
Advanced Financial Accounting
Course Code: BCRL-2093

Course Outcomes

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

CO1: calculate depreciation and carry accounting treatment under straight line method and written down value method. They will also understand the different types of provisions and reserves.

CO2: understand the concept of single-entry system and will also be able to differentiate between Hire Purchase and Instalment payment system.

CO3: apply accounting techniques and methods for preparing accounts relating to admission, retirement and death of a partner.

CO4: prepare accounts under dissolution of partnership.

Bachelor of Commerce (Honours)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2026-27
Semester –II
Advanced Financial Accounting
Course Code: BCRL-2093

Time: 3 Hours	**Max. Marks: 100**
L-T-P	**Theory: 70**
4-0-0	**CA: 30**

Instructions for the Paper Setters:

Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be sub divided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any section. Each question will carry 14 marks.

Unit I

Depreciation: Causes–Objects of providing for depreciation – Factors affecting depreciation – Accounting Treatment – Methods of providing depreciation: Straight line method – Diminishing Balance Method.
Provisions and Reserves: Reserve Fund - Different Types of Provisions and Reserves.

Unit II

Accounts from Incomplete Records – Hire Purchase and Instalment Purchase System: Single Entry: Features – Books and Accounts maintained – Recording of transactions – Ascertainment of Profit (Statement of Affairs method only).
Hire Purchase System: Features – Accounting Treatment in the Books of Hire Purchaser and Hire Vendor – Default and Repossession. Instalment Purchase System: Difference between Hire purchase and Instalment Purchase Systems – Accounting Treatment in the books of Purchaser and Vendor.

Unit III

Partnership Accounts: Legal provisions in the absence of Partnership Deed Fluctuating Capitals – Preparation of final accounts Treatment of Goodwill and Admission of a partner, accounting treatment of Retirement and Death of a Partner

Unit IV

Dissolution of Partnership Firms: Legal Position, Accounting for simple dissolution, Applications of rule in case of Garner Vs. Murray in case of insolvency of partner(s) (excluding piecemeal distribution and sale of a firm to a company).

Suggested Readings:

1. Shukla, M.C., Grewal, T.S. and Gupt, S.C., “Advanced Accountancy” 2017. S. Chand & Co. NewDelhi.
2. Gupta, R. L & Radheswamy. M. “Advanced Accountancy” Vol. I & II 2009. S Chand & Co. NewDelhi.
3. Maheshwari, S.N. Maheshwari, S.K. & Maheshwari. S.K. “Advanced Accountancy” 11Edition.2018 Vikas Publishing House Pvt. Ltd. New Delhi.

Note: Latest edition of text books to be followed.

Bachelor of Commerce (Honours)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2026-27
Semester –II
Commercial Law
Course Code: BCRL-2094

Course Outcomes:

After the successful completion of this course, students will be able to–
CO1: have an in-depth knowledge of provisions governing Indian Contract Act and Contract of Sale of goods Act.
CO2: know about legal provisions affecting the contracts of indemnity, guarantee, bailment, pledge and agency along with their implications.
CO3: to understand the legal frame work governing relationship between buyer and seller.
CO4: familiarize with provisions regarding Limited Liability Partnership Act and Consumer Protection Act.

Bachelor of Commerce (Honours)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2026-27
Semester –II
Commercial Law
Course Code: BCRL-2094

Time: 3 Hours	**Max. Marks: 100**
L-T-P	**Theory: 70**
4-0-0	**CA: 30**

Instructions for the Paper Setters:

Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be sub divided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any section. Each question will carry 14 marks.

Unit I

The Indian Contract Act, 1872: Contract – Meaning, Characteristics and kinds, Essentials of Valid Contract – Offer and Acceptance, Consideration, Contractual Capacity, Free Consent. Discharge of Contract – Modes Of discharge, Breach of Contracts and its Remedies.

Unit II

Contract of Indemnity and Guarantee
Contract of Bailment & Pledge
Contract of Agency

Unit III

The Sale of Goods Act, 1930: Contract of sale, meaning and difference between sale and agreement to sell.
Conditions and warranties: Transfer of ownership in goods including sale by non–owners, Performance of contract of sale.
Unpaid seller: Meaning and rights of an unpaid seller against the goods and the buyer.

Unit IV

The Limited Liability Partnership Act, 2008: Foundation of LLP in India; Structure of an LLP; Procedure for Formation of LLP in India; LLP versus Sole Proprietorship; LLP versus Conventional Partnership; LLP versus Joint Stock Company.
The Competition Act: Competition Commission: Aim and Objectives; Important Provisions.

Suggested Readings:

1. Singh, A., “Principles of Mercantile Law”, (2011), Eastern Book Co.
2. Tulsian, P. C., “Business Laws”, 2nd Edition (2000), Tata McGraw Hill, New Delhi.
3. Kucchal, M.C., “Business Law”, 5th Edition (2009), Vikas Publishing, House (P) Ltd.
4. Maheshwari & Maheshwari, “Business Law”, National Publishing House, New Delhi.
5. Chadha, P. R., “Business Law” Galgotia Publishing Company, New Delhi.

Note: Latest edition of text books to be followed.

Bachelor of Commerce (Honours)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2026-27
Semester –II
Workshop on Tally Prime
Course Code: BCRP-2090

Course Outcomes

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

CO1: learn about the basics of Accounting and Computerized Accounting in Tally Prime Software.
CO2: create Company in Tally Prime and record transactions in the software.
CO3: create Inventory Groups, Items and categories and will be able to prepare inventory records along with recording of financial transactions.
CO4: learn about the display of different types of Financial Statements in Tally Prime.

Bachelor of Commerce (Honours)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2026-27
Semester –II
Workshop on Tally Prime
Course Code: BCRP-2090

Time: 3 Hours	**Max. Marks: 50**
L-T-P	**Practical: 35**
0-0-2	**CA: 15**

Instructions for Paper Setters: The Students will prepare Practical file on the topics give in the syllabus. The examiner will evaluate the students on the basis of their performance in Practical Exam and Viva- Voce related to topics in the syllabus.

This workshop is designed to acquaint students with the skill to record transactions in Tally Prime Software and provide a solid foundation for a career in accounting. In this workshop students will learn about the following topics:

- **Basics of Accounting:** Introduction to accounting, Accounting Principles, Double Entry System of Accounting, Types of Accounts, Golden Rules of Accounting, Source documents for Accounting
- **Fundamentals of Tally Prime:** Downloading and Installation of Tally Prime and Steps to Create a Company, Shut a Company, Alter and Delete a Company.
- **Chart of Accounts:** Groups in tally prime & their Creation, Alteration and Deletion. Ledgers in Tally Prime & their Creation, Alteration and Deletion.
- **Creating Inventory Masters:** Creation of Unit of measure, Stock Groups and Stock Items, Stock Category
- and Godowns.
- **Vouchers:** Types of Accounting Vouchers and Recording of daily transactions in Accounting Vouchers.
- **Financial Reports in Tally Prime:** How to Display Trading and Profit and Loss Account, Balance Sheet, Trial Balance, Cash Flow and Fund Flow Statement, Ratios, Stock Summary.

Bachelor of Commerce (Honours)
Credit Based Continuous Evaluation Grading System (CBCEGS)

Session: 2025-26

Semester-II

Entrepreneurship Mindset-II
(Mandatory Skill Enhancement Course)
Course Code- USEP-0002

Max Marks: 50

L-T-P **Practical: 50**

0-0-2

Semester Snapshot - Semester 2
Entrepreneurship 102/201 (Marketing Basics)

Introduction

This semester helps learners understand marketing as a practical life skill - not just “advertising.” It teaches them how to communicate value, attract the right customers, and grow something small into something sustainable. Learners explore the basics of customer psychology, messaging, content creation, and simple sales strategies. Through hands-on activities, they will practice real marketing techniques for their micro-hustle or a simulated business idea, learning how to get attention, build trust, and generate sales.

Learners Objective

→ Understand the core concepts of marketing using simple, relatable real-world examples.
→ Learn how customers think, choose, and buy—and how businesses influence decisions ethically.
→ Identify and define a target customer clearly instead of “selling to everyone.”
→ Create clear messaging: what they sell, who it helps, and why it matters.
→ Use basic marketing channels (offline + online) to attract customers.
→ Run a simple marketing campaign and measure what worked.
→ Build confidence in selling, promoting, and talking about their product/service.

Outcome

By the end of this semester, learners will be able to market a product/service using basic strategies, attract real customers, and improve their results through feedback and experimentation.

Guiding Principles/Approach

This syllabus is built on action-based learning, clarity-first communication, and customer-first thinking. Learners don’t just *study* marketing - they *practice* it in real situations through small experiments and repeated improvement. The course is designed to feel approachable and practical: learners create simple content, test messaging, talk to real people, and observe what influences decisions.

Instead of heavy theory, students build marketing skills through doing: customer discovery, storytelling, channel experiments, and reflection. The curriculum emphasizes confidence-building, ethical marketing, and communication as a leadership skill. By helping learners see results quickly (even small wins like one customer or one inquiry), the program builds motivation, creativity, and real-world business readiness.

Semester 2 Curriculum

Recap Milestone

The recap milestone focuses on revising all the 12 milestones of semester 1 and also helps students understand the upcoming 12 milestones journey of semester 2.

Milestone #	Milestone Name	Milestone Description	Task #	Task Title	Activity title
Recap	Recap and Introduction	**Revise what you learned in Semester 1 and plan what you will do in Semester 2**	1	**Revise first 12 milestones** of Semester 1	**Watch a video on "Semester 1 summary"**
					Download 12 summary cards of Semester 1 milestones
					Write 3 key learnings of Semester 1
					Write 3 things you will improve in semester 2
					Attempt Semester 1 Recap Quiz
			2	Set your goals for Semester 2	**Learn how to 4X your revenue in Semester 02 using Marketing**
					Read how famous brands use marketing to increase revenue
					Set your marketing goals
					Attempt Semester 2 Readiness Quiz

Milestone 13: Marketing Fundamentals

Marketing Fundamentals milestone focuses on helping students understand the basics of marketing and how they can use marketing to scale their businesses and generate revenue.

Milestone #	Milestone Name	Milestone Description	Task #	Task Title	Activity title
13	Learn marketing fundamentals to scale your business	**Learn how you can use multiple types of marketing to scale your business and grow your revenue**	1	Understand what is marketing	**Watch a video on marketing fundamentals**
					Read examples of famous marketing campaigns in India
					Explain what you learned about marketing
					Attempt task 01 quiz
			2	Learn different types of digital marketing	**Watch a video on what is digital marketing**
					Read a document on types of digital marketing
					Write what what kind of digital marketing works best for your business and why
					Attempt task 02 quiz
			3	Write 3 marketing ideas for your business	**Read a document on how businesses like yours are using marketing to generate revenue**
					Write 3 marketing ideas to scale your business
					Validate your ideas with 3-5 people
					Shortlist the best idea and explain how it will generate revenue
					Share your experience of doing this milestone
					Attempt task 03 quiz

Milestone 14: WhatsApp Community Marketing

WhatsApp Community Marketing milestone focuses on helping students learn how to build a WhatsApp community for their users and use it to generate trust, engagement, and sales.

Milestone #	Milestone Name	Milestone Description	Task #	Task Title	Activity title
14	Build and activate your WhatsApp community	Build a WhatsApp community for your users and use it to generate trust, engagement, and sales	1	Create your WhatsApp community	**Watch a video on why you should build a WhatsApp Community**
					Read a document on how to create a WhatsApp community
					Enter the name of your community
					Upload your WhatsApp community link
					Attempt task 01 quiz
			2	Invite people to join your WhatsApp community	**Read a few sample invite and welcome messages**
					Draft an invite message to invite 50 people to join your community
					Draft a welcome message for your community members
					Upload a screenshot of your welcome message
					Attempt task 02 quiz
			3	Engage your community users and start building trust	**Learn 'how to engage people in your community'**
					Read top 10 community engagement ideas for your business
					Write 5 types of content to post weekly in your community
					Create and upload your weekly calendar
					Attempt task 03 quiz
			4	Get 3 sales from your WhatsApp Community	**Learn how to do soft-selling on community**
					Create a community-only offer
					Learn how to convert interested people into paid customers
					Write a simple plan to generate 3 sales per month from the community
					Share your experience of doing this milestone
					Attempt task 04 quiz

Milestone 15: Generating Content for Marketing using AI
AI-led Content creation and marketing milestone focuses on helping students learn how to use AI tools to generate creative ideas and create professional videos, posters, and blogs.

<table>
<tr><th>Milestone #</th><th>Milestone Name</th><th>Milestone Description</th><th>Task #</th><th>Task Title</th><th>Activity title</th></tr>
<tr><td rowspan="24">15</td><td rowspan="24">Use AI to generate content for marketing</td><td rowspan="24">Learn how to use AI tools to generate creative ideas and create professional videos, posters, and blogs</td><td rowspan="4">1</td><td rowspan="4">Learn what is content marketing</td><td>Watch a video on 'what is content marketing'</td></tr>
<tr><td>Learn which content works for brand awareness or revenue generation</td></tr>
<tr><td>Write 3 types of content you believe your customers like</td></tr>
<tr><td>Attempt task 01 quiz</td></tr>
<tr><td rowspan="5">2</td><td rowspan="5">Generate content ideas to attract customers</td><td>Learn how to use AI to generate content marketing ideas for your business</td></tr>
<tr><td>Generate 10 small content ideas to attract your customers</td></tr>
<tr><td>Discuss the ideas with your users and take feedback</td></tr>
<tr><td>Shortlist top 3 content ideas to attract customers</td></tr>
<tr><td>Attempt task 02 quiz</td></tr>
<tr><td rowspan="5">3</td><td rowspan="5">Create your first brand video using AI</td><td>Watch a video on "How to use AI tools to create simple short videos"</td></tr>
<tr><td>Read this guide on how to ask AI to write a video script</td></tr>
<tr><td>Generate 5 ideas for your AI videos and write them here</td></tr>
<tr><td>Upload your AI generated video link</td></tr>
<tr><td>Attempt task 03 quiz</td></tr>
<tr><td rowspan="5">4</td><td rowspan="5">Create a brand poster using AI</td><td>Learn how to create a poster using AI</td></tr>
<tr><td>Write a prompt for the poster will you create using AI</td></tr>
<tr><td>Upload the AI poster you have created</td></tr>
<tr><td>Post this poster in your WhatsApp community</td></tr>
<tr><td>Attempt task 04 quiz</td></tr>
<tr><td rowspan="7">5</td><td rowspan="7">Write a blog using AI</td><td>Learn how to use prompt engineering to write content for your business</td></tr>
<tr><td>Read list of topics on which you can write a blog</td></tr>
<tr><td>Write the topic on which you will write a short blog</td></tr>
<tr><td>Write the first version of your blog</td></tr>
<tr><td>Share your blog with your friends and faculty</td></tr>
<tr><td>Share your experience of doing this milestone</td></tr>
<tr><td>Attempt task 05 quiz</td></tr>
</table>

Milestone 16: Social Media Marketing
Social Media Marketing milestone focuses on helping students learn what social media marketing is and how to create a social media weekly plan that engages users and improves brand visibility.

Milestone #	Milestone Name	Milestone Description	Task #	Task Title	Activity title
16	Plan your social media marketing strategy	**Learn what is social media marketing and how can you execute it to scale your business**	1	Learn what is social media marketing	**Watch a video on "Introduction to Social media marketing"**
					Learn different types of social media marketing
					Read a document on how to use social media marketing to generate revenue
					Write your understanding of social media marketing
					Write one social media marketing idea for your business
					Attempt Task 01 Quiz
			2	Research your competitors	**Learn how to research your competitors**
					Find your competitors
					Write top 3 things your competitors are posting
					Find one unique gap that you can capture
					Attempt task 02 quiz
			3	Finalize your content pillars	**Watch a video on 'what are content pillars'**
					Read examples of 'content pillars'
					Write 5 content pillars for your social media strategy
					Attempt task 03 quiz
			4	Create your weekly social media plan	**Watch a video on 'how to create a weekly social media plan'**
					Look at examples of 'social media calendar'
					Create and upload your weekly calendar
					Upload the link of your Instagram Channel
					Share your experience of doing this milestone
					Attempt task 04 quiz

Milestone 17: Trust-led Marketing

Trust-led Marketing milestone focuses on helping students build trust through social media proofs, testimonials, or basic engagement and later converting them into leads and sales.

Milestone #	Milestone Name	Milestone Description	Task #	Task Title	Activity title
17	Generate leads and turn them into sales	**Use testimonials, conversations, and daily posts to generate leads and close sales.**	1	Use social proof to build trust	**Identify 2 happy customers**
					Create a testimonial post with CTA
					Post testimonial on social media
					Post testimonial on the community
					Attempt task 01 quiz
			2	Make people share their problems	**Learn how to ask open-ended questions**
					List 5 customer problems
					Post these problems in community and social media
					Evaluate top 2 problems customers face
					Encourage people to share their problems
					Attempt task 02 quiz
			3	Help your users with 3-5 days content sprint and generate leads	**Brainstorm or use AI to create a solution document for each problem**
					Post solution to 1 problem on a daily basis
					DM people to check if your solution is helping them
					Write how many leads did you generate
					Attempt task 03 quiz
			4	Convert leads into sales	**Learn how to convert leads into sales**
					Soft sell your offering in community and social media
					DM people how can your product help them better
					Follow up after 24 to 48 hours
					Write how many leads you converted into sales
					Share your experience of doing this milestone
					Attempt task 04 quiz

Milestone 18: Viral/Trend Marketing

Viral Marketing milestone focuses on helping students learn how to launch viral campaigns for their businesses using the latest trends and make their brand go viral without spending any money.

Milestone #	Milestone Name	Milestone Description	Task #	Task Title	Activity title
18	Make your brand go viral	**Design viral marketing campaigns to reach 5X users without spending any money**	1	Learn viral marketing	**Understand what is virality and how it works**
					Read about top 10 viral marketing campaigns in India
					Write 3 reasons why people share content
					Attempt task 01 quiz
			2	Design 2 viral campaigns for your business	**Learn 5 types of common viral marketing strategies**
					Read 10 viral marketing ideas for your business
					Design 2 viral campaigns for your business
					Take feedback from people and finalize one campaign
					Set your campaign targets
					Attempt task 02 quiz
			3	Launch one viral campaign to increase customer reach	**Create your campaign launch video or poster**
					Create your campaign launch message
					Launch your campaign on your social media platform
					Launch your campaign in your WhatsApp community
					Attempt task 03 quiz
			4	Promote your campaign to make it viral	**Share your campaign in other groups and forums**
					Measure your campaign performance
					Learn how to improve your campaign
					Analyze your campaign and record final metrics
					Enter the summary of your campaign
					Share your experience of doing this milestone
					Attempt task 04 quiz

Milestone 19: BTL/Offline Marketing

BTL/Offline Marketing milestone focuses on helping users learn about BTL (below the line) or offline marketing and use it to reach out to local customers and generate revenue.

Milestone #	Milestone Name	Milestone Description	Task #	Task Title	Activity title
19	Drive revenue through offline/BTL marketing	**Use offline activities to reach local customers and generate sales**	1	**Understand offline or BTL marketing**	**Watch a video on what is BTL marketing**
					Read about famous BTL marketing campaigns
					Write how you can use BTL marketing for your business
					Attempt task 01 quiz
			2	**Pick your offline marketing idea**	**Learn about common offline tactics for your business**
					Write 1 offline marketing idea you can execute
					Design your brand poster for offline marketing
					Create your offline marketing offer or pitch
					Practice your pitch with friends and take feedback
					Attempt task 02 quiz
			3	**Execute offline marketing in local market**	**Identify people or locations in local for offline marketing**
					Pitch to at least 10 real customers
					Collect contact details for WhatsApp Community invite
					Close at least one sale
					Write your offline marketing metrics
					Share your experience of doing this milestone
					Attempt task 03 quiz

Milestone 20: Collaboration and Affiliate Marketing

Collaboration and Affiliate Marketing milestone focuses on helping users learn about affiliate marketing and how to collaborate with individuals/businesses to reach more customers and generate revenue.

Milestone #	Milestone Name	Milestone Description	Task #	Task Title	Activity title
20	Grow through collaboration and affiliation marketing	**Use partners and affiliates to reach new audiences and generate sales**	1	Understand affiliate marketing and collaboration	**Watch a video on what is affiliate marketing**
					Read about top collaboration or affiliate marketing campaigns
					Learn 10 common types of collaboration or affiliate marketing for your business
					Pick 3 types that can work for your business
					Attempt task 01 quiz
			2	Design your affiliation model	**Learn how to start an affiliation program**
					Decide your commission structure
					Write a pitch for partnership
					Attempt task 03 quiz
			3	Finalize one person or business for collaboration	**Learn how to find a right partner for collaboration**
					Create a list of 5 to 10 people or businesses for collaboration
					Send your partnership pitch to potential partners
					Write the name of one final partner
					Attempt task 03 quiz
			4	Execute the collaboration	**Explain how will the partner market your brand**
					Post the link or screenshot of successful collaboration
					Respond to new leads within 24 hours
					Close at least one sale
					Attempt task 04 quiz
			5	Measure your collaboration	**Write number of leads generated**
					Write number of sales closed and revenue generated
					Write what worked and how to improve collaboration
					Share your experience of doing this milestone
					Attempt task 05 quiz

Milestone 21: Advertising Marketing (Meta)

Advertising Marketing milestone focuses on helping users learn how to post a paid ad on Meta (Instagram and Facebook) promoting their business and reach to more users or generate revenue.

Milestone #	Milestone Name	Milestone Description	Task #	Task Title	Activity title
21	Run your first ad on Instagram	**Learn how to boost posts or run simple video ads to reach new viewers**	1	Setup your Meta Business Suite	**Watch a video on why to run ads on Meta**
					Learn different types of ads
					Read the guide on Meta Ad account setup
					Setup your Meta Ad account
					Attempt task 01 quiz
			2	Design your first paid ad	**Watch samples of good ad designs for your business**
					Finalize your ad objective
					Upload the final draft of your ad with final copy and creatives
					Attempt task 02 quiz
			3	Define your target audience and budget	**Watch a video on 'how to target the right people for ad'**
					Define your target audience
					Learn how to decide the right budget for your ad
					Decide your final budget
					Attempt task 03 quiz
			4	Launch your ad	**Learn how to create and launch your ad**
					Create your ad and review ad preview
					Upload the screenshot of launched ad
					Attempt task 04 quiz
			5	Manage incoming leads from ad	**Draft a message for incoming leads**
					Send draft message to leads within 24 hours
					Pitch your offer to leads and follow
					up
					Close at least one sale
					Attempt task 05 quiz
			6	Measure your ad performance	**Learn metrics to measure ad performance**
					Write money spent and leads or impressions
					Mention CPL or CPM
					Write revenue generated and number of sales closed
					Write what worked and how to improve ads in future
					Share your experience of doing this milestone
					Attempt task 06 quiz

Milestone 22: Psychological Marketing

Psychological Marketing milestone focuses on helping users identify psychological triggers like urgency, pricing, and offers, and use them to increase conversions and revenue.

Milestone #	Milestone Name	Milestone Description	Task #	Task Title	Activity title
22	Use Psychological Triggers to Increase Sales	**Learn how to use urgency, pricing, and offers to increase conversions and revenue**	1	Understand the psychological triggers	**Learn why people buy products**
					Share a story of one product you purchased because of a trigger
					Identify buying triggers for your business
					Attempt task 01 quiz
			2	Execute FOMO or urgency marketing	**Learn how to create a FOMO or urgency marketing campaign**
					Write how will you create FOMO or urgency for your customers
					Create one FOMO/urgency marketing campaign
					Launch your campaign on social media and community
					Attempt task 02 quiz
			3	Execute one offer or discount marketing campaign	**Learn how to create offer or discounting marketing campaigns**
					Write how will you create an offer/discount campaign
					Create one offer/discount campaign for your customers
					Launch your campaign on social media and community
					Share your experience of doing this milestone
					Attempt task 03 quiz

Milestone 23: Data-Driven Marketing

Data-Driven Marketing milestone focuses on helping users analyze the data of the last 10 milestones and run specific campaigns or ideas that resulted in lead generation or revenue.

Milestone #	Milestone Name	Milestone Description	Task #	Task Title	Activity title
23	**Use** Data-Driven Marketing to Grow Faster	**Analyze data of the last 10 milestones to identify top campaigns or ideas and decide what to continue, improve, or stop.**	1	Analyze your marketing data	**Learn how businesses make decisions using data**
					List 3 things that worked well and why
					List 3 things that didn't work well and why
					Attempt task 01 quiz
			2	Re-execute top performing campaign	**Re-execute top 1-2 campaigns for 1 week**
					Write how it helped generate leads or revenue
					Attempt task 02 quiz
			3	**Improve one low performing campaign and relaunch it**	**Pick one low performing campaign and write how to improve it**
					Improve the campaign and relaunch it
					Measure its performance and see if it was better
					Share your experience of doing this milestone
					Attempt task 03 quiz

Milestone 24: Closure and Next Step
The final milestone focuses on helping users reflect on their learnings and also create an action plan for the next few months to continue to scale and grow their business.

Milestone #	Milestone Name	Milestone Description	Task #	Task Title	Activity title
24	Plan your next growth phase	**Document your 12 weeks of learning and create a 1 month plan to scale and grow your business**	1	Review your progress	**List all the ideas you executed**
					Write which milestone helped you the most and how
					Write which milestone helped you the least and why
					Write your key learnings from this semester
					Create a not-to-do list for your business
					Attempt task 01 quiz
			2	Create your 1 month marketing plan	**Learn how to create a 1 month marketing plan**
					Set your marketing goal
					Create and upload your 1 month plan to achieve this goal
					Share your experience of doing this milestone
					Attempt final semester quiz

Evaluation Criteria
The evaluation will be conducted by a committee consisting of the class mentor, nodal officer and the principal HOD or his/her nominee.

Evaluation Component	Description	Weightage
Weekly Task Completion	**Timely submission of weekly tasks, including activities, reflection prompts, graded quizzes etc**	**60%**
Target Completion	Performance-based evaluation on hitting revenue or **Profit targets (e.g., generating ₹10,000 revenue)**	**20%**
Final Project	**A comprehensive project depending the theme of the Semester**	**20%**

Evaluation Mechanism: The score generated by the app will be final.

Weekly Component:
Each week of the course follows a structured format designed to guide students from learning to doing, using simple, mobile-accessible components:

Component	Duration	Description
Action Lab	**~4hrs**	- Hands-on task on the weekly concept - Includes step-by-step guidance, templates, and worksheets - Ends with a submission (e.g., video, reflection, or proof of action)
Learning Resources	**Self-paced**	- Videos, short readings, real-life stories, and tools to deepen understanding at their own pace
Check-in	**Self-paced**	- Quizzes & Reflection prompts

Syllabus Overview for Semester 1-5

Semester	Learning Focus	Learner's demonstration	Revenue Target
1	Setup & Launch	Understand. Create. Start.	í 10,000/-
2	Marketing Basics	Engage. Share. Grow.	í 40,000/-
3	Operations &Scale	Earn. Deliver. Expand.	í 80,000/-
4	Organic Growth	Attract. Retain. Build.	í 160,000/-
5	AI Automation & Finance mastery	Simplify. Track. Sustain	í 400,000/-

Semester 1: Setup & Launch
In Term 1, students will explore what entrepreneurship means and how it connects to their daily lives. They will earn to identify problems, shape simple business ideas, and test the mineral settings. This semester builds the foundation—mindset, observation, value creation, and action.

Semester 2: Marketing Basics
In Term 2, students will learn how to attract customers and grow their visibility using digital platforms and community-based marketing strategies. Students will also begin to run paid advertising campaigns and learn how to optimize their marketing efforts.

Semester 3: Operations & Scale
This semester focuses on the day-to-day operations of running a business, including order fulfillment, customer service, and logistics. Students will also focus on scaling operations as demand grows, with an emphasis on managing resources effectively.

Semester 4: Organic Growth
Students will learn how to grow their businesses organically, using referrals, partnerships, and community engagement. This semester focuses on building a loyal customer base and using word-of-mouth marketing to increase reach and credibility.

Semester 5: AI Automation & Financial Mastery

The final semester prepares students for long-term sustainability. Students integrate AI to improve productivity, automate routine tasks, and enhance decision-making. They also dive deep into financial planning, learning to set income goals, track expenses, understand profit margins, and create simple financial forecasts. This semester helps students solidify their entrepreneurial identity design systems for financial stability and scalability.

Course Outcomes:-

After studying this course, students will be able to:

- Launch and manage a business within their chosen track.
- Identify profitable opportunities and develop innovative solutions.
- Implement marketing and sales strategies using both digital and traditional methods.
- Use financial metrics to track performance and make informed business decisions.
- Scale a businesss using operational systems and automation tools.

Suggested Readings:-

- Simon Sinek, *Start with Why: How Great Leaders Inspire Everyone to Take Action*, Portfolio/Penguin
- Eric Ries, *The Lean Startup: How Today's Entrepreneurs Use Continuous Innovation to Create Radically Successful Businesses*, Crown Business
- Jonah Berger, *Contagious: How to Build Word of Mouth in the Digital Age,* Simon & Schuster
- Phil Knight, *Shoe Dog: A Memoir by the Creator of Nike*, Scribner
- Jason Fried and David Heinemeier Hansson, *Rework: Change the Way You Work Forever,* Crown Business
- Héctor García and Francesc Miralles, *Ikigai: The Japanese Secret to a Long and Happy Life,* Penguin Books
- Tim Ferriss, *Tools of Titans (Selected Chapters)*, Houghton Mifflin Harcourt
- Peter Thiel and Blake Masters, *Zero to One: Notes on Startups, or How to Build the Future*, Crown Business
- Anil Lamba, *Romancing the Balance Sheet*, Anil Lamba Publications
- The Better India/Your Story, *Young Entrepreneurs Series* (Collection of Articles) Real Indian stories Of youth starting businesses, snack able reads that show what's possible.

FACULTY OF ECONOMICS & BUSINESS

SYLLABUS

for

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)

Credit Based Continuous Evaluation Grading System (CBCEGS)

(Semester: III - IV)

Session: 2026-27

The Heritage Institution

KANYA MAHA VIDYALAYA JALANDHAR

(Autonomous)

KANYA MAHA VIDYALAYA, JALANDHAR (AUTONOMOUS)

SCHEME AND CURRICULUM OF EXAMINATION

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)

Session: 2026-27

Semester-III										
Course Code	**Course Title**	**Course Type**	**Hours Per Week L-T-P**	**Credits**	**Total Credits**	**Marks**				**Examination time (in Hours)**
						Total	**Th**	**P**	**CA**	
BCRL-3421 BCRL-3031 BCRL-3431	Punjabi(Compulsory) [1] Basic Punjabi [2] Punjab History and Culture	C	4-0-0	4-0-0	4	100	70	-	30	3
BCRL- 3212	English Language Skills–II	AEC	4-0-0	4-0-0	4	100	70	-	30	3
BCRL-3093	Company Law	DSC	4-0-0	4-0-0	4	100	70	-	30	3
BCRL-3094	Functional Management	DSC	4-0-0	4-0-0	4	100	70	-	30	3
BCRM-3095	Corporate Accounting	DSC	2-0-4	2-0-2	4	100	50	20	30	3+ 3
BCRM - 3090	Computer Based Accounting	SEC	2-0-2	2-0-1	3	100	50	20	30	3+3
USEP - 0003	Entrepreneurship Mindset - III	SEC	0-0-4	0-0-2	2	50	-	50	-	-
VACE -3221	*Environmental Studies (Compulsory)	VAC	2-0-0	2-0-0	2	50	35	-	15	3
TOTAL					**27**	**700**				

C- Compulsory
AEC-Ability Enhancement Course
DSC-Discipline Specific Course
SEC-Skill Enhancement Course
VAC- Value Added Course
1 Special paper in lieu of Punjabi (Compulsory).
2 Special paper in lieu of Punjabi (Compulsory) for those students who are not domicile of Punjab.
***Credits/Grade points of these courses will not be included in the SGPA/CGPA of Semester/Programme. Only Grades will be provided.**

KANYA MAHA VIDYALAYA, JALANDHAR (AUTONOMOUS)

SCHEME AND CURRICULUM OF EXAMINATION

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2026-27

Semester-IV										
Course Code	**Course Title**	**Course Type**	**Hours Per Week L-T-P**	**Credits**	**Total Credits**	**Marks**				**Examination time (in Hours)**
						Total	**Th**	**P**	**CA**	
BCRL-4421 BCRL- 4031 BCRL-4431	Punjabi(Compulsory) [1]Basic Punjabi [2]Punjab History and Culture	C	4-0-0	4-0-0	4	100	70	-	30	3
BCRL-4212	Appreciating English Literature-II	MDC	4-0-0	4-0-0	4	100	70	-	30	3
BCRL-4093	Goods and Services Tax	DSC	4-0-0	4-0-0	4	100	70	-	30	3
BCRL-4094	Principles and Practices of Auditing	DSC	4-0-0	4-0-0	4	100	70	-	30	3
BCRL-4095	Cost Accounting	DSC	4-0-0	4-0-0	4	100	70	-	30	3
USEP - 0004	Entrepreneurship Mindset - IV	SEC	0-0-4	0-0-2	2	50	-	50	-	-
VACP-4511	*Personality Development and Gender Sensitization	VAAC	2-0-0	2-0-0	2	50	35	-	15	2
TOTAL					**24**	**600**				

C- Compulsory
MDC-Multi Disciplinary Course
DSC-Discipline Specific Course
VAAC- Value Added Audit Course
1 Special paper in lieu of Punjabi (Compulsory).
2 Special paper in lieu of Punjabi (Compulsory) for those students who are not domicile of Punjab.
***Credits/Grade points of these courses will not be included in the SGPA/CGPA of Semester/Programme. Only Grades will be provided.**

Note: After Semester IV, every student is required to undergo 4 to 6 weeks summer training under any one of the following: like Bank, Finance Company, Insurance company, Stock broking house, financial product dealers and professionals like chartered accountants & tax consultant/lawyer and financial advisor. The report submission and seminar presentation shall be held in semester V.

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2026-27
Semester –III
Course Title: Company Law
Course Code: BCRL-3093

Course Outcomes:

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

CO1: have in depth knowledge about formation of a company and its registration.
CO2: draft the required documents like MOA and AOA and learn the mode to register and fill the documents online.
CO3: have a clear conceptual understanding about the powers, duties and legal position of directors CO4: grasp the latest emerging issues that may arise.

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2026-27
Semester –III
Course Title: Company Law
Course Code: BCRL-3093

Time:3 Hours	**Max.Marks:100**
L-T-P	**Theory:70**
4-0-0	**CA:30**

Instructions for the Paper Setter: Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section. Each question will carry 14 marks.

UNIT-I

Introduction: Characteristics of a company, concept of lifting of corporate veil. Types of companies, association not for profit, illegal association.

Formation of company–Promoters, their legal position, pre–incorporation contract and provisional contracts.

Documents –Memorandum of Association, Articles of Association, Doctrine of Constructive Notice and Indoor Management, Prospectus and Book Building

UNIT-II

Share Capital – Issue, allotment and forfeiture of share, Dematerialization of share, transmission of shares, buyback.

Members and shareholder –Rights and duties. Shareholders meetings, kinds, convening and conduct of meetings

UNIT-III

Management –Directors, classification of directors, disqualifications, appointment, legal position, powers and duties, disclosures of interest, removal of directors, board meetings, other managerial personnel and remuneration. **Winding up**–concept and modes of winding up

UNIT-IV

Emerging Issues in Company Law: One Person Company (OPC), Small Company, Postal Ballot, Small Shareholders on Board, Director Identity Number (DIN), Corporate Identity Number (CIN), MCA–21, Online Filing of Documents, Online Registration of Company, National Company Law Tribunal (NCLT), Limited Liability Partnership (LLP), Insider Trading, Rating Agencies, Producer Company – concept and formation.

Suggested Readings:

1. Sharma J.P,“An Easy Approach to Corporate Laws”,2010,Ane Books Pvt Ltd,New Delhi.
2. Puliani R. and Puliani, M., “Bharat’s Manual of Companies Act and Corporate Laws”,2011,Bharat Law House, New Delhi.
3. Ramaiya, A., “A Ramaiya’s Guide to Companies Act”, 17thEdition, 2011, Lexis Nexis Butter worths Wadhwa, Nagpur.
4. Kannal,S.,&V.S.Sowrirajan,“CompanyLawProcedure”,Taxman’sAlliedServices(P) Ltd., New Delhi (Latest Edn).
5. Singh,Harpal,“Indian Company Law”,Galgotia Publishing, Delhi.

Note:Latest edition of textbook should be used.

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2026-27
Semester –III
Course Title: Functional Management
Course Code: BCRL-3094

Course Outcomes:

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

CO1: have in depth knowledge about formation of management.
CO2: have complete knowledge about the functions of management.
CO3: have a clear conceptual understanding about the powers, duties and legal position of directors
CO4: grasp the latest emerging issues that may arise.

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2026-27
Semester –III
Course Title: Functional Management
Course Code: BCRL-3094

Time: 3 Hours	**Max.Marks:100**
L-T-P	**Theory:70**
4-0-0	**CA:30**

Instructions for the Paper Setter: Eight questions of equal marks are to be set ,two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section. Each question will carry 14 marks.

UNIT-I

Management: Introduction–Meaning, nature and characteristics of Management–Scope and functional areas of management – Management as a science, art or profession– Management & Administration – Principles of management – Social responsibility of Management and Ethics.

UNIT-II

Personnel Management: Meaning, Significance &Functions, Recruitment, Selection and training. Job Evaluation and Merit Rating, Worker's participation in Management.

UNIT-III

Marketing Management: Concept of Marketing, Functions of Marketing,
Marketing Research: Meaning and Techniques, Advertising and Salesmanship.

Introduction to Generative AI for Marketing
- Create marketing slogans, product descriptions and email campaigns.
- Compare AI-generated content with manually written content.

Social Media Marketing with AI
- Generate social media posts, captions and hashtags.
- Schedule posts and analyze engagement metrics.

UNIT-IV

Strategic Management: Meaning, Need, Importance, Process and Role of C.E.O. (Chief Executive Officer) in Strategic Management,
Production Management: Functions, Production Planning and Control,Quality Control.

Suggested Readings:

1. Stoner,J.Freeman,R.&Gilbert,D.,"*Management*",1995,PrenticeHallofIndia.
2. Koontz,H.,"*PrinciplesofManagement(AscentSeries)*",2004,TataMcGrawHillPublishing.
3. Robbins,S.P.andCoulter,M.,"*Management*",9thEdition,2008,PrenticeHallofIndia.
4. RobbinsS.P.&DecenzoD.,"*FundamentalsofManagement:EssentialConceptsandApplications*", Third Edition, 2000, Pearson Education.
5. Weihrich,H.andkoontz,H.,"*EssentialsofManagement:An*international*Perspective*",2009, Tata McGraw Hill, New Delhi.

Note:Latest edition of textbook should be used.

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2026-27
Semester –III

Corporate Accounting

Course Code: BCRM-3095

Course Outcomes:

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

CO1: understand the meaning of share and share capital, its different types, accounting treatment and procedure involved in redemption of preference shares. They will also learn to prepare final accounts.

CO2: understand meaning of amalgamation, its types and its accounting treatment.

CO3: learn about the concept of NPAs in banking companies and preparation financial statements of banking companies.

CO4: get in-depth knowledge about books of accounts required to be maintained by Insurance Companies in India.

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2026-27
Semester –III

Corporate Accounting

Course Code: BCRM-3095

Time:3 Hours **Max.Marks:100**
L-T-P
2-0-2 **Theory:50**
Practical:20
CA:30

Instructions for the Paper Setter: Eight questions of equal marks are to be set, two in each of the four Sections (A- D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section. Each question will carry 10 marks.

Note: The candidates are allowed to use [Non–Scientific] calculator.

UNIT-I

Accounting for Share Capital – Issue, forfeiture and Reissue of forfeited shares – Redemption of preference shares including buy–back of equity shares

Debentures– Issue and Redemption of Debentures

UNIT-II

Final Accounts of Limited Liability Companies: Preparation of Profit and Loss Account, Profit and Loss Appropriation Account and Balance Sheet in accordance with the provisions of the existing Companies Act (Excluding Managerial Remuneration).

Accounting for Amalgamation of Companies with reference to Accounting Standards issued by the Institute of Chartered Accountant of India (excluding inter–company transactions and holdings) – Accounting for Internal Reconstruction (excluding preparation of scheme for internal reconstruction)

UNIT-III

Bank Accounts– General information relating to bank accounts – legal requirements affecting final accounts – Concept of Non–Performing Assets (NPA) – preparation of Profit and Loss Accounts andAsset classification – Balance sheet

UNIT-IV

Insurance Companies– Books maintained by insurance companies, Explanation of special terms peculiar to insurance business, Accounts for life insurance business, types of policies, Annuity business, surrender value,paid up policy, life assurance fund – valuation balance sheet, preparation of final accounts of Life and General insurance business (as per the provisions of IRDA Act)

Practical:
Viva-voce on the basis of Project File will also be conducted by the Examiner.

Division of marks

Project File	10 marks
Viva Voce	10 marks

Suggested Readings:

1. Shukla,M.C.,GrewalT.S.andGuptaS.C:"CorporateAccounting",2008,S.ChandandCo.,NewDelhi.
2. GuptaR.L,andRadhaswamyM,"CorporateAccounting",1999,SultanChandandSons,NewDelhi.
3. Sehgal A. and Sehgal D., "Advanced Accounting", Volume II, 2008, Taxmann Publications Pvt Ltd., New Delhi.
4. Jain S.Pand NarangK.L.,"FinancialAccounting",2011,KalyaniPublishers,NewDelhi.
5. MaheshwariS.N.,andMaheshwari S.K.,"CorporateAccounting",2009,VikasPublication,NewDelhi.
6. Goyal V.K.,"CorporateAccounting",2009,ExcelBooks,NewDelhi.
7. GuptaN.andSharmaC.,"CorporateAccounting",2ndEdition,2009,AneBooksPvtLtd,NewDelhi

Note: Latest edition of textbook should be used.

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2026-27
Semester –III
Course Title: Computer Based Accounting
Course Code: BCRM-3090

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

CO1 :Understand the concepts of Computerised Accounting Groups and Accounting Package.
CO2: Learn about the creation and implementation of RDM for financial accounting and SQL to retrieve data and generate accounting information.
CO3: Know about the preparation and online finalization of accounts through TALLY, ERP 9.0
CO4: Become conversant with Accounts Masters and preparation and compilation of complete balance sheet of organizations.

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2026-27
Semester –III
Course Title: Computer Based Accounting
Course Code: BCRM-3090

Time: 3 Hours	**Max.Marks:100**
	Theory:50
	Practical:20
L-T-P	**CA:30**
2-0-1	

Instructions for the Paper Setter: Eight questions of equal marks are to be set ,two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section. Each question will carry 10 marks

UNIT-I

Business and Computers: Advantages of using Computers in Business. Evolution of Computers in Business, Computer Tools for Business Usage.
Accounting as an Information System: Importance of system approach for accounting.

UNIT-II

General Role of Computers in Accounting: Important aspects of Computer Accounting, Types of Accounting Software.

UNIT-III

Starting with Tally: Tally server for single user, Tally for Multi–User.
Activating Tally for Single User: For users connected to the internet, for users not connected to the Internet
Activating tally for Multi–User: Tally License server
New Features of tally, Installation of Tally, Running Tally

UNIT-IV

Items on the tally screen: Gateway of Tally, Direct Command area, The Buttons, create a Company–Directory, Name, Mailing Name, Address, State, Pin Code, Email Address, Use Indian Vat, VAT TIN Number, Income tax Number, Maintain, Books Beginning from, Tally/Vault password, Use Security Control

Suggested Readings:

1. Firewall,,"ComputerAccounting",2006,LakshmiPublications
2. Rajaraman,V.,"IntroductiontoInformationTechnology",2013,PHI.
3. Bharihoka,Deepak,"FundamentalsofInformationTechnology",2009,ExcelBook.
4. Madan,Sushila,"ComputerApplications",2007,MayurPaperbacks,NewDelhi.
5. J.L. Boockholdt, " Accounting Information System": Transaction Processing and Control,1998, Irwin Mcraw–Hill.

Note: Latest edition of textbook should be used.

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2026-27
Semester –IV
Course Title: Goods and Services Tax
Course Code: BCRL-4093

Course Outcomes:

On successful completion of this course, students will be able to:
CO1: know about the various concepts of goods & services tax.
CO2: understand the Registration procedure and supply under GST.
CO3: understand the concepts of computation of GST tax liability and Input tax credit.
CO4: prepare and file GST returns and know about GST portal

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2026-27
Semester –IV
Course Title: Goods and Services Tax
Course Code: BCRL-4093

Time: 3 Hours	**Max.Marks:100**
L-T-P	**Theory:70**
4-0-0	**CA:30**

Instructions for the Paper Setter: Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section. Each question will carry 14 marks

UNIT-I

GST Act 2017: Overview, Constitutional aspects, Implementation, Liability of Tax Payer, GST Council, Brief Introduction to IGST, CGST, SGST and UGST. Levy and collection.
Exemption from GST: Introduction, Composition Scheme and remission of Tax.

UNIT-II

Registration: Introduction, Registration Procedure, Special Persons, Amendments / Cancellation.
Supply: Concept, including composite supply, mixed supply, interstate supply, intra-state supply, supply in territorial waters, place and time of supply.

UNIT-III

Input Tax Credit: Introduction, Tax Invoice Credit & Debit notes ,e-waybill.
Computation of GST Liability and Payment including time, method of making payment, challan generation, CPIN, TDS &TCS. Reverse charge.

UNIT-IV

Returns: various returns to be filed by the assesses.
GST Portal: Introduction, GST Eco-system, GST Suvidha Provider (GSP), Uploading Invoices

Suggested Readings:

1. Taxmann: Taxmann"s GST Manual2017.Taxman,Publications(P)Ltd.
2. DateyV.S.,Taxmann"s GST Ready Reckoner Taxman, Publications(P)Ltd.
3. GuptaS.S.,GST-Howtomeetyourobligations2017.Taxman,Publications(P)Ltd.
4. www.cbec.gov.in

Note: Latest edition of textbooks to be followed.

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2026-27
Semester –IV
Course Title: Principles and Practices of Auditing
Course Code: BCRL-4094

Course Outcomes:

On successful completion of this course, students will be able to:
CO1: know about the various concepts and techniques of auditing
CO2: understand the need of auditing in various ways.
CO3: understand the concept of vouching and verification.
CO4: determine the qualities of a good auditor

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2026-27
Semester-IV
Course Title: Principles and Practices of Auditing
Course Code: BCRL-4094

Time: 3 Hours	**Max.Marks:100**
L-T-P	**Theory:70**
4-0-0	**CA:30**

Instructions for the Paper Setter: Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section. Each question will carry 14 marks

UNIT-I

Introduction: Meaning, Objects, Basic Principles, Auditing and Assurance Standards and Techniques. Classification of Audit –Audit planning – qualities of auditor–advantages and limitations of audit.

UNIT-II

Internal Control, Internal Check and Internal Audit: Introduction, Necessity, Definitions – Internal Check: Definitions, Difference between Internal Check and Internal Control, Fundamental Principles of Internal Check – Difference between Internal check and Internal audit.

UNIT-III

Audit Procedure: Vouching–definition–features–examiningvouchers–VouchingofCashbook – Vouching of trading transactions – Verification and Valuation of Assets & Liabilities: Meaning, definition and objects – Vouching vs. Verification – Verification – Valuation of different asset and liabilities.

UNIT-IV

Audit of Limited Companies: Company Auditor – Qualifications and disqualifications –Appointment – Removal, Remuneration, Rights, Duties and Liabilities – Audit Committee – Auditor's Report – Contents and Types – Auditor's certificates

Special Areas of Audit: Tax audit and Management audit–Recent Trends in Auditing

Suggested Readings:

1. Jha,A.,"AStudentsGuidetoAuditing",2012,TaxmannPublicationsPvtLtd.,NewDelhi.
2. Tandon, B. N., Sudharsanam, S. and Sundharabahu, S., "A Handbook of Practical Auditing", 2010, S. Chand and Co. Ltd., New Delhi.
3. Dinkar,P.,"PrinciplesandPracticeofAuditing",2004,SultanChandandSons,NewDelhi.
4. Institute of Chartered Accountants of India: "Auditing and Assurance Standard, " ICAI, New Delhi.
5. Gupta, K., and Arora, A., "Fundamentals of Auditing," 2008, Tata Mc–Graw Hill PublishingCo. Ltd., New Delhi.
6. Ghatalia,S.V.:"PracticalAuditing,"2005,AlliedPublishersPrivateLtd.,NewDelhi

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2026-27
Semester –IV
Course Title-Cost Accounting
Course Code: BCRL-4095

Course Outcomes:

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

CO1: Describe how cost accounting is used for decision making and performance evaluation, concept of cost, cost elements and determine cost of material.

CO2: Explain the basic concepts of labour and overhead costs are determined and its ascertainment & allocation.

CO3: understand the concept of activity based costing, prepare reconciliation statement, evaluation of unit costing, job, batch, contract and process costing.

CO4: Assess how cost-volume-profit are related and Break- even point, prepare a budget and use budgetary control and other techniques like standard costing and marginal costing for performance evaluation and cost control.

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2026-27
Semester –IV
Course Title-Cost Accounting
Course Code: BCRL-4095

Time: 3 Hours	**Max.Marks:100**
L-T-P	**Theory:70**
4-0-0	**CA:30**

Instructions for the Paper Setter: Eight questions of equal marks are to be set ,two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section. Each question will carry 14 marks.

UNIT-I

Introduction: Concept of Cost, Costing, Cost Accounting & Cost Accountancy, Limitations of Financial Accounting, Origin and Objectives of Cost Accounting, Advantages and Limitations of Cost Accounting, Difference between Financial and Cost Accounting, Cost Unit & Cost Centre,

Elements of Cost: Material, Labour and other Expenses, Classification of Cost.

UNIT-II

Unit Costing : Types of Costs and Preparation of Cost Sheet

Contract Costing: Meaning, Features and Rules regarding the calculation of Profits in case of complete and incomplete contracts along with the treatment of Work-in-progress.

Reconciliation of Cost & Financial accounts

UNIT-III

Process Costing: Meaning, Features, Normal and Abnormal Loss/ Gains, Inter process profits and equivalent production. **Budget and Budgetary Control**: Definition, Meaning and objectives of Budgetary Control Advantages and disadvantages of Budgetary Control, Types of budgets.

UNIT-IV

Marginal Costing: Meaning and various concepts-Fixed Cost Variable Cost, Contribution, P/V Ratio, Break Event Point, Margin of Safety, Managerial Applications.

Standard Costing: Definition and Meaning of Various Concepts Advantages and Limitations of Standard Costing

Variance Analysis: Material, Labour and Overheads Variance sonly.

Suggested Readings:

1. H.J.Wheldon :Cost Accounting & Costing Method
2. N.K.Prasad: Cost Accounting
3. Lall.B.M., and I, C Jain, "Cost Accounting: Principles and Practice", 1st edition (2010), Prentice Hall, Delhi
4. Khan,M.Y.andJainP.K.,"Costaccounting",1stedition(2003),TataMcGrawHill
5. Drury,Colin,"Management and cost accounting,"6th edition(2004),Thoms on Learning
6. Saxena and Vashist,"Cost Accounting",Sultan Chand and Sons.

Note : Latest edition of textbooks to be followed.

FACULTY OF ECONOMICS & BUSINESS

SYLLABUS

for

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)

Credit Based Continuous Evaluation Grading System (CBCEGS)

(Semester: V- VI)

Session: 2026-27

The Heritage Institution

KANYA MAHA VIDYALAYA JALANDHAR

(Autonomous)

Kanya Maha Vidyalaya, Jalandhar (Autonomous)

SCHEME AND CURRICULUM OF EXAMINATION OF THREE YEAR DEGREE PROGRAMMME

Bachelor of Commerce (Three Years Degree Programme)/ Bachelor of Commerce (Honours) (Four Years Degree Programme)

Credit Based Continuous Evaluation Grading System (CBCEGS)

SESSION: 2026-27

Semester V										
Course Code	**Course Name**	**Course Type**	**Hours Per Week L-T-P**	**Credits L-T-P**	**Total Credits**	**Marks**				**Examination Time (in Hours)**
						Total	**Th**	**P**	**CA**	
BCRL-5421 BCRL-5031 BCRL-5431	Punjabi(Compulsory) [1]BasicPunjabi [2]Punjab History and Culture	C	4-0-0	4-0-0	4	100	70	-	30	3
BCRL- 5212	English Language Skills-III	AEC	4-0-0	4-0-0	4	100	70	-	30	3
BCRL-5093	Management Accounting	DSC	4-0-0	4-0-0	4	100	70	-	30	3
BCRL-5094	Principles and Practices of Banking	DSC	4-0-0	4-0-0	4	100	70	-	30	3
BCRL-5095	Financial Management	DSC	4-0-0	4-0-0	4	100	70	-	30	3
BCRM-5176	Data Handling using statistical softwares	SEC	2-0-2	2-0-1	3	100	50	20	30	3+3
SECJ-5	Seminar based on Internship	IC	2-0-0	2-0-0	2	50	50	-	-	-
CCFC-5522	Community Outreach	CCFR	0-0-2	0-0-1	1	50	-	35	15	
Total					**26**	**700**				

C- Compulsory
AEC-Ability Enhancement Course
DSC-Discipline Specific Course
SEC-Skill Enhancement Course
IC-Internship Course
CCFR- Co-Curricular Field Work and Report Writing
1 Special paper in lieu of Punjabi (Compulsory).
2 Special paper in lieu of Punjabi (Compulsory) for those students who are not domicile of Punjab.
***Credits/Grade points of these courses will not be included in the SGPA/CGPA of Semester/Programme.**
Only Grades will be provided.

Kanya Maha Vidyalaya, Jalandhar (Autonomous)

SCHEME AND CURRICULUM OF EXAMINATION OF THREE YEAR DEGREE PROGRAMMME

Bachelor of Commerce (Three Years Degree Programme)/ Bachelor of Commerce (Honours) (Four Years Degree Programme)

Credit Based Continuous Evaluation Grading System (CBCEGS)

SESSION: 2026-27

Semester VI										
Course Code	**Course Name**	**Course Type**	**Hours Per Week L-T-P**	**Credits L-T-P**	**Total Credits**	**Marks**				**Examination Time (in Hours)**
						Total	**Th**	**P**	**CA**	
BCRL-6421 BCRL-6031 BCRL-6431	Punjabi (Compulsory) Basic Punjabi Punjab History and Culture	C	4-0-0	4-0-0	4	100	70	-	30	3
BCRL-6212	Appreciating English Literature -III	MDC	4-0-0	4-0-0	4	100	70	-	30	3
BCRL-6093	Principles and Practices of Insurance	DSC	4-0-0	4-0-0	4	100	70	-	30	3
BCRL-6094	Business Environment	DSC	4-0-0	4-0-0	4	100	70	-	30	3
BCRL-6095	Direct Tax Law	DSC	4-0-0	4-0-0	4	100	70	-	30	3
VACH-6401	Human Rights and Constitutional Duties (Value	VAC	2-0-0	2-0-0	2	50	35	-	15	3

	Added Curse)									
Total					**22**	**550**				

C- Compulsory
MDC-Multi Disciplinary Course
DSC-Discipline Specific Course
VAC- Value Added Course

1 Special paper in lieu of Punjabi (Compulsory).
2 Special paper in lieu of Punjabi (Compulsory) for those students who are not domicile of Punjab.
***Credits/Grade points of these courses will not be included in the SGPA/CGPA of Semester/Programme.**
Only Grades will be provided.

Note: After Semester VI, every student continuing the course for four year degree is required to undergo 4 to 6 weeks summer training under any one of the following: like Bank, Finance company, Insurance company, stock broking house, financial product dealers and professionals like chartered accountants & tax consultant/lawyer and financial advisor. The report submission and seminar presentation shall be held in semester VII.

Bachelor of Commerce (Three Years Degree Programme)/ Bachelor of Commerce (Honours) (Four Years Degree Programme)

Credit Based Continuous Evaluation Grading System (CBCEGS)

Semester –V

Session: 2026-27

Management Accounting

Course Code: 5093

Course Outcomes:

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

CO1: Critically analyze and provide recommendations to improve the operations of organizations through the application of Management Accounting techniques and reporting.

CO2: Demonstrate Fun flow statement and application of ratio analysis.

CO3: Understand the concept and use of Cash flow statement, responsibility accounting and Activity based costing.

CO4: Understand the elements of managerial decision making, including planning, directing and controlling activities and exploring new market, Transfer pricing.

Bachelor of Commerce (Three Years Degree Programme)/ Bachelor of Commerce (Honours) (Four Years Degree Programme)

Credit Based Continuous Evaluation Grading System (CBCEGS)

Semester –V

Session: 2026-27

Course Title-Management Accounting

Course Code: 5093

Time: 3 Hours	**Max.Marks:100**
L-T-P	**Theory:70**
4-0-0	**CA:30**

Instructions for the Paper Setter: Eight questions of equal marks are to be set ,two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively.Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section. Each question will carry 14 marks

Note: The paper will consist of minimum 50% numericals.

SECTION- A

Management Accounting: Nature and Scope – Difference between Cost Accounting, Financial Accounting and Management accounting – Recent Trends in Management Reporting.

Analysis and Interpretation of Financial Statement: Meaning– Types and Methods of Financial Analysis – Comparative statements – Trend Analysis – Common size statements.

SECTION- B

Ratio Analysis: Meaning –Nature – uses and limitations of Ratios, computation of Liquidity, turnover, leverage, profitability and market-based ratios.

SECTION- C

Fund Flow Statements: Meaning and concept of fund–Flow of Fund –Preparation of Fund flow statements – uses and significance

Responsibility Accounting: Concept– Significance– Responsibility centers

SECTION- D

Cash Flow Statement: Difference between fund flow statement and cash flow statements – Preparation of cash flow statements as per AS–3 Norms

Transfer Pricing: Meaning & Methods.

Suggested Readings:

1. Maheswari, S.N., "*Principles of Management Accounting*", 2007, Sultan Chand & Sons, New Delhi
2. Vashisht, C.D. and Sexana, V. K., "*Advanced Management Accounting*", 2012, Sultan Chand & Sons, New Delhi.
3. Gowda, J.M., "*Management Accounting*",2010, Himalaya Publishing House, New Delhi.
4. Manmohan and Goyal, S. N., "*Principles of Management Accounting*", Shakitha bhavan Publication, Agra

Note: Latest edition of text books to be followed.

Bachelor of Commerce (Three Years Degree Programme)/ Bachelor of Commerce (Honours) (Four Years Degree Programme)

Credit Based Continuous Evaluation Grading System (CBCEGS)

Semester- V

Session: 2026-27

Course Title- Principles and Practices of Banking

Course Code: 5094

Course Outcomes:

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

CO1: Explain the concept, evolution, nature, functions, importance, and services of commercial banks and different types of banks.

CO2: Demonstrate knowledge of negotiable instruments, including cheques, bills of exchange, and promissory notes, and differentiate between various banking instruments and endorsement procedures.

CO3: Examine the practical aspects of banking operations, including customer pass books, entries and error rectification, and understand the functioning of the clearing house system.

CO4: Compare and evaluate different banking systems such as unit banking, branch banking, group banking, chain banking, investment banking, and mixed banking, and assess their significance in the modern financial system.

Bachelor of Commerce (Three Years Degree Programme)/ Bachelor of Commerce (Honours) (Four Years Degree Programme)

Credit Based Continuous Evaluation Grading System (CBCEGS)

Semester- V

Session: 2026-27

Course Title- Principles and Practices of Banking

Course Code: 5094

Time: 3 Hours	**Max.Marks:100**
L-T-P	**Theory:70**
4-0-0	**CA:30**

Instructions for the Paper Setter: Eight questions of equal marks are to be set ,two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively.Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section. Each question will carry 14 marks

SECTION- A

Commercial Banks: Introduction, evolution, nature, functions, importance and services provided by commercial banks.

Types of Banks: Commercial Bank, Regional Rural Banks, Foreign Banks, Cooperative Banks, Public bank and Private bank, difference between public and private banks.

SECTION- B

Central Bank: Meaning and functions, Techniques of credit control, mechanism of Credit Creation. **Practical Aspect of Banking:** Negotiable Instruments— Cheques, bills of exchange and promissory notes, endorsements, difference between cheques and bills of exchange.

SECTION- C

Customer's Pass Book: Entries in Pass Book, Effects of errors favorable to the Banker and Customer.

Clearing House System

SECTION- D

Systems of Banking: Group and Chain Banking, Unit and Branch Banking, Investment Banking and Mixed Banking.

Suggested Readings:

1. Sundharam, Varsheney, "Banking Theory, Law & Practice", Sultan Chand & Co.
2. Shekhar, K.C; Shekhar, Lekshmy, "Banking Theory and Practice", Vikas Publishing House.
3. Sethi, Jyotsana; Bhatia, Nishwan, "Elements of Banking and Insurance", PHI Learning
4. Private Limited, New Delhi
5. www.rbi.org

Note: Latest edition of text books to be followed.

Bachelor of Commerce (Three Years Degree Programme)/ Bachelor of Commerce (Honours) (Four Years Degree Programme)

Credit Based Continuous Evaluation Grading System (CBCEGS)

Semester-V

Session: 2026-27

Course Title- Financial Management

Course Code: 5095

Course Outcomes:

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

CO1: Explain the concept of Time Value of Money, including compounding, discounting, annuities, perpetuities, and the risk-return relationship, and apply these concepts in financial decision-making.

CO2: Analyze various sources of short-term and long-term finance and evaluate the cost of capital using specific costs, weighted average cost of capital (WACC), and marginal cost of capital.

CO3: Apply the principles of working capital management, estimate working capital requirements, analyze the working capital cycle, and evaluate various financing strategies for current assets

.**CO4:** Assess capital expenditure proposals using traditional and modern capital budgeting techniques and understand the role of dividend policies and dividend theories in maximizing shareholder wealth.

Bachelor of Commerce (Three Years Degree Programme)/ Bachelor of Commerce (Honours) (Four Years Degree Programme)

Credit Based Continuous Evaluation Grading System (CBCEGS)

Semester-V

Session: 2026-27

Course Title- Financial Management

Course Code: 5095

Time: 3 Hours | **Max.Marks:100**
L-T-P | **Theory:70**
4-0-0 | **CA:30**

Instructions for the Paper Setter: Eight questions of equal marks are to be set ,two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively.Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section. Each question will carry 14 marks

Note: The paper will consist of minimum 50% numerical questions.

SECTION- A

Time Value of Money: Compounding and discounting techniques–Concepts of Annuity and Perpetuity. Risk–return relationship

Sources of Finance and Cost of Capital: Different sources of finance; long term and Short-term sources

Cost of capital: concept, relevance of cost of capital, specific costs and weighted average cost, rationale of after tax weighted average cost of capital, marginal cost of capital

SECTION- B

Leverage and Capital Structure Theories: Leverage -Business Risk and Financial Risk– Operating and financial leverage, Trading on Equity

Capital Structure Decisions: Capital structure patterns, Designing optimum capital structure, Constraints, Various capital structure theories.

SECTION- C

Working Capital Management: Introduction; Meaning and Concept of Working Capital; Management of Working Capital and Issues in Working Capital; Estimating Working Capital Needs; Operating or Working Capital Cycle. Various sources of finance to meet working capital requirements Financing current assets: Strategies of financing (Matching, Conservative, and Aggressive policies)

Bank Financing: Recommendations of Tandon Committee and Chore Committee. Management of Components of Working Capital (An Introduction only).

SECTION- D

Capital Expenditure Decisions: Purpose, Objectives & Process, understanding different types of projects, Techniques of Decision making. Methods of Capital Budgeting – Traditional and Modern (Elementary Level).

Dividend Decisions: Meaning, Nature and Types of Dividends, dividend policies and formulating a dividend policy. Dividend Theories: Walter's Model, Gordon's Model, Modigliani and Miller: Irrelevancy Theory (Introductory Level)

Suggested Readings:

1. KhanandJain,"*FinancialManagement*",2007,TMH
2. Horne,Van, "*Financial Management & Policy*",2002, Pearson
3. Sharan, "*Fundamentals of Financial Management"*,2008, Pearson
4. Banerjee, B, "*Financial Policy & Management Accounting*",2005, PHI
5. Chandra, P., "*Financial Management*",2010, TMH

Note: Latest edition of text books to be followed.

Bachelor of Commerce (Three Years Degree Programme)/ Bachelor of Commerce (Honours) (Four Years Degree Programme)

Credit Based Continuous Evaluation Grading System (CBCEGS)

Semester-V

Session: 2026-27

COURSE TITLE: SEMINAR BASED ON INTERNSHIP

COURSE CODE:

Course Outcomes:

After passing this course the student will be able to:

CO1: integrate theory and practice.

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CO2 develop the ability to solve real life challenges in the workplace by analyzing work environment and conditions.

CO3: develop work habits and attitudes necessary for job success

CO4: analyze data and synthesize research findings.

Bachelor of Commerce (Three Years Degree Programme)/ Bachelor of Commerce (Honours) (Four Years Degree Programme)

Credit Based Continuous Evaluation Grading System (CBCEGS)

Semester-V

Session: 2026-27

COURSE TITLE: SEMINAR BASED ON INTERNSHIP

COURSE CODE:

Credits:2

Total Marks: 50

Students will be able to use research findings to advance education theory and practice. The students will be required to submit a Project Report based on Summer Training and Seminar will be conducted.

Bachelor of Commerce (Three Years Degree Programme)/ Bachelor of Commerce (Honours) (Four Years Degree Programme)

Credit Based Continuous Evaluation Grading System (CBCEGS)

Semester –VI

Session: 2026-27

PRINCIPLES AND PRACTICES OF INSURANCE

COURSE CODE: 6091

Course Outcomes (COs)

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

CO1: Explain the fundamental concepts, principles, and reforms of insurance, including the need, purpose, and implications of reforms in the Indian insurance sector.

CO2: Analyze the legal and regulatory framework governing the insurance industry in India, including the Insurance Act 1938, LIC Act 1956, GIC Act 1972, and IRDA Act 1999, along with various types of insurance products.

CO3: Understand and evaluate the underwriting process, reinsurance mechanisms, and the essential requirements of reinsurance programs as prescribed by the insurance regulator.

CO4: Examine various insurance distribution channels and assess the roles, responsibilities, and ethical standards of insurance professionals such as agents, brokers, underwriters, surveyors, loss assessors, actuaries, and third-party administrators.

Bachelor of Commerce (Three Years Degree Programme)/ Bachelor of Commerce (Honours) (Four Years Degree Programme)

Credit Based Continuous Evaluation Grading System (CBCEGS)

Semester –VI

Session: 2026-27

PRINCIPLES AND PRACTICES OF INSURANCE

COURSE CODE: 6091

Time: 3 Hours	**Max.Marks:100**
L-T-P	**Theory:70**
4-0-0	**CA:30**

Instructions for the Paper Setter: Eight questions of equal marks are to be set ,two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively.Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section. Each question will carry 14 marks

SECTION- A

Insurance: Concept of Insurance, Need, Purpose, Principles of Insurance-Principle of Indemnity, Principle of Insurable Interest, Principle of Subrogation, Principle of Utmost Good Faith, Principle of Proximate Cause, Principle of Contribution. Reforms in Indian
Insurance Sector: meaning, need and its Implications

SECTION- B

Legal Framework: Insurance Act 1938, LIC Act 1956, GIC Act 1972 and IRDA Act 1999
An Overview of Insurance Industry: Types of Insurance–Life Insurance, Marine Insurance, Motor Vehicle Insurance, Health Insurance, Liability Insurance

SECTION- C

Underwriting: Meaning, Purpose and Process of Underwriting
Reinsurance: Meaning, Features of reinsurance, difference between reinsurance and double insurance, Essentials of Reinsurance Programs as per IRDA.

SECTION- D

Distribution Channels in Insurance: Role and Code of Conduct by IRDA for Agents, Direct Marketing, Bancassurance and Brokers
Insurance Specialists: Underwriters, Surveyors and Loss Assessors, Actuaries, Third Party Administrators

Suggested Readings:

1. Jyotsana and Bhatia, Nishwan, “Elements of Banking and Insurance”.
2. Emmet J. Vaughan and Therese Vaughan “Fundamentals of Risk and Insurance”
3. Agarwal, O.P “Banking and Insurance”
4. Periasamy, P; Veeraselvam, M., “Risk and Insurance Management”, Tata McGrawHill
5. www.irda.org

Note: Latest edition of text books to be followed.

Bachelor of Commerce (Three Years Degree Programme)/ Bachelor of Commerce (Honours) (Four Years Degree Programme)

Credit Based Continuous Evaluation Grading System (CBCEGS)

Semester –VI

Session: 2026-27

COURSE TITLE BUSINESS ENVIRONMENT

COURSE CODE: 6092

Course Outcomes (COs)

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

CO1: Explain the concepts, significance, and dimensions of the business environment, economic systems, and the role of economic planning institutions in India, including the functions and structure of NITI Aayog.

CO2: Analyze the objectives, tools, and impact of monetary and fiscal policies in India and evaluate their role in promoting economic growth, stability, and inclusive development.

CO3: Apply the concepts of national income, inflation, and consumer protection to assess economic conditions and consumer welfare in the Indian economy.

CO4: Evaluate the role of multinational corporations, foreign trade policies, and the Foreign Exchange Management Act (FEMA), 1999 in shaping India's business and global economic environment.

Bachelor of Commerce (Three Years Degree Programme)/ Bachelor of Commerce (Honours) (Four Years Degree Programme)

Credit Based Continuous Evaluation Grading System (CBCEGS)

Semester –VI

Session: 2026-27

COURSE TITLE BUSINESS ENVIRONMENT

COURSE CODE: 6092

Time: 3 Hours	**Max.Marks:100**
L-T-P	**Theory:70**
4-0-0	**CA:30**

Instructions for the Paper Setter: Eight questions of equal marks are to be set ,two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively.Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section. Each question will carry 14 marks

SECTION- A

Theoretical Framework of Business Environment: Concepts, Significance and Nature of Business Environment; Type of Environment-internal, external, micro and macro environment; Competitive structure of industries; Techniques of Environmental Scanning and Monitoring.

Economic Systems: Different Economic systems and their characteristics (Capitalist System/Market Economy, Socialist System and Mixed Economy); India's Mixed Economy–Advantages and Disadvantages.

Economic Planning in India: History of Planning in India, Niti Aayog: Functions of Niti Aayog, Guiding Principles, Structure of Niti Aayog.

SECTION- B

Monetary Policy of India: Concept and Meaning of Monetary Policy; Objectives of Monetary Policy; Techniques of Monetary Policy; Impact of Monetary Policy, RBI's Latest Monetary Policy; Reforms in the Indian Monetary Policy; Implications of Monetary Policy for Inclusive Growth.

Fiscal Policy of India: Concept and Meaning of Fiscal Policy; Objectives of Fiscal Policy, Techniques of Fiscal Policy, Merits and Shortcomings of Fiscal Policy of India, Fiscal Policy and Economic Development.

SECTION- C

National Income: Meaning and Definition of National Income; Concepts of National Income; National Income Estimates in India; Methods of Measuring National Income; Major Features of National Income in India; Limitations in Estimation of National Income in India.

Inflation: Meaning of Inflation; Measures of Inflation; Demand-Pull vs. Cost-Push Inflation; Causes and Effects of Inflation.

Consumer Rights and Consumerism: Role of Consumer Groups with special reference to India; Consumer Protection Act, 2019 with latest amendments.

SECTION- D

Multinational Corporations: Meaning and Objectives of MNC's; Reasons for Growth of MNC's; Favorable Impact of MNC's; Criticism of MNC's.

Foreign Trade Policy: Objectives, Latest Foreign Trade Policy

Foreign Exchange Management Act, 1999: Major Concepts; Important Provisions; Contravention of Provisions and Penalties.

Suggested Readings:

1. Sundaram, A.K. & Black, J.S., "The International Business Environment"; Prentice Hall of India, New Delhi.
2. Agarwal A.N., "Indian Economy: Nature, Problems and Progress"; 1985, Vikas Publishing House, Delhi.
3. Dutt R. and Sundharam K.P.M; "Indian Economy", 2010, S. Chand, Delhi.
4. Misra S.K and Puri V.K., "Indian Economy", Himalaya Publishing House, New Delhi.
5. Hedge I, "Environmental Economics", MacMillan, Hampshire.
6. Datt R, "Economic Reforms in India–A Critique"; (1997), S. Chand, New Delhi.

Note: Latest edition of text books to be followed.

Bachelor of Commerce (Three Years Degree Programme)/ Bachelor of Commerce (Honours) (Four Years Degree Programme)

Credit Based Continuous Evaluation Grading System (CBCEGS)

Semester –VI

Session: 2026-27

COURSE TITLE:DIRECT TAX LAW

COURSE CODE :6092

Course Outcomes:

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

CO1: understand the concept of Direct Tax Law and different terms used.

CO2: have the knowledge of latest provisions of Income Tax Act regarding Salaries, House Property and Business or Profession.

CO3: understand the concept of capital Gains and other sources regarding Assessment of Income

CO4: compute tax liability of assesse.

Bachelor of Commerce (Three Years Degree Programme)/ Bachelor of Commerce (Honours) (Four Years Degree Programme)

Credit Based Continuous Evaluation Grading System (CBCEGS)

Semester –VI

Session: 2026-27

COURSE TITLE: DIRECT TAX LAW

COURSE CODE:6092

Time: 3 Hours	**Max.Marks:100**
L-T-P	**Theory:70**
4-0-0	**CA:30**

Instructions for the Paper Setter: Eight questions of equal marks are to be set ,two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively.Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section. Each question will carry 14 marks

Note: The paper will consist of minimum 50% numerical questions.

SECTION- A

Income Tax Act 1961: Basic Introduction, Brief history of Income Tax in India, Scope of the Act, **Meaning of Income Tax:** Concept of Income Tax; Assessment year, Previous year; Assessee; Person; Agricultural Income with examples; Residential status and Tax Liability.

SECTION- B

Heads of Income Computation of Income from Salary inclusive of salary components Allowances; perquisites; profit in lieu of salary and deductions, Income from House Property or allowable deductions, profits and gains from Business and Profession

SECTION- C

Capital Gains: Income from Short term and long-term capital gains; Income from other sources.

SECTION- D

Computation of Gross Total Income and Total Income and the tax liability of a salaried individual.
Deductions from the Gross Total Income of individuals. Tax Deduction at Source

Suggested Readings:

1. Singhania, V.K., "Direct Taxes", 2013, Taxmann Publications, New Delhi.
2. Lal, B.B. and Vashisht, N., "Direct Taxes", 2012, Pearson Education, New Delhi.
3. Gaur, V.P. and Narang, D.B., "Income Tax Law and Practice", 2013, Kalyani Publications, New Delhi.
4. Chandra, M., Goyal, S.P. and Shukla, D.C., "Income Tax Law and Practice", Pragati Prakashan, New Delhi.

Note: Latest edition of text books to be followed.

Bachelor of Commerce (Three Years Degree Programme)/ Bachelor of Commerce (Honours) (Four Years Degree Programme)

Credit Based Continuous Evaluation Grading System (CBCEGS)

Semester –VI

Session: 2026-27

HUMAN RIGHTS AND CONSTITUTIONAL DUTIES

(Value Added Course)

Course Outcomes (COs)

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

CO1:
Explain the concepts, nature, characteristics, and classification of human rights and evaluate their significance in promoting human dignity and social justice.

CO2:
Analyze the international and Indian frameworks of human rights, including the Universal Declaration of Human Rights (UDHR), Fundamental Rights under the Constitution of India, and the role of the National Human Rights Commission (NHRC).

CO3:
Understand the concept, nature, characteristics, classification, and relevance of human duties and assess their importance in fostering responsible citizenship.

CO4:
Evaluate the constitutional recognition of Fundamental Duties in India and critically examine their significance in strengthening democratic values, national integrity, and social responsibility.

Bachelor of Commerce (Three Years Degree Programme)/ Bachelor of Commerce (Honours) (Four Years Degree Programme)

Credit Based Continuous Evaluation Grading System (CBCEGS)

Semester –VI

Session: 2026-27

HUMAN RIGHTS AND CONSTITUTIONAL DUTIES
(Value Added Course)

Time: 3 Hrs: **Credit: 2**
Total Marks: 50

Instructions for the Paper Setters:
Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

SECTION – A

INTRODUCTION TO HUMAN RIGHTS

Foundational Aspects: Meaning, Nature, Characteristic, Classification.
International Framework: Constituents of the Universal Declaration of Human Rights (UDHR).

SECTION-B

INDIAN PERSPECTIVE OF HUMAN RIGHTS

Constitutional Realisation in India: Fundamental Rights (Part III, Constitution of India).
Protective Mechanism in India: The composition, Powers and Functions of the National Human Rights Commission of India (NHRC).

SECTION – C

INTRODUCTION TO HUMAN DUTIES

Conceptual Perspective: Meaning, Nature & Characteristics of Human Duties.
Intellectual discourses: Classification of Human Duties; Relevance of Human Duties

SECTION – D

INDIAN PERSPECTIVE OF HUMAN DUTIES

Constitutional Recognition in India: Fundamental Duties in Indian Constitution, Part IV A.
Intellectual Discourse: Critical Analysis and Significance of Fundamental Duties

Readings List

1. United Nations. The *United Nations and Human Rights 1945-1995*. Geneva: United Nations Blue Books Series, Vol. VII, 1996.
2. Sastry, S. N. *Introduction to Human Rights and Duties*. Pune: University of Pune Press, 2011.
3. Mertus, Julie. *The United Nations and Human Rights-A Guide for a New Era*. London: Routledge, 2009.
4. Donnelly, Jack. *Universal Human Rights in Theory and Practice*. New York: Cornell University Press, 2013.
5. Hammarberg, Thomas. *Taking Duties Seriously- Individual Duties in International Humanitarian Law*. Versoix: International Council on Human Policy, 1999.
6. Miller P. Frederic, *et al*. *Fundamental Rights, Directive Principles and Fundamental Duties in India*. New York: VDM Publishing, 2009.
7. Cinganelli, Davis Louis. *Human Rights- Theory and Measurements*. London: Macmillan Press, 1988.
8. Ishay, M. R. *The History of Human Rights*. New Delhi: Orient Longman, 2004.
9. Mohapatra, Arun Ray. *National Human Rights Commission of India: Formation, Functioning and Future Perspectives*. New Delhi: Atlantic, 2004.
10. Deol, Satnam Singh. *Human Rights in India-Theory and Practice*. New Delhi: Serials Publications, 2011