

# Himachal Pradesh University

## Undergraduate Curriculum Framework 2025-26

(As per National Education Policy-2020)

### Bachelor of Commerce (B. Com-Pass Course)

(Three- and Four-Year Course)

#### **Programme Objectives:**

1. The Course focuses mainly on enhancing the employability skills of Commerce students
2. The introduction of updated and need-of-the-hour concepts and contents will make a student employable and at the same time confident in his/her day-to-day transactions.
3. The course also meets the requirement of the young and enterprising Indians to nurture their dreams of entrepreneurship.
4. Overall, the course touches upon the humane aspect of every student pursuing it and encourages them to contribute to nation-building through their intellect and social capital.

#### **Programme Outcomes:**

1. This program could provide Industries, Banking Sectors, Insurance Companies, Financing companies, Transport Agencies, Retail sector, warehousing etc., well trained professionals to meet the requirements.
2. After completing graduation, students can get skills regarding various aspects like Marketing Manager, Human Resource Manager, over all Administration abilities of the Company.
3. The ability of the students to make decisions at personal & professional level will increase after completion of this course.
4. Students can independently start up their own business.
5. Students can get thorough knowledge of finance and commerce. The knowledge of different specializations in Accounting, Costing, Banking, Taxation and Finance with practical exposure helps the students to stand in organization.

**Program Structure**  
**Proposed Scheme of Teaching & Evaluation for B. Com (Pass Course)**  
**with Commerce as Core subject**

<b>Semester I</b>								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
1	B.C.101	Business Organization & Management	DSC - I	4+0+0	70	30	100	4
2	B.C.102	Financial Accounting-I	DSC - II	4+0+0	70	30	100	4
3	B.C.103	Business Law	MC - I	4+0+0	70	30	100	4
4	B.C. MDC - I	General Management (GE)	MDC - I	3+0+0	50	25	75	3
5	B.C. 104	E-Commerce	SEC - I	3+0+0	50	25	75	3
6		To be chosen from the basket of languages	AEC - I	2+0+0	35	15	50	2
<b>Sub-Total (A)</b>					345	155	500	20

<b>Semester II</b>								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
7	B.C.105	Principles of Marketing	DSC - III	4+0+0	70	30	100	4
8	B.C.106	Financial Accounting-II	DSC - IV	4+0+0	70	30	100	4
9	B.C.107	Company Law	MC - II	4+0+0	70	30	100	4
10	B.C. MDC-II	Business Environment	MDC-II	3+0+0	50	25	75	3
11	B.C.108	Entrepreneurship and Venture Creation	SEC-II	3+0+0	50	25	75	3
12		Environment-related Courses (As prepared by the Department of Env. Science)	VAC-I	2+0+0	35	15	50	2
13		As per the guidelines of the University *	I/A/P/C*	0+0+2*	-	50*	50*	2*
<b>Sub-Total (B)</b>					345	205*	550*	22*

**EXIT OPTION WITH CERTIFICATION**–with ability to solve well-defined problems

**\*Credits may vary as per the directions of the University.**

**Name of the Program:** Bachelor of Commerce (B. Com.)

**Course Code:** B.C. 101

**Name of the Course:** Business Organization & Management

**Course Category:** DSC-I

**Course Credits**

**No. of Hours per Week**

**Total No. of Teaching Hours**

**4 Credits**

**4 Hours**

**60 Hours**

**Pedagogy:** Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,

**Course Outcomes: On successful completion of the course, the students will be able to:**

Understand and identify the different theories of organizations, which are relevant in the present context. Design and demonstrate the strategic plan for the attainment of organizational goals. Differentiate the different types of authority and choose the best one in the present context. Compare and choose the different types of motivation factors and leadership styles. Choose the best controlling techniques for better productivity of an organization.

**Syllabus:**

**Hours**

**Module No. 1: Business Enterprises**

**15**

Forms of Business Organization, Sole Proprietorship, HUF, Partnership Firm, Joint Stock company, Co-operative Society, Limited Liability Partnership, MNC, Public Enterprises, Choice of Form of Organization

**Module No. 2: Management Theory**

**15**

Introduction-Meaning and importance of Management-Managerial Functions- Essence of Managership-Evolution of the Management thoughts: Classical organizational theories- Neo-Classical Theories-Modern organizational theories.

**Module No. 3: Planning & Organizing**

**15**

Introduction-Meaning-Nature-Purpose-Types of plans-Planning process; Strategic planning: Concept-Process-Importance and Limitations; Environmental Analysis and diagnosis: Meaning-importance and Techniques (SWOT/TOWS/WOTS-UP-BCG Matrix-Competitor Analysis); Decision-making-Concept-Importance-Committee and Group decision making Process. Introduction-Meaning-Concept and Process of Organizing – An Overview-Span of management-Different types of authority (line, staff and functional)-Decentralization-Delegation of authority; Formal and Informal Structure-Principles of Organizing; Network Organization Structure.

**Module No. 4: Staffing, Leading and Controlling**

**15**

Introduction-**Staffing:** Concept of Staffing-Staffing Process; **Motivation:** Concept- Importance-extrinsic and intrinsic motivation-Major Motivation theories: Maslow's Need-Hierarchy Theory-Hertzberg's Two-factor Theory-Vroom's Expectation Theory; **Leadership:** Concept-Importance-Major theories of Leadership (Rensis Likert theory, Blake and Mouten's Managerial Grid theory, House's Path Goal theory, Fred Fielder's situational Leadership), Transactional leadership, Transformational Leadership, Transforming Leadership; Control: Concept-Process-Limitations-Principles of Effective Control-Major Techniques of control – Ratio Analysis, ROI, Budgetary Control, EVA, PERT/CPM.

**Skill Development Activities:**

1. Collect the photographs and biodata of any three leading contributors of management thoughts.
2. Visit any business organization and collect the information on types of planning adopted by them.
3. Visit any business organization and collect different types of authority followed and also the draw the organizational structure.
4. Analyze the leadership styles of any select five companies of different sectors.
5. Visit any manufacturing firm and identify the controlling system followed.
6. Any other activities which are relevant to the course.

**Textbooks:**

1. Harold Koontz and Heinz Weihrich (2017), Essentials of Management: An International and Leadership Perspective, McGraw Hill Education, 10<sup>th</sup> Edition.
2. Stephen P Robbins and Madhushree Nanda Agrawal (2009), Fundamentals of Management: Essential Concepts and Applications, Pearson Education, 6<sup>th</sup> Edition.
3. James H. Donnelly, (1990) Fundamentals of Management, Pearson Education, 7<sup>th</sup> Edition.
4. B.P. Singh and A.K.Singh (2002), Essentials of Management, Excel Books
5. P C Tripathi & P N Reddy (2005), Principles of Management, TMH Publications, 3<sup>rd</sup> Edition.
6. Koontz Harold (2004), Essentials of Management, Tata McGraw Hill.
7. Business Organization & Management; Kalyani Publishers
8. Business Organization & Management; VK Publishers

**Note: Latest edition of textbooks may be used.**

**Name of the Program:** Bachelor of Commerce (B. Com.)

**Course Code:** B.C. 102

**Name of the Course:** Financial Accounting-I

**Course Category:** DSC-II

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hours	60 Hours

**Pedagogy:** Classrooms lecture, tutorials, Group discussion, Seminar, Case studies & field work etc.,

**Course Outcomes:** On successful completion of the course, the students will be able to: Understand the theoretical framework of accounting as well accounting standards. Demonstrate the preparation of financial statement of manufacturing and non-manufacturing entities of sole proprietors. Exercise the accounting treatments for consignment transactions & events in the books of consignor and consignee. Understand the accounting treatment of Depreciation.

Syllabus:	Hours
<b>Module No. 1: Theoretical Framework of Accounting</b>	<b>15</b>

Introduction-Meaning and Scope of Accounting, Users of Accounting Information, Cash and Accrual Basis-Branches of Accounting-Accounting, GAAP, Principles-Concepts and Conventions-Accounting Standards-Indian Accounting Standards (IND AS). Capital & Revenue; Basic Knowledge of GST. Accounting Process from recording of business transactions to preparation of Trial Balance including adjustments.

<b>Module No. 2: Financial Statements of Sole Proprietors</b>	<b>15</b>
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Introduction-Meaning of Sole Proprietor-Financial Statements of Non-Manufacturing Entities: Trading Account-Income Statement/Profit & Loss Account-Balance Sheet; Financial Statements of Manufacturing Entities: Manufacturing Account-Trading Account-Profit & Loss account-Balance Sheet.

<b>Module No. 3: Consignment</b>	<b>15</b>
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Introduction-Meaning of Consignment-Consignment vs Sales-Pro-forma Invoice-Accounts Sales-Types Commission-Accounting for Consignment Transactions & Events in the books of Consignor and Consignee - Treatment of Normal & Abnormal Loss. -Valuation of Closing Stock-Goods sent at Cost Price and Invoice Price.

<b>Module No. 4: Depreciation Accounting &amp; Emerging Trends in Accounting</b>	<b>15</b>
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The Accounting Concept of Depreciation; Factors in the Measurement of Depreciation; Methods of Computing the Depreciation; Change in the method of charging Depreciation: with Prospective and retrospective effect of change. Digital Transformation of Accounting-Big Data Analytics in Accounting-Cloud Computing in accounting- Accounting with drones- Forensic Accounting- Accounting for Planet—Creative Accounting-Outsourced Accounting- Predictive Accounting (Theory Only).

**Practical/ Live Projects:** Computerized Accounting Systems Computerized Accounting Systems: Computerized Accounts by using any popular accounting software: Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Creating Stock Items and Groups; Vouchers Entry; Generating Reports – Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Funds Flow Statement, Cash Flow Statement Selecting and shutting a Company; Backup and Restore data of a Company

**Skill Developments Activities:**

1. Collect Annual Reports of sole proprietors and identify accounting concepts and conventions followed in the preparation of the annual reports.
2. Collect Annual Reports of sole proprietors and identify the different components.
3. Preparation of Proforma invoice and accounts sales with imaginary figures.
4. Collect Royalty Agreements and draft dummy royalty agreements with imaginary figures.
5. Identify the latest innovations and developments in the field of accounting.
6. Any other activities which are relevant to the course.

**Suggested Readings:**

- ICAI Study Materials on Principles & Practice of Accounting, Accounting and Advanced Accounting.
- SP Iyengar (2005), Advanced Accounting, Sultan Chand & Sons, Vol. 1.
- Robert N Anthony, David Hawkins, Kenneth A. Merchant, (2017) Accounting: Text and Cases, McGraw-Hill Education, 13th Edition.
- Charles T. Horngren and Donna Philbrick, (2013) Introduction to Financial Accounting, Pearson Education, 11th Edition.
- J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi, 32nd Edition.
- S.N. Maheshwari, and S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi, 6th Edition.
- B.S. Raman (2008), Financial Accounting Vol. I & II, United Publishers & Distributors
- Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi.
- Financial Accounting: Kalyani Publishers
- Financial Accounting: VK Publishers
- Note: Latest edition of textbooks may be used.

**Name of the Program:** Bachelor of Commerce (B.Com.)

**Course Code:** B.C-105

**Name of the Course:** Principles of Marketing

**Course Category:** DSC - III

<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hours</b>	<b>60 Hours</b>

**Pedagogy:** Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,

**Course Outcomes:** On successful completion of the course, the students will be able to: Understand the basic concepts of marketing and marketing environment. Analyze consumer behavior in the present scenario and marketing segmentation. Discover the new product development & identify the factors affecting the price of a product in the present context. Judge the impact of promotional techniques on the customers & importance of channels of distribution. Outline the recent developments in the field of marketing.

<b>Syllabus:</b>	<b>No. of Teaching Hours</b>
<b>Module No. 1: Introduction to Marketing &amp; Consumer Behavior</b>	<b>15</b>
Introduction-Nature-Scope-Importance of Marketing; Concepts & Approaches of Marketing: Need-Want-Demand-Customer Value-Customer Creation; Evolution of marketing; Selling vs Marketing; Marketing Environment: Concept-importance-Micro and Macro Environment. Marketing Management-Meaning-importance. Nature and Importance-Consumer buying process; Factors influencing consumer buying behavior; Market segmentation: Concept, importance and bases; Target market selection-Positioning Concept-Importance and bases; Product differentiation vs. market segmentation. Marketing Mix: Product-Price-Place & Promotion.	
<b>Module No. 2: Product and Pricing</b>	<b>15</b>
<b>Product:</b> Concept and importance-Product Classifications-Concept of product mix; Branding-packaging and labelling; Product-Support Services; Product life cycle; New Product Development Process; Consumer adoption process. <b>Pricing: Significance.</b> Factors affecting the price of a product. Pricing policies and strategies.	
<b>Module No. 3: Promotion and Distribution</b>	<b>15</b>
<b>Promotion:</b> Nature and importance of promotion; Communication process; Types of promotion: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics; Promotion mix and factors affecting promotion mix decisions. <b>Distribution Channels and Physical Distribution:</b> Channels of distribution - meaning and importance; Types of distribution channels; Functions of middleman; Factors affecting choice of distribution channel; Wholesaling and retailing; Types of Retailers; e-retailing, Physical Distribution	
<b>Module No. 4: Recent Developments in Marketing</b>	<b>15</b>
Social Marketing, online marketing, direct marketing, services marketing, green marketing, Rural marketing; Consumerism, Search Engine Marketing-Mobile Marketing- Marketing Analytics-Social Media Marketing-Email Marketing-Live Video Streaming Marketing- Network Marketing, any other recent developments in Marketing.	

**Skill Development Activities:**

1. Analyze the marketing environment of your locality and identify the need, wants & purchasing power of customers.
2. Collect consumer behavior towards home appliances in your locality.
3. Visit any organization and collect the information towards pricing of the products.
4. Visit any wholesalers/Retailers; collect the role of them in marketing.
5. Identify the recent developments in the field of marketing.
6. Any other activities which are relevant to the course.

**Reference Materials:**

1. Philip Kotler (2015), Principles of Marketing. 13th edition. Pearson Education.
2. Saxena Rajan, (2017) Marketing Management, Tata McGraw-Hill Publishing Company Ltd., New Delhi. Fifth Edition.
3. Kumar Arun & MeenakshiN (2016), Marketing Management, Vikas Publishing House Pvt. Ltd., New Delhi. Third Edition
4. Panda Tapan (2008), Marketing Management, Excel books, New Delhi, Second Edition.
5. Michael, J. Etzel, Bruce J. Walker, William J Stanton and Ajay Pandit. Marketing: Concepts and Cases. (Special Indian Edition)., McGraw Hill Education
6. William D. Perreault, and McCarthy, E. Jerome, Basic Marketing. Pearson Education.
7. Majaro, Simon. The Essence of Marketing. Pearson Education, New Delhi.
8. Iacobucci and Kapoor, Marketing Management: A South Asian Perspective. Cengage Learning.
9. Chhabra, T.N., and S. K. Grover. Marketing Management. Fourth Edition.
10. Principles of Marketing: Kalyani Publishers
11. Principles of Marketing: VK Publishers

**Note: Latest edition of textbooks may be used.**

**Name of the Program:** Bachelor of Commerce (B.Com.)

**Course Code:** B.C-106

**Name of the Course:** Financial Accounting-II

**Course Category:** DSC - IV

<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hours</b>	<b>60 Hours</b>

**Pedagogy:** Classrooms lecture, Case studies, Tutorial classes, Group discussion, Seminar & field work etc.,

**Course Outcomes: On successful completion of the course, the students will be able to:** Understand & compute the amount of claims for loss of stock & loss of Profit. Learn various methods of accounting for joint ventures. Deal with the dissolution of partnership s and their accounting treatment. Demonstrate various accounting treatments for dependent & independent branches & Accounting treatment of Hire Purchase. Prepare financial statements from incomplete records.

<b>Syllabus:</b>	<b>No. of Teaching Hours</b>
<b>Module No. 1: Insurance Claims for Loss of Stock &amp; Loss of Profit</b>	<b>15</b>

Introduction-Meaning of fire-computation of Claim for loss of stock- Computations of Claim for loss of Profit-Average Clause.

<b>Module No. 2: Joint Venture &amp; Accounting for Dissolution of Partnership</b>	<b>15</b>
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Accounting Procedure: Joint Bank Account, Records Maintained by Coventurer, Memorandum, Joint Venture Accounting for Dissolution of Partnership firm including Insolvency of Partner, Sale of Partnership firm to a Company and piecemeal Distribution

<b>Module No. 3: Accounting for Branches &amp; Accounting for Hire Purchase</b>	<b>15</b>
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Introduction- Branch Accounts; Types of branches-Accounting for Dependent & Independent Branches; Debtors System; Stock & Debtors System ; Accounting for Purchase: Transaction, Journal Entries and Ledger Accounts in the books of Hire Vendor and Hire Purchaser, Default & Repossession.

<b>Module No. 4: Conversion of Single Entry into Double Entry System</b>	<b>15</b>
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Introduction - Meaning-Limitations of Single-Entry System-Difference between Single entry and Double entry system - Problems on Conversion of Single Entry into Double Entry.

**Practical/ Live Projects:** Computerized Accounting Systems Computerized Accounting Systems: Computerized Accounts by using any popular accounting software: Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Creating Stock Items and Groups; Vouchers Entry; Generating Reports – Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Funds Flow Statement, Cash Flow Statement Selecting and shutting a Company; Backup and Restore data of a Company

**Skill Developments Activities:**

1. Identify the procedure & documentations involved in the insurance claims.
2. Collect hire purchase agreements and draft dummy hire purchase agreements with imaginary figures.
3. Identify the common expenditures of an organization among various departments.
4. Collect the procedure and documentations involved in the establishment of various branches.
5. Visit any sole proprietor firm and identify the steps involved in the conversion of single entry into double entry system.
6. Any other activities which are relevant to the course.

**Suggested Readings:**

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- 6.S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi, 6th Edition.
- 7.B.S. Raman (2008), Financial Accounting Vol. I & II, United Publishers & Distributors  
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