

# 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- MDC I

**Name of the Course:** General Management (GE)

<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hours</b>	<b>45 Hours</b>

**Course Outcomes:** After completion of the course, learners will be able to understand the evolution of management and its significance; comprehend and analyze applicability of managerial functions; recognize the role of decision-making in business AND analyze the role of directing in management; appreciate the function of controlling.

<b>Syllabus:</b>	<b>Hours</b>
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<b>Module No. 1: Introduction to Management</b>	<b>15</b>
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Principles of management - concept, nature and significance; Evolution of Management thought: Classical (Fayol's principles of management; Taylor's scientific management), Neo-classical (Hawthorne Experiments), Modern approach (Systems Approach; Contingency Approach). Management functions and their relationship- planning, organizing, staffing, directing and controlling; Functional areas of management - an overview; Coordination - concept, characteristics and importance.

<b>Module No. 2: Planning and Organizing</b>	<b>15</b>
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Planning- meaning, strategic and operations planning; Decision-making- concept, importance and bounded rationality; Organizing- division of labour & specialization; Organizational structures; Factors affecting organizational design.

<b>Module No. 3: Directing, Staffing &amp; Controlling</b>	<b>15</b>
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Directing- concept and importance; Concept and theories of Motivation- Maslow's need hierarchy, Herzberg's two-factor theory, Theory X&Y; Leadership-meaning and importance; Communication- meaning and importance; Staffing- concept, importance and process. Principles of Controlling, performing controlling function

**Practical Exercises:**

The learners are required to:

1. Assess the applicability of managerial theories in today's corporate world.
2. Discuss the interrelationship between various managerial functions.
3. Present a role play on bounded rationality or on any other aspect of decision-making.
4. Identify various motivation techniques used by organizations.
5. Discuss the impact of emerging issues in management.

**Suggested Readings:**

- Drucker, P. F. (1954). The Practice of Management. Newyork: Harper & Row.
- Drucker, P. F. (1999). Management Challenges for the 21st Century. Harper Collins Publishers Inc.
- Koontz, H., & Weihrich, H. (2012). Essentials of Management: An International and Leadership Perspective. McGraw Hill Publications
- Kumar, Pardeep. Management: Principles and Applications. JSR Publication House LP, Delhi.
- Mahajan, J.P. and Mahajan Anupama. Management Principles and Applications. Vikas

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

**Course Code:** B.C- MDC II

**Name of the Course:** Business Environment

<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hours</b>	<b>45 Hours</b>

**Course Outcomes:** After completion of the course, students will be able to acquire skills in understanding Social, Economic, Political and International environment

**Syllabus:**

**No. of Teaching Hours**

**Module No. 1: Introduction**

**15**

Meaning of Business Environment, Factors affecting the environment to the business, Internal and external environment, microenvironment, macro environment. Types of environments. SWOT Analysis

**Module No. 2: Social, Economic & Political Environment**

**15**

Business and society, business and culture, language, culture and organizational behavior, other social/cultural factors, social responsibility of business. Nature of economy, structure of the economy, economic policies, economic conditions. Economic roles of the government, government and legal environment, economic roles of government of India. The contribution of public sector enterprises in India, Privatization and disinvestment in India

**Module No. 3: International & Technological Environment:**

**15**

Globalization, Foreign Direct Investment in India, its impact on Indian economy. Concept and significance of technological environment, regulation of foreign investment and collaboration.

**Suggested Readings:**

1. Francis Cherunilam, 2002, Business environment, Himalaya Publishing House, 11th Revised Edition, India.
2. Dr.S. Sankaran, Business Environment, Margham Publications
3. K. Ashwathappa, 1997, Essentials of Business Environment, Himalaya Publishing House