

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

Semester I								
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
Sub-Total (A)					345	155	500	20

Semester II								
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*
Sub-Total (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 104

Name of the Course: E-Commerce

Course Category: SEC-I

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hours	45 Hours

Course Outcomes: After completion of the course, learners will be able to: describe the challenging needs of society in the field of e-commerce, identify various applications in the context of online transactions. Describe various e-payment systems.

Module 1: Introduction to E-Commerce **15 Hours**

Concepts and significance of E-Commerce; E-Commerce business models; design and launch of E-Commerce website; functions of E-Commerce; types of E-Commerce. E-Commerce Applications: Internet Banking, Insurance, payment of utility bills and Online Shopping.

Module 2: E-Payment System: **15 Hours**

e payment Methods- debit card, credit card, smart cards, E-Wallets; payment gateways; Electronic Fund Transfer; Emerging modes and systems of E-payment (M-Paisa, PayPal and other digital currency), UPI Apps, Aadhar-Enabled Payment Systems, BHIM App.

Module 3: Security and Operational Aspects of E-Commerce & Web site Designing **15 Hours**

E-Commerce security: meaning and Issues; technology solutions- encryption, security channels of communication, protecting networks, servers and clients. Operational Issues: complaints handling and building customer relationships. Basics of Website Designing: URLs, IP, ISP, WWW, DNS and HTML

Practical Exercises:

The learners are required to:

1. Design a web page in Notepad and HTML.
2. Help others to learn the use of e-wallet, e-payment. Prepare a report on the skills used by them to help others learn.
3. Design their own webpage, highlighting their strengths, weaknesses, and preparing their CV. Use the link in their CV while applying for the job.
4. Use the internet banking facility to buy a product from any online website.
5. Open an internet banking account and operate it.
6. Create their own YouTube channel and post one video on awareness of cyber security and crime.

Suggested Books/Articles/Links for References:

- Arora, S. *E-Commerce*. New Delhi: Taxman.
- Awad, E. M. *Electronic Commerce: From Vision to Fulfillment*. New Delhi: Pearson, UBS Publisher & Distributors.
- Chhabra, T.N., Jain, H. C., and Jain, A. *An Introduction to HTML*. New Delhi: Dhanpat Rai & Co.
- Gupta, P., ed. *E-Commerce in India: Economic and Legal Perspectives*. New Delhi: Sage Publications.
- Loudon, K. C. and Traver, C. G. *E-commerce: Business, Technology and Society*. Noida, India: Pearson Education.
- Madan, S. *E-Commerce*. India: Scholar Tech Press.
- Mathur, S., ed. *E-Commerce*. New Delhi: Pinnacle Learning.
- E-commerce: Kalyani Publishers
- E-Commerce: VK Publishers

Name of the Program: Bachelor of Commerce (B. Com)
Course Code: B.C. 108
Name of the Course: Entrepreneurship and Venture Creation
Course Category: SEC - II

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hours	45 Hours

Course Outcomes: On successful completion of the course, the students will gain in-depth knowledge of venture creation and development of business plans. The students are exposed to successful entrepreneurship stories and encourage them to start their own enterprise.

Syllabus:	No. of Teaching Hours
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Module 1: Entrepreneurship	15
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Introduction - Meaning & Definition of Entrepreneurship, Entrepreneur & Enterprise - Differences between Entrepreneurship, Entrepreneur & Enterprise - Functions of Entrepreneur - Types of Entrepreneurs - Role of Entrepreneur for Economic Development - Factors influencing Entrepreneurship - Pros and Cons of being an Entrepreneur - Differences between Manager and Entrepreneur - Qualities of an Entrepreneur - Types of Entrepreneurs. Entrepreneurship Development- Need - Problems - National and State Level Institutions, Government support for Institutions in India.

Module 2: Entrepreneurship Development and Legal Issues in New Ventures	15
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Types of start-ups; Entrepreneurial class theories; Entrepreneurial training; EDP Programme Characteristics of entrepreneurial leadership, Components of entrepreneurial leadership; International Entrepreneurship- Opportunities and challenges; Entrepreneurial challenges; Source of innovative ideas; Entrepreneurship and creativity; Techniques for generating ideas, Impediments to creativity. Legal issues - Forming Business Entity, considerations and criteria, IPR- Patents, Trademarks and Copyrights - Importance for start-ups, legal acts governing business in India; Opportunities and challenges for start-ups.

Module 3: New Venture Planning & Financing Ventures	15
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Introduction to Venture, Meaning & Definition, Objectives, Characteristics, Types, Stages, Methods to Initiate Ventures; Acquisition-Advantages of acquiring an ongoing venture and examination of key issues; Franchising- how a franchise works, franchising law, Developing a marketing plan customer analysis, sales analysis and competition analysis, steps in marketing research; Business plan-benefits of drivers, perspectives in business plan preparation, elements of a business plan; Business plan failures, Challenges in Indian Market for Ventures and Franchisees. Financing stages; Sources of finance; Venture capital; Criteria for evaluating new venture proposals; Evaluating Venture Capital- process; Sources of financing for Indian entrepreneurs.

Suggested Books/Articles/Links for References:

1. Vasant Desai: The Dynamics of Entrepreneurship Development and Management, HPH
2. Mark. J. Dollinger, Entrepreneurship - Strategies and Resources, Pearson Edition.
3. Satish Taneja: Entrepreneur Development, HPH.
4. Udai Pareek and T.V. Rao, Developing Entrepreneurship
5. S.V.S. Sharma, Developing Entrepreneurship, Issues and Problems, SIET, Hyderabad
6. Fundamental of Entrepreneurship by Kalyani Publishers
7. Fundamental of Entrepreneurship by VK Publishers