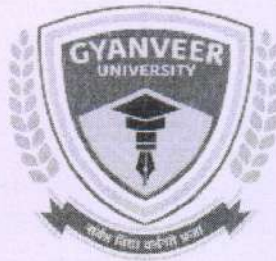


Academic Year: 2023-2024

Bachelor of Commerce



Syllabus & Scheme

Semester – I & II

SCHOOL OF COMMERCE





GYANVEER UNIVERSITY, SAGAR (M.P.)

Scheme of Examination B.Com II Semester (Major /Minor/Elective)

School of Commerce (Academic Session 2023-24)

Subject wise distribution of marks and corresponding credits

S. No.	Course Type	Subject Code	Paper Name	Maximum Marks Allotted									Total Marks	Contact Periods Per week			Total Credits
				Theory Slot				Practical Slot						L	T	P	
				End Term Exam	Internal Assessment Class test (Descriptive & Objective)/Assignment/Seminar			Internal Assessment			External Assessment						
					FINAL EXAM	Internal Assessment I	Internal Assessment II	Internal Assessment III	Class test/ Interaction	Attendance	Practical/ Presentation/Lab Record	Viva Voce		Lab Work			
1	Major	BCOM121T	Corporate Accounting	60	20	20	20	-	-	-	-	-	100	5	1	0	6
2	Minor	BCOM122T	Corporate Law	60	20	20	20	-	-	-	-	-	100	5	1	0	6
3	Elective	BCOM123T	Business Law	60	20	20	20	-	-	-	-	-	100	4	0	0	4
4	Elective	BCOM124T	E-Commerce	60	20	20	20	-	-	-	-	-	100	4	0	0	4
10	AECC	AECC121T	Hindi Language	50	-	-	-	-	-	-	-	-	50	2	-	-	2
		AECC122T	Yoga & meditation	50	-	-	-	-	-	-	-	-	-	50	2	-	-

Total of Credit is 6+6+4+4 = 20

Note* Allotment of Marks for Internal Assessment for theory portion is Best of Two / either of two and addition of them.

*Student elect One Subject Elective Subject out of Elective subject.



B. Com.
Semester-II
BCOM121T -Corporate Accounting

Objectives:

- To familiarize learners with the basic concepts of accounting for share capital and debentures.
- To impart knowledge about final accounts of companies through practical problems.
- To supplement knowledge about treatment of profit prior to incorporation.
- To make learners aware with the concepts of external reconstruction, amalgamation and absorption.
- To introduce the concept of accounting of holding companies.

Course Contents:

(Lecture – 12)

Unit – I:

Accounting for Share Capital, Debentures: Issue, concept and process of book building, issue of rights and bonus shares, buy back of shares, redemption of preference shares, issue and redemption of debentures (text and illustrative problems).

(Lecture – 12)

Unit – II:

Final Accounts of Companies: As per companies act, 2013 and amendments, preparation of statement of profit and loss and balance sheet of corporate entities and disposal of company profits, including statement of sources and uses.

(Lecture – 12)

Unit – III:

Treatment of Profits Prior to Incorporation: Introduction to the process on incorporation of company, accounting of income and expenses during pre and post incorporation period, basis of allocation and apportionment of income and expenses for the pre and post incorporation period.

Internal Reconstruction of a Company: Concepts and accounting treatment as per accounting standard 14, treatment of reconstruction.

(Lecture – 12)

Unit – IV:

External Reconstruction & Amalgamation & Absorption: Process and presentation of accounts in external reconstruction, amalgamation of companies, meaning, features, purchase consideration, methods (lumpsum payment method, net asset method, intrinsic value of share method, absorption process and accounting entries, practical problems in all three situations.

(Lecture – 12)

Unit – V:

Accounts of Holding Companies: Meaning of holding company and subsidiary company, holding company accounts with its only one subsidiary company, consolidated balance sheet, pre-acquisition and post-acquisition of profit, inter-company debts, bills and debentures, cost of control, practical problems.



Learning Outcomes: Upon successful completion of the course, the student:

- Will be have knowledge familiarize learners with the basic concepts of accounting for share capital and debentures.
- Will be have knowledge impart knowledge about final accounts of companies through practical problems.
- Will be have knowledge supplement knowledge about treatment of profit prior to incorporation.

Reference:

1. Gupta R.L. Radhaswamy. Advanced Account. Sultan Chand and Sons, New Delhi.
2. Jain S.P. and Narang, K. L. Corporate Accounting, Kalyani Publishers, New Delhi.
3. Maheshwari, S.N. Fundamentals of Corporate Accounting, Taxman Publication, New Delhi.
4. Monga, J.R. Fundamentals of Corporate Accounting. Mayur Paper, New Delhi.



B.Com
Semester-II
BCOM122T- Corporate Law

Objective:

- To familiarize learners with the basic regulations of Companies Act, 2013.
- To impart knowledge about management of companies and with the role of company Secretary.
- To understand the basic legal document and their uses essentials for operation and Management of the company.
- To make learners aware with the regulations regarding company meetings.
- To make learners aware with the procedure of winding up of companies and statutory regulation related to it.

Course Contents:

(Lecture – 12)

Unit-I:

Incorporation of Companies: Lifting of corporate veil; Administration of Company Law including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), Special Courts, Types of companies; Formation of company, promoters, Online registration of a company.

(Lecture – 12)

Unit-II:

Documents and shares: Prospectus-purpose-contents, Memorandum of Association, Articles of Association, Share Capital-classification, book building; Allotment and Forfeiture of share, Sweat Equity, ESOPs, Bonus issue, and Further issue of shares, buyback and provisions regarding buyback; Membership of company.

(Lecture – 12)

Unit-III:

Management of Companies and Company Secretary: Management of Company and Company Secretary: Management-classification of directors, women directors, independent directors, small shareholders director, disqualification, director identity number (DIN) appointment, legal position, powers and duties, remuneration, removal of director- Key Managerial Personnel- chairman and Managing Director, Manager, their appointment, powers and duties, remuneration and removal.

(Lecture – 12)

Unit-IV:

Company Meetings: Types of Company Meetings, Legal provisions and Secretary's Duties regarding Statutory, Annual General and Extra-ordinary General Meetings, Notice, Agenda and Minutes, Resolutions, Chairman, Proxy, Voting and Poll, Postal ballot, conduct of meetings through video conferencing, E- voting.



Unit-V:

Winding Up: Meaning Modes of Winding Up, Winding Up by tribunal, Voluntary Winding Up, Compulsory Winding Up, Consequences of Winding Up, Provisions of winding up under Insolvency and Bankruptcy Code 2016.

Learning Outcomes: Upon successful completion of the course,

- will get familiarized learners with the basic regulations of Companies Act, 2013.
- will be have knowledge about management of companies and with the role of company Secretary.
- will be have understand the basic legal document and their uses essentials for operation and Management of the company.

Reference:

1. Bagrial, A. K. Company Law. Vikas Publishing House.
2. Garg, K. C. et al. Company Law: Revised as per the Companies Act, 2013. Kalyani Publication.
3. Gogna, P. P. S. Corporate Law. S Chand & Co.
4. Kapoor, G. K. & Dhamija, Sanjay. Company Law and Practice. Taxman Publication.
5. Kapoor, N. D. Company Law. Sultan Chand and Sons.
6. Murthy, G. Krishna G. Kavitha. Company Law. P. B. Publication.
7. Rajashree. Company Law. Himalaya Publishing House.



B. Com.
Semester-II
BCOM123T - Business Law

Objectives:

- To familiarize learners with various laws essential for business.
- To impart knowledge regarding legality of object and discharge of contract.
- To develop understanding about prominent acts such as Sale of Goods Act, 1930.
- To make learners aware about the various Insolvency and Bankruptcy Code.
- To introduce the Information Technology Act, 2000 and the concept of Intellectual Property Rights.

Course Contents:

(Lecture – 12)

UNIT-I:

Introduction: Development of business law, Indian Contract Act 1872, agreement and contract, essentials of a valid contract including consensus ad idem, free consent, offer and acceptance, essentials of valid offer and acceptance.

Consideration: definition, essentials of valid consideration, doctrines of stranger to a contract and no consideration, no contract and exceptions, capacity to contract, unsound mind and insolvent.

(Lecture – 12)

UNIT-II:

Legality of Object and Discharge of Contract: Legality of object, difference between illegal contracts and void agreements, illegal object, collateral contracts and consideration, agreements expressly declared void, wagering agreements, contingent contracts, indemnity and guarantee contracts, quasi contracts. Discharge of contract: modes of discharge, performance of contracts, breach of contract, remedies for breach.

(Lecture – 12)

Unit-III:

Sale of Goods Act 1930: Contract of Sale, essentials of valid sale, sale and agreement to sell, definition and types of goods, conditions and warranties, caveat emptor, unpaid seller, rights of unpaid seller and rights. Conditions and warranties.



(Lecture – 12)

Unit - IV:

Insolvency and Bankruptcy Code (IBC) 2016: Insolvency and Bankruptcy Code: Introduction, aims, who facilitates the insolvency resolution under the code? Time frame for completion of the exercise under the code, personal guarantee, corporate insolvency resolution, liquidation process, fast track insolvency resolution process.

(Lecture – 12)

Unit-V:

Information Technology Act 2000: Information Technology Act: objectives, digital signature, Cyber security and related concepts.

Intellectual Property Rights: Meaning and objectives, Trade Marks: definition, procedure for registration of trade marks. Patents: definition, kinds of patents, transfer of the patent rights, rights of the patentee. Copy Rights: definition, essential conditions for copy rights to be protected, rights of the copyright owner, terms of copy right, copy rights infringement.

Learning Outcomes: After completion of the course the students

- will get familiarized with various laws essential for business.
- Will have knowledge regarding legality of object and discharge of contract.
- Will understand about prominent acts such as Sale of Goods Act, 1930.

Suggested Readings:

- Bansal, P.N. Business Law: Taxman Publications.
- Garg, K. C. & Chawla, R. C., Business Laws: Kalyani Publishers.
- Gulshan, S. S. & Kapoor, G. K., Business Law including Company Law: New Age
- Kapoor, N.D. Business Law.
- Kuchal M. C. & Kuschal, Vivek Business Law: Vikas Publishing House.
- Mathur, Business Law. McGraw Hill Education.
- Pillai R. S. N. and Bagavathi, Business Law: S. Chand & Co.
- Sheth, Tejpal. Business Law: Pearson Education.
- Tulsian, P. C. & Tulsian, Bharat. Business Law: McGraw Hill Education



B. Com
SEMESTER-II
BCOM124T - E-Commerce

Objectives:

E-Commerce drives profitable growth by expanding customer reach, reducing cost-to-serve, and creating differentiated customer experiences. Utilizing this powerful tool wisely has become eminently important for business-to-business (B2B) companies.

Course Content:

(Lecture – 12)

Unit - I: Introduction to Ecommerce

E-commerce: The revolution is just beginning, Ecommerce : A Brief History, Understanding
E-commerce: organizing Themes

(Lecture – 12)

Unit - II: E-commerce business models and concepts, The internet and World Wide Web: Ecommerce infrastructure

E-commerce Business Models, Major Business to Consumer (B2C) business models, Major Business to Business (B2B) business models, Business models in emerging E-commerce areas, How the Internet and the web change business: strategy, structure and process, The Internet: Technology Background, The Internet Today, Internet II- The Future Infrastructure, The World Wide Web, The Internet and the Web : Features

(Lecture – 12)

Unit - III: Building an ecommerce web site, Security and payment

Building an E-commerce Web Site: A systematic Approach, The e-commerce security environment, Security threats in the e-commerce environment, Technology solution, Management policies, Business procedures, and public laws, Payment system, E-commerce payment system, Electronic billing presentment and payment

(Lecture – 12)

Unit - IV: E-commerce marketing concepts, Online retailing and services Consumer online: The Internet Audience and Consumer Behaviour, Basic Marketing Concepts, Internet Marketing Technologies, B2C and B2B E-commerce marketing and business strategies, The Retail sector, Analyzing the viability of online firms, E-commerce in action: E-tailing Business Models, Common Themes in online retailing, The service sector: offline and online, Online financial services, Online Travel Services, Online career services

(Lecture – 12)

Unit - V: Social networks, auctions, and portals Social networks and online communities, Online auctions, E-commerce portals



Learning Outcomes:

After Completion of the course students will learn how E-Commerce drives profitable growth by expanding customer reach, reducing cost-to-serve, and creating differentiated customer experiences.

References :

- Bajaj, Kamlesh K and Debjani Nag, E-commerce - The Cutting Edge of Business, Tata McGraw Hill (P) Ltd., New Delhi.
- Greenstein, Marilyn, and Todd M. Feinman, Electronic Commerce, Tata McGraw Hill, New Delhi.
- Leon, Alexis: Fundamental of Information Technology, Vikas Publication House (P) Ltd., New Delhi
- Minoli, Daniel, Internet and Intranet Engineering, Tata McGraw-Hill Publishing Co Ltd., New Delhi.
- Whitley, David, E-Commerce: Strategy, Technology and Applications, Tata McGraw-Hill Publishing Co Ltd., New Delhi.
- Kenneth C. Laudon, E-Commerce : Business, Technology, Society, 4th Edition, Pearson
- S. J. Joseph, E-Commerce: an Indian perspective, PHI

