Ordinances and

Outlines of Tests, Syllabi and Courses of Reading

UG Programme (Honours) in Commerce
B.Com. / B.Com. (Honours) — Part-II

SINGLE MAJOR UG PROGRAMME (HONOURS) AND (HONOURS WITH RESEARCH AND WITHOUT RESEARCH)

(3+1 Scheme)

(For Regular Student)

FOR

(2025-2026, 2026-2027, 2027-2028 & 2028-2029 Session)

Bachelor of commerce (B.com-II)
Programme Code BC
For Session: 2025-2026
According to NEP 2020
SCHEME OF EXAMINATION

Semester - III

Course Code	Course	SUBJECT TITLE	Credits	Marks
BC 301	**Major**	Income Tax —1	4	100
BC 302	**Major**	Corporate Accounting -I	4	100
BC 303	**Minor**	Business Environment- I	4	100
BC 304	**AEC-3**	Prose and Grammar	2	50
BC 305	**Skill Enhancement**	Personal Finance & Planning	3	100
BVAC 3	**Value Added**	Yoga and meditation	2	50
BC 306	**Compulsory**	Punjabi(Compulsory)	4	100
BC 306 A	**Compulsory**	OR Punjabi Compulsory (Elementary Knowledge)	4	100
	Compulsory			

Semester - IV

Course Code	Course	SUBJECT TITLE	Credits	Marks
BC 401	**Major**	Income Tax - II	4	100
BC 402	**Major**	Corporate Accounting — II	4	100
BC 403	**Minor**	Business Environment - II	4	100
BC 404	**AEC-4**	Writing and Grammar	2	50
BC 405	**Inter Disciplinary**	Marketing Management	3	100
BVAC 4	**Value Added**	Indian Knowledge System	2	50
BC 406	**Compulsory_**	Punjabi(Compulsory)	4	100
BC 406 A	**Compulsory**	OR Punjabi Compulsory (Elementary knowledge)	4	100
		OR Punjabi Compulsory (Elementary Punjabi) **(For Foreign Student)**	4	100

Note For students seeking exit at the end of semester IV, it is mandatory to undergo 4 weeks summer training under any one of the following like Chartered Accountants and Tax Consultant/Lawyer.

POOL OF INTER- DISCIPLINARY/MULTI-DISCIPLINARY COURSES (IDC/MDC) FOR B. COM./B. COM. (HONOURS)

Any IDC/MDC subject opted once in any Semester cannot be repeated in any other Semester.

SEMESTER IV
Marketing Management
Human Resource Management
Stratagic Management
Production Management

(2025-2026 , 2026-2027, 2027-28 & 2028-29)

B.COM-II (III semester)

BC 301: INCOME TAX -I

Pass Marks : 35%

Max Marks : 100
External assessment :70
Internal Assessment: 30
Credit : 4

Instructions for Paper Setter/Examiners

The question paper will consist of three sections. Section A and B (consist of Unit I and II of the syllabi respectively) will have four questions each from respective units and candidates are required to attempt two questions each from section A and B. Each question in section A and B shall carry 12 marks. Section C will be compulsory with 11 short-answer type questions of 02 marks each, which will cover the entire syllabus.

UNIT-I

Definitions, distinction between capital and revenue, basis of charge: incidents of tax, exempted income, computation of income from salaries and house property, agricultural income and its tax treatment

UNIT-II

Profit and gains from business and profession, capital, gains, income from other sources, depreciation, carry forward and set of losses. Income of other persons to be included in assess total income.

Suggested Readings

1. Income tax by CA Parul Gupta
2. Income tax and central sales Tax Laws and Practices by BB Lal
3. Income tax by Mehrotra
4. Income tax by Singhania

(2025-2026 , 2026-2027, 2027-28 & 2028-29)

B.COM-II (III semester)

BC 302 : CORPORATE ACCOUNTING -I

Pass Marks : 35%

Max Marks : 100
External assessment: 70
Internal Assessment: 30
Credit : 4

Instructions for Paper Setter/Examiners

The question paper will consist of three sections. Section A and B (consist of Unit I and II of the syllabi respectively) will have four questions each from respective units and candidates are required to attempt two questions each from section A and B. Each question in section A and B shall carry 12 marks. Section C will be compulsory with 11 short-answer type questions of 02 marks each, which will cover the entire syllabus.

UNIT – I

Issue, forfeiture and re-issue of shares; Redemption of preference shares; Issue and redemption of debentures; Issue of bonus shares and right shares; Underwriting of shares and debentures; Accounts of underwriters.

UNIT - II

Final Accounts including computation of managerial remuneration and disposal of profit; Profit prior to and after incorporation; consolidated balance sheet of holding companies with one subsidiary only, AS-21.

Suggested Readings:

1. S.P.Jain: Corporate Accounting
2. C.M.Juneja: Corporate Accounting
3. VK Goyal: Corporate Accounting
4. Nirmal Gupta: Corporate Accounting for B.Com IT
5. Maheshwari, S. N. and Maheshwar, S. K. : Corporate Accounting, Mcgraw Hill.
6. A Mukherjee M, Hanif : Corporate Accounting : Megraw Hill

(2025-2026 , 2026-2027, 2027-28 & 2028-29)

B.COM-II (III semester)

BC 303:BUSINESS ENVIORMENT -I

Pass Marks : 35%

Max Marks : 100
External assessment :70
Internal Assessment: 30
C r e d i t : 4

Instructions for Paper Setter/Examiners

The question paper will consist of three sections. Section A and B (consist of Unit I and II of the syllabi respectively) will have four questions each from respective units and candidates are required to attempt two questions each from section A and B. Each question in section A and B shall carry 12 marks. Section C will be compulsory with 11 short-answer type questions of 02 marks each, which will cover the entire syllabus.

UNIT – I

Theoretical Framework of Business, Environment : Concept, significance and nature of business environment; Elements of environment: internal and external; Changing dimensions of business environment ; Techniques of environmental scanning and monitoring. Economic Environment of Business; Significance and elements of economic environment, Economic systems and business environment. Political and Legal Environment of Business; Critical elements of political environment; Government and business, Changing dimensions of legal environment in India.

UNIT – II

Socio-Cultural Environment: Critical elements of socio-cultural environment; Social Institutions and systems; Social values and attitudes;

Social groups. Technological environment; innovation; technological leadership and followership; technology and competitive advantage. Social Responsibility of Business: Classical and contemporary views; social orientation of business; factors affecting social orientation; responsibility to different sections the Indian situation.

Suggested Readings:

1.Cherunilam, Francis, Business Environment, Himalaya Publishing House, New Delhi.
2.K Ashwathappa, Essentials of Business Environment, Himalaya Publishing House, New Delhi.
3. M. Adhikary, Economic Environment for Business, Sultan Chand & Sons, New Delhi.
4. Paul Justin, Business Environment: Text and Cases, Tata McGraw Hill Publishing
5. Mishra and Puri, Economic Environment of Business, Himalaya publishing house

(2025-2026 , 2026-2027, 2027-28 & 2028-29)

B.COM-II (III semester)

BC 305 :PERSONAL FINANCE & PLANNING

Pass Marks : 35%

Max Marks : 100
External assessment :70
Internal Assessment: 30
C r e d i T : 3

Instructions for Paper Setter/Examiners

The question paper will consist of three sections. Section A and B (consist of Unit I and II of the syllabi respectively) will have four questions each from respective units and candidates are required to attempt two questions each from section A and B. Each question in section A and B shall carry 12 marks. Section C will be compulsory with 11 short-answer type questions of 02 marks each, which will cover the entire syllabus

To familiarize the students with' different aspects of financial planning like savings, investment, taxation, insurance & retirement planning and to develop necessary skills to become a successful financial planner.

UNIT – I

Introduction to Financial Planning: Financial goals, Time value of money, Steps of financial planning, Personal finance/loans, Education loan, Car loan, & home loan schemes. Introduction of savings, benefits of savings, management of spending & financial discipline. Investment Planning: Process and objectives of investment, concept and measurement of return & risk for various assets class, Measurement of portfolio risk and return.

UNIT – II

Personal Tax Planning: Tax structure in India for personal taxation, Steps of personal tax planning, Exemptions and deductions for individuals, tax avoidance versus tax evasions. Insurance Planning: Need for protection planning. Importance of Insurance: life and non- life insurance schemes. Retirement planning; Retirement planning: goals, process of retirement planning, pension plans available in India.

Suggested Reading:

1.Indian Institute of Banking & Finance. Introduction to Financial Planning, Taxmann Publications, New Delhi.

2.Keown, A I Personal Finance, Pearson Publications.

3. Madura, J. Personal Finance, Pearson Publications.

4. Jasiwal, B., Shimpi, L.S. & Srivastava, S. K. Managing Personal Finanace, Publisher: New (Royal Book Company.

(2025-2026 , 2026-2027, 2027-28 & 2028-29)

B.COM-II (IV semester)

BC 401 :INCOME TAX-II

Pass Marks : 35%

Max Marks : 100
External assessment :70
Internal Assessment: 30
C r e d i t : 4

Instructions for Paper Setter/Examiners

The question paper will consist of three sections. Section A and B (consist of Unit I and II of the syllabi respectively) will have four questions each from respective units and candidates are required to attempt two questions each from section A and B. Each question in section A and B shall carry 12 marks. Section C will be compulsory with 11 short-answer type questions of 02 marks each, which will cover the entire syllabus

UNIT – I

Deductions out of gross total income, Computation of total income in regard to income of individuals. HUF, Partnership firm & Companies.

UNIT – II

Advance Payment of Tax; Deduction of tax at source; Income tax authorities and administration of the act, Assessment procedure, Appeals, Refunds and Penalties.

Suggested Readings:

1. Income Tax by C.A Parul Gupta
2. Income Tax and Central Sales Tax Law and Practices by B.B Lal
3. Income Tax by Mehrotra
4. Income Tax by Singhania

(2025-2026 , 2026-2027, 2027-28 & 2028-29)

B.COM-II (IV semester)

BC 402 : CORPORATE ACCOUNTING -II

Pass Marks : 35%

Max Marks : 100
External assessment :70
Internal Assessment: 30
C r e d i t : 4

Instructions for Paper Setter/Examiners

The question paper will consist of three sections. Section A and B (consist of Unit I and II of the syllabi respectively) will have four questions each from respective units and candidates are required to attempt two questions each from section A and B. Each question in section A and B shall carry 12 marks. Section C will be compulsory with 11 short-answer type questions of 02 marks each, which will cover the entire syllabus

UNIT – I

Amalgamation, absorption, merger and reconstruction, Accounting for amalgamation of companies as per Indian Accounting Standard 14; Accounting for internal reconstruction.

UNIT – II

Liquidation Accounts; Accounts of banking companies and insurance companies; Investment Accounts; Valuation of goodwill and shares.

Suggested Readings:

1. S.P.Jain: Corporate Accounting
2. C.M.Juneja: Corporate Accounting
3. VK Goyal: Corporate Accounting
4. Nirmal Gupta: Corporate Accounting for B.Com II

B.COM-II (IV semester)

BC 403 : BUSINESS ENVIRONMENT -II

Pass Marks : 35%

Max Marks : 100
External assessment :70
Internal Assessment: 30
C r e d i t : 4

Instructions for Paper Setter/Examiners

The question paper will consist of three sections. Section A and B (consist of Unit I and II of the syllabi respectively) will have four questions each from respective units and candidates are required to attempt two questions each from section A and B. Each question in section A and B shall carry 12 marks. Section C will be compulsory with 11 short-answer type questions of 02 marks each, which will cover the entire syllabus

UNIT – I

Government Policies: Industrial policy, fiscal policy, monetary policy, EXIM policy their objective and effectiveness of these policies in managing the economy, Public Sector Undertaking: Role of public sector in economic development; Economic Reforms: liberalisation, privatisation, globalistion and structural adjustment programme, Impact of first and second generation reforms in Indian economy.

UNIT – II

International Environment: Multinational corporations: organizational structures and models adopted by MNCs, role and impact of MNCs in India; Foreign Investments in India; various forms of foreign investment inflow and out flow in India. Role of FIPB and RBI in regulating FIIs in India; International Economic Institutions: WTO, 'World Bank, IMF and their importance to India.

* Teachers are required to discuss latest Government policies in the class.

Suggested Readings:

1. Cherunilam, Francis, Business Environment, Himalaya Publishing House, New Delhi.
2. K Ashwathappa, Essentials of Business Environment, Himalaya Publishing House, New Delhi.
3. Paul Justin, Business Environment: Text and Cases, Tata McGraw Hill Publishing
4. Mishra and Puri, Economic Environment of Business, Himalaya publishing house.
5. Madhur Mahajan, Indian Economy, Pearson Publications.
6. Dhingra, The Indian Economy: Environment and Policy, Sultan Chand & Sons, New Delhi.

B.COM-II (IV semester)

BC 405 : MARKETING MANAGEMENT

Pass Marks : 35%

Max Marks : 100
External assessment :70
Internal Assessment: 30
C r e d i t : 3

Instructions for Paper Setter/Examiners

The question paper will consist of three sections. Section A and B (consist of Unit I and II of the syllabi respectively) will have four questions each from respective units and candidates are required to attempt two questions each from section A and B. Each question in section A and B shall carry 12 marks. Section C will be compulsory with 11 short-answer type questions of 02 marks each, which will cover the entire syllabus

UNIT – I

Introduction: Nature and scope of marketing; importance of marketing; Marketing concepts-traditional and modern. Marketing environment: Demographic, economic, political, legal, socio cultural, technological environment in Indian context. Buying decision process. Five stage model. Market segmentation; nature, and scope and significance of consumer behaviour; market segmentation-concept and importance, basis for market segmentation.

UNIT – II

Product life cycle Marketing strategies, introduction stage, growth, maturity, and declining stage. Product characteristics and classification; Packing, Labelling, Branding, Pricing, Marketing organization and control, Marketing services concept characteristics and problems, interactive marketing and word of mouth marketing. Green marketing, channels of distribution.

Suggested Readings:

1. Kotler, Philip, Gary Armstrong, Prafulla Agnihotri and Ehsanul Haque. Principles of Marketing. Pearson Education.
2. JC Gandhi, Marketing: A Managerial Introduction, Tata MC Graw Hill
3. Michael, J. Etzel, Bruce J. Walker, William J Stanton and Ajay Pandit. Marketing: Concepts and Cases. (Special Indian Edition)., McGraw Hill Education
4. William D. Perreault, and McCarthy, E. Jerome., Basic Marketing. Pearson Education. Dhruv Grewal and Michael Levy, Marketing, McGraw Hill Education