# Examination Scheme & Syllabus

# Bachelor of Commerce

## (Semester 3rd and 4th)

(Scheme-D)

## (w.e.f. 2024-25)

**Undergraduate Programmes as per NEP 2020 Curriculum and Credit Framework for Undergraduate Programmes (Multiple Entry-Exit, Internships and Choice Based Credit System LOCF)**

**With effect from the session 2024-25 (in phased manner)**

## Chaudhary Bansi Lal University, Bhiwani

(A State University established under Haryana Act No. 25 of 2014)

Chairperson
Department of Commerce
CBLU, Bhiwani

17/6/25

# CHAUDHARY BANSI LAL UNIVERSITY, BHIWANI

**Scheme of Examination for Undergraduate Programme (Interdisciplinary)**
**Bachelor of Commerce (Scheme-D)**
**As per NEP-2020 Curriculum Framework**
**(Multiple Entry-Exit, Internships and Choice Based Credit System LOCF) w.e.f. the session 2024-2025 (in phased manner)**

**SECOND YEAR SCHEME**

| Semester | Course Type | Course Code | Nomenclature of Course | Credits | | | Contact Hours L: Lecture P: Practical T: Tutorial | | | Internal Assessment Marks | | End Term Examinations Marks | | Total Marks | Examination Hours | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | Total | Theory (T) | Tutorial (T) | L | T | Total | T | P | T | T/P | | T | T/P |
| III | CC-7 | 24UN-COM-301 | Corporate Accounting-I | 4 | 3 | 1 | 3 | 1 | 4 | 30 | - | 70 | - | 100 | 3 | - |
| | CC-8 | 24UN-COM-302 | Income Tax Law-I | 4 | 3 | 1 | 3 | 1 | 4 | 30 | - | 70 | - | 100 | 3 | - |
| | CC-9 | 24UN-COM-303 | Business Analysis and Strategic Thinking | 4 | 3 | 1 | 3 | 1 | 4 | 30 | - | 70 | - | 100 | 3 | - |
| | CC-M3 | 24UN-COM-304 | Consumer Protection in India | 4 | 3 | 1 | 3 | 1 | 4 | 30 | - | 70 | - | 100 | 3 | - |
| | MDC-3 | Select one course from the pool of Multidisciplinary courses (MDC) **3 Credits** | | | | | | | | | | | | | | |
| | AEC-3 | Select one course from the pool of Ability Enhancement Courses (AEC) **2 Credits** | | | | | | | | | | | | | | |
| | SEC-3 | Select one course from the pool of Skill Enhancement Courses (SEC) **3 Credits** | | | | | | | | | | | | | | |
| | Total | **Credits:24** | | | | | | | | | | | | | | |
| IV | CC-10 | 24UN-COM-401 | Corporate Accounting-II | 4 | 3 | 1 | 3 | 1 | 4 | 30 | - | 70 | - | 100 | 3 | - |
| | CC-11 | 24UN-COM-402 | Income Tax Law-II | 4 | 3 | 1 | 3 | 1 | 4 | 30 | - | 70 | - | 100 | 3 | - |
| | CC-12 | 24UN-COM-403 | Business Systems and Resource Allocation | 4 | 3 | 1 | 3 | 1 | 4 | 30 | - | 70 | - | 100 | 3 | - |
| | CC-M4(V) | 24UN-COM-404 | Cyber Crime & Laws | 4 | 3 | 1 | 3 | 1 | 4 | 30 | - | 70 | - | 100 | 3 | - |
| | AEC-4 | Select one course from the pool of Ability Enhancement Courses (AEC) **2 Credits** | | | | | | | | | | | | | | |
| | VAC-3 | Select one course from the pool of Value Added Courses (VAC) **2 Credits** | | | | | | | | | | | | | | |
| | Total | **Credits:20** | | | | | | | | | | | | | | |

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**Exit Option:** Any student opting for exit option after first year will get **Undergraduate Diploma in Commerce** provided he/she completes 96 Credits comprising **92** Credits of first four semesters and additional **4** credits of internship (100 Marks) based 4-6 weeks internship after IV semester. The internship report would be evaluated by a panel of one internal and one external expert to be nominated by Principal/Director of the institute/Chairperson of the Department from the panel of examiners approved by UGBOS of department. Furthermore, the credits of internship will be included/mention in the **Undergraduate Diploma in Commerce as follow:**

| Course Type | Course Code | Nomenclature | Internal Marks | External Marks | Total Marks | Credits |
|---|---|---|---|---|---|---|
| Internship | 24UN-COM-505 | Internship | | | 100 | 4 |

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| Session 2024-2025 | | | |
|---|---|---|---|
| **Part-A Introduction** | | | |
| Subject | Commerce | | |
| Semester | III | | |
| Name of the Course | Corporate Accounting-I | | |
| Course Code | 24UN-COM- 301 | | |
| Course Type: (CC/MCC/MDC/ CCM/DSEC/VOC/DSE/PC/AEC/ VAC | CC-7 | | |
| Pre-requisite for the course (if any) | NIL | | |
| Course Learning Outcomes (CLO) | After completing this course, the learner will be able to:<br>1. know the accounting for share, understand the procedure of buyback of shares.<br>2. know the accounting for profit prior to incorporation and underwriting of shares.<br>3. understand the accounting treatment for amalgamation and internal reconstruction of companies.<br>4. understand the income disclosure and computation standards (IDCS) and preparation of final accounts of companies. | | |
| | **Theory** | **Tutorial** | **Total** |
| Credits | 03 | 01 | 04 |
| Internal Assessment Marks | 30 | - | 30 |
| End Term Exam Marks | 70 | - | 70 |
| Exam Time | 3Hrs. | - | 3Hrs. |

**Part-B Contents of the Course**

**Instructions for Paper Setters**

1. The examiner will set 9 questions in all covering the course learning outcomes (CLOs): Question No. 1 will be compulsory and comprises of seven parts of 2 marks each. Question Nos. 2 to 9 will carry 14 marks each, having two questions from each unit. About 40% questions should be numerical type.
2. Students are required to attempt 5 questions in all, selecting one question from each unit

   and the compulsory question.

| Unit | Topics | Contact Hours |
|---|---|---|

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| | | |
|---|---|---|
| I | Issue of shares: Concept, types, process and procedure (including insider trading); Transfer of shares; DMAT; Bonus shares; Sweat equity shares; Right shares; Buy back of shares; Dividend on shares; Redemption of preference shares. | 15 |
| II | Profit prior to incorporation: Concept, procedure of ascertaining profit prior to incorporation, basis of allocation of expenses and incomes; Underwriting of shares: Concept, features, benefits, parties, types and accounting treatment. | 15 |
| III | Amalgamation of companies: Concept and accounting treatment as per accounting standard 14 (excluding intercompany holdings);Internal reconstruction: Concept and accounting treatment excluding scheme of reconstruction. | 15 |
| IV | Overview of income disclosure and computation standards (IDCS); Final accounts of companies: Concept and preparation. | 15 |

**Suggested Evaluation Methods**

| Internal Assessment: | End Term Exam |
|---|---|
| Class Participation<br>Seminar/Presentation/Assignment/Quiz/Class Test etc.<br>Mid Term Exam | Theory Exam |

**Part-C Learning Resources**

**Recommended Books/E-Resources/LMS:**


- Gupta Nirmal, Corporate Accounting, Sahitya Bhawan, Agra.
- Maheshwari S.N. and S. K. Maheshwari, Corporate Accounting, Vikas Publishing House, New Delhi.
- Mukherjee, S., & Mukherjee, A. (2019). Corporate Accounting. (1st Ed.). New Delhi: Oxford University.
- R.L. Gupta and M. Radhaswamy – Advanced Accounts – Sultan Chand
- Sehgal Ashok and Sehgal Deepak, Corporate Accounting, Taxman Publication, New Delhi.
- Shukla M.C., T.S. Grewal, and S.C. Gupta, Advanced Accounts, Vol.-II., S. Chand & Co., New Delhi.
- Tulsian P.C. Corporate Accounting. S. Chand & Co. New Delhi


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| Session 2024-2025 | |
|---|---|
| **Part-A Introduction** | |
| Subject | Commerce |
| Semester | III |
| Name of the Course | Income Tax Law-I |
| Course Code | 24UN-COM-302 |
| Course Type: (CC/MCC/MDC/CCM/SEC/VOC/DSE/PC/AEC/VAC | CC-8 |
| Pre-requisite for the course (if any) | NIL |
| Course Learning Outcomes (CLO) | After completing this course, the learner will be able to:<br>1. understand the necessary concepts of Income Tax<br>2. determine the impact of residential status on tax liability.<br>3. determine Tax liability under five heads of income.<br>4. understand the concepts of set-off and carry forward of losses and clubbing and aggregation of incomes. |

| | Theory | Tutorial | Total |
|---|---|---|---|
| Credits | 3 | 1 | 4 |
| Internal Assessment Marks | 30 | | 30 |
| End Term Exam Marks | 70 | | 70 |
| Exam Time | 3Hrs. | | 3Hrs. |

**Part-B Contents of the Course**

**Instructions for Paper Setters**

1. The examiner will set 9 questions in all covering the course learning outcomes (CLOs). Question No. 1 will be compulsory and comprises of seven parts of 2 marks each. Question Nos. 2 to 9 will carry 14 marks each, having two questions from each unit. About 40% questions should be numerical type.
2. Students are required to attempt 5 questions in all, selecting one question from each unit and the compulsory question.

| Unit | Topics | Contact Hours |
|---|---|---|

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| | | |
|---|---|---|
| I | Income tax: Concepts - Assesse, person, previous year, assessment year, gross total income, total income, casual income, virtual digital asset; Role of PAN and Aadhar number in income tax; Maximum Marginal Rate of Tax; Alternate Minimum Tax; Agricultural Income; Tax evasion, Tax avoidance, Tax planning and Tax management. | 12 |
| II | Computation of incomes based on residential status of individuals, HUFs, Company and other persons; Determining incomes taxable and exempt under the head salaries (including retirement benefits and provisions) and income from house property. | 19 |
| III | Computation of taxable incomes and exemptions under the head profits and gains of business or profession (including Depreciation provisions), Capital Gains. | 16 |
| IV | Income from other sources; Clubbing and aggregation of incomes; Set off and carry forward of losses; Exempted incomes. | 13 |

**Suggested Evaluation Methods**

| **Internal Assessment:** | **End Term Exam** |
|---|---|
| Class Participation<br>Seminar/Presentation/Assignment/Quiz/Class Test etc.<br>Mid Term Exam | Theory Exam |

**Part-C Learning Resources**

**Recommended Books/E-Resources/LMS:**

- Girish Ahuja and Ravi Gupta, Systematic Approach to Income Tax, C.C.H. India Publications, New Delhi.
- Mehrotra H.C., Income Tax Law & Account, Sahitya Bhawan Publications, Agra.
- Prasad, Bhagwati, Income Tax Law & Practice, Wishwan Prakashan, Bhopal.
- SinghaniaV.K., Student's Guide to Income Tax, Taxmann Publications Pvt. Ltd., New Delhi.

**Journals:**

- *Income tax reports*. Company Law Institute Pvt. Ltd., Chennai.
- *Taxman*. Taxman allied Services Pvt. Ltd., New Delhi.

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|---|---|---|---|
| **Part-A Introduction** | | | |
| Subject | Commerce | | |
| Semester | III | | |
| Name of the Course | Business Analysis and Strategic Thinking | | |
| Course Code | 24UN-COM-303 | | |
| Course Type: (CC/MCC/MDC/ CCM/ DSEC/VOC/DSE/PC/AEC/ VAC | CC-9 | | |
| Pre-requisite for the course (if any) | NIL | | |
| Course Learning Outcomes (CLO) | After completing this course, the learner will be able to:<br>1. gain knowledge of the cardinal and ordinal utility approach to demand and apply the same in analysing consumer behaviour.<br>2. analyse the production function and different types of costs to arrive at business decisions.<br>3. understand the concept of utility and indifference curve analysis<br>4. apply the understanding of different types of market form in pricing decisions and competitive analysis. | | |
| | **Theory** | **Tutorial** | **Total** |
| Credits | 03 | 01 | 04 |
| Internal Assessment Marks | 30 | - | 30 |
| End Term Exam Marks | 70 | - | 70 |
| Exam Time | 3Hrs. | - | 3Hrs. |

**Part-B Contents of the Course**

**Instructions for Paper Setters**

1. The examiner will set 9 questions in all covering the course learning outcomes (CLOs). Question No. 1 will be compulsory and comprises of seven parts of 1 marks each. Question Nos. 2 to 9 will carry 7 marks each, having two questions from each unit.
2. Students are required to attempt 5 questions in all, selecting one question from each unit and the compulsory question.

| Unit | Topics | Contact Hours |
|---|---|---|
| I | Introduction: Basic problem of an economy: working of price mechanism, concept of Elasticity of demand; measurement, importance, determinants of elasticity of demand, Average revenue; marginal revenue and elasticity of demand and elasticity of supply. | 13 |

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| | | |
|---|---|---|
| II | Production Function: Law of variable proportions; Isoquants; Economic regions and optimum factor combination; expansion path; returns to scale; Internal and external economies and diseconomies; Ridge lines; Theory of costs: concepts of cost; Short run and Long run cost curves- Traditional and Modern approaches. | 19 |
| III | Theory of consumer behaviour, utility analysis: features, types, measurements, exceptions, causes of its application, problems with utility analysis, Law of diminishing Marginal Utility.<br>Indifference curve analysis: Properties, Assumptions, Map, indifference curve and Budget Line | 14 |
| IV | Market, classification and structure: Perfect Competition: Price and output determination (Short run and Long run); Monopoly: Determination of price under Monopoly; Equilibrium of a firm; comparison between Monopoly and Perfect Competition; Price Discrimination | 14 |

**Suggested Evaluation Methods**

| | |
|---|---|
| **Internal Assessment:**<br>Class Participation<br>Seminar/Presentation/Assignment/Quiz/Class Test etc.<br>Mid Term Exam | **End Term Exam**<br>Theory Exam |

**Part-C Learning Resources**

**Recommended Books/E-Resources/LMS:**


- Dr. Raj Kumar, Prof. Kuldeep Gupta, Business Economics, UDH Publishing and Distributors Pvt. Ltd., New Delhi.
- R.K Lekhi, Business Economics, Kalyani Publishers.
- V.G. Mankar, Business Economics, Himalaya Publishing House.
- H.L. Ahuja, Business Economics, S. Chand and Company Ltd.


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| Session 2024-2025 | | | |
|---|---|---|---|
| **Part-A Introduction** | | | |
| Subject | Commerce | | |
| Semester | III | | |
| Name of the Course | Consumer Protection in India | | |
| Course Code | 24UN-COM-304 | | |
| Course Type:(CC/MCC/MDC/CCM/ DSEC/VOC/DSE/PC/AEC/VAC | CC-M3 | | |
| Pre-requisite for the course (if any) | NIL | | |
| Course Learning Outcomes (CLO) | After completing this course, the learner will be able to:<br>1. Understand the Consumer and Consumerism.<br>2. Knowledge of consumer rights and responsibilities.<br>3. Comprehend the complaint filing procedure and legal redressal machinery.<br>4. Examine the remedies available under the COPA, 2019. | | |
| | **Theory** | **Tutorial** | **Total** |
| Credits | 03 | 01 | 04 |
| Internal Assessment Marks | 30 | - | 30 |
| End Term Exam Marks | 70 | - | 70 |
| Exam Time | 3Hrs. | | 3Hrs. |

**Part-B Contents of the Course**

**Instructions for Paper Setters**

1. The examiner will set 9 questions in all covering the course learning outcomes (CLOs). Question No. 1 will be compulsory and comprises of seven parts of 2 marks each. Question Nos. 2 to 9 will carry 14 marks each, having two questions from each unit.
2. Students are required to attempt 5 questions in all, selecting one question from each unit and the compulsory question.

| Unit | Topics | Contact Hours |
|---|---|---|

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| | | |
|---|---|---|
| I | Conceptual Framework: Concept and evolution of Consumerism, Profile of the consumer, Consumer Dynamics; Concept of Goods and Services; Restrictive and unfair trade practice; An overview of Prevention of Food Adulteration Act; Overview of Competition Act, 2002; Overview of Standards of Weights and Measures Act, 1976; Overview of Essential Commodities Act, 1955 | 16 |
| II | Drugs and Magic Remedies (Objectionable Advertisement) Act, 1954; Consumer Education and Organizations: Objectives, purposes and role of consumer organizations; Role of media; Consumer education in India; International consumer organizations; Establishing a consumer organization. | 14 |
| III | The Consumer Protection Act, 2019: Salient features, important terms, consumer rights, consumer responsibilities, consumer and corporate social responsibility; United Nations and the guidelines for consumer protection, Comparison of the COPA, 1986 and 2019. | 15 |
| IV | Redressal mechanism: Guidelines for filing consumer complaints, Grievance redressal mechanism and limitations; Role of Voluntary Consumer Organization (VCOs) in redressal of consumer; Alternative dispute redressal mechanism: National consumer helpline; Complaint to Ombudsman, Arbitration, Median, Conciliation. | 15 |

**Suggested Evaluation Methods**

| Internal Assessment: | End Term Exam |
|---|---|
| Class Participation<br>Seminar/Presentation/Assignment/Quiz/Class Test etc.<br>Mid Term Exam | Theory Exam |

**Part-C Learning Resources**

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**Recommended Books/E-Resources/LMS:**

- Consumer Protection Law & Practice: A Comprehensive Guide to Consumer Protection Law, Taxmann Publications.
- Kapoor Sheetal, (2019) Consumer Affairs and Customer Care, 2nd Edition, Galgotia Publishing Company.
- Rajyalaxmi Rao, Consumer is King, Universal Law Publishing Company.
- S.C. Mehta, Indian Consumer, Tata McGraw Hill, New Delhi
- The Consumer Protection Act, 1986 and 2019.
- V.K. Aggrawal, Consumer Protection: Law and Practice, Bharat Law House, Delhi.

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