Central University of Himachal Pradesh Department of Commerce School of Commerce and Management Studies Dhauladhar-II, Dharamshala, Kangra, HP, 176215

Minutes
of
The Second Board of Study (BoS) Meeting
of
The Department of Commerce (DoC)

School of Commerce and Management Studies
Central University of Himachal Pradesh

7th June 2024

Venue: Committee Room, Dhauladhar Parisar-II, Dharamshala, Kangra (Himachal Pradesh)

Department of Commerce

School of Commerce and Management Studies

Central University of Himachal Pradesh

Dhauladhar Parisar-II, Dharamshala, Kangra (Himachal Pradesh), 176215

Minutes of the 2nd Board of Study (BoS) Meeting of the Department of Commerce (DoC)

Second Board of Study (BoS) Meeting of the Department of Commerce, Central University of Himachal Pradesh was held on 7th June, 2024 (Friday), Dhauladhar Parisar-II, Central University of Himachal Pradesh, Dharamshala. The following members were present at the meeting:

Members Present in the Second Board of Study (BoS) Meeting of the Department of Commerce (DoC) School of Commerce and Management Studies (SCMS)				
Ex-Officio	Members			
1.	Prof. Mohinder Singh, Head of the Department	Chairman		
One Asso	ciate Professor from each Department / Centre in	the School		
2.	Dr. Krishan Kumar Verma, Associate Professor, Department of Commerce	Member		
One Assis	tant Professor from each Department/Centre in t	the School		
3.	Dr. Gitanjali Upadhaya, Assistant Professor, Department of Commerce	Member		
Subject E	xperts	经工程工程工程工程		
7.	Prof. O.P. Verma, Professor, Department of Commerce, Himachal Pradesh University, Shimla	Member		
8.	Dr. Deepshikha Bhardwaj, Principal, Govt. Degree College Nankhadi, Shimla (H.P.)	Member		
Professors	(Nominated by the Hon'ble Vice- Chancellor)			
9.	Prof. Suman Sharma, Professor, Department of Tourism, Travel & Hospitality Management			
10.	Prof. Ashish Nag, Professor, Department of Tourism, Travel & Hospitality Management	Member		
	m Industry			
11.	Mr. Tarun Chaurasia, Chartered Accountant, Apu & Company Chartered Accountant Firm	Special Invitee		

All the faculty members of the Department of Commerce were also special invitees to this meeting.



The second Board of Studies have the following agenda items:

	Index of Agenda Items	Annexure
agenda no. Items		
	Agenda of the meeting	
	Welcome of all the members by the Chairman	
	The Angle of Standard of Standard members	
DoC-BoS-2/24-1	To place before the 2 nd Board of Study (BoS) the minutes of the	I
DoC-BoS-2/24-2	To place before the 2 nd Board of studies the Report about the Action Taken Report (ATR) on the decisions of its first meeting	П
DoC-BoS-2/24-3	To place before the Board of Study (BoS) the minutes of the	III
DoC-BoS-2/24-4	To recommend the Panel of examiners for the 2 nd end semester examinations of each course offered to the Master of Commerce (M.Com.) during the spring Session 2024 for approval &	IV
DoC-BoS-2/24-5	To place before the School Board the proposal for consideration to start Bachelor of Commerce i.e B.Com (Honors/Research)	V
DoC-BoS-2/24-6	To place before the Board of Study (BoS) the Course of General for the Bachelor of Commerce i.e B.Com (Honors/Research) program offered by the Department of Commerce (DoC) for consideration, approval & further recommendation to the	VI
DoC-BoS-2/24-7	School Board. To place before the Board of Study (BoS) the Course contents of Bachelor of Commerce i.e B.Com (Honors/Research), semester first for consideration, approval & further recommendation to the School Board.	
DoC-BoS-2/24-8	To place before the Board of Study (BoS) the minutes of the student's feedback review committee for information and	
DoC-BoS-2/24-9	To discuss various points for improving the quality of education in the Post Graduate and Research Degree program in the Department of Commerce (DoC).	
DoC-BoS-2/24-10	the chair	

The Agenda Items taken up in the Second Board of Study (BoS) meeting held on 7th June 2024 (Friday) were as follows:

The meeting started with the formal welcome and introduction of the members of the Board of Studies (BoS) by the Chairman. Thereafter, the members deliberated upon each agenda item and the following minutes were placed on record:

1.	Agenda Item No DoC-BoS-2/24-1
	To place before the 2 nd Board of Study (BoS) the minutes of the first Board of Studies
	meeting held on 26th Dec, 2023 of the Department of Commerce for information and
	approval.
	The first Board of Studies of the Department of Commerce was held on December 26,
	2023. The minutes of the first Board of Studies (BoS) meeting of the Department of
	Commerce are placed before the school board for information and approval
	(Annexure-I).
	Decision:
	The minutes of the first Board of Studies meeting of the Board of Studies (BoS) were
	approved by the Board with consensus.
2.	Agenda Item No DoC-BoS-2/24-2
	To place before the 2 nd Board of studies the Report about the Action Taken Report
	(ATR) on the decisions of its first meeting held on 26th December, 2023
	(1111) on the decisions of its first meeting field on 20 December, 2025
	The Action Taken Report on the various decisions taken in the first Board of
	Studies(BoS) meeting held on 26th, December, 2023 has been prepared and the same is
	placed before the School Board for its consideration and approval as per (Annexure-
	II)
	Decision: The members appreciated the efforts of the Department to implement the
	decisions taken in the first meeting. The action taken report of the first Board of Studies
	meeting of the Board of Studies (BoS) was approved by the Board with consensus.
3.	Agenda Item No DoC-BoS-2/24-3
	To place before the Board of Study (BoS) the minutes of the second Departmental
	Standing Committee (DSC) meeting of the Department of Commerce for information
	and approval.
	The second Departmental Standing Committee (DSC) of the Department of Commerce
	was held on February 5, 2024. The minutes of the second Departmental Standing
	Committee (DSC) meeting of the Department of Commerce are placed before the
	Board of Study (BoS) for information and approval (Annexure-III).
	Decision: The minutes of the second Departmental Standing Committee (DSC) of
	the Department of Commerce were approved by the Board with consensus.
4.	Agenda Item No DoC-BoS-2/24-4

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To recommend the Panel of examiners for the 2nd end semester examinations of each course offered to the Master of Commerce (M.Com.) during the spring Session 2024-25 for consideration, approval & recommendation to the School Board.

As required by CUHP Ordinance 30 Clause 21(a), the question papers for the End-Semester examination of a course shall be set and evaluated by the external examiners. For selecting the paper setters/ evaluators for the end-semester examinations, the Department is required to submit a duly approved panel of at least five paper setters/ evaluators for each course. Thus, the list of paper setters/ evaluators is prepared for the end term examinations of Master of Commerce (M.Com.) was placed before the Board of Studies (BoS) for approval.

Decision: The Board of Study (BoS) approved the list of external examiners for each course offered to the Master of Commerce (M.Com.).

Agenda Item No.- DoC-BoS-2/24-5 5.

To place before the School Board the proposal for consideration to start Bachelor of Commerce i.e B.Com (Honors/Research) program in the Department of Commerce, SCMS.

Hon'ble Vice Chancellor, in his meeting with faculty members of the department had suggested starting 4 years Bachelor of Commerce (B.Com.) Honors/Research program from the academic session 2024-25. In this context, the matter was discussed with faculty members in departmental meeting and it was decided that the department will start four years Bachelor of Commerce (B.Com.) Honors / Research program from the academic session 2024-25. The detail proposal of the program is placed before the BoS for consideration, approval and further recommendation to the SB.

(Annexure-V)

Decision: The Board of Study (BoS) ratified the notification and appreciated the detailed guidelines framed for the B.Com (Honors/Research) programme considering the NEP-2020.

Agenda Item No.- DoC-BoS-2/24-6 6.

To place before the Board of Study (BoS) the Course Structure for the Bachelor of Commerce i.e B.Com (Honors/Research) program offered by the Department of Commerce (DoC) for approval & further recommendation to the School Board.

As per CUHP ordinance no. 4 clause 4b(i), the course structure offered to the 4 yearly B.com (honours/research) students for the batch 2024-28 are placed before the BoS for approval and recommendation the same to the school board of SCMS (Annexure-VI)

Decision:

The Board of Study (BoS) discussed the Course Structure developed for the B.Com (Honors/Research) program and gave certain suggestions which were incorporated. The final course structure was approved unanimously and recommended the same to

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the School Board for approval. 7. Agenda Item No.- DoC-BoS-2/24-7 To place before the Board of Study (BoS) the Course contents of Bachelor of Commerce i.e B.Com (Honors/Research), semester first for consideration, approval & further recommendation to the School Board. As per CUHP ordinance no. 4 clause 4b (i), the course contents offered to the Bachelor of Commerce i.e B.Com (Honors/Research) students for the batch 2024-28 are placed before the BoS for consideration, approval & further recommendation to the School Board of SCMS (Annexure-VII) Decision: The Board of Study (BoS) discussed the course contents and provided certain suggestions for few courses. The suggestions were further incorporated and the updated course contents were approved by the members and recommended the same to the School Board. 8. Agenda Item No.- DoC-BoS-2/24-8 To place before the Board of Study (BoS) the minutes of the student's feedback review committee for information and necessary suggestion. The department usually takes and analyse the feedback from the students after end semester examination. Thereafter, it is discussed at the department level feedback committee to review the course contents and activities in the department and suggesting necessary action if required. The first meeting the review committee was held on March, 11th 2024 the minutes of the meeting are placed before the BoS for information and necessary suggestion. Decision: The minutes of the student's feedback review committee meeting of the Board of Studies (BoS), were approved by the Board with consensus. Agenda Item No.- DoC-BoS-2/24-9

To discuss various points for improving the quality of education in the Post Graduate and Research Degree program in the Department of Commerce (DoC).

Decision: The members including the special invitee suggested following measures to improve the teaching and research quality in the Department:

- Besides regular classes, weekly lectures from industry experts and practitioners may be conducted.
- Discussions on contemporary issues and trends may be organized regularly to make students familiar with the latest trends.
- Practical component of the courses need to be implemented in letter and spirit to achieve the POs and PSO s.

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The meeting ended with the vote of thanks to the chair.

Dr. Gitanjali Upadhaya

Prof. Ashish Nag

Dr. Deepshikha

7/6/24,

Dr. Krishna Kunfar Verma

Prof. Suman Sharma

Prof. O.P. Verma

Board of Study

Department of Commerce (DoC)

School of Commerce and Management Studies (SoCMS)

June, 7th, 2024

Cc to:

- 1. PS to VC for the information to HVC
- 2. Dean, Academics, Central University of Himachal Pradesh
- Registrar, Central University of Himachal Pradesh School of Commerce and Management Studies
- 4. Dean, School of Commerce and Management Studies, Central University of Himachal Pradesh
- Prof. O.P. Verma, Professor, Department of Commerce, Himachal Pradesh University, Shimla
- 6. Dr. Deepshikha, Principal, Govt. Degree College Nankhadi, Shimla (H.P.)
- 7. Prof. Suman Sharma, Professor, Department of Tourism and Travel Management
- 8. Prof. Ashish Nag, Professor, Department of Tourism and Travel Management
- 9. Dr. Krishan Kumar Verma, Associate Professor, Department of Commerce
- 10. Dr. Gitanjali Upadhaya, Assistant Professor, Department of Commerce
- 11. Office file

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Central University of Himachal Pradesh Department of Commerce School of Commerce and Management Studies Diautadhar-II, Dharamshala, Kangra, 11P, 176215

Minutes of The First Board of Study (BoS) Meeting

of The Department of Commerce (DoC)

School of Commerce and Management Studies Central University of Himachal Pradesh

26th December 2023

Venue: Committee Room, Dhauladhar Parisar-II, Dharamshala, Kangra (Himachal Pradesh)

Department of Commerce

School of Commerce and Management Studies

Central University of Himachal Pradesh

Dhauladhar Parisar-II, Dharamshala, Kangra (Himachal Pradesh), 176215

Minutes of the 1" Board of Study (BoS) Meeting

of the

Department of Commerce (DoC)

First Board of Study (BoS) Meeting of the Department of Commerce, Central University of Himachal Pradesh was held on 26th December 2023 (Tuesday), Dhauladhar Parisar-II, Central University of Himachal Pradesh, Dharamshala. The following members were present at the meeting: All the faculty members of the Department of Commerce were special invitees to this meeting.

Members Present in the First Board of Study (BoS) Meeting

Ex-Officio Members

Prof. Mohinder Singh, Professor and Head

Chairman

Associate Professor from the Department

Dr. Krishan Kumar Verma

Member

Assistant Professor from the Department

Dr. Gitanjali Upadhaya

Member

Subject Experts

Prof. O.P. Verma, Professor, Department of Commerce, Himachal Member

Pradesh University, Shimla Dr. Deepshikha Bhardwaj, Principal, Govt. Degree College Nankhadi, Member 5. Shimla (H.P.)

Professors (Nominated by the Hon'ble Vice- Chancellor)

Prof. Suman Sharma, Professor, Department of Tourism, Travel & Member Hospitality Management

Prof. Ashish Nag, Professor, Department of Tourism, Travel & Member 7. Hospitality Management

Special Invitee (Faculty of the Department)

Dr. Mohinder Paul, Associate Professor

Dr. Chaman Lal, Associate Professor

Dr. Varun Saini, Assistant Professor

Dr. Akhil Sharma, Assistant Professor

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Item No.	Items	Annexure	
	Agenda of the meeting		
	Welcome of all the members by the Chairman		
	Introduction of the Board of Study members		
	To Approve the Regulation for the conduct of the business of		
DoC-BoS-1/23-1	Board of Studies (BoS) of the Department of Commerce	I	
	(DoC).		
	To place before the Board of Study (BoS) the information		
	regarding the establishment of the Department of Commerce	П	
DoC-BoS-1/23-2	(DoC) as a new department in the School of Commerce and	11	
	Management Studies (SCMS) for information and ratification.		
	To place before the Board of Study (BoS) the Vision, Mission,		
DoC-BoS-1/23-3	Objectives, and Action Plan of the Department of Commerce	III	
200 200 1/200	(DoC) for review and approval.		
	To place before the Board of Study (BoS) the Program		
	Outcomes (POs) and Program Specific Outcomes (PSOs) for	17.7	
DoC-BoS-1/23-4	the two years post-graduate program in commerce i.e. Master	IV	
	of Commerce for review, approval, and further		
	recommendation to the School Board.		
	To place before the Board of Study (BoS) the Course Structure		
	and the Course Contents for the Master of Commerce		
DoC-BoS-1/23-5	(M.Com.) post graduate program offered by the Department of	V	
	Commerce (DoC) for approval & further recommendation to		
	the School Board.		
	To place before the Board of Study (BoS) the Course Structure		
	for the research degree program i.e. Doctor of Philosophy		
DoC-BoS-1/23-6	(Ph.D) in Commerce for the completion of course work to be	VI	
DoC-Bo3-1/23-0	completed by the students enrolled in the Department of	(17.29 4)	
	Commerce (DoC) for approval & further recommendation to		
	the School Board.		
	To recommend the Panel of examiners for the end semester		
DoC-BoS-1/23-7	examinations of each course offered to the Master of	VII	
DOC-DOS-1/25-1	Commerce (M.Com.) during the Monsoon Session 2023 for		
	approval & recommendation to the School Board.		
	To recommend the names of the Research Supervisors for		
DoC-BoS-1/23-8	guiding Research Scholars in the Research Degree (RD)	01=	
D0C-D03-1/23 0	Programme in the Department of Commerce (DoC) for		
	approval.		
	To report the Departmental Standing Committee (DSC),		
DoC-BoS-1/23-9	Departmental Research Committee (DRC), and Research		
D. J. D. 1, 20 .	Degree Committee (RDC) constituted for the Research Degree		
	(RD) Programme in the Department for information and		

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ratification.

To place before the Board of Study (BoS) the minutes of the DoC-BoS-1/23-10 first Departmental Standing Committee (DSC) meeting of the Department of Commerce for information and approval.		
DoC-BoS-1/23-11	To place before the BOS the list of the courses and contents offered by the department for the University wide basket of inter-disciplinary courses.	x
DoC-BoS-1/23-12	To discuss various points for improving the quality of education in the Post Graduate and Research Degree program in the Department of Commerce (DoC).	
DoC-BoS-1/23-13	Any other item with permission of the Chair.	

The Agenda Items taken up in the first Board of Study (BoS) meeting held on 26th December 2023 (Tuesday) were as follows:

The meeting started with the formal welcome and introduction of the members of the Board of Studies (BoS) by the Chairman. Thereafter, the members deliberated upon each agenda item and the following minutes were placed on record:

Agenda Item No.- DoC-BoS-1/23-1

To Approve the Regulation for the conduct of the business of Board of Studies (BoS) of the Department of Commerce (DoC).

The proposed regulations made under the provisions of Section 23 of the Central Universities Act-2009, Statute 16 (2) and, Ordinance-4 regarding the conduct of the business of the Board of Studies (BoS) of the Department of Commerce (DoC) was placed before the Board of Studies (BoS) members for approval.

Decision:

The regulations for the conduct of the Board of Studies (BoS), were approved by the Board with consensus. (Annexure-I)

Agenda Item No.- DoC-BoS-1/23-2

To place before the Board of Study (BoS) the establishment of the Department of Commerce (DoC) as a new department in the School of Commerce and Management Studies (SCMS) for information and ratification.

The Executive Council in its 63rd meeting item no. 63.6(S), held on September 11, 2023 has approved the establishment of the Department of Commerce (DoC) from the academic session 2023-24 and a notification for the same was issued by the Registrar office vide letter no 3-4/CUHP/Estt/2010/5530-40 dated September 19, 2023, seven faculty members from the

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department of HPKV Business School were shifted to the newly set up Department of Commerce (DoC) in the School of Commerce and Management Studies (SCMS). The notification was being placed before the Board of Study (BoS) for its information and ratification.

Decision: The notification was ratified by the Board of Study (BoS).(Annexure-II)

Agenda Item No.- DoC-BoS-1/23-3

To place before the Board of Study (BoS) the Vision, Mission, Objectives, and Action Plan of the Department of Commerce (DoC) for review and approval.

The proposed Vision, Mission, Objectives, and Action Plan of the Department of Commerce (DoC) were placed before the Board of Study (BoS) for its consideration and approval.

Decision:

The Board of Study (BoS) considered and discussed the Vision, Mission, Objectives, and Action Plan of the Department of Commerce (DoC) and approved unanimously.(Annexure-III)

Agenda Item No.- DoC-BoS-1/23-4

To place before the Board of Study (BoS) the Program Outcomes (POs) and Program Specific Outcomes (PSOs) for the two years post-graduate program in commerce i.e. Master of Commerce for review, approval, and further recommendation to the School Board.

The Program Outcomes (POs) and Program Specific Outcomes (PSOs) for the Master of Commerce (M. Com.) Program of the Department of Commerce (DoC) were placed before the Board of Study (BoS) forreview, approval and further recommendation to the School Board.

Decision:

The Board of Study (BoS) discussed and approved the Program Outcomes (POs) and Program Specific Outcomes (PSOs) for the two years post-graduate program in commerce i.e. Master of Commerce and recommended to the School Board for approval.(Annexure-IV)

Agenda Item No.- DoC-BoS-1/23-5

To place before the Board of Study (BoS) the Course Structure and the Course Contents for the Master of Commerce (M.Com.) post graduate program offered by the Department of Commerce (DoC) for approval & further recommendation to the School Board.

As required by CUHP Ordinance No: 4 clauses 4.b (i), the course structure and a comprehensive catalogue of courses was developed for the Master of Commerce (M. Com.) by the Curriculum Development Committee (CDC). The feedback from the students and the faculty revealed that some new courses needed to be added to the catalogue, others were

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required to be renamed and a few courses were changed from 2 credits to 4 credits due to their relevance. The Course Structure and Course Contents developed for the Master of Commerce (M.Com.) were placed before the Board of Studies (BoS) for approval and further recommendation to the School Board.

Decision:

The Board of Study (BoS) discussed the Course Structure and the Course Contents developed for the Master of Commerce (M.Com.)programand gave certain suggestions which were incorporated. The final course structure and course contents were approved unanimously and recommended the same to the School Board for approval.(Annexure-V)

Agenda Item No.- DoC-BoS-1/23-6

To place before the Board of Study (BoS) the Course Structure for the Research Degree Program i.e. Doctor of Philosophy (Ph.D.) in Commerce for the completion of course work to be completed by the students enrolled for approval & recommendation to the School Board.

As per CUHP Ordinance no. 42, Clause 8, Ph.D. student has to earn a minimum of 18 credits and a maximum of 22 credits for successful completion of Ph.D. course work. The department unanimously decided to offer 20 credits to complete the Ph.D. course work. Details of the courses to be offered for the Ph.D. program by the department for completion of Ph.D. course work for the enrolled students was placed before the Board of Studies (BoS) for approval and further recommendation to the School Board.

Decision:

The Board of Study (BoS) discussed and approved the Course Structure for the Research Degree Program i.e. Doctor of Philosophy (Ph.D.) in Commerce and recommended to the School Board. (Annexure-VI)

Agenda Item No.- DoC-BoS-1/23-7

To place before the Board of Studies (BoS) the Panel of examiners for the end semester examinations of each course offered to the Master of Commerce (M.Com.) during the Monsoon Session 2023 forapproval.

As required by CUHP Ordinance 30 Clause 21(a), the question papers for the End-Semester examination of a course shall be set and evaluated by the external examiners. For selecting the paper setters/ evaluators for the end-semester examinations, the Department is required to submit a duly approved panel of at least five paper setters/ evaluators for each course. Thus, the list of paper setters/ evaluators is prepared for the end term examinations of Master of Commerce (M.Com.) was placed before the Board of Studies (BoS) for approval.

Decision:

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The Board of Study (BoS) approved the list of external examiners for each course offered to the Master of Commerce (M.Com.). (Annexure-VII)

8. Agenda Item No.- DoC-BoS-1/23-8

To place before the Board of Study (BoS) the names of the Research Supervisors for guiding Research Scholars in the Research Degree (RD) Programme in the Department of Commerce (DoC) for approval.

As required by Ordinance 42, Clause 7.2, regarding allocation of research supervisors to supervise the Ph.D. thesis in the Department of Commerce, the list of eligible research supervisors was placed before the BoS for ratification and formal approval:

S.	Name	Designation
No.		STREET STREET STREET STREET STREET
1.	Prof. Mohinder Singh	Professor
2.	Dr. Krishan Kumar Verma	Associate Professor
3.	Dr. Mohinder Paul	Associate Professor
4.	Dr. Chaman Lal	Associate Professor
5.	Dr. Gitanjali Upadhaya	Assistant Professor
6.	Dr. Varun Saini	Assistant Professor
7.	Dr. Akhil Sharma	Assistant Professor

Decision:

The Board of Study (BoS) approved the above-mentioned names of seven faculty members of the department for guiding research scholars in the Research Degree (RD) Programme as proposed by the department.

9. Agenda Item No.- DoC-BoS-1/23-9

To place before the Board of Studies (BoS) the Departmental Standing Committee (DSC), Departmental Research Committee (DRC), and Research Degree Committee (RDC) for information and ratification.

As per CUHP Ordinance no. 42, Clause 5.1- the Departmental Standing Committee (DSC), Clause 9.1- Departmental Research Committee (DRC), and Clause 10.1- Research Degree Committee (RDC) of the Department of Commerce (DoC) for the Ph. D program were constituted and notified to monitor the research work/ progress of the research degree students enrolled in the department, which were placed before the Board of Study (BoS) for information and ratification.

Decision:

The Board of Study (BoS) ratified the Departmental Standing Committee (DSC), Departmental Research Committee (DRC), and Research Degree Committee (RDC). (Annexure-VIII)

10. Agenda Item No.- DoC-BoS-1/23-10

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To place before the Board of Study (BoS) the minutes of the first Departmental Standing Committee (DSC) meeting of the Department of Commerce for information and approval.

The first Departmental Standing Committee (DSC) of Department of Commerce was held on November 22, 2023. The minutes of the meeting were placed before the Board of Study (BoS) for information and approval.

Decision:

The Board of Study (BoS) considered and approved the minutes of the first meeting of the Departmental Standing Committee (DSC).(Annexure-IX).

Agenda Item No.- DoC-BoS-1/23-11

To place before the Board of Study (BOS) the list of the courses offered by the department for the University wide basket of inter-disciplinary courses for approval.

Decision:

The list of the courses offered by the department for the University wide basket of interdisciplinary courses was placed before the Board of Study (BOS) which was approved by the Committee.(Annexure-X)

12. Agenda Item No.- DoC-BoS-1/23-12

To discuss various points for improving the quality of education in the Department.

The following suggestions were given by the Board of Studies (BoS) to improve the quality of education in the Department:

a. Offering Courses to M.Com. Batch 2023-25 Semester II

It was suggested that the courses to be offered to M.Com. Batch 2023-25 Semester II shall be finalized along with the suggested changes in the meeting.

b. Incorporating paper setting directions

It was suggested in the meeting to incorporate the instructions for paper setting for reference to the paper setters, which was accepted unanimously.

c. Follow an identical course structure for all courses

It was suggested to follow an identical course structure for all courses to be offered to the PG and PhD programs.

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13. Agenda Item No.- DoC-BoS-1/23-13

Any other item with the permission of the Chair.

The Board of Studies (BoS) was satisfied with the performance of department. However, to make the department more student inclusive following suggestions were made:

- Efforts should be made to give practical exposure in the coursed taught to the students.
- b. Department should take initiatives to sign MOU with esteemed organizations to provide exposure to the students.
- d. Necessary steps should be taken by the department for Industry collaboration.
- e. Students should be provided coaching for the competitive examinations like UGC-
- f. NET, etc. and such classes shall be included in the work load of the faculties.

The meeting ended with the vote of thanks to the chair

Dr. Gitanjali Upadhaya

Prof. Ashish Nag.

Dr. Deepshikha

Dr. Krishan Kumar Verma

Prof. Suman Sharma.

Prof. O.P. Verma

Board of Study

Department of Commerce

School of Commerce and Management Studies (SoCMS)

December 26th, 2023

Cc to (for information);

- 1. Dean, School of Commerce and Management Studies
- 2. Prof. O.P. Verma, Professor, Department of Commerce, Himachal Pradesh University, Shimla
- 3. Dr. Deepshikha, Principal, Govt. Degree College Nankhadi, Shimla (H.P.)
- 4. Prof. Suman Sharma, Professor, Department of Tourism and Travel Management
- 5. Prof. Ashish Nag, Professor, Department of Tourism and Travel Management
- 6. Dr. Krishan Kumar Verma, Associate Professor, Department of Commerce
- 7. Dr. Gitanjali Upadhaya, Assistant Professor, Department of Commerce
- 8. All Faculty Members of the Department
- 9. Office file

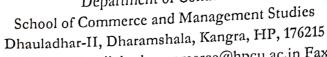
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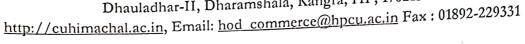
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Central University of Himachal Pradesh (NAAC Accredited A⁺)

Department of Commerce







Action Taken Report of First BoS			
Agenda Item No.	Action Taken		
rigenda Helli 190.	Decision		
DOC-BoS-1/23-1	To Approve the Regulation for the conduct of the business of Board of Studies (BoS) of the Department of Commerce (DoC).	Adopted	
DOC-BoS-1/23-2	To place before the Board of Study (BoS) the information regarding the establishment of the Department of Commerce (DoC) as a new department in the School of Commerce and Management Studies (SCMS) for information and ratification.	The department has become operational	
DOC-BoS-1/23-3	To place before the Board of Study (BoS) the Vision, Mission, Objectives, and Action Plan of the Department of Commerce (DoC) for review and approval.	Adopted and submitted to the School Board for information and further n.a.	
DOC-BoS-1/23-4	To place before the Board of Study (BoS) the Program Outcomes (POs) and Program Specific Outcomes (PSOs) for the two years' post-graduate program in commerce i.e. Master of Commerce for review, approval, and further recommendation to the School Board.	Adopted and submitted to the School Board for information and further approval.	
DOC-BoS-1/23-5	To place before the Board of Study (BoS) the Course Structure and the Course Contents for the Master of Commerce (M.Com.) post graduate program offered by the Department of Commerce (DoC) for approval & further recommendation to the School Board.	Offered to the M.Com students and submitted to the School Board for information and further approval	
DOC-BoS-1/23-6	To place before the Board of Study (BoS) the Course Structure for the research degree program i.e. Doctor of Philosophy (Ph.D) in Commerce for the completion of course work to be completed by the students enrolled in the Department of Commerce (DoC) for approval & further recommendation to the School Board.	the School Board for information and further approval	

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DOC-BoS-1/23-7 DOC-BoS-1/23-8	To recommend the Panel of examiners for the end semester examinations of each course offered to the Master of Commerce (M.Com.) during the Monsoon Session 2023 for approval & recommendation to the School Board. To recommend the names of the Research Supervisors for guiding Research Scholars in the Research Degree (RD) Programme in the Department of Commerce (DoC) for	Panel sent to the COE and and submitted to the School Board for information and further approval Notified and inform to concerned faculty members
DOC-BoS-1/23-9	approval. To report the Departmental Standing Committee (DSC), Departmental Research Committee (DRC), and Research Degree Committee (RDC) constituted for the Research Degree (RD) Programme in the Department for information and ratification.	Adopted by the department and members have been intimated
DOC-BoS-1/23-10 DOC-BoS-1/23-11	To place before the Board of Study (BoS) the minutes of the first Departmental Standing Committee (DSC) meeting of the Department of Commerce for information and approval. To place before the BOS the list of the courses offered by the department for the University wide basket of inter-disciplinary courses.	Implemented and submitted to the School Board for information and further approval Forwarded to Central Committee for the inclusion in the University wide basket of inter-disciplinary courses and submitted to the School Board for information and further approval

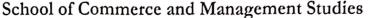
Department of Commerce 76 227



Central University of Himachal Pradesh

(NAAC Accredited A⁺)

Department of Commerce



Dhauladhar-II, Dharamshala, Kangra, HP, 176215

http://cuhimachal.ac.in, Email: hod_commerce@hpcu.ac.in Fax:01892-229331



File No CUHP/ Comm./1-4/DSC/2023/149

Dated...5. 2 2029

Minutes of the Second Departmental Standing Committee (DSC) Meeting

Department of Commerce, School of Commerce and Management Studies (SCMS)

The second meeting of the Departmental Standing Committee (DSC) of the Department of Commerce School, School of Commerce and Management Studies was held on February 5, 2024 at 10:30 AM, Dhauladhar Parisar-II, Central University of Himachal Pradesh, and Dharamshala. The meeting was chaired by Prof. Mohinder Singh, Head, Department of Commerce, SoC&MS.

The following members were present in the meeting:

1. Prof. Mohinder Singh, Professor & Head, Department of Commerce	Chairman
2. Prof. Suman Sharma, Professor, VC Nominee	Member
3. Dr. Krishan Kumar Verma, Associate Professor, Department of Commerce	Member
4. Dr Gitanjali Upadhaya, Assistant Professor, Department of Commerce	Member
5. Dr Devesh Kumar, , Associate Professor (VC Nominated)	Member
6. Dr. Chaman Lal, Associate Professor (VC Nominated)	Member

Following members could not attend the meeting;

1. Dr (Gitanjali Upadhaya, Assistant Professor, Department of Commerce	Member
	- Family 4, 110100001, 2 eparament of Commerce	Member

The members of the Committee deliberated upon the agenda items and the following decisions were taken in the meeting:

Agenda Item: Allotment of Research Supervisors to the newly admitted research degree students

To place before the Departmental Standing Committee (DSC) of the Department of Commerce the list of newly admitted Research Degree Students for allotment of research supervisors.

The Head of the Department, Prof. Mohinder Singh placed the list of newly admitted students for the PhD in Commerce and briefed the members about the present vacant seats under each research supervisor of the department. The Chairman briefed the Committee Members that at the time of the admission notice, three Ph.D. seats were advertised.

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Decision: The Departmental Standing Committee, of the Department of Commerce considered the matter as per the CUHP Ordinance no. 42 clause 5.2 (iv) and allotted the following research supervisors to the newly admitted students and recommend the registration of these students.

SN	Registration No.	Name of the Student	Father Name	Research Supervisor
1.	CUHP23RDCOM01	Aman Bishnoi	Balram	Dr. Varun Saini
2.	CUHP23RDCOM03	Anamika Devi	Yadav Singh	Prof. Mohinder Singh
3.	CUHP23RDCOM04	Nidhi Verma	Hukam Chand Verma	Dr. Akhil Sharma
4.	CUHP23RDCOM05	Raj Kumari	Prem Singh	Dr. Chaman Lal
5.	CUHP23RDCOM06	Rakhi Sharma	Parkash Chand Sharma	Dr. Mohinder Paul
6.	CUHP23RDCOM07	Ranjna	Leela Ram	Dr. Krishan Kumar Verma
7.	CUHP23RDCOM08	Raveena	Amar Singh	Dr. Akhil Sharma
8.	CUHP23RDCOM09	Rinku	Baljeet	Dr. Gitanjali Upadhaya
9.	CUHP23RDCOM10	Shilpa	Jeeta Prasad	Dr. Varun Saini
10.	CUHP23RDCOM11	Shivani Kumari	Rajesh Kumar	Dr. Varun Saini
11.	CUHP23RDCOM12	Suman Kumari	Sher Singh	Dr. Mohinder Paul
12.	CUHP23RDCOM13	Sumit Kumar	Chhotu Ram	Dr. Akhil Sharma
13.	CUHP23RDCOM14	Tanvi Ranta	Sunil Ranta	Dr. Krishan Kumar Verma
14.	CUHP23RDCOM15	Vanita	Aatam Parkash	Dr. Mohinder Paul

Agenda Item: Request of Dr. K.K. Verma to retain Ph.D students from the previous organisation

To place before the Departmental Standing Committee (DSC) of the Department of Commerce the request made by Dr. Krishna Kumar Verma to retain Ph.D students from the previous organization.

The Head of Department, Department of Commerce reported to the DSC that a request has been received from Dr. Krishna Kumar Verma to retain their PhD students from his previous organization. As per request Dr. Krishna Kumar Verma is co-guiding two PhD students registered in Sanskriti University, Mathura.

Name, Session and Enrollment	Topic	Position	University
No.			
Ketan Pandey (2020-21)	Analytical study of Financing	Co- Guide	Sanskriti University,
2004101006	women entrepreneurs by nationalized bank		Mathura
Abhishek Singh (2020-21) 2004101001	An analytical study on CSR programs of Indian Companies in Post Mandate Period	Co- Guide	Sanskriti University, Mathura

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Decision: The department standing committee, Department of Commerce considered the request of Dr. Krishna Kumar Verma and suggested that their request may be forwarded to the university authorities for no objection and necessary approval to allow him to continue their research guidance to the existing students.

The meeting was ended with a vote of thanks by the Chairman,

_		- Writhowa	
	Prof. Suman Sharma Member	Dr. Krishan Kumar Verma Member	Dr Devesh kumar
	Dr. Gitanjali Upadhaya fraykar Member	Dr. Chaman Lal	(Prof. Mohinder Singh) 2 2024 Chairman & HoD Department of Commerce



Central University of Himachal Pradesh (NAAC Accredited A⁺)

Department of Commerce

School of Commerce and Management Studies

Dhauladhar-II, Dharamshala, Kangra, HP, 176215

http://cuhimachal.ac.in, Email: hod commerce@hpcu.ac.in Fax: 01892-229331



Department of Commerce

Panel of Examiner (Performa for the Controller of Examination Office) M.com -2nd Semester

S. No.	Course Code	Course Name	Credit	No of Students registered	Names of the External Experts with address (Email id, Mobile no.)
5.	MCO 201	Cost and Management Accounting	04	30	1.Dr.Bhushan Singh Assistant Professor, Department of Commerce, Central University of Haryana, Mahendragarh, Haryana Email: bhushan@cuh.ac.in, 9805648175 2. Mr. Saurav Rawat Assistant Professor Department of Commerce SridevSumanUttarakhand University, Gopeshwar Campus, Chamoli, Uttarakhand Email: Saurav.rawat1989@gmail.com 9997262574 3.Dr.Jagdish Raj Saini Assistant Professor Department of Commerce, Delhi school of Economics, University of Delhi Email: jagdishsaini001@commerce.du.ac.in, 7888869563 4.Dr.Bhanwan Singh Assistant professor,Department of management Kurukshetra university, Kurukshetra Email: write2bhanwar@gmail.com Contact: 9996625112

					5 Dr. Pooja Vyas Assistant professor Institute of management studies, and Research (IMSAR) MDU Rohtak Email: pooja.vyas9@gmail.com Contact: 9468269270
2.	MCO 202	Marketing Management	4	30	1. Dr. Anupriya Pandey, Associate Professor, School of Management Studies (SOMS), IGNOU, New Delhi-110068, Email: anupriya07@gmail.com, Contact: 096509-98540, 011-29573016. 2. Dr. Rakesh Kumar, Professor, ShaheedBhagat Singh College, University of Delhi, Sheikh Sarai Phase II, N. Delhi 110017, Email: rakeshkumardoctor@yahoo.in, Phone: 011-29250306, 09654438326. 3. Dr AshishPareek, Deputy Director/ Assistant Professor (Senior Scale), Center for ESBM/ Department of Management Studies, MaharshiDayanandSaraswati University, Ajmer- 305009 Rajasthan. Email: ashpareek@gmail.com, Contact: 0145-2787412, 094142-79066 4. Dr. Rajesh Kumar, Associate Professor, Himachal Pradesh University Business School, Shimla, Himachal Pradesh University Business school, Shimla, Email id: rajesh.hpubs@gmail.com, Mob: 9459333478 5. Dr Deepak Jaiswal, Assistant Professor ,Dept of Management (Faculty of Commerce), Siddharth University, Kapilvastu, Siddharth Nagar U.P 272202, djaiswal@suksn.edu.in, djaiswal93@gmail.com, 9816184518
3.	MCO 203	Human Resource Management	04	30	1. Dr.AlkaLalhall, Assistant Professor, Mahatama Gandhi Central University, Temp. Camp, Zila School Campus Motihari, Distt east Champaran, Bihar 845401, alkalalhall@mgcub.ac.in; Mobile No. 9805111571 2. Dr.Jatinder Kaur, Assistant Professor, Department of MBA, H.P.U Regional Centre, Dharamshala, Email: jatinderksohal@gmail.com; Mobile No. 9816260800 3. Dr.Neeraj Dhiman, Department of Management Studies, NIT Hamirpur, HP, 177005, Email: neerajdhiman@nith.ac.in, Phone Number: (+91) 9459761263

					4. Vikrant Jaswal, Assistant Professor, Department of Management Studies, Sardar Patel University, Mandi, Himachal Pradesh, Email: vikrantjaswal@gmail.com; Mobile No. 8627018096 5. Dr. Pawan Kumar Chand, Associate Professor, Department of Management Studies, SPU Mandi, Himachal Pradesh, Email: pawanchand@spumandi.ac.in; pawan.keshav.nangal@gmail.com; Mobile No. 8529799156
4.	MCO 204	Entrepreneurship Skill Development	02	30	 Dr. Rakesh Kumar, Assistant Professor, Department of MBA, Himachal Pradesh University Regional Centre, Dharamshala, Distt. Kangra (H.P.), Ph. 6230399881, Email- Rakesh0858@gmail.com Dr. Karan Gupta, Head of Department & Associate Professor, Department of Management Studies, SPU Mandi, Himachal Pradesh, Email-karangupta@spumandi.ac.in Mobile No- 9459308537 Prof (Dr) Rajat Kumar Sant, Professor, Department of Commerce, Maharaja Agrasen College, University of Delhi, Delhi-96, Ph.9869553043, Email-rksant@mac.du.ac.in Dr. Devinder Sharma, Professor, Department of Commerce, H.P. University, Shimla -171005, Mobile- 8988122373, Email: devsml@rediffmail.com Dr. Vijeta Sharma, Assistant Professor, Department of Commerce, Himachal Pradesh University, Shimla-5, Ph. 9459334563, E-mail-sharma.vijeta8@gmail.com
1.	MCO-206	Business Taxation	4	30	1. Prof. Ashok Agarwal Department of Accountancy and Business Studies University of Rajasthan, Jaipur, 9928366240, Ashokuor@gmail.com 2. Dr. SaurabhVerma Associate Professor Department of Business Administration M.J.P. RohilkhandUbiversity, Bareilly. 7017064558

Annexure -IV

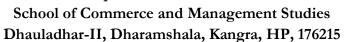
3, Dr. Manish Kumar Assistant Professor, Faculty of Commerce,
KMC Language University, Lucknow 8840654011, manishsspg@gmail.com
4. Dr Jyoti Kumari Mishra, Assistant Professor Departnment of Banking, Economics & Finance Bundelkhand University, Jhansi Jyotimishra0004@gmail.com, 8874926755
5, Dr. Neeraj Shukla, Assistant Professor, Faculty of Commerce, KMC Language University, Lucknow 9451383900, drneerajshukla143@gmail.com

विभागाध्यक्ष /केन्द्र निदेशक



Central University of Himachal Pradesh (NAAC Accredited A⁺)

Department of Commerce







Proposal for Bachelor of Commerce (Honors/Research) or B.Com (Honors/Research)

Name of the	Bachelor of Commerce (Honors/Research) or B.Com (Honors/Research)				
Programme					
Level	Under Graduate i.e V-VIII as per National Education Policy 2020				
	Any candidate having passed the Intermediate (10+2) Examination in any				
Eligibility	discipline, from recognized Examination Board, shall be eligible to apply for the				
	B.Com. Programme				
	The duration of the UG programme is 4 years or 08 semesters. Students who				
Minimum	desire to undergo a 3-year UG programme will be allowed to exit after successful				
Duration	completion of the first three years (six semesters) and would get B.Com (Pass)				
	degree				
	Flexible learning approach having multiple entry and exit system. Students would				
Maximum	be eligible to get certificate, diploma and degree after completion of first, second,				
Duration	and third year respectively. Students are allowed to re-enter the degree programme				
Duration	within three years and complete the degree programme within the stipulated				
	maximum period of seven years.				
Selection	As per university norms i.e CUET (UG) / on the basis of merit of +2				
Criterion	examinations/any other norms notified the university.				
Credit	160 - 180 credits				
Requirements					
	33 (Subsidized) plus 5 (Self-Finance) total = 38 Seats				
Number of Seats					

Category Wise	UR	OBC(NCL)	SC	ST	EWS	Self-Finance	Total
Seats	15	8	5	2	3	5	38
Fees Structure	As per the	As per the fees of M.Com or university norms					
Examination	As per un	As per university norms					
Mode	Regular /Full Time						

DEPARTMENT OF COMMERCESchool of Commerce & Management Studies

Detailed Guidelines and Structure

For

Under Graduate Course as per NEP 2020 Bachelor of Commerce (Honours/ Research)



w.e.f.: July 2024

CENTRAL UNIVERSITY OF HIMACHAL PRADESH
DHARAMSHALA

Guidelines and Structure for Bachelor of Commerce (Hons./ Research) under NEP-2020

Four Year Bachelor of Commerce (B.Com) shall be governed and regulated as per the detailed guidelines and structure as mentioned below:

1. Four-Year (Eight-Semester) Full-Time Programme

The undergraduate programme Bachelor of Commerce (B.Com) with honours / research shall be of four-years duration, with multiple entry and exit points and re-entry options. Each academic year is divided into two semesters. The four years interdisciplinary/ multidisciplinary Bachelor's Programme (B.Com.) is the preferred option as it allows the opportunity to experience the full range of holistic and multidisciplinary education with a focus on major and minor subjects as per the student's preference. The programme may also lead to a degree with research, if the student completes a rigorous research project/ dissertation in the major area(s) of study during eight semesters. Thus, the B.Com. Programme shall extend over four academic years (eight semesters) with multiple entry and exit options.

An academic year shall consist of two semesters:

- Monsoon Semesters (I, III, V & VII Semesters): July to December
- Spring Semesters (II, IV, VI & VIII Semesters): January to June

The academic calendar for each semester shall be notified by the University well before the commencement of the semester.

Eligibility and Credit Requirements:

Any candidate having passed the Intermediate (10+2) Examination in any discipline, from a recognized Examination Board, shall be eligible to apply for the B.Com. Programme as per NEP 2020. Students are also advised to go through the ordinances of the University relating to the undergraduate programme as per NEP 2020 in detail. These ordinances are available on the official website of Central University of Himachal Pradesh, Dharamshala (www.cuhimachal.ac.in). The entry and credit requirement at various level of B.Com. Programme are as under:

Duration:

- Minimum duration: 3/4 years (B.Com/ B.Com (Hons.)
- Maximum duration: 7 years

Table 1: Programme Attributes

Type of	Type of • The Learning outcomes descriptors								
learning	The Dearling outcomes descriptors								
outcomes									
Learning	Graduates should be able to demonstrate the acquisition of:								
outcomes that are specific to disciplinary/ interdisciplinary	Comprehensive knowledge and coherent understanding of the chosen disciplinary/interdisciplinary areas of study in a broad multidisciplinary context, their different learning areas, their linkages with related fields of study, and current and emerging developments associated with the chosen disciplinary/interdisciplinary areas of learning.								
areas of learning	Practical, professional, and procedural knowledge required for carrying out professional or highly skilled work/tasks related to the chosen field(s) of learning, including knowledge required for undertaking self-employment initiatives, and knowledge and mindset required for entrepreneurship involving enterprise creation, improved product development, or a new mode of organization.								
	Skills in areas related to specialization in the chosen disciplinary/interdisciplinary area(s) of learning in a broad multidisciplinary context, including wide-ranging practical skills, involving variable routine and non-routine contexts relating to the chosen field(s) of learning. Capacity enhancement to elaborate from what has been learned, translate concepts to real-life situations and apply acquired competencies in new/unfamiliar contexts, rather than merely replicate curriculum content knowledge, to generate solutions to specific problems.								
Generic	Complex problem-solving: The graduates should be able to:								
learning outcomes	• solve different kinds of problems in familiar and non-familiar contexts and apply the learning to real-life situations.								
	Critical thinking: The graduates should be able to:								
	 apply analytic thought to a body of knowledge, including the analysis and evaluation of policies, and practices, as well as evidence, arguments, claims, beliefs, and the reliability and relevance of evidence, 								
	examining relevant assumptions or implications; and formulate coherent arguments,								
	identify logical flaws and holes in the arguments of others,								
	analyze and synthesize data from a variety of sources and draw valid conclusions and support them with evidence and examples.								

Creativity: The graduates should be able to demonstrate the ability to:

- create, perform, or think in different and diverse ways about the same objects or scenarios,
- deal with problems and situations that do not have simple solutions,
- innovate and perform tasks in a better manner,
- view a problem or a situation from multiple perspectives,
- think 'out of the box' and generate solutions to complex problems inunfamiliar contexts,
- adopt innovative, imaginative, lateral thinking, interpersonal skills and emotional intelligence.

Communication Skills: The graduates should be able to demonstrate the skills that enable them to:

- listen carefully, read texts and research papers analytically and present complex information in a clear and concise manner to different groups/audiences,
- express thoughts and ideas effectively in writing and orally and communicate with others using appropriate media,
- confidently share views and express herself/himself,
- construct logical arguments using correct technical language related to a field of learning, work/vocation, or an area of professional practice,

and convey ideas, thoughts, and arguments using language that is respectful and sensitive to gender and other minority groups.

Analytical reasoning/thinking: The graduates should be able to:

- evaluate the reliability and relevance of evidence;
- identify logical flaws in the arguments of others;
- analyze and synthesize data from a variety of sources; draw valid conclusions and support them with evidence and examples, and address opposing viewpoints.

Research-related skills: The graduates should be able to demonstrate:

- a keen sense of observation, inquiry, and capability for asking relevant/ appropriate questions,
- the ability to problematize, synthesize, and articulate issues and design research proposals,
- the ability to define problems, formulate appropriate and relevant research questions, formulate hypotheses, test hypotheses using quantitative and qualitative data, establish hypotheses, make inferences based on the analysis and interpretation of data, and predict cause-and-effect relationships,
- the capacity to develop appropriate methodology and tools for data collection,
- the appropriate use of statistical and other analytical tools and techniques,
- the ability to plan, execute and report the results of an experiment or investigation, the ability to acquire the understanding of basic research ethics and skills in practicing/doing ethics in the field/ in personal research work, regardless of the funding authority or field of study.

<i>Coordinating/collaborating with others</i> : The graduates should be able to demonstrate the ability to:
 work effectively and respectfully with diverse teams,
• facilitate cooperative or coordinated effort on the part of a group,
• act together as a group or a team in the interests of a common cause and work efficiently as a member of a team.
Leadership readiness/qualities: The graduates should be able to demonstrate the capability for:
 mapping out the tasks of a team or an organization and setting direction.
• formulating an inspiring vision and building a team that can help achieve the vision, motivating and inspiring team members to engage with that vision.
 using management skills to guide people to the right destination.
*Learning how to learn skills: The graduates should be able to:
 acquire new knowledge and skills, including 'learning how to learn skills, that are necessary for pursuing learning activities throughout life, through self-paced and self- directed learning aimed at personal development, meeting economic, social, and cultural objectives, and adapting to changing trades and demands of the workplace, including adapting to the changes in work processes in the context of the fourth industrial revolution, through knowledge/ skill development/reskilling,
 work independently, identify appropriate resources required for further learning,
 acquire organizational skills and time management to set self-defined goals and targets with timelines.
• inculcate a healthy attitude to be a lifelong learner,
Digital and technological skills: The graduates should be able to:
• use ICT in a variety of learning and work situations,
 access, evaluate, and use a variety of relevant information sources, and use appropriate software for analysis of data.
• <i>Multicultural competence and inclusive spirit:</i> The graduates should be able to demonstrate:
• the acquisition of knowledge of the values and beliefs of multiple cultures and a global perspective to honour diversity,
 capability to effectively engage in a multicultural group/society and interact respectfully with diverse groups,
• capability to lead a diverse team to accomplish common group tasks and goals.
• gender sensitivity and adopting a gender-neutral approach, as also empathy for the less advantaged and the differently-abled including those with learning disabilities.

Value inculcation: The graduates should be able to demonstrate the acquisition of knowledge and attitude that are required to:

- embrace and practice constitutional, humanistic, ethical, and moral values in life, including universal human values of truth, righteous conduct, peace, love, nonviolence, scientific temper, citizenship values,
- practice responsible global citizenship required for responding to contemporary global challenges, enabling learners to become aware of and understand global issues and to become active promoters of more peaceful, tolerant, inclusive, secure, and sustainable societies,
- formulate a position/argument about an ethical issue from multiple perspectives
- identify ethical issues related to work, and follow ethical practices, including avoiding
 unethical behaviour such as fabrication, falsification or misrepresentation of data, or
 committing plagiarism, and adhering to intellectual property rights,
- recognize environmental and sustainability issues, and participate in actions to promote sustainable development.
- adopt an objective, unbiased, and truthful actions in all aspects of work,
- instill integrity and identify ethical issues related to work, and follow ethical practices.

Autonomy, responsibility, and accountability: The graduates should be able to demonstrate the ability to:

- apply knowledge, understanding, and/or skills with an appropriate degree of independence relevant to the level of the qualification,
- work independently, identify appropriate resources required for a project, and managea project through to completion,
- exercise responsibility and demonstrate accountability in applying knowledge and/or skills in work and/or learning contexts appropriate for the level of the qualification, including ensuring safety and security at workplaces.

Environmental awareness and action: The graduates should be able to demonstrate the acquisition of and ability to apply the knowledge, skills, attitudes, and values required totake appropriate actions for:

- mitigating the effects of environmental degradation, climate change, and pollution,
- effective waste management, conservation of biological diversity, management of biological resources and biodiversity, forest and wildlife conservation, and sustainable development and living.

Community engagement and service: The graduates should be able to demonstrate the capability to participate in community-engaged services/ activities for promoting the well-being of society.

Empathy: The graduates should be able to demonstrate the ability to identify with or understand the perspective, experiences, or points of view of another individual or group, and to identify and understand other people's emotions.

2. Programme Outcomes (POs) and Programme Specific Outcomes (PSOs) of Bachelor of Commerce (Honours/Research)

Program Outcome (POs)

Upon completion of the B.Com. (Honours/ Research) program of Central University of Himachal Pradesh, the graduates will be able to:

PO₁: Discipline Knowledge: Understanding of the basic concepts and theoretical knowledge of various areas of Commerce and business like Accounting, Taxation, Auditing, Banking, Marketing, Finance, E-Commerce, Entrepreneurship, IKS, Business Analytics etc. able to become a successful professional in these fields.

PO₂: Complex Problem Solving: Apply the different tools and techniques in solving the business problems related to their field of study in day-to-day situations.

PO₃: Creativity & Critical Thinking: Plan and develop the entrepreneurial ventures independently through and managing the resulting enterprises.

PO₄: **Communication Skills**: Effectively communicate through different modes and forms of communication using various languages especially Modern Indian languages while working as a member of team in the organization at different levels.

PO₅: Analytical Reasoning: Display analytical and practical skills required to work as tax consultant, investment banker, material management etc.

PO₆: Leadership Qualities: Demonstrate leadership qualities required to lead the diverse teams and small groups to achieve the common goals of the organization.

PO₇: **Digital and Technological Skills**: Develop the ability for judiciously using, deploying the information and use technology to improve teaching learning process in areas like Accounting, Taxation, Auditing, Banking, Marketing, Finance, E-Commerce etc

PO₈: Value Inculcation: Display skills in ethical analysis and decision making with empathy and respect for core human values.

Program Specific Outcome (PSOs)

Following are the Programme Specific Outcomes (PSOs) of the Bachelor of Commerce (Honours/Research) programme of the Central University of Himachal Pradesh:

PSO₁: Demonstration Techniques: Exhibit relevant financial accounting career skills and application of both quantitative and qualitative techniques to their future careers in business.

PSO₂: Application of Knowledge: Demonstrate the recent trends used by the business organisations and investigate the issues related to businesses in global environment.

PO₃: Research Related Skills: Pursue higher order skills of research in the field of commerce, business and finance with the clear understanding of basic concepts required for the same.

PSO₄: Digital Knowledge & Skills: Design the system and processes essentially required for operating businesses using latest technologies at local and global level.

PO₅: Environmental Awareness and Action: Development of ability to apply the knowledge, skills, attitudes to deal with the corporate social responsibility and sustainability concerns.

PO₆: Community Engagement and Service: Inculcate and appreciate societal concerns through engagement/extending the professional knowledge to community service/ projects.

3. Structure of the Programme

The UG programme will consist of the following categories of courses and the minimum credit requirements for 3-year UG and 4-year UG (Honours) or UG (Honours with Research) programmes are given below:

Table 2: Minimum Credit Requirements to Award Degree under Each Category

S1.	Broad Category of Course	Minimum Cr	Minimum Credit		
No.		Requireme	nt		
		3-year UG	4-Year UG		
1	Major (Core)	60	80		
2	Minor Stream	24	32		
3	Multidisciplinary	09	09		
4	Ability Enhancement Courses (AEC)	08	08		
5	Skill Enhancement Courses (SEC)	09	09		
6	Value Added Courses common for all UG	06 - 08	06 – 08		
7	Summer Internship	02 - 04	02 – 04		
8	Research Project / Dissertation	-	12		
	Total	120	160		

Note:* Honours students not undertaking research will do 3 courses for 12 credits in lieu of a research project / Dissertation.

4. Entry and Credit Requirements at various Levels of B.Com. (Honours/Research)
Programme:

Programme:		
Level of Programme		Requirements of the Programme
Level 5: Undergraduate Certificate	Entry requirements	 Certificate obtained after successful completion of Grade 12 or equivalent stage of education. Admission to the first year of the undergraduate programme (B.Com.) will be open to those who have met the entrance requirements, including specified levels of attainment, in the programme admission regulations. Admission will be based on the evaluation of documentary evidence (including the academic record and/or evidence relating to the assessment and validation of prior learning outcomes) of the applicant's ability to pursue an undergraduateprogramme of study.
	Credit requirements for a Bachelor's Degree (B.Com.)	• The successful completion of the first year (first two semesters) of the undergraduate (B.Com.) programme involving credit hours ranging between 40 – 44 hours followed by an exit 10-credit skills-enhancement course, including at least 6-credit job-specific internship/apprenticeship, as per the UGC Guidelines, that would help the graduates acquire job-ready competencies required to enter the workforce.
Level 6: Undergraduate Diploma	Entry requirements	 Continuation of study or lateral entry in the second year of the undergraduate (B.Com.) programme will be possible for those who have met the entrance requirements, including specified levels of attainment, specified in the programme regulations. The continuation of study will be based on the evaluation of documentary evidence (including the academic record and/or evidence relating to the assessment and certification of prior learning) of the applicant's ability to pursue an undergraduate programme of study. Lateral entry into the programme of study leading to the Undergraduate Diploma will be based on the validation of prior learning outcomes achieved, including those achieved outside of formal learning or through learning and training in the workplace or in the community, or through continuing professional development activities, or through independent/self-directed learning activities.

	Credit requirements for a Bachelor's Degree (B.Com.)	• The successful completion of the first two years (four semesters) of the undergraduate (B.Com.) programme involving credit-hours ranging between 80-88 hours followed by an exit 10-credit skills-enhancement course, including at least 6-credit job-specific internship/apprenticeship, as per the UGC Guidelines, that would help the graduates acquire job-ready competencies required to enter the workforce.
Level 7: Bachelor's Degree (B.Com.)	Entry requirements	 Continuation of study or lateral entry in the third year (fifth semester) of the undergraduate (B.Com.) programme will be possible for those who have met the entrance requirements, including specified levels of attainment, specified in the programme regulations. The continuation of study will be based on the evaluation of documentary evidence (including the academic record and/or evidence relating to the assessment and certification of prior learning) of the applicant's ability to pursue an undergraduate programme of study. Lateral entry into the programme of study in the fifth
	Cradit requirements	semester of the undergraduate (B.Com.) programme will be based on the validation of prior learning outcomes achieved, including those achieved outside of formal learning or through learning and training in the workplace or in the community, or through continuing professional development activities, or through independent/self-directed learning activities.
	Credit requirements for a Bachelor's Degree (B.Com.)	• The successful completion of the first three years (six semesters) of the undergraduate (B.Com.) programme involving at least a range of 120 -132 credit-hours.

Level 8: Bachelor's Degree (B.Com.) withHons./Research	Entry requirements	 An individual seeking admission to the bachelor's degree (Honours/ Research) in a specified field of learning would normally have completed all requirements of the relevant 3-year Bachelor's degree. (After completing requirements of a 3-year bachelor's degree, candidates who meet a minimum CGPA of 7.5* will be allowed to continue studies in the fourth year of the undergraduate programme leading to the bachelor's degree (Research). Continuation of undergraduate (B.Com.) programme leading to the bachelor's degree (Honours/Research) will be open to those who have met the entrance requirements, including specified levels of attainment, in the programme admission regulations. Continuation of the programme of study will be based on the evaluation of documentary evidence (including the academic record and/or evidence relating to the assessment and certification of prior learning) of the applicant's ability to pursue study during the fourth year (semesters 7 & 8) of the 4-year Bachelor's degree (Honours/Research) programme. Lateral entry into the programme of study at NHEQF level 8 will be based on the validation of prior learning outcomes, including those achieved outside of formal learning or through learning and training in the workplace through continuing professional development activities, or through independent/ self-directed/ self-managed learning activities.
	Credit requirements for a bachelor's degree (B.Com.)	• Successful completion of the 4-year (eight semesters) undergraduate (B.Com. Research/ Honours) programme involving the range of 160-176 credits, with 40-44 credits at level 5, 40-44 credits at level 6, 40-44 credits at level 7, and 40-44 credits at level 8 on the NHEQF.

Semester Wise Credit Distribution

Table 3. Semester-WISE Course Structure for the Integrated B.Com (Honours/Research)

		3. Seme	ster-WISE Cour	se Structure				s/ kesearch	
Semester	Major (Core)	Minor Stream	Multi- Disciplinary/ Interdisciplinary	Ability Enhancement Courses (AEC)	Skill Enhancement Courses (SEC)	Value Added Courses (Common for All)/ SSD Course	•	Research Project/ Dissertation	Total Credit
I	6	2	3	2	3	4			20
II	8	2	3	2	3	2			20
			fter securing 40 credit red during summer to 3	erm or internship/a					
IV	12	6		2					20
Students ex	xiting the p		 fter securing 80 credi dits in skill-based voo						ure additional 04
V	12	4					4		20
VI	14	6				2**			22
Total Credits	60	24	9	8	9	8	4		122
Students w	vho want te	o undertake	e 3-year UG Prograi	mme will be awai	ded UG Degree i	in the relevant	discipline/su	ıbject upon secu	ring 120 credits
				4 year UG (H	Ionours/ Rese	arch)			
VII	14	6							20
VIII (Honours)	12	4						4*	20
VIII (Research)	6	2						12* Research Project/ Dissertation	
Total Credits	80/86*	32/34*	9	8	9	8	4	4/12*	162

Note: * Honours students not undertaking research will do 3 courses for 12 credits in lieu of a research project/Dissertation.

^{**} Self and Social Development(SSD) course

3.1 Credit Requirements and Qualifications at different levels on the NHEQF:

The level of the four years B.Com. Programme shall be as per the National Higher Educational Qualification Framework (NHEQF). As per the guidelines, the number of credits to be earned at each level are as under:

NHEQ	Nomenclature	Credit earned	Credit earned
F	(qualifications within each level)	without exit	with exit
Level		option	option
Level – 5	Undergraduate Certificate for those	40	44
	who exit after successful completion of		
	first year (two semesters) of the		
	undergraduate programme		
Level – 6	Undergraduate Diploma for those who	80	84
	exit after successful completion of second		
	year (four semesters) of the		
	undergraduate programme		
Level – 7	Bachelor's Degree for those who exit	120	-
	after successful completion of three years		
	(six semesters) of the four year		
	undergraduate programme		
Level – 8	Bachelor's Degree with Honours for	160	-
	those who have successfully completed		
	four years (eight semesters) of the		
	undergraduate programme		
Level – 8	Bachelor's Degree with Research* for	160	_
	those who have successfully completed		
	four years (eight semesters) of the		
	undergraduate programme		

*Candidates who meet the minimum CGPA (Cumulative Grade Point Average) of 7.5 till Level7 will be allowed to continue studies in the 4th year of B.Com. Programme leading to B.Com. (Bachelors' Degree – Honours/ Research) – Level 8. Others can either exit after Level 7 acquiring the B.Com. Degree or can pursue B.Com. (Honours) – Level 8.

- The three year B.Com. programme shall be of 120 credit points and the four year B.Com. Hons./ Research programme shall be of 160 credit points.
- Candidates qualifying Level 8 of B.Com Programme will have an option to pursue 1 year (2 semesters) Master's Degree Programme (M.Com.).
- Candidates who exit after Level 7 can pursue 1 year (2 semesters) Post Graduation Diploma Programme (M.Com. Diploma) or 2 year (4 semesters) Master's Degree Programme (M.Com.).
- The B.Com. Programme/ course is designed /developed keeping in view the outcome based approach as envisaged by the University Grants Commission (UGC). The Programme Learning Outcomes (PLOs)/ Course Learning Outcomes (CLOs) have been properly defined in the curriculum ensuring the achievement of discipline specific outcome and generic learning outcomes. In order to get the details of various learning outcomes and learning outcomes

- descriptors required at each level, the students/ faculty may visit to NHEQF framework which is available at https://www.ugc.ac.in/pdfnews/2142241 NHEQF-Draft.pdf
- Self and Social Development (SSD) Course Work: This Self and Social Development (SSD) course work of 2 credits will be compulsory for all students of UG Program. This course work is compulsorily to be completed in any one semester, i.e., within 1st to 6th semesters if the student exits after three years of B.Com. Program and within 1st to 8th semesters if the student exits after completing B.Com. Hons./Research Program. This course work of 2 credits will be in addition to 120 credits or 160 credits, as the case may be. The University will offer two courses under SSD that are (1) Community Connect & Service (2) Extracurricular activities. The students will have a choice to complete any one of the following two course works.
 - (1) Community Connect & Service: This course is aimed to connect students with community with the objective of understanding their issues and delivering their valuable inputs for the welfare of society. Student will have to offer a minimum of 30 hours of service for completing the course. This mandatory service of 30 hours may be completed through any social activity organised under the banner of "Swaach Bharat", "Ek Bharat Shrestra Bharat", "NSS", "NCC", "Namami Gange" or activities organised by the Campus or Departments. Student will have to produce a certificate in this regard from the organizers of the event(s).

OR

- (2) Extracurricular Activities: This course work requires student's participation in University Demarcated Activity, such as participation/ representation of institution in Intercollegiate Activity/ State Level Activity/ National Level Activities. A committee set up by the University will verify the student's participation in activities for award of credits for the course work.
- Remote/blended learning modes: Options will be available for students to earn credit by completing quality-assured remote learning modes, including online programmes offered on the Study Webs of Active Learning for Young Aspiring Minds (SWAYAM: www.swayam.gov.in) or other online educational platform approved by the competent body from time to time. Students may opt to earn credits from such courses required for the award of a certificate/Diploma/Degree.
 - **UG Degree Programmes with Single Major:** A student has to secure a minimum of 50% credits from the major discipline for the 3-year/4-year UG degree to be awarded a singlemajor.
 - **UG Degree Programmes with Double Major:** A student has to secure a minimum of 40% credits from the second major discipline for the 3-year/4-year UG degree to be awarded a double major.

DEPARTMENT OF COMMERCESchool of Commerce & Management Studies

Course Structure For

Four Year Under Graduate Course as per NEP 2020 B.Com (Honours/ Research)



w.e.f.: July 2024

CENTRAL UNIVERSITY OF HIMACHAL PRADESH
DHARAMSHALA

BACHELOR OF COMMERCE (HONORS/RESEARCH) -FIRST YEAR

B.Con	n. Semester-	I					
S.	Course	Course Name	Course Structure		Period	Credits	
No.	Code	Course Ivanie	Course structure	L	T	P	Cicuits
1.	BCO-101	Business Organization	Major Core(MC)	2	1	0	2
2.	BCO-102	Financial Accounting	Major Core(MC)	3	1	1	4
3.	BCO-103	Business Environment	Minor Stream (MS)	2	1	0	2
4.	BCO-104	Micro Economics	Multidisciplinary	3	1	0	3
5.	AEC-101	Modern Indian Language-I (General English)	AEC	2	1	0	2
6	BCO-106	Fundamentals of Computer	SEC	1	1	2	3
7	BCO-105	Indian Knowledge System	VAC	2	1	0	2
8	VAC-102	Environmental Studies	VAC	1	1	1	2
		Total Credit					20

L=Lectures,T=Tutorials, P=Practical

^{**} Students coming from non-commerce background, have to complete a preparatory course

S.	Course	Course Name	Course Structure		Credits		
No.	Code	Course Name		L	T	P	Credits
1.	BCO-201	Principles and Practices of	Major Core(MC)	4	1	0	4
		Management					
2.	BCO-202	Advanced Financial Accounting	Major Core(MC)	3	1	1	4
3.	BCO-203	Business Laws	Minor Stream	2	1	0	2
			(MS)				
4.	BCO-204	Fundamentals of	Multidisciplinary	2	1	1	3
		Entrepreneurship					
5.	AEC-201	Modern Indian Language-II	AEC	2	1	0	2
		(सामान्य हिंदी)					
6.	BCO-205	Modern Office Management	SEC	2	1	1	3
7	VIA C 201	T.C.CLIII I.D. II.	MAC		-1	0	2
7.	VAC-201	Life Skills and Personality	VAC	2	1	0	2
		Development					
		Total Credit		•			20

L=Lectures,T=Tutorials, P=Practical

Note: a) Student, on exit, after successfully completing first year (i.e., securing minimum required 44 credits, including minimum required 04 credits for Internship as per the UGC Guidelines: https://www.ugc.ac.in/pdfnews/1887287 Resarch-Internship-Guidelines-120522.pdf) ,will be awarded" Under graduate Certificate "of one year in Commerce.

b) Multidisciplinary (M.D) courses can be opted by the students of commerce as well as other streams.

^{*} i) AEC-Ability Enhancement Course ii) SEC-Skill Enhancement Course iii) VAC-Value Added Course

BACHELOR OF COMMERCE (HONORS/RESEARCH) – SECOND YEAR

S.	Course	Course Name	Course Structure		Credits		
No.	Code	Godise I taine	Goulde offucture	L	Т	P	Greats
1.	BCO-301	Company Law & Secretarial Practices	Major Core(MC)	3	1	1	4
2.	BCO-302	Corporate Accounting	Major Core(MC)	4	1	0	4
3.	BCO -303	Business Statistics	Minor Stream (MS)	4	1	0	4
4.	BCO-304	E-Commerce	Multidisciplinary	2	1	1	3
5.	AEC-301	Business Communication	AEC	1	1	1	2
6.	BCO- 305	Advertising & Salesmanship	SEC	2	1	1	3
		Total Credit					20

L=Lectures,T=Tutorials, P=Practical

S.	S. Course	Course Name Code	Course Structure		Credits		
No.	Code			L	Т	P	
1.	BCO-401	Cost Accounting	Major Core(MC)	4	1	0	4
2.	BCO-402	Income Tax	Major Core(MC)	4	1	0	4
3.	BCO- 403	Financial Institutions and Markets	Major Core(MC)	3	1	1	4
3.	BCO- 404	International Business	Minor Stream (MS)	4	1	0	4
4.	BCO- 405	Regulatory Compliances	Minor Stream (MS)	0	1	2	2
5.	AEC-401	Advanced Tools of MS Excel	AEC	0	1	2	2
		Total Credit		•		•	20

L=Lectures ,T=Tutorials, P=Practical

Note: Student, on exit, after successfully completing two years (i.e., securing minimum required 84 credits, including minimum required 04 credits for Internship as per the UGC Guidelines: https://www.ugc.ac.in/pdfnews/1887287 Rsearch-Internship-Guidelines-120522.pdf), will be awarded "Under graduate Diploma" of two years in Commerce.

BACHELOR OF COMMERCE (HONORS/RESEARCH) -THIRD YEAR

S.	S. Course	Course Name	Course Structure		ls	Credits	
No.	Code			L	T	P	
1.	BCO-501	Management Accounting	Major Core(MC)	4	1	0	4
2.	BCO-502	Corporate tax planning	Major Core(MC)	4	1	0	4
3.	BCO-503	Financial Services	Major Core(MC)	4	1	0	4
4.	BCO-504	Indian Economy	Minor Stream (MS)	4	1	0	4
5.	BCO-505	Industrial Training & Internship	Internship	0	0	4	4
		Total Credit		•		•	20

L=Lectures, T=Tutorials, P=Practical

S.	Course	Course Name	Course Structure	I	Credits		
No.	Code			L	T	P	
1.	BCO-601	Goods and Services Tax (GST)	Major Core(MC)	3	1	1	4
2.	BCO-602	Business Sustainability and Corporate Social Responsibility	Major Core(MC)	2	1	1	3
3.	BCO-603	Auditing & Forensic Accounting	Major Core(MC)	3	1	1	4
4.	BCO-604	Fintech & its Applications	Major Core(MC)	2	1	1	3
5.	BCO-605	Personal Financial Planning	Minor Stream (MS)	2	1	0	2
6.	BCO-606	Retail Management	Minor Stream (MS)	3	1	1	4
7.	SSD-101	Community Connect/ Cultural Exchange Course	Self and Social Development Course	0	1	2	2
		Total Credit			1		22

L=Lectures,T=Tutorials, P=Practical

Note: Student, on exit, after successfully completing three years (i.e., securing minimum required 120 credits) and completion of SSD and Internship course work in any one semester within one to six semesters, will be awarded "Bachelor's Degree" of three years in Commerce.

BACHELOROFCOMMERCE(WITH HONOURS)-FOURTHYEAR

S.	Course	Course Name	CourseStructure	I	Credits		
No.	Code			L	T	P	
1.	BCO-701	Organizational Behavior	Major Core(MC)	2	1	0	2
2.	BCO-702	Marketing Management	Major Core(MC)	3	1	1	4
3.	BCO-703	Financial Management	Major Core(MC)	4	1	0	4
4.	BCO-704	Advanced Statistical Analysis	Major Core(MC)	3	1	1	4
5.	BCO-705	Research Methodology	Minor Stream (MS)	4	1	0	4
6.	BCO-706	Seminar Paper on Indian Ethos and	Minor Stream (MS)	2	1	0	2
		Leadership					
		Total Credit		•			20

L=Lectures,T=Tutorials, P=Practical

B.Con	n.Semester-V	III					
S.	Course	Course Name	Course Structure	F	Period	Credits	
No.	Code			ட	1	P	
1.	BCO-801	Human Resource Management	Major Core(MC)	4	1	0	4
2.	BCO-802	Supply Chain Management	Major Core(MC)	4	1	0	4
3.	BCO-803	Security Analysis & Portfolio	Major Core(MC)	4	1	0	4
		Management					
4.	BCO-804	Project Planning and Management	Minor Stream (MS)	4	1	0	4
5.	BCO-805	Data Analysis using Softwares	Research Project/ Dissertation	0	1	2	2
6.	BCO-806	Viva-Voce	Research Project/ Dissertation	0	1	2	2
		TotalCredit			•		20

L=Lectures,T=Tutorials, P=Practical

Note: Student, after successfully completing four years (i.e., securing minimum required 160 credits) and completion of SSD course and Internship Course work in any one semester with in one to eight semesters, will be awarded "Bachelor's Degree with Honours" off our years in Commerce.

BACHELOR OF COMMERCE (RESEARCH)-FOURTHYEAR

S.	Course	Course Name	Course Name CourseStructure					
No.	No. Code			L	T	P	32002	
1.	BCO-701	Organizational Behavior	Major Core(MC)	2	1	0	2	
2.	BCO-702	Marketing Management	Major Core(MC)	3	1	1	4	
3.	BCO-703	Financial Management	Major Core(MC)	4	1	0	4	
4.	BCO-704	Statistical Analysis	Major Core(MC)	3	1	1	4	
5.	BCO-705	Research Methodology	Minor Stream (MS)	4	1	0	4	
6.	BCO-706	Seminar Paper on Indian Ethos and	Minor Stream (MS)	2	1	0	2	
		Leadership						
		Total Credit		•			20	

L=Lectures,T=Tutorials, P=Practical

B.Con	n.Semester–VI	II					
S.	Course	Course Name	Course Structure	I	Perioc	ls	Credits
No.	Code	Course Ivaille	Course structure	L	T	P	Credits
1.	BCO-801	Human Resource Management/		4	1	0	4
	BCO-802	Marketing Management/	Major Core(MC)				
	BCO-803	Security Analysis & Portfolio					
		Management					
4.	BCO-804	Data Analysis using Soft	Major Core(MC)	0	1	2	2
		wares					
	BCO-805	Project Planning and	Minor Stream (MS)	2	1	0	2
		Management					
5.	BCO-806	Research Dissertation	Research Based Course	0	1	6	6
6.	BCO-807	Research & Publication	Research Based Course	2	1	0	2
		Ethics					
7.	BCO-808	Research Paper Writing and	Research Based Course	2	1	0	2
		Seminar (Presentation Skills)					
8.	BCO-809	Viva-Voce	Research Based Course	0	1	2	2
		Total Credit					20

L=Lectures=Tutorials, P=Practical

Note: Student, after successfully completing four years (i.e., securing minimum required 160 credits) and completion of SSD course and Internship Course work in any one semester with in one to eight semesters, will be awarded "Bachelor's Degree with Research" off our years in Commerce.

DEPARTMENT OF COMMERCE School of Commerce & Management Studies

Course Contents

of

1st Semester (2024-25)

For

Under Graduate Course as per NEP2020 Bachelor of Commerce (Honours/Research)



w.e.f.:July2024

CENTRAL UNIVERSITY OF HIMACHAL PRADESH
DHARAMSHALA

Course Code BCO 101

Course Name Business Organization

Credits Equivalent 2 Credits: (One credit is equivalent to 10 hours of lectures / organized classroom activity/contact hours; 5 hours of fieldwork / Tutorial / teacher-led activity and 15

hours of other workloads such as independent individual/ group assignments,

presentations, panel discussion, quizzes, local survey, etc.)

The course is designed to: **Course Objectives**

• Present a thorough and systematic exposure of Management theory and practices.

• Provide a basic understanding of fundamental concepts and principles of

Management.

• Enable the students to understand the basic roles, skills, and functions of

Management.

CO1: Students will be able to understand the concepts and form of Business

organizations

CO2: Students will be able to understand the dynamics of the different forms of

business organizations.

CO3: Students will be able to evaluate changes in the working pattern of modern

organizations.

CO4: Students will be able to record and report emerging issues and challenges of

business organizations.

Attendance Students are expected to attend all lectures to be able to fully benefit from the course.

A minimum of 75% attendance is a must failing which a student may not be permitted

to appear in the examination.

Evaluation Criteria Mid Term Examination: 20%

End Term Examination: 60%

Continuous Internal Assessment: 20%

a. Class participation = 5%

(Note: Below 75%=0, 75-80%=1, Above 80- 85%=2, Above 85-90%=3, Above 90-

95%=4, Above 95%=5)

b. Assignments/Presentation = 10%

c. Case studies/Field Survey = 5%

	BCO-101 Business Organization													
Program Outcomes								Program Specific Outcomes						
CO	PO ¹	PO ²	PO ³	PO ⁴	PO ⁵	PO ⁶	PO ⁷	PO ⁸	PSO ¹	PSO ²	PSO ³	PSO ⁴	PSO ⁵	PSO ⁶
CO1														
CO2														
CO3														
CO4														

Course Outcome (Cos)

Unit	Course Contents	Hour s							
I	Introduction to Management								
	Definition, Concept, Characteristics, and Objectives of Business Organization								
	Classification of Business Activities	04							
	Difference between Industry and Commerce & Business and Profession								
	Business Ethics and Social Responsibility of Business								
II	Forms of Business Organization								
	Sole Proprietorship: Meaning, Features, Merits and Demerits								
	Partnership: Meaning, Characteristics, Merits and Demerits	0.4							
	Partnership Deed, Types of Partnership, Kinds of Partners	04							
	Requisites of an Ideal Partnership, Registration and Dissolution of Partnership								
	HUF, Limited Liability Partnership								
III	Company Organisation								
	Meaning, Definition, Characteristics, Merits and Demerits								
	Formation of a Company	04							
	Types of Companies								
	Difference between Private and Public Companies								
IV	Cooperative Organisation Need, Meaning, Characteristics, Merits & Demerits of Cooperative Organizations Public Enterprises- Concept, Meaning, Characteristic, Objectives & Significance Multi-National Corporations (MNC'S) in India, Importance	04							
V	Business Combinations								
	Meaning of combination, causes of business combinations								
	Merits and Demerits of business combinations	04							
	Types of business combinations								
	Prescribed Text Books:	l							
	1. Basu, C. (2017). Business Organisation and Management. McGraw Hill Education	1.							
	Suggested Extra Readings 1. Chhabra, T. N. (2019). Business Organisation and Management. Sun India Publication	ns. New							
	Delhi. 2. Drucker, P. F. (1954). The Practice of Management. Newyork: Harper &								
	3. Kaul, V. K. (2012). Business Organisation Management. Pearson Education. 4. Koontz, H., & Weihrich, H. (2012). Essentials of Management: An International and Lea Perspective. Paperback.								
	5. Singh, B. P., & Singh, A. K. (2002). Essentials of Management. New Delhi. Excel Books P Ltd.								

Course Code

BCO 102

Course Name

Financial Accounting

Credits Equivalent

4 Credits: (One credit is equivalent to 10 hours of lectures / organized classroom activity/contact hours; 30 hours of class lectures/fieldwork / Tutorial / teacher-led activity and 10 hours of other workloads such as independent individual/ group assignments, presentations, panel discussion, quizzes, local survey, etc.)

Course Objectives

The course aims to help learners coming from commerce & non-commerce backgrounds acquire basic knowledge of financial accounting and to impart preliminary skills for recording various kinds of financial transactions and prepare financial statements.

Course Outcome (Cos)

- C₀₁: Basic understanding and use of accounting theories, ideas, and frameworks.
- C₀₂: To learn skills to expertise the precisely record, classify, and summarize transactions per accounting rule and regulations, ensuring financial information reliability.
- C₀₃: To prepare profit and loss account and balance sheet.

Attendance

Students are expected to attend all lectures in order to be able to fully benefit from the course. A minimum of 75% attendance is a must failing which a student may not be permitted to appear in the examination.

Evaluation Criteria

- 1. Mid Term Examination: 20%
- 2. End Term Examination: 60%
- 3. Continuous Internal Assessment: 20%
 - a. Class participation= 5

(Note: Below 75%=0, 75-80%=1, Above 80-85%=2, Above 85-90%=3, Above 90-95%=4, Above 95%=5)

b. Business plan development = 15

	BCO-102 (Financial Accounting)													
CO	PO ₁	PO_2	PO ₃	PO ₄	PO ₅	PO_6	PO ₇	PO_8	PSO ₁	PSO ₂	PSO ₃	PSO ₄	PSO ₅	PSO ₆
CO ₁														
CO ₂														
CO ₃														
CO ₄														

Units	Course Contents	Hours
I	Theory Base of Accounting	
	• Meaning, importance, need, objectives, advantages and limitations. Accounting as an	
	information system, user of accounting information, sources of accounting	
	information.	08
	Basic Accounting Principles : Concepts, conventions and Standards	
	• Some Basic Accounting Terms –Transactions, Accounts, Assets, Liabilities, Capital,	
	Drawings, Expenditure and Expense, Income, Revenue, Gain, Profit, Surplus, Loss,	
	Deficit, Cash, Accrual and Hybrid.	
	Double Entry system and Single-entry system.	
II	Accounting Cycle-I Recording	
	Identification of transactions and events for recording,	
	• Classifications of accounts (Traditional): Personal Account, Real Account and	
	Nominal Account, Classifications of accounts (Modern): Assets, Liabilities, Capital,	08
	Income and expenses. Accounting Equation,	
	Rules of debit and credit.	
	Basis of recording – vouchers, Journalising the transactions.	
III	Accounting Cycle-II Classification	
	Subsidiary Books (Cash, Sales, Purchase, Returns Book and Journal Proper)	08
	Ledger Posting, Casting and Balancing (Theory only)	
	Trial Balance and ratification of errors	
IV	Depreciation, Provisions and Reserve	
	• Depreciation accounting: concept, features, causes, methods (SLM and WDV),	
	charging to assets account.	
	Provisions and Reserve	
	Concept of Revenue and Capital expenditure	
V	Preparation of Financial Statement	
	Trading and Profit & Loss Account (sole proprietor)	08
	Balance Sheet (sole proprietor)	
	Accounting for Not for Profit Organisations	
	Prescribed Text Books:	_
	1. Maheswari S.N. and Maheswari, S., (2018). A Text book of Accounting for N	Management.
	Vikas Publication, New Delhi.	D 11: 1:
	2. Gauba. S Lal., Jawahar (2018) Financial Reporting and Analysis, Himalaya	n Publishing
	House	Тошион
	3. CA Parveen Sharma, Ca Kapileshwar Bhalla (2019), Taxmann's Financial Reporting	0.
	4. Charles Gibson (2012) Financial Reporting and Analysis, 3 rd Edition), Cengage ISB 18876-6	117/0-1-133-
	5. Eugene E. Comiskey and Charles W. Mulford, (2000), Guide to Financial Reporting a	und Analysis
	Wiley	mu Amarysis,
	6. Bergeron, B. (2003). Essentials of XBRL: Financial Reporting in the 21st Centu	rv. (1st Ed.)
	New Jersey: John Wiley & Sons.	.,. (15t La.).
	7. Gupta Ambrish, (2012). Financial Accounting for Management: An Analytical Perspe	ective. Pearson
	India.	· · · · · · · · · · · · · · · · · · ·
	1	

- 8. Thomas R. Robinson, Elaine Henry, et al. (2016), International Financial Statement Analysis, Wiley.
- 9. Subramanyam K.R,(2020).Financial Statement Analysis,11th Edition, Mcgraw Hill, India

E Resources

- 1. https://zu.edu.jo/UploadFile/Library/E_Books/Files/LibraryFile_91615_13.pdf
- 2. https://onlinecourses.nptel.ac.in/noc20_mg22/previ

<u>ew</u>

- 3. https://nptel.ac.in/courses/110/101/110101
- 4. https://ncert.nic.in/ncerts/l/leac204.pdf
- 5. http://epgp.inflibnet.ac.in/Home/ViewSubject?catid=23
- 6. http://epgp.inflibnet.ac.in/

Important Websites

- 1. https://www.moneycontrol.com
- 2. https://www.business-standard.com/
- 3. https://economictimes.indiatimes.com/
- 4. https://www.icai.org/
- 5. https://www.screener.in/
- 6. https://www.sebi.gov.in/
- 7. https://www.nseindia.com/
- 8. https://icmai.in/icmai/
- 9. https://www.icsi.edu/home/

 $\frac{https://www.rbi.org.in/https://epgp.inflibnet.ac.in/Home/Downloadhttps://finance.careers360.com/articles/ca-intermediate-study-material \#CA-Intermediate-2021-Study-Material$

Course Name Business Environment

Course Code BCO-103 **Credits Equivalent** 2 Credits

Course Objectives The course is designed to:

To understand Concept and Components of Business Environment

To know impact of various components of business environment on Business.

To know various government policies related with business

To know basics of International business Environment

To know about international financial institutions

Course Outcome (Cos)

Co 1 Students will able to understand Concept and Components of Business Environment

Co2 Students will able to know impact of various components of business Environment on Business.

Co3 Students will able to understand various government policies related with business

Co4 Students will able to understand basics of International business Environment

Evaluation Criteria

Co5 Students will able to understand about international financial institutions Students are expected to attend all lectures in order to be able to fully benefit from the course. A minimum of 75% attendance is a must failing which a student may not be

permitted to appear in the examination.

4. Mid Term Examination: 20%

5. End Term Examination: 60%

6. Continuous Internal Assessment: 20%

c. Class participation = 5%

(Note: Below 75%=0, 75-80%=1, Above 80-85%=2, Above 85-90%=3, Above 90-95%=4, Above 95%=5)

d. Assignments/Presentation = 10%

e. Case studies/Field Survey = 5%

	MCO 113Global Business Environment and International Business													
Program Outcomes								Program Specific Outcomes						
CO	PO ¹	PO^2	PO^3	PO ⁴	PO ⁵	PO ⁶	PO^7	PO ⁸	PSO ¹	PSO ²	PSO ³	PSO ⁴	PSO ⁵	PSO ⁶
CO1														
CO2														
CO3														
CO4														

Attendance

Unit	Course Content	Hours
I	Introduction	4
	The concept of Business Environment – Its nature and significance – Brief	
	overview of political – Cultural – Legal – Economic and social environments	
	and their impact on business and strategic decisions	
II	Economic Environment of Business	4
	Economic systems and their impact on business.	
	Economic policies- new industrial policy, FEMA, Monetary and fiscal policies.	
	Consumer Protection Act and Competition Law. Liberalization, Privatization	
	and Globalization of Indian Economy, NITI Aayog Trends and Issues.	
III	Political and Legal Environment of Business	4
	Functions of state, economic roles of government, government and legal	
	environment. The constitutional environment, rationale and extent of state	
	intervention.	
	Public Sector-Changing Role of Public Sector, Technological Environment.	
IV	Socio-Cultural Environment of Business	4
	Demographic environment population size, migration and ethnic aspects, birth	
	rate, death rate and age structure	
	Social environment - Cultural heritage- Social attitudes - Castes and	
	communities – Joint family systems – linguistic and religious groups – Types of	
	social organization	
	Nature and impact of culture on business, culture and globalization,	
V	Global Environment of Business	4
	Liberalization, Privatization and Globalization	
	Nature of globalization- manifestations of globalizations-deglobalization	
	Role of WTO, IMF and International Monetary System	

Text Book

- 1. Aswathappa, K,(2021) Essentials of Business Environment(Text, cases and Exercise), Himalaya Publishing House, New Delhi.
- 2. Bhalla. V K(2013), International Business, S Chand & Company, New Delhi
- 3. Gupta C.B.(2020), International Business, S Chand & Company, New Delhi.

Suggested Readings

- Cherunilam, Francis, (30th Edition) Business Environment Text and Cases, Himalaya Publishing House, New Delhi
- 2. Anant K. Sundaram & Stfwart Black (2015) Pearson Education India
- 3. Rao P. Subba(2019), International Business text and cases, Himalaya Publishing house, New Delhi
- 4. A N Agrawal (2019)- Indian Economy, New Age international pvt. Ltd., New Delhi

Course Code BCO-104

Course Name: Micro Economics

Course Credit 3 (Three)

Course Objectives Enable students to understand basics of Micro Economics.

Enable students analyzing behavior of individuals, firms and markets.

Course Outcome

Students will be able to understand the concept of Demand and supply and its impact. Students will familiar with the concept of cost and revenue.

(Cos)

Students will be able to identify the various market structure and their roles.

Students will be able to identify and recognize the Production Function concept and Cost

Analysis.

Attendance Students are expected to attend all lectures in order to be able to fully benefit from the

course. A minimum of 75 per cent attendance is a must failing which a student may not

be permitted to appear in examination.

Evaluation Criteria 7. Mid Term Examination: 20%

8. End Term Examination: 60%

9. Continuous Internal Assessment: 20%

f. Class participation

(Note: Below 75%=0, 75-80%=1, Above 80-85%=2, Above 85-90%=3, Above 90-

95%=4, Above 95%=5)

g. Assignments/Presentation = 5%

h. Case analysis/ Practical = 10%

	BCO-104 Micro Economics													
Program Outcomes								Program Specific Outcomes						
CO	PO ¹	PO ²	PO ³	PO ⁴	PO ⁵	PO ⁶	PO ⁷	PO ⁸	PSO ¹	PSO ²	PSO ³	PSO ⁴	PSO ⁵	PSO ⁶
CO1														
CO2														
CO3														
CO4														

	Course Contents	
Unit	Topic	Duration
I	Introduction: Micro economics- nature, Scope- Basic concepts in Micro Economics- Micro- Macro distinction. Importance of Economics. Wealth, Welfare, Scarcity and Growth. Scope and Limitations. Micro and Macro Analysis. Approaches to Economic Analysis. Partial Equilibrium vs. General Equilibrium, Comparative Static and Dynamic analysis, Positive and Normative Approaches.	5
II	Consumer Behavior and Utility Analysis; Cardinal Approach: Law of Diminishing Marginal Utility, Law of Equi-Marginal Utility, Consumer's equilibrium and Consumer's Surplus. Demand Analysis: Types, Determinants, and change in demand, Law of Demand and its exception. The elasticity of Demand: its types and measurements. Ordinal Approach: Indifference curve Analysis, price, income, and substitution effects.	4
III	Producer's Behavior: Production and Factors of Production. Law of Production: Law of Variable Proportions and Return to Scale. Isoquant: Meaning, Assumptions and Properties. Producer's Equilibrium through Isoquants. Cost Curves Analysis: short-run and long-run costs. Law of Supply and its Elasticity.	5
IV	Market Structures (a). Perfect Competition: Assumption; Theory of a firm under perfect competition; Demand and Revenue; Equilibrium of the firm in the short run and long run, The long run industry supply curve: increasing, decreasing and constant cost industry. Allocation efficiency under perfect competition (b). Monopoly: Short-run and long-run equilibrium of monopoly firm; Concept of supply curve under monopoly; Allocation inefficiency and dead-weight loss monopoly; Price discrimination. (c). Imperfect Competition: Difference between perfect competitions, monopoly and imperfect competition; (i) Monopolistic Competition: Assumption; Short – run Equilibrium; Long run Equilibrium; Concepts of excess capacity; Empirical relevance. (ii) Oligopoly: Causes for the existence of oligopolistic firms in the market rather than perfect Competition; Cooperative vs. Non cooperative Behaviour and dilemma of oligopolistic firms.	10
V	Income Distribution and Factor Pricing: Demand for factors. Supply of factor, backward bending supply curve for labor concepts of economic rent; Functional Distribution of Income.	6

Prescribed Text Books:

Ahuja H.L.: Business Economics; S. Chand & Co., New Delhi

Browning Edger K. and Browning Jacquenlence M, Microeconomic Theory and Applications, Kalyani, New Delhi.

Dwivedi, D.N., Managerial Economics, Vikas Publications, New Delhi.

Ferguson P.R. and Rothschil R. and Ferguson G.J.: Business Economics; Macmillan, Hampshire.

John P. Gould. Jr. and Edward P. Lazear: Microeconomic Theory, All India Traveller, Delhi.

Jhingan, M.L., Managerial Economics, Vrinda Publications.

Reference Books:

Koutsoyiannis A.: Modern Microeconomics; Macmillan New Delhi.

Nellis & Parker: The Essence of Business Economics; Prentice Hall, New Delhi.

Richard G. Lipsey: An Introduction to Positive Economics; ELBS, Oxford.

Singler G.: The Theory of Price; Prentice Hall of India.

Watson Donalds and Getz Moloclm: Price Theory and its user; Khasla Publishing House, New Delhi.

Mark Hirschey, "Managerial Economics - An Integrative Approach", Cengage Learning.

Craig H. Peterson, W. Cris Lewis & Sudhir K. Jain, Managerial Economics, Pearson Education

Dominik Salvatore, "Managerial Economics", Oxford University Press.

Geethika, Piyoli Ghosh, P.R. Chaudhary "Managerial Economics", Tata McGraw Hills, New Delhi

Course Code Course Name Credits Equivalent

BCO 105

Indian Knowledge System

2 Credits: (One credit is equivalent to 10 hours of lectures / organized classroom activity/contact hours; 5 hours of fieldwork / Tutorial / teacher-led activity and 15 hours of other workloads such as independent individual/ group assignments, presentations, panel discussion, quizzes, local survey, etc.)

Course Objectives

The course is designed to:

- enrich the students with a holistic insight of the Bhāratīya knowledge system.
- augment their understanding about the rich and versatile Bhāratīya knowledge system and cultural heritage.
- enhance knowledge about invaluable knowledge in different spheres of life; e.g. aeronautics, astronomy, mathematics, life science, medical science, architecture, polity, trade, art, music, dance, literature, and drama.

Course Outcome (Cos)

- 1. CO1: create awareness amongst the youth about the true history and rich culture of the country.
- 2. CO2: develop an understanding of the scientific value of the traditional knowledge of Bhārata
- 3. CO3: promote the youth to do research in the various fields of the Bhāratīya knowledge system.
- 4. CO4: convert the Bhāratīya wisdom into the applied aspect of the modern scientific paradigm

Attendance

Students are expected to attend all lectures in order to be able to fully benefit from the course. A minimum of 75% attendance is a must failing which a student may not be permitted to appear in the examination.

Evaluation Criteria

- 10. Mid Term Examination: 20%
- 11. End Term Examination: 60%
- 12. Continuous Internal Assessment: 20%
 - i. Class participation = 5%

(Note: Below 75%=0, 75-80%=1, Above 80- 85%=2, Above 85-90%=3, Above 90-95%=4, Above 95%=5)

- j. Assignments/Presentation = 10%
- k. Case studies/Field Survey = 5%

	MCO 105 Indian Knowledge System													
	Program Outcomes									Program Specific Outcomes				
CO	PO ¹	PO^2	PO ³	PO ⁴	PO ⁵	PO ⁶	PO^7	PO ⁸	PSO ¹	PSO ²	PSO ³	PSO ⁴	PSO ⁵	PSO ⁶
CO1	1					1							1	
CO2	1	1		1		1							1	1
CO3	1	1	1	1	1	1		1	1	1		1	1	
CO4	1	1	1	1						1			1	1

Unit	Course Contents	Hours							
Ι	Bhartiya Civilization and Development of Knowledge System								
	Genesis of the land, Antiquity of civilization, On the Trail of the Lost River, Discovery of the Sarange and Control of the Lost River, Discovery of the Sarange and Control of the Lost River, Discovery of the Sarange and Control of the Lost River, Discovery of the Sarange and Control of the Lost River, Discovery of the Sarange and Control of the Lost River, Discovery of the Sarange and Control of the Lost River, Discovery of the Sarange and Control of the Lost River, Discovery of the Sarange and Control of the Lost River, Discovery of the Sarange and Control of the Lost River, Discovery of the Sarange and Control of the Lost River, Discovery of the Sarange and Control of the Lost River, Discovery of the Sarange and Control of the Lost River, Discovery of the Sarange and Control of the Lost River, Discovery of the Sarange and Control of the Lost River, Discovery of the Sarange and Control of the Lost River, Discovery of the Sarange and Control of the Lost River, Discovery of the Sarange and Control of the Lost River, Discovery of the Sarange and Control of the Sarange and Control of the Control of								
	swatī River, the Saraswatī-Sindhu Civilization, Traditional Knowledge System, The	04							
	Vedas, Main Schools of Philosophy (6+3), Ancient Education System, the Takṣaśilā								
	University, the Nālandā University, Alumni, Knowledge Export from Bhārata								
II	Arts, Literature, and Scholars in Ancient Bharat								
	Art, Music, and Dance, Naṭarāja—AMasterpieceofBhāratīya Art, Literature, Lifeandworksof Agastya, Lopāmudrā, Ghosā, Vālmīki, Patañjali, Vedavyāsa, Yājňavalkya, Gārgī, Maitreyī,								
	Agastya,Lopāmudrā,Ghoṣā,Vālmīki,Patañjali,Vedavyāsa,Yājňavalkya,Gārgī,Maitreyī,	04							
	Bodhāyana,Caraka,Suśruta,Jīvaka,Nāgārjuna,Kaṇāda,Patañjali,Kauṭīlya,Pāṇini,Thiruvall								
	uvar, Āryabhaṭa, Varāhamihira, Ādi Śaṅkarācārya, Bhāskarācārya, Mādhavācārya								
III	Ancient Bhartiya Contribution towards Science & Mathematics								
	ConceptofMatter,LifeandUniverse,Gravity,SageAgastya'sModelofBattery,Velocity								
	ofLight, Vimāna: Aeronautics, Vedic Cosmology and Modern Concepts, Bhāratīya Kāla-								
	gaṇanā, Kerala School for Mathematics and Astronomy, History and Culture of	04							
	Astronomy, Sun, Earth, Moon, and Eclipses, Earth is Spherical and Rotation of Earth,								
	Archaeostronomy; Concepts of Zero and Pi, Number System, Pythagoras Theorem, and								
	Vedic Mathematics								
IV	cient Bhartiya Engineering, Technology & Architecture								
	Pre-Harappan and Sindhu Valley Civilization, Laboratory and Apparatus, Juices, Dyes,								
	Paints and Cements, Glass and Pottery, Metallurgy, Engineering Science and	04							
	Technology in the Vedic Age and Post-Vedic Records, Iron Pillar of Delhi, Rakhigarhi,								
	Mehrgarh, Sindhu Valley Civilization, Marine Technology, and Bet-Dwārkā								
V	e, Environment, and Health								
	Ethnic Studies, Life Science in Plants, Anatomy, Physiology, Agriculture, Ecology and	04							
	Environment, Ayurveda, Integrated Approach to Healthcare, Medicine, Microbiology,	04							
	Medicine, Surgery, and Yoga, etc.								
	Prescribed Text Books:								
	1. Text book on The Knowledge System of Bhārata by Bhag Chand Chauhan								
	2. History of Science in India Volume-1, Part-II, Part-II, Volume VIII, by Sibaji	Raha, et al.							
	National Academy of Sciences, India and the Ramkrishan Mission Institute								
	Kolkata (2014).								
	Suggested Extra Readings								

- 1. Pride of India- A Glimpse of India's Scientific Heritage edited byPradeep Kohleetal. Samskrit Bharati (2006).
- 2. Vedic Physics by Keshav Dev Verma, Motilal Banarsidass Publishers (2012).
- 3. India's Glorious Scientific Tradition by Suresh Soni, Ocean Books Pvt. Ltd. (2010).

Course Code

BCO -106

Course Name

Computer Application in Business

Course Coordinator Credits Equivalent Dr. Akhil Sharma

Course Objectives

3 Credits: (One credit is equivalent to 10 hours of lectures / organized classroom activity/contact hours; 5 hours of fieldwork / Tutorial / teacher-led activity and 15 hours of other workloads such as independent individual/ group assignments, presentations, panel discussion, quizzes, local survey, etc.)

This course provides a comprehensive understanding of computer basics, EDI, ecommerce, and internet technologies. It covers computer components, applications, and limitations, as well as the role of hardware and software. The course also explores EDI standards and applications, various e-commerce models, and internet technologies in business, along with practical skills in MS-Word, MS-PowerPoint, and MS-Excel.

Course Outcome (Cos)

- 1. Demonstrate a thorough understanding of the fundamental components, characteristics, and limitations of computers.
- 2. Apply knowledge of Electronic Data Interchange (EDI) standards and their applications in business transactions.
- 3. Analyze various e-commerce business models and internet technologies, including their impact on modern business practices.
- 4. Develop proficiency in using MS-Word, MS-PowerPoint, and MS-Excel for effective business communication and data management.

Attendance

Students are expected to attend all lectures in order to be able to fully benefit from the course. A minimum of 75% attendance is a must failing which a student may not be permitted to appear in the examination.

Evaluation Criteria

- 13. Mid Term Examination: 20%
- 14. End Term Examination: 60%
- 15. Continuous Internal Assessment: 20%
 - I. Class participation = 5%

(Note: Below 75%=0, 75-80%=1, Above 80- 85%=2, Above 85-90%=3, Above 90- 95%=4, Above 95%=5)

- m. Assignments/Presentation = 10%
- n. Case studies/Field Survey = 5%

	BCO- 106 Computer Application in Business													
Program Outcomes								Program Specific Outcomes						
CO	PO ¹	PO ²	PO ³	PO ⁴	PO ⁵	PO ⁶	PO ⁷	PO ⁸	PSO ¹	PSO ²	PSO ³	PSO ⁴	PSO ⁵	PSO ⁶
CO1														
CO2														
CO3														
CO4														

Unit	Course Contents	Hours							
I	Basics of Computer Characteristics of a Computer; Advantages of Computers; Limitation of Computers; Types of Computers; Applications of computers, Hardware, Firmware, Liveware; Software; System Software: Operating system, Translators, interpreter, compiler; Overview of operating system,	05							
	function of operating system; Application software: General Purpose Packaged Software and tailormade software.								
II	Electronic Data Interchange (EDI) Electronic Data Interchange (EDI): Introduction of EDI - Basics of EDI; EDI standards; Financial EDI (FEDI) FEDI for international trade transaction; Applications of EDI, Advantages of EDI; Future of EDI.								
Ш	E-Commerce Introduction to E-Commerce, World Wide Web, E-commerce application services; E-commerce business models – B2B, B2C, C2B, C2C, G2C, M-Commerce and E-governance: an overview								
IV	Internet Technology Information Technology in Business: Concept of information technology; Local Area Network— media & topologies and Wide Area Networks; Electronic data processing; Intranet and extranet, concept and evolution; World Wide Web. Applications on Internet: Search Engines, Browsers, Blogs, Social Networking - Types and Applications								
V	MS-Word, MS-PowerPoint, MS-Excel (Practical)	10							
	 Prescribed Text Books: Parameswaran, R. (2008). Computer Application in Business (Tamil Nadu). S. Chand Publis Singh, V., & Sharma, R. (2022). Computer Applications in Business. VK Global Publication https://v1.vkpublications.com/books/computer-applications-in-business-1752 	•							
	Suggested Text Books 1. Laudon, K. C., & Laudon, J. P. (2020). Management Information Systems: Managing the D (16th ed.). Pearson.	igital Firm							
	 Stair, R., & Reynolds, G. (2015). Principles of Information Systems (12th ed.). Cengage Learning. Turban, E., Volonino, L., & Wood, G. (2013). Information Technology for Management: Advancing Sustainable, Profitable Business Growth (9th ed.). Wiley. 								
	 Baltzan, P. (2021). Business Driven Technology (8th ed.). McGraw-Hill Education. Haag, S., & Cummings, M. (2012). Management Information Systems for the Information A ed.). McGraw-Hill Education. 	<i>ge</i> (9th							

Course Code Course Name ENV-123

Environmental Studies

Credits Equivalent 2 Credits: (One credit is equivalent to 10 hours of lectures / organized classroom activity/contact hours; 5 hours of fieldwork / Tutorial / teacher-led activity and 15 hours of other workloads such as independent individual/ group assignments,

presentations, panel discussion, quizzes, local survey, etc.)

Course Objectives

The course is designed to:

- To understand Concept and various Components of Environment
- To know about ecosystem and Bio diversity.
- To create awareness regarding pollution
- To know social issues of the environment

Course Outcome

- 5. CO1: create awareness regarding various types of environment.
- 6. CO2: develop an understanding regarding ecosystem and biodiversity.
- 7. CO3: Aware the youth regarding various types of pollution and its solloution.
- 8. CO4: to aware regarding social issues of the environment.

Attendance

(Cos)

Students are expected to attend all lectures in order to be able to fully benefit from the course. A minimum of 75% attendance is a must failing which a student may not be permitted to appear in the examination.

Evaluation Criteria

- 16. Mid Term Examination: 20%
- 17. End Term Examination: 60%
- 18. Continuous Internal Assessment: 20%
 - o. Class participation = 5%

(Note: Below 75%=0, 75-80%=1, Above 80- 85%=2, Above 85-90%=3, Above 90-95%=4, Above 95%=5)

- p. Assignments/Presentation = 10%
- q. Case studies/Field Survey = 5%

	ENV-123 (Environmental Studies)													
Program Outcomes								Program Specific Outcomes						
CO	CO PO ¹ PO ² PO ³ PO ⁴ PO ⁵ PO ⁶ PO ⁷ PO ⁸ PSO ¹ PSO ² PSO ³ PSO ⁴ PSO ⁵ PSO									PSO ⁶				
CO1														
CO2														
CO3														
CO4														

Unit	Course Contents	Hours
I	Fundamentals of environmental studies & Natural Resources Definition, scope and importance, Need for public awareness. Natural Resources: a) Forest resources: Use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forest and tribal people. b) Water resources: Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams-benefits and problems. c) Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources, case studies. d) Food resources: World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies. e) Energy resources: Growing energy needs, renewable and non renewable energy sources, use of alternate energy sources. Case studies. f) Land resources: Land as a resource, land degradation, man induced landslides, soil erosion and desertification. • Equitable use of resources for sustainable lifestyles.	4
п	 Ecosystems and Biodiversity Concept of an ecosystem, Structure and function of an ecosystem. Producers, consumers and decomposers, Energy flow in the ecosystem. Ecological succession, Food chains, food webs and ecological pyramids. Introduction, types, characteristic features, structure and function of the following ecosystem: a. Forest ecosystem b. Grassland ecosystem c. Desert ecosystem d. Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries) Biodiversity: Introduction – Definition: genetic, species and ecosystem diversity. Biogeographically classification of India, Value of biodiversity: consumptive use, productive use, social, ethical, aesthetic and option values Endangered and endemic species of India Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity. 	4
Ш	 Environmental Pollution & Disaster Management Definition, Cause, effects and control measures of:- a. Air pollution, b. Water pollution, c. Soil pollution, d. Marine pollution e. Noise pollution f. Thermal pollution, g. Nuclear hazards Solid waste Management: Causes, effects and control measures of urban and industrial wastes. Role of an individual in prevention of pollution. Pollution case studies. Disaster management: floods, earthquake, cyclone and landslides. 	4
IV	: Social Issues and the Environment • From Unsustainable to Sustainable development • Urban problems related to energy • Water conservation, rain water harvesting, watershed management • Resettlement and rahabilitation of people; its problems and concerns. Case Studies • Environmental ethics : Issues and possible solutions. • Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust. Case Studies.	4

	• Wasteland reclamation.	
	Consumerism and waste products.	
	• Environment Protection Act.	
	• Air (Prevention and Control of Pollution) Act.	
	Water (Prevention and control of Pollution) Act	
	Wildlife Protection Act	
	• Forest Conservation Act	
	• Issues involved in enforcement of environmental legislation. • Public awareness.	
	Field work	
	Visit to a local area to document environmental assetsriver/ forest/ grassland/ hill/ mountain	
\mathbf{v}	Visit to a local polluted site-Urban/Rural/Industrial/Agricultural	4
	Study of common plants, insects, birds.	_
	• Study of simple ecosystems-pond, river, hill slopes, etc. (Field work Equal to 5 lecture	
	hours)	

Text Book

1. Myneni S.R. (2019) Environmental studies, Asia Law House, Hydrabad

Suggested Reading

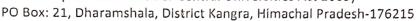
- 1. Agarwal, K.C. 2001 Environmental Biology, Nidi Publ. Ltd. Bikaner.
- 2. Bharucha Erach, The Biodiversity of India, Mapin Publishing Pvt. Ltd.,
- 3. Ahmedabad 380 013, India, Email:mapin@icenet.net (R)
- 4. Brunner R.C., 1989, Hazardous Waste Incineration, McGraw Hill Inc. 480p
- 5. Clark R.S., Marine Pollution, Clanderson Press Oxford (TB)
- 6. Cunningham, W.P. Cooper, T.H. Gorhani, E & Hepworth, M.T. 2001,
- 7. Environmental Encyclopedia, Jaico Publ. House, Mumabai, 1196p
- 8. De A.K., Environmental Chemistry, Wiley Eastern Ltd.
- 9. Down to Earth, Centre for Science and Environment (R)
- 10. Gleick, H.P. 1993. Water in crisis, Pacific Institute for Studies in Dev.,
- 11. Environment & Security. Stockholm Env. Institute Oxford Univ. Press. 473p
- 12. Hawkins R.E., Encyclopedia of Indian Natural History, Bombay Natural History Society, Bombay (R)
- 13. Heywood, V.H & Waston, R.T. 1995. Global Biodiversity Assessment. Cambridge Univ. Press 1140p.
- 14. Jadhav, H & Bhosale, V.M. 1995. Environmental Protection and Laws. Himalaya Pub. House, Delhi 284 p.
- 15. Mckinney, M.L. & School, R.M. 1996. Environmental Science systems & Solutions, Web enhanced edition...
- 16. Mhaskar A.K., Matter Hazardous, Techno-Science Publication (TB)
- 17. Miller T.G. Jr. Environmental Science, Wadsworth Publishing Co. (TB)
- 18. Odum, E.P. 1971. Fundamentals of Ecology. W.B. Saunders Co. USA, 574p
- 19. Rao M N. & Datta, A.K. 1987. Waste Water treatment. Oxford & IBH Publ. Co. Pvt. Ltd. 345p.
- 20. Sharma B.K., 2001. Environmental Chemistry. Geol Publ. House, Meerut
- 21. Survey of the Environment, The Hindu (M)
- 22. Townsend C., Harper J, and Michael Begon, Essentials of Ecology, Blackwell



Department of Comn

Central University of Himachal Pradesh

(Established under Central Universities Act 2009)





File No.: conf/6mm/ 1-2/BoS/23/144

Dated: 11.03.2024

Report on Students' Feedback Analysis

Department of Commerce in its continuous endeavour to improve the teaching-learning process follows a feedback mechanism and takes feedback from all its major stakeholders. It continuously takes feedback from its students after every semester to strengthen the internal teaching system. Feedback was collected for all the courses offered by the teachers during the Monsson Semester, 2023. Summary of the feedback taken from the students of M.Com first semester is as follow:

	Department: Commerce										
	Programme of Study: M.Com	Semester : First									
Coi	urse code: MCO 101, MCO 102, MCO 103, MCO 104, MCO 113	Course Name: All Courses of First Semester									
SI	Parameters	Students/Respondents Feedback Score									
No	T arameters	KK	MP	СК	GI -	AS	VS	Average	Percentage		
1	संप्रेषण एवं प्रस्तुतीकरण गुण / Communication & presentation skills	0.973	0.973	0.973	0.973	0.973	0.973	0.973	97.33		
2	शिक्षक द्वारा प्रेरित / प्रोत्साहित किए जाने संबंधी गुण / Inspiring / motivating skill of the teacher	0.973	0.940	0.940	0.940	0.940	0.940	0.946	94.56		
3	विभिन्न शिक्षण साधनों और उन्नत शिक्षण पद्धतियों का उपयोग करने में विशेषज्ञता / Expertise to use variety of teaching aids & innovative teaching methods	0.947	0.940	0.940	0.940	0.940	0.940	0.941	94.11		
4	पठन-पाठन प्रक्रिया में विद्यार्थियों की प्रतिभागिता सुनिश्चित करने की योग्यता / Ability to ensure students' interaction in teaching learning process	0.967	0.927	0.927	0.927	0.927	0.927	0.933	93.33		
5	नियमितता और समयनिष्ठा / समय- प्रबंधन / Regularity & punctuality/time management	0,953	0.913	0.913	0.913	0.913	0,913	0.920	92.00		





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6	पठन-पाठन में आईटी के प्रयोग करने में योग्यता / Proficiency to use IT in	0.993	0.953	0.953	0.953	0.953	0.953	0.960	96.00
	teaching-learning process दी गई / बतायी गई पठन सामग्री की			.*					
7	गुणवत्ता / Quality of reading material	0.973	0.927	0.927	0.927	0.927	0.927	0.934	93.44
	supplied/recommended								
8	कोर्स की विषवस्तु की प्रासंगिकता और उपयुक्तता / Relevance and	0.953	0.893	0.893	₇ 0.893	0.893	0.893	0.903	90.33
	adequacy of the course contents			,	ı				
9	आचरण और निष्पक्षता / Conduct	0.980	0.947	0.947	0.947	0.947	0.947	0.952	95.22
	and fairness	1 1 V							
	शिक्षक के समानुभूति / अंतर्वैक्तिक	0.967	0.960	0.960	0.960	0.960	0.960	0.961	96.11
10	गुण / Empathy/Interpersonal skills of		10						
the teacher									942.4
OVERALL SCORE OF THE DEPARTMENT								94.24	
24	OVERALL SCOR	RE OF T	HF DF	PAKII	ALCIAI				

^{*} i) KK: Dr. KK Verma ii) MP: Dr. Mohinder Paul iii) CK: Dr. Chaman Kashyap

iv) GI: Dr. Gitanjali Upadhya v) AS: Dr. Akhil Sharma vi) VS: Dr. Varun Saini

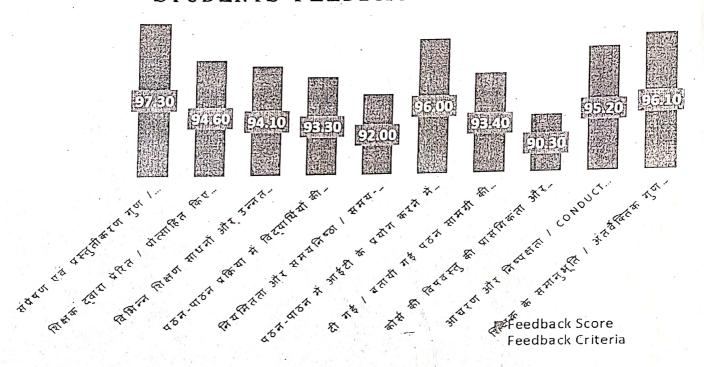


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DEPARTMENT OF COMMERCE STUDENTS' FEEDBACK ANALYSIS



Department of Commerce