

Course Outline for B.Com, B.Com Honours, B.Com Honours with Research as per NEP 2020 w.e.f session 2025-26

MULTIDISCIPLINARY COURSES (MDC)

	Paper Code	Type of Course	Subject Name	Credits	Hours per week *	External Marks	Internal Assessment	Total
SEMESTER -I (ONE MDC TO BE SELECTED)	COM/BB A – MDC 101	Multidisciplinary Course	Commercial Law	3	4	60	15	75
	COM/BB A – MDC 101A	Multidisciplinary Course	Fundamentals of International Business	3	4	60	15	75
SEMESTER -II (ONE MDC TO BE SELECTED)	COM/BB A – MDC 201	Multidisciplinary Course	Business Law	3	4	60	15	75
	COM/BB A – MDC 201A	Multidisciplinary Course	Foreign Trade Promotion	3	4	60	15	75
SEMESTER -III (ONE MDC TO BE SELECTED)	COM/BB A – MDC 301	Multidisciplinary Course	Company Law	3	4	60	15	75
	COM/BB A – MDC301 A	Multidisciplinary Course	Foreign Trade Procedure & Documentation	3	4	60	15	75
			TOTAL CREDITS	9				

MULTIDISCIPLINARY COURSES (MDC) - COMMON for BCOM/BBA

1 Course Title	COMMERCIAL LAW
2 Course Code	COM/BBA – MDC 101
3 Typology of Course	INTERDISCIPLINARY
4 Course Duration/ LTP (Lectures, Tutorials, Practical)	30 hours of lectures for Theory + 15 hours of tutorials (1 credit = 15 hours of theory learning based on 3 hrs./week) (1 credit = 30 hours of practical based on 2 hrs./week) (1 credit = 15 hours of tutorials based on 1 hr./week) (1 Semester = 15 weeks) 3-groups will be created for the purpose of Tutorials for each unit of B.Com
5 Credits	3 Credits Theory + Tutorial= 2+1 credits
6 Max. Marks and Time	75 Marks (60 TH + 15 IA) 4X5 + 4 X 10 = 60 Marks 1. The exam of this course will be of 3 hours duration. 2. There will be no objective type questions. 3. Students are required to have the knowledge of the developments in the subject up to 6 months before the examination.
7 Course Objectives	The main objective of the paper is to acquaint the students with general Commercial Laws.
8 Course Outcomes	CO1. Define basic terms, values and laws in the area of commercial law CO2. Describe methods of applying principles and provisions of commercial law CO3. Compose simple contracts, CO4. Assess the correctness of applying specific laws to a specific cases and choosing the most appropriate one
9 Pedagogy of the Course Work	Class Room Lecture, Interactive sessions, PPT, Tutorials and Group Discussions, Case Studies etc.
10 Instructions for	Note : The question paper of each subject covering the entire course shall be

paper setters and candidates

divided into three sections

Section A (20 marks) This section will have 6 short answer questions from the entire syllabus. Students are required to attempt 4 questions from this section. Each question will carry 5 marks; the total weightage being 20 marks.

Section B (20 marks) This section will consist of essay type/numerical questions from Unit I of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 10 marks; the total weightage being 20 marks.

Section C (20 marks) This section will consist of essay type/numerical questions from Unit II of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 10 marks; the total weightage being 20 marks.

11 Course Content

UNIT I

Indian Contract Act, 1872: Definition & Nature of Contract, Classification; Offer & Acceptance; Consideration; Capacity of Parties; Free Consent; Legality of Objectives; Void Agreements; Performance of Contracts; Discharge of Contract; Contingent Contracts; Quasi Contracts; Remedies for Breach of Contract.

UNIT II

Special Contracts: Indemnity & Guarantee; Bailment & Pledge; Contract of Agency. Introduction to Right to Information Act, 2005

Practical Work

1. How to file an application under Right to Information Act

2. Relevant case laws to be covered.

12 Suggested Readings

- Avtar Singh : The Principles of Mercantile Law
- M.C.Kuchhal : Business Law
- N.D.Kapoor : Business Law
- P.R.Chandra : Business Law, Galgotia, New Delhi
- Gogna : Mercantile Law, S.Chand
- M.S.Shukla : Business Law, Sultan Chand.

1	Course Title	BUSINESS LAW
2	Course Code	COM/BBA – MDC 201
3	Typology of Course	INTERDISCIPLINARY
4	Course Duration/ LTP (Lectures, Tutorials, Practical)	30 hours of lectures for Theory + 15 hours of tutorials (1 credit = 15 hours of theory learning based on 3 hrs./week) (1 credit = 30 hours of practical based on 2 hrs./week) (1 credit = 15 hours of tutorials based on 1 hr./week) (1 Semester = 15 weeks) 3-groups will be created for the purpose of Tutorials for each unit of B.Com
5	Credits	3 Credits Theory + Tutorial= 2+1 credits
6	Max. Marks and Time	75 Marks (60 TH + 15 IA) 4X5 + 4 X 10 = 60 Marks 4. The exam of this course will be of 3 hours duration. 5. There will be no objective type questions. 6. Students are required to have the knowledge of the developments in the subject up to 6 months before the examination.
7	Course Objectives	The main objective of the paper is to acquaint the students about Business Laws. Case laws relevant for the inception and conduct of general and business activities are required to be discussed.
8	Course Outcomes	- Analyse basic aspects of contract of sale vis-a-vis agreements and subsequently enter into valid business propositions. - Recognize and differentiate between condition and warranty. - Describe the rules relating to transfer of property. - Comprehend the provisions relating to performance of contract and delivery of goods. - Analyse who is an unpaid seller and his rights. - Analyse the provisions to be adopted under Factories Act, 1948

	Understand and apply the provisions of Industrial Disputes Act, 1947
9 Pedagogy of the Course Work	Class Room Lecture, Interactive sessions, PPT, Tutorials and Group Discussions, Case Studies etc.
10 Instructions for paper setters and candidates	Note : The question paper of each subject covering the entire course shall be divided into three sections Section A (20 marks) This section will have 6 short answer questions from the entire syllabus. Students are required to attempt 4 questions from this section. Each question will carry 5 marks; the total weightage being 20 marks. Section B (20 marks) This section will consist of essay type/numerical questions from Unit I of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 10 marks; the total weightage being 20 marks. Section C (20 marks) This section will consist of essay type/numerical questions from Unit II of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 10 marks; the total weightage being 20 marks.
11 Course Content	UNIT- I Sale of Goods Act, 1930: Contract of Sale of Goods, Conditions & Warranties; Transfer of Ownership; Performance of the Contract: Remedial Measures; Auctionable Claims. UNIT-II Factories Act, 1948: Objectives; Definitions; Approval; Licensing &Registration of Factories; The Inspecting Staff Health; Safety Welfare; Working Hours of Adults; Employment of Women; Child Labour – Issues and Challenges; Leave with Wages. The Industrial Disputes Act, 1947: Scope & Object; Definitions; Authorities; Reference of Disputes; Procedure; Powers & Duties of Authorities; Award & Settlement; Strikes & Lockouts; Lay-off & Retrenchment etc. Practical Work: - Enlist real life examples to differentiate between sale and an agreement to sell. - Give day-to-day experiences of sale contracts entered.

- c. Enumerate types of implied conditions available under different situations.
- d. Observe and list out from your environment the general rules relating to transfer of ownership.
- e. List out the examples of actual and symbolic delivery from the contracts daily entered into.
- f. Prepare a list of rights of an unpaid seller based on observations from day-to-day experiences.
- g. Analyse the safety conditions, welfare measures of any selected factory.

12 **Suggested Readings**

- Malik, K.L., Industrial Laws and Labour Laws, Eastern Book Company, Lucknow
- Kumar, H.L., Digest of Labour Cases, Universal Law Publishing Co P Ltd, New Delhi
- Srivastava, S.C., Industrial Relations & Labour Laws, Vikas Publishing House (P) Ltd.
- Sharma, J.P., Simplified Approach to Labour Laws, Bharat Law House (P) Ltd., New Delhi.
- Sharma, J.P., Industrial Laws, Taxmann, New Delhi.

1	Course Title	COMPANY LAW
2	Course Code	COM/BBA – MDC 301
3	Typology of Course	INTERDISCIPLINARY
4	Course Duration/ LTP (Lectures, Tutorials, Practical)	30 hours of lectures for Theory + 15 hours of tutorials (1 credit = 15 hours of theory learning based on 3 hrs./week) (1 credit = 30 hours of practical based on 2 hrs./week) (1 credit = 15 hours of tutorials based on 1 hr./week) (1 Semester = 15 weeks) 3-groups will be created for the purpose of Tutorials for each unit of B.Com
5	Credits	3 Credits Theory + Tutorial= 2+1 credits
6	Max. Marks and Time	75 Marks (60 TH + 15 IA) 4X5 + 4 X 10 = 60 Marks • The exam of this course will be of 3 hours duration. • There will be no objective type questions. • Students are required to have the knowledge of the developments in the subject up to 6 months before the examination.
7	Course Objectives	The main objective of the paper is to acquaint the students about corporate legislations.
8	Course Outcomes	• Recognise the different types of companies. • Discuss the fundamentals of incorporating the company. • Make the memorandum and articles of association. • Discuss the difference between different types of prospectus. • Recognise the process of calling and conducting company meetings
9	Pedagogy of the Course Work	Class Room Lecture, Interactive sessions, PPT, Tutorials and Group Discussions, Case Studies etc.
10	Instructions for paper setters and candidates	Note : The question paper of each subject covering the entire course shall be divided into three sections Section A (20 marks) This section will have 6 short answer questions from the

entire syllabus. Students are required to attempt 4 questions from this section. Each question will carry 5 marks; the total weightage being 20 marks.

Section B (20 marks) This section will consist of essay type/numerical questions from Unit I of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 10 marks; the total weightage being 20 marks.

Section C (20 marks) This section will consist of essay type/numerical questions from Unit II of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 10 marks; the total weightage being 20 marks.

11 Course Content

UNIT- I

Introduction: Characteristics of a Company, Concept of Lifting of Corporate Veil, Emerging Types of Companies under Companies Act, 2013

Formation of Company – Promotion & Registration, Pre-incorporation Contract and Provisional Contracts

Memorandum of Association, Articles of Association, Doctrine of Constructive Notice, Doctrine of Ultra-Vires, Doctrine of Indoor Management, Prospectus and Statement in Lieu of Prospectus, Red-Herring Prospectus, shelf prospectus, offer for sale, private placement

Share Capital – Kinds of Shares, Book Building Process, Block deals of shares by large investors in a company, reverse book building process, Information Memorandum, Dematerialization of Shares, ASBA System, Transfer & Transmission of Shares.

UNIT-II

Members and Shareholders – Their Rights and Duties

Management – Directors, Classification of Directors, Disqualification, Appointment, Legal Position, Powers and Duties, Removal of Directors, Other Managerial Personnel and Remuneration, role of independent directors

Meetings – Board Meetings, AGM, EGM – process and requisites of holding valid meetings

Resolutions-meaning and types

Practical Work:

1. Identify the type of company based on information available on NSE/BSE website and analyse the regulatory and procedural aspects covering the Companies Act, 2013.
2. Fill dummy form for incorporation of a company.
3. Write about the timeline and details of the book building process of an actual IPO/FPO.
4. Identify the actual composition of the Board of Directors and examine the minutes of AGM/EGM of listed companies.
5. Analyse a case study on the winding up of a company.

12 Suggested Readings

1. Kannal, S., & V.S. Sowrirajan, "Company Law Procedure", Taxman's Allied Services (P)Ltd., New Delhi (LatestEdn).
2. Ramaiya, A., "A Ramaiya's Guide to Companies Act", Lexis Nexis Butterworths Wadhwa, Nagpur.
3. Singh, Harpal, "Indian Company Law", Galgotia Publishing, Delhi.
4. Singh, Avtar, "Company Law", Eastern Book Company, Lucknow

1	Course Title	FUNDAMENTALS OF INTERNATIONAL BUSINESS
2	Course Code	COM/BBA – MDC 101A
3	Typology of Course	INTERDISCIPLINARY/MDSC
4	Course Duration/ LTP (Lectures, Tutorials, Practical)	30 hours of lectures for Theory + 15 hours of tutorials (1 credit = 15 hours of theory learning based on 3 hrs./week) (1 credit = 30 hours of practical based on 2 hrs./week) (1 credit = 15 hours of tutorials based on 1 hr./week) (1 Semester = 15 weeks) 3-groups will be created for the purpose of Tutorials for each unit of B.Com
5	Credits	3 Credits Theory + Tutorial= 2+1 credits
6	Max. Marks and Time	75 Marks (60 TH + 15 IA) 4X5 + 4 X 10 = 60 Marks • The exam of this course will be of 3 hours duration. • There will be no objective type questions. • Students are required to have the knowledge of the developments in the subject up to 6 months before the examination.
7	Course Objectives	To acquaint the learners with an overview of International Trade theories and elements of Global Trade Environment.
8	Course Outcomes	• Comprehend theories of International Trade • Understand the various elements of Global Business Environment • Distinguish between Free Trade and Protection • Identify and explain the impact of International Economic Groupings on world trade • Understand the operations of MNC's
9	Pedagogy of the Course Work	Class Room Lecture, Interactive sessions, PPT, Tutorials and Group Discussions, Case Studies etc.
10	Instructions for paper setters and	Note : The question paper of each subject covering the entire course shall be divided into three sections

candidates

Section A (20 marks) This section will have 6 short answer questions from the entire syllabus. Students are required to attempt 4 questions from this section. Each question will carry 5 marks; the total weightage being 20 marks.

Section B (20 marks) This section will consist of essay type/numerical questions from Unit I of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 10 marks; the total weightage being 20 marks.

Section C (20 marks) This section will consist of essay type/numerical questions from Unit II of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 10 marks; the total weightage being 20 marks.

11 Course Content**UNIT - I**

Trade: Domestic Vs International - Advantages of International Trade - International Business Environment (IBE) - Components of IBE: Economic, Demographic, Political, Legal, Technological, Natural and Socio-cultural - Importance of understanding IBE – GATS-Trade in Services, Terms of Trade.

Theories of International Trade: Classical theories - Adam Smith's theory of Absolute Advantage – Ricardo's Comparative Cost theory - Modern theories of International Trade: Haberler's Opportunity Cost theory – Heckscher-Ohlin's Modern theory – International trade and factor price – Leontiff Paradox - International trade and economic growth: Immiseration of growth

UNIT – II

Free Trade Vs Protection: Barriers to Trade - Tariff & Non-Tariff Barriers - State Trading and Canalisation: Meaning and purpose - WTO - Origin, objectives, structure and functions - Organs of WTO - GATS-TRIPS-DSB-TPRM-UNCTAD - Origin, objectives, structure and functions.

International Economic Groupings: Meaning and stages in their evolution - Regional Trading Agreements - Important economic groupings - EU, NAFTA, BRICS, SAFTA, BIMSTEC, ASEAN - their objectives and functions - Cartels: its impact on world trade.

Multinational Corporations (MNCs): Stages in Internationalizations of a firm - Emergence, definition, characteristics & classification of MNCs - Merits & demerits of MNCs - Regulation of MNCs - MNCs and International Business.

Practical Exercises:

1. Prepare a list of major economic groupings in the world and their functions
2. Write an assignment on major trade theories of International Trade
3. Make a presentation on operations of a selected MNC

Suggested Readings

1. Francis Cherunilam, International Business Text & Cases, Prentice Hall of India, New Delhi
2. Subba Rao. P. International Business, Himalaya Publishing House, Mumbai
3. Rakesh Mohan Joshi, International Marketing, Oxford University Press, New Delhi
4. Francis Cherunilam, A Concise Text Book of International Trade, Himalaya Publishing House, Mumbai.
5. Neelamegam. V, International Trade, Vrinda Publications, New Delhi

1	Course Title	FOREIGN TRADE PROMOTION
2	Course Code	COM/BBA-MDC201A
3	Typology of Course	INTERDISCIPLINARY/MDSC
4	Course Duration/ LTP (Lectures, Tutorials, Practical)	30 hours of lectures for Theory + 15 hours of tutorials (1 credit = 15 hours of theory learning based on 3 hrs./week) (1 credit = 30 hours of practical based on 2 hrs./week) (1 credit = 15 hours of tutorials based on 1 hr./week) (1 Semester = 15 weeks) 3-groups will be created for the purpose of Tutorials for each unit of B.Com
5	Credits	3 Credits Theory + Tutorial= 2+1 credits
6	Max. Marks and	75 Marks (60 TH + 15 IA)

Time	4X5 + 4 X 10 = 60 Marks • The exam of this course will be of 3 hours duration. • There will be no objective type questions. • Students are required to have the knowledge of the developments in the subject up to 6 months before the examination.
7 Course Objectives	To provide the learner a detailed view of the export promotional institutional infrastructure in India and Foreign Trade Policy
8 Course Outcomes	• Understand the pattern and direction of India's external trade • Comprehend the export promotional infrastructure in India • Learn functions of export promotional organizations • Evaluate current Foreign Trade Policy of India • Analyse the concept of Quality and its significance in export trade
9 Pedagogy of the Course Work	Class Room Lecture, Interactive sessions, PPT, Tutorials and Group Discussions, Case Studies etc.
10 Instructions for paper setters and candidates	Note : The question paper of each subject covering the entire course shall be divided into three sections Section A (20 marks) This section will have 6 short answer questions from the entire syllabus. Students are required to attempt 4 questions from this section. Each question will carry 5 marks; the total weightage being 20 marks. Section B (20 marks) This section will consist of essay type/numerical questions from Unit I of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 10 marks; the total weightage being 20 marks. Section C (20 marks) This section will consist of essay type/numerical questions from Unit II of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 10 marks; the total weightage being 20 marks.
11 Course Content	UNIT - I External Trade of India: Before and after independence – Trends - Commodity Composition and direction - Present major trading partners: USA, EU, and

Middle East – Features of these markets - Future of India's Trade: Direction and Commodities - Problems of India's export sector.

Institutional support for Export Promotion in India: Ministry of Commerce & Industry – DGFT and its functions - Board of Trade: Composition and Functions - Commodity Boards and Export Promotion Councils (EPCs): Objectives and functions

UNIT - II

Service institutions: Financial Service institutions: ECGC, EXIM Bank, RBI and Commercial banks – Brief overview - Other Service Institutions: FICCI, FIEO, ITPO, CII, ICA, IIFT, EIC – State Trading Corporation and its subsidiaries – MMTC, TTC, PEC: Objectives and Functions – Concept of State trading and canalization - State level organizations for export promotion

Foreign Trade Policy: Major Provisions and Evaluation of the current FTP - Financial and Nonfinancial incentives to promote Export trade – Recognition of Export Firms - 100% EOUs: Benefits - Foreign Investment Policy: Past and Present –Types of Foreign Investments: FDI and FII

Concept of Quality in Foreign Trade: Importance - Pre-shipment inspection: Types - Compulsory & Voluntary - Features of a good inspection system - Inspection by EIAs - Quality Standards: Meaning – International and Domestic Quality Standards – ISO series – Procedure for ISO Certification

Practical Exercises:

1. Prepare five years statistics on India's external trade on a select commodity
2. Assignment on incentives for export promotion
3. Presentation on Quality Standards (Domestic and International)

Suggested Readings

1. P.K. Khurana, Export Management, Galgotia Publishing Company, New Delhi
2. Francis Cherunilam, International Business, Himalaya Publishing House, Mumbai
3. Badi N V, International Business, Vrinda Publications, New Delhi.
4. T A S Balagopal, Export Management, Himalaya Publishing House, Mumbai
5. Publications, Ministry of Commerce & Industry, GOI.

1	Course Title	FOREIGN TRADE PROCEDURE AND DOCUMENTATION
2	Course Code	COM/BBA-MDC301A
3	Typology of Course	INTERDISCIPLINARY/MDSC
4	Course Duration/ LTP (Lectures, Tutorials, Practical)	30 hours of lectures for Theory + 15 hours of tutorials (1 credit = 15 hours of theory learning based on 3 hrs./week) (1 credit = 30 hours of practical based on 2 hrs./week) (1 credit = 15 hours of tutorials based on 1 hr./week) (1 Semester = 15 weeks) 3-groups will be created for the purpose of Tutorials for each unit of B.Com
5	Credits	3 Credits Theory + Tutorial= 2+1 credits
6	Max. Marks and Time	75 Marks (60 TH + 15 IA) 4X5 + 4 X 10 = 60 Marks • The exam of this course will be of 3 hours duration. • There will be no objective type questions. • Students are required to have the knowledge of the developments in the subject up to 6 months before the examination.
7	Course Objectives	To provide the learners a detailed sketch of Export Import Documentation and Procedures as practiced in India.
8	Course Outcomes	• Comprehend the meaning of standardisation of Export Documents • Learn the format and preparation of Auxiliary commercial documents • Understand the format, preparation and uses of Principle commercial documents • Learn the format, preparation and contents of Regulatory documents • Understand the step by step procedure for Export and Import

9 Pedagogy of the Course Work	Class Room Lecture, Interactive sessions, PPT, Tutorials and Group Discussions, Case Studies etc.
10 Instructions for paper setters and candidates	Note : The question paper of each subject covering the entire course shall be divided into three sections Section A (20 marks) This section will have 6 short answer questions from the entire syllabus. Students are required to attempt 4 questions from this section. Each question will carry 5 marks; the total weightage being 20 marks. Section B (20 marks) This section will consist of essay type/numerical questions from Unit I of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 10 marks; the total weightage being 20 marks. Section C (20 marks) This section will consist of essay type/numerical questions from Unit II of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 10 marks; the total weightage being 20 marks.
11 Course Content	UNIT - I Need for Export Documentation – Classification of Export Documents: Commercial Documents & Regulatory Documents – Differences – Standardisation of export documents – History - Aligned Documentation System (ADS): Advantages – Master Documents I & II Auxiliary Commercial Documents: Features - Proforma Invoice – Shipping Instruction – Insurance Declaration – Shipping Order – Mate's Receipt - Application for Certificate of Origin – Letter to Bank for Negotiation UNIT - III Principal Commercial Documents: Characteristics - Commercial Invoice – Packing List – Certificate of Inspection – Insurance Policy - Bill of Lading: Types - Air Way Bill – Certificate of Origin – Bill of Exchange – Shipment Advice – L/C: Importance – Parties to L/C – Contents of L/C – Types of L/C Regulatory Documents: Features - GR form – ARE form – Shipping Bill / Bill of Export – Dock Challan – Freight Payment Certificate – Insurance Premium Payment Certificate – Receipt for Payment of Port Charges – Vehicle Ticket – Other Certificates

Export Procedure: Steps – Import Procedure - Documents used for Imports: Bill of Entry –Electronic Processing of Export Documentation: Electronic Data Interchange (EDI) : Meaning – Advantages – Indian Customs EDI System(ICES) – Indian Customs and Excise Gateway (ICEGATE): features.

Practical Assignment

1. Identify the given export documents
2. Assignment on Functions and Service of C&F Agents
3. Presentation on ICES / ICEGATE Portals

Suggested Readings

1. Jain Khushpat. S, Export Import Documentation and Procedure, HPH, Mumbai
2. P.K. Khurana, Export Management, Galgotia Publishing Company, New Delhi
3. Rakesh Mohan Joshi, International Marketing, Oxford University Press, New Delhi
4. T A S Balagopal, Export Management, Himalaya Publishing House, Mumbai
5. Francis Cherunilam, International Marketing, Himalaya Publishing House, Mumbai