



Maharaja Suhel Dev State University, Azamgarh

B.Com. Minor II Semster

| Programme : B.Com | Year: First | Semester: First |
|--|--|-----------------|
| Subject: Commerce (B.Com Minor) | | |
| Course Code: C010105M | Course Title: Fundamentals of Commerce | |
| Course Outcome: Comprehend commerce principles, analyze markets, evaluate finance, and develop business acumen for further studies or career pursuits. | | |
| Credits: 4 | Core Compulsory/Elective: Minor | |
| Max. Marks: 25+75 | Min. Passing Marks: 10+25 | |
| Total No. of Lectures: 60 | | |
| Unit | Topics | No. of Lectures |
| I | Definition, nature, and scope of commerce, Evolution and significance of commerce, Various forms of commerce (e.g., trade, e-commerce), Economic and social importance of commerce | 15 |
| II | Concept of business environment, Internal and external environment factors, Economic, social, technological, and legal aspects of the business environment, Understanding the impact of the business environment on commerce | 15 |
| III | Types of business organizations (e.g., sole proprietorship, partnership, company), Characteristics, advantages, and limitations of each type, Formation, registration, and legal aspects of business organizations, Role of business organizations in commerce | 15 |
| IV | Basic concepts and principles of accounting, Accounting equation and double-entry system, Introduction to computerised Accounting. | 15 |
| Suggested Readings: | | |
| 1. "Principles and Practice of Management" by L.M. Prasad - (SULTAN CHAND AND SONS PUBLICATION) | | |
| 2. "Indian Business Environment" by Aswathappa, K. and Siddhartha, K. - (Himalaya Publishing House) | | |
| 3. "Business Organization and Management" by Tulsian, P.C. - (Pearson Education) | | |
| 4. "Financial Accounting" by Dr. S.N. Maheshwari, Dr. S.K. Maheshwari, and Sharad K. Maheshwari - (Vikas Publishing House) | | |
| 5. Digital Sources : SWAYAM, MOOC, NDU | | |

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Dr. Dinesh Kr. Tiwari
Dean & Convenor
Faculty of Commerce

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