



B.Com. Minor II Semester

**Maharaja Suhel Dev State University, Azamgarh**

Programme : B.Com	Year: First	Semester: First
Subject: Commerce (B.Com Minor)		
Course Code: CD10105M	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
<b>Suggested Readings:</b>		
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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## Maharaja Suhel Dev State University, Azamgarh

Programme : B.Com	Year: Second	Semester: Third
Subject: Commerce (B.Com Minor)		
Course Code: C010305M	Course Title: Fundamentals of Trade and Economics	
Course Outcome: Understand trade principles, analyze economic systems, evaluate market dynamics, and cultivate economic insight for future studies or career advancement.		
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	Introduction to macroeconomics and microeconomics, Understanding economic indicators and their impact on commerce, Market structures and their Implications for businesses, Government policies and their influence on the business environment	15
II	Effective business communication strategies, Written and oral communication skills, Professional etiquette and communication in the digital age, Interpersonal and group communication in business contexts	15
III	Principles of financial management in business, Time value of money and its applications, Capital budgeting and investment decisions, Financial planning, forecasting, and budgeting	15
IV	Introduction to marketing concepts and strategies, Market segmentation, targeting, and positioning, Product development and management, Marketing mix elements: product, price, place, and promotion, Digital Marketing	15
<b>Suggested Readings:</b>		
1. "Indian Economy" by Ramesh Singh - (McGraw Hill)		
2. "Business Communication: Building Skills for Success" by K.K. Sinha - (Taxmann)		
3. "Financial Management" by I.M. Pandey - (Vikas Publishing House)		
4. "Marketing Management" by Philip Kotler, Kevin Lane Keller, Abraham Koshy, and Mithileshwar Jha - (Pearson Education India)		
5. Digital Sources : SWAYAM, MOOC, NDLI		

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