

Semester - I

August : The Indian Contract Act, 1872 : nature and classification of contracts ; Essentials of a valid contract ; An overview of proposal and acceptance , Capacity of parties to Contract.

September : Free Consent, Lawful consideration, Lawful object ; Void Agreement ; Performance of contract ; Discharge of contract ; Remedies for breach of contract. Sale of goods Act, 1930 : Formation of contract of sale ; goods and their classification ; price ; Conditions and warranties ; Transfer of ownership in goods ; Performance of the contract of sale ; Remedies : unpaid seller and his rights , buyer's remedies ; Auction sale , Online auction

October : Indian Partnership Act, 1932 : Nature of firm ; Duties and rights of partners ; liabilities of firm and partner ; Limited Liability Partnership Act, 2008 ; Concepts , Characteristics of LLP ; Incorporation of LLP ; LLP agreement , extent & limitations of liabilities of LLP and partners .

November : Negotiable Instruments Act, 1881 : scope, features and types ; Negotiation ; Crossing ; Dishonor and discharge of negotiable instruments . Information Technology Act, 2000 : Purpose ; Benefits and limitations ; Digital Signature ; E-governance ; Attribution of electronic records, duties of subscribers ; Penalties and adjudication offences. Divy -

Corporate Accounting

Semester - III

B.Com. - II

Session: 2026-2027

August : Issue of Shares : Concept ; Types ; process and procedure .

September : Transfer of Shares, DEMAT ; Bonus Shares ; Buy-Back of Shares , Redemption of preference Shares, profit prior to incorporation , Underwriting of shares.

October : Amalgamation of Companies ; Internal Reconstruction .

November : Overview of income disclosure and computation standards (IDS) ; final accounts of companies.

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Indian Business Environment

M.Com. (P) Session: 2026-27

Semester-I

September: Business environment: Concept, nature, importance and types of environments; Changing dimensions of business environment; Interaction Matrix of different environment factors, Organisational and environmental scanning; Economic planning in India.

October: Economic system: Salient features of Indian Economy; Liberalisation; Privatization; Globalization; Disinvestment; NITI Aayog; Business ethics; Corporate Governance; Social Responsibility of business; Fiscal policy; Monetary Policy; Industrial Policy; Industrial Licensing policy; EXIM Policy; Industrial Sickness; Development and protection of small-scale industry, Technology Transfer.

November: The environment (Protection) Act; Consumer Protection Act; Competition Act; Foreign Exchange Management Act; Intellectual Property Law in India.

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