



4 Year UG Course in Commerce (B.Com)

Bodoland University, Kokrajhar

Programme Outcome

The Bodoland University's Four Year Under Graduate Programme in Commerce under NEP 2020 is designed to make students employable and self-reliant. Upon completion of the course, it is expected that the student will be able to learn the fundamental concepts, principles and theories in all the subjects prescribed under the syllabus of 4 year UG in Commerce, and acquire relevant knowledge and skills in various areas of Accounting, Finance, Human Resource Management, Marketing and other allied subjects. Students will be able to become self employed by incrementing the knowledge and skills of the above subjects. Commerce graduates are expected to make themselves a good corporate, executive, academicians and entrepreneurs, etc., hence, students will become an active participant in the process of nation building. Students will also be able to have the idea of Indian Knowledge System. Student will be able to pursue higher education in various academic and professional fields, and also be able to conduct research in the field of Commerce and allied subjects.

(Prof. A.Ibemcha Chanu)

Convenor



CURRICULAM OUTLINE COMMERCE (NEP 2020)

4 Year UG Course and Credit Structure

Bodoland University, Kokrajhar

Major/ Specialisation:

1.Accountancy [A]

2. Finance [B]

3. Human Resource Management [C].

4. Marketing [D]

Code used: MAJ- Major, MIN-Minor, IDC- Interdisciplinary, SEC- Skill Enhancement Course, VAC- Value Added Course .

***All papers are compulsory in 1st and 2nd Semester**

Year	Semester	Paper Code	Name of Paper	Marks Distribution		Total Marks	Credit (L+T+P)
				Internal	External		
1st	I	COMMAJ101-4	Financial Accounting	30	70	100	4+0+0=4
		COMMIN101-4	Entrepreneurship	30	70	100	4+0+0=4
		COMIDC101-3	Principles of Economics	-	50	50	3+0+0=3
		COMAEC101-2	MIL -HIND/ ASS/BODO/ BENG /ALTENG	-	50	50	2+0+0=2
		COMSEC101-3	Computer Education in Business	-	50	50	3+0+0=3
		COMVAC101-4	Environmental Studies / NSS	30	70	100	4+0+0=4

		Total				450	20
Year	Semester	Paper Code	Name of Paper	Marks Distribution		Total Marks	Credit (L+T+P)
				Internal	External		
1 st	II	COMMAJ102-4	Corporate Accounting	30	70	100	4+0+0=4
		COMMIN102-4	Indian Financial System	30	70	100	4+0+0=4
		COMIDC102-3	Business Statistics	0	50	50	3+0+0=3
		COMAEC102-2	MIL -HIND/ ASS/BODO/ BENG /ALTENG	0	50	50	2+0+0=2
		COMSEC102-3	Computerized Accounting System	0	50	50	1+0+2=3
		COMVAC102-4	Indian Knowledge System	30	70	100	2+0+2=4
		Total				450	20

Certificate after one year (Exit -internship with 4 credits)

Year	Semester	Paper Code	Name of Paper	Marks Distribution		Total Marks	Credit (L+T+P)
				Internal	External		
2 nd	III	COMMAJ201-4	Business Organisation and Management	30	70	100	4+0+0=4
		COMMAJ202-4*	COMMAJ202-4 [A-1]: Principles of Cost Accounting	30	70	100	4+0+0=4
			COMMAJ202-4 [B-1]: Principles of Business Finance				
			COMMAJ202-4 [C-1]: Principles of Human Resource				

			Management				
			COMMAJ202-4 [D-1]: Principles of Marketing				
		COMMIN20 1-4	Business Law	30	70	100	4+0+0=4
		COMIDC201 -3	Insurance & Risk Management	0	50	50	3+0+0=3
		COMAEC201- 2	MIL -HIND/ ASS/BODO/ BENG /ALTENG	0	50	50	2+0+0=2
		COMSEC201 -3	Business Communication Skills	0	50	50	3+0+0=3
		Total				450	20

*As per the selection of specialisation/ Major during the time of admission

Year	Semester	Paper Code	Name of Paper	Marks Distribution		Total Marks	Credit (L+T+P)
				Internal	External		
2 nd	IV	COMMAJ203- 4	Principles and Practice of Management	30	70	100	4+0+0=4
		COMMAJ204-4	Principles of Taxation	30	70	100	4+0+0=4
		COMMAJ205- 4	COMMAJ205-4 [A-1] (Management Accounting)	30	70	100	4+0+0=4
			COMMAJ205-4 [B-1] Financial services				
			COMMAJ205-4 [C-1] Cost and				

			Management accounting				
			COMMAJ205-4 [D-1] Consumer Behaviour				
		COMMIN202-4	Retail Management	30	70	100	4+0+0=4
		COMAEC202-2	MIL -HIND/ ASS/BODO/ /ALTENG BENG		50	50	2+0+0=2
		COMINT-2	Internship*	-	50	50	2+0+0=2
		Total				500	20

Diploma After 2 Years , (Exit -internship with 4 credits)

Year	Semester	Paper Code	Name of Paper	Marks Distribution		Total Marks	Credit
				Internal	External		(L+T+P)
3 rd	V	COMMAJ301-4	Auditing	30	70	100	4+0+0=4
		COMMAJ302-4	Indirect Taxes and Law	30	70	100	4+0+0=4
		COMMAJ303-4	COMMAJ303-4 [A-1] Income Tax Law and Practice)	30	70	100	4+0+0=4
			COMMAJ303-4 [B-1]: Treasury Finance				
			COMMAJ303-4 [C-1]: Industrial Relations				
			COMMAJ303-4 [D-1]: Advertising and Sales Management				
		COMMAJ304-4	COMMAJ304-4 [A-2]: Advance Financial Accounting	30	70	100	4+0+0=4
			COMMAJ303-4 [B-2]: Modern Banking Practice				
			COMMAJ304-4 [C-2]: Labour Welfare				

			COMMAJ304-4 [D-2]: Brand Management						
		COMMIN301-4	Business Mathematics	30	70	100	4+0+0=4		
		Total				500	20		
Year	Semester	Paper Code	Name of Paper	Marks Distribution		Total Marks	Credit		
3 rd	VI			Internal	External		(L+T+P)		
		COMMAJ305-4	Business Environment	30	70	100	4+0+0=4		
		COMMAJ306-4	Operation Research in Business	30	70	100	4+0+0=4		
		COMMAJ307-4	COMMAJ307-4 [A-1] Advanced Management Accounting	30	70	100	4+0+0=4		
			COMMAJ307-4 [B-1] Micro Finance						
			COMMAJ307-4 [C-] Strategic Human Resource Management						
			COMMAJ307-4 [D-5]: Supply Chain Management						
		COMMAJ308-4	COMMAJ308-4 [A-2] Advanced corporate Accounting	30	70	100	4+0+0=4		
			COMMAJ308-4[B-2] Financial Institutions and Markets						
			COMMAJ308-4 [C-2] International Human Resource Management						
			COMMAJ308-4 [D6] Consumers Affairs and Customer Care						
		COMMIN302-4	Corporate Law	30	70	100	4+0+0=4		
				Total				500	20

DEGREE AFTER 3 YEARS (WITH MAJOR/MINOR)

Year	Semester	Paper Code	Name of Paper	Marks Distribution		Total Marks	Credit (L+T+P)
				Internal	External		
4 th	VII	COMMAJ401-4	Financial Management	30	70	100	4+0+0=4
		COMMAJ402-4	COMMAJ402-4 [A-1] Corporate Financial Reporting	30	70	100	4+0+0=4
			COMMAJ402-4 [B-1] Investment Management				
			COMMAJ402-4: [C-1] Performance Management				
			COMMAJ402-4: [D-1] Service Marketing				
		COMMAJ403-4	COMMAJ403-4 [A-2] Advanced Cost Accounting	30	70	100	4+0+0=4
			COMMAJ403-4 [B-2] Derivatives				
			COMMAJ403-4 [C-2] HR Data Analytics				
			COMMAJ403-4 [D-2] Digital Marketing & Advertising				
		COMMAJ404-4	COMMAJ404-4 Management Information System / COMREM404-4 Research Methodology	30	70	100	4+0+0=4
		COMMIN401-4	Business Economics	30	70	100	4+0+0=4
		Total			500	20	

Year	Semester	Paper Code	Name of Paper	Marks Distribution		Total Marks	Credit (L+T+P)	
				Internal	External			
4 th	VIII	COMMAJ405-4	Business Policy Analysis	30	70	100	4+0+0=4	
		COMMIN402-4	Organisational Behaviour	30	70	100	4+0+0=4	
		COMADL401-4	Business Ethics	30	70	100	4+0+0=4	
		COMADL402-4	International Marketing	30	70	100	4+0+0=4	
		COMADL403-4	Project Management	30	70	100	4+0+0=4	
			Or					
		COMMAJ405-4	Business Policy Analysis	30	70	100	4+0+0=4	
		COMMIN402-4	Organisational Behaviour	30	70	100	4+0+0=4	
		COMDISS-401-12	Dissertation	60	240	300	-----12	
		Total				500	20	
		Grand Total				3850	160	

DEGREE AFTER 4 YEARS (WITH HONOURS/BY RESEARCH)

SYLLABUS OF COMMERCE, UG COURSE UNDER NEP

B.Com. : Semester - I

Paper: COMMAJ101-4: FINANCIAL ACCOUNTING

Full Marks: 100 (Int. Assessment 30 + 70 End-term)

Objectives: The objective of this paper is to help students to acquire conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions.

Outcomes:

1. Students will be able to apply the generally accepted accounting principles while recording transaction and preparing financial statements
2. Students will be able to understand Computerised Accounting Systems
3. Students will be able to measure business income applying relevant accounting standard.
4. Students will have the knowledge of Calculation of Interest and preparation of accounts for inland and foreign branches.
5. Students will be able to prepare the accounts for Amalgamation and Dissolution of Partnership Firms

CONTENTS

Unit 1: (a) Theoretical Framework

Accounting as an information system, the users of financial accounting information and their needs. Qualitative characteristics of accounting, information. Functions, advantages and limitations of accounting. Branches of accounting. Bases of accounting; cash basis and accrual basis, the nature of financial accounting principles – Basic concepts and conventions:

Accounting Standards:

Concept, benefits, procedure for issuing accounting standards in India. Salient features of First-Time Adoption of Indian Accounting Standard (Ind-AS) 101. Salient features of Indian Accounting Standards Ind AS 1, 3, and 9 International Financial Reporting Standards (IFRS): - Need and procedures of Issue.

(b) Computerised Accounting Systems

Computerised Accounting Systems: Computerized Accounts by using any popular accounting software: Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Creating Stock Items and Groups; Vouchers Entry; Generating Reports – Generating Financial Report in Computerized Accounting Software.

Unit 2:

(a) Business Income

- I. Measurement of business income-Net income: the accounting period, the continuity doctrine and matching concept. Objectives of measurement.
- II. Revenue recognition: Recognition of expenses.
- III. Inventories: Meaning. Significance of inventory valuation. Inventory Record Systems: periodic and perpetual. Methods: FIFO, LIFO and Weighted Average. Salient features of Indian Accounting Standard (Ind-AS): 2

(b) Final Accounts

Capital and revenue expenditures and receipts: general introduction only. Preparation of financial statements of non-corporate business entities. (with application of GST).

Unit 3:**(a) Accounting for Hire Purchase and Installment Systems:**

Meaning, features, advantages and disadvantages of Hire Purchase and Installment Systems, Rights of Hire Purchaser and Hire Vendor, Calculation of Interest, Cash price, and Journal entries preparation of ledger accounts.

(b) Accounting for Branches

Concept of dependent branches; accounting aspects; debtors system, stock and debtors system, branch final accounts system and whole sale basis system. Independent branches: concept-accounting treatment: important adjustment entries and preparation of consolidated profit and loss account and balance sheet, Accounting for foreign branches.

Unit 4: Accounting for Amalgamation and Dissolution of Partnership Firms:

Accounting for Dissolution of Partnership Firm including insolvency of partners, Sale to a limited company and piecemeal distribution. Accounting for Amalgamation of Partnership Firms.

Note:

1. The relevant Indian Accounting Standards in line with the IFRS for all the above topics should be covered.
2. Any revision of relevant Indian Accounting Standard would become applicable immediately.

Suggested Readings:

1. B.B.Dam, H.C. Gautam, D. Chakraborty, J.K Barman, Financial Accounting, Gayatri Publications.
2. K.R.Das, K.M Sinha, Financial Accounting, Manab Publications.
3. S.P Jain, K.L.Narang, Kalyani Publishers.
4. Charles T. Horngren and Donna Philbrick, Introduction to Financial Accounting, Pearson Education.
5. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi.
6. M.C.Shukla, T.S. Grewal and S.C.Gupta. Advanced Accounts. Vol.-I. S. Chand & Co., New Delhi.
7. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi.
8. Deepak Sehgal. Financial Accounting. Vikas Publishing H House, New Delhi.
9. Bhushan Kumar Goyal and HN Tiwari, Financial Accounting, International Book House
10. Goldwin, Alderman and Sanyal, Financial Accounting, Cengage Learning.

Note: Latest edition of the text books should be used.

B.Com. : Semester - I
Paper: COMM101-4: ENTREPRENEURSHIP
Full Marks: 100 (Int. Assessment 30 + 70 End-term)

Objectives: The objective of this paper is to impart knowledge of entrepreneurship and motivate the students to become entrepreneurs.

Outcomes:

1. Students will be able to understand the functions of entrepreneurship
2. Students will have the idea of promotion of venture.
3. Students will know the various entrepreneurship promoting institutions.
4. Students will have the knowledge of role of entrepreneurs in nation building.

Unit 1

Entrepreneurship

Entrepreneurship: meaning, nature, functions and importance. Types of entrepreneurship: Innovative, imitative, Fabian, Drone- case studies; Social Entrepreneurship: meaning and its role; Creativity and Innovation in Entrepreneurship: meaning of creativity and innovation, role of creativity and innovation in Entrepreneurship.

Unit II

Promotion of new ventures

New Venture: Meaning, characteristics of new venture, stages in promotion of new venture; Registration of new ventures: legal formalities and documents; Feasibility analysis of new venture development; Preparation of a business plan & business proposal.

Unit III

Role of Promoting Agencies in Entrepreneurship Development :

Institutions involved in promotion of EDP in India; Entrepreneurship Education and Training : EDP- concept, objective, importance and phases, course contents; measurement of effectiveness of EDP, Role of Government in promoting entrepreneurship: financial assistance, marketing assistance and technical assistance. Venture Capital : concept and types, venture capital finance in India

Unit IV :

Role of Entrepreneurs in nation building:

Growth of entrepreneurship in India : Growth in MSME, growth in service based enterprise, growth in agri-based enterprises; Role of entrepreneurs in employment generation in India- case studies; Role of entrepreneurs in Export promotion and import substitution- case studies.

Practical Exercise:

1. Visit the nearest entrepreneurial units and industrial estates.
2. Develop the idea of new ventures and conduct the feasibility analysis
3. Conduct the case studies

***10 marks may be assigned on industrial visit report in lieu of internal assessment.**

Suggested Readings

1. SS. Khanka. Entrepreneurship Development, S. Chand & Sons New Delhi
2. Madhurima Laal & Sultan Ahmad. Fundamentals of Entrepreneurship and Project Planning, Sultan Chand & Sons
3. Robert D. Hisrich, Michael P. Peters & Dean A. Shepherd. Entrepreneurship McGraw Hill Education
4. Abba Mathur, Entrepreneurship Development, Taxman
5. Publications of the Ministry of MSME Government of India, RBI, IIE and EDI, etc

B.Com. : Semester - I
Paper: COMIDC101-3 Principles of Economics

Full Marks: 50

Objectives: The objective of this paper is to provide knowledge of fundamentals of economics and its application in business.

Outcomes:

1. Students will be able to understand the concept of economics dealing with consumer behaviour.
2. Students will be able to know the supply side of the market through the production and cost behaviour of firms.
3. Students will have the idea of different forms of market and
4. Students will understand how the price and output are determined in different markets

Unit 1: Demand and Consumer Behaviour

Concept of revenue: marginal and Average: Revenue under conditions of Perfect and imperfect competition, Elasticity of demand: price, income and cross.

Consumer Behaviour: Indifference curve analysis of consumer behavior; Consumer's equilibrium (necessary sufficient conditions). Price elasticity and price consumption curve, income consumption curve and Engel price change and income and substitution effects. Indifference curves as an analytical tool (cash v/s. kind subsidy). Revealed Preference Theory.

Unit 2: Production and Cost

Production isoquants, marginal rate of technical substitution, economic region of production, optimal combination of resources, the expansion path, isoclines, returns to scale using isoquants.

Cost of Production: Social and private costs of production, long run and short run costs of production. Economies and diseconomies of scale and the shape to the long run average cost. Learning curve and of scope.

Unit 3: Perfect and imperfect market

Perfect competition: Assumptions, Equilibrium of the firm and industry in the short and the long run; Measuring Producer's surplus under perfect competition. Monopoly: Monopoly short run and long run equilibrium. Monopolistic Competition and oligopoly: Monopolistic competition price and output decision- equilibrium. Monopolistic competition and economic efficiency Oligopoly and interdependence- Cournot's duopoly model, Stackelberg model, Kinked demand

model. Prisoner's dilemma, collusive oligopoly- Price-leadership model-dominant firm, cartels, sales maximization, contestable markets theory. Pricing Public Utilities.

Suggested Readings:

1. Pindyck, R.S., D. L. Rubinfeld and P. L. Mehta; Microeconomics, Pearson Education.
2. N. Gregory Mankiw, Principles of Micro Economics, Cengage Learning
3. Maddala G.S. and E. Miller; Microeconomics: Theory and Applications, McGraw-Hill Education.
4. Salvatore, D. Schaum's Outline: Microeconomic Theory, McGraw-Hill, Education.
5. Case and Fair, Principles of Micro Economics, Pearson Education
6. Koutsiyannis, Modern Micro Economic Theory.
7. C Snyder, Microeconomic Theory: Basic Principles and Extensions, Cengage Learning
8. Bilas, Richard A., Microeconomics Theory: A Graphical Analysis, McGraw Hill Education.
9. Paul A Samuelson, William D Nordhaus, Microeconomics, McGraw-Hill Education
10. Amit Sachdeva, Micro Economics, Kusum Lata Publishers

Note: Latest edition of text books shall be used.

B.Com. : Semester - I
Paper: COMSEC101-3 Computer Application in Business

Full Marks: 50

Objectives: To provide computer skills and knowledge students and to enhance the student's understanding of usefulness of information technology tools for business operations.

Outcome:

1. Students will have the knowledge of computer and develop computer skills
2. Students will have the knowledge of information technology tools for business operations.
3. Students will be able to use software to solve business problems

Unit 1: Word Processing

Introduction to Word-Processing, Word-Processing Concepts, Use of Templates, Working with Word Documents, Editing Text, Formatting, Spell Check, Autocorrect, Autotext, Bullets and Numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and Footer, Tables: Inserting, Filling And Formatting a Table; Inserting Pictures and Video; Mail Merge:Including Linking With Database; Printing Documents; Creating Business Documents using above facilities

Unit 2: Preparing Presentation:

Basics of Presentations: Slides, Fonts, Drawing, Editing; Inserting Tables, Images, Texts, Symbols, Media, Design; Transition; Animation; and Slideshow, Creating Business Presentation using above facilities; Graphical Representation of Data; Frequency Distribution and statistical parameters.

Unit 3: Spreadsheet and its Business Applications

Concepts, Managing Worksheets; Formatting, Entering Data, Editing and Printing a Worksheet; Handling operation in formula, Project involving multiple spreadsheets, Organizing Charts and Graphs, Generally used spreadsheet functions: Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and references, Database and Text Functions; Creating Business Spreadsheet: Crating spreadsheet in the area of Loan and Lease Statement; Ratio Analysis, Payroll statements, Capital Budgeting; Depreciation Accounting.

Note:

1. The General Purpose Software referred in this course will be notified by the University Departments every three years. If the special features, referred in the detailed course above, is not available in that software, that extent it will be deemed to have been modified.
2. There shall be a practical examination of 20 Marks (Practical-10 Marks and Work Book-10 Marks) and Duration of Examination shall be 2 Hrs.
3. Teaching arrangement need to be made in the computer lab

4. There shall be two lectures per class and 2 Practical Lab periods per batch to be taught in computer Lab.

Suggested Readings:

The suggested readings and guidelines shall be modified by the university department at least once in three years based on the selected software

B.Com. : Semester - I

COMVAC101-4 (Environmental Studies)/ NSS

As Prescribed by the university

SYLLABUS OF COMMERCE UG COURSE UNDER NEP

B.Com. : Semester- II

Paper : COMMAJ102-4 : CORPORATE ACCOUNTING

Full Marks: 100 (Int. Assessment 30 + 70 End-term)

Objectives: To enable the students to acquire the basic knowledge of the corporate accounting and to learn the techniques of preparing the financial statements.

Outcomes :

1. Students will be able to acquire the basic knowledge of the corporate accounting

2. Students will be able to know the concept of Accounting Treatment after Amalgamation and Internal Reconstruction of companies
3. Students will be able to prepare financial statements of companies

Contents :

Unit 1: Accounting for Share Capital & Debentures

Issue, forfeiture and reissue of forfeited shares: concept & process of book building; Issue of rights and bonus shares; Buy back of shares; Redemption of preference shares; Issue and Redemption of Debentures

Unit 2: Final Accounts

Preparation of profit and loss account and balance sheet of corporate entities (as per companies Act 2013), with necessary adjustment.

Unit 3:

(a) Amalgamation of Companies

Meaning and Objectives; Provision as per Accounting Standard 14; Amalgamation in the nature of Merger and Purchase; Consideration for Amalgamation; Accounting Treatment for Amalgamation and Preparation of Balance sheet after Amalgamation.

- (b) Internal reconstruction:** Concept and meaning of Internal Reconstruction, Different forms of Internal Reconstruction; Provisions as per Companies Act and Accounting Treatment for Alteration of Share Capital and Reduction of Share Capital; Preparation of Balance Sheet after Internal Reconstruction.

Unit 4: Accounts of Holding Companies/Parent Companies

Concepts and meaning; Holding Company, Subsidiary Company, Pre- acquisition profit / loss, Post acquisition profit/loss, Minority interest, cost control.

Meaning and needs for Consolidated Financial Statements as per AS 21.

Preparation of Consolidated Balance Sheet of a Holding Company with one Subsidiary.

Suggested Readings:

1. B.B.Dam, H.C Gautam, Corporate Accounting, Gayatri Publications.
2. S.P Jain, K.L Narang, Corporate Accounting, Kalyani Publications.
3. J.R. Monga, Fundamentals of Corporate Accounting. Mayur Paper Backs, New Delhi.
4. M.C. Shukla, T.S. Grewal, and S.C. Gupta. Advanced Accounts. Vol.-II. S. Chand & Co., New Delhi.
5. S.N. Maheshwari, and S. K. Maheshwari. Corporate Accounting. Vikas Publishing House, New Delhi.
6. Ashok Sehgal, Fundamentals of Corporate Accounting. Taxman Publication, New Delhi.

B.Com. : Semester- II
Paper :COMM102-4 :Indian Financial System

Full Marks: 100 (Int. Assessment 30 + 70 End-term)

Objectives: The objective of the course is to impart basic knowledge of various components of Indian financial system

Outcomes :

1. Students will be able to know about various components of financial system .
2. Students will be able to understand the relationship between relationship between financial and economic development.
3. Students will have the knowledge of functioning of Indian financial system

Unit 1: Financial System

Meaning, concept, nature and role of financial system; Indian financial system-structure of financial system; overview of financial institution, financial markets, financial instruments and financial services; financial system and economic development- relationship between financial and economic development.

Unit 2: Financial Institutions

Banking & Non-banking Institutions: Banking -functions, Development of Banking in India, Scheduled and Non-Banking scheduled banks, Public Sector Banks, Nationalized Banks, Foreign Banks, Investment Banks; NBFC-factors, growth, regulation, regulatory norms and directions for NBFCs.

Unit 3: Financial Markets

The Money Market-Functions, benefits of efficiency money market, money market instruments, money market derivatives, money market centres, role of RBI in the money market; The capital market- functions, primary and secondary capital market, listing of securities, stock exchange, reforms in capital market.

Unit 4: Financial Instruments and Financial Services

Concepts and Characteristics, features of various financial instruments; New Financial Instruments-Floating, Rate Bonds, Zero Interest Bonds, Deep Discount Bonds, Auction Rated Debentures, Convertible and Non-Convertible Debentures.

Investment Banking- functions, types , its services-fund raising services and advisory services; Merchant Banking-functions, role, SEBI regulations in relation to merchant banking services.

Suggested Readings

1. Pathak, Bharti. Indian Financial System. Pearson Education. New Delhi.
2. Khan, M.Y. Indian Financial System. McGraw Hill Education. New Delhi.
3. Desai, Vasant. Financial Markets and Financial Services. Himalaya Publishing

House.

4. Gordon E. & Natarajan K. Financial markets and Services, Himalaya Publishing

House.

5. Bhole M.L. Financial Markets. Tata, McGraw Hill New Delhi
6. Khan, M.Y. Financial Services. Tata, McGraw Hill New Delhi

Note : latest edition of text book may be used.

B.Com. : Semester- II

Paper COMIDC102-3: Business Statistics

Full Marks: 50

Objective: The objective of this course is to familiarise students with the basic statistical tools used for managerial decision-making.

Outcomes :

4. Students shall be able to have knowledge about Measures of central tendency and its application in business
5. Students shall be able to have knowledge about various probability concepts and distributions and their business utility.
6. Understand the relationship between two variables using concepts of correlation and regression and its use in identifying and predicting the variables.

Unit 1: Statistical Data and Descriptive Statistics.

- (a.) Introduction to Business Statistics: Meaning and Nature of statistics, Scope,
- (b.) Nature and Classification of statistics: descriptive, inferential, importance of statics in business.
- (c.) Types of data: quantitative, qualitative, univariate, bivariate and multivariate data.
- (d.) Descriptive statistics: Tabulation, Measures of central tendency: i. Mathematical averages including arithmetic mean, geometric mean and harmonic mean. Properties and application, ii. Positional Averages Mode and Median (and other partition values including quartiles, deciles, and percentiles) (including graphic determination)
- (e.) Measures of variation absolute and relative. Range, quartile deviation, mean deviation, standard deviation, and their coefficients, Properties of standard deviation/ variance.

Unit 2: Probability and Probability Distributions

- a. Theory of Probability. Approaches to the calculation of probability; Calculation of event probabilities, Addition and multiplication laws of probability (proof not required); Conditional probability and Bayes' Theorem (proof not required).
- b. Probability Distribution :i. Binomial Distribution : Probability distribution function , Constants , Shape, Fitting of Binomial distribution ii. Poisson distribution; Probability function, (including Poisson approximation to binomial distribution), Constants, Fitting of Poisson distribution iii. Normal distribution : Probability distribution function , Properties of normal curve, Calculation of probabilities.

Unit 3 : Simple Correlation and Regression Analysis

- a. Correlation Analysis: Meaning of Correlation; simple, multiple and partial; linear and non-linear, Correlation and Causation, Scatter diagram, Pearson's co-efficient of correlation; calculation and properties (proof not required). Correlation and Probable error; Rank Correlation
- b. Regression Analysis: Principle of least squares and regression lines, Regression equations and estimation; Properties of regression coefficients; Relationship between Correlation and Regression coefficients.

Suggested Readings:

1. Levin, Richard, David S. Rubin, Sanjay Rastogi, and HM Siddiqui. Statistics for Management. 7thed,. Pearson Education.
2. Gupta, S.P., and Archana Agarwal. Business Statistics, Sultan Chand and Sons, New Delhi.
3. Vohra N.D., Business Statistics, McGraw Hill Education.
4. Gupta, S.C. Fundamentals of Statistics. Himalaya Publishing House.

B.Com. : Semester- II
Paper COMSEC102-3:: COMPUTERISED ACCOUNTING SYSTEM

Full Marks: 50
Credit – 3

Objectives: This course seeks to enhance the skills needed for computerized accounting system and to enable the students to develop simple accounting applications.

Outcome:

1. Students will acquire skills needed for computerized accounting system
2. Students will be able to apply accounting softwares for effective business operations.

Unit-1: Computerized Accounting: Using Generic Software

Taxation: TDS, VAT and Service Tax Auditing in Computerized Accounting system: Statutory Audit, Voucher verification, Verification of related party transaction, CAAT: Various Tools

Unit-2: Designing Computerised Accounting System

Computerised Accounting System using a DBMS Package Creating a voucher entry Form, Preparing ledgers with SQL, Form, and Report Preparing Trial Balance with SQL and Report

Unit-3: Designing Accounting Support System

Designing Supplier and customers System for Accounting using Form, Query, Module, and Report; Designing Payroll System for Accounting using Form, Query, Module, and Report

Note:

1. The General Purpose Software referred in in this course will be notified by the University Departments every three years. If the specific features, referred in detailed course above is not available in that software, to that extent it will be deemed to have been modified.
2. There shall be a practical examination of 50 Marks (Practical-30 Marks, Viva-10 Marks and Work Book- 10Marks) and duration of examination shall be 2 Hrs.
3. Teaching arrangement need to be made in the computer Lab

B.Com. : Semester- II
Paper COMVAC102-4:Indian Knowledge System

Full Marks: 100 (Int. Assessment 30 + 70 End-term)
Credit – 4

Learning Objectives :

The course aims to familiarize the students with the astonishing breadth and depth of the Indian scientific and knowledge tradition.

Learning outcomes:

1. Students will be to know the Indian knowledge system
2. . Students will be to apply the management principles from the Indian perspectives
3. Students will be able compare the Indian knowledge system with the policies and schemes of the Government of India.

Unit 1: Indian Knowledge System

Indian Knowledge system: An Overview Defining Indian Knowledge System; Importance of Ancient Knowledge; The Indian Knowledge System Corpus- A Classification Framework; Some unique aspects of Indian Knowledge System: Nuances of an Oral Tradition.

Unit 2: Knowledge: Framework and Classification:

Tarka: The Indian Art of Debate- The Knowledge Triangle; Prameya – A Vaisesikan Approach to Physical Reality- Dravyas, Attributes, Action; Framework for establishing Valid Knowledge – Deductive/ Inductive Logic Framework, Potential Fallacies in the Reasoning Process, Established Tenets in a Field of Study. Knowledge management; Types of knowledge management , Knowledge barriers, Knowledge Retention

Unit 3: Governance and Public Administration

Indian form of Governance and Administration; Relevance of Kautilian Arthashastra, Relevance of Vidura Niiti – Advice to a King; Public Administration- Perspectives from the Epics: its relevance to Foreign policy, Defence policy, Innovation and Start-up Policy.

Unit 4. Indigenous banking system and foreign trade :

Methods of the Indigenous banking system; Promissory note, Dastavez, Rahan, Functions of the indigenous banking system; Advancing loans, discounting Hundis; Type of Hundi, Darshni

Hundi, Muddati Hundi. History of Traditional Indian Trade and commerce: Silk, cotton, sugar, spices etc., silk route. Traditional mercantile system.

Practical Exercises:

1.. Brainstorming on the perspectives from the epics and the real-life scenario of their applicability in the policies and schemes of the Government of India like Foreign policy, Defence policy, Innovation and Start-up Policy,etc.

Recommended readings

1. Aurobindo, S. (2021). The Foundations of Indian Culture. India: Sri Aurobindo Ashram.
2. Dharampal. (1995). The Beautiful Tree: Indigenous Indian Education in the Eighteenth Century. Rashtrottana Sahitya.
3. Indian Knowledge Systems. (2005). India: Indian Institute of Advanced Study.
4. Mahadevan, B., Bhat, V. R., & Pavana, N. (2022) Introduction to Indian Knowledge System Concepts and Applications. PHI Learning
5. Parthasarathy, S. (2014). Vedanta for Modern World. Sri Siim Research Press.
6. Pe, D. (2005). Hidden dangers of meditation and yoga. Payal Books
7. Simpson, A. (2019). Leadership Lessons from the Bhagavad Gita. India: SAGE Publications.

SYLLABUS OF COMMERCE, UG COURSE UNDER NEP

B.Com. : Semester - III

Paper: COMMAJ201-4: Business Organisation and Management

Full Marks: 100 (Int. Assessment 30 + 70 End-term)

Credit – 4

Objectives: To provide a basic understanding of the structure and forms of business organization; to provide knowledge of basic functions and principles of management.

Learning Outcomes:

After completion of the course, students will be able to understand the

1. Business in Various sectors of economy and changes of Indian business after the implementation of LPG
2. Different forms business organizations
3. Basic knowledge of management and its functional areas.

Unit 1

Indian Business in Different Sectors of Economy : Manufacturing and Service sector, Small and Medium Enterprise, Indian business after Liberalization, Privatisation and Globalization , Technological Innovation and Skill Development, Make in India Movement, Social Responsibilities and Ethics, Emerging opportunities in Business in present India.

Unit II

Business Enterprise: Form of business organization: Sole proprietorship, Joint Hindu Family Firm,, Partnership Firm, Joint Stock Company, Co-operative Society, Limited Liability Partnership, Choice of form of organization, Government –Business interface, Rationale and form of Public Enterprise, International Business and Multinational

UnitIII

Management And Organisation: Meaning and features of Management, Process/Functions of Management. Planning, Decision making and Strategy formulation, Organization: basic consideration, Departmentation: Functional, Project, Matrix and Network, Delegation and Decentralization of Authority, Groups and Teams

Unit IV

Functional Areas Of Management: Marketing management: Marketing concept, Marketing Mix, Life cycle, Pricing policies and practices, Financial Management: concept and objectives,

sources of funds- equity shares, Defaulters venture capital and Lease Finance , securities market, roles of SEBI, Human Resource Management: concept and functions , basic dynamics of employer employee relations

Suggested Readings

1. O.P Gupta. Business Organisation and Management (Latest Edition) . SBPD Publications, Agra
2. Anil Bhat & Arya Kumar. Principles of Management (Latest Publication) Oxford, New Delhi
3. P.C. Tulsian. Business organisation and Management (Latest Publication) Pearson India : new Delhi
4. Anthoni , Lakshmi Padmavathi & Satvathi . Business organisation and Management (Latest Publication). Himalaya Publishing House: Mumbai
Any other suggested by the concerned subject teachers.

B. Com: Semester -III
Paper: COMMAJ202-4 (A-1): PRINCIPLES OF COST ACCOUNTING

Marks: 100 (Int. Assessment 30 + 70 End-term)

Credit – 4

Objectives: The objective of this paper is to help students to acquire conceptual knowledge of the cost accounting and to impart skills for recording various kinds of business transactions relating to cost.

Course outcome: This paper aims to familiarize students regarding Principles, applied and emerging cost accounting methods and techniques.

Pedagogy:

- Explaining the various advanced concepts of cost accounting through lecture mode using ICT.
- Solving exercise problems to familiarize the concept of cost accounting.
- Conducting seminar, group discussions and analysis of case study to enhance the knowledge of the subject.

Unit-1: Introduction

Meaning of cost, costing and cost accountancy; scope, objectives, advantages and disadvantages of cost accounting; difference between cost accounting and financial accounting; cost unit, cost centers, cost concept and classification, costing methods and techniques, elements of cost and preparation of cost sheet, Installation of Costing system, role of cost accounting in an organization.

Unit-2: Materials

Importance and need for material control; Material purchase procedure Stores functions; receiving, inspecting, storing, issue of materials; material costing- pricing of receipts, pricing of issues; LIFO and FIFO simple average, and weighted average replacement standard cost, stores ledger, inventory control techniques- EOQ, levels of Inventory, ABC analysis, Perpetual Inventory System.

Unit 3:

(a) Labour:

Accounting and Control of labour cost. Time keeping and time booking. Concept and treatment of idle time, over time, labour turnover and fringe benefits. Methods of wage payment and the Incentive schemes- Halsey, Rowan, Taylor's Differential piece wage.

(b) Overheads

Classification, allocation, apportionment and absorption of overheads; Under- and over-absorption; Calculation of Machine Hour Rate, and research and development expenses.

Unit 4: Methods of Costing

Unit costing, Job costing, Contract costing, Process costing (including treatment of process losses, valuation of work in progress).

Suggested Readings:

1. Cost Accounting- Principle and Practice, Vikash Publishing House, New Delhi
2. Cost Accounts; S.P.Jain & K.L.Narang, Kalyani Publisher
3. Cost Accounting; M.Y.Khan & P.K.Jain, Tata McGraw Hill, New Delhi
4. Practical Costing; P.C.Tulsian, Vikash Publishing House, New Delhi
5. Cost Accounting; B.Banerjee, Prentice Hall of India Pvt. Ltd, New Delhi
6. Cost Accounting; Nigam & Jain, Prentice Hall of India Pvt. Ltd, New Delhi
7. Cost Accounting; B.B.Dam, H.C. Gautam, S.Sharma, M.K. Hazarika, Gayatri Publications

Note: Latest edition of text books may be used

B.Com. : Semester - III
Paper: COMMAJ202-4 [B-1]:: PRINCIPLES OF BUSINESS FINANCE

Full Marks: 100 (Int. Assessment 30 + 70 End-term)
4 Credits

COURSE OBJECTIVES: The objective of this paper is to provide basic knowledge of business finance, its sources, important financial decisions, financial planning and finance functions.

LEARNING OUTCOMES:

1. Students will be able to know about the concept of business finance and its different sources.
2. Students will be able to understand about the important financial decisions and how to make a sound financial plan.
3. Students will be able to acquire knowledge relating to finance functions and role of financial manager.

UNIT – I

INTRODUCTION:

Business Finance – meaning and concept, characteristics, importance of business finance, scope of business finance, risk and business finance, relationship between business finance and accounting.

UNIT – II

SOURCES OF BUSINESS FINANCE:

Short-term finance – its sources, ways of raising short- term finance, Long-term finance – its sources, equity capital, methods of raising equity finance, preference share, debentures, convertible loan notes, warrants, term-loans, asset-backed finance, leasing, Documents required to apply for business finance.

UNIT – III

FINANCIAL DECISIONS AND FINANCIAL PLANNING:

Investment decision, Financing decision, Dividend decision, Liquidity decision, Factor influencing financial decisions, Meaning of financial plan, characteristics, consideration in formulation of financial plan, steps in financial planning, Limitations of financial planning.

UNIT – IV

FINANCE FUNCTIONS:

Meaning, Approaches to finance function, the traditional approach, the modern approach, scope or content of finance function, types of finance function, Role of Financial Manager, Scope or decision making areas of financial manager.

Suggested Readings :

1. Essentials of business finance, by: R.M. Srivastava, Himalaya Publishing House.
2. Fundamentals of Financial Management, by: Manik Ch. Kalwar, Dr. Rati Kanta Pathak.

NOTE: Any other latest publications of relevant books can be used.

B.Com. : Semester - III
Paper: COMMAJ202-4: (C-1): Principles Of Human Resource
Management
(Int. Assessment 30 + 70 End-term)
Credit – 4

Objectives: To impart knowledge on Human Resource Management and to acquaint the students with the techniques and principles to manage Human Resource of an Organization

Learning Outcomes:

After completion of the course, Students will be able to

1. Explain the functions and importance of HRM in an organization
2. Design human resource planning
3. Describe the steps of recruitment and selection process
4. Identify methods of training and Steps of career planning

Unit 1

FUNDAMENTALS OF HRM:

Meaning, Nature and major functions of HRM, Objectives and Importance of HRM, Roles and challenges of HR manager, Structure of human resource department, Strategic human resource management, Diversified human workforce, Meaning and Instruments of Human resource development

UNIT II

HUMAN RESOURCE PLANNING:

Meaning and objectives of human resource planning, Importance and steps in the process of human resource planning, objectives of human resource planning, Factors affecting human resource planning, Essentials of effective human resource planning, Limitations of human resource planning

UNIT III

RECRUITMENT AND SELECTION:

Meaning and sources of recruitment, procedure of recruitment, Factors affecting recruitment, Recruitment practices in India, Retention of employees, Meaning and purposes of Selection, steps of the process of selection, meaning and procedure of Placement and Induction, Meaning of Promotion , Demotion and Transfer ; Meaning of Downsizing, Lay-off and Retrenchment

UNIT-IV

TRAINING , DEVELOPMENT AND CAREER MANAGEMENT:

Meaning, importance and methods of Training, Identification of training needs, Evaluating training effectiveness, meaning of executive development, Difference between training and development, meaning and various methods of executive development, Meaning of Career planning, Advantages of career planning, Career system and career path, Steps of career planning, Career Counseling, Succession planning: meaning, present scenario of succession planning in India, Measurement for successive career planning.

Suggested Readings :

1. S.S. Khanka. Human Resource Management, S. Chand, New Delhi
2. K. Aswathapa, & Sadhana Das, Human Resource Management , Tata MCgraw
3. Gary Dessler, A Framework for Human Resouce Management, Pearson Education
4. De Cenzo and Robbins, Fundamentals Human Resource Management, Prentice, Hall of India
Any other books as suggested by concerned teacher

B.COM: SEMESTER III

PAPER COMMAJ202-4 [D-1]: Principles of Marketing

Full Marks: 100 (Int. Assessment 30 + 70 End-term)

Credit – 4

Objective:

The purpose of the paper is to impart knowledge on Marketing, To acquaint them with the concept, principles, tools and techniques of Marketing

Outcomes:

- 1.Students will get introduced on the importance of Marketing.
- 2.Students will get an idea on the behaviour of consumer.
- 3.Students will be familiarized with product and pricing of a product.
- 4.Students will identify the essentials of promotion and distribution channels.

Unit 1: Introduction

Nature and scope of Marketing; Importance of marketing; Evolution of Marketing, Marketing Mix, Marketing Environment, Importance, Factors affecting marketing environment, Recent developments in marketing-Social marketing, Online marketing, Digital Marketing, Green Marketing, Service Marketing.

Unit 2: Consumer Behaviour and Segmentation of Market

Consumer Behaviour- Nature and Importance, Consumer buying decision process; Factors influencing consumer buying behaviour; Market Segmentation- Concept, importance; Bases of Market Segmentation, Target marketing, Product Positioning; Product Differentiation vs Market Segmentation

Unit 3: Product

Concept of product; Product planning and Development; Packaging- Role and functions; Brand name and trade mark; Product Life Cycle, New Product Development; Price-Significance and Types; Pricing policies and strategies.

Unit 4: Promotion and Channels of Distribution

Promotion- meaning, nature and importance, Methods of promotion, factors affecting promotional decisions.

Channels of Distribution- Meaning and importance; Types of distribution channels, factors affecting choice of distribution channels; Retailing and its types.

Suggested Readings:

1. Philip Kotler: Marketing Management, Prentice Hall, New Delhi.
2. Sontakki C.N.: marketing Management, Kalyani Publishers, New Delhi.
3. Evans: Marketing Management, Cengage learning India Pvt Ltd., Delhi
4. Bootwala S.: Principles of Marketing, Nirali Prakashan

Any other books suggested by the concerned teachers .

B.Com. : Semester - III
Paper: COMM201-4 Business Law

Full Marks: 100 (Int. Assessment 30 + 70 End-term)

Credit – 4

Objectives: The objective of the course is to impart basic knowledge of the important business legislation along with relevant case studies.

Outcome: After learning this course, the students will be:

- a. Well acquainted with the laws that are relevant in operating a business enterprise in today's world.
- b. Able to comprehend the legal languages and relate case studies with the ongoing situation in a particular business enterprise.
- c. Able to increase the compliances with the various laws relating to business enterprises in day to day operations.

Content:

Unit-1: Law of Contracts-I

The Indian Contract Act, 1872 (General Principal of Law of Contract) (a) Contract-meaning, characteristics and kinds (b) Essentials of a valid contract-Offer and acceptance, consideration, contractual capacity, free consent, legality of objects (c) Void agreements (d) Discharge of a contract- modes of discharge, breach and remedies against breach of contract (e) Contingent contracts (f) Quasi-contracts

Unit-2: Law of Contracts-II

The Indian Contract, 1872: (Specific Contract) (a) Contract of indemnity and guarantee (b) contract of bailment (c) contract of agency.

Unit-3: Laws relating to Sale Contracts and IPR

A. The Sale of Goods Act, 1930: (a) Contract of sale, meaning and difference between sale and agreement to sell (b) Conditions and warranties (c) Transfer of ownership in goods including sale by a non-owner (d) performance of contract of sale (e) Unpaid seller- meaning, rights of an unpaid seller against the goods and the buyer.

B. Intellectual Property Rights Laws in India

Patents: (a) meaning and salient features of patent (b) conditions for an invention to be patented (c) remedies available to the patent owner for infringement of patent rights.

Copyright: (a) meaning and salient features of copyright (b) what works are protected (c) meaning of fair use (d) Infringement of copyrights and remedies

Trademark: (a) meaning and salient features of trademark (b) infringement and remedies

Unit- 4: Partnership Laws in India

A. The Partnership Act, 1932 (a) Nature and characteristics of partnership (b) Registration of a Partnership Firm (c) Types of partners (d) Rights and duties of partners (e) Implied authority of a partner (f) mode of dissolution of partnership

B. The Limited Liability Partnership Act, 2008 (a) salient features of LLP (b) differences between LLP and Partnership, LLP and Company (c) LLP Agreement (d) Partners and Designated Partners (e) Incorporation Documents (f) Incorporation by Registration (g) Partners and their relationship.

Suggested readings:

1. M. C. Kuchhal and Vivek Kuchhal, Business Law, Vikash Publishing House, New Delhi.
2. Avtar Singh, Business Law, Eastern Book Company, Lucknow.
3. P. C. Tulsian and Bharat Tulsian, Business Law, McGraw Hill Education.
4. Sushma Arora, Business Laws, Taxmann Publications
5. Module 3, Elective Paper 9.3 Intellectual Property Rights- Law and Practices, ICSI Professional Programme Study Material

B.Com. : Semester - III
Paper: COMIDC201-3: Insurance and Risk Management
Full Marks: 50 No of Credit :3

Objective: This course will impart basic knowledge to students on risk, its types and consequences along with its management by various kinds of insurance and acquaint them with case studies to know how they are working in the modern world.

Outcome: After studying this course, the students will be:

- a. Able to know the concept of risk, its types, sources, evaluation and effects.
- b. Able to know how risk can be managed using the financial services like insurance.
- c. Acquainted with the functioning of various insurance with legal aspects in the present day world.

Content:

Unit I:

(a) Concept of risk, types of risk, sources and measurement of risk (b) Risk Evaluation and Prediction (c) Disaster Risk Management (d) Risk Retention and Transfer.

Unit II:

(a) Concept of insurance, need for Insurance (b) Types of Insurance- Fire and Motor Insurance, Health Insurance, Marine Insurance (c) Reinsurance, Co-insurance, Assignment, Endowment.

Unit III:

- A. Nature of Insurance Contract, Principle of Utmost Good Faith, Insurable Interest, Proximity Clause, Contribution and Subrogation, Indemnity, Legal Aspects of Insurance Contract.
- B. Regulatory Framework of Insurance: Role, Powers and Functions of IRDA, Composition of IRDA, IRDA Act, 1999.

Suggested readings:

1. Dr. P.K. Gupta, Essentials of Insurance and Risk Management, Himalaya Publishing House
2. Dr. Sunil Kumar, Insurance and Risk Management, Galgotia Publishing Company
3. Dr. Nishwan Bhatia and Mrs Charu Sarin, Insurance and Risk Management: Fundamentals and Applications, Pinnacle Learning (University Textbook Series)
4. George E. Rejda and Michael McNamara, Principles of Risk Management and Insurance, Pearson, 13th edition

B.Com: Semester III

Paper: COMSEC201-3 : BUSINESS COMMUNICATION SKILLS

Full Marks: 50 Credit: 3

Objectives: The primary objective of this paper is to provide knowledge, techniques and abilities of developing interpersonal communication skills at work place among students.

Learning Outcomes:

1. Students will able to understand various aspects of fundamentals of communication skills.
2. Students will able to develop their listening and speaking skills for better communication.
3. Students will able to improve their reading and writing skills.

Unit 1

Fundamentals of communication skills:

Meaning and definition of communication, Characteristics, Steps in the process of communication, Objectives of good communication, Elements of Communication, Classification of communication, Barriers to Communication

Unit II

Listening and Speaking skills:

A. Listening Skills: Listening- its meaning, process and its types, Types of Listening, Types of Listening, Advantages of Listening, Barriers to listening, Listening and making notes

B. Speaking Skills:

Speaking skills: meaning, importance, and its elements, steps in developing speaking skills in students, Speaking in different situation

UNIT III

Reading and writing skills:

A. Reading skills :

Reading: meaning, methods and Stages in reading a text, Guidelines to readability, Functions of Semantic markers in business texts, Theories of Semantics and it's significance, Graphic presentation: importance, types, advantages & disadvantages; Criteria for effective graphics, Reading and note taking, Benefits of Note taking, Contextual vocabulary, Rules of Contextual Vocabulary, Reasons of learning Contextual Vocabulary

B. Writing Skills:

Meaning of writing skill, Elements of effective writing, Phrase Composition and Building, Meaning of Paragraph, Composing a paragraphs, Steps of developing a paragraph, Business letter: Meaning and Significance of business letters, Essential of good letter writing, Parts of business letter, Types of business letter, Business letters for sending Quotations

N.B. The concerned teacher should arrange practical examination for 10 marks on selected topics from each of the unit 1, 2 and 3.

Suggested Readings

S.Kumar & P.Lata, *Communication Skills* (4th ed.). Oxford University Press, New , Delhi, 2017
C.Muralikrishna & S.Mishra *Communication Skills For Engineers* (4th ed.) , , Dorling, Kindersley (Indi) Pvt. Ltd.,New Delhi, 2014

A.Debnath and K.K. Das, *Business Communication Skills and Assessment*, Cambridge University Press India Pvt. Ltd, 2023

B.Com: Semester IV
Paper: COMMAJ203-4, Principles and Practice of Management
Full Marks: 100 (Int. Assessment 30 + 70 End-term)
Credit – 4

Objectives: The objective of the course is to provide the student with an understanding of basic Management concepts, Principles and Practices.

Learning outcome –

1. Students will have the idea of Management principles
2. Students would be able to apply different management principles in the course of decision making in different forms of business organisation and grow the leadership quality.

UNIT 1: Introduction to Management Principles.

- 1.1. **Management** : Definition - Nature , Scope and Functions Evolution of Management - Management thought in modern trend - Patterns of the management analysis - Management Vs Administration - Management and Society : The external Environment , Social Responsibility and Ethics .
- 1.2. **Management Science and Theories** : Contributions of FW Taylor , Henri Fayol , Elton Mayo , Roethlisberge, H.A.Simon and PF Drucker - Universality of Management - Relevance of management to different types of organization .

UNIT 2: Planning, organising and staffing.

- 2.1. **Planning** : Nature and Purpose - Principles and planning premises - Components of planning as Vision , Mission , Objectives , Managing By Objective (MBO) Strategies , Types and Policies -Planning and Decision Making : Planning process .
- 2.2. **Organizing** : Nature , Importance , Principles , purpose and Scope - Organizing functions of management - Classifications of organization - Principles and

theories of organization - Effective Organizing - Organizational Culture and Global Organizing . Organizational Structure - Departmentalization - Span of control - Line and staff functions - Formal and Informal Groups in Organizations - Authority and responsibility - Centralization and decentralization - Delegation of authority - Committees - Informal organization.

- 2.3. **Staffing** : General Principles of Staffing- Importance , techniques , Staff authority and Empowerment in the organization - Selection and Recruitment - Orientation - Career Development - Career stages - Training - Performance Appraisal .

UNIT 3: Directing, Co-ordinating and control.

- 3.1. **Directing Meaning** : Purpose , and Scope in the organization - Leadership Meaning , Leadership styles , Leadership theories : Trait , Contingency , Situation , Path Goal , Tactical , Transactional , Transformational and Grid . Leaders : Type , Nature , Significance and Functions , Barriers Politics and Ethics .
- 3.2. **Co - ordination** : Concept , Meaning , Characteristics , Importance in the organization , Co - ordination process and principles Techniques of Effective co ordination in the organization - Understanding and managing the group process .
- 3.3. **Controlling Objectives and Process of control Devices of control** - Integrated control - Special control techniques - Contemporary - Perspectives in Device of Controls

UNIT 4: Creativity and Innovation, Business Ethic and new Perspective in Management.

- 4.1. **Creativity and innovation** - Motivation - Meaning - Importance - Human factors of Motivation - Motivation Theories Maslow , Herzberg , Mc Gregor (X & Y) , Ouchi (Z) , Vroom , Porter - Lawler , McClelland and Acam - Physiological and psychological aspects of motivation .
- 4.2. **New Perspectives in Management** - Strategic alliances - Core competence - Business process reengineering - Total quality management - Six Sigma - Benchmarking Balanced Score - card
- 4.3. **Business ethics** : Relevance of values in Management ; Holistic approach for managers indecision - making , Ethical Management : Role of organizational culture in ethics - Ethics Committee in the organization .

Suggested Readings:

1. Prasad L. M. Principles and practices of Management. Sulatan Chand.
2. Gupta R. M. Principles and practices of Management. S. Chand.
3. Pilai, R.S.N & Kala,S.Principles and Practice of Management , S.Chand

NOTE: Any other latest publications of relevant books can be used.

B.Com: Semester IV
Paper: COMMAJ204-4, Principles of Taxation
Full Marks: 100 (Int. Assessment 30 + 70 End-term)
Credit – 4

Course Objective : To provide basic knowledge and equip students with application of principles and provisions of Income-tax Act, 1961 and the relevant Rules, and to provide basic knowledge of GST Act.

Course Outcome.

1. Students will be able to have the idea of history of taxation.
2. Students will be able to know the basics of Income Tax Act,
3. Students will be able to calculate Taxable Income of an Individual
4. Students will be able to have the idea GST and its Implications.

Unit I: Introduction:

- a. Brief History of Taxation. Taxation policy of Raja Todarmal: Introduction, Importance. Types: Direct Tax and Indirect Tax, Difference between direct Tax and Indirect Tax, examples. Income Tax: Brief history of Income tax in India; Sources of Income Tax.
- b. Meaning of Indirect Tax, History of Indirect Taxes in India, Value Added Tax: Meaning, Salient Features of VAT, Types of VAT, Meaning, Features of Goods and Services Tax.

Unit II: Income Tax Act 1961:

Basic Concepts and Definitions: Finance Bill, Finance Act, Financial Year, Previous Year, Assessment Year, Person, Assessee, Income, Total Income, Gross Total Income, Heads of Income, Agricultural Income, Partly Agricultural Income and Partly Non-Agricultural Income (Assessments of Agricultural Income). Residential status and Incidence of Tax, Exempted Income.

Unit III: Computation of Income Under different Heads: 25 Lectures

Income from Salaries; Income from House Property and Capital gains, Profits and Gains of Business or Profession and Income from other sources. (Simple computation of Taxable Income of an Individual)

Unit IV: Goods and Services Tax Act:

The Central Goods and Services Tax Act, 2017 and the Assam Goods and Services Tax Act, 2017; Structure of GST: Dual GST Model- CGST, SGST, UTGST, IGST, Taxes subsumed by GST. Commodities kept outside the scope of GST.

Definition of important terms used in GST Act - Place of supply, Adjudicating Authority, Agent, Aggregate Turnover, Agriculturist, Business, Business Vertical, Capital Goods, Casual Taxable Person, Goods, Input Tax, Inward Supply, Output Tax, Outward Supply, Place of Business, Services, Supplier.

Note:

Suggested readings:

1. Singhania, Vinod K. and Monica Singhania. Students' Guide to Income Tax, University Edition. Taxman Publications Pvt. Ltd., New Delhi.
2. Ahuja, Girish and Ravi Gupta. Systematic Approach to Income Tax. Bharat Law House, Delhi.

Journals:

1. Income Tax Reports. Company Law Institute of India Pvt. Ltd., Chennai.
2. Taxman. Taxman Allied Services Pvt. Ltd., New Delhi.
3. Current Tax Reporter. Current Tax Reporter, Jodhpur.

B.Com: Semester IV
Paper: COMMAJ205-4 (A-1): MANAGEMENT ACCOUNTING
Full Marks: 100 (Int. Assessment 30 + 70 End-term)
Credit – 4

Objective: To impart the students' knowledge about the use of financial, cost and other data for the purpose of managerial planning, control and decision making.

Course outcome: This paper aims to familiarize students regarding applied and emerging management accounting methods and techniques.

Pedagogy:

- Explaining the various advanced concepts of Management accounting through lecture mode using ICT.
- Solving exercise problems to familiarize the concept of Management accounting.
- Conducting seminar, group discussions and analysis of case study to enhance the knowledge of the subject.

Unit 1: Introduction

Meaning, Objectives, Nature and Scope of management accounting, Difference between cost accounting and management accounting, Application of Cost concepts for managerial decision making; Concept of Cost control and Cost reduction, Cost management

Unit 2: Budgetary Control

Budgeting and Budgetary Control: Concept of budget, budgeting and budgetary control, objectives, merits, and limitations. Budget administration. Functional budgets. Fixed and flexible budgets. Zero base budgeting. Programme and performance budgeting.

Unit 3: Marginal Costing

Absorption versus Variable Costing: Distinctive features and income determination. Cost Volume-Profit Analysis, Profit / Volume ratio. Break-even analysis-algebraic and graphic methods. Angle of incidence, margin of safety, Key factor, determination of cost indifference point.

Unit 4: Price Level Accounting (inflation Accounting)

Introduction, Financial Statements and Price level changes; Methods of Price Level Accounting; Typical Problems arising out of Price level changes; Advantages and Disadvantages of Price level Accounting

Suggested Reading:

1. Shashi K. Gupta, R.K. Sharma, Management Accounting, Principles and Practice, Kalyani Publishers
2. Charles T. Horngren, Gary L. Sundem, Dave Burgstahler, Jeff O. Schatzberg.
Introduction to Management Accounting, Pearson Education.
3. Anthony A. Atkinson, Robert S. Kaplan, Ella Mae Matsumura, S. Mark Young. *Management Accounting*. Dorling Kindersley(India) Pvt. Ltd.

4. Ronald W. Hilton and David E. Platt. *Managerial Accounting: Creating Value in a Global Business Environment*, Mc Graw Hill Education.
5. Singh, Surender. *Management Accounting*, Scholar Tech Press, New Delhi.
6. Goel, Rajiv, *Management Accounting*. International Book House,
7. S. K. and Gupta Lovleen. *Management Accounting – Theory and Practice*. Pinnacle Publishing House.
8. Khan, M.Y. and Jain, P.K. *Management Accounting*. McGraw Hill Education
9. H.V. Jhamb, *Fundamentals of Management Accounting*, Ane Books Pvt. Ltd.

B.Com: Semester IV

Paper: COMMAJ205-4 (B-1): FINANCIAL SERVICES

Full Marks: 100 (Int. Assessment 30 + 70 End-term)

Credit – 4

COURSE OBJECTIVES: The objective of the paper is to provide basic knowledge of different financial services available for business operations in the nation.

LEARNING OUTCOMES:

1. Students will be able to get familiar with different types of financial services.
2. Students will be able to understand the leasing and hire purchasing system operating in the country.
3. Students can acquire the knowledge of Merchant Banking System and Mutual Funds.
4. Students can also extend their knowledge regarding innovations in financial services.

UNIT – I

FINANCIAL SERVICES:

Meaning and concept, features, evolution, providers and users – classification – fund based financial services – non fund based financial services, Regulation of financial services.

UNIT – II

LEASING AND HIRE PURCHASE:

Concepts and evolution – features – types of leasing and hire purchase – advantages and disadvantages – Characteristics of operating lease and financial lease, Distinction between operating lease and financial lease, Distinction between leasing and hire purchase – leasing companies in India.

UNIT – III

MERCHANT BANKING AND MUTUAL FUNDS:

Merchant Banking – Meaning – nature and scope – functions – types – evolution of merchant banking and its growth in India; Mutual funds – Meaning and characteristics – advantages – forms of mutual fund – organization of mutual funds

UNIT – IV

NEW INNOVATIONS IN FINANCIAL SERVICES:

Innovations in financial services – Venture capital; Depository system, broking and Portfolio management services, Credit Rating Agencies in India.

Suggested Readings:

1. M.Y. Khan Financial Services. Tata Mc. Graw Hill, New Delhi.
2. Shashi K. Gupta, Nishi Aggarwal, Financial Services
3. V.A Avadhani, Financial Services In India, Himalaya Publishing House, Mumbai
4. Sandeep Goel. Financial Markets Institutions and Services. PHI. India

NOTE: Any other latest publications of relevant books can be used.

B.Com: Semester IV

Paper: COMMAJ205-4 (C-1): COST AND MANAGEMENT ACCOUNTING

Full Marks: 100 (Int. Assessment 30 + 70 End-term)

Credit – 4

Objective: To impart the knowledge of use of financial, cost and other data for the purpose of managerial planning, control and decision making.

Course outcome:

1. Students will be able to know various concepts costs
2. Students will be able have the idea of Budgeting and Budgetary Control
3. Students will be able know the Cost and Management Accounting methods and techniques which are essential in management decision making .

Part –A

Cost Accounting (50 Marks)

Unit 1:

(a) Meaning and uses of Cost Accounting; Various Cost Concepts and Cost Control; organization of Cost Accounting department and its integrations with other Departments.

(b) Elements of Cost

i) Material Cost – Meaning and objectives of inventory, methods of inventory control; ABC analysis Last in First Out (LIFO), First in First Out (FIFO); maximum level minimum level, average level, re-ordering level, Economic Order Quantity (EOQ).

ii) Labour Cost- Meaning and classification of labour cost; treatment and control of labour turn over; idle time, time and motion study; remuneration and incentives – Rowan plan and Halsey plan.

iii) Overheads - Meaning and Classification of overheads and its allocation.

Unit 2:

Standard Costing- Standard Costing and Variance Analysis: Meaning of standard cost and standard costing, advantages, limitations and applications. Variance Analysis – material, labour, overheads and sales variances. Disposition of Variances, Control Ratios.

Part (B) –**Management Accounting (50 Marks)****Unit 3:**

a) Meaning, Objectives, Nature and Scope of Management Accounting, Difference between Cost Accounting and Management Accounting, Financial Accounting and Management Accounting

b) Marginal Costing

Absorption versus Variable Costing: Distinctive features and income determination. Cost Volume-Profit Analysis, Profit / Volume ratio. Break-even analysis-algebraic and graphic methods. Angle of incidence, margin of safety, Key factor, determination of cost indifference point.

Unit 4: Budgetary Control

Budgeting and Budgetary Control: Concept of budget, budgeting and budgetary control, objectives, merits, and limitations. Budget administration. Functional budgets. Fixed and flexible budgets. Zero base budgeting. Programme and performance budgeting.

Suggested Reading:

1. Charles T. Horngren, Gary L. Sundem, Dave Burgstahler, Jeff O. Schatzberg. Introduction to Management Accounting , Pearson Education.
2. Anthony A. Atkinson, Robert S. Kaplan, Ella Mae Matsumura, S. Mark Young. Management Accounting. Dorling Kindersley(India) Pvt. Ltd..
3. Singh, Surender. Management Accounting, Scholar Tech Press, New Delhi.
4. Maheshwari, S.N. and S.N. Mittal. M an ag em en t Accounting. Shree Mahavir Book Depot, New Delhi.

5. Singh, S. K. and Gupta Lovleen. Management Accounting – Theory and Practice. Pinnacle Publishing House.
6. Samir Kumar Chakravarty. Cost and Management Accounting (Theory and Problems)
7. Shashi K. Gupta, R.K. Sharma, Management Accounting, Principles and Practice, Kalyani Publishers
8. Cost Accounting; B.B.Dam, H.C. Gautam, S.Sharma, M.K. Hazarika, Gayatri Publications

Note: Latest edition of text books may be used

B.Com: Semester IV

Paper: COMMAJ205-4 (D-1): CONSUMER BEHAVIOUR

Full Marks: 100 (Int. Assessment 30 + 70 End-term)

Credit – 4

Objective : To provide a comprehensive and practical understanding of basic aspects of consumer behaviour.

Outcome

1. Students will be able to Understand factors influencing consumer behaviour;
2. Students will be able to analyse the process of consumer decisions and provide necessary knowledge which help in proper managerial decision making, Develop products and marketing strategies .

Unit 1:

Consumer behaviour:

Concept, definitions, need, nature , scope, trends in consumer behaviour, Types of consumer (industrial and retail) , Types and diversity of consumer behaviour . Application of Consumer behaviour in marketing. E buying behaviour, the Ebuyer vs Brick and mortar buyer, influence of E buying.

Unit 2:

Factors influencing Consumer buying behaviour:

Understanding factors influencing Consumer buying behaviour, Social Class, Culture, lifestyle, personal influence and opinion leaders.

Personality concept, significance, product personality and brand personification. Attitude Concept, nature, attitude formation and change.

Family influence on buyers behaviour. Role of different members, Family life cycle stage and size.

Cultural and subcultural influences on consumer behaviour.

Unit 3:

Consumer decision making

Stages of decision making process. Models: Howard Shet, Engel-Blackwell- Miniard, Nicosia Model of decision making

Process of diffusion and adoption, innovation decision process, innovator profile.

Stages of consumer accepting new product and rate of adoption , relative advantage, compatibility, complexity, trialability observability

Unit 4 :

Consumer research:

Important and evaluation of consumer research .

Consumer psychographics, Need of psychographic profile. AIO(Activities, interest , opinion).

LOV (list of values), SRI Values and lifestyle, VALS-2,

Suggested Books:

- 1) Veena Prasad, Booma Halpeth. *Consumer Behaviour*. Himalaya Publishing House.
- 2) MS Raju, Dominique Xardel, Mohan Lal Agrawal, Warren J Keegan . *Consumer Behaviour: Concepts Application and Cases*. Vikash publishing House Pvt Ltd.
- 3) David.L. Motherbaugh, [Del I. Hawkins](#) ,[Susan Bardi Kleiser](#) and Amit, Mookerji *Consumer Behavior : Building Marketing Strategy*. MC.Graw Hill

B.Com. : Semester - IV
Paper: COMM202-4 : RETAIL MANAGEMENT

Full Marks: 100 (Int. Assessment 30 + 70 End-term)

Credit – 4

Course Objectives: This syllabus aims to introduce students to types and forms of Retail business.

Expected outcome:

1. Students will be able to understand the concepts and theories of retail management
2. Students will have practical applications of marketing mix in retail management,
3. Students will have the knowledge of impact of Information Technology in retailing.

Unit 1:

Introduction to retail management

Definition, functions of retailing - types of retailing difference of organised and unorganised retail stores. Scope and Importance of the retail industry. Challenges of retail Sector in Indian retailing, impact of globalisation Recent trends in retailing.

Retail theories – Wheel of Retailing – Retail life cycle.

Unit II

Strategies in Retail Management

Decision related to selection of goods, Consumer strategies Segmentation,

Price strategies , Promotion strategies, Positioning .

Factors influencing location of Store - Market area analysis – Trade area analysis – Rating Plan, Steps involving in choosing retail Location.Site evaluation. Retail Operations: Stores Layout and visual merchandising, Steps in design stores designing, Different types of layout design, Space planning, Inventory management

Unit III:

Financial and management accounting in retail:

Financial and management accounting in retail: Employee compensation, Logistics, Promotional activities. Cost optimization. Calculation of Service cost at pricing, calculation of overhead, Calculation on gross return on stock and cash conversion cycle.

Unit 4:

Technology adaptation in retailing

Technologies in retailing (Only theory): Non store retailing (e-retailing) - The impact of Information Technology in retailing - Integrated systems and networking – EDI – Bar coding – Electronic article surveillance – Electronic shelf labels ,RFID, Vending Machines.

Suggested books:

- 1., R K Jain, *Retail Management* VAYU Education India
2. Suja Nair; *Retail Management*, HPH
3. Gibson *Retail Management*, Pearson

Any other books suggested by concerned teachers