

**Draft Structure of Four Year Under Graduate Programmes (FYUGP) in Commerce of
Dibrugarh University And Its Affiliated Colleges As Per UGC DRAFT RELEASED on
12/12/2022**

FINANCE (MAJOR)

| Year | Semester | Course (Lecture+Tutorial+Practical) (L+T+P) | No. of Courses | Course Code | Name of the Course | Credit | Remarks |
|------|----------|---|-------------------|----------------|---|--------|---|
| | | Major (Core) | 1 | C-1 | Business Organization and Management | 4 | |
| 1 | 1st | Minor | 1 | Minor 1 | Financial Management- I | 4 | The Course shall be taken by students from disciplines other than Finance. |
| | | Multi-Disciplinary Generic Elective Course: Natural Sciences-I/ Social Science/Humanities-I/ Commerce-I | 4 | GEC- 1A | Fundamentals of Accounting | 3 | The Course shall be taken by students from disciplines other than Finance. |
| | | AEC Language (MIL/Regional Language) | 1 | AEC 1 | | 4 | The students shall have to take one of the language disciplines offered by DU. |
| | | Value Added Course-1 Understanding India | 1 | VAC 1 | | 2 | The students shall have to take the course offered by DU. |
| | | Value Added Course-2 Health and Wellness | 1 | VAC 2 | | 2 | The students shall have to take the course offered by DU. |
| | | Skill Enhancement Course | 2 | SEC- 1A | MS-Excel and its Application in Business | 3 | The students shall have to take any of the courses |
| | | | | SEC- 1B | Tourism Management | 3 | |

| | | | | | | | |
|--|--|--------------|--|--|--|-----------|--|
| | | | | | | | offered by DU and also by the Commerce Stream. |
| | | Total | | | | 22 | |

| Year | Semester | Course (Lecture+Tutorial+Practical) (L+T+P) | No. of Courses | Course Code | Name of the Course | Credit | Remarks |
|------|-----------------|---|-------------------|----------------|-----------------------|--------|--|
| | | Major (Core) | 1 | C-2 | Financial Accounting | 4 | |
| 1 | 2 nd | Minor | 1 | Minor 2 | Cost Accounting | 4 | The Course shall be taken by students from disciplines other than Finance. |
| | | Multi-Disciplinary Generic Elective Course: Natural Sciences-I/ Social Science/Humanities-I/ Commerce-I | 4 | GEC-2A | Basics of Income Tax | 3 | The Course shall be taken by students from disciplines other than Finance. |
| | | Ability Enhancement Course: English Language and Communication Skills | 1 | AEC 2 | | 4 | The students shall have to take one of the language disciplines offered by DU. |
| | | Value Added Course-3 Environmental Science | 1 | VAC 3 | | 2 | The students shall have to take the course offered by DU. |
| | | Value Added Course-4 Yoga Education | 1 | VAC 4 | | 2 | The students shall have to take the course offered by DU |
| | | Skill Enhancement Course | 2 | SEC-2 | Event management | 3 | The students shall have to take any |

| | | | | | | | |
|---|--|--|--|--|--|-----------|---|
| | | | | | | | of the courses offered by DU and also by the Commerce Stream. |
| | | Total | | | | 22 | |
| | | Grand Total (Semester I and II) | | | | 44 | |
| Students on exit shall be awarded Undergraduate Certificate (in the Field of Study/Discipline) after securing the requisite 44 credits in semesters I and II | | | | | | | |

| Year | Semester | Course (Lecture+Tutorial+Practical) (L+T+P) | No. of Courses | Course Code | Name of the Course | Credit | Remarks |
|------|-----------------|---|-------------------|----------------|---------------------------------|-----------|---|
| | | Major (Core) | 2 | C-3 | Business Economics | 4 | |
| | | | | C-4 | Entrepreneurship | | |
| 2 | 3 rd | Minor | 1 | Minor 3 | Indian Banking Regulations | 4 | The Course shall be taken by students from disciplines other than Finance. |
| | | Multi-Disciplinary Generic Elective Course: Natural Sciences-I/ Social Science/Humanities-I/ Commerce-I | 4 | GEC- 3A | Personal Finance | 3 | The Course shall be taken by students from disciplines other than Finance. |
| | | Value Added Course: Digital and Technological Solutions / Digital Fluency | 1 | VAC 3 | | 2 | The students shall have to take the course offered by DU. |
| | | Ability Enhancement Course: Communicative English / Mathematical Ability | 1 | AEC 3 | | 2 | The students shall have to take one of the language disciplines offered by DU |
| | | Skill Enhancement Course | 2 | SEC- 3A | Introduction to Stock Market | 3 | The students shall have to take any of the courses offered by DU and also by the Commerce Stream. |
| | | | | SEC- 3B | Hospitality Management | | |
| | | Total | | | | 22 | |

Note: - For Core and GEC Courses, the code:

'A' stands for Finance Major;

'B' stands for Marketing Major;

'C' stands for Human Resource Management (HRM) Major; and

'D' stands for Banking and Insurance Major

Abbreviations Used:

- **C = Core/Major**
- **GEC = Generic Elective Course / Multi Disciplinary Course**
- **AEC = Ability Enhancement Course**
- **SEC = Skill Enhancement Course**
- **VAC = Value Added Course**

**BACHELOR OF COMMERCE PROGRAMME (FYUGP) DETAILED SYLLABUS
OF 1ST SEMESTER**

Course Title: BUSINESS ORGANISATION AND MANAGEMENT

Course Code: C-1

Nature of the Course: CORE

Course Credit: 04 Credits

Distribution of Marks: 80 (End Sem) + 20 (In-Sem)

Course Objective :

- To gain a basic understanding of the structure and forms of business organisations and the primary functions of management that are vital for the smooth operation of business organisations.

| UNIT | Contents | L | T | P |
|-------------------------------|---|----|----|---|
| I (16 Marks) | Forms of Business Organisation – Sole Proprietorship; Joint Hindu Family Firm; Partnership Firm; Joint Stock Company; Cooperative Society; Limited Liability Partnership | 05 | - | - |
| | Forms of Public Enterprises; International Business – Types | 05 | 02 | |
| II (16 Marks) | Planning, Organising and Decision Making; Policy and Strategy Formulation | 06 | - | - |
| | Departmentation – Functional, Project, Matrix and Network | 04 | - | - |
| III (16 Marks) | Authority Relationships – Line and Staff; Delegation of Authority; Decentralisation; Groups and Teams; Reporting and Accountability | 06 | 02 | - |
| | Leadership – Nature, Types, Leadership Theories | 04 | - | - |
| IV (16 Marks) | Motivation – Theories and Practices: Herzberg’s Theory, Vroom’s Expectancy Theory, Z-theory, Control – Concept and Process | 06 | - | - |
| | Communication and Coordination – Process of Communication; Formal and Informal Channels of Communication; Leverages in Organisational Communication; Interpersonal Communication. | 05 | 02 | - |
| | Indian Ethos for Management: Value-Oriented Holistic Management; Business Process Reengineering (BPR), Learning Organisation, Outsourcing | 05 | - | - |
| V (16 Marks) | Subaltern Management Ideas from India; Diversity & inclusion; Work-life Balance; Freelancing; Flexi-time and work from home; Co-sharing/co-working. | 06 | 02 | - |

| UNIT | Contents | L | T | P |
|------|--------------|-----------|-----------|----------|
| | TOTAL | 52 | 08 | - |

L = Lectures, T = Tutorials, P = Practicals

MODES OF IN-SEMESTER ASSESSMENT:

(20 Marks)

- One Sessional Examination - **10 marks**
- Other (any one) **10 marks**
 - Group Discussion
 - Assignment
 - Seminar Presentation on any of the relevant topics

Course Outcome: The students should be able to understand the distinctive significance of each functional sphere of management and take meaningful decisions regarding the same for effective their application in different types of organisations.

Recommended Books:

- O.P. Gupta, Business Organisation and Management (According to National Education Policy 2020), SBPD Publications
- P.C. Tulsian, Business Organisation and Management, Pearson India
- Anthony, Lakshmi, Padmavathi and Satyavathi, Business Organisation and Management, Himalaya Publishing House
- Sharma, Gupta and Sharma, Business Organisation and Management, Kalyani Publications

SEMESTER-I
Title of the Course: FINANCIAL MANAGEMENT-I
Course Code: MINCOM1
Nature of the Course: Minor
Course Credit: 04 credits
Distribution of Marks: 80 (End Sem) + 20 (In-Sem)

Objective:The objective of this course is to acquaint students with the concepts of financial management.

| UNIT | CONTENTS | L | T | P | TOTAL HOURS |
|--------------------------|--|-----------|-----------|----------|-------------|
| I (20Marks) | Introduction: Financial Management: Nature, Scope and Objectives; Finance Function; Profit Maximization vs. Wealth Maximization; Role and Responsibilities of a Finance Manager. | 14 | 02 | - | 14 |
| II (20Marks) | Management of Working Capital: Working Capital: Concept, Kinds, Need and Influencing factors; Estimation of Working Capital, Sources of Working Capital. | 12 | 02 | - | 16 |
| III (20Marks) | Investment Decision: Investment Decision: Techniques; Cost of Capital and Measurement. Financial Leverage: Determinants of financial leverage; optimal capital structure. | 14 | 02 | - | 16 |
| IV (20Marks) | Dividend Policy: Influencing factors; Dividend Theories; Optimal Payout Ratio; Retained Earnings. | 12 | 02 | - | 14 |
| | TOTAL | 52 | 08 | - | 60 |

** L =Lectures, T =Tutorials, P =Practical

MODES OF IN-SEMESTER ASSESSMENT:

(20 Marks)

- One Sessional Examination -
- Other (any one)
 - Assignment
 - Seminar Presentation on any of the relevant topics

10 marks

10 marks

Course Outcomes: The students after completing the course will be able to:

- Know the various sources and applications of funds.
- Grasp the knowledge of managing finance in an organisation.
- Understand the various investment decision techniques.

Suggested Readings:

1. Van Horne J.C: Fundamentals of Financial Management; Prentice Hall of India, New Delhi.
2. Prasanna Chandra: Financial Management Theory and Practice; Tata McGraw Hill, New Delhi.
3. Pandey I.M.: Financial Management: Vikas Publishing House, New Delhi.
4. Bhalla V.K.: Modern Working Capital Management, Anmol Pub, Delhi.
5. Kapil: Fundamentals of Financial Management, Pearson, New Delhi.
6. Sharan: Fundamentals of Financial Management, Pearson, New Delhi.
7. Paul: Financial Management, New Central Book Agency, Hyderabad.

Note: Latest edition of text books may be used.

SEMESTER-I
Course Title: FUNDAMENTALS OF ACCOUNTING
Course Code: GEC-1A
Nature of the Course: Generic Elective Course (GEC)
Course Credit: 03 Credits
Distribution of Marks: 80 (End Sem) + 20 (In-Sem)

Course Objective:

- To impart conceptual knowledge on basic accounting, book-keeping and recording business transactions along with the different theories and practices of accounting.
- To develop the skill of recording business transactions and to prepare financial statements of any type of firm or business organization.

| Unit | Contents | L | T | P |
|-----------------------------|---|-----------|-----------|-----------|
| 1 (15 Marks) | Conceptual Framework of Accounting: Basic Accounting Terms; Branches of Accounting; Bases of Accounting: Cash Basis and Accrual Basis; capital receipts and expenditures; Revenue receipts and expenditures; Double Entry System. | 05 | 02 | 01 |
| 2 (20 Marks) | Recording of Transaction; Rules of debit and credit, Meaning and analysis of transactions using accounting equation; Preparation of journal, special purpose books-cash book, Purchase book and Sales Book; Preparation of Ledger & Trial Balance; | 08 | 02 | 01 |
| 3 (25 Marks) | Meaning of GAAP (Generally Accepted Accounting Principles); Accounting Concepts- Entity, Money Measurement, Going Concern, Accounting Period, Cost Concept, Dual Aspect, Revenue Recognition, Matching Accrual, Full Disclosure, Consistency, Conservatism, Materiality; Introduction to IFRS (International Financial Reporting Standards) & Indian Accounting Standards (Meaning, needs and scope). | 07 | 02 | 01 |
| 4 (20 Marks) | Bank Reconciliation Statement- Meaning, need and preparation; Detection and Rectification of Errors; Concept and application of depreciation, provisions and reserves. Financial statement of Sole-Proprietorship firm: -Trading and Profit and Loss Account; Preparation of Balance Sheet; and Not-for-profit organisation: - Receipts and Payments A/c; Income and Expenditure Account; | 15 | 02 | 01 |
| | TOTAL | 35 | 08 | 04 |

** L =Lectures, T =Tutorials, P =Practical

MODES OF IN-SEMESTER ASSESSMENT:

(20 Marks)

- One Sessional Examination - **10 marks**
- Other (any one) **10 marks**
 - Assignment
 - Seminar Presentation on any of the relevant topics

Course Outcomes: - The students after completing the course will be able to-

1. Understand the objectives and importance of accounting and also, they will have knowledge on different accounting standards and practices applicable to the different entities in India.
2. Record business transaction in journals, ledgers and trial balance
3. Understand the importance of financial statements and how to prepare the profit and loss account; trading account; income and expenditure account and a balance sheet.
4. Practically record the transactions in computers using any software.

Suggested Readings:

1. Dam, Gautam, Chakraborty & Barman: Financial Accounting. Gayatri Publications. Guwahati.
2. Shukla: Financial Accounting. Sahitya Bhawan Publications. Agra
3. Goyal & Tiwari: Financial Accounting. Taxmann Publication. New Delhi
4. Tulsian &Tulsian: Financial Accounting. S. Chand Publication. New Delhi

SEMESTER-I

Course Title: MS EXCEL AND ITS APPLICATION IN BUSINESS

Course Code: SEC-1A

Nature of the Course: Skill Enhancement Course (SEC)

Course Credit: 03 Credits

Distribution of Marks: 80 (End Sem) + 20 (In-Sem)

Course Objectives:

- To learn MS Excel Features and how business activities can be performed effectively and efficiently using MS Excel.

| Unit | Contents | L | T | P |
|--|--|-----------|-----------|-----------|
| 1 Basics of MS Excel | Managing Worksheets and Workbooks: Labeling and Naming Worksheets and Workbooks, Adding, Deleting and Saving Worksheets and Workbooks, Reposition Worksheets, Inserting, Deleting, and Renaming Worksheets, Copy Worksheets, Printing a Workbook, Formatting a Worksheet, Adding Elements to a Workbook, Protecting Worksheet and Workbook. Inserting and deleting rows and columns. Inserting and deleting cells. | 12 | 01 | 02 |
| 2 Data Representation using MS Excel | Entering, Editing and Formatting Data, Uses of mathematical, logical and Financial and Date and Time formulas, Import external data, Creating Table, Sorting Data, Data Validation, Consolidation, Creating Pivot table. Charts: Chart elements: Titles, legend, data labels, creating a New Chart, Formatting Chart, Types of charts, Using Chart Templates, Pivot chart. | 06 05 | 01 01 | 01 01 |
| 3 Preparation of Financial Statements | Preparation of Profit & Loss Account, Balance Sheet, Perform Ratio Analysis and Financial Statement Analysis using MS Excel. | 12 | 01 | 02 |
| | TOTAL | 35 | 04 | 06 |

*L= Lecture, T= Tutorial, P= Practical

MODES OF IN-SEMESTER ASSESSMENT:

(20 Marks)

- One Sessional Examination - 10 marks
- Other (any one) 10 marks
 - Group Discussion
 - Assignment
 - Seminar Presentation on any of the relevant topics

Course Outcomes: On successful completion of the course, the students will be able to:

- To familiarize oneself with Excel's Basic features
- To gain skills on data representation using MS Excel.
- To acquire skills for data analysis using MS Excel.
- To prepare Financial Statements using MS Excel

Suggested Readings:

- MS Office: Sanjay Saxena, Vikas Publishing House

2. Financial Modeling in Excel for Dummies by Danielle Stein Fairhurst
3. Microsoft Office Excel 2007 step by step: Frye, PHI

Note: Latest edition books shall be used.

SEMESTER-I
Course Title: TOURISM MANAGEMENT
Course Code: SEC-1B
Nature of the Course: Skill Enhancement Course (SEC)
Course Credit: 03 Credits
Distribution of Marks: 80 (End Sem) + 20 (In-Sem)

Course Objective:

- To understand some important concepts and practices of the tourism sector and shall throw light on the potentialities of tourism as a career and employment opportunity.

| UNIT | CONTENTS | L | T | P |
|---|--|-----------|-----------|-----------|
| I Tourism Management an overview | Concept of tourism, different types of tourism- Domestic, Foreign, Excursionist, Role of tourism in economic development | 05 | - | - |
| | Types of tourism product- Eco tourism, Nature tourism, Pilgrimage tourism, Heritage tourism, Cultural Tourism, Adventure tourism, Medical Tourism, Rural tourism | 07 | - | 01 |
| II Constituents of Tourism Industry | Transportation facility, accommodation, catering, food and entertainment, Banking and financial facilities | 06 | 02 | 01 |
| | Tourism Intermediaries: Travel Agent, Tour Operator, Duties function and responsibilities of tour operator, Host community involvement. | 06 | 02 | 01 |
| III Management Issues | Tourism planning and development, human resource management in tourism | 06 | 02 | 01 |
| | Marketing in Tourism, Careers in Tourism | 05 | - | - |
| | TOTAL | 35 | 06 | 04 |

** L =Lectures, T =Tutorials, P =Practicals

MODES OF IN-SEMESTER ASSESSMENT:

(20 Marks)

- One Sessional Examination - **10 marks**
- Other (any one) **10 marks**
 - Assignment
 - Seminar Presentation on any of the relevant topics
 - Field visit

Course Outcome: After studying this paper, students should be able to understand the workings of the tourism industry to an extent that they are able to choose a career path in this sector after careful consideration and further scrutiny of the various determining variables.

Recommended Books:

- Roday, Biswal & Joshi: Tourism Operations and Management. Oxford University Press.
- Swan & Mishra: Tourism Principles and Practices. Oxford University Press.
- Gupta, Singh, Kirar&Bairwa: Hospitality and Tourism Management. Vikas Publications.
- Kadam, Shaifaalee&Chainickaa: A Textbook of Tourism and Hospitality Management. Bookman Publications. New Delhi.

**BACHELOR OF COMMERCE PROGRAMME (FYUGP) DETAILED SYLLABUS
OF 2ND SEMESTER**

SEMESTER-II

Title of the Course: FINANCIAL ACCOUNTING

Course Code: C-2

Nature of the Course: CORE

Course Credit: 04 credits

Distribution of Marks: 80 (End Sem) + 20 (In-Sem)

COURSE OBJECTIVES:

- To enable the students to acquire conceptual and practical knowledge of the Financial Accounting and to impart skills for recording various kinds of business transactions.

| UNIT | Contents | L | T | P |
|--|---|-----------|----------|----------|
| I Recording and Presentation of Accounting Transactions (20 Marks) | Preparation of Financial Statements: Preparation of Trial Balance including adjustments and preparation of Financial Statements. | 08 | - | - |
| | Financial Accounting Principles: The nature of financial accounting principles – Basic concepts and conventions: entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosures. | 02 | - | - |
| | Financial accounting standards: Concept, benefits, procedure for issuing accounting standards in India. Salient features of First-Time Adoption of Indian Accounting Standard (Ind-AS), International Financial Reporting Standards (IFRS): - Need and procedures. | 03 | - | - |
| II Accounting Process (20 Marks) | Accounting for Partnership Firm: Admission, Retirement, Death and Dissolution of Firms; | 10 | 02 | 01 |
| | Single Entry System: Meaning of single entry or incomplete records and distinction between single entry v/s double entry; statement of affairs and ascertainment of profit under single entry system; conversion into double entry system – steps involved – missing figures – comprehensive problems relating to conversion. | 05 | 02 | 01 |
| III Accounting for Not-for-profit Organisation and Depreciation Accounting (20 Marks) | Preparation of Accounts of Not-for-profit Organisation: Introduction, Preparation of Receipts and Payment Account, Income and Expenditure Account, Balance Sheet, Distinction between Receipts and Payments account and Income and Expenditure Account, Peculiar items used in the Accounts of Non-Trading Concerns. | 06 | 01 | 01 |

| | | | | |
|--|---|-----------|-----------|-----------|
| | Depreciation Accounting: The nature of depreciation. The accounting concept of depreciation. Factors in the measurement of depreciation. Methods of computing depreciation: straight line method and diminishing balance method; Disposal of depreciable assets-change of method. | 04 | 01 | 01 |
| IV Accounting for Hire Purchase, Instalments, and Introduction to Corporate Accounting (20 Marks) | Hire Purchase and Instalment System: Calculation of interest, partial and full repossession, Hire purchase trading (total cash price basis), stock and debtors' system; Instalment Purchase System. | 06 | 01 | 01 |
| | Introduction to Corporate Accounting: Meaning and Importance of Corporate accounting. Books of Accounts; legal provisions relating to books of accounts, legal provisions relating to financial statements. Report of Director's or Board's Report, audit of company accounts. (As per Company's Act, 2013). Book-Building process of allotment of shares | 07 | 01 | 01 |
| | TOTAL | 49 | 08 | 06 |

MODES OF IN-SEMESTER ASSESMENT:

(20 Marks)

- One sessional Examination - 10 Marks
- Others (Any One) - 10 Marks
 - Seminar Presentation on any of the relevant topics
 - Assignment

Course Outcome: The course will enable the students.

1. To gain both conceptual and practical knowledge of Financial Accounting
2. To pursue advanced course on Financial Accounting
3. To get engaged in the jobs with basic accounting knowledge requirements.

Suggested Readings:

1. S.N. Maheshwari, and. S. K. Maheshwari. *Financial Accounting*. Vikas Publishing House, New Delhi.
2. Deepak Sehgal. *Financial Accounting*. Vikas Publishing H House, New Delhi.
3. Bhushan Kumar Goyal and HN Tiwari, *Financial Accounting*, International Book House
4. Goldwin, Alderman and Sanyal, *Financial Accounting*, Cengage Learning
5. Tulsian, P.C. *Financial Accounting*, Pearson Education.
6. *Compendium of Statements and Standards of Accounting*. The Institute of Chartered Accountants of India, New Delhi

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

SEMESTER-II
Title of the Course: COST ACCOUNTING
Course Code: MINCOM2
Nature of the Course: Minor
Course Credit: 04 credits
Distribution of Marks: 80 (End Sem) + 20 (In-Sem)

Objective: To acquaint the students with basic concepts used in cost accounting, various methods involved in cost ascertainment and cost accounting book keeping systems.

| UNIT | CONTENTS | L | T | P |
|--------------------------------|--|-----------|-----------|-----------|
| I (20Marks) | Introduction: Meaning, objectives and advantages of cost accounting; Difference between cost accounting and financial accounting; Cost concepts and classifications; Elements of cost; Installation of a costing system; Role of a cost accountant in an organisation; Preparation of Cost Sheet. | 12 | 02 | 02 |
| II (20Marks) | Elements of Cost: Material and Labour: Materials: Material/inventory control techniques. Accounting and control of purchases, storage and issue of materials. Methods of pricing of materials issues — FIFO, LIFO, Simple Average, Weighted Average, Replacement, Standard Cost. Treatment of Material Losses 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. | 12 | 02 | 02 |
| III (20Marks) | Elements of Cost: Overheads : Classification, allocation, apportionment and absorption of overheads; Under- and over absorption; Capacity Levels and Costs; Treatments of certain items in costing like interest on capital, packing expenses, bad debts, research and development expenses; Activity based cost allocation. | 12 | 02 | 02 |
| IV (20Marks) | Methods of Costing: Unit costing, Job costing, Contract costing, Process costing (process losses, valuation of work in progress, joint and by-products), Service costing. | 12 | 02 | 02 |
| | TOTAL | 48 | 08 | 08 |

** L =Lectures, T =Tutorials, P =Practical

MODES OF IN-SEMESTER ASSESSMENT:

(20 Marks)

- One Sessional Examination -
- Other (any one)
 - Assignment
 - Seminar Presentation on any of the relevant topics

10 marks

10 marks

Course Outcomes: The students after completing the course will be able to:

- Understand the objectives and importance of cost accounting and the methods of maintaining the accounts.
- Know the various elements of the cost involved in the total cost.

Suggested Readings:

1. Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan, *Cost Accounting: A Managerial Emphasis*, Pearson Education.
2. Drury, Colin. *Management and Cost Accounting*. Cengage Learning.
3. Jawahar Lal, *Cost Accounting*. McGraw Hill Education
4. Nigam, B.M. Lall and I.C. Jain. *Cost Accounting: Principles and Practice*. PHI Learning
5. Rajiv Goel, *Cost Accounting*. International Book House
6. Singh, Surender. *Cost Accounting*, Scholar Tech Press, New Delhi.
7. Jain, S.P. and K.L. Narang. *Cost Accounting: Principles and Methods*. Kalyani Publishers
8. Arora, M.N. *Cost Accounting – Principles and Practice*. Vikas Publishing House, New Delhi.
9. Maheshwari, S.N. and S.N. Mittal. *Cost Accounting: Theory and Problems*. Shri Mahavir Book Depot, New Delhi.
10. Iyengar, S.P. *Cost Accounting*. Sultan Chand & Sons
11. H.V. Jhamb, *Fundamentals of Cost Accounting*, Ane Books Pvt. Ltd.

Note: Latest edition of text books may be used.

SEMESTER-II

| | |
|------------------------------|--|
| Title of the Course | : BASICS OF INCOME TAX |
| Course Code | : GEC-2A |
| Nature of the Course | : Generic Elective Course (GEC) |
| Course Credit | : 03 credit |
| Distribution of Marks | : 80 (End Sem) + 20 (In-Sem) |

COURSE OBJECTIVES: -

- To provide the basic information on taxation polices in regard to different heads of income of an individual.
- To give the basic idea on computation of total income and tax liabilities as per the Income Tax Act, 1961.

| Unit | Contents | L | T | P |
|-----------------------------|--|-----------|-----------|-----------|
| 1 (15 Marks) | Basic Concepts and Terms:- Types of Tax; Basic Terms- Person, Assessee, Assessment Year, Previous Year, Income; Residential Status and tax incidence; Income exempted from tax; Structure to compute tax liability. | 06 | - | - |
| 2 (25 Marks) | Heads of Income:-Computation of income from salary, various allowances and perquisites; house property (self-occupied and let out property); unrealised rent; computation of income from profits and gains of business or profession. | 10 | 02 | 02 |
| 3 (20 Marks) | Income Under the capital gain and income from other sources:- Meaning of capital assets, long term and short term capital gains; computation of capital gains. Computation of taxable income from other sources. | 10 | 02 | 02 |
| 4 (20 Marks) | Computation of Total Income and Tax Liability of an Individual:-Tax Deducted at Source; Income tax authorities; advance payment of tax; clubbing of income; set off and carry forward of losses, permissible deductions under section 80C, 80CCC, 80CCB, 80CCA, 80D, 80DD, 80E, 80TTA, 80TTB, 80U; computation of taxable income and tax liability of an individual. | 10 | 02 | 02 |
| | TOTAL | 36 | 06 | 06 |

** L =Lectures, T =Tutorials, P =Practical

MODES OF IN-SEMESTER ASSESMENT: (20 Marks)

- One sessional Examination - 10 Marks
- Others (Any One) - 10 Marks
 - Seminar Presentation on any of the relevant topics
 - Illustrations of Case Study
 - Assignments

Course Outcomes: -

The learners will be able to:-

1. Understand the concept of tax, different terms, residential status of an individual and incidence of tax.
2. Compute the taxable income of an individual under different heads.
3. Compute total tax liability and different deductions available and their application in calculating tax liability of an individual.

Reference Books:-

1. Singhanian & Singhanian: Direct Tax and Practice. Taxmann. New Delhi
2. Gaur and Narang: Direct Tax Law. Kalyani Publishers. New Delhi
3. Mehrotra & Goyal: Income Tax Law & Accounts. Sahitya Bhawan Publications. Agra

SEMESTER-II

Title of the Course : **EVENT MANAGEMENT**
Course Code : **SEC-2**
Nature of the Course : **Skill Enhancement Course (SEC)**
Course Credit : **03 credit**
Distribution of Marks : **80 (End Sem) + 20 (In-Sem)**

COURSE OBJECTIVES:

- To understand the various concepts and technical nitty-gritties of the event management industry.

| UNIT | CONTENTS | L | T | P |
|---|--|-----------|-----------|-----------|
| I. Principles of Event Management | Historical perspective, Introduction to Event Management, Characteristics of events, Scope of Events Market, Requirements of Events Manager | 07 | | |
| | Logistics of Event Management, Initial Planning, Visualisation, Monitoring the Budget, Critical Path | 05 | | 02 |
| II. Event Planning and Marketing | Preparing event protocol, use of planning tools, dress code, staging, staffing, leadership skill and management, guest demographics, work permits | 06 | 02 | 02 |
| | Process of event marketing, marketing mix, sponsorship, advertising, event publicity, image and branding, use of other non-conventional mode for event marketing | 06 | 02 | |
| III. Communication, Public Relations and Risk Handling | Public Relations – Overview, Strategy & Planning, Techniques, Journalism, Blogs, Employee communications, Lobbying, Community Relations, | 07 | 02 | |
| | Event Risk Assessment, Various Service Providers / Organizations / Stakeholders, Crisis Communications | 04 | | |
| | TOTAL | 35 | 06 | 04 |

** L =Lectures, T =Tutorials, P =Practical

MODES OF IN-SEMESTER ASSESMENT:**(20 Marks)**

- One sessional Examination - 10 Marks
- Others (Any One) - 10 Marks
 - Seminar Presentation on any of the relevant topics
 - Field Visit
 - Assignment

Course Outcome: After studying this course, the students should be able to identify the various prospects and operational mechanics of the event management industry.

References:

Abson, E., Kennell, J., Wilde, N., Bladen, C. (2017). Events Management: An Introduction. United Kingdom: Taylor & Francis.

Genadinik, A. (2015). Event Planning: Management & Marketing for Successful Events. United States: CreateSpace Independent Publishing Platform.

Quinn, B. (2013). Key Concepts in Event Management. United Kingdom: SAGE Publications.

The Business of Events Management. (2014). United Kingdom: Pearson Education.

Shone, A., Parry, B. (2013). Successful Event Management: A Practical Handbook. United Kingdom: Cengage Learning.

**BACHELOR OF COMMERCE PROGRAMME (FYUGP) DETAILED SYLLABUS
OF 3RD SEMESTER**

Title of the Course: BUSINESS ECONOMICS

Course Code: C-3

Nature of the Course: CORE

Course Credit: 04 Credits

Distribution of Marks: 80 (End Sem) + 20 (In- Sem)

Course Objectives:

To gain understanding of the various economic concepts and theories that influence business operations and decisions and that determine the market forces and overall business environment.

Course Contents:

| UNIT | Contents | L | T | P |
|-------------------------------|---|-----------|-----------|----------|
| I (20 Marks) | Nature and Scope of Business Economics; Role and Responsibility of a Business Economist | 06 | - | - |
| | Micro and Macro Economics – features, scope, merits and demerits; Static and Dynamic Analysis | 06 | 02 | - |
| II (20 Marks) | Demand – Law of Demand, Determinants of Demand, Need and Types of Demand Analysis | 06 | 02 | - |
| | Supply – Law of Supply, Exceptions to the Law, Determinants of Supply; Market Equilibrium – Concept and Determinants | 06 | - | - |
| III (20 Marks) | Theory of Consumption; Theory of Production – Production Function, Production Possibility | 07 | 02 | - |
| | Cost Theories, Types of Costs; Price and Pricing – Features, Types and Process; Profit – Features, Theories of Profit | 06 | 02 | - |
| IV (20 Marks) | Market Structure, Types of Market Competition – Monopoly, Duopoly, Oligopoly, Monopolistic | 08 | 02 | - |
| | Factors of Production, Factor Pricing; Trade Cycles; National Income and International Trade – Features and Types | 07 | - | - |
| | TOTAL | 52 | 08 | - |

L= Lectures, T= Tutorials, P= Practicals

MODES OF IN-SEMESTER ASSESSMENT:

(20 Marks)

- One Sessional Examination -
- Others (Any one) -
 - Group discussion
 - Seminar Presentation
 - Assignment

10 Marks

10 Marks

Course Outcome: The student should be able to consider and interpret the primary economic factors that influence business operations and thereby, be able to take more calculated business decisions.

Recommended Books:

- C. Snyder and W. Nicholson, Fundamentals of Microeconomics, Cengage Learning (India)
- Aryasri and Murthy, Business Economics, Tata McGraw Hill
- Mithani, Fundamentals of Business Economics, Himalaya Publishing House
- V.C. Sinha, Business Economics (According to Minimum Uniform Syllabus prescribed by National Education Policy 2020), Sahitya Bhawan

SEMESTER-III

| | | |
|------------------------------|---|------------------------------------|
| Title of the Course | : | Entrepreneurship |
| Course Code | : | C-4 |
| Nature of the Course | : | CORE |
| Course Credit | : | 04 Credits |
| Distribution of Marks | : | 80 (End Sem) + 20 (In- Sem) |

Course Objective: This paper shall help students to understand some important concepts and practices of entrepreneurship and induce them to undertake entrepreneurship as a career.

| UNIT | CONTENTS | L | T | P |
|-----------------|--|-----------|-----------|-----------|
| 1 (15 Marks) | Introduction – The Entrepreneur – Definition; Evolution of the term entrepreneur, who is an entrepreneur, entrepreneur and enterprise, entrepreneurs and managers, behavioural pattern of entrepreneurs. | 09 | - | - |
| 2 (20 Marks) | Competing Theories of Entrepreneurship – Definitions of entrepreneurship, characteristics of entrepreneurship, A conceptional model, views of Schumpeter, Walker and Drucker. Theories of entrepreneurship, The theory of invisible cost or the theory of transaction cost. | 13 | 02 | 02 |
| 3 (25 Marks) | Entrepreneurship and Economic Development: Factors impeding the growth of entrepreneurship, how to encourage entrepreneurship; Prospects, problems and solutions for entrepreneurial development (with special reference to North East). Industrial Policies of the state of Assam | 16 | 02 | - |
| 4 (20 Marks) | Entrepreneurial Development Programmes in India: entrepreneurial development programmes – their relevance and achievements, role of government in organising such programmes. | 12 | 03 | 04 |
| | TOTAL | 50 | 07 | 06 |

MODES OF IN-SEMESTER ASSESSMENT:

- One Sessional Examination -
- Others (Any one) -
 - Group discussion

(20 Marks)**10 Marks****10 Marks**

- Seminar Presentation
- Assignment

COURSE OUTCOME: The course will make an attempt to induce entrepreneurship in the students. Students will be able to understand role of entrepreneurs for the development of the economy. The practical aspects of how to become an entrepreneur will be taught.

Suggested readings:

1. Khanka S S: "Entrepreneurial Development" S Chand; Reprint Edn. 2006 edition (December 1, 2007)
2. Dr P T Vijayashree& M Alagamma: "Entrepreneurial Development and Small Business Management" Margham Publications; 2016th edition (1 January 2010)
3. Vasant Desai: "Entrepreneurial Development" Himalaya Publishing House (1 September 2014)

SEMESTER-III
Title of the Course: INDIAN BANKING REGULATIONS
Course Code: MINCOM3
Nature of the Course: Minor
Course Credit: 04 credits
Distribution of Marks: 80 (End Sem) + 20 (In-Sem)

Objective: To acquire an introductory knowledge of law and practice relating to Indian Banking.

| UNITS | CONTENTS | L | T | P |
|--------------------------|--|-----------|-----------|----------|
| I (20Marks) | Overview of Banking Regulations: Provisions of RBI Act 1935, Banking Regulation Act 1949, Prevention of Money Laundering Act, 2002. | 12 | 02 | - |
| II (20Marks) | Government and RBI's Powers: Opening of New Banks and Branch Licensing; Constitution of Board of Directors and their Rights; Banks' Shareholders and their Rights; CRR and SLR Concepts; Cash-Currency Management; Winding up: Amalgamation and Mergers. | 14 | 02 | - |
| III (20Marks) | Powers to Control Advances: Selective Credit Control: Monetary and Credit Policy; Audit and Inspection, Supervision and Control - Board for Financial Supervision - its Scope and Role; Disclosure of Accounts and Balance Sheets; Submission of Returns to RBI; Corporate Governance. | 14 | 02 | - |
| IV (20Marks) | Legal Nature of Banker: Customer Relationship and their Mutual Rights and Duties; Special Categories of Customers viz. Corporations, Partnership Firms, Hindu Joint Families, Unincorporated Bodies, Trusts, Joint Account Holders, Minors, Nominee Accounts, Liquidator, Mercantile Agents, Non-Resident Indians. | 12 | 02 | - |
| | TOTAL | 52 | 08 | - |

** L =Lectures, T =Tutorials, P =Practical

MODES OF IN-SEMESTER ASSESSMENT:

(20 Marks)

- One Sessional Examination - **10 marks**
- Other (any one) **10 marks**
 - Assignment
 - Seminar Presentation on any of the relevant topics
 - Field Survey

Course Outcomes: The students after completing the course will be able to-

- Understand the several acts and norms regulating the banking industry and the powers of the Government and the RBI to regulate the industry.
- Know the duties and rights of customers and bankers in banking.

Suggested Readings:

1. M.L. Tannan, revised by: Banking Law and Practice, Wadhwa & Company, Nagpur
- C.R. Datta & S.K. Kataria
2. A.B. Srivastava and: Seth's Banking Law, Law Publisher's India (P) Limited; K. Elumalai
3. R.K. Gupta: BANKING Law and Practice in 3 Vols. Modern Law Publications.
4. Prof. Clifford Gomez: Banking and Finance - Theory, Law and Practice, PHI Learning Private Limited
5. J.M. Holden: The Law and Practice of Banking, Universal Law Publishing.

Note: Latest edition of text books may be used.

SEMESTER-III

| | | |
|------------------------------|---|------------------------------------|
| Title of the Course | : | PERSONAL FINANCE |
| Course Code | : | GEC-3A |
| Nature of the Course | : | GEC |
| Course Credit | : | 03 Credits |
| Distribution of Marks | : | 80 (End Sem) + 20 (In- Sem) |

COURSE OBJECTIVES

1. This course integrates economics and concepts of personal finance to help the students of PG programmes (Non-Commerce) to understand the implications of economic events and enable them to make informed financial decision.
2. They will also learn about investment and savings vehicles available in the market along with their risk and return levels.

| UNIT | Contents | L | T | P |
|--|---|----------|----------|----------|
| I Financial Planning (20 Marks) | Personal Finance: Basics of Personal Finance, Scope, objectives. Spend Less to Save and Invest More Financial Success and Happiness. | 02 | 02 | - |
| | Personal Financial Success and the Economy: The Concept of Business Cycle; Inflation-advantages and disadvantages Concept of Simple Interest and Compound Interest Opportunity Costs. | 03 | 01 | - |
| | Time Value of Money: Calculating Future Values Calculating Present Values | 04 | 02 | - |
| II. Financial Statements Budgets (20 Marks) | Financial Goals: Setting Financial Goals long term and short term Preparation of Budget, Evaluation of budget for control. | 03 | 01 | - |
| | Concepts Financial Statements: The Balance Sheet as a Snapshot of Financial Status. Concept of Net Worth | 02 | 01 | - |
| III. Managi ng Income Taxes (20 Marks) | Basic concepts: Concept of Heads of income, Gross total income, Taxable Income, Assessment Year, Previous year, Income exempted from tax. | 03 | 01 | - |
| | Deductions, Computation of Tax: Deductions in computing income- Standard deduction and General deductions. Determination of Tax liability, Tax Deducted at Source, Advance Tax, | 03 | 01 | - |
| | Filing IT return : Filling of Income Tax Return. Tax avoidance and Tax evasion. | 02 | 01 | - |

| | | | | |
|---|---|-----------|-----------|----------|
| IV. Management of Credit and Fundamentals of Investment (20 Marks) | Conceptual framework for credit: Good and evils of Credit Obtaining Credit and Building a Good Credit Reputation Credit Approval Process of the Financial Institutions Selection of lenders, criterion to be considered for selection. | 03 | 01 | - |
| | Concept of risk and investment: Concept of Risk, The Risk Management for investment. Basics of Insurance products. Investment for tax savings-risk free or less risky investment- NSC, PF, PPF, Bank deposits. | 03 | 02 | - |
| | Investments and Market Risks: Investments linked to market risk- Mutual fund investment-types-features-return-risks. Investment in corporate securities-Bonds, shares | 02 | 02 | - |
| | . TOTAL | 30 | 15 | - |

*L= Lecture, T= Tutorial, P= Practical

MODES OF IN-SEMESTER ASSESSMENT: (20 Marks)

- One Sessional Examination - **10 Marks**
- Others (Any one) - **10 Marks**
 - Group discussion
 - Seminar Presentation
 - Assignment

COURSE OUTCOME: The students will be competent enough:

1. By gaining both economic and financial literacy. The course also provides a set of practical applications to help students understand the complexities of financial decision-making.

Students who complete the course will be in a position to evaluate prospective business projects,
2. Able to invest judiciously and value financial securities, able to justify the need and importance of loan fund both for personal and commercial purpose and plan for their future.

Reference Books:

1. Khan & Jain; Financial Management-Text, Problems and Cases. Tata McGraw Hill Education (India) Private Limited. New Delhi.
2. Pandey, IM; Financial Management; Vikas Publishing House Pvt Ltd. New Delhi-110014.
3. Robert T. Kiyosaka; Rich Dad Poor Dad. Cashflow Technology. Inc. USA. **Text Books :**
1. Walker and Walker: Personal Finance Building your Future; McGraw Hill Education (India) Private Limited. Chennai. (2017)
2. Jeff Madura; Personal Finance; Pearson Education. Pearson Education. 14 Local Shopping Centre, Panchsheel Park, New Delhi. (2017)
3. Vishal Thakur: Finance for Non-Finance; Amazon. com. (2015)
4. Manish Chouhan: Personal Finance Principles Every Investor Should Know. Network 18 Publication Private Ltd. New Delhi-08.

SEMESTER-III**Title of the Course: INTRODUCTION TO STOCK MARKET****Course Code: SEC-3A****Nature of the Course: Skill Enhancement Course****Course Credit: 03 Credits****Distribution of Marks: 80 (End Sem) + 20 (In- Sem)****Course Objective: -**

To make the students understand the concept of the stock market and acquaint them with the different terminologies, and strategies, related to investment in the stock market.

| UNIT | CONTENTS | L | T | P |
|--|--|-----------|-----------|-----------|
| I Introduction (15 Marks) | Introduction to Stock Exchange:- Stock Market Operation, SEBI regulations for stock exchanges, role and function of SEBI. | 05 | 02 | 02 |
| II Stock Market Terminologies (20 Marks) | Stock Market Terminologies:- Description of major stock exchanges in India; Limit order, bull market, bear and delivery of stock and bond; Put, call and stop loss; Booking profit and loss; Short and long trading options; Brokerage houses. | 07 | 02 | 02 |
| III Trading In Stock Market (25 Marks) | Methods of Online Transactions in the Stock Market:- Volume of money to invest in the stock market; Investing in Equities; Investing in Bonds; Investing in Mutual Funds; Investment in Initial Public Offers; How to check on what to buy | 12 | 02 | 02 |
| IV Dematerialisation Of Securities (20 Marks) | Types of Investors in Stock Market:- Speculator, hedger and arbitragers; Dematerialisation of securities and the process; Role of Depositories; Formation of portfolios; Major stock indices in India. | 12 | - | - |
| | TOTAL | 36 | 06 | 06 |

*L= Lecture, T= Tutorial, P= Practical

MODES OF IN-SEMESTER ASSESSMENT: (20 Marks)

- One Sessional Examination - **10 Marks**
- Others (Any one) - **10 Marks**
 - Group discussion
 - Seminar Presentation
 - Assignment
 -

Course Outcome:-

To impart working knowledge on the stock market to students from other disciplines.

Suggested Reading:

1. Bodie, Kane, Markus and Mohanty: Investments (Eighth Edition), McGraw Hill, New Delhi.
Bhole: Indian Financial System: Himalaya Publishers, Mumbai.
2. Madura: International Corporate Finance: Thomsons, USA

SEMESTER-III

| | | |
|------------------------------|---|---------------------------------------|
| Title of the Course | : | Hospitality Management |
| Course Code | : | SEC-3B |
| Nature of the Course | : | Skill Enhancement Course (SEC) |
| Course Credit | : | 03 Credits |
| Distribution of Marks | : | 80 (End Sem) + 20 (In- Sem) |

Course objective:

This paper shall introduce students to some of the basic but significant aspects of the Hospitality Industry.

| UNIT | CONTENTS | L | T | P |
|---|--|----------|----------|----------|
| I. Concept and Types of Hospitality Industry | Definition of Hospitality management, meaning & significance of hospitality management, basic components of hospitality, history of hospitality industry, hospitality products, importance of hospitality management for the economic development of the country | 06 | | - |
| | Hospitality Industry Services: Accommodation, Food & Beverages, Entertainment, Event Management, Recreation, Functions & Banquets, Business Centre Services, Security, Gaming-seminars, conferences, exhibitions & sales meet, Tourism, Aviation, Railway Catering, Cruise Line Services | 07 | 02 | 02 |
| II. Factors Influencing Operation of Establishment | Internal and external factors, controllable and uncontrollable factors; market needs and expectations, economics, climate, seasonal conditions, industry regulations | 08 | 02 | - |
| | Commercial and Non-commercial Establishment; Marketing Communications, Hotel Grading and Laws governing the Hotel Industry | 06 | 02 | 02 |

| UNIT | CONTENTS | L | T | P |
|---------------------------------|--|-----------|-----------|-----------|
| III. Key Department and Service | Front Office, Housekeeping, Food & Beverages, Sales & Marketing, Human Resources, Front Office Accounting, Finance: Maintenance of accounts, Tracking Transactions | 06 | | 02 |
| | TOTAL | 33 | 06 | 06 |

** L =Lectures, T =Tutorials, P =Practicals

MODES OF IN-SEMESTER ASSESSMENT: (20 Marks)

- One Sessional Examination - **10 Marks**
- Others (Any one) - **10 Marks**
 - Group discussion
 - Seminar Presentation
 - Assignment

Course Outcome: After studying this paper, the students should be able to understand the operational mechanism of the Hospitality industry and be able to identify the different components and determinants of this sector.

Suggested Readings:

1. Wood, R. C. (2015). Hospitality Management: A Brief Introduction. United Kingdom: SAGE Publications.
2. Reynolds, D. R., Rahman, I., Barrows, C. W. (2021). Introduction to Hospitality Management. United Kingdom: Wiley.
3. Pont, L. (2014). Hospitality Management: People Skills and Manners on and Off the Job. United States: Universe.
4. Key Concepts in Hospitality Management. (2013). India: SAGE Publications.
5. Manohar, G. (2009). Hospitality Management. India: Laxmi Publications Pvt Limited.
6. Tesone, D. (2017). Principles of Management for the Hospitality Industry. United Kingdom: Taylor & Francis Group.