

**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**

**HUMAN RESOURCE MANAGEMENT (MAJOR)**

Year	Semester	Course (Lecture+Tutorial+Practical) (L+T+P)	No. of Courses	Course Code	Name of the Course	Credit	Remarks
		Major (Core)	1	Major-1	Business Organization and Management	4	
1	1st	Minor	1	Minor 1	Human Resource Management-I	4	The course shall be taken by students from disciplines other than Human Resource Management.
		Multi-Disciplinary Generic Elective Course: Natural Sciences-I/ Social Science/Humanities-I/ Commerce-I	4	GEC-1C	Basics of Human Resource Management	3	The Course shall be taken by students from disciplines other than Human Resource Management.
		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	SEC-1A	MS-Excel and its Application in Business	3	The students shall have to take any of the courses offered by DU and also by the	
			SEC-1B	Tourism Management	3		

							Commerce Stream.
		<b>Total</b>				<b>22</b>	

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 <sup>nd</sup>	Minor	1	Minor 2	Labour Welfare	4	The course shall be taken by students from disciplines other than Human Resource Management.
		Multi-Disciplinary Generic Elective Course: Natural Sciences-I/ Social Science/Humanities-I/ Commerce-I	4	GEC-2C	Career Planning and Development	3	The Course shall be taken by students from disciplines other than Human Resource Management.
		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.

		<b>Total</b>				<b>22</b>	
<b>Grand Total (Semester I and II)</b>						<b>44</b>	
<b>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</b>							

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 <sup>rd</sup>	Minor	1	Minor 3	Managerial Behaviour & Effectiveness	4	The course shall be taken by students from disciplines other than Human Resource Management.
		Multi-Disciplinary Generic Elective Course: Natural Sciences-I/ Social Science/Humanities-I/ Commerce-I	4	GEC-3C	Labour Welfare and Social Security	3	The Course shall be taken by students from disciplines other than Human Resource Management.
		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		
		<b>Total</b>				<b>22</b>	

**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 1<sup>ST</sup> 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
<b>I (16 Marks)</b>	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	
<b>II (16 Marks)</b>	Planning, Organising and Decision Making; Policy and Strategy Formulation	06	-	-
	Departmentation – Functional, Project, Matrix and Network	04	-	-
<b>III (16 Marks)</b>	Authority Relationships – Line and Staff; Delegation of Authority; Decentralisation; Groups and Teams; Reporting and Accountability	06	02	-
	Leadership – Nature, Types, Leadership Theories	04	-	-
<b>IV (16 Marks)</b>	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	-	-
<b>V (16 Marks)</b>	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
	<b>TOTAL</b>	<b>52</b>	<b>08</b>	<b>-</b>

**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: HUMAN RESOURCE 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 the course is to acquaint students with the techniques and principles to manage human resource of an organization.

UNITS	CONTENTS	L	T	P
<b>I</b> <b>(20 Marks)</b>	<b>Introduction</b> Human Resource Management: Concept and Functions, Role, Status and competencies of HR Manager, HR Policies, Evolution of HRM, HRM vs HRD. Emerging Challenges of Human Resource Management; Workforce diversity; Empowerment; Downsizing; VRS; Human Resource Information System	<b>12</b>	<b>02</b>	<b>-</b>
<b>II</b> <b>(20 Marks)</b>	<b>Acquisition of Human Resource</b> Human Resource Planning- Quantitative and Qualitative dimensions; job analysis – job description and job specification; Recruitment – Concept and sources; Selection – Concept and process; test and interview; placement and induction.	<b>12</b>	<b>02</b>	<b>-</b>
<b>III</b> <b>(20 Marks)</b>	<b>Training and Development</b> Concept and Importance; Identifying Training and Development Needs; Designing Training Programmes; Role-Specific and Competency-Based Training; Evaluating Training Effectiveness; Training Process Outsourcing; Management Development; Career Development.	<b>12</b>	<b>03</b>	<b>02</b>
<b>IV</b> <b>(20 Marks)</b>	<b>Methods of Wage Payments &amp; Maintenance</b> Methods of wage payments and incentive plans; fringe benefits; performance linked compensation. Employee health and safety; employee welfare; social security; Employer-Employee relations- an overview; grievance-handling and redressal; Industrial Disputes: causes and settlement machinery.	<b>12</b>	<b>03</b>	<b>02</b>
	<b>TOTAL</b>	<b>48</b>	<b>10</b>	<b>04</b>

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

**Modes of In-Semester Assessment: (20 Marks)**

- One Sessional Examination - **10 marks**
- Other (any of the following listed below) **10 marks**
  - Group Discussion

- Assignment
- Seminar Presentation on any of the relevant topics
- Hands-on-learning

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

1. Understand the various functions of human resource management
2. Help students to develop the knowledge, skill and concept needed to resolve actual HR issues.

**Suggested Readings:**

1. Gary Dessler. *A Framework for Human Resource Management*. Pearson Education.
2. DeCenzo, D.A. and S.P. Robbins, *Personnel/Human Resource Management*, Pearson Education.
3. Bohlander and Snell, *Principles of Human Resource Management*, Cengage Learning
4. Ivancevich, John M. *Human Resource Management*. McGraw Hill.
5. Wreather and Davis. *Human Resource Management*. Pearson Education.
6. Robert L. Mathis and John H. Jackson. *Human Resource Management*. Cengage Learning.
7. TN Chhabra, *Human Resource Management*, Dhanpat Rai & Co., Delhi
8. Biswajeet Pattanayak, *Human Resource Management*, PHI Learning

**Note: Latest edition of text books may be used.**

## SEMESTER-II

<b>Course Title</b>	<b>: BASICS OF HUMAN RESOURCE MANAGEMENT</b>
<b>Course Code</b>	<b>: GEC-1C</b>
<b>Nature of the Course</b>	<b>: Generic Elective Course (GEC)</b>
<b>Course Credit</b>	<b>: 03 Credits</b>
<b>Distribution of Marks</b>	<b>: 80 (End Sem) + 20 (In-Sem)</b>

### Course Objectives:

- To understand the basics of HRM
- To effectively manage and plan key human resource functions within organizations.

Unit	Contents	L	T	P
<b>I (20 Marks)</b>	Introduction of HRM: Nature, scope and functions of HRM, Objective and importance of HRM, Functions of HR Manager, Line and Staff organisations	10	01	-
<b>II (20 Marks)</b>	Human Resource Planning: Human Resource Planning, Objective, importance and process of Human Resource Planning,	10	02	-
<b>III (20 Marks)</b>	Recruitment and Selection: Concept and Sources of Recruitment, Challenges of recruitment, Recruitment Procedures, Selection- Purpose and Process of Selection, Placement, Induction/Orientation.	10	01	-
<b>IV (20 Marks)</b>	Training and Development: Concept and Importance; Identifying Training and Development Needs; Training Programmes, Types, Evaluating Training Effectiveness.	10	01	-
	TOTAL	40	05	-

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

Total No. of Lectures (L of 1 hr duration) :32

Total No. of Tutorials of 1 hr duration :10

Total No. of Practical of 1 hr duration :08

**Hence,  $\{32+(10+10)/2\}= 42\text{hours}/14 = 3 \text{ Credits}$**

**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:

On completion of the course, the students will be able to understand the importance of HRM in business and so will be able to effectively manage and plan key human resource functions within an organisation.

### Suggested Readings:

1. De Cenzo and Robbins, Fundamentals Human Resource Management, Prentice Hall of India.
2. Gary Dessler, A Framework for Human Resource Management, Pearson Education.
3. Bohlendar and snell, Principles of Human Resource Management, Cengage learning.

4. Ivancevich, John M. Human Resource Management. McGraw Hill.
5. Wreather and davis, Human Resource management, Pearson Education.
6. Robert L. Mathis and John H. Jackson, human resource Management, Cengage Learning.

Text Book:

1. K.Aswathapa, Human Resource Management and Personnel Management, Tata McGraw Hill Sharma, R.C and Sharma Nipun, Human Resource Management- Theory & Practice, Sage Publication.

**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.

<b>Unit</b>	<b>Contents</b>	<b>L</b>	<b>T</b>	<b>P</b>
<b>1</b> <b>Basics of MS Excel</b>	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.	<b>12</b>	<b>01</b>	<b>02</b>
<b>2</b> <b>Data Representation using MS Excel</b>	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.	<b>06</b> <b>05</b>	<b>01</b> <b>01</b>	<b>01</b> <b>01</b>
<b>3</b> <b>Preparation of Financial Statements</b>	Preparation of Profit & Loss Account, Balance Sheet, Perform Ratio Analysis and Financial Statement Analysis using MS Excel.	<b>12</b>	<b>01</b>	<b>02</b>
	<b>TOTAL</b>	<b>35</b>	<b>04</b>	<b>06</b>

\*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:**

1. 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.

BLOCK	UNIT	CONTENTS	L	T	P
<b>I Tourism Management an overview</b>	1	Concept of tourism, different types of tourism- Domestic, Foreign, Excursionist, Role of tourism in economic development	05	-	-
	2	Types of tourism product- Eco tourism, Nature tourism, Pilgrimage tourism, Heritage tourism, Cultural Tourism, Adventure tourism, Medical Tourism, Rural tourism	07	-	01
<b>II Constituents of Tourism Industry</b>	1	Transportation facility, accommodation, catering, food and entertainment, Banking and financial facilities	06	02	01
	2	Tourism Intermediaries: Travel Agent, Tour Operator, Duties function and responsibilities of tour operator, Host community involvement.	06	02	01
<b>III Management Issues</b>	1	Tourism planning and development, human resource management in tourism	06	02	01
	2	Marketing in Tourism, Careers in Tourism	05	-	-
		<b>TOTAL</b>	<b>35</b>	<b>06</b>	<b>04</b>

\*\* 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:**

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

**BACHELOR OF COMMERCE PROGRAMME (FYUGP) DETAILED SYLLABUS  
OF 2<sup>ND</sup> 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.

<b>UNIT</b>	<b>Contents</b>	<b>L</b>	<b>T</b>	<b>P</b>
<b>I Recording and Presentation of Accounting Transactions (20 Marks)</b>	<b>Preparation of Financial Statements:</b> Preparation of Trial Balance including adjustments and preparation of Financial Statements.	<b>08</b>	-	-
	<b>Financial Accounting Principles:</b> 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	-	-
	<b>Financial accounting standards:</b> 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	-	-
<b>II Accounting Process (20 Marks)</b>	<b>Accounting for Partnership Firm:</b> Admission, Retirement, Death and Dissolution of Firms;	10	02	01
	<b>Single Entry System:</b> 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
<b>III Accounting for Not-for-profit Organisation and Depreciation Accounting (20 Marks)</b>	<b>Preparation of Accounts of Not-for-profit Organisation:</b> 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

	<b>Depreciation Accounting:</b> 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
<b>IV Accounting for Hire Purchase, Instalments, and Introduction to Corporate Accounting (20 Marks)</b>	<b>Hire Purchase and Instalment System:</b> Calculation of interest, partial and full repossession, Hire purchase trading (total cash price basis), stock and debtors' system; Instalment Purchase System.	06	01	01
	<b>Introduction to Corporate Accounting:</b> 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
	<b>TOTAL</b>	<b>49</b>	<b>08</b>	<b>06</b>

**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: LABOUR WELFARE**  
**Course Code: MINCOM2**  
**Nature of the Course: Minor**  
**Course Credit: 04 credits**  
**Distribution of Marks: 80 (End Sem) + 20 (In-Sem)**

**Objective:** To explore contemporary knowledge and gain a conceptual understanding of labour welfare.

UNITS	COURSE CONTENTS	L	T	P
<b>I</b> <b>(20 Marks)</b>	<b>Labour welfare</b> Concept – Objectives – Scope – Need – Voluntary Welfare Measures – Statutory Welfare Measures- Labour – Welfare Funds – Education and Training Schemes.	<b>12</b>	<b>02</b>	-
<b>II</b> <b>(20 Marks)</b>	<b>Industrial safety</b> Causes of Accidents – Prevention – Safety Preventions – Industrial Health and Hygiene – Importance – Problems – Occupational Hazards – Diseases – Psychological Problems – Counseling – Statutory Provisions.	<b>14</b>	<b>02</b>	-
<b>III</b> <b>(20 Marks)</b>	<b>Welfare of special categories of labour</b> Child Labour – Female Labour – Contract Labour – Construction Labour – Agricultural Labour – Differently abled Labour – BPO & KPO Labour.	<b>14</b>	<b>02</b>	-
<b>IV</b> <b>(20 Marks)</b>	<b>Social Assistance &amp; Security</b> Concept and Scope, Social Assistance and Social Assurance, Social Security : Implications	<b>12</b>	<b>02</b>	-
	<b>TOTAL</b>	<b>52</b>	<b>08</b>	-

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

**Modes of In-Semester Assessment: (20 Marks)**

- One Sessional Examination - **10 marks**
- Other (any of the following listed below) **10 marks**
  - Group Discussion
  - Assignment
  - Seminar Presentation on any of the relevant topics
  - Hands-on-learning

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

1. Acquaint with statutory and non-statutory welfare amenities which are also increasing day-by-day.
2. Understand about the welfare of special categories of labour and social security measures

**Suggested Readings:**

- 1) Jayant S. Railkar- Labour welfare & Practice – Vipul Prakashan.
- 2) A.M. Sarma – Aspects of Labour welfare & Social Security – Himalaya Publications. 3) Punekar & Deodhar – Labour welfare Tata MC Graw Hill Publishing.
- 4) Misra & Puri – Indian Economy – Himalaya Publications.

5) Dutt & Sundharam - Indian Economy S. Chand Publication.

6) Labour Welfare, Trade Unionisms and Industrial Relations – S.D. Panekar,  
S.B. Deodhar, Mrs. Saraswathi Sankaram, Himalaya Publishing House

**Note: Latest edition of text books may be used.**

## SEMESTER-II

<b>Title of the Course</b>	<b>: CAREER PLANNING AND DEVELOPMENT</b>
<b>Course Code</b>	<b>: GEC-2C</b>
<b>Nature of the Course</b>	<b>: Generic Elective Course (GEC)</b>
<b>Course Credit</b>	<b>: 03 credit</b>
<b>Distribution of Marks</b>	<b>: 80 (End Sem) + 20 (In-Sem)</b>

### COURSE OBJECTIVES:

- To see themselves as purposefully active in the career/life planning process.
- To identify and evaluate personality factors that affect career decisions.
- To understand the major career development theories and decision-making models.
- To identify the major sources of career, vocational, educational, occupational, and labour market information.

Unit	CONTENTS	L	T	P
<b>I</b> <b>(15 Marks)</b>	<b>INTRODUCTION TO CAREER PLANNING</b> Define the starting point, Career Anchors, Behavioural Models, Personality Typology	06	02	-
<b>II</b> <b>(20 Marks)</b>	<b>BEHAVIOURAL TRAITS</b> Identify behavioural traits, How behavioural traits can ensure a better culture fit and impact other areas of life, Corporate Competencies	06	02	02
<b>III</b> <b>(20 Marks)</b>	<b>CHOOSING YOUR COMPANY</b> Researching a company: Clarifying the type of company you wish to work for, Importance of creating a company profile, Making contact with a company: Importance of networking functions, Developing your Resume, Preparing your-self for the interview.	10	02	02
<b>IV</b> <b>(25 Marks)</b>	<b>CAREER DEVELOPMENT:</b> Theories and models of career development, Counselling, and Decision making , Approaches for conceptualizing the interrelationships among and between work, mental wellbeing, relationships, and other life roles and factors. Processes for identifying and using career, a vocational, educational, occupational and labour market information resources, technology, and information systems, Strategies for career development program planning, Organization, Implementation, Administration, and	12	02	02
	<b>TOTAL</b>	<b>34</b>	<b>08</b>	<b>06</b>

\* L= Lecture, T= Tutorial, 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
  - Assignment
  - Group Discussion

### Suggested Readings:

1. Steven D. Brown and Robert W. Lent; Career Development and Counselling: Putting Theory and Research to Work. Published by John Wiley & Sons, Inc., Hoboken, New Jersey.
2. Spencer G. Niles and JoAnn Harris-Bowlsbey; Career Development and Interventions, Pearson publications.

3. Yehuda Baruch; Managing Careers: Theory and Practice; Pearson publications.
4. Harrington B. & Hall, D.; Career Management and work Life Integration: Using Self-assessment to Navigate Contemporary Careers; Sage Publications.

## 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
<b>I. Principles of Event Management</b>	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
<b>II. Event Planning and Marketing</b>	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	
<b>III. Communication, Public Relations and Risk Handling</b>	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		
	<b>TOTAL</b>	<b>35</b>	<b>06</b>	<b>04</b>

\*\* 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 3<sup>RD</sup> 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
<b>I (20 Marks)</b>	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	-
<b>II (20 Marks)</b>	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	-	-
<b>III (20 Marks)</b>	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	-
<b>IV (20 Marks)</b>	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	-	-
	<b>TOTAL</b>	<b>52</b>	<b>08</b>	<b>-</b>

**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**

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

**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.

<b>UNIT</b>	<b>CONTENTS</b>	<b>L</b>	<b>T</b>	<b>P</b>
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 conceptual 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
	<b>TOTAL</b>	<b>50</b>	<b>07</b>	<b>06</b>

**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 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: MANAGERIAL BEHAVIOUR & EFFECTIVENESS**  
**Course Code: MINCOM3**  
**Nature of the Course: Minor**  
**Course Credit: 04 credits**  
**Distribution of Marks: 80 (End Sem) + 20 (In-Sem)**

**Objective:**

- To examine managerial styles in terms of concern for production and concern for people.
- To assess different systems of management and relate these systems to organizational characteristics.

UNITS	COURSE CONTENTS	L	T	P
<b>I</b> <b>(20 Marks)</b>	<b>DEFINING THE MANEGRIAL JOB</b> Descriptive Dimensions of Managerial Jobs – Methods – Model – Time Dimensions in Managerial Jobs – Effective and Ineffective Job Behaviour – Functional and Level differences in Managerial Job behaviour.	12	02	-
<b>II</b> <b>(20 Marks)</b>	<b>DESIGNING THE MANAGERIAL JOB</b> Identifying Managerial Talent – Selection and Recruitment – Managerial Skills Development – Pay and Rewards – Managerial Motivation – Effective Management Criteria – Performance Appraisal Measures – Balanced Scorecard – Feedback – Career Management – Current Practices.	14	02	-
<b>III</b> <b>(20 Marks)</b>	<b>CONCEPTS OF MANAGERIAL EFFECTIVENESS</b> Definition – The person, process, product approaches – Bridging the Gap – Measuring Managerial Effectiveness – Current Industrial and Government practices in the Management of Managerial Effectiveness – the Effective Manager as an Optimizer.	14	02	-
<b>IV</b> <b>(20 Marks)</b>	<b>ENVIRONMENTAL ISSUES IN MANAGERIAL EFFECTIVENESS</b> Organisational Processes – Organisational Climate – Leader – Group Influences – Job Challenge – Competition – Managerial Styles.	12	02	-
	<b>TOTAL</b>	<b>52</b>	<b>08</b>	<b>-</b>

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

**Modes of In-Semester Assessment: (20 Marks)**

- One Sessional Examination - **10 marks**
- Other (any of the following listed below) **10 marks**
  - Group Discussion
  - Assignment
  - Seminar Presentation on any of the relevant topics
  - Hands-on-learning

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

1. Deal with the managerial behavior and group and organizational level in

organization.

2. Understand the Various complexities of organizational setup and resolve job challenges.

**Suggested Readings:**

1. Peter Drucker, Management, Harper Row, 2005.
2. Milkovich and Newman, Compensation, McGraw-Hill International, 2005.
3. Blanchard and Thacker, Effective Training Systems, Strategies and Practices Pearson 2006.
4. Dubrin, Leadership, Research Findings, Practices & Skills, Biztantra, 2008.
5. Joe Tidd , John Bessant, Keith Pavitt , Managing Innovation ,Wiley 3rd edition,2006.
6. T.V.Rao,Appraising and Developing Managerial Performance, Excel Books,2000.
7. R.M.Omkar, Personality Development and Career Management, S.Chand 1st edition,2008.
8. Richard L.Daft, Leadership, Cengage, 1 st Indian Reprint 2008.

**Note: Latest edition of text books may be used.**

### SEMESTER-III

<b>Title of the Course</b>	:	<b>Labour Welfare and Social Security</b>
<b>Course Code</b>	:	<b>GEC-3C</b>
<b>Nature of the Course</b>	:	<b>Generic Elective Course (GEC)</b>
<b>Course Credit</b>	:	<b>03 Credits</b>
<b>Distribution of Marks</b>	:	<b>80 (End Sem) + 20 (In- Sem)</b>

#### Course Objectives:

This course shall help students understand the concept and significance of Labour welfare and Social Security in organisations. Also, students shall be made aware about certain important legal provisions in this regard.

Block	Contents	L	T	P
<b>I Labour Welfare (20 Marks)</b>	Concept, Scope, Importance, Types, Approaches	06		-
	Industrial Health and Hygiene, Industrial Accidents and Safety, Occupational Diseases and Hazards	04		01
<b>II Labour Welfare: Agencies and Introduction to Social Security (20 Marks)</b>	Statutory and Non-Statutory Labour Welfare: Intra-mural and Extra-mural Welfare; Agencies of Employee Welfare: State, Employer, Unions, Voluntary Agencies	06	01	01
	Highlights of Government Welfare and Social Security Schemes	04	01	01
<b>III Social Security (Provisions I) (20 Marks)</b>	Employee's Compensation Act, 1923 (Amendment Act, 2017); Maternity Benefit Act 1961 (Amendment Act, 2017)	04	01	01
	Employees Provident Fund and Miscellaneous Provisions Act, 1952 (Amendment Act, 2017)	04	01	01
<b>IV Social Security (Provisions II) (20 Marks)</b>	Employees' State Insurance Act, 1948 (Amended, 2019)	04	01	01
	Minimum Wages Act, 1948 (Amended, 2021)	04	01	
	<b>TOTAL</b>	<b>36</b>	<b>06</b>	<b>06</b>

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:

After studying this course, students should be able to abide by, acknowledge and implement the various provisions relating to Labour Welfare and Social Security in their workplaces.

#### Recommended Books:

1. Sharma: Aspects of Labour Welfare and Social Security. Himalaya Publishing House.
2. Kumar: Labour Welfare and Social Security. Deep & Deep Publications (P) Ltd. New Delhi.
3. The Employee's Compensation Act, 1923 - Bare Act with Amendments, 2017.
4. Employees Provident Fund and Miscellaneous Act, 1952 - Bare Act with Amendments, 2017.
5. Employees' State Insurance Act, 1948 - Bare Act with Amendments, 2019.
6. Minimum Wages Act, 1948 - Bare Act with Amendments, 2021.

**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
<b>I Introduction (15 Marks)</b>	Introduction to Stock Exchange:- Stock Market Operation, SEBI regulations for stock exchanges, role and function of SEBI.	05	02	02
<b>II Stock Market Terminologies (20 Marks)</b>	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
<b>III Trading In Stock Market (25 Marks)</b>	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
<b>IV Dematerialisation Of Securities (20 Marks)</b>	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	-	-
	<b>TOTAL</b>	<b>36</b>	<b>06</b>	<b>06</b>

\*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.

<b>UNIT</b>	<b>CONTENTS</b>	<b>L</b>	<b>T</b>	<b>P</b>
<b>I. Concept and Types of Hospitality Industry</b>	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
<b>II. Factors Influencing Operation of Establishment</b>	Internal and external factors, controllable and uncontrollable factors; market needs and expectations, economics, climate, seasonal conditions, industry regulations	08	02	-

UNIT	CONTENTS	L	T	P
	Commercial and Non-commercial Establishment; Marketing Communications, Hotel Grading and Laws governing the Hotel Industry	06	02	02
<b>III. Key Department and Service</b>	Front Office, Housekeeping, Food & Beverages, Sales & Marketing, Human Resources, Front Office Accounting, Finance: Maintenance of accounts, Tracking Transactions	06		02
	<b>TOTAL</b>	<b>33</b>	<b>06</b>	<b>06</b>

\*\* 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.

