

**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**

**BANKING & INSURANCE (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	1 <sup>st</sup>	Minor	1	Minor 1	Indian Banking System	4	The course shall be taken by students from disciplines other than Banking & Insurance.
		Multi-Disciplinary Generic Elective Course: Natural Sciences-I/ Social Science/Humanities-I/ Commerce-I		GEC-1D	Introduction to Banking	3	The Course shall be taken by students from disciplines other than Banking & Insurance.
		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 offered by DU and also by the Commerce Stream.
				SEC-1B	Tourism Management	3	
<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	Cost Accounting	4	The course shall be taken by students from disciplines other than Banking & Insurance.
		Multi-Disciplinary Generic Elective Course:		GEC-2D	Risk Management	3	The Course shall be taken by students from disciplines other than Banking & Insurance.

		Natural Sciences-I/ Social Science/Humanities-I/ Commerce-I						
		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	Indian Banking Regulations	4	The course shall be taken by students from disciplines other than Banking & Insurance.
		Multi-Disciplinary Generic Elective Course: Natural Sciences-I/ Social Science/Humanities-I/ Commerce-I		GEC- 3D	Financial Markets and Instruments	3	The Course shall be taken by students from disciplines other than Banking & Insurance.
		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
	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: INDIAN BANKING SYSTEM**  
**Course Code: MINCOM1**  
**Nature of the Course: Minor**  
**Course Credit: 04 credits**  
**Distribution of Marks: 80 (End Sem) + 20 (In-Sem)**

**Objective:**To provide the students with a reasonable knowledge of the banking system in India.

UNIT	CONTENTS	L	T	P
<b>I</b> <b>(20Marks)</b>	<b>Introduction:</b> Banking: meaning and definition, Development of Banking in India, Features of banks, Classification of Banks. Bank Digitalisation: Pros and Cons.	12	02	-
<b>II</b> <b>(20Marks)</b>	<b>Indian Banking System:</b> Unit Banking, Branch Banking, Correspondent Banking, Chain Banking, Pure Banking, Mixed Banking, Relationship Banking, Narrow Banking, Universal Banking, Regional Banking, Retail Banking, Wholesale Banking and Private Banking, meaning advantages and disadvantages.	14	02	-
<b>III</b> <b>(20Marks)</b>	Privatisation of Public Sector Banks: Process, advantages and disadvantages, Merger and amalgamation of public sector banks- cause and effects. Non-banking functions of Indian banks- Bancassurance, Dealing of Third-party products- Mutual Funds, Stock Broking, Government Bonds, Gold Coins.	14	02	-
<b>IV</b> <b>(20Marks)</b>	<b>Recent trends in Indian Banking:</b> Core banking—types of financing—take out financing; revolving credit, syndicated loan—bridge loan, consortium finance, preferred finance—guarantee services/non-fund based business—repayment method—factoring—ATM—internet banking, UPI and Wallet.	12	02	-
	<b>TOTAL</b>	<b>52</b>	<b>08</b>	<b>-</b>

**\*\* 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 different types of banks and their functions.
- Understand the development of banking in India.

***Suggested Readings:***

1. Taxmann: Banking Theory and Practices, New Delhi.
2. Varshney, P.N.: Banking Law and Practice, Himalaya Publication, New Delhi.
3. Bezborah P. & Singh Ranjit: Indian Financial System, Kalyani Publishers.
4. Suresh: Management of Banking and Financial Services, Pearson, New Delhi.

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



## SEMESTER-I

**Course Title** : INTRODUCTION TO BANKING  
**Course Code** : GEC-1D  
**Nature of the Course** : Generic Elective Course (GEC)  
**Course Credit** : 03 Credits  
**Distribution of Marks** : 80 (End Sem) + 20 (In-Sem)  
**Course Objectives:**

- To introduce the students to the basic concept of banking as a financial intermediation service and bank as a financial institution.

UNIT	Contents	L	T	P
<b>I Introduction (15 Marks)</b>	<b>Evolution of banking:</b> Origin, Meaning and Definition of 'Bank' Evolution of banking in India. Structure of Indian Banking System	03	01	-
		03	-	-
<b>II Functions of Banks (20 Marks)</b>	<b>Functions of Bank:</b> Primary functions: A) Accepting deposits: Demand deposits: Current and Savings; No Frills Account, Term Deposit, Flexi Deposits (Auto Sweep) B) Granting Loans and Advances- Term Loan, Short term credit, Overdraft, Cash Credit, Other types of loan.	03	01	-
	Secondary functions: A) Agency Functions- Payment and Collection of Cheques, Bills and Promissory notes, Execution of standing instructions, Acting as a Trustee, Executor.	03	-	-
	B) General Utility Functions: Safe Custody, Safe deposit vaults, Remittances of funds, Pension Payments, Acting as an Authorised Person in foreign exchange.			
<b>III Banking Operations (20 Marks)</b>	<b>Opening and operation of Bank account</b> Types of Account; Procedure for Opening of Bank Account: Know Your Customer (KYC) - Needs and Norms.	04	01	02
	Procedure for Operating Deposit Account: Pay-in-slips, Withdrawal slips, Issue of pass book, (Current Savings or Recurring deposits), Issue of Cheque book, Issue of fixed deposit receipt, Premature encashment of fixed deposits and loan against fixed deposit.	03	01	01
	Recurring deposits: Premature encashment and loan against recurring deposit.	03	01	01
	<b>Closure of accounts</b> b) Transfer of accounts to other branches/Banks		-	02
<b>IV Modern Banking (25 Marks)</b>	<b>Methods of Remittances</b> Demand drafts, bankers' Cheques and Truncated Cheques, Electronic Funds Transfer- RTGS, NEFT and SWIFT	10		
	<b>Technology in Banking</b> Need and importance of technology in banking E-Banking: ATM, Credit card, Debit card, Tele Banking, Mobile Banking, Net Banking, Concept, and benefits of Core Banking Solution.			
	<b>TOTAL</b>	35	06	08

\*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 Outcome:** This course will enable the students to

1. To acquire fundamental knowledge of banking as service and bank as an institution.
2. To pursue more courses related to different areas of banking and insurance.

**Suggested Readings:**

1. Gorden and Natarajan, *Banking Theory Law and Practice*, Himalaya Publishing House, Mumbai.
2. Toor S.N. and Toor A, *Principles and Practices of Banking*, Skylark Publications
3. Chawla O.P., *Evolution of Banking System in India since 1900*, Sage Publications India Pvt.
4. Sharma D., *Principles of Banking*, Rajat Publications
5. Sinha C.V., *Indian Banking System*, SBPD Publishing House

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

## 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
	<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.

<b>BLOCK</b>	<b>UNIT</b>	<b>CONTENTS</b>	<b>L</b>	<b>T</b>	<b>P</b>
<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: 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	TOTAL HOURS
<b>I</b> <b>(20Marks)</b>	<b>Introduction:</b> 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.	<b>10</b>	<b>02</b>	<b>02</b>	<b>14</b>
<b>II</b> <b>(20Marks)</b>	<b>Elements of Cost: Material and Labour:</b> <b>Materials:</b> 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 <b>Labour:</b> 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>12</b>	<b>02</b>	<b>02</b>	<b>16</b>
<b>III</b> <b>(20Marks)</b>	<b>Elements of Cost: Overheads :</b> 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.	<b>12</b>	<b>02</b>	<b>02</b>	<b>16</b>
<b>IV</b> <b>(20Marks)</b>	<b>Methods of Costing:</b> Unit costing, Job costing, Contract costing, Process costing (process losses, valuation of work in progress, joint and by-products), Service costing.	<b>10</b>	<b>02</b>	<b>02</b>	<b>14</b>
	<b>TOTAL</b>	<b>44</b>	<b>08</b>	<b>08</b>	<b>60</b>

\*\* 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

<b>Title of the Course</b>	<b>: RISK MANAGEMENT</b>
<b>Course Code</b>	<b>: GEC-2D</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:

- The course will examine the way in which the risk is determined in various fields of business especially in insurance and banking business.
- To engage students in active discovery of risk management principles, developing an awareness of challenges in the contemporary times.

UNIT	CONTENTS	L	T	P
<b>I Introduction to Risk Management (20 Marks)</b>	Meaning, Objective and steps in risk management process, Identifying less exposures, analysis of loss/risk exposures.	08	02	-
<b>II Risk Financing (20 Marks)</b>	Retention, non-insurance transfer, commercial insurance.	07	02	01
	Determination of Retention level: paying losses, captive insurer.	04	02	01
<b>III Personal risk management (20 Marks)</b>	Personal Risk Management: steps in personal risk management, identifying risk exposures, analysis of risk exposures.	08	01	01
<b>IV Risk Management in Banks (20 Marks)</b>	Risk in Banks: Operational risk, Credit risk, Market risk and Liquidity Risk.	08	01	01
	<b>TOTAL</b>	<b>35</b>	<b>08</b>	<b>04</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

### Course outcome:

1. On completion of this course the students will be able to understand how to handle the risk of business independently. However, proper hands-on shall be necessary to handle real life problems.
2. Moreover, students will be able to integrate concepts of risk management, insurance and banking business.

### Suggested readings:

1. Kumar, Chatterjee, Chandrashekhar & Patwardhan: Risk Management. Macmillan Publication. New Delhi.
2. Rejda: Principles of Risk Management and Insurance. Pearson Publication. New Delhi

**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.

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

**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: 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
<b>I (20Marks)</b>	<b>Overview of Banking Regulations:</b> Provisions of RBI Act 1935, Banking Regulation Act 1949, Prevention of Money Laundering Act, 2002.	12	02	-
<b>II (20Marks)</b>	<b>Government and RBI's Powers:</b> 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	-
<b>III (20Marks)</b>	<b>Powers to Control Advances:</b> 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	-
<b>IV (20Marks)</b>	<b>Legal Nature of Banker:</b> 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	-
	<b>TOTAL</b>	<b>52</b>	<b>08</b>	<b>-</b>

\*\* 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
  - Field Survey

**10 marks**

**10 marks**

**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**

<b>Title of the Course</b>	:	<b>FINANCIAL MARKET AND INSTRUMENTS</b>
<b>Course Code</b>	:	<b>GEC-3D</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 Indian Financial Markets.
- To understand the role of financial markets and different types of financial instruments.
- To acquaint students with forms of financial markets and the use of financial instruments.

	<b>Contents</b>	<b>L</b>	<b>T</b>	<b>P</b>
<b>I Introduction to financial market and instruments (20 Marks)</b>	Introduction to financial market- Meaning, Components, need and importance and functions of Financial Markets. Structure of financial market in India.	06	-	-
	Financial market and economic development, recent development in financial market, Types and Segments of Financial Markets.	06	01	-
<b>II Money Market- organization and instruments (20 Marks)</b>	Overview, features, Need and importance, functions and benefits, recent development in money market.	04	-	-
	Money market Instruments: Call/Notice/Term Money, Treasury Bill (T-Bills), Commercial Bill, Repurchase Agreement (Repo & Reverse Repo), Commercial Papers (CPs), Certificate of Deposits (CDs) , Money Market Mutual Fund (MMMFs)	05	01	01
<b>III Primary Capital Market (20 Marks)</b>	Primary market (new Issue Market), methods of raising finance in primary market, Initial Public Offering, Book Building process	06	02	01
<b>IV Secondary Capital Market (20 Marks)</b>	Secondary market: Overview, need and importance, Intermediaries in Secondary Market, Development in Secondary market, Shares, stocks and bonds, Derivatives market, forex market.	05	02	02
	New Financial Instrument- Floating Rate bonds, Deep Discount bonds, Differential shares, Collateralized Debt Obligations, Municipal Bond, etc.	03	02	-
	<b>TOTAL</b>	<b>35</b>	<b>08</b>	<b>04</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 Outcomes:**

The course will help the students to understand the concept of different types of markets and the instruments related to it their significance, needs and Functions and the role played by the financial markets and the instruments in the economic development of the country.

**Reference Books:**

1. Pathak, Bharati, V; Indian Financial System; Pearson India Education Services Pvt. Ltd. 5e Noida. Uttar Pradesh. India.
2. Khan, M.Y.: India Financial system, Tata McGraw Hill. New Delhi.
3. Srivastava R.M; Management of Indian Financial Institution; Himalaya Publication house Mumbai 2nd edition.
4. Bhole, L M, “Financial Institutions and Markets”, Tata McGraw Hill.
5. Giddy, I.H; GLOBAL Financial Markets, A.I.T.B.S., Delhi.

**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**

<b>Title of the Course</b>	:	<b>HOSPITALITY MANAGEMENT</b>
<b>Course Code</b>	:	<b>SEC-3B</b>
<b>Nature of the Course</b>	:	<b>Skill Enhancement Course (SEC)</b>
<b>Course Credit</b>	:	<b>03 Credits</b>
<b>Distribution of Marks</b>	:	<b>80 (End Sem) + 20 (In- Sem)</b>

**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	-
	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
	<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.