

## **FOUR YEAR UNDER-GRADUATE PROGRAMME (FYUGP) IN COMMERCE, DIBRUGARH UNIVERSITY**

- **THE PREAMBLE:**

In this modern era of Market Economy, Commerce education plays a pivotal role in bridging the gap between what exists in nature, what is produced by mankind and people's access to what is required for survival and development. The under-graduate Commerce education curriculum, prepared in accordance to the National Education Policy 2020, have befittingly focused on four of the primary knowledge dimensions that Commerce discipline cannot do without, viz. Finance, Marketing, Human Resource Management and Banking and Insurance. The curriculum provides ample scope to Commerce educators to upgrade and customize the mechanisms involved in imparting of knowledge of various commerce topics and courses as per the need of the hour. Also, the learners have been given much scope to not only be well-acquainted with various concepts and theories of commerce but also to gain practical exposure in their chosen courses/subjects. This has been made possible because of the different teaching-learning-assessment mechanisms incorporated in the curriculum like assignments, group discussions, seminars, project works, research, industry exposure, etc.

Moreover, owing to the inter-disciplinary facet indicated in the NEP, the structural and content-based changes made in the Commerce Curriculum would certainly bring in an interface of the inventions and discoveries contributed by science disciplines, the social, cultural, ethical and economical theories and practices indicated by the arts and humanities, their market and commercial viability and implications for overall economic and ecological development.

- **INTRODUCTION:**

The introduction of the National Education Policy (NEP) 2020 has been one of the biggest highlights in the Indian education system. It is a comprehensive policy that emphasises multidisciplinary & multimode approaches, and education backed by

technology. The NEP has transformed the administrative structure of the educational system in India. It focuses on skill development in order to help students succeed in life.

Keeping in mind the NEP 2020, Commerce education, with continuous revision of the curriculum will develop the creative potential of each individual and create new career growth opportunities. The Bachelor of Commerce Degree of Dibrugarh University adapted as per the recommendations of NEP 2020 is of either three or four-years duration with multiple entry/exit options within the period with appropriate certification/diploma/degree.

Introducing holistic and multi-disciplinary under-graduate education that would develop all capacities of human beings- intellectual, aesthetic, social, physical, emotional, ethical in an integrated manner.

- **AIMS OF FOUR YEAR UNDER-GRADUATE PROGRAMME (FYUGP) IN COMMERCE:**

The aims of Four Year Under-Graduate Programme (FYUGP) in Commerce are:

1. To equip students with practical and hands-on skills required in accounting, finance, marketing, human relations and many other sub disciplines of commerce so as to ensure their place in the job market and in practice.
2. To acquaint the students with the basic and advanced concepts and theories of various commerce subjects aimed at building a solid base for higher learning, research and practice.
3. To develop capabilities of the students to critically evaluate issues and the emerging trends influencing the field of Commerce.
4. To familiarize students with the changes evidenced in the use of technology in modern trade and commerce in general and more specifically in the practices of each of the sub-disciplines.
5. To acquaint the students in recent developments in the fields of business, trade, commerce and economics and thereby, to encourage entrepreneurial spirit in them to go for their own start-ups.

- **GRADUATE ATTRIBUTES OF THE FYUGP IN COMMERCE:**

Graduate attributes include both disciplinary knowledge related to the particular discipline and generic attributes that the graduates of all the disciplines of study should acquire and demonstrate. Graduate attributes of the FYUGP in Commerce are:

**Disciplinary Knowledge:** The graduates should have the ability to demonstrate the attribute of comprehensive knowledge and understanding of the discipline of Commerce and its many components like accounting, finance, human relationships and human resource management, marketing, banking, insurance, taxation, entrepreneurship, etc.

**Critical Thinking:** The graduates should be able to apply critical and analytical thinking and logical reasoning to the threats and opportunities faced in developing new theories, in commercial research, policy making and/or in their practice.

**Information/Digital Literacy:** Understanding the rapid changes in technology and keeping pace with their growing extent of use in both learning and implementation has become inevitable, particularly in the globalized status of commerce. The graduates should develop the ability to use information and communication technology in different learning situations and in general.

**Research related Skills:** Discoveries and innovation are the keys to survival and to attain a competitive edge in the field of commercial practices. And this approach starts at the learning and research level itself. As such, the graduates should have the ability to demonstrate the attribute of scientific enquiry for research in varied areas of Commerce so as to build new models, theories, methods of practice and behaviour – if only to establish and consistently retain a stronghold in the modern competitive and dynamic era of social, technological and economical changes.

**Moral and Ethical Values:** Ethics in business (inclusive of market ethics, financial ethics, behavioural ethics and more), in the workplace and in human relationships and interactions are some of the unavoidable aspects of any commercial practice. Hence, the graduates are expected to have a basic understanding of and orientation towards the need to imbibe ethical behaviour and conduct.

**Reflective Thinking and Problem Solving:** There are enough cases and events in business and commerce that are indicative of experience being the stepping stone to success. Thus, the graduates are expected to take maximum advantage of the opportunities provided by their course curriculum to learn through personal and observed experience.

**Communication Skills:** Commerce graduates need to be able to communicate their ideas and opinions in a very lucid and implementable manner, both during the period of learning as well as practice, for success in academics, business ventures and/or in job. This apart, human interactions and technological interactions prove highly significant for commerce graduates; hence, the need to acquire the respective need and situation-based hard and soft skills.

**Co-operation and Multicultural Competence:** The impact and extent of globalization in commerce is evidenced by all. Keeping this in mind, it is required of commerce graduates to acquire and enhance their multicultural competence and adaptability traits in any workplace, work group and/or social neighbourhood.

**Professional Competence:** The graduates should be able to apply the various technical skills required for professions like accounting, taxation, auditing, finance, marketing, investment, business analytics, digital marketing, and other allied professions.

- **PROGRAMME LEARNING OUTCOMES:**

PLO 1. The students will be able to acquire the basic knowledge and skills required in business theories and practices.

PLO 2. Research and Development is an unavoidable part in the field of commerce and management – be it in finance, HR, marketing, banking, entrepreneurship or any other pure and applied subject area in Commerce. The students will build an intent to carry out further research in their chosen field of study and will be able to contribute towards the theory and practice of the same.

PLO 3. The students will acquire enough theoretical and practical knowledge about different subjects of commerce and allied disciplines to be employed in functional areas like Accounting, Auditing, Finance, HR, Marketing, Management, Banking, and also

allied commercial sectors like Tourism and Hospitality, Health Care, Corporate Law and others.

PLO 4. The students will be acquainted with the global stand of commerce and its multi-dimensions. Also, they will develop an understanding of communication skills in business and at job. This will help them work in diverse job profiles and work teams across the nation and the world at large.

PLO 5. The students will build an inclination towards academic and applied research in specific components of commerce discipline, which will ensure their employment in both academics and industry.

#### **TEACHING LEARNING PROCESS:**

The programme allows to use varied pedagogical methods and techniques both within classroom and beyond.

- Lecture
- Tutorial
- Power point presentation
- Project Work/Dissertation
- Group Discussion
- Seminars/conferences
- Field and industry visits and Report/Excursions
- Mentoring and Counselling
- Micro Teaching
- Case Study
- Role Playing
- Workshops/Hands-on learning

#### **TEACHING LEARNING TOOLS:**

- Smart Boards
- Desktop Computers with latest Commerce Related Softwares
- Projector
- LCD Monitor
- WLAN
- White/Green/Black Board

#### **ASSESSMENT TECHNIQUES:**

- Home Assignment
- Class Assignments
- Group Discussions
- Field Tour/Industrial Visit
- Seminars

- Project Report
- Class Presentation: Oral/Poster/Power point
- In semester examinations
- End Semester examinations

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**DIBRUGARH UNIVERSITY, RAJABHETA, DIBRUGARH– 786004**  
**FYUGP Structure as per UGC Credit Framework of December, 2022**

Year	Semester	Course	Title of the Course	Total Credit	
<b>Year 01</b>	1 <sup>st</sup> Semester	C- 1	Business Organization and Management	4	
		Minor 1	Office Management	4	
		GEC - 1	Fundamentals of Accounting (GEC-1A)/ Marketing for Beginners (GEC-1B)/ Basics of Human Resource Management (GEC-1C)/ Introduction to Banking (GEC-1D)	3	
		AEC 1	Modern Indian Language	4	
		VAC 1	Understanding India	2	
		VAC 2	Health and Wellness	2	
		SEC 1	MS-Excel and its Application in Business (SEC-1A)/ Tourism Management (SEC-1B)	3	
	<b>22</b>				
	2 <sup>nd</sup> Semester	C - 2	Financial Accounting	4	
		Minor 2	Accounting Software	4	
		GEC 2	Basics of Income Tax (GEC-2A)/ Sales Management (GEC-2B)/ Career Planning and Development (GEC-2C)/ Risk Management (GEC-2D)	3	
		AEC 2	English Language and Communication Skills	4	
		VAC 3	Environmental Science	2	
		VAC 4	Yoga Education	2	
SEC 2		Event management	3		
<b>22</b>					
<b>The students on exit shall be awarded Undergraduate Certificate (in the Field of Study/Discipline) after securing the requisite 44 Credits in Semester 1 and 2 provided they secure 4 credits in work based vocational courses offered during summer term or internship / Apprenticeship in addition to 6 credits from skill based courses earned during 1<sup>st</sup> and 2<sup>nd</sup> Semester</b>					
<b>Year 02</b>	3 <sup>rd</sup> Semester	C - 3	Business Economics	4	
		C - 4	Entrepreneurship	4	
		Minor 3	Goods and Services Tax	4	
		GEC – 3	Personal Finance (GEC-3A/ Retail Marketing (GEC-3B)/ Labour Welfare and Social Security (GEC-3C)/ Financial Markets and Instruments (GEC-3D)	3	
		VAC 3	Digital and Technological Solutions / Digital Fluency	2	
		AEC – 3	Communicative English / Mathematical Ability	2	
		SEC – 3	Introduction to Stock Market (SEC-3A)/ Hospitality Management (SEC-3B)	3	
	<b>22</b>				
	4 <sup>th</sup> Semester	C - 5	Business Environment	4	
		C - 6	Marketing Management	4	
C - 7		Financial Management	4		
C - 8		Cost Accounting	4		

		Minor 4	Business Law	4
			Community Engagement (NCC /NSS /Adult Education /Student mentoring / NGO /Govt. Institutions, etc)	2
				<b>22</b>
<b>Grand Total (Semester I, II, III and IV)</b>				<b>88</b>
<b>The students on exit shall be awarded Undergraduate Diploma (in the Field of Study/Discipline) after securing the requisite 88 Credits on completion of Semester IV provided they secure additional 4 credit in skill based vocational courses offered during First Year or Second Year summer term</b>				
<b>Year 03</b>	5 <sup>th</sup> Semester	C – 9	Human Resource Management	4
		C – 10	Security Analysis (C-10A)/ Service Marketing (C-10B)/ Human Resource Planning (C-10C)/ Indian Banking System (C-10D)	4
		C – 11	Cost and Management Accounting (C-11A)/ Brand Management (C-11B)/ Industrial Relations (C-11C)/ Banking Law and Practice (C-11D)	4
		C – 12	Advanced Financial Accounting (C-12A)/ Consumer Behaviour (C-12B)/ Human Resource Development (C-12C)/ Fundamentals of Insurance (C-12D)	4
		Minor 5	Indian Economy	4
			Internship	2
			<b>22</b>	
<b>Year 03</b>	6 <sup>th</sup> Semester	C – 13	Indian Financial System	4
		C – 14	Income Tax Law and Practice (C-14A)/ Agricultural and Rural Marketing (C-14B)/ Compensation management (C-14C)/ Insurance Management (C-14D)	4
		C – 15	Auditing (C-15A)/ Advertising and Promotion (C-15B/ Global Human Resource Management (C-15C)/ Micro Finance (C-15D)	4
		C – 16	Financial Statement Analysis (C-16A)/ Customer Relationship Management (C-16B)/ Labour Law (C-16C)/ Regulatory Framework for Insurance (C-16D)	4
		Minor – 6	Business Statistics	4
			Project	2
			<b>Total</b>	<b>22</b>
<b>Grand Total (Semester I, II, III and IV, V and VI)</b>				<b>132</b>
<b>The students on exit shall be awarded Bachelor of (in the Field of Study/Discipline) Honours (3 years) after securing the requisite 132 Credits on completion of Semester 6</b>				
<b>Year 04</b>	7 <sup>th</sup> Semester	C – 17	Contemporary Issues in Business Research	4
		C – 18	Project Preparation and Report Writing	4
		C – 19	Company Law	4
		Minor – 7	Small Business Management	4
			Research Ethics and Methodology	4
			Research Project – I (Development of Project / Research Proposal and Review of Related literature) / DSE Course in lieu of Research Project	2
			<b>22</b>	
	8 <sup>th</sup> Semester	C – 20	Strategic Management	4
		C – 21	Quantitative Techniques in Business Research	4
		C – 22	Intellectual Property Right	4
		Minor – 8	Corporate Governance	4
		Dissertation (Collection of Data, Analysis and Preparation of Report) / 2 DSE Courses of 3 credits each in lieu of Dissertation	6	
		<b>22</b>		



<b>Grand Total (Semester I, II, III and IV, V, VI, VII and VIII)</b>	<b>176</b>
<b>The students on exit shall be awarded Bachelor of (in the Field of Study/Discipline) (Honours with Research)(4 years) after securing the requisite 176 Credits on completion of Semester 8</b>	

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

'A' stands for Finance Group;

'B' stands for Marketing Group;

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

'D' stands for Banking and Insurance Group

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 : COMC1**

**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.

UNITS	COURSE CONTENT	L	T	P	TOTAL HOURS
<b>I (15 Marks)</b>	Forms of Business Organisation – Sole Proprietorship; Joint Hindu Family Firm; Partnership Firm; Joint Stock Company; Cooperative Society; Limited Liability Partnership  Forms of Public Enterprises; International Business – Types	<b>08</b>	–	<b>02</b>	<b>10</b>
<b>II (15 Marks)</b>	Planning, Organising and Decision Making; Policy and Strategy Formulation  Departmentation – Functional, Project, Matrix and Network	<b>08</b>	<b>02</b>	<b>02</b>	<b>12</b>

<b>UNITS</b>	<b>COURSE CONTENT</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>TOTAL HOURS</b>
<b>III (15 Marks)</b>	Authority Relationships – Line and Staff; Delegation of Authority; Decentralisation; Groups and Teams; Reporting and Accountability Leadership – Nature, Types, Leadership Theories	<b>10</b>	<b>01</b>	<b>01</b>	<b>12</b>
<b>IV (15 Marks)</b>	Motivation – Theories and Practices: Herzberg’s Theory, Vroom’s Expectancy Theory, Z-theory, Control – Concept and Process Communication and Coordination – Process of Communication; Formal and Informal Channels of Communication; Leakages in Organisational Communication; Interpersonal Communication.	<b>10</b>	<b>01</b>	<b>01</b>	<b>12</b>
<b>V (20 Marks)</b>	Indian Ethos for Management: Value-Oriented Holistic Management; Business Process Reengineering (BPR), Learning Organisation, Outsourcing Subaltern Management Ideas from India; Diversity & inclusion; Work-life Balance; Freelancing; Flexi-time and work from home; Co-sharing/co-working.	<b>10</b>	<b>02</b>	<b>02</b>	<b>14</b>
	<b>TOTAL</b>	<b>46</b>	<b>06</b>	<b>08</b>	<b>60</b>

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

**Modes of In-Semester Assessment:**

**(20 Marks)**

1. One Sessional Examination -
2. Other (any of the following)
  - Group Discussion
  - Assignment
  - Seminar Presentation on any of the relevant topics
  - Micro Teaching

**10 marks**

**10 marks**

**Learning Outcome:**The students should be able to understand the distinctive significance of each functional sphere of management and make meaningful decisions regarding the same for effective application in different types of organizations.

**Suggested Readings:**

- **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**

**BACHELOR OF COMMERCE PROGRAMME (FYUGP)  
DETAILED SYLLABUS OF 1<sup>st</sup> SEMESTER**

**Course Title : OFFICE MANAGEMENT**  
**Course Code : MINCOM1**

**Nature of the Course : Minor**  
**Course Credit : 04 Credits**  
**Distribution of Marks : 80 (End Sem) + 20 (In-Sem)**

**Course Objectives:**

- This course will introduce the students with the Basics of Office Management.

<b>Unit</b>	<b>Contents</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>TOTAL</b>
<b>I Concept and Importance of Office and Office Management (15 Marks)</b>	Concept of Office Management; Office building: size, layout, safety, and security measures - Reception: Importance, shape and size, control - Communication: Feature, classification, barriers. - Arrangement and adjustment: Furniture, allotment of seats, chambers, cabins, rooms etc. - Handling of correspondence and registers, Record Management, filing, advantages, essentials of good filing system.	<b>05</b>	<b>03</b>	<b>02</b>	<b>10</b>
<b>II Office Machines, manuals, charts, and reports (15 Marks)</b>	MIS- Concept & Application in office; Kind of office machines: computers, printers, calculators, etc. - Objectives and advantages of various machines. - Use of machines, installing, handling, and maintenance. - Objectives and advantages of office manuals charts, preparation and play of manuals and charts. - Kinds of report, report preparation, enquiries.	<b>10</b>	<b>02</b>	<b>02</b>	<b>14</b>
<b>III Workforce management, Supervision, Control, and coordination (15 Marks)</b>	Office staff (Peon, clerk, technical staff, supervisors, accountant, manager, etc.) Supervision: Importance and span of supervision - Discipline: Importance and manner of office control, work control and work distribution.	<b>08</b>	<b>01</b>	<b>01</b>	<b>10</b>

<p style="text-align: center;"><b>IV</b> <b>Office Stationeries and supplies</b> <b>(20 Marks)</b></p>	<p>Introduction-Need for control of office stationeries and supplies-Factors to be considered for selecting stationery-Organization and Management of Purchase-Purchase Procedure-Storage of Supplies-Issue of stationery.</p>	<b>10</b>	<b>02</b>	<b>02</b>	<b>14</b>
<p style="text-align: center;"><b>V</b> <b>Secretarial Practice</b> <b>(15 Marks)</b></p>	<p>Meaning of Secretary-Definition-Functions of Secretary-Qualification of Secretary-Office Correspondence-Types of Correspondence-Business Letters-Structure of a Business Letter-Kinds of Business Letters-Procedure for handling inward mail and outward mail.</p>	<b>10</b>	<b>01</b>	<b>01</b>	<b>12</b>
	<b>TOTAL</b>	<b>41</b>	<b>09</b>	<b>08</b>	<b>60</b>

*Where, L= Lecture, T= Tutorial, P= Practical*  
**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. Manage office efficiently
2. Get engaged in all the jobs requiring skills of Office Management

**Suggested Readings:**

1. Pillai R.S.N., Office Management, S. Chand, and Company.
2. Chopra R.K and G. Priyanka, Office Management, Himalaya Publishing House.
3. Andrews S., Front Office Management and Operations, McGraw Hill Companies.

## BACHELOR OF COMMERCE PROGRAMME (FYUGP)

### DETAILED SYLLABUS OF 1<sup>st</sup> SEMESTER

**Course Title : FUNDAMENTALS OF ACCOUNTING**

**Course Code : GECCOMIA**

**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.

UNITS	COURSE CONTENTS	L	T	P	TOTAL HOURS
<b>I (20 Marks)</b>	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.	<b>06</b>	<b>01</b>	<b>01</b>	<b>08</b>
<b>II (20 Marks)</b>	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;	<b>09</b>	<b>01</b>	<b>01</b>	<b>11</b>
<b>III</b>	Meaning of GAAP (Generally Accepted Accounting	<b>10</b>	<b>01</b>	<b>01</b>	<b>12</b>

<b>(20 Marks)</b>	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).				
<b>IV (20 Marks)</b>	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 organization: - Receipts and Payments A/c; Income and Expenditure Account;	<b>10</b>	<b>02</b>	<b>02</b>	<b>14</b>
	<b>TOTAL</b>	<b>35</b>	<b>05</b>	<b>05</b>	<b>45</b>

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

**Modes of In-Semester Assessment:**

**(20 Marks)**

- One Sessional Examination -
- Other (Any of the following)
  - Assignment
  - Seminar Presentation on any of the relevant topics
  - Group Discussions
  - Hands-on Learning

**10 marks**

**10 marks**



**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.

**Text Book:-**

1. Dam, Gautam, Chakraborty & Barman: Financial Accounting. Gayatri Publications. Guwahati.

**Reference Books:-**

1. Shukla: Financial Accounting. Sahitya Bhawan Publications. Agra
2. Goyal & Tiwari: Financial Accounting. Taxmann Publication. New Delhi
3. Tulsian&Tulsian: Financial Accounting. S. Chand Publication. New Delhi

## BACHELOR OF COMMERCE PROGRAMME (FYUGP)

### DETAILED SYLLABUS OF 1<sup>st</sup> SEMESTER

**Course Title : MARKETING FOR BEGINNERS**

**Course Code : GECCOM1B**

**Nature of the Course : Generic Elective Course (GEC)**

**Course Credit : 03 Credits**

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

**Course Objectives :**

- To help students understand the fundamentals of marketing concept.
- To help students understand the importance of Marketing in business.

UNITS	COURSE CONTENTS	L	T	P	TOTAL HOURS
<b>I</b> <b>(20 Marks)</b>	Introduction: Concept and importance of Marketing Market Segmentation, Targeting, and Positioning and Repositioning, Marketing Mix, Targeted Marketing versus Mass Marketing.	<b>09</b>	<b>01</b>	<b>01</b>	<b>11</b>
<b>II</b> <b>(20 Marks)</b>	Product and Services Strategy: Product, Product classifications, Individual product decisions, Product line decisions, Product mix decisions, New-Product Development and Product Life-Cycle Strategies; Service marketing.	<b>10</b>	<b>01</b>	<b>01</b>	<b>12</b>
<b>III</b> <b>(20 Marks)</b>	The Pricing Framework and a Firm's Pricing Objectives, Factors That Affect Pricing Decisions, Pricing Strategies.	<b>08</b>	<b>01</b>	<b>01</b>	<b>10</b>
<b>IV</b>	Promotion Mix; Distribution Channels and Logistics Management;	<b>10</b>	<b>01</b>	<b>01</b>	<b>12</b>

<b>(20 Marks)</b>	The nature of distribution channels, Channel design decisions, Physical distribution and logistics management.				
	<b>TOTAL</b>	<b>37</b>	<b>04</b>	<b>04</b>	<b>45</b>

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

**Modes of In-Semester Assessment:**

**(20 Marks)**

- |  |   |                 |
|--|---|-----------------|
| 1. Sessional Examination                             | - | <b>10marks</b>  |
| 2. Other (any of the following)                      |   | <b>10 marks</b> |
| ▪ Group Discussion                                   |   |                 |
| ▪ Assignment   |   |                 |
| ▪ Seminar Presentation on any of the relevant topics |   |                 |

**Learning Outcome:**

This course will help students understand the basics of marketing and also the application of marketing concepts in practical life.

**Suggested Readings:**

**Reference Book:**

- Principles Of Marketing: A Global Perspective- Philip Kotler, Gary Armstrong, SweeHoonAng, Prof SiewMeng Leong, Chin-Tiong Tan, Prof Oliver Hong-Ming Yau , Pearson Publication

**Text Books:**

- Marketing Management -R S N Pillai, V Bagavathi,S.ChandEdition: 1stedition, 2010
- Marketing Management - Concepts, Cases, Challenges And Trends – GovindarajanMadabusi, PHI publication.
- Marketing Management, Dr. Amit Kumar, Dr. B. Jagdish Rao, SahityaBhawan Publications 3rd Revised Edition 2017

**BACHELOR OF COMMERCE PROGRAMME (FYUGP)**

**DETAILED SYLLABUS OF 1<sup>st</sup> SEMESTER**

**Course Title :BASICS OF HUMAN RESOURCE MANAGEMENT**

**Course Code : GECCOM1C**

**Nature of the Course: Generic Elective Course (GEC)**

**Course Credit : 03 Credits**

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

**Course Objectives:**

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

<b>UNITS</b>	<b>COURSE CONTENT</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>TOTAL HOURS</b>
<b>I. Introduction of HRM: (20 Marks)</b>	Nature, scope and functions of HRM, Objective and importance of HRM, Functions of HR Manager, Line and Staff organisations	<b>04</b>	<b>02</b>	<b>02</b>	<b>08</b>
<b>II. Human Resource Planning: (20 Marks)</b>	Human Resource Planning, Objective, importance and process of Human Resource Planning,	<b>06</b>	<b>02</b>	<b>02</b>	<b>10</b>
<b>III. Recruitment and Selection: (20 Marks)</b>	Concept and Sources of Recruitment, Challenges of recruitment, Recruitment Procedures, Selection-Purpose and Process of Selection, Placement,	<b>08</b>	<b>03</b>	<b>03</b>	<b>14</b>

	Induction/Orientation.				
<b>IV. Training and Development: (20 Marks)</b>	Concept and Importance; Identifying Training and Development Needs; Training Programmes, Types, Evaluating Training Effectiveness.	<b>08</b>	<b>03</b>	<b>02</b>	<b>13</b>
	<b>TOTAL</b>	<b>26</b>	<b>10</b>	<b>09</b>	<b>45</b>

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

**Modes of In-Semester Assessment:**

**(20 Marks)**

1. One Sessional Examination - **10 marks**
2. Other (any of the following) **10 marks**
  - o Group Discussion
  - o Assignment
  - o Seminar Presentation on any of the relevant topics

**Learning 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:**

**Reference books:**

1. De Cenzo and Robbins, Fundamentals Human Resource Management, Prentice Hall of India.
2. Gary Dessler, A Framework for Human Resouce 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.

**BACHELOR OF COMMERCE PROGRAMME (FYUGP)  
DETAILED SYLLABUS OF 1<sup>st</sup> SEMESTER**

**Course Title : INTRODUCTION TO BANKING**  
**Course Code : GECCOM1D**  
**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.

UNITS	COURSE CONTENT	L	T	P	TOTAL HOURS
<b>I Evolution of banking (12 Marks)</b>	Origin, Meaning and Definition of 'Bank' Evolution of banking in India. Structure of Indian Banking System	05	02	02	09
<b>II Functions of Bank (20 Marks)</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. Secondary functions: A) Agency Functions- Payment and Collection of Cheques, Bills and Promissory notes, Execution of standing instructions, Acting as a Trustee, Executor. B) General Utility Functions: Safe Custody, Safe deposit vaults, Remittances of funds, Pension Payments, Acting as an authorised Person in foreign exchange.	08	02	02	12
<b>III Opening and Closing of Accounts (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. Procedure for Operating Deposit Account: Pay-in-slips, Withdrawal slips, Issue of passbook, (Current Savings or Recurring deposits), Issue of Cheque book, Issue of fixed deposit receipt, Premature encashment of fixed deposits and loan against fixed deposit. Recurring deposits: Premature encashment and loan against recurring deposit. <b>Closure of accounts</b> b) Transfer of accounts to other branches/Banks	08	02	02	12
<b>IV Methods of Remittances (12 Marks)</b>	Demand drafts, bankers' Cheques and Truncated Cheques, Electronic Funds Transfer- RTGS, NEFT and SWIFT	04	01	01	06

<b>V Technology in Banking (16 Marks)</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>04</b>	<b>01</b>	<b>01</b>	<b>06</b>
	<b>TOTAL</b>	<b>29</b>	<b>08</b>	<b>08</b>	<b>45</b>

*Where, L= Lecture, T= Tutorial, P= Practicals*

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

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

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

1. To acquire fundamental knowledge of banking as a 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 textbooks should be used.**

**BACHELOR OF COMMERCE PROGRAMME (FYUGP)**

**DETAILED SYLLABUS OF 1<sup>st</sup> SEMESTER**



**Course Title : MS EXCEL AND ITS APPLICATION IN BUSINESS**

**Course Code : SEC124**

**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>UNITS</b>	<b>COURSE CONTENTS</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>TOTAL HOURS</b>
<b>I (25 Marks)</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>01</b>	<b>14</b>
<b>II (15 marks)</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	<b>06</b>	<b>01</b>	<b>01</b>	<b>08</b>

	table.				
<b>III (15 marks)</b>	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>01</b>	<b>01</b>	<b>08</b>
<b>IV (25 Marks)</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>15</b>
	<b>TOTAL</b>	<b>36</b>	<b>04</b>	<b>05</b>	<b>45</b>

*Where, L= Lecture,*

*T= Tutorial,*

*P= Practical*

**Modes of In-Semester Assessment:**

**(20 Marks)**

1. One Sessional Examination - **10 marks**
2. Other (any of the following) **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. To familiarize oneself with Excel's Basic features
2. To gain skills on data representation using MS Excel.
3. To acquire skills for data analysis using MS Excel.

4. 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.**

**BACHELOR OF COMMERCE PROGRAMME (FYUGP)  
DETAILED SYLLABUS OF 1<sup>st</sup> SEMESTER**

**Course Title : TOURISM MANAGEMENT**  
**Course Code : SEC125**

**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.

UNITS	COURSE CONTENTS	L	T	P	TOTAL HOURS
<b>I (15 Marks)</b>	Concept of tourism, different types of tourism- Domestic, Foreign, Excursionist, Role of tourism in economic development	<b>05</b>	<b>01</b>	<b>01</b>	<b>07</b>
<b>II (15 marks)</b>	Types of tourism product- Eco tourism, Nature tourism, Pilgrimage tourism, Heritage tourism, Cultural Tourism, Adventure tourism, Medical Tourism, Rural tourism	<b>07</b>	<b>01</b>	<b>01</b>	<b>09</b>
<b>III (15 Marks)</b>	Transportation facility, accommodation, catering, food and entertainment, Banking and financial facilities	<b>06</b>	<b>01</b>	<b>01</b>	<b>08</b>
<b>IV (15 marks)</b>	Tourism Intermediaries: Travel Agent, Tour Operator, Duties function and responsibilities of tour operator, Host community involvement.	<b>07</b>	<b>01</b>	<b>01</b>	<b>09</b>
<b>V (20 Marks)</b>	Tourism planning and development, human resource management in tourism Marketing in Tourism, Careers in Tourism	<b>08</b>	<b>02</b>	<b>02</b>	<b>12</b>
	<b>TOTAL</b>	<b>33</b>	<b>06</b>	<b>06</b>	<b>45</b>

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

**Modes of In-Semester Assessment:**

1. One Sessional Examination -

**(20 Marks)  
10 marks**

2. Other (any of the following)

**10 marks**

- Assignment
- Seminar Presentation on any of the relevant topics
- Field/Industrial visit
  
- Project

**Learning 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.

**Suggested readings:**

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**

**Title of the Course : FINANCIAL ACCOUNTING**  
**Course Code : COMC2**  
**Nature of the Course : CORE**  
**Course Credit : 04credit**  
**Distribution of Marks : 80 (End Sem) + 20 (In-Sem)**

**Course Objectives:**

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

UNITS	COURSE CONTENTS	L	T	P	Total Hours
<b>I (20 marks)</b>	<b>1.1: :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	12	01	01	14
	<b>1.2:Preparation of Financial Statements:</b> Preparation of Trial Balance including adjustments and preparation of Financial Statements.				
	<b>1.3:Financial Accounting Standards:</b> Financial accounting standards: Concept, benefits, and 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.				
<b>II (25 marks)</b>	<b>2.1: Accounting for Partnership Firm:</b> Admission, Retirement, Death and Dissolution of Firms;	17	02	03	22
	<b>2.2: Single Entry System:</b> Meaning of single entry or incomplete records and the 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.				
	<b>2.3: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.				
<b>III (15 marks)</b>	<b>3.1:Royalty:</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.	11	02	02	15
	<b>3.2: Hire Purchase and Installments System:</b> Calculation of interest, partial and full repossession, Hire purchase trading (total cash price basis), stock and debtors' system; Installment Purchase System.				
<b>IV (20 marks)</b>	<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	09
	<b>Total</b>	47	07	06	60

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

**MODES OF IN-SEMESTER ASSESSMENT:**

**(20 Marks)**

- One sessional Examination - 10 Marks
- Others (Any of the following activities listed below) 10 Marks
  - Seminar Presentation on any of the relevant topics
  - Assignment
  - Visiting Accounting Firms

**Learning Outcomes: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.
4. To handle accounting activities of small business concern.

**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.
7. Dam, and Goswami. *Financial Accounting*.

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

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

**Title of the Course : ACCOUNTING SOFTWARE**  
**Course Code : MINCOM2**  
**Nature of the Course : Minor**  
**Course Credit : 04 credits**



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

**Course Objectives:**

- This course will introduce the students to the Basics of computerized Accounting and the usage of Tally for accounting purposes. This course will help the students to use the well- known accounting software i.e., Tally Prime

UNITS	COURSE CONTENTS	L	T	P	Total Hours
<b>I Computerised Accounting (20 marks)</b>	<b>Computerised Accounting:</b> - meaning, objectives, and scope of computerized accounting; requirements of computerized accounting – software – Tally and other general purposes Applications; manual v/s computerized accounting; advantages.	10	02	02	14
<b>II Process of Computerised Accounting (20 marks)</b>	<b>Creation of company:</b> – ledger books; posting of vouchers; modifications of reports – cash book, trial balance and preparation of final accounts	10	04	02	16
<b>III Advanced Accounting in Tally (20 marks)</b>	Bank Reconciliation, Budget and Control, Bill wise details, Cost centre and cost categories, Interest Calculation, Multiple Currencies	12	02	02	16
<b>IV Computerized Accounting Data Security (20 marks)</b>	<b>Designing security measures:-</b> Types of security measures; processes and implementation of security measures	10	02	02	14
<b>Total</b>		<b>42</b>	<b>10</b>	<b>08</b>	<b>60</b>

Where, L: Lectures      T: Tutorials      P: Practicals

**Skill Development Activities:**

1. Visit local business establishments and enquire about accounting software used by them.
2. Collect information relating to sales and purchase ledgers and compare them with computerized accounts
3. Any other activities, which are relevant to the course.

**MODES OF IN-SEMESTER ASSESSMENT:**

**(20 Marks)**

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

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

1. Demonstrate the process of accounting in a computerized method
2. Explain the distinction between manual and computerized accounting
3. Use the accounting package for different organisations.
4. Prepare management information reports through computerized accounting

**References Books:**

1. Neeraj Goyal and Rohit Sachdeva, Kalyani Publishers, Ludhiana
2. Neeraj Sharma, Computerized Accounting and Business Systems, Lambert, New Delhi.
3. Garima Agarwal, Computerized Accounting, HPH, Mumbai
4. Murli Krishna, Computerized Accounting, Vaagdevi Publications,
5. Vinod K and P K Lazar, Computerized Accounting System, Excel Publications, New Delhi

**Note: Latest edition books shall be used.**

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

<b>Title of the Course</b>	<b>: BASICS OF INCOME TAX</b>
<b>Course Code</b>	<b>: GECCOM2A</b>
<b>Nature of the Course</b>	<b>: Generic Elective Course (GEC)</b>
<b>Course Credit</b>	<b>: 03credit</b>
<b>Distribution of Marks</b>	<b>: 80 (End Sem) + 20 (In-Sem)</b>

**Course Objectives: -**

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

UNITS	COURSE CONTENTS	L	T	P	Total Hours
<b>I (15 marks)</b>	<b>Basic Concepts:</b> -Terms & Types of Tax; Basic Terms- Person, Assessee, Assessment Year, Previous Year, Income; Residential Status and tax incidence; Income exempted from tax; Income Tax Rates and Computation of tax liability.	09	01	01	11
<b>II (25 marks)</b>	<b>Heads of Income:</b> -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.	09	01	01	11
<b>III (20 marks)</b>	<b>Income Under the capital gain and income from other sources:</b> -Meaning of capital assets, long-term and short-term capital gains; computation of capital gain short-terms. Computation of taxable income from other sources.	09	01	01	11
<b>IV (20 marks)</b>	<b>Computation of Total Income and Tax Liability of an Individual:</b> -Tax Deducted at Source; Income tax authorities; advance payment of tax; clubbing of income; set off and carry forward of losses, permissible deductions under sections 80C, 80CCC, 80CCB, 80CCA, 80D, 80DD, 80E, 80TTA, 80TTB, 80U; computation of taxable income and tax liability of an individual.	10	01	01	12
	<b>Total</b>	<b>37</b>	<b>04</b>	<b>04</b>	<b>45</b>

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

**MODES OF IN-SEMESTER ASSESSMENT:**

**(20 Marks)**

- One sessional Examination - 10 Marks
- Others (Any of the following activities listed below) 10 Marks
  - Hands on Learning/Workshop
  - Illustrations of Case Study
  - Assignments

**Learning Outcomes: -**

After completion of the course, the learners will be able to: -

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

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

<b>Title of the Course</b>	<b>: SALES MANAGEMENT</b>
<b>Course Code</b>	<b>: GECCOM2B</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 make the students acquainted with the sales and Sales Management Process, its role in overall marketing policy and strategies, effective sales techniques and controlling sales process.

UNITS	COURSE CONTENTS	L	T	P	Total hours
<b>I (20 marks)</b>	<b>Personal Selling and Marketing Strategy:</b> Sales Management and the Business Enterprise; Personal Selling and Salesmanship; Personal Selling, Objectives; Types of Selling-Transaction, Relationship, Solution and Partnership; Sales Cycle.	10	01	01	12
<b>II (15 marks)</b>	<b>Organizing the Sales Efforts:</b> Effective Sales Organization; Sales Department Relations and Distribution Network Relations	08	01	01	10
<b>III (25 marks)</b>	<b>Sales Force Management:</b> Personal Management in the Selling Field; Recruiting Sales Personnel; Planning Sales Training Programmes; Executing and Evaluating Sales Training Programmes; Motivating Sales Personnel; Compensating Sales Personnel;	12		01	13
<b>IV (20 marks)</b>	<b>Controlling and Sales Effort:</b> The Sales Budget; Quotas; Sales Territories; Sales Control and Cost analysis.	10			10
	<b>Total</b>	<b>40</b>	<b>02</b>	<b>03</b>	<b>45</b>

### Learning Outcome:

The course will be enabling the students to understand

1. Process of Sales Management
2. Marketing Policies and Strategies
3. Sales Techniques

### Modes of In-Semester Assessment:

**(20 Marks)**

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

### Suggested Readings:

Reference Books:

1. George E. Belch & Michael A. Belch: Advertising and Promotion; published by Tata Mc. Graw Hill.
2. B. Ghosh: Fundamentals of Marketing Management published by Books & Allied (P) Ltd.
3. Kotter, Keller, Kashey&Jha: Marketing Management, published by Prentice Hall; India.

Text Books:

1. Mike Gale & Julian Clay: The Sales Manager's-A Handbook; Crest publishing House, India.
2. Richard R. Still, Edward W. Cundeff& Norman A.P. Govoni: Sales Management. published by Prentice Hall India.

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

<b>Title of the Course</b>	<b>: CAREER PLANNING AND DEVELOPMENT</b>
<b>Course Code</b>	<b>: GECCOM2C</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.

UNITS	COURSE CONTENTS	L	T	P	Total Hours
<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	02	10
<b>II</b> <b>(15 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	07	02	02	11
<b>III</b> <b>(25 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 yourself for the interview.	09	01	01	11
<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 labor market information resources, technology, and information systems, Strategies for career development program planning, Organization, Implementation, Administration, and	11	01	01	13
	<b>Total</b>	<b>33</b>	<b>06</b>	<b>06</b>	<b>45</b>

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

**MODES OF IN-SEMESTER ASSESSMENT:**

**(20 Marks)**

- One sessional Examination - 10 Marks
- Others (Any of the following listed below) 10 Marks
  - Seminar Presentation on any of the relevant topics
  - Assignment
  - Group Discussion
  - Role Play

**Learning Outcomes:** After completion of this course, the learners will be able to-

- Understand their behaviour traits and develop their career in various fields.
- Develop their resume and prepare themselves for interview.

**Suggested Readings:**

Reference books:

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.

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

**Title of the Course** : RISK MANAGEMENT  
**Course Code** : GECCOM2D  
**Nature of the Course** : Generic Elective Course (GEC)  
**Course Credit** : 03 credit  
**Distribution of Marks** : 80 (End Sem) + 20 (In-Sem)

**Course Objectives:**

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

UNITS	COURSE CONTENTS	L	T	P	Total Hours



<b>I (20 Marks)</b>	<b>Introduction In Risk Management:</b> Meaning, Objective and steps in the risk management process, classification of risks, Identifying loss exposures, analysis of loss/risk exposures.	07	01	02	10
<b>II (20 Marks)</b>	<b>Risk Financing:</b> Concept of Insurance and Risk, Retention, Insurable and Non-insurable risk, commercial insurance, Property insurance, Vehicle insurance.	13	02	02	17
<b>III (20 Marks)</b>	<b>Personal Risk Management: s</b> Steps in personal risk management, identifying risk exposures, analysis of risk exposures.	07	01	01	09
<b>IV (20 Marks)</b>	<b>Risk in Banks:</b> Operational risk, Credit risk, Market risk and Liquidity Risk.	07	01	01	09
	<b>Total</b>	<b>34</b>	<b>05</b>	<b>06</b>	<b>45</b>

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

**MODES OF IN-SEMESTER ASSESSMENT:**

**(20 Marks)**

- One sessional Examination -
- Others (Any of the following listed below)
  - Seminar Presentation on any of the relevant topics
  - Assignment
  - Field visit

10 Marks

10 Marks

**Learning outcome:**

1. On completion of this course the students will be able to understand how to handle the risk of business.
2. The learners will be able to manage personal risk.
3. The 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
3. Roy, Risk Management, Vayu Education of India, New Delhi.
4. Indian Institute of Banking and Finance: Risk Management: Macmillan, Mumbai.

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

**Title of the Course** : EVENT MANAGEMENT  
**Course Code** : SEC224  
**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.

UNITS	COURSE CONTENTS	L	T	P	Total Hours
<b>I (12 marks)</b>	Historical perspective, Introduction to Event Management, Characteristics of events, Scope of Events Market, Requirements of Events	06	01	01	08

UNITS	COURSE CONTENTS	L	T	P	Total Hours
	Manager				
<b>II (12 marks)</b>	Logistics of Event Management, Initial Planning, Visualisation, Monitoring the Budget, Critical Path	07		01	08
<b>III (12 marks)</b>	Preparing event protocol, use of planning tools, dress code, staging, staffing, leadership skill and management, guest demographics, and work permits	08	01	01	10
<b>IV (15 marks)</b>	Process of event marketing, marketing mix, sponsorship, advertising, event publicity, image and branding, use of other non-conventional modes for event marketing	05	01	01	07
<b>III (15 marks)</b>	Public Relations – Overview, Strategy & Planning, Techniques, Journalism, Blogs, Employee communications, Lobbying, Community Relations,	05	01	-	06
<b>IV (14 marks)</b>	Event Risk Assessment, Various Service Providers / Organizations / Stakeholders, Crisis Communications	05		01	06
	<b>Total</b>	<b>36</b>	<b>04</b>	<b>05</b>	<b>45</b>

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

**MODES OF IN-SEMESTER ASSESSMENT:**

**(20 Marks)**

- One sessional Examination - 10 Marks
- Others (Any of the following activities listed below) -10 Marks
  - Project Preparation
  - Assignment
  - Role play

**Learning Outcomes:** After studying this course, the students should be able to identify the various prospects and operational mechanics of the event management industry. The learners will be able to conduct and manage events.

**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**

<b>Title of the Course</b>	<b>:</b>	<b>BUSINESS ECONOMICS</b>
<b>Course Code</b>	<b>:</b>	<b>COMC3</b>
<b>Nature of the Course:</b>		<b>CORE</b>
<b>Course Credit</b>	<b>:</b>	<b>04 Credits</b>
<b>Distribution of Marks</b>	<b>:</b>	<b>80 (End Sem) + 20 (In-Sem)</b>

**Course Objectives:**

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

UNITS	COURSE CONTENTS	L	T	P	Total Hours
<b>I (20 marks)</b>	1.1: Nature and Scope of Business Economics; Role and Responsibility of a Business Economist	12	-	02	14
	1.2: Micro and Macro Economics – features, scope, merits and demerits; Static and Dynamic Analysis				
<b>II (20 marks)</b>	2.1: Demand – Law of Demand, Determinants of Demand, Need and Types of Demand Analysis	12	01	02	15
	2.2: Supply – Law of Supply, Exceptions to the Law, Determinants of Supply; Market Equilibrium – Concept and Determinants				
<b>III (20 marks)</b>	3.1: Theory of Consumption; Theory of Production – Production Function, Production Possibility	13	02	02	17
	3.2: Cost Theories, Types of Costs; Price and Pricing – Features, Types and Process; Profit – Features, Theories of Profit				
<b>IV (20 marks)</b>	4.1: Market Structure, Types of Market Competition – Monopoly, Duopoly, Oligopoly, Monopolistic	12	01	01	14
	4.2: Factors of Production, Factor Pricing; Trade Cycles; National Income and International Trade – Features and Types				
	<b>Total</b>	<b>49</b>	<b>04</b>	<b>07</b>	<b>60</b>

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

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

1. One Sessional Examination - **10 Marks**
2. Others (Any of the following listed below)- **10 Marks**
  - Group discussion
  - Seminar Presentation
  - Assignment
  - Micro Teaching

**Learning Outcome:**

1. The learners will be able to consider and interpret the primary economic factors that influence business operations.
2. The learners will be able to take more calculated business decisions.
3. The course will help the learners to understand the affect of economic concepts on daily life.

**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**

**BACHELOR OF COMMERCE PROGRAMME (NEP)  
SYLLABUS OF 3<sup>rd</sup> SEMESTER**

<b>Title of the Course</b>	<b>:</b>	<b>Entrepreneurship</b>
<b>Course Code</b>	<b>:</b>	<b>COMC4</b>
<b>Nature of the Course</b>	<b>:</b>	<b>CORE</b>
<b>Course Credit</b>	<b>:</b>	<b>04 Credits</b>
<b>Distribution of Marks</b>	<b>:</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>UNITS</b>	<b>COURSE CONTENTS</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>Total Hours</b>
<b>I (20 marks)</b>	Introduction – The Entrepreneur – Definition; Evolution of the term entrepreneur, who is an entrepreneur, entrepreneur and enterprise, entrepreneurs and managers,	09	-	-	09

	behavioural pattern of entrepreneurs.				
<b>II (20 marks)</b>	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.	14	01	01	16
<b>III (20 marks)</b>	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	01	-	17
<b>IV (20 marks)</b>	Entrepreneurial Development Programmes in India: entrepreneurial development programmes – their relevance and achievements, role of government in organising such programmes.	14	02	02	18
	<b>Total</b>	53	04	03	60

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

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

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

**Learning Outcome:**

1. The learners will be able to understand the role of entrepreneurs for the development of the economy.
2. The learners will be able to understand the practical aspects of how to become an entrepreneur.
3. The course will induce the spirit of entrepreneurship among the students.

**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)

**BACHELOR OF COMMERCE PROGRAMME (FYUGP)  
DETAILED SYLLABUS OF 3<sup>rd</sup> SEMESTER**

<b>Title of the Course</b>	<b>:</b>	<b>Goods and Service Tax (GST)</b>
<b>Course Code</b>	<b>:</b>	<b>MINCOM3</b>
<b>Nature of the Course</b>	<b>:</b>	<b>Minor</b>
<b>Course Credit</b>	<b>:</b>	<b>04 Credits</b>
<b>Distribution of Marks</b>	<b>:</b>	<b>80 (End Sem) + 20 (In- Sem)</b>

**Course Objective: -**

1. This course is intended to introduce the students with the structure of Indirect tax in India.
2. The principles of indirect tax and direct taxes are also been included for conceptualization of tax structure.
3. The students are also expected to learn the concept of GST and its history.

<b>UNITS</b>	<b>COURSE CONTENTS</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>Total Hours</b>
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<b>I (15 marks)</b>	Conceptual Framework:-Concept and features of indirect taxes; History of indirect taxes in India; Principal indirect taxes in India; Direct and Indirect Taxes; Features of Indirect Taxes.	08	04	02	14
<b>II (15 marks)</b>	GST Framework in India:-Goods and Services Tax (GST) Laws in India.; Conceptual Framework Concept of GST; Need for GST in India; Framework of GST as introduced in India; Benefit of GST	10	02	02	14
<b>III (25 marks)</b>	GST Authorities and Levy:-Constitutional aspects of GST; Authorities under GST Laws; Levy and Collection Levy and collection of CGST and IGST; Application of CGST/IGST law, Concept of supply including composite and mixed supplies, Charge of tax, Exemption from tax, Composition levy.	08	04	04	16
<b>IV (25 marks)</b>	Computation of GST:-Basic concepts of time and value of supply, Input tax credit; Computation of GST liability; Registration and Returns submission Registration; Tax invoice; Credit and Debit Notes; Electronic way bill ; Returns; Payment of tax including reverse charge.	08	04	04	16
<b>Total</b>		<b>34</b>	<b>14</b>	<b>12</b>	<b>60</b>

4. They will also learn about the record keeping aspects under GST regime and filling of GST return periodically as per the prescribed procedure.

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

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

5. One Sessional Examination - **10 Marks**  
6. Others (Any one) - **10 Marks**
- o Group discussion
  - o Seminar Presentation
  - o Assignment
  - o Hands-on-learning

**Learning Outcomes:** -After Completion of the course, the learner will be:

1. Able to understand the functioning pattern of GST in India.
2. Able to grasp all the procedure to follow for determination of tax liability.
3. Able to file GST return with all formalities.

**Reference Books:-**

1. Case Laws published from time to time

**Text Books:**

1. Anurag Singhal; Handbook on Central Goods and Services Tax Law; Law Publications.

www.amazon.in

2. CA Chitresh Gupta, CA Shilpi Gupta; Goods & Service Tax An Insight into. 2015  
www.

amazon.in

3. Vivek Laddha& Pooja Patwari; GST - Paper 4 : Taxation (Section B : Indirect Taxes)(CA-Intermediate), New Delhi. www.amazon.in.

4. ICAI study material on GST; available at  
'<https://resource.cdn.icai.org/46249bos36354p4secBmod1init.pdf>'

**BACHELOR OF COMMERCE PROGRAMME (FYUGP)  
DETAILED SYLLABUS OF 3<sup>rd</sup> SEMESTER**

<b>Title of the Course</b>	<b>:</b>	<b>PERSONAL FINANCE</b>
<b>Course Code</b>	<b>:</b>	<b>GECCOM3A</b>
<b>Nature of the Course</b>	<b>:</b>	<b>GEC</b>
<b>Course Credit</b>	<b>:</b>	<b>03 Credits</b>
<b>Distribution of Marks</b>	<b>:</b>	<b>80 (End Sem) + 20 (In- Sem)</b>

**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.

UNITS	COURSE CONTENTS	L	T	P	TOTAL HOURS
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<b>I.</b> <b>(15 Marks)</b>	<b>1.1 Personal Finance Meaning</b> Basics of Personal Finance, Scope, objectives. Spend Less to Save and Invest More Financial Success and Happiness.	<b>03</b>	<b>01</b>	--	<b>04</b>
<b>II.</b> <b>(15 Marks)</b>	<b>2.1 Personal Financial Success and the Economy</b> The Concept of Business Cycle; Inflation- advantages and disadvantages Concept of Simple Interest and Compound Interest Opportunity Costs. <b>2.2 The Time Value of Money</b> Calculating Future Values Calculating Present Values	<b>03</b>	<b>01</b>	<b>01</b>	<b>05</b>
<b>III.</b> <b>(20 Marks)</b>	<b>3.1 Financial Goals</b> Setting Financial Goals long term and short term Preparation of Budget, Evaluation of budget for control. <b>3.2 Concepts of Financial Statements</b> The Balance Sheet as a Snapshot of Financial Status. Concept of Net Worth	<b>06</b>	<b>02</b>	<b>02</b>	<b>10</b>
<b>IV</b> <b>(15 Marks)</b>	<b>4.1 Basic concepts of Income Tax</b> Concept of Heads of income, Gross total income, Taxable Income, Assessment Year, Previous year, Income exempted from tax. <b>4.2 Deductions, Computation of Tax</b> Deductions in computing income- Standard deduction and General deductions. Determination of Tax liability, Tax Deducted at Source, Advance Tax, <b>4.3 Filing IT return</b> Filing of Income Tax Return. Tax avoidance and Tax evasion.	<b>08</b>	<b>03</b>	<b>03</b>	<b>14</b>
<b>V</b> <b>(15 Marks)</b>	<b>5.1 Conceptual framework for credit</b> 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. <b>5.2 Concept of risk and investment</b> Concept of Risk, The Risk Management for investment. Basics of Insurance products. <b>5.3 Investments with Market Risks</b> Investment for tax savings-risk free or less risky investment- NSC, PF, PPF, Bank deposits. Investments linked to market risk- Mutual fund investment- types-features-return-risks. Investment in corporate securities-	<b>07</b>	<b>03</b>	<b>02</b>	<b>12</b>

	Bonds, shares				
	<b>Total (hours)</b>	<b>27</b>	<b>10</b>	<b>08</b>	<b>45</b>

*Where, L: Lecture, T: Tutorial, P: Practical*

**Modes of In-Semester Assessment:**

**(20 Marks)**

- |                                   |                 |
|-----------------------------------|-----------------|
| 7. One Sessional Examination -    | <b>10 Marks</b> |
| 8. Others (Any of the following)- | <b>10 Marks</b> |
| o Group discussion                |                 |
| o Seminar Presentation            |                 |
| o Assignment                      |                 |
| o Project                         |                 |

**Learning 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.

**Suggested readings:**

***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 PvtLtd.New Delhi-110014.
3. Robert T. Kiyosaka; Rich Dad Poor Dad. CashflowTechnology.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 ShoppingCentre, 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.

**BACHELOR OF COMMERCE PROGRAMME (FYUGP)  
DETAILED SYLLABUS OF 3<sup>rd</sup> SEMESTER**

**Title of the Course** : RETAIL MARKETING  
**Course Code** : GECCOM3B  
**Nature of the Course** : Generic Elective Course (GEC)  
**Course Credit** : 03 Credits  
**Distribution of Marks** : 80 (End Sem) + 20 (In- Sem)

**Course Objectives :**

- To acquaint the students with the concept, evolution, and classification in retailing.
- To familiarise the students with the various strategies used for retail store location and layout
- To familiarise the students with the different strategies used for retail product planning, pricing and promotion.
- To highlight some of the ethical and legal requirements specific to retailing.

<b>UNITS</b>	<b>COURSE CONTENTS</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>TOTAL HOURS</b>
<b>I (15 Marks)</b>	Introduction to retailing: Meaning, Scope and functions of retailing Evolution of retailing, Retail as a career option Types of retailing: Organised and unorganised retail stores Non-store-based retailing: Direct Marketing, Direct	<b>08</b>	<b>02</b>	<b>03</b>	<b>13</b>

UNITS	COURSE CONTENTS	L	T	P	TOTAL HOURS
	Selling, Vending Machines, Electronic Retailing				
<b>II (15 Marks)</b>	Store Location: Types of retail locations, determinants of choosing a retail store location Store Layout: Types, Key considerations and steps in designing layout	<b>06</b>	<b>02</b>	<b>02</b>	<b>10</b>
<b>III (12 Marks)</b>	Retail Product Planning and Management: Product Selection and Assortment, Retail Brand Equity and Retail Branding Strategies	<b>04</b>	<b>01</b>	<b>01</b>	<b>06</b>
<b>IV (18 Marks)</b>	Retail Price: Pricing strategies in retail, factors influencing setting of retail prices Retail Promotion: Advertising, Public Relations, Personal Selling, Sales Promotion	<b>06</b>	<b>02</b>	<b>02</b>	<b>10</b>
<b>V (20 Marks)</b>	Ethical performance and relationships in retailing: ethics, social responsibility and consumerism Legal issues in retailing; Pharma retailing, jewellery retailing, e-retailing	<b>04</b>	—	<b>02</b>	<b>06</b>
	<b>Total</b>	<b>28</b>	<b>07</b>	<b>10</b>	<b>45</b>

*Where, L: Lecture, T: Tutorial, P: Practical*

**Modes of In-Semester Assessment:**

**(20 Marks)**

- |                                   |                 |
|-----------------------------------|-----------------|
| 9. One Sessional Examination      | <b>10 Marks</b> |
| 10. Others (Any Of the following) | <b>10 Marks</b> |
| o Group discussion                |                 |
| o Seminar Presentation            |                 |
| o Assignment                      |                 |
| o Field visit/ survey/Project     |                 |

**Learning Outcome:** This course will enable students to understand the following:

- The concept of retailing and the status of retail marketing in India and worldwide.
- The different marketing strategies used for retail.

- The various legal and ethical obligations to be complied with for starting and running a retail institution in India.

**Suggested Readings:**

**Reference Books:**

Retail Marketing Management by David Gilbert, Pearson Education Pvt Ltd, Delhi

Retail Management by Rogre Cox, Pearson Education Pvt Ltd, Delhi

Retailing Management –Text and Cases by S. Pradhan, Tata McGraw Hill, Delhi

**Text Books:**

Retail Marketing by A. Sivakumar, Excel Books, New Delhi

Retail Management: A Strategic Approach by Barry Berman et al., Pearson Education Pvt. Ltd., Delhi

Retail Management by Arif I. Sheikh and Dr. Kaneez Fatima, Himalaya Publishing House Pvt. Ltd., Mumbai

Retail Marketing by Sudarshan Seshanna and Raghu Prasad, McGraw Hill Education (India) Pvt. Ltd., New Delhi

**BACHELOR OF COMMERCE PROGRAMME (FYUGP)  
DETAILED SYLLABUS OF 3<sup>rd</sup> SEMESTER**

<b>Title of the Course</b>	<b>:Labour Welfare and Social Security</b>
<b>Course Code</b>	<b>:GECCOM3C</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.

<b>UNITS</b>	<b>COURSE CONTENTS</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>TOTAL HOURS</b>
<b>I Labour Welfare (20 marks)</b>	Concept, Scope, Importance, Types, Approaches Industrial Health and Hygiene, Industrial Accidents and Safety, Occupational Diseases and Hazards	<b>10</b>	<b>01</b>	<b>01</b>	<b>12</b>
<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 Highlights of Government Welfare and Social Security Schemes	<b>10</b>	<b>01</b>	<b>01</b>	<b>12</b>



UNITS	COURSE CONTENTS	L	T	P	TOTAL HOURS
<b>III Social Security (Provisions I) (20 marks)</b>	Employee's Compensation Act, 1923 (Amendment Act, 2017); Maternity Benefit Act 1961 (Amendment Act, 2017) Employees Provident Fund and Miscellaneous Provisions Act, 1952 (Amendment Act, 2017)	<b>10</b>	<b>01</b>	<b>01</b>	<b>12</b>
<b>IV Social Security (Provisions II) (20 marks)</b>	Employees' State Insurance Act, 1948 (Amended, 2019) Minimum Wages Act, 1948 (Amended, 2021)	<b>07</b>	<b>01</b>	<b>01</b>	<b>09</b>
	<b>TOTAL</b>	<b>37</b>	<b>04</b>	<b>04</b>	<b>45</b>

*Where, L: Lecture, T: Tutorial, P: Practical*

**Modes of In-Semester Assessment:**

11. One Sessional Examination
12. Others (Any of the following)
  - Group discussion
  - Seminar Presentation
  - Assignment
  - Case Study

**(20 Marks)**

**- 10 Marks**

**10 Marks**

**Learning 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.

**Suggested Readings:**

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.
- 7.

**BACHELOR OF COMMERCE PROGRAMME (FYUGP)  
DETAILED SYLLABUS OF 3<sup>rd</sup> SEMESTER**

<b>Title of the Course</b>	<b>:</b>	<b>Financial Market and Instruments</b>
<b>Course Code</b>	<b>:</b>	<b>GECCOM3D</b>
<b>Nature of the Course</b>	<b>:</b>	<b>Generic Elective Course (GEC)</b>
<b>Course Credit</b>	<b>:</b>	<b>03 Credits</b>
<b>Distribution of Marks</b>	<b>:</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.

UNITS	COURSE CONTENTS	L	T	P	Total Hours
<b>I (12 marks)</b>	Introduction to financial market- Meaning, Components, need and importance and functions of Financial Markets. Structure of financial market in India.	06	01		07
<b>II (12 marks)</b>	Financial market and economic development, recent development in financial market, Types and Segments of Financial Markets.	06	01	01	08
<b>II (15 marks)</b>	Overview, features, Need and importance, functions and benefits, recent development in money market.	05		01	06
<b>III (15 marks)</b>	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)	08	01		09
<b>III</b>	Primary market (new Issue Market), methods of raising	05		01	06

(14 marks)	finance in primary market, Initial Public Offering, Book Building process				
IV (12 marks)	Secondary market: Overview, need and importance, Intermediaries in Secondary Market, Development in Secondary market, Shares, stocks and bonds, Derivatives market, forex market.	08	01		09
	<b>Total</b>	<b>40</b>	<b>03</b>	<b>02</b>	<b>45</b>

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

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

13. One Sessional Examination - **10 Marks**
14. Others (Any of the following activities listed below) **10 Marks**
- Group discussion
  - Seminar Presentation
  - Assignment

**Learning Outcomes:**

1. The course will help the students to understand the concept of different types of financial markets.
2. The learners will be able to understand the financial instruments available in the market.
3. The course will help them to understand 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.

**BACHELOR OF COMMERCE PROGRAMME (FYUGP)**  
**DETAILED SYLLABUS OF 3<sup>rd</sup> SEMESTER**

<b>Title of the Course</b>	<b>:</b>	<b>Introduction to Stock Market</b>
<b>Course Code</b>	<b>:</b>	<b>SEC324</b>
<b>Nature of the Course</b>	<b>:</b>	<b>SEC</b>
<b>Course Credit</b>	<b>:</b>	<b>03 Credits</b>
<b>Distribution of Marks</b>	<b>:</b>	<b>80 (End Sem) + 20 (In- Sem)</b>

**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.

<b>UNITS</b>	<b>COURSE CONTENT</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>TOTAL HOURS</b>
<b>I (25 Marks)</b>	Introduction to Stock Exchange: - Stock Market Operation, SEBI regulations for stock exchanges, role and function of SEBI.  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;	<b>10</b>	<b>03</b>	<b>03</b>	<b>16</b>

	Brokerage houses.				
<b>II (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	<b>10</b>	<b>02</b>	<b>02</b>	<b>14</b>
<b>III (25 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.	<b>10</b>	<b>02</b>	<b>03</b>	<b>15</b>
	<b>TOTAL</b>	<b>30</b>	<b>07</b>	<b>08</b>	<b>45</b>

*Where, L: Lecture, T: Tutorial, P: Practical*

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

1. One Sessional Examination - 10 Marks
2. Others (Any of the following) - 10 Marks
  - Group discussion
  - Seminar Presentation
  - Assignment
  - Project

**Learning Outcome: -**

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

**Suggested Reading:**

**Reference Readings:**

National Stock Exchange of India Publications available online  
on: [www.nseindia.com/publications](http://www.nseindia.com/publications)

**Text Books:**

Bodie, Kane, Markus and Mohanty: Investments (Eighth Edition), McGraw Hill, New  
Delhi. Bhole: Indian Financial System: Himalaya Publishers, Mumbai.

Madura: International Corporate Finance: Thomsons, USA

**BACHELOR OF COMMERCE PROGRAMME (FYUGP)  
DETAILED SYLLABUS OF 3<sup>rd</sup> SEMESTER**

<b>Title of the Course</b>	<b>:</b>	<b>Hospitality Management</b>
<b>Course Code</b>	<b>:</b>	<b>SEC325</b>
<b>Nature of the Course</b>	<b>:</b>	<b>Skill Enhancement Course (SEC)</b>
<b>Course Credit</b>	<b>:</b>	<b>03 Credits</b>
<b>Distribution of Marks</b>	<b>:</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>UNITS</b>	<b>COURSE CONTENTS</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>Total Hours</b>
<b>I (15 marks)</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	07	01		08
<b>II (15 marks)</b>	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	01		08
<b>III (15 marks)</b>	Internal and external factors, controllable and uncontrollable factors; market needs and expectations, economics, climate, seasonal conditions, industry regulations	07	02	01	10
<b>IV (15 marks)</b>	Commercial and Non-commercial Establishment; Marketing Communications, Hotel Grading and Laws governing the Hotel Industry	08	01		09
<b>III (20 marks)</b>	Front Office, Housekeeping, Food & Beverages, Sales & Marketing, Human Resources, Front Office Accounting, Finance: Maintenance of accounts, Tracking Transactions	08		02	10
	<b>Total</b>	<b>37</b>	<b>05</b>	<b>03</b>	<b>45</b>

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

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

- |                               |   |                 |
|-------------------------------|---|-----------------|
| 15. One Sessional Examination | - | <b>10 Marks</b> |
| 16. Others (Anyone)           | - | <b>10 Marks</b> |
| o Group discussion            |   |                 |

- Seminar Presentation
- Assignment
- Industrial Visit
- Field Survey

**Learning Outcome:** After studying this paper,

1. The learners should be able to understand the operational mechanism of the Hospitality industry
2. The learners will be able to identify the different components and determinants of this sector.

**References:**

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



