

SYLLABUS

GENERAL

PROGRAMME – Bachelor of Commerce (B. Com.) (General)
(Semester Mode)

UNDER DISTANCE EDUCATION

(Approved by the 118th meeting of the Academic Council held on 27.12.2019)

**DIRECTORATE OF OPEN AND DISTANCE LEARNING
DIBRUGARH UNIVERSITY
DIBRUGARH-786004
ASSAM, INDIA**

SYLLABUS

B.Com.(General)

UNDER DIRECTORATE OF OPEN AND DISTANCE LEARNING

DIBRUGARH UNIVERSITY

(Approved by the 118th Meeting of Academic Council held on 27.12.2019)

The B.Com. (General) Programme under Open and Distance Learning shall comprise 20 (Twenty) courses of hundred marks each plus Environmental Studies as compulsory course that shall be graded.

There shall be 02 (Two) compulsory course in the first semester; 01 (One) elective course to be selected from the two courses in the first semester; and 04 (Four) compulsory courses in each of the second and fourth semester; and 03 (Three) compulsory courses in each of the third, fifth and sixth semester – a total of 20 (Twenty) courses excluding Environmental Studies as a compulsory course in fourth semester.

The snapshot of courses comprising the six semesters of B.Com. (General) Programme under Open and Distance Learning are as follows:

COURSE STRUCTURE:

FIRST SEMESTER

(All courses are compulsory)

Course code	Course Name	No. of Assignments	In Semester Marks	End Semester Marks	Total Marks of each course
B. Com-101	Business Communication	1	20	80	100
B. Com-103	Financial Accounting	1	20	80	100
Select any one course as Elective out of the following two Core courses throughout the remaining Semesters					
ALTE-102	Alternative English	1	20	80	100
ASMG-102	Assamese (MIL)	1	20	80	100

SECOND SEMESTER

(All courses are compulsory)

Course code	Course Name	No. of Assignments	In Semester Marks	End Semester Marks	Total Marks of each course
B. Com-201	Business Environment	1	20	80	100
B. Com-202	Business Economics	1	20	80	100
B. Com-203	Principles of Business Management	1	20	80	100
B. Com-204	Cost Accounting	1	20	80	100

THIRD SEMESTER
(All courses are compulsory)

Course code	Course Name	No. of Assignments	In Semester Marks	End Semester Marks	Total Marks of each course
B. Com-301	Human Resource Management	1	20	80	100
B. Com-302	Corporate Accounting	1	20	80	100
B. Com-303	Business Regulatory Framework	1	20	80	100

FOURTH SEMESTER
(All courses are compulsory)

Course code	Course Name	No. of Assignments	In Semester Marks	End Semester Marks	Total Marks of each course
B. Com-401	Business Statistics	1	20	80	100
B. Com-402	Company Law	1	20	80	100
B. Com-403	Indian Financial System	1	20	80	100
B. Com-404	Public Finance	1	20	80	100
EVS-401	Environmental Studies	1	20	80	100

FIFTH SEMESTER
(All courses are compulsory)

Course code	Course Name	No. of Assignments	In Semester Marks	End Semester Marks	Total Marks of each course
B. Com-501	Entrepreneurship Development	1	20	80	100
B. Com-502	Auditing	1	20	80	100
B. Com-503	Management Accounting	1	20	80	100

SIXTH SEMESTER
(All courses are compulsory)

Course code	Course Name	No. of Assignments	In Semester Marks	End Semester Marks	Total Marks of each course
B. Com-601	Principles of Marketing	1	20	80	100
B. Com-602	International Business	1	20	80	100
B. Com-603	Direct Tax Laws	1	20	80	100

1.0 Schedule of Programme:

An Under-Graduate programme under Distance Education shall be conducted in six parts – (Semester I, Semester II, Semester III, Semester IV, Semester V and Semester VI). The schedule for the Distance Education System shall be as shown below:

- (i) Odd Semesters (i.e., First and Third Semester including End Semester Examinations)
- (ii) Even Semesters (i.e., Second and Fourth Semester including End Semester Examinations)

The total marks in an Under-Graduate Programme in Open and Distance Learning shall be as follows:

- a) The B.Com. Programme of DODL, D.U. is of 3-years duration consisting of six semesters.
- b) Total marks for the B.Com. Programme of DODL, D.U. comprising of six semesters shall be 2000 per Programme.
- c) 20% of the marks in each course shall be assessed through assignments.
- d) Rest 80% of the marks in each course (paper) shall be assessed through University End Semester Examination.

The syllabus for each course (paper) shall be divided into blocks and units

2.0 Assignment

2.1 Assignment shall be a compulsory component of the evaluation process.

2.2 20% of each course (paper) shall be assessed through Assignments (Internal Assessment – In Semester Examination). Rest 80% of the marks in each course (paper) shall be assessed through University End Semester Examination

2.3 A candidate may submit assignments in the office of the Directorate of Open and Distance Learning or at the Study Centres within the stipulated time. Subsequently the study centres shall transmit all the assignments programme-wise and course-wise to the office of the DODL for assessment.

2.4 Marks secured on the assignments by the candidates, who appeared in the examinations but failed, shall be carried over to the next permissible chances.

- 2.5** Marks secured on the assignments by the candidates who filled in the examination forms but did not appear in the examination, shall also be carried over the next permissible chances.
- 2.6** A candidate who fails to submit the assignments as per clauses shall be awarded zero in the In-Semester Examination in the course where assignment(s) is (are) not submitted.
- 2.7** The Internal Assessment evaluation system for the Undergraduate Programme under DODL, Dibrugarh University may also be assessed and evaluated in OMR (Optical Marks Response) Sheet through Multiple Choice Objective Type Questions and Answers by conducting mid-term examinations.

3.0 Examination and Evaluation

- 3.1** Examination and Evaluation shall be done on a continuous basis.
- 3.2** There shall be 20% marks for internal assessment (In Semester) and 80% marks for End Semester Examination in each course during every Semester.
- 3.3** There shall be no provision for re-evaluation of the answer-scripts of the End Semester Examinations. However, a candidate may apply for re-scrutiny.
- 3.4** Internal assessment is assignment based or OMR based.
- 3.5** End Semester Examination:
- 3.5.1** There shall be one End Semester Examination carrying 80% marks in each course of a Semester covering the entire syllabus prescribed for the course. The End Semester Examination is normally a written / laboratory-based examination.
 - 3.5.2** The Controller of Examinations shall then make necessary arrangements for notifying the dates of the End Semester Examinations and other procedures as per Dibrugarh University Rules (at least 20 days in advance) and the Academic Calendar / Date Sheet notified by the University / DODL, Dibrugarh University.
 - 3.5.3** The End Semester Examination for each course shall be of three hours duration.
 - 3.5.4** Setting of question papers, moderation of question papers, evaluation of answer scripts, scrutiny, tabulation of marks etc. and announcement of result of results, shall be governed by the Dibrugarh University Examination Ordinance 1972 (as amended up to date).
- 3.6** Betterment Examination:
- 3.6.1** A learner shall be entitled to take the “Betterment Examination” in any two theory courses of any of the six semesters after passing the Sixth Semester Examination only once. In this case the higher marks secured by the student shall be retained. The learner shall have to apply for betterment examination within one year after passing the Sixth Semester Examination.
 - 3.6.2** No betterment shall be allowed in the practical examination.
- 3.7** A learner shall be declared as passed a course, provided he / she secures –
- 3.7.1** at least 30% marks in each course (paper) in the End Semester Examination.
 - 3.7.2** at least 30% marks in the course (paper) in aggregate in the In-and End-Semester Examination.

- 3.8** A learner shall be declared as passed a Semester, provided he / she passes all the courses of a Semester independently.
- 3.9** The marks of In – Semester Examinations (i.e., Internal Assessment) obtained by the learner shall be carried over for declaring any result.
- 3.10** A learner who fails or does not appear in one or more courses of any End Semester Examinations up to Sixth Semester shall be provisionally promoted to the next higher Semester with the failed course(s) as carry over course(s). Such learners will be eligible to appear in the carry over course in the next regular examinations of those courses. However, the following restrictions shall be applicable:
“A learner shall be entitled to avail the chance for a maximum of 6 consecutive years from the date of admission to clear a course or courses as well as the whole programme”.
- 3.11** If a learner clears the Sixth Semester Examination before clearing all the courses of the previous semesters, the result of such candidate shall be kept withheld and his / her results shall be announced only after he / she clears the courses of the previous semesters.
- 3.12** A learner must pass all his / her Semester Examinations within 6 years from the date of admission to the First Semester of any programme.
- 3.13** A learner shall be declared to have passed the Six Semester Degree B.A. / B.Com. Programme provided he / she has passed all the Semesters and in all the course separately. The system of evaluation in DODL, D.U. is different from that of the Conventional Department of the University. It has a multi-tier system of evaluation:
- 3.14.1 Self-assessment exercise within each unit of study.
- 3.14.2 Continuous evaluation mainly through assignments and/or Internal Assessment Examination through Multiple Choice Questions (MCQ) using OMR sheet.
- 3.14.3 Term-end examination.
- 3.14.4 Project work (Programme specific).
- 3.15** The marks secured by a student in the Assignment / IA – In Semester Examination (20% of each course) is added with the marks secured in that course in End Semester examination which is 80% of the course.
- 3.16** The degrees shall be offered to each learner, who has passed the Sixth Semester Degree B.A. / B.Com. Programme in the following manner:

B.A. /B.Com. General Programme		B.A. (Hons) Programme	
60% and above marks in aggregate	First Division	60% and above marks in Hons. Courses in aggregate	First Class
45% and above but less than 60% marks in aggregate	Second Division	45% and above but less than 60% marks in Hons. Courses in aggregate	Second Class
		30% and above but	Simple Pass (the

30% and above but less than 45% marks in aggregate	Simple Pass	less than 45% marks in Hons. Courses in aggregate	same Degree shall be treated as general Degree for B.A. / B.Com. Programme
A learner, who secures 60% and above marks in all the Courses individually in all the semesters shall be declared have passed with <i>First Division</i> (in case of Learners pursuing General Programme) with <i>Distinction</i> or <i>First Class</i> (in case of Learners pursuing Hons. Programme) with <i>Distinction</i> .			

3.17 Result of the learners appeared in the ‘Betterment’ examination shall not be counted for the award of Prizes / Medals / Rank or Distinction.

3.18 A learner shall have to pay a prescribed fee to appear in the ‘Betterment’ Examination fixed by the University from time to time.

4.0 Transcript

The University may issue consolidated Transcript on request to the Controller of Examinations which shall contain marks mentioning the Course Title in detail, medium of instruction and programme duration.

4.1 Rules for admission of Unsuccessful and Absentee Candidates

Unsuccessful learners who fail to complete the programme within the stipulated time may take readmission in the programme by paying fees fixed by the University from time to time.

4.2 For any matter not covered under these Regulations for the Directorate of Open and Distance Learning, the existing Dibrugarh University Rules, Ordinances and the Dibrugarh University Act, 1965 (as amended), The Dibrugarh University Examination Ordinance, 1972 (as amended up to date) and the Dibrugarh University Distance Education Ordinance, 2006 (amended up to date) shall be applicable.

Detailed syllabus:
B.Com (General): 1st Semester

Course: B. Com-101 (First Semester)
Business Communication
Total Marks: 100

Block I: Introduction to Business Communication

Marks-20

Basic Forms communication; communication models and processes; Effective communication; Theories of communication; Audience analysis.

Block II: Corporate Communication

Marks-20

Formal and informal communication network; Grapevine; Miscommunication (barriers); Improving communication; Practice in business communication; Group discussions; Mock interviews; Seminars; Effective Listening exercises; Individuals and group presentations and report writing.

Block III: Writing Skills

Marks-20

Planning business messages and editing; The first draft; Reconstruction the final draft; Business letters and memo formats; Appearance request letters; Good news letter; persuasive letters; Sales letter; Collection letter; Office memorandum.

Block IV: Report Writing

Marks-20

Introduction to a proposal, short report, report preparation; Oral Presentation: Principles of oral presentation, factors affecting presentation, sales presentation, training presentation, conducting surveys, Speeches to motivate, effective presentation skills.

Block V: Non-Verbal Aspects Communication

Marks-20

Body Language: Kinesics, para language; Effective listening: Principles of effective listening; Factor affecting presentation, Oral Writing and Video sessions; Interviewing Skills: Appearing in interviews; conducting interviews; Writing resume and letter of application; Modern Form of Communication: Fax; E-mail; Video conferencing; etc. International communication: Cultural sensitiveness and cultural context; Writing and Presenting in international situations; Intercultural factors in interaction; Adapting to Global Business.

Recommended Books and Suggested Readings:

1. Balasubramanyam: Business Communication; Vikash Publishing House; Delhi.
2. Badi; R. V & Aruna K : Business Communication; Vrinda Publications (P) Ltd Delhi.
3. Sinha A. K.: Business Communication Skills; Vrinda Publications (P) Ltd Delhi.
4. Bezborah, P. & Mahanta K.: Business Communication; Kalyani Publishers.
5. Payal Mehra L: Business Communication For Managers.
6. Bovee and Thill: Business Communication Today; Tata McGraw Hill, New Delhi
7. Ronald E. Dyulek and John S. Fielder: Principles of Business Communication; Macmillan Publishing Company, London.

Course: B. Com-103 (First Semester)
Financial Accounting
Total Marks: 100

Block I: Financial Accounting

Marks-20

Preparation of Financial Statement for profit organization, Accounting of not-for-profit organizations; Preparation of Income and Expenditure Account, preparation of Receipt and Payment Account & Income & Expenditure Account with various adjustments relating to advance and arrear receipts and payments; Accounts from Incomplete Records up to preparation of Financial Statements.

Block II: Hire Purchase System Installment Accounts

Marks-20

Hire purchase and installment accounts; accounting entries in the books of hire purchaser and hire vendor, calculation of interest for service; Accounting entries in case on installment transactions.

Block III: Partnership Accounts

Marks-20

Advance problem relating to admission, retirement, death and amalgamation; Dissolution of firm and partnership and settlement of accounts, treatment in accounts on insolvency of partners, gradual realization of assets and piecemeal distribution.

Block IV: Royalties Accounts

Marks-20

Royalty accounts; minimum rent or dead rent, short workings recoupment and sub-lease; royalty's receivable and payable accounts; Accounting entries concerning various aspects of royalty transactions; Branch Accounts & Department Accounts.

Block V: Introduction to Government Accounting

Marks-20

Objectives, differences between Govt. Accounting and Commercial Accounting; general principles of Govt. Accounting; Classification and forms of Govt. Accounting, System of Financial Administration in India, Classification of expenditure in Govt. Accounts.

Recommended Books and Suggested Readings:

1. Maheswari & Maheswari: Advanced Accountancy; Vikas Publishing House. New Delhi.
2. Rajaseharam: Financial Accounting; Pearson Education New Delhi.
3. Jaffarulla; A: Financial Accounting; Vrinda Publications (P) Ltd Delhi.
4. Jaffarulla; A: Financial Accounting I And II; Vrinda Publications (P) Ltd Delhi.
5. Shukla, Grewal & Gupta: Advanced Accounts; S.Chand & Co. Ltd., New Delhi.
6. Maheswari, S.N. & Maheswari S.K. :Advanced Accountancy; Vikas Publishing House Pvt Ltd., New Delhi.
7. Jain & Narang: Advanced Accounting; Kalyani Publishers, Delhi.

Select any one course as Elective out of the following two Core courses (ALTE-102 or ASMG-102)

Course: ALTE-102(Elective) (First Semester)

Alternative English

Total Marks: 100

Block I: Modern Drama

Marks-25

Shaw as a modern dramatist, Arms and the Man, G.B. Shaw.

Block II: Poetry 1

Marks-20

Shakespeare, “You, too, Brutus”, “Winter”; Cowper, “The Poplar Field”; Wordsworth, “The Green Linnet”.

Block III: Poetry 2

Marks-20

Hopkins, “Binsey Poplars”; Durrell, “Sarajevo”; Eliot, “To the Indians who died in Africa”.

Block IV: Poetry 3

Marks-20

Seth From Golden Gate (“Cats and Scholars”); Ramanujam, “Invisible Bodies”; Heaney, “The Plantation”.

Block V: Essays

Marks-15

What is an Essay? Essay and its types.

Recommended Books and Suggested Readings:

1. G. K. Chesterton, “George Bernard Shaw” London (John Lano, 1990, enlarged 1935).
2. J. P. Hackett. “Shaw, George versus Bernard, London (Sheet & Ward), 1937
3. Peter Alexander (ed), “Shakespeare : Complete Works”, the English Language Book Society and Collins. London 1980.
4. Alexander, LG. “Essays and Letter writing”. Drient Longman LTD, 2007
5. Willian J. Long, “English Literature : Its History and Its Significance”. Kalyani Publishers, 1977
6. While, Norman. “Hopkine – A Literary Biography” Oxford University Press
7. Scofield , Martin. “T.S. Eliot: The Poems”. Cambridge University Press, 1988
8. Naik, M. K. A History of Indian English Literature, Sahitya Academy, New Delhi, 2004
9. King, Bruce. “Three Indian Poets(Nissim Ezekiel, A. K. Ramanujan, Dom Moraes)”. Oxford University Press, 1991
10. D’ Donoghue, Bernard. “ The Cambridge Companion to Seanus Heavy. 2009.

Course: ASMG-102 (Elective) (First Semester)

Assamese (MIL)

(অসমীয়াকবিতাআৰুনাটক)

মূল্যাংক-১০০

খণ্ড-১	অসমীয়াকবিতা পাঠ্যপুথি : সঞ্চয়ন : মহেশ্বৰনেওগ (সম্পাদনা)	
গোট-১	অসমীয়াকবিতাৰইতিহাস	মূল্যাংক-১২
গোট-২	পুৰণিঅসমীয়াকবিতা (নিৰ্বাচিতকবিতা) ৰামায়ণৰপৰা- (সুন্দৰাকাণ্ডৰপ্ৰথমঅংশ - সুগন্ধিতবহয়পৰনলৈকে) : মাধৱকন্দলি হৰমোহনৰপৰা (প্ৰথমঅংশ) : শঙ্কৰদেৱ ভাগৱতপুৰাণৰপৰা (দশমস্কন্ধ) : পীতাম্বৰকবি	মূল্যাংক-১৬
গোট-৩	ৰোমান্টিকযুগ (নিৰ্বাচিতকবিতা) মাধুৰী : চন্দ্ৰকুমাৰআগৰৱালা গোলাপ : ৰঘুনাথটৌধাৰী পৰমতৃষ্ণা : নলিনীবালাদেৱী	মূল্যাংক-১৬
গোট-৪	আধুনিকযুগ (নিৰ্বাচিতকবিতা) পোহৰতকৈএফাৰভাল : হেমবৰুৱা বোধিদ্ৰুমৰখৰি : নৱকান্তবৰুৱা আঘোণৰকুঁৱলী : কেশৱমহন্ত	মূল্যাংক-১৬
খণ্ড-২	অসমীয়ানাটক	
গোট-১	অসমীয়ানাটকৰউদ্ভৱআৰুৱিকাশ	মূল্যাংক-১০
গোট-২	প্ৰাচীননাটক পাৰিজাতহৰণ : শঙ্কৰদেৱ ভোজনবেহাৰ : মাধৱদেৱ	মূল্যাংক-১৫
গোট-৩	আধুনিকনাটক চক্ৰধ্বজসিংহ : লক্ষ্মীনাথবেজবৰুৱা নৰকাসুৰ : অতুলচন্দ্ৰহাজৰিকা	মূল্যাংক-১৫
প্ৰসঙ্গপুথিঃ	আধুনিকঅসমীয়াকবিতা : চন্দ্ৰকটকী অসমীয়াকবিতা : কৰবীডেকাহাজৰিকা	

অসমীয়াকবিআৰুকবিতা	:	কৰবীডেকাহাজৰিকা
কবিতাৰসৌৰভ	:	প্ৰহ্লাদকুমাৰবৰুৱা
অসমীয়ানাট্যসাহিত্য	:	সত্যেন্দ্ৰনাথশৰ্মা
নাটকআৰুঅভিনয়প্ৰসঙ্গ	:	সত্যপ্ৰসাদবৰুৱা
অসমীয়ানাট্যসাহিত্যৰজিলাঙনি	:	হৰিশ্চন্দ্ৰভট্টাচাৰ্য
অসমীয়ালোকনাট্যপৰম্পৰা	:	শৈলেনভৰালী
নাট্যকলাঃদেশীআৰুবিদেশী	:	শৈলেনভৰালী
অসমীয়ালোকনাট্য	:	ৰামগোস্বামী

B.Com (General): 2nd Semester

Course: B. Com-201 (Second Semester)

Business Environment

Total Marks: 100

Block I: Indian Business Environment

Marks-20

Concept, components, Indian Business Environment and importance, Five-year plan, Strategies and resource allocations.

Block II: Economic Trends

Marks-20

Economic Trends (overview): Income; saving and investment; Industry; Trade and balance of payments, EXIM policy.

Block III: Concept of Growth

Marks-20

Problems of Growth; Unemployment; Poverty; Regional Imbalances; Social injustices; gender bias; Inflation; parallel economy Industry sickness.

Block IV: Role of Government

Marks-20

Monetary and Fiscal policy; Industrial Licensing; Privatization; Devaluation; Regulation of foreign investments; Collaboration in light of recent changes.

Block V: International Environment

Marks-20

International trade in Environment (overview); Trends in world Trade and the problems of development countries; International economics groupings; and institutions- GATT, WTO, UNCTAD, World Bank, IMF, GSP; Counter trade.

Recommended Books and Suggested Readings:

1. Neelmegam; V.: Business Environment; Vrinda Publications (P) Ltd Delhi.
2. Das & Maitra; : Business Economics and Business Environment; Vrinda Publications (P) Ltd Delhi
3. Aswathappa K: Essentials of Business Environment; Himalaya Publishing House; New

Delhi.

4. Ahuja H.L.:Economic Environment of Business; S.Chand &Company Ltd. New Delhi.
5. Bezboraha P.& Singh Ranjit; Business Environment; Kalyani Publishers.
6. Shaikh Saleem: Business Environment; Pearson Education.

Course: B. Com-202 (Second Semester)

Business Economics

Total Marks: 100

Block I: Basic concept of business economics

Marks-20

Basic Concept: Basic problems of an Economy; Working of Price Mechanism; Elasticity of Demand: Concept and Measurement of Elasticity of Demand; Price Income and Cross Elasticity; Average Revenue; Marginal Revenue; and Elasticity of Demand; Determinants of Elasticity Demand; Important of Elasticity of Demand.

Block II: Production Function

Marks-20

Production function: Law of Variable Proportions; Isoquants; Economic Regions and Optimum factor combination; Expansion Path; Return to Scale; Internal and External Economics and diseconomies; Ridgelines; Theory of costs; Short run; Long run cost curves; Traditional and Modern Approaches.

Block III: Market Structures

Marks-20

Market Structures: Business Decisions; Objective of Business Firm; Perfect Completion: Profit Maximization and equilibrium of firm and Industry; Short run and Long Run Supply Curves; Price and output determination; Monopoly: Determination of price under the Monopoly; Equilibrium of a Firm; Perfect Competition; and Monopoly; Multi-plant monopoly; Price Discrimination; Oligopoly: characteristics: Indeterminate Pricing and Output; Classical models of Oligopoly; Price Leadership; Collusive Oligopoly; Kinked Demand Curve.

Block IV: Factor Pricing I

Marks-20

Marginal Productivity Theory and demand for factors; Nature of Supply of factors inputs; Determination of wage rates under perfect competition and monopoly; Exploitation of labour; Rent-concepts; Ricardian and modern theories of rent; Quasi rent.

Block V: Factor pricing II

Marks-20

Interests-Concept and theories of interest; profit-nature concepts, and theories of profit.

Recommended Books and Suggested Readings:

1. John P. Gould; Jr. and Edward P. Lazear: Micro-economics Theory; All India Traveller; Delhi.

2. Browning Edger K. and Browning Jacqueline M: Microeconomic Theory and Applications; Kalyani; New Delhi.
3. Watson Donald S. and Getz Molcolm: Price Theory and Its Uses; Khosla Publishing House, New Delhi.
4. Koutsoyianni A. :Modem Microeconomics; Macmillan, New Delhi.
5. Richard G lipsey: An Introduction to Positive Economics; ELBS, Oxford.
6. Stigler G.: The Theory of Price; Pentice Hall of India, New Delhi.
7. Nellis & Parker: The Essence of Business Economics; Pentice Hall of India, New Delhi
8. Ferguson P.R.and Rothschild R. and Ferguson G.J: Business Economics; Macmillan, Hampshire.
9. Ahuja H.L : Business Economics; S.Chand & Co., New Delhi.

Course: B. Com-203 (Second Semester)
Principles of Business Management
Total Marks: 100

Block I: Introduction

Marks-20

Concepts, nature, purpose and significance of management; Managerial roles (Mintzberg); an overview of functional areas of management; Development of management thought; Classical and neo-classical systems; Contingency approaches.

Block II: Planning

Marks-20

Planning: concept, process and types, Decision making-concept and process; Bounded rationality; Management by Objective; Corporate planning; Environmental analysis and diagnosis; Strategy formulation.

Block III: Organization

Marks-20

Concept, Nature, Process and Significance. Centralization and Decentralization, Departmentation, Span of Management. Organization Structure-terms and contingency factor.

Block IV: Motivation

Marks-20

Motivation and Leading People at work; Motivation-concept, Financial and non-Financial IncentivesTheories-Maslow; Herzberg; McGregor and Ouch; Leadership:Concept; Leadership Styles. Leadership theories; Likert's System Management.

Block V: Managerial Control

Marks-20

Concept and process; Effective Control System; Techniques of Control- Traditional and Modern. Emerging Horizon of Management in a changing environment, Managerial Theories and Social Responsibility.

Recommended Books and Suggested Readings:

1. Parthasarathy P : Principles of Management; Vrinda Publications (P) Ltd Delhi.
2. Sivalingam T: Fundamentals of Management; Vrinda Publications (P) Ltd Delhi
3. Bhat Anil & Kumar Arya: Management; Principles; Process And Practices; Oxford University Press; New Delhi.
4. Dipak Kumar Bhattacharyya: Principles of Management:Text And Cases; Pearson Education.
5. Drucker Peter F.: Management Challenges for the 21st Century; Butterworth Heinemann, Oxford.
6. Weihrich and Koontz , et al: Essentials of Management; Tata McGraw Hill, New Delhi.
7. Fred Juthans: Organizational Behaviour; McGraw Hills, New York.
8. Louis A. Allen: Management and Organisation; Mcgraw Hill, Tokyo.
9. Ansoff H.I: Corporate Strategy; McGraw Hill, New York
10. Hampton, David R: Modern Management; McGraw Hill , New York
11. Stone and Freeman: Management; Pentice Hall, New York.

Course: B. Com-204 (Second Semester)

Cost Accounting

Total Marks: 100

Block I: Introduction

Marks-20

Introduction: Nature and Scope of cost accounting; Cost concept and Classification; Methods and techniques; Installation of costing system; Concept of Audit.

Block II: Accounting of Material

Marks-20

Accounting for Material: Material control; concept and techniques; Pricing of Material issues; Treatment of material losses.

Block III: Accounting for labour

Marks-20

Labour cost control procedure; Labour turnover, Idle time and overtime; Methods of wage payment, time and piece rates; Incentive schemes.

Block IV: Accounting for Overheads

Marks-20

Classification and departmentalization; Absorption of overheads; various methods of overheads absorption; Determination of overhead rates; under and over absorption, and its treatment.

Block V: Cost Ascertainment

Marks-20

Unit costing; job, batch and contract costing; Operation costing; Process Costing-Valuation of work in progress, (excluding inter-process profit) and joint and by-products, Cost Records: integral and non-integral system; Reconciliation of cost and financial accounts.

Recommended Books and Suggested Readings:

1. Jain S.P&Narang K.L: Cost Accounting; Principles & Practice; Kalyani Publishers.
2. Arora M.N.: Cost Accounting- Principles & Practice; New Delhi.
3. Tulsian P.C.: Practical Costing; Vikas Publishing House; New Delhi.
4. Maheswari S.N.: Advanced Problems & Solutions In Cost Accounting; S.chand& Co. Ltd.; New Delhi.
5. Anthony, Robert &reece, et al : Principles of Management Accounting, Richard Irwin Inc.
6. Horngren, Charles, Forest and Datar et al Cost Accounting-A Managerial Emphasis; Prentice Hall, New Delhi.
7. Khan M.Y and Jain P.K: Management Accounting; Pentice Hall Indian, New Delhi.
8. Kalpan M.Y. and Jain P.K : Management Accounting; Pentics Hall India, New Delhi.
9. Tulsian P.C: Practicle Costing: Vikas, New Delhi.

B.Com (General): 3rd Semester**Course: B. Com-301 (Third Semester)****Human Resource Management****Total Marks: 100****Block I: Nature and Scope of HRM****Marks-20**

Meaning, Definitions, Nature, Objectives, Scope, Functions. Personnel Management and HRM. Importance of HRM, Evolution and Development of HRM.

Block II: Human Resource Planning**Marks-20**

Meaning, Objectives, Importance, Process, Effective Human Resource Planning, Problems of Human Resource Planning. Job Analysis-Meaning aspects and Process of job Analysis, Job Design, Job Enrichment.

Block III: Recruitment**Marks-20**

Meaning, definitions, Sources, Process, Constraints, Recruitment Processes in India. Selection: Meaning, Purposes, Process, Need for Scientific Selection. Placement, Induction, Inductive Training in India.

Block IV: Career Planning**Marks-20**

Concepts of Career, Stages and Process of Career, Career Development and Management; Employee Training-Concept, Needs, Areas of Training, Methods of Training, Executive development and Organization Development.

Block V: Compensation Administration**Marks-20**

Meaning and Objective, Incentive and Employee Benefits-Meaning and Importance, Health and Safety-meaning, Objectives and Importance.

Recommended Books and Suggested Readings:

1. Khanka S. S.: Human Resource Management (Text And Cases); S. Chand and Company Ltd, New Delhi
2. Rao V S P: Human Resource Management; Text and Cases; Excel Books, New Delhi
3. Mangaraj Sujata: Globalization and Human Resource Management; Excel Books, New Delhi
4. Khanka S. S.: Human Resource Management (Text and Cases); S. Chand, New Delhi
5. Jyothi. P. and Venkatesh D.N.: Human Resource Management, Oxford University Press, New Delhi.

Course: B. Com-302 (Third Semester)

Corporate Accounting

Total Marks: 100

Block I: Books of Accounts

Marks-20

Books of Accounts and registers under Required Sec 209 of Indian Companies Act, Statutory report, Advanced problems relating to issue; Forfeiture and reissue of forfeited shares; Buy-Back of Shares; Redemption of preference shares; Issue and redemption of debentures.

Block II: Company Final Account

Marks-20

Preparation of Profit & Loss Account and Balance Sheet as per provisions of the companies Act 1956; and Provision laid down under Accounting standards (AS 4; AS3; AS2; AS5; AS12; AS15; AS17; AS18; AS22 and AS29); MODVAT Scheme and other standard issued from time to time.

Block III: Internal Reconstructions

Marks-20

Meaning and scope; Alternation and deduction of Share Capital; Accounting entries for alternation and reduction of share capital; External Reconstruction, Amalgamation; Transferor and transferee company; Absorption: meaning, vendor and Transferee companies; purchase consideration, relevant accounting entries, Provisions under AS14 relating to amalgamation.

Block IV: Banking Companies

Marks-20

Legal Requirements; Preparation of Profit and loss account and balance sheet; Comments on Profit and loss account and balance sheet; Accounting policies for banking sector; Accounts of Insurance Companies.

Block V: Holding Company

Marks-20

Preparation of Consolidated Profit and Loss Account and Balance Sheet with one Subsidiary; Valuation of shares & goodwill.

Recommended Books and Suggested Readings:

1. Maheswari; S.N And Maheswari; S.K: Advanced Accountancy (Vol -II); Vikash Publishing House Pvt. Ltd.; New Delhi.
2. Shukla M.C.; Grewal T.S And Gupta; S.C : Advanced Accounts; S.Chand & Co. Ltd.; New Delhi.
3. Gupta R. L.; Radhaswamy : Company Accounts; Sultan Chand & Sons; New Delhi.
4. Hanif & Mukherjee: Corporate Accounting; Tata Mcgrew Hill; New Delhi
5. Sahgal & Sahgal: Corporate Accounting, Taxmann, New Delhi

Course: B. Com-303 (Third Semester)
Business Regulatory Framework
Total Marks: 100

Block I: The Law of Contract (1872)

Marks-20

Nature of Contract, Classification, offer and acceptance; Capacity of parties to contract; free consent; Consideration; Legality of Object; Agreement declared void; performance of contract; Discharge of Contract, Remedies for Breach of Contract; Special contracts, Indemnity, Guarantee; Bailment and Pledge; Agency.

Block II: Sale of Goods Act 1930

Marks-20

Formation of Contracts of Sale; Goods and their Classification, price, conditions and warranties, Transfer of Property in goods; Performance of the Contract of sales, Unpaid seller and his rights; sale by auction, Hire purchase agreement.

Block III: Negotiable Instrument Act 1881

Marks-20

Definition of negotiable instruments; features; Promissory note; bills of exchange & cheque; Holder and Holder in due course; crossing of a cheque; type of crossing; Negotiation; Dishonor and discharge of negotiable instruments.

Block IV: The Consumer Protection Act 1986

Marks-20

Salient features; Definition of consumer; Grievances Redressal machinery; Partnership Act 1932; Salient feature, definitions and main provisions.

Block V: Foreign Exchange Management Act 2000

Marks-20

Definitions and main provisions.

Recommended Books and Suggested Readings:

1. Desai T.R.: Indian Contract Act.; Sale Of Good Act and Partnersh Act; S.C. Sarkar & Sons Pvt. Ltd.; Kolkata.
2. Sing Avtar: The Principles Of Marcantile Laws; Eastern Book Company; Lucknow.
3. Khergaimvala J.S.: The Negotiable Instruments Act; N.M. Tripat] Pvt. Ltd. Mumbai.
4. Kuchal M.C. Business Law; Vikas Publishing House, New Delh
5. Kapoor N.D. : Business Law; Sultan Chand & Co., New Delhi.
6. Chanda P.R.: Business Law; Galgotia, New Delhi.

B.Com (General):4th Semester

Course: B. Com-401 (Fourth Semester)

Business Statistics

Total Marks: 100

Block I: Introduction

Marks-20

Statistics as a subject; Descriptive Statistics compared. To Inferential Statistics; Type of data; Methods of data collection using Survey methods, Summation operations; Analysis of Univariate Data: Concept of central tendency and Dispersion and their measures.

Block II: Analysis of Bivariate Data

Marks-20

Linear Regression and Correlation.

Block III: Index Number

Marks-20

Meaning; Type and uses; Methods of constructing price and quantity indices (Simple and aggregate); Tests of adequacy; Chain base index numbers; Base Shifting, Splicing And deflating; problems in constructing index numbers; Consumer price index.

Block IV: Analysis of Time Series

Marks-20

Causes of variations in time series data; components of a time series; Decomposition-additive and multiplicative models; determination of trend; moving average method and method of least squares (only linear trend). Computation of seasonal indices by the method of simple averages.

Block V: Forecasting and Methods

Marks-20

Forecasting-concept; types and importance; general approach to forecasting; Method of forecasting; Forecasting demand; Factors affecting company sales, Basic concept of probability-Additive and Multiplicative Laws of Probability.

Recommended Books and Suggested Readings:

1. Gupta S.P.: Statistical Methods; Sultan Chand & Sons; New Delhi.
2. Sancheti & Kapoor: Business Statistics; Sultan Chand & Sons; New Delhi.
3. Hooda; R.P.: Statistics For Business And Economics; Macmillan; New Delhi.
4. J.K Sharma: Business Statistics; Pearson Education.
5. Ya-Lun Chou: Statistical analysis with Business and economics Application, Holt, Rinehart & Winster, New York.
6. Lewin and Rubin: Statistics for Management; Prentice Hall of India, New Delhi.
7. Hoel & Jessen ; Basic Statistics for Business and Economics: John wiley and Sons, New York.

Course: B. Com-402 (Fourth Semester)
Company Law

Total Marks: 100

Block I: Meaning and Definition

Marks-20

Constitutions of Board of Company Law Administration; Incorporation of Company, Memorandum of Association and Articles of Association; Prospectus; Memberships and kind of Companies.

Block II: Kinds of Share Capital

Marks-20

Voting rights; issue of shares at premium and discounts; transfer of shares and debentures; share and debenture certificate; Share Warrants.

Block III: Registration of Changes

Marks-20

Meaning and purpose of registering changes; date and notice of change; index of register of changes; certificate of registration; procedure for registration of changes.

Block IV: Registered Office

Marks-20

Name of company; restriction on commencement of business; registers of members and debenture holders; Various annual return of companies; Statutory meeting; annual general meeting; extra ordinary general meeting.

Block V: Constitutions of Board of Directors

Marks-20

Feeling Casual Vacancy among Directors; restrictions or number of Directorship; Managing Directors, certain person not to be appointed as Managing Directors.

Recommended Books and Suggested Readings:

1. Singh; Avtar: Company Law; Eastern Book Company; Lucknow.
2. Kapoor, N.D: Company Law; Sultan Chand And Sons; New Delhi.
3. Ramaya; A.: Guide To Companies; Wadhwa & Company; Nagpur.

Course: B. Com-403 (Fourth Semester)

Indian Financial System

Total Marks: 100

Block I: Introduction

Marks-20

Structure characteristics of Indian Financial System-Financial Markets-Participants and Instruments-Money Market; Characteristics and Instrument.

Block II: Commercial Banking

Marks-20

Function of Commercial Banks-Source of Funds – Application of Funds – Investment Policy – Liquidity of Banks – Assets Structure of Commercial Banks – Profitability of Banks-Non-Performing Assets-capital adequacy-Regulatory reforms-Bank credit to Small scale sector-Deposits and Advances by Commercial Banks-bank Rate; Lending Rates-Interest Rate Reforms and Liberalization, Cooperative Banking and Rural Banking.

Block III: Central Banking**Marks-20**

Central Banking Need of a Central Bank in India; Reserve Bank of India-Constitution and Management-Central Banking Functions-Changing Role of R.B.I.

Block IV: Capital Markets Institutions**Marks-20**

New issue market and stock exchanges in India-their regulations and control-recent trends; financial services including Merchant Banking, Lease financing, Securities and Exchange Board of India; Venture capital funds in India.

Block V: Development Banking**Marks-20**

Risk management and Prudential Norms-Role and Functions of DFIs; Industrial Development Bank of India, ICICI limited; IFCI limited Small industries Development Bank of India-State Financial Corporations NABARD – Export import Bank of India.

Recommended Books and Suggested Readings:

1. Kan; M.Y: Indian Financial System; Tata Mc.Graw Hill Education Pvt. Ltd.; New Delhi.
2. Bhole; L.M. And Mahakud; J.: Financial Institutions And Markets; Structure; Growth and Innovations
3. Varshney; P.N And Mittal; D.K: Indian Financial System;Sultan Chand And Sons.
4. Bharati V Pathak :The Indian Financial System: Markets;Institutes and Services. Pearson Education, New Delhi.
5. Bezborah P. & Singh Ranjit: Indian Financial System; Kalyani Publishers.

Course: B. Com-404 (Fourth Semester)**Public Finance****Total Marks: 100****Block I: Introduction****Marks-20**

Nature and Scope of Public Finance; Private and Public Finance; Keynes Theory of Public Finance; the Principles of Maximum Social Advantage.

Block II: Financial Administration**Marks-20**

Meaning; Principles; Agencies Involved; Executives; Legislative; Finance Ministry; Budgetary Control System; Techniques of Budgeting; Performance Budget; Zero-Base Budgeting.

Block III: Public Revenues**Marks-20**

Meaning and Classification of Public Revenue; Sources; Tax and Non-Tax Revenue; Canons of Taxation; Impact and Incidence of Taxes; Taxable Capacity.

Block IV: Public Expenditure**Marks-20**

Meaning and Scope; Reasons of Growth of Public Expenditure; Objectives of Public Expenditure; Effects of Public Expenditure on Production; Distribution; Economic Stability and Economic Development.

Block V: Specific Issues of Public Finance in India**Marks-20**

Specific issues of Public Finance in India: Growth of Internal and external public debt in India, Union-state Financial Relations, Finance Commission (Recent), Deficits Financing, Local Finance- Municipalities, Municipal Corporation, Gram Panchayat.

Recommended Books and Suggested Readings:

1. Tyagi; B.P: Public Finance; Jai Prakash Nath And Co. ; Meerut.
2. Sundaram And Sundaram: Public Finance; Sultan Chand & Sons; New Delhi.
3. Delton: Public Finance; Tata Mcgraw Hill Education Pvt. Ltd.; New Delhi.

Course: EVS-401 (Compulsory) (Fourth Semester)**Environmental Studies****Total Marks: 100****Block I: Introduction to Environmental Studies & Natural Resources****Marks-20**

Definition, Scope and Importance of Environmental Studies; Renewal and Non-Renewable Resources – (a)Forest resources: Use and over- exploitation, deforestation, timber extraction, mining, dams their effects on forest and tribal people, (b)Water resources: Use and over-utilization of surface and ground water, floods, drought, conflicts over water dam's benefits and problems, (c)Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources, (d)Food resources: World food problems, Changes caused by agriculture and overgrazing, effect of modern agriculture, fertilizer-pesticide problems, water logging, salinity, (e)Energy resources – Growing energy needs Renewable and Nonrenewable energy sources, use of alternate energy sources, (f)Land resources: Land as resources, land degradation, man induced landslides, soil erosion and desertification; Role of an Individual in Conservation of Natural Resources; Need for Public awareness & equitable use of resources for sustainable lifestyle.

Block II: Eco-system**Marks-20**

Concept of an ecosystem; its structure and function; Producers, Consumers and Decomposers; Energy flow in ecosystem and ecological succession; Food Chain, Food webs and ecological pyramids; Introduction, types, characteristic features, structure and function of the following ecosystem – (a)Forest ecosystem, (b) Grassland ecosystem, (c)Desert ecosystem, (d)Aquatic ecosystem.

Block III: Biodiversity, Its Conservation**Marks-20**

Introduction – Definition: genetic, species and ecosystem diversity; Biogeographically classification of India & hot-spots of biodiversity in India; Value of Biodiversity: Consumptive use, productive use, social ethical, aesthetic and option values – (a)Threats to Bio-diversity: Habitat loss, poaching of wild life, man wild life conflicts, (b)Endangered and endemic species of India; Conservation of Bio-diversity : In situ and Ex-situ conservation of Bi-diversity.

Block IV: Environmental Pollutio**Marks-20**

Definition – Causes, effects and control measures of (a)Air Pollution, (b)Water Pollution, (c)Soil Pollution, (d)Marine Pollution, (e)Noise Pollution, (f)Thermal Pollution, (g)Nuclear Hazards; Solid Waste Management: Cause, effects and control measures of Urban and Industrial wastes; Role of an Individual in prevention of pollution; Disaster Management: Flood, earthquake, Cyclone and Landslides.

Block V: Social Issues and the Environment

Marks-20

From Unsustainable to Sustainable development; Water conservation, rain water harvesting, watershed management; Resettlement and rehabilitation of people; its problems and concern; Environmental ethics: Issues and possible solutions; Climate change, global warming acid rain, ozone layer depletion; Population Growth, variation among nation; Population explosion – Family Welfare programme; women and child welfare; Environmental and human health and hygiene (sanitation, HIV/ AIDS etc.); Role of Information Technology in Environment and Human health.

Recommended Books and Suggested Readings:

- 1.Kalita, Dr. Mahanta K. Introduction to Environmental Studies, Asian Books Pvt. Ltd.
- 2.Sharma,Dr.J.P.ComprehensiveEnvironmentalStudiesforUndergraduateClasses,LaxmiPublication.
- 3.Dara, S.S. A Textbook of Environmental Chemistry & Pollution Control, S. Chand
- 4.Agarwal, K. C. 2001 Environmental Biology, Nidi Publ. Ltd. Bikaner
- 5.Bharucha Erach, The Biodiversity of India, Mapin Publishing Pvt. Ltd., Ahmedabad
- 6.Hawkins, R.E. Encyclopedia of Indian Natural History, Bombay Natural History Society, Bombay.

B.Com (General):5th Semester

Course: B. Com-501 (Fifth Semester)

Entrepreneurship Development

Total Marks: 100

Block I: Introduction

Marks-20

The entrepreneur: Definition; Emergence of Entrepreneurial class; Theories of Entrepreneur; Role of Small business in Indian economy; Govt. policies regarding small units: Characteristics of entrepreneur; Leadership; Risk taking; Decision making and business planning.

Block II: Promotion of a Venture

Marks-20

Opportunities analysis; External environmental analysis-economic, social and technological; Competitive factors; Legal requirements for establishment of a new unit, and raising of funds; Venture capital sources and documentation required.

Block III: Entrepreneurial Behavior

Marks-20

Innovation and entrepreneur; Entrepreneurial Behavior and Psycho-Theories, social responsibility.

Block IV: Entrepreneurial Development Programme (EDP)

Marks-20

EDP; their role, relevance, and achievements, Roles of Government in Organizing EDPs; Critical evaluation.

Block V: Generation of Employment Opportunities

Marks-20

Generation of employment opportunities, complimenting and supplementing economic growth;

bringing about social stability and balanced regional development of industries; Role in export promotion and import substitution, forex earnings; augmenting and meeting local demand.

Recommended Books and Suggested Readings:

1. Desai Vasant: Dynamics of Entrepreneurial Development; Himalaya Publishing House; Mumbai.
2. Khanka S.S.; Entrepreneurial Development; S. Chand & Company Ltd.; New Delhi
3. Srivastava S.B.; A Practical Guide to Industrial Entrepreneurs; S. Chand And Sons; New Delhi.
4. Rajkonwar A.B. Entrepreneurship Development; Kalyani Publishers; Ludhiana.
5. Deb Rana Bijoy: Fundamentals of Entrepreneurship.
- 6 V.S. Manjunath: Enterprise& Management; Pearson Education.

Course: B. Com-502 (Fifth Semester)

Auditing

Total Marks: 100

Block I: Audit & Audit Process

Marks-20

Audit: the attest functions, meaning, importance, objects and various Classes of audit. Audit process – Internal control: Internal audit and internal check; Planning the audit: Audit Programme: Evidence and Working papers; Audit sampling.

Block II: Audit Procedures

Marks-20

Routine Checking; Vouching; Verification and Valuation of Liabilities.

Block III: Audit of Limited Companies

Marks-20

Qualification and appointment of company auditor, their power, duties and liabilities; Audit of share capital and debenture; Share transfers and managerial remuneration; Depreciation and reserves; Divisible profits and dividends; Audit of Public undertakings.

Block IV: Audit of Specialized Units and Investigation

Marks-20

(A) Audit of Specialized Units-Special features of audit of banking companies, educational institutions and cooperative societies; (B) Investigations-Meaning, difference between auditing and investigation and various classes of investigation.

Block V: Auditor's Communication and Recent Trends

Marks-20

(A) Auditors Communication; Standard and qualified reports; Statutory report.
(B) Recent Trends in Auditing; Cost Audit; Tax Audit; Management Audit; Efficiency Audit and Proprietary Audit; SSAP.

Recommended Books and Suggested Readings:

1. Gupta Kamal: Contemporary Auditing;; Tata Mcgraw;Hill; Ne> Delhi.
2. Tandon B.N :Principles Of Auditing; S. Chand & Co.; New Dell
3. Pagare Dinkar: Principles And Practice Of Auditing; Sultan Char New Delhi.
4. Partha Chatterjee; : A Text On Auditing; Vrinda Publications (Ltd. Delhi
5. Sanjib Kumar Basu: Auditing:Principles And Techniques; Pears Education.

Course: B. Com-503 (Fifth Semester)
Management Accounting
Total Marks: 100

Block I: Management Accounting

Marks-20

Meaning; nature, scope, and functions of Management Accounting in decision making; Tools and Techniques of Management Accounting.

Block II: Funds Flow statements

Marks-20

As per Indian Accounting Standard 3, Cash Flow Statement.

Block III: Absorption and Marginal Costing

Marks-20

Marginal & differential costing as a tool for decision making; making or buy; change of product mix; Pricing; Break-even analysis; Exploring new markets; Shutdown decisions.

Block IV: Budgeting for profit planning and Control

Marks-20

Meaning of budget and budgetary control; Objectives; Types of budgets; Fixed and flexible budgeting, Functional budgeting; Control ratios; Zero base budgeting; Responsibility accounting; Performance budgeting.

Block V: Standard Costing and Various Analysis

Marks-20

Meaning of standard cost and standard costing; Advantages and application; Variance analysis – material; Labour and overhead (two-way analysis); Variances.

Recommended Books and Suggested Readings:

1. Arora M.N.: Cost Accounting; Principles and Practices; Vikas; New Delhi.
2. Jain S.P.&Narang K.L: Cost Accounting; Kalyani; New Delhi
3. Anthony; Robert & Reece; Et Al: Principles of Management Accounting;Richard Irwin Inc.
4. Horngren; Charles; Forest And Datar El Al: Cost Accounting; A Managerial Emphasis; Prentic Hall; New Delhi.
5. Debarshi Bhattacharyya: Management Accounting; Pearson Education.

B.Com (General):6th Semester

Course: B. Com-601 (Sixth Semester)

Principles of Marketing

Total Marks: 100

Block I: Introduction

Marks-20

Nature and scope of marketing; Importance of marketing as a business function, and in the economy; Marketing concept traditional and modern; selling vs. marketing mix; Marketing environment.

Block II: Consumer Behavior and Market Segmentation

Marks-20

Nature; scope and significance of consumer behaviour; Market segmentation-concept and importance; Basic for market segmentation.

Block III: Product

Marks-20

Concept of product, consumer and industrial goods; Product planning and development; Packaging role and function; Brand name and track mark; after sale service; Product life cycle concept.

Block IV: Price

Marks-20

Importance of price in the marketing mix; Factors affecting price of a product /Service; Discount and rebates; Promotion: Method of promotion; Optimum promotion mix; Advertising media-their relative merit and limitations; Characteristics of an effective advertisement; Personal selling as a career; Classification of a successful sales person; Function of salesman.

Block V: Distribution Channel and Physical Distribution

Marks-20

Factor affecting choice of a distribution channel; Retailer and wholesaler; Physical distribution of goods, Transportation; Warehousing; Inventory control; Order processing.

Recommended Books and Suggested Readings:

1. Philip Kotler: Marketing Management; Prentice Hall; New Delhi
2. Sontakki C.N.. Marketing Management; Kalyani Publishers; New Delhi.
3. Evans: Marketing Management; Cengage Learning India Pvt. Ltd.; Delhi.
4. Ravilochanan P.;; Principles Of Marketing; Vrinda Publications (P) Ltd Delhi.
5. Roy; Kisholoy.; : Retail Management Managing Retail Stores; Vrinda Publications (P) Ltd. Delhi

Course: B. Com-602 (Sixth Semester)
International Business
Total Marks: 100

Block I: India's Foreign Trade

Marks-20

Trend and development; Commodity Composition and Direction; India's Foreign Trade in Global Context.

Block II: Foreign Trade Policy and Control in India

Marks-20

Policy making body and Institution; Exchange control in India Objectives and Definition.

Block III: Import Substitution and Export Promotion Policies

Marks-20

Export incentives; duty exemption scheme; EPCG; duty draw backs; Role of commercial Banks in foreign trade; Deferred payment system, EXIM bank; Export credit insurance and ECGC.

Block IV: Infrastructure Support for Export Promotion

Marks-20

Export Promotion Councils; Commodity boards/product export development authorities, specific service institution; State trading organization; Export and Trading Houses; Export Processing Zones /Special Economic Zone (EPZ/SEZ); Export Oriented Units (EOUs).

Block V: Foreign Investment Policy

Marks-20

Indian joint venture abroad; Multilateralism and Bilateralism in India's Foreign Trade.

Recommended Books and Suggested Readings:

1. Verma M.L.: Foreign Trade Management In India; Vikash Publishing House; New Delhi.
2. Bhashyam S: Export Promotion in India- The Institutional Infrastructure; Commonwealth Public ; New Delhi.
3. Chaudhuri B.K.: Finance of Foreign Trade Foreign Exchange; Himalaya Publication; New Delhi.
4. Mahajan V.S.: Indian's Foreign Trade And Balance Of Payments; ; Deep & Deep Publications; New Delhi.
5. Export; Import Policy; 1997; 2001; Ministry Of Commerce; Government of India; New Delhi.

Course: B. Com-603 (Sixth Semester)

Direct Tax Laws

Total Marks: 100

Block I: Fundamental Concept Marks-20

Fundamental concept about various terms under the income tax Act 1961-Assamese-Assesment year, Previous year- person, income, charge of income tax agricultural income, capital assets, capital receipts, revenue receipt, capital expenditure, revenue expenditure, method of accounting, merger and demerger income tax authorities, tax deduction at source from salary income, return of income.

Block II: Residential Status and incidence of tax Marks-20

General norms, residential status of various kind of assesses, receipt of income and accrual of income, income deemed to accrue or arise in India; Exempted income exempted under section 10 of the income tax Act 1961, provisions relating to certain industrial undertaking in North –East- India.

Block III: Income from Salaries Marks-20

Essential norms from salary income, basic of charge, perquisites and its valuation, allowance, salary of non-residence technical persons and salary of foreign citizen, various kind of provident funds- statutory, recognized, under recognized and public. Approved superannuation fund and gratuity, Pension fund, Profits in lieu of salary; Rebate under section 88 relief under section 89(1), Computation of income from salaries and tax liabilities.

Block IV: Income from House Property Marks-20

Chargeability, property income exempts from tax, determination of annual value, commutation of taxable income from let out property and self-occupied property, deduction from house property income. Profit and gains of Business or profession-chargeability, general principles governing business income, methods of accounting, depreciation allowable under the income tax act 1961. Deductions from total taxable income.

Block V: Wealth tax Marks-20

Chargeability, assessment year, valuations date, computation of net wealth, tax, debt, owned, valuation of assets, return of wealth and assessment, interest, penalty or prosecution, time-limits allowed under the wealth-tax Act 1961.

Recommended Books and Suggested Readings:

1. Singhanian V.K.: Direct Tax: Law And Practice; Taxman; New Delhi.
2. Singhanian V.K.: Students Guide To Income Tax; Taxman; New Delhi.
3. Ahuja G. & Gupta R.: Systematic Approach To Income Tax; Sahitya Bhawan Publication; New Delhi.
4. B.B Lai: Income Tax ; Pearson Education; Pearson Education.
