

Syllabus for B.Com Course (as per NEP-2020) of Assam University

| First Semester | | | | |
|-----------------|--|-------------------------------|--------|-------|
| Paper Code | Name of the Paper | | Credit | Marks |
| DSC 101 | Financial Accounting | | 3 | 100 |
| DSC 102 | Principles of Management | | 3 | 100 |
| DSM 101 | Micro Economics | | 3 | 100 |
| IDC 101 | (A) Fundamentals of Accounting (B) Marketing for Beginners | For Students of Other Dept | 3 | 100 |
| SEC 101 | Business Communication | | 3 | 100 |
| AEC-I | MIL-101 | | 2 | 50 |
| VAC-101 | NSS/ NCC/ DTS/ Sports/ HW/ Yoga/ GCS/ UI/ | | 3 | 100 |
| TOTAL | | | 20 | 650 |
| Second Semester | | | | |
| Paper Code | Name of the Paper | | Credit | Marks |
| DSC 151 | Corporate Accounting | | 3 | 100 |
| DSC 152 | Business Laws | | 3 | 100 |
| DSM 151 | Macro Economics | | 3 | 100 |
| IDC 151 | (A) Fundamentals of Entrepreneurship (B) Basics of Human Resource Management | For Students of Other Dept | 3 | 100 |
| SEC 151 | Computer Application in Business | | 3 | 100 |
| AEC-II | EL-151 | | 2 | 50 |
| VAC-151 | EVS | | 3 | 100 |
| TOTAL | | | 20 | 650 |
| Third Semester | | | | |
| Paper Code | Name of the Paper | | Credit | Marks |
| DSC 201 | Cost Accounting | | 4 | 100 |
| DSC 202 | Human Resource Management | | 4 | 100 |
| DSM 201 | Entrepreneurship Development | | 4 | 100 |
| IDC 201 | (A) Financial Literacy (B) Business Organization | For Students of Other Dept | 3 | 100 |
| SEC 201 | E- Business & Marketing | | 3 | 100 |
| AEC-III | MIL-201 | | 2 | 50 |
| TOTAL | | | 20 | 550 |



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| <i>Fourth Semester</i> | | | |
|--------------------------------|---|----------------------|---------------------|
| <i>Paper Code</i> | <i>Name of the Paper</i> | <i>Credit</i> | <i>Marks</i> |
| DSC 251 | Corporate Law | 4 | 100 |
| DSC 252 | Law & Practices of Income Tax | 4 | 100 |
| DSC 253 | Business Statistics | 4 | 100 |
| DSM 251 | Indian Economy | 3 | 100 |
| DSM 252 | Marketing Management | 3 | 100 |
| AEC-IV | EL-251 | 2 | 50 |
| TOTAL | | 20 | 550 |
| <i>Fifth Semester</i> | | | |
| <i>Paper Code</i> | <i>Name of the Paper</i> | <i>Credit</i> | <i>Marks</i> |
| DSC 301 | Financial Management | 4 | 100 |
| DSC 302 | Financial Institutions & Services | 4 | 100 |
| DSC 303 | Indirect Tax Law | 4 | 100 |
| DSM 301 | Business Mathematics | 3 | 100 |
| DSM 302 | Economy of North-East India | 3 | 100 |
| | Internship/ Community Engagement/ Field Study | 2 | 50 |
| TOTAL | | 20 | 550 |
| <i>Sixth Semester</i> | | | |
| <i>Paper Code</i> | <i>Name of the Paper</i> | <i>Credit</i> | <i>Marks</i> |
| DSC 351 | Management Accounting | 4 | 100 |
| DSC 352 | Consumer Behaviour | 4 | 100 |
| DSC 353 | Indian Banking | 4 | 100 |
| DSC 354 | Fundamentals of Investment | 4 | 100 |
| DSM 351 | Corporate Tax Planning | 4 | 100 |
| | | | |
| TOTAL | | 20 | 500 |
| <i>Seventh Semester</i> | | | |
| <i>Paper Code</i> | <i>Name of the Paper</i> | <i>Credit</i> | <i>Marks</i> |
| DSC 401 | Business Research Methods | 4 | 100 |



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| | | | |
|-------------------------------|---|---------------------------------------|---------------------|
| DSC 402 | Principles & Practice of Insurance | 4 | 100 |
| DSC 403 | Auditing | 4 | 100 |
| DSC 404 | Organizational Behaviour | 4 | 100 |
| DSM 401 | International Business | 4 | 100 |
| TOTAL | | 20 | 500 |
| <i>Eighth Semester</i> | | | |
| <i>Paper Code</i> | <i>Name of the Paper</i> | <i>Credit</i> | <i>Marks</i> |
| DSC 451 | Industrial Relations | 4 | 100 |
| DSM 451 | Corporate Governance & Business Ethics | 4 | 100 |
| | Research Project/ Dissertation | 12 | 300 |
| | OR (DSC 452, DSC 453 & DSC 454) of Either Group A or Group B | | |
| | Group A | Group B | |
| DSC 452 | Advanced Accounting | Management Information System | 4 |
| DSC 453 | Advanced Cost and Management Accounting | Social Security & Labour Legislations | 4 |
| DSC 454 | Behavioural Finance | Tourism Management | 4 |
| TOTAL | | 20 | 500 |

Note:

- 1) One Credit means one hour of theory or two hours of Field Study / Dissertation per week.
- 2) 30% of all theory papers will be Internal.
- 3) Unit wise Weightage of Marks is 20%.
- 4) Latest Edition of text book is recommended.
- 5) In case of SEC paper, 50 marks shall be allotted for the end semester theory and 20 marks shall be allotted for end semester practical/project/field work.



B.COM SEMESTER I

Financial Accounting

Paper Code: DSC 101

Total Credit: 3

Internal Assessment: 30

Full Marks: 100

Term End Examination: 70

Objective: The objective of this paper is to help students to acquire conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions.

Outcome: A student is expected to gain sound theoretical knowledge and apply the same in practice.

Unit 1: Introduction

Objectives and Importance of Financial Accounting; Accounting principles, Concepts and Conventions Introduction to Accounting Standards (AS), Indian Accounting Standards (Ind AS) and International Financial Reporting Standards (IFRS).

Unit 2: Accounting of Partnership Firm

Accounting for Dissolution of Partnership Firm including insolvency of Partners; Sale to a Limited Company & piecemeal distribution. Accounting for Amalgamation of Partnership Firms.

Preparation of Final Accounts of Partnership Firm.

Unit 3: Accounting for Hire-Purchase & Installment Systems & Non-Profit Organizations

Accounting for Hire-Purchase: Calculation of Interest, Journal entries and ledger accounts in the books of Hire Vendors and Hire Purchaser including partial and complete Default and repossession. Installment Payment System.

Accounts of Non-Profit Organizations: Preparation of Receipts & Payment A/c, Income and Expenditure Account and Balance Sheet

Unit 4: Branch and Departmental Accounting

Concept of dependent branches; accounting aspects; debtors' system, stock and debtors system, branch final accounts system and wholesale basis system. Independent branches: Concept-accounting treatment: important adjustment entries and preparation of consolidated profit and loss account and balance sheet excluding foreign branch.



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Departmental Accounting: Meaning, Objectives, Methods of Departmental Accounting, Allocation of Expenses, Interdepartmental Transfers, Preparation of Departmental Final Accounts.

Unit 4: Royalty and Insurance Claims

Royalty Accounts: Royalty, Minimum Rent, Short Workings, Recoupment of Short Working, Lapse of Short Working. Journal Entries and Ledger Accounts in the Books of Landlord and Lessee. Impact of Strikes and Lock-out.

Insurance Claims: Types of Claims, Ascertainment of Amount of Claim under Loss of Stock and Loss of Profit, Accounting entries in the books of insured.

Suggested Readings:

Bhushan Kumar Goyal and H.N Tiwari, *Financial Accounting*, International Book House.

Charles, T. Horngren and Donna Philbrick, *Introduction to Financial Accounting*. Pearson Education.

Compendium of Statement and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi.

Deepak Sehgal, *Financial Accounting*. Vikas Publishing H House, New Delhi.

Goldwin, Alderman and Sanyal, *Financial Accounting*, Cengage Learning

J.R. Monga, *Financial Accounting: Concepts and Applications*. Mayur Paper Backs, New Delhi.

M.C. Shukla, T.S. Grewal and S.C. Gupta. *Advanced Accounts*, Vol. I. S. Chand & Co., New Delhi.

Robert N. Anthony, David Hawkins, Kenneth A. Merchant, *Accounting: Tax and Cases*. McGraw Hill Education.

S.N. Maheshwari, and S.K. Maheshwari, *Financial Accounting*. Vikas Publishing House, New Delhi.

Tulsian, P.C. *Financial Accounting*, Pearson Education.



B.COM SEMESTER I
Principles of Management
Paper Code: DSC 102

Total Credit: 3

Internal Assessment: 30

Full Marks: 100

Term End Examination: 70

Objective: The course aims to familiarize the learner with extant and emerging management theories and practices for reflective and holistic thinking on management principles and practices.

Outcome: A student is expected to gain sound knowledge on principles and functions of management.

Unit 1: Introduction

Meaning and importance of Management. Management theories: Classical, Neo-Classical and Modern theories of management. Managerial functions. Competencies of Management. Coordination mechanisms in organizations.

Unit 2: Planning

Organizational objective setting; Decision making environment; Techniques for individual and group decision-making; Planning vis-à-vis Strategy- meaning and elements of business firm environment- micro, and macro; Industry structure, Business-level strategic planning.

Unit 3: Organizing

Decentralization and Delegation; Factors affecting organizational design; Departmentalization; Organizational structures; Formal- informal organizations' interface.

Unit 4: Directing and Controlling

Motivation- meaning, importance and factors affecting motivation; Leadership- meaning, importance and factors affecting leadership, leadership theories and styles, and followership. Controlling- Principles of controlling; Measures of controlling and accountability for performance.

Unit 5: Salient Developments and Contemporary Issues in Management

Management challenges of the 21st Century; Factors reshaping and redesigning management purpose, performance and reward perceptions- Internationalization,



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Digitalization, Entrepreneurship & innovation, Workplace diversity, Democracy and Sociocracy, Subaltern management ideas from India.

Suggested Readings:

Drucker, P. F. . The Practice of Management. New York: Harper & Row.

Drucker, P. F. . Management Challenges for the 21st Century. Harper Collins Publishers Inc.

Gupta C.B. and Mathur S. Management Principles and Applications. Scholar Tech Press, Delhi.

Koontz, H., & Weihrich, H.. Essentials of Management: An International and Leadership Perspective. McGraw Hill Publications

Mahajan, J.P. and Mahajan Anupama. Management Principles and Applications. Vikas Publications.

Mitra J.K..Principles of Management. Oxford University Press.

Prasad, L.M. Principles and Practice of Management. Sultan Chand & Sons, New Delhi.

Rao, V.S.P. Management Principles and Applications. Taxmann Publications.

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B.COM SEMESTER I

Micro Economics

Paper Code: DSM 101

Total Credit: 3

Internal Assessment: 30

Full Marks: 100

Term End Examination: 70

Objective: The objective of the paper is to acquaint the students with the basic principles of microeconomic theory and illustrate with applications.

Outcome: A student is expected to have a thorough understanding of the various concepts of micro economics and their application in business.

Unit 1: Demand and Supply

Concept and Law of Demand; Determinants of Demand; Types of Elasticity of Demand; Factors determining Elasticity, Measurement of Elasticity of Demand; Demand Forecasting: Types, Determinants, Methods and Usefulness. Concept and Law of Supply, Determinants of Supply, Concept & Measurement of Elasticity of Supply.

Unit 2: Consumer Behaviour

Cardinal vs. Ordinal Utility, Marshallian utility approach, Indifference Curve Approach, Consumer's equilibrium, Law of Substitution: Price, Income and Substitution Effect; Revealed Preference Analysis.

Unit 3: Production and Cost


Concept of Production function: Isoquant and Iso Cost, optimum factor combination, Law of Variable Proportion, Cobb Douglas Production Function, Internal & external economies & diseconomies.

Different concepts of cost, short run and long run cost curves, traditional and modern approaches.

Unit 4: Pricing Analysis

Perfect Competition: Features, equilibrium of firm and industry in the short run and long run, pricing under perfect competition.

Imperfect Competition: Features of Monopoly, Monopolistic competition and Oligopoly; Price and output determination under monopoly, monopolistic competition and oligopoly. Pricing Policy and Pricing Methods.



Unit 5: Factor Pricing

Marginal Productivity theory of Distribution. Wages: Nominal and Real wages, collective bargaining, role of trade union.

Rent: Concept, Ricardian and Modern theory of rent, Quasi rent.

Interest: Concept and Classical, Loanable Fund and Keynesian theories of interest.

Profit: Nature, concept and theories (Risk and Uncertainty Bearing).

Suggested Readings:

Amit Sachdeva, Micro Economics, Kusum Lata Publishers.

Gautam Purkayastha, Micro Economics, Kalyani Publishers.

H.L. Ahuja: Principles of Microeconomics, S Chand and Co. Ltd.

Koutsoyiannis, A: Modern Micro Economic Theory. Macmillan, New Delhi.

Maddala, G.S. and Miller Ellen, Microeconomic Theory and Application, Tata McGraw Hill.

Paul A. Samuelson, William D. Nordhaus, Micro economics, Mc Graw- Hill Education.

Richard G Lipsey: An Introduction to Positive Economy, ELBS Oxford.

Stigler G: The Theory of Price, Prentice Hall of India.



B.COM SEMESTER I

Fundamentals of Accounting

Paper Code: IDC 101 (A) [For Students of other Department]

Total Credit: 3

Internal Assessment: 30

Full Marks: 100

Term End Examination: 70

Objective: This paper aims to help learners to acquire conceptual knowledge of financial accounting and its application in business.

Outcome: A student is expected to have a basic understanding of the various concepts of accounting.

Unit-I Introduction

Accounting – Meaning, objectives, importance of accounting, internal and external users of accounting information, Basic Accounting terms – Assets, Liability, Capital, Debtors, Creditors, Goods, Purchases, Sales, Discount, Drawings, Transaction, profit, loss.

Basis of Accounting – Cash basis and accrual basis, difference between cash basis and accrual basis.

Accounting Standards (Concepts) and Generally Accepted Accounting Principles (GAAP)

Unit-II Recording of Business Transactions

Meaning of Account, Debit and Credit; Classification of Account – English Approach or Traditional Approach and American Approach or Modern Approach; Preparation of Journal, Ledger and Cash Book (Single, Double and Triple column) and Trial Balance.

Unit-III Bank Reconciliation Statement (BRS)

Bank Reconciliation Statement (BRS) – Meaning, features, importance, objectives, causes of difference between bank balance as per pass book and cash book.

Preparation of Bank Reconciliation Statement (BRS).

Unit-IV Accounting for Bad Debts and Depreciation:

Concept of Sundry debtors, Bad Debts and Doubtful Debts; Accounting Entries for bad debts, reserve for doubtful debts and reserve for discount on debtors;

Concept of Depreciation, Objectives, Methods of Depreciation; Accounting for depreciation of fixed assets under straight line method and diminishing balance method.



Unit-V Financial Statements

Financial statement – Meaning, components of final accounts, parties interested in final accounts. Preparation of Trading A/c, Profit and Loss A/c and Balance Sheet of sole proprietorship business

Suggested Readings:

S. P. Jain & K. L. Narang. *Financial Accounting*. Kalyani Publishers, New Delhi.

Hanif & Mukherjee, *Financial Accounting*. Sreedhar Publishers, Kolkata

S.N. Maheshwari, and S.K. Maheshwari, *Financial Accounting*. Vikas Publishing House, New Delhi.

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B.COM SEMESTER I

Marketing for Beginners

Paper Code: IDC 101 (B) [For Students of other Department]

Total Credit: 3

Internal Assessment: 30

Full Marks: 100

Term End Examination: 70

Objective: The objective of this paper is to help the student to acquire conceptual knowledge of the marketing for beginners. It also aims to develop knowledge of various marketing activities for present and future purposes.

Outcome: A student is expected to have a basic understanding of the various concepts of Marketing.

Unit 1: Introduction

Nature, scope and importance of marketing; Evolution of marketing; Selling vs Marketing; marketing mix, Marketing environment: concept, importance, and components (Economics, Demographic, technological, Natural, Socio-Cultural and Legal)

Unit2: Consumer Behaviour

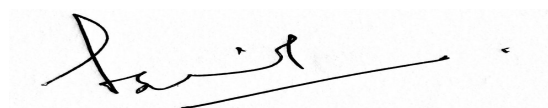
- a) Consumer Behaviour: Definitions, Nature, importance, Factor influencing consumer buying behavior, Buying motives, Buying process.
- b) Product: Meaning and definition, Feature of product, Product mix; Product line; Factor influencing product mix; Product segmentation; Benefits of product segmentation.

Unit 3: Branding and Packaging

- a) Concept and Features of Branding; Types of Brand, Importance of Branding, Brand Recognition and Brand Equity.
- b) Concept and Features of Packaging; Importance of Packaging, Concept of Label and Labeling; Features and Importance Labeling.

Unit 4: Pricing and Distribution Channels

- a) Pricing: Definition, objectives and Importance of pricing; factors affecting pricing decision; Kinds of pricing.
- b) Channels of Distribution: Definition, Function, Importance; Factor affecting channel of distribution; Logistic management.



Unit 5: New Trends in Marketing

Tele marketing, Green Marketing, Social Media Marketing, Rural Marketing; Social Marketing

Suggested Readings:

Chhabra, T.N., and S.K. Grover, Marketing Management, Fourth and Revised edition, Dhanpat Rai & Company.

Karunakaran, Marketing Management, Himalaya Publishing house.

Kotler. Philip, Gary Armstrong, Prafulla Agnihotri and Ehsanul Hoque, Principles of Marketing, 13th and revised edition, Pearson Education.

Neeru Kapoor, Principle of Marketing, PHI Learning.

Pillai & Bhagavathi – Marketing Management, S. Chand, Latest edition.

Rajendra Maheshwari, Principle of Marketing, International Book House.

Sherlakar & Krishnamoorthy, Marketing Management, Himalaya Publishing House.

Sontakki. C.N., Marketing Management, Kalyani Publisher, 2013 edition.

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B.COM SEMESTER I

Business Communication

Paper Code: SEC 101

Total Credit: 3

Full Marks: 100

Internal Assessment: 30

Term End Examination: 70

(Theory 50 & Practical 20)

Objective: The paper aims to train students to enhance written as well as oral communication in the corporate world.

Outcome: A student is expected to have a thorough understanding of the various concepts of communication and their application in real life situation.

Unit 1: Introduction to the essentials of Business Communication

Meaning and process; Need and importance; Elements of Communication. Medium: verbal & non-verbal communication. Channels: formal & informal. Levels of communication; Direction of communication: downward, upward, lateral, & diagonal. Communication Skills

Unit 2: Effective Communication

Difficulties/barriers to communication: Linguistic Barriers, Psychological Barriers, Interpersonal Barriers, Cultural Barriers, Physical Barriers, Organizational Barriers. Solutions to the barriers; Interactive and non-interactive techniques of communication; Listening as a tool of communication. Essentials of Effective Communication:

Unit 3: Business Correspondence and E-Correspondence

Need and importance of business letters; Inviting quotations, Sending quotations, Placing orders, Inviting tenders, Sales letters, claim & adjustment letters, Memorandum, Notices, Agenda, Minutes, Job application letter, preparing the Resume.

Technology for communication; Effective IT communication tools; Electronic mail: advantages, safety and smartness in email. E-mail etiquettes.

Unit 4: Report Writing

Business reports, Types, Characteristics, Importance, Elements of structure, Process of writing, Order of writing, the final draft, check lists for reports.



Unit 5: Spoken English and Oral Presentation

Effective negotiation: elements, process and general guidelines. Telephonic conversation. Conducting & facing interviews. Conducting & participating in group decisions. Making presentations: content & organizing. Features of good presentation. Delivering a presentation.

Practical Exercises:

1. Presentation using Power Point on Social Issues of the Place where the institution is located.
2. Preparation & Presentation of Concept Note for the celebration of a “Special Day”
3. Presentation using Power Point on Recent Issues related to Economy of Assam.
4. Drafting of letter to the editor of newspaper expressing views on any business or economy related issue.
5. Group Discussion on topics related to contemporary issues of business and economy.

Suggested Readings:

Bovee, and Thill, Business Communication Essentials, Pearson Education.

C.B.Gupta (2019). Essentials of Business Communication, Sultan Chand & Sons.

Herta A. Murphy, Herbert W. Hildebrandt, Jane P. Thomas, Effective Business Communication (SIE), McGraw Hill Education.

Kaul, A. Effective Business Communication, 2nd ed. PHI learning

Lesikar, R.V. & Flatley, M.E. (2001). Basic Business Communication Skills for Empowering the Internet Generation, Tata McGraw Hill Publishing Company Ltd. New Delhi.

Locker and Kaczmarek, Business Communication: Building Critical Skills, McGraw Hill Education.

Shirley Taylor, Communication for Business, Pearson Education.



B.COM SEMESTER I

Modern Indian Language – 101

Paper Code: AECI

Total Credit: 2

Internal Assessment:

Full Marks: 50

Term End Examination:



B.COM SEMESTER I

NSS/NCC/DTS/Sports/HW/Yoga/GCS/UI


Paper Code: VAC 101

Total Credit:

Internal Assessment:

Full Marks:

Term End Examination:



B.COM SEMESTER II

Corporate Accounting

Paper Code: DSC 151

Total Credit: 3

Internal Assessment: 30

Full Marks: 100

Term End Examination: 70

Objective: The course aims to help learners to acquire the conceptual knowledge of the corporate accounting system and to learn the techniques of preparing the financial statements of companies.

Outcome: A student is expected to gain sound theoretical knowledge in corporate accounting and apply the same in practice.

Unit I: Valuation of Goodwill and Shares

Need for Valuation of Goodwill; Components of Goodwill; General Factors Affecting the Value of Goodwill; Methods of Evaluating Goodwill; Need for Valuation of Shares; Methods for Evaluating Shares.

Unit II: Company Financial Statements

Types of Financial Statements; Provisions as to Preparation of Financial Statements; General Instructions for Preparation of Financial Statements; Preparation of Financial Statements as per Schedule III.


Unit III: Amalgamation and Reconstruction of Companies

Amalgamation: Concept and Need for Amalgamation; Accounting Procedure in case of Amalgamation; Meaning and Types of Reconstruction; Need for Reconstruction; Distinction between Internal and External Reconstruction; Accounting Procedure in Internal and External Reconstruction.

Unit IV: Liquidation of Companies and Holding Company Accounts

Liquidation of Companies: Meaning and Salient Features of Liquidation; Modes of Winding Up; Consequences of Winding Up; Liquidator's Final Statement of Account.

Holding Company Accounts: Treatment of Minority interest, goodwill/ Capital Reserve, pre-acquisition and post-acquisition profits, etc.- Significance of Consolidated Financial Statement Preparation of Consolidated Balance Sheet with one Subsidiary Company.



Unit V: Corporate Financial Reporting

Meaning, Need and Objectives of Reporting; Constituents of Annual Report; Contents of Report of the Board of Directors; XBRL Reporting; Drafting of Notes to Accounts; Segment Reporting; Sustainability Reporting; Triple Bottom Line Reporting; CSR Reporting.

Suggested Readings:

- A. Sehgal, Fundamentals of Corporate Accounting, Taxman Publication, New Delhi.
Ashok Sehgal, Fundamentals of Corporate Accounting. Taxman Publication, New Delhi.
Hanif & Mukherjee, Modern Accountancy, Tata McGraw-Hill.
J. R.Monga, Fundamentals of Corporate Accounting. Mayur Paper Backs, New Delhi.
Jain,S.P.andK.L.Narang.CorporateAccounting.KalyaniPublishers,New Delhi.
M.C.Shukla,T.S.Grewal,andS.C.Gupta.AdvancedAccounts.Vol.-II.S.Chand&Co.,NewDelhi.
P.C.Tulsian and Bharat Tulsian, Corporate Accounting, S. Chand & sons.
R.L. Gupta and M. Radhaswamy, Advanced Accountancy, Sultan Chandand Sons.
S.N. Maheshwariand S. K. Maheshwari .Corporate Accounting.Vikas Publishing House,New Delhi.
V.K.Goyal and Ruchi Goyal. Corporate Accounting. PHI Learning.
Vasudeva Sakshi, Corporate Accounting, Himalaya Publishing House.



B.COM SEMESTER II

Business Laws

Paper Code: DSC 152

Total Credit: 3

Internal Assessment: 30

Full Marks: 100

Term End Examination: 70

Objective: The objective of the course is to impart basic knowledge of business laws relevant for the inception and conduct of general business activities with relevant case studies.

Outcome: A student is expected to learn the Business Laws and apply the same in practice.

Unit I: Indian Contract Act, 1872

Definition and Scope of Business law. Nature and Classification of Contracts; Offer and Acceptance; Competence to Contract; lawful consideration; Contingent contract and Quasi -Contract.

Contracts of Indemnity and Guarantee; Contract of Bailment and Pledge; Contract of Agency; Performance of Contracts; Discharge of Contracts; breach of Contract and its Remedies.

Unit II: The Sale of Goods Act 1930


Formation of Contract of sale; essential Ingredients of Contract of sale of Goods; Performance of Contract of sale; Sale vs. Agreement to Sell; Conditions and Warranties; Transfer of Property in Goods; and Rights of an Unpaid Seller.

Unit III: Limited Liability Partnership (LLP) Act, 2008

Salient features of LLP; Difference between LLP and Partnership; LLP and Company; LLP Agreement; Partners and Designated Partners; Partners and their relationships; Incorporation by Registration; Registered Office of LLP and Change therein; change and Rectification of name of LLP.

Unit IV: Consumer Protection Act, 2019 and Competition Act, 2002

Definitions and Objectives of Consumer Protection Act, 2019; Rights of Consumer; Consumer Dispute; Unfair contract and unfair trade practice; Consumer Protection



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Councils; Central Consumer Protection Authority; Consumer Disputes Redressal Commission; Mediation; Offences and Penalties.

Objectives and Salient Features of Competition Act, 2002; Anti-Competitive Agreement, Prevention of abuse of dominant position, Combination, Penalties, Competition Advocacy, Competition Commission of India: Duties, Powers and Functions of Commission.

Unit V: Intellectual Property Law in India relating to Patent, Copyright and Trademark

Patents: Meaning and Salient Features of Patent, Conditions for an invention to be patented, Procedure of obtaining a patent, opposition to grant a patent, expiry of patent, remedies available to the patent owner for infringement of patent rights

Meaning of copyright, Copyright Board and registration of copyright, Terms of Copyright, Protected works under copyrights; Rights and duration; Meaning of Fair use: Infringement of copyright and remedies.

Meaning & concept of trademark, functions of trademark, types of trademark, Registration of trademark, procedure of registration of trademark, Infringement and remedies.

Suggested Readings:

Bhushan B.; Kapoor, N.D.; Abhi R. and Kapoor R.: Elements of Business laws, Sultan Chand.

Dagar, I. and Agnihotri, A.: Business Laws, Sage Text Book.

Dhingra J.: Business laws, Kalyani Publishers.

Jagota R.: Business laws, MKM Publishers Scholar Tech Press.

Kuchhal, M.C. and Kuchhal, V.: Business laws, Vikash Publication House.

Maheswari, S. N.; Maheswari, S.K.: Manual of Business Laws, Himalaya Publishing House Pvt. Ltd.

N.D. Kapoor: Business laws, Sultan Chand and Sons.

Satish B. Mathur: Business law, Tata McGraw Hill Education Pvt. Ltd.

Sharma, J.P. and Kanojia, S.: Business laws, Bharat Law House Pvt. Ltd.

Tulsian, P.C.: Business law, Tata McGraw Hill Education Pvt. Ltd.



B.COM SEMESTER II

Macro Economics

Paper Code: DSM 151

Total Credit: 3

Internal Assessment: 30

Full Marks: 100

Term End Examination: 70

Objective: The objective of the paper is to acquaint the students with the basic principles of macro-economic theory and illustrate with applications.

Outcome: A student is expected to have a thorough understanding of the various concepts of macro economics and their application in business.

Unit 1: National Income

Key macroeconomic variables, static macro economic analysis, National Income: Concept of GNP, GDP, NNP and NNP at Market Price and at Factor Cost, Measurement of National Income: Value Added method and Expenditure Method; Difficulties of national income estimation. Importance of National Income Studies

Unit 2: Theories of Money, Monetary and Fiscal Policy

Concept of Money, Role of Money in Capitalist and Socialist Economy; Quantity theory of Money- Fisher and Cambridge, Money supply and its determinants, credit creation, Objectives and Instruments of monetary policy, Keynesian liquidity preference theory. Objectives and Instruments of Fiscal Policy, Government Budget: Objectives and components.

Unit 3: Inflation


Meaning, Cost-push and Demand-pull inflation, Impact of inflation on the economy, Monetary and fiscal policy to control inflation, relationship between inflation and unemployment: Phillips curve, Deflation: Causes and Consequences; Stagflation: Causes and Consequences.

Unit 4: Consumption, Savings and Investment

Aggregate demand and supply, Consumption function, Factors and Propensity to Consume; Saving function and Propensity to Save; Determinants of Investment, Investment Function; Factors affecting Marginal Efficiency of Capital; Multiplier and Accelerator: Magnitude, Assumptions, Working and Usefulness.

Unit 5: Employment Theories and Trade Cycle

Concept of full employment and involuntary unemployment, different types of unemployment, natural rate of unemployment, Classical theory of employment, Keynesian theory of employment.



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Trade cycles: Features, Phases; Pigou's Schumpeter's and Keynes' Theory of Trade Cycle; Anti-Cyclical Measures.

Suggested Readings:

G.S. Gupta, Introduction to macroeconomics: Theory and Application, McGraw Hill Education.

H.G. Mannur, international Economics, Vikash Publishing House Pvt. Ltd.

N.Gregory Mankiw. Macroeconomics, Worth Publishers

P.N. Chopra, Introduction to Macroeconomics, Kalyani Publishers.

Rana Verma, Macroeconomics Analysis, Vishal Publishing House.

Suman Kalyan Chakraborty, Macro economics, Himalaya Publishing House.

William H. Branson, Macroeconomic theory and policy, Harper colleens India Pvt. Ltd.

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B.COM SEMESTER II

Fundamentals of Entrepreneurship

Paper Code: IDC 151 (A) [For Students of other Department]

Total Credit: 3

Internal Assessment: 30

Full Marks: 100

Term End Examination: 70

Objective: The basic objective of this paper is to promote entrepreneurial awareness among the learners so as to understand its need and relevance in Indian society as well as to make students aware of the existing environmental support system for the promotion of entrepreneurship in the country.

Outcome: A student is expected to have adequate degree of entrepreneurial awareness and the understanding of environment for entrepreneurial development.

Unit I: Entrepreneur and Enterprise

Entrepreneurs – Meaning & Types – Characteristics of entrepreneurs – Entrepreneur vs. Manager – Role and functions of entrepreneurs in relation to the Enterprise and in relation to the economy.

Unit II: Entrepreneurial Personality

Entrepreneurial personality – Entrepreneurial competencies – Entrepreneurship Development Institute's (EDI) prescribed competencies – Social groups & their entrepreneurial actions – Entrepreneurial motivation – Motivation theories – Entrepreneurial behavior need for achievement.

Unit III: Entrepreneurship and Its Process


Entrepreneurial process – Entrepreneurial dynamics in the environment – Opportunity identification process – Business plan – Feasibility analysis of business ideas – Contents of a business plan/project.

Unit IV: Entrepreneurial Environment

Entrepreneurial support system – Social, Economic and Financial support system – Contingency role models – Family business in India and their contribution to entrepreneurship – Role of educational institutions in the promotion of entrepreneurship.

Unit V: Entrepreneurial Performance and Rewards

Measures of entrepreneurial performance – Financial and psychological rewards – Entrepreneurial risks – Risk-rewards compatibility – Entrepreneurial rewards in the context of socio-economic environment of India.



Syllabus for B.Com Course (as per NEP-2020) of Assam University

Suggested Readings:

Brandt, S. C.: Entrepreneurship: The Ten Commandments for Building a Growth Company. New Delhi: MacMillan Business Books.


Dollinger, M. J.: Entrepreneurship: Strategies and Resources. Illinois: Irwin.

Holt, D. H.: Entrepreneurship: New Venture Creation. New Delhi: Prentice Hall of India.

Panda, S. C.: Entrepreneurship Development. New Delhi: Anmol Publications.

Taneja, S., & Gupta, S. L.: Entrepreneurship Development-New Venture creation. New Delhi: Galgotia Publishing House.

Vaspar, K. H. New Venture Strategies (Revised Edition ed.). New Jersey: Prentice-Hall.

A handwritten signature in black ink, appearing to be 'Rishi', with a long horizontal line extending to the right.

B.COM SEMESTER II

Basics of Human Resource Management

Paper Code: IDC 151 (B) [For Students of other Department]

Total Credit: 3

Internal Assessment: 30

Full Marks: 100

Term End Examination: 70

Objective: The paper aims to acquaint the learners with the techniques and principles to manage human resources of an organization for better performance.

Outcome: A student is expected to understand the various concepts of Human Resource Management and apply them in real life situation.

Unit 1: Introduction

Concept and functions; Role, status and competencies of HR manager; HR policies. Emerging challenges of HRM- Workplace diversity, empowerment, downsizing, VRS, work life balance. Concept of e-HRM and work from home.

Unit 2: Human Resource Planning

Human resource planning- Quantitative & qualitative dimensions; Job analysis – Job description & job specification; Recruitment – concept & sources; Selection – concept & process; Test & interview; Placement, induction & socialization; Retention of employees.

Unit 3: Training and Development

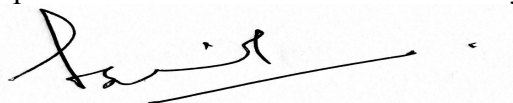
Concept & significance; Role specific & competency-based training; Training & development methods – Apprenticeship, understudy, job rotation, vestibule training, case study, role playing, hands on, shadowing, e-learning, sensitivity training, In-basket, management games, conferences & seminars, coaching & mentoring, management development programs.

Unit 4: Performance Appraisal and Compensation Management

Performance appraisal- Nature, objectives and process. Methods of Performance Appraisal. Compensation - Concept and policies, Base and supplementary compensation; Individual, group and organization incentive plans; Fringe benefits; Performance linked compensation.

Unit 5: Employee Maintenance

Employee health and safety; Employee welfare; Social security (excluding legal provisions). Employer-employee relations; Grievance handling and redressal; Industrial disputes: Causes and settlement machinery.



Syllabus for B.Com Course (as per NEP-2020) of Assam University

Suggested Readings:

Aswathappa, K. & Dash, S. (2021). Human Resource Management-Text and cases, Ninth Edition, Tata McGraw-Hill.

Chhabra, T. N. & Chhabra, M. (2020). Human Resource Management. Delhi:Sun India Publications.

Decenzo, D.A., & Robbins, S. P. (2009). Fundamental of Human Resource Management. New Jersey; Wiley.

Dessler G. & Varrkey B. (2020). Human Resource Management, Sixteenth Edition Pearson Paperback.

Gupta, C. B. (2018). Human Resource Management. Delhi: Sultan Chand & Sons.

Pattanayak, B. Human Resource Management, 6th ed. PHI learning.

A handwritten signature in black ink, appearing to be 'Rishi', with a long horizontal line extending to the right.

B.COM SEMESTER II
Computer Applications in Business
Paper Code: SEC 151

Total Credit: 3

Internal Assessment: 30

Full Marks: 100

Term End Examination: 70
(Theory 50 & Practical 20)

Objective: This paper aims to impart computer knowledge that will enable them with the ability to handle and analyze data for decision making and presenting it to the person concerned in the form of presentations and/or reports in the fast-moving business world.

Outcome: A student is expected to understand the various tools and techniques of Computer Application and use them in practical life.

Unit 1: Introduction

Concept of computing, Data and information; Computing Interfaces: Graphical User Interface (GUI), Command Line Interface (CLI), Touch Interface, Natural Language Interface (NLI); data processing; applications of computers in business. Meaning of computer network; Needs for networking; Types of Networks. I.P. Address, Modem, Bandwidth, Routers, Gateways, Internet Service Provider (ISP), World Wide Web (www), Browsers, Search Engines, Proxy Server, Intranet and Extranet; Basic Internet Services; Internet Protocols: TCP/IP, FTP, HTTP(s).

Unit 2: Word Processing

Introduction to word Processing, Word processing concepts, Use of Templates and styles, Working with word document: Editing text, Find & replace text, Formatting, spell check, Autocorrect, Auto-text; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, page break, table of contents, Tables: Inserting, filling and formatting a table; Inserting Pictures and Video; Mail Merge (including linking with spreadsheet files as data source); Printing documents; Citations, references & Footnotes.

Unit 3: Presentations

Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, hyperlinking, Media; Design; Transition; Animation; and Slideshow, exporting presentations as pdf handouts and videos.



Unit 4: Spreadsheets I

Spreadsheet concepts, Managing worksheets; Formatting, conditional formatting, Entering data, Editing, and Printing and Protecting worksheets; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs; Flash-fill; Working with Multiple worksheets; controlling worksheet views, naming cells and cell ranges. Spreadsheet functions: Logical, Date and Time, Lookup and reference, Text functions and Error functions.

Unit 5: Spreadsheet II

Statistical Functions in Spreadsheet: AVERAGE, MEDIAN, MODE, STDEV, VAR, MAX, MIN, SKEW, KURT, CORRELATION and REGRESSION

Financial Functions in Spreadsheet: PMT, RATE, PV, FV, NPER, NPV,

Mathematical Functions in Spreadsheet: SQRT, POWER, LOG10, Ln, ABS,

Practical Exercises:

The learners are required to do the practical exercises which include, but not limited to, the following:

1. Analyze and compare the different mobile payment apps (at least 5) on the basis of their pros and cons and prepare a report on the same in word document using table of contents, bullets, numbering, citations, etc. Also prepare a presentation for the same.
2. Using mail merge utility of word processing for either sending letters or for creating any other document like salary slip/ utility bills to be delivered to multiple recipients using data from a business organization or of the peer students.
3. Identify a topic related to any business operation and prepare a PowerPoint Presentation with all the above functions therein.
4. Prepare a Spreadsheet document with any hypothesized data and perform all the above functions therein.
5. By taking secondary data from a company's income statement and balance sheet for five to ten years, all the learners are required to conduct the Ratio Analysis and forecast values for different items of these statements for the next five to ten years.
6. Using logical, mathematical and statistical functions of spreadsheet, the learners should be able to analyze the results of the class test using hypothesized data to determine the students who passed or failed, assigning them ranks like first, second, third, etc., finding out number of absentees, counting no. of students scoring marks with distinction, etc.



Syllabus for B.Com Course (as per NEP-2020) of Assam University

7. The learners should be able to prepare repayment schedules of the loans that they borrow, prepare a payroll statement using spreadsheet functions listed above and analyze different investment opportunities using financial functions.
8. By taking live data from the website of the Government of India, use Spreadsheet for preparing frequency distribution, graphs, and calculate statistical measures like mean, median, mode, standard deviation, Correlation etc.

Suggested Readings:

Jain, H. C. & Tiwari, H. N. — Computer Applications in Business|| Taxmann, Delhi.

Joseph, P.T., S.J. E- Commerce: An Indian Perspective, 6th ed. PHI Learning.

Madan, S. - Computer Applications in Business|| Scholar Tech Press, Delhi.

Mathur, S. & Jain, P. —Computer Applications in Business|| Galgotia Publishing Company

Sharma, S.K. & Bansal, M. — Computer Applications in Business|| Taxmann, Delhi.

Thareja R (2018). IT & Its Business Application. Oxford University Press.

Thareja R (2019). Fundamentals of Computers. Oxford University Press.



B.COM SEMESTER II

Elective Language 151

Paper Code: AECII

Total Credit: 2

Internal Assessment:

Full Marks: 50

Term End Examination:

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B.COM SEMESTER II

Environmental Studies (EVS)

Paper Code: VAC 151

Total Credit: 3

Internal Assessment:

Full Marks: 100

Term End Examination:

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ASSAM UNIVERSITY, SILCHAR
Syllabus for B.Com Course (Based on NEP-2020)

Third Semester
Cost Accounting (DSC – 201)

Total Marks 100

Internal Assessment: 30

Semester End: 70

Credit: 4

Objectives: To acquaint the students with an in-depth study of cost accounting principles for identification, classification and analysis of cost component and cost ascertainment using various costing methods.

Learning Outcomes: After completion of the course learners will be able to:

- (i) Understand thoroughly the conceptual framework of cost accounting, cost concepts, elements of cost and preparation of cost sheet.
- (ii) Know about the basic concepts and techniques of material/inventory control, labour and overhead and other areas of application of cost accounting.

CONTENTS

Unit I: Introduction

Meaning, scope, objectives and advantages of cost accounting; Difference between cost accounting, financial accounting and management accounting; Cost concepts and classification; Overview of elements of cost and preparation of cost sheet; Role of a cost accountant in an organization.

Unit II: Elements of Cost: Material

Material/inventory control – Concept and techniques. Accounting and control of purchases, storage and issue of materials. Methods of pricing of materials issues – FIFO, LIFO, Simple average, Weighted average, Replacement, Standard cost. Treatment of material losses.



Unit III: Elements of Cost: Labour & Overhead

Accounting and control of labour cost. Concept and treatment of idle time, labour turnover and fringe benefits. Methods of wage payment and the incentive schemes- Halsey, Rowan, Taylor's differential piece wage.

Meaning, classification, allocation, apportionment and absorption of overheads; Machine Hour Rate (MHR), under and over absorption; Capacity levels and costs.

Unit IV: Methods of Costing

Job costing and Contract costing- Cost plus contract, escalation clause, profit on completed and incomplete and contracts nearer to completion. Process costing – Preparation of process accounts; treatment of normal and abnormal losses, Inter process profit (excluding Joint product, By-product and Equivalent production)

Unit V: Standard Costing & Reconciliation of Cost and Financial Accounts

Standard Costing - meaning, advantages, limitations and applications. Variance analysis- material, labour and overhead.

Reconciliation of Cost and Financial Accounts - Need for reconciliation; Reasons for disagreement between the profits disclosed by Financial Accounts and Cost Accounts and the method of preparing a reconciliation statement.

Suggested Readings:

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

S. P. Bhatnagar
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ASSAM UNIVERSITY, SILCHAR
Syllabus for B.Com Course (Based on NEP-2020)

Third Semester
Human Resource Management (DSC – 202)

Total Marks 100

Internal Assessment: 30

Semester End: 70

Credit: 4

Objective:

The course aims to introduce learners to the field of human resource management by exposing them to the key concepts.

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

1. Examine the organisational human resource processes.
2. Compare job analysis, job description, and job design.
3. Evaluate the relevance and methods of training and development.
4. Categorise the requisite skills in performance appraisal and compensation of employees.
5. Examine the maintenance function in the organization.
6. Understand the latest development in the field of HRM.

Unit I: Introduction

The concept of human resource management and its importance. Functions of HRM. The trends shaping human resource management – Globalization and Competition trends, Indebtedness and deregulation, Technological trends, Trends in the nature of work, Workforce and demographic trends, Economic challenges and trends. Important trends in human resource management. HRM in India.

Challenges of Human Resource Management - Workplace diversity, empowerment, downsizing, VRS, work life balance and stress management.

Special features of Human Resource Management in Service Sector.

Unit II: Human Resource Planning

Concept and meaning of Human Resource Planning; Features and Importance of Human Resource Planning. Manpower Budget, Workload Analysis, Quantitative and qualitative dimensions of Human Resource Planning. Job analysis, Job description and Job specification – Meaning and uses in Human Resource Planning.

Recruitment: concept, sources and techniques.

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Selection: concept and process.

Unit III: Human Resource Development

Concept and meaning of Human Resource Development. Importance of HRD in organizations in the IR 4 Regime.

Employee Training: concept, objectives and needs. Methods of employee training.

Development: meaning, objectives and needs. Methods of Development. Management development programs. Difference between Training and Development.

Training process outsourcing.

Unit IV: Compensation

Performance appraisal: nature, objectives and process; Performance management; Methods of performance appraisal; Potential appraisal; Employee counselling; Job transfer and promotion.

Compensation - Concept and policies, Base and supplementary compensation; Individual, group and organisation incentive plans; Fringe benefits; Performance linked compensation; Employee stock option; Pay band compensation system; Job evaluation.

Unit V: Employee Maintenance

Employee health, welfare and safety; Social security; Grievance handling and redressal. Industrial disputes: Causes and settlement machinery.

Contemporary issues in HRM: Human Resource Information System (HRIS); HR Audit, emerging job opportunities, e-HRM, work life balance and work from home.

Suggested Readings:

1. Aswathappa, K. & Dash, S. (2021). Human Resource Management-Text and cases, Ninth Edition, Tata McGraw-Hill.
2. Beardwell, I & Holden, L (1998). Human Resource Management: Contemporary Issues. Macmillan.
3. Chhabra, T. N. & Chhabra, M. (2020). Human Resource Management. Delhi:Sun India Publications.
4. Decenzo, D.A., & Robbins, S. P. (2009). Fundamental of Human Resource Management. New Jersey; Wiley.
5. Dessler G. & Varrkey B. (2020). Human Resource Management, Sixteenth Edition Pearson Paperback.
6. Gupta, C. B. (2018). Human Resource Management. Delhi: Sultan Chand & Sons.
7. Pattanayak, B. Human Resource Management, 6th ed. PHI learning.

Aswathappa

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Syllabus for B.Com Course (Based on NEP-2020)

Third Semester
Entrepreneurship Development (DSM – 201)

Total Marks 100

Internal Assessment: 30

Semester End: 70

Credit: 4

Objectives: The purpose of the paper is to orient the learner toward entrepreneurship as a career option and creative thinking and behavior.

Learning outcomes: After completing the course, the learners will be able to:-

1. Understand the basic concept of entrepreneurship and entrepreneurship development.
2. Understand Entrepreneurship Development Programme (EDPs) and their necessity for enhancing entrepreneurial growth.

Contents

Unit I: Introduction to Entrepreneurship

Meaning, definition and characteristics of entrepreneurship; phases of entrepreneurship Development; environment for entrepreneurship; factors influencing entrepreneurship; theories of entrepreneurship; barriers to entrepreneurship; entrepreneurship and economic development;

Meaning and characteristics of an entrepreneur; types of entrepreneur; Concept of corporate entrepreneurship / intrapreneurship

Unit II: Entrepreneurship Development

Concept of Entrepreneurship Development; Process of entrepreneurship development; Importance of Entrepreneurship Development; Challenges of entrepreneurship development; Factors affecting Entrepreneurial Growth – Economic factors, Non-economic factors, Government Actions

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Meaning and Concept of Entrepreneurial Competency; Developing entrepreneurial competency; Meaning and Concept of entrepreneurial motivation; Factors motivating people to become an entrepreneur; Theories of entrepreneurial motivation

Unit III: Entrepreneurship Development Programmes (EDPs)

Meaning and scope; Objectives of EDPs; Course contents and curriculum of EDPs; Need for EDPs; Phases of EDPs; Evaluation of EDPs; Problems of entrepreneurship development programmes in India

Entrepreneurship and Skill Development Programmes (ESDPs) – Meaning and objectives, nature of assistance, importance, eligibility criteria and process to apply the scheme; Linkages of EDP with RSETI, RUDSETI and DICCC

Unit IV: Women, Rural and Social Entrepreneurship

Meaning, concept of women entrepreneurship; reasons for the slow growth of women entrepreneurship in India; Problems of women entrepreneurs; remedies to solve the problems of women entrepreneurs; measures taken by the government for the development of women entrepreneurship in India

Meaning of rural entrepreneurship; need and problems of rural entrepreneurship; development of rural entrepreneurship;

Meaning of social entrepreneurship; need & problems of social entrepreneurship; development of social entrepreneurship

Unit V: Idea Generation and Feasibility Studies

Idea generation and screening methods - brainstorming, mind-mapping, story-telling, SCAMPER, attribute listing, focus group, interviews, customer feedback; Identification of opportunities; Feasibility studies- Marketing, Financial, Technical, Socio-economic Feasibility; Writing Business Plan

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Suggested Readings:

1. Khanka SS: Entrepreneurial Development. S. Chand & Co. publishing house, New Delhi
2. Kuratko and Rao, Entrepreneurship: A South Asian Perspective, Cengage Learning.
3. Robert Hisrich, Michael Peters, Dean Shepherd, Entrepreneurship, McGraw-Hill Education.
4. Desai, Vasant. Dynamics of Entrepreneurial Development and Management. Mumbai, Himalaya Publishing House.
5. Dollinger, Mare J. Entrepreneurship: Strategies and Resources. Illinois, Irwin.
6. Holt, David H. Entrepreneurship: New Venture Creation. Prentice-Hall of India, New Delhi.
7. Plske, Paul E. Creativity, Innovation and Quality. (Eastern Economic Edition), New Delhi: Prentice-Hall of India. ISBN-81-203-1690-8.
8. Singh, Nagendra P. Emerging Trends in Entrepreneurship Development. New Delhi: ASEED.
9. K. Ramachandran, Entrepreneurship Development, McGraw-Hill Education.
10. SIDBI Reports on Small Scale Industries Sector.

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ASSAM UNIVERSITY, SILCHAR
Syllabus for B.Com Course (Based on NEP-2020)

Third Semester
Financial Literacy [IDC 201]

Total marks 100
Internal Assessment: 30
Semester End: 70

Credit: 3

Objective: The objective of this course is to impart knowledge on basic financial literacy and the importance of financial education for a financially sound society.

Learning Outcome:

- i) The students will be able to understand the importance of financial literacy
- ii) Students will be capable to make judicious decisions for savings and investment.

Unit I: Introduction to Financial Literacy

Meaning, importance and scope of financial literacy; Prerequisites of Financial Literacy; various financial institutions - Banks, Insurance companies, Post Offices; Mobile App-based services.

Unit II: Banking Services and Financial Inclusion

Meaning and types of banks, various services offered by the banks, types of bank deposit accounts, Formalities to open bank accounts, KYC norms, Mobile banking, Debit Card, Credit Card, and UPI Payment.

Unit III: Post Office Financial Services

Post office Savings Schemes, NSC, Kishan Vikas Patra, Senior Citizen Savings Scheme (SCSS), Sukanya Samriddhi Yojana/ Account (SSY/SSA), PPF.

Unit IV: Financial Services

Capital Market, Securities and its types, i.e., Equity, Debentures or Bonds, IPOs and FPOs; NIFTY and Sensex and their significance; Investment in Shares – Mutual Fund – SIP.

Unit V: Protection and Investment-Related Financial Services

Insurance Services: Life Insurance Policies: Life Insurance, Term Life Insurance, Endowment Policies, Pension Policies, ULIP, Health Insurance and its Plans.

Suggested Readings-

- Avadhani, V. A. (2019). Investment Management. Mumbai: Himalaya Publishing House Pvt. Ltd.
- Chandra, P. (2012). Investment Game: How to Win. New Delhi: Tata McGraw Hill Education.
- Kothari, R. (2010). Financial Services in India-Concept and Application. New Delhi: Sage Publications India Pvt. Ltd.
- Milling, B. E. (2003). The Basics of Finance: Financial Tools for Non-Financial Managers. Indiana: universe Company.
- Mittra, S., Rai, S. K., Sahu, A. P., & Starn, H. J. (2015). Financial Planning. New Delhi: Sage Publications India Pvt. Ltd.
- Zokaityte, A. (2017). Financial Literacy Education. London: Palgrave Macmillan.

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Syllabus for B.Com Course (Based on NEP-2020)

Third Semester
Business Organisation (IDC – 201)

Total Marks 100

Internal Assessment: 30

Semester End: 70

Credit: 3

Objective: The course aims to familiarize the students with the forms of business organization and contemporary issues.

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

1. Examine the dynamics of the most suitable form of business organizations in different situations.
2. Evaluate the various elements affecting the business environment and different areas of application of management principles in the organisation.

Unit I: Introduction

Business – Concept, nature and scope, business as a system, business objectives, business and environment interface, distinction between business, commerce and trade, Business ethics, Social responsibilities of business.

Unit II: Business Enterprises

Forms of Business Organization: Sole Proprietorship, Partnership firm, Joint Stock Company, One Person Company, Cooperative society; Limited Liability Partnership; Multinational Corporations; Choice of Form of Organization; Business Combination: Need and Objectives, Forms: Mergers, Takeovers and Acquisitions.

Unit III: Business Environment

Meaning and significance of Business environment, Internal and external environment, Dimensions of Business Environment; Uncertainty and business; Environmental Analysis and Diagnosis, Environment scanning techniques: Strengths, Weaknesses, Opportunities and Threats (SWOT) and Environment Threat and Opportunity Profile (ETOP)

Unit IV: Entrepreneurship: Founding the Business Entrepreneur-Entrepreneurship-Enterprise; entrepreneurial ideas and opportunities in contemporary business environment; Process of entrepreneurship; Forms of entrepreneurship; Skill India, Startup India, Make in India, Globalization.

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Unit V: Contemporary Issues of Business Organizations

Emerging Issues and Challenges; Innovation in Organizational Design; Learning Organizations, Workforce Diversity, Franchising, Outsourcing, and E-commerce; Government and business interface; Sustainability; Digitalization and Technological innovations.

Suggested Readings:

1. Basu, C., Business Organization and Management, McGraw Hill Education, New Delhi.
2. Chhabra, T. N., Business Organization and Management, Sun India Publications, New Delhi.
3. Kaul, V. K., Business Organization Management, Pearson Education, New Delhi.
4. Vasishth, N., Rajput, N., Business Organization and Management, Kitab Mahal. Delhi.
5. Bhusan Y. K., Business Organization, Sultan Chand & Sons, New Delhi.
6. Gupta, C.B., Business Organisation, Mayur Publication, New Delhi.

Note: Learners are advised to use the latest edition of readings.

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ASSAM UNIVERSITY, SILCHAR
Syllabus for B.Com Course (Based on NEP-2020)

Third Semester
E-Business & Marketing (SEC- 201)

Total Marks 100

Internal Assessment: 30

Semester End Theory: 50

Semester End Practical: 20

Credit: 3

Objective: The objective of this course is to enable the students to become familiar with the mechanism for conducting business transactions through electronic means.

Learning Outcome:

- i) Students are expected to have a thorough understanding on the various aspects of electronic business.
- ii) Students are expected to know the related operation processes, e-marketing techniques and application of various e-business aspects in the practical world.

Contents

Unit I: Introduction to E-Business

Concept, features and scope of e-business, history and development of e-business in India, e-business vs. e-commerce, advantages and disadvantages of doing business in electronic mode, contribution of e-business to economic growth, e-business models.

Unit II: Security and Legal Aspects of E-Business

Threats in e-business, security of clients and service provider, Cyber Laws – relevant provisions of Information Technology Act 2000, offences, securing electronic records and digital signatures, penalties and adjudication.

Unit III: E-Payment System

Methods of e-payment-debit card, credit card, smart cards, e-money, Digital Signatures-procedure, working and legal position, Payment Gateways, Online Banking-meaning, importance, electronic fund transfer, automated clearing house, automated ledger posting, risks involved in e-payments.

Unit IV: Website Designing

Introduction to HTML; tags and attributes: Txt Formatting, Fonts, Hypertext Links, Tables, Images, Lists, Forms, Frames, Cascading Style Sheets.

Unit V: E-Marketing

Meaning and features of World Wide Web, E-Marketing-meaning and scope, significance of e-marketing in modern world, e-marketing mix, E-Shopping-meaning, advantages and disadvantages, e-marketing vs. e-shopping, e-shopping through Amazon, Snapdeal, Meesho, Ajio, etc.

There will be a term end practical examination on Unit 4 and Unit 5

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Suggested Readings:

1. Kenneth C. Laudon and Carlo Guercio Traver, E-Commerce, Pearson Education.
2. David Whiteley, E-commerce: Strategy, technology and Applications, McGraw Hill Education
3. C.S. Rayudu, E-Business, Himalaya Publishing House.
4. PT Joseph, E-Commerce: An Indian Perspective, PHI Learning
5. K.K. Bajaj and Debjani Nag, E-commerce, McGraw Hill Education
6. T.N. Chhabra, E-commerce, Dhanpat Rai & Co.
7. Sushila Madan, E-Commerce, Taxmann
8. T.N. Chhabra, Hem Chand Jain and Aruna Jain, An Introduction to HTML, Dhanpat Rai & Co.
9. Hunt, B, Convert! Designing websites to increase traffic and conversion (1st ed.), Wiley Publishing.
10. Bailey, M, Internet Marketing: An Hour a Day (1st ed.), Wiley Publishing.

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ASSAM UNIVERSITY, SILCHAR
Syllabus for B.Com Course (Based on NEP-2020)

Fourth Semester
Corporate Law [DSC 251]

Total Marks: 100
Internal Assessment: 30
End Semester: 70

Credit: 4

Objective: the objective of the course is to impart basic knowledge of the provisions of the Companies Act 2013 and the Depositories Act, 1996. Case studies involving issues in corporate laws are required to be discussed.

Learning Outcomes:

- i) Upon successful completion of Business Law the student will be able to understand the Legal Environment of Business
- ii) Students can apply basic legal knowledge to business transactions and can communicate effectively by using standard business and legal terminology.

Contents

Unit-I: Introduction related to Formation of Company

Administration of Company Law (including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), special Courts; Definition of a Company (According to the Companies Act, 2013), Characteristics of a company; lifting of corporate veil; type of companies including one person company, small company and dormant company; association not for profit; illegal association; formation of company, on-line filing of documents, promoters, their legal position, pre-incorporation contract; on-line registration of a company.

Unit-II: Basic Documents

Memorandum of association, Articles of association, Doctrine of constructive notice and indoor management, prospectus-shelf and red herring prospectus, misstatement in prospectus, GDR; book-building; issue, allotment and forfeiture of share, transmission off shares, buyback and provisions regarding buyback; issue of bonus shares.

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Unit-III: Corporate Management (According to the Companies Act, 2013)

Classification of directors, women directors, independent director, small shareholder's director; disqualifications, director identity number (DIN); appointment; Legal positions, powers and duties; removal of directors; Key managerial personnel, managing director, manager;

Unit-IV: Control of Companies

Meetings of shareholders and board of directors; types of meetings, convening and conduct of meetings, requisites of a valid meeting, postal ballot, meeting through video conferencing, e-voting, Committees of Board of Directors-Audit Committee, Nomination and Remuneration Committee, Stakeholders relationship committee, corporate social responsibility committee.

Unit-V: Accounts and Audit Procedure of Companies

Dividends, Accounts, Audit: Provisions relating to payment of dividend, Winding up: concept and modes of winding up. Insider trading, whistle blowing: Insider trading; meaning & legal provisions; whistle-blowing: concept and mechanism.

Suggested Readings:

- 1) M C Kuchhal, Modern Indian Company Law, Shri Mahavir Book Depot (Publishers), Delhi.
- 2) G K Kapoor and Sanjay Dhamija, Company Law, Bharat Law House, Delhi.
- 3) Anil Kumar, Corporate Laws, Indian Book House, Delhi
- 4) Avtar Singh, Introduction to Company Law, Eastern Book Company
- 5) Ramaiya, A Guide to Companies Act, LexisNexis, Wadhwa and Buttersworth.
- 6) Manual of Companies Act, Corporate Laws and SEBI Guideline, Bharat Law House, New Delhi.
- 7) A Compendium of Companies Act 2013, along with Rules, by Taxmann Publications.
- 8) Garg K.C., Corporate Law (Odisha), Kalyani Publishers.
- 9) Maheswari, Maheswar-Elements of Corporate Laws-Himalaya Publishing House.
- 10) Kapoor G.K. and Suri A.P., Corporate Laws, Taxmann Publications.

L. Bhattacharjee

ASSAM UNIVERSITY, SILCHAR
Syllabus for B.Com Course (Based on NEP-2020)

Fourth Semester
Law & Practices of Income Tax (DSC – 252)

Total Marks 100
Internal Assessment: 30
Semester End: 70

Credit: 4

Objective:

The course aims to impart knowledge of law pertaining to levy of income tax in India.

Learning Outcomes:

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

1. Analyse the basic concepts of income tax and determine the residential status of different persons.
2. Compute income under the head salaries and income from house property.
3. Compute income under the head profits and gains of business or profession and capital gains.
4. Compute income under the head income from other sources and understand the provisions relating to income of other persons included in assessee's total income.
5. Analyse various deductions and computation of total income and tax liability of individuals.

Contents

Unit I: Introduction

Types of Taxes; History & Evolution of Income Tax Structure in India.

Basic concepts as per IT Act, 1961: Income; Agricultural income, Person, Assessee, Assessment year, Previous year, Gross Total Income, Total income, Maximum marginal rate of tax and Permanent Account Number (PAN); Residential status: Scope of total income on the basis of residential status; Exempted incomes under section 10.

Unit II: Computation of Income from Salaries and House Property

Income from Salaries; Income from House Property.

Unit III: Computation of Income from Business or Profession and Capital Gains

Profits and gains of business or profession; Capital gains.

Unit IV: Income from Other Sources, Clubbing of Income and Set-off

Income from other sources; Income of other persons included in assessee's total income; Aggregation of income and set-off and carry forward of losses.

Unit V: Deductions and Computation of Total Income and Tax Liability

Deductions from gross total income; Rebates and reliefs; Computation of total income and tax liability of individuals.

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Suggested Readings:

- Ahuja, Girish and Gupta, Ravi. Simplified Approach to Income Tax. Flair Publications Pvt. Ltd. Delhi.
- Bandopadhyaya (2019). Taxation I, II. Oxford University Press.
- Mittal, Naveen. Concept Building Approach to Income Tax Law & Practice. Cengage Learning India Pvt. Ltd., Delhi.
- Singhanian, Vinod K. and Singhanian, Monica. Students' Guide to Income Tax, University Edition. Taxmann Publications Pvt. Ltd., New Delhi.

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ASSAM UNIVERSITY, SILCHAR
Syllabus for B.Com Course (Based on NEP-2020)

Fourth Semester
Business Statistics (DSC- 253)

Total Marks: 100

Internal Assessment: 20

Credit: 4

Semester End Theory: 50

Semester End Practical: 30

Objectives: The objective of the course is to familiarize students with the basic statistical tools used for business decision making.

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

1. Examine & understand the various descriptive properties of statistical data.
2. Compare probability rules and concepts relating to discrete and continuous random variables to answer questions within a business context.
3. Learn the concept of linear regression model and its practical utility in the field of commerce.
4. Analyze trends and tendencies over a period of time through time series analysis and apply index numbers to real life situation.

Contents

Unit I: Probability Theory

- a. Meaning of probability, Different definitions of probability, conditional probability, compound probability and Bayes' theorem (proof not required)
- b. Mathematical Expectation of random variable.

Unit II: Descriptive Statistics

- a. Meaning, characteristics, functions & limitations of Statistics.
- b. Measures of Central Tendency – Concept and properties of averages including Arithmetic mean, Geometric mean, Harmonic mean, Median and Mode.
- c. Measures of Dispersion- Range, Quartile Deviation, Mean Deviation, Standard Deviation, Variance and Coefficient of Variation.

Unit III: Simple Correlation and Regression Analysis

- a. Correlation Analysis: Meaning of correlation, Scatter diagram, Pearson's co-efficient of correlation, calculation and properties, Rank Correlation, Multiple Correlation (Concept only).
- b. Regression Analysis: Regression lines, Properties of regression coefficients, Relationship between correlation and regression coefficient, Multiple Regression (Concept only).

Unit IV: Index Number

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Meaning and uses of index numbers; Construction of index numbers- Method of Laspeyres, Paasche, Fisher's Ideal index and Consumer Price Indices. Test of adequacy of index numbers.

Unit V: Time Series Analysis

Components of time series; additive and multiplicative models; Trend analysis: Fitting of trend using principle of least squares- linear and second degree parabola.

Suggested Reading:

- . Gupta, S.C. & Gupta, I. Business Statistics, Mumbai: Himalaya Publishing House.
- . Vohra N. D., Business Statistics, McGraw Hill Education.
- . Gupta, S. P. & Archana Agarwal. Business Statistics, Sultan Chand & Sons Publishing, New Delhi.
- . Hazarika, P.A. Textbook of Business Statistics. New Delhi: S. Chand Publishing.
- . Siegel, Andrew F. Practical Business Statistics. McGraw Hill Education.
- . Asthana, B. N. Elements of Statistics. New Delhi: S. Chand Publishing.
- . Anderson, D. R. Statistics for learners of Economics and Business, Boston: Cengage Learning.
- . David M. Levine, Mark L. Berenson, Timothy C. Krehbiel, P.K. Viswanathan. Business Statistics: A First course, Pearson Education.

Note: Learners are advised to use the latest edition of readings.

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ASSAM UNIVERSITY, SILCHAR
Syllabus for B.Com Course (Based on NEP-2020)

Fourth Semester
Indian Economy [DSM 251]

Total Marks: 100

Credit: 3

Internal Assessment: 30

End Semester: 70

Objectives: The course aims to provide an understanding of constituent sectors that define the Indian Economy and enable learners to examine the role & contribution of different sectors of the economy in economic development of India. It also enables the learners to understand the role & impact of the planning process on economic development of India.

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

1. Analyse the basic concepts of development.
2. Evaluate the magnitude, size and dimension of Indian Economy.
3. Analyse the role & contribution of agriculture in the economic development of India.
4. Analyse the contribution of the industrial sector in the Indian Economy.
5. Understand the role & contribution of service sector in Indian Economy.

Unit I: Issues in Economic Growth & Development

Meaning & concepts of economic growth and economic development, Determinants of economic development, Sustainable development, Concepts and measures of human development index, Meaning of underdevelopment, Basic characteristics of under developed countries, Major features of Indian economy at the time of independence.

Unit II: An overview of Indian Economy

Evolution of Indian planning: from planning to NITI Aayog.

Issues in India's development : Population and economic development, demographic trends and issues, Demographic dividend in India, Problems of unemployment, poverty & income inequality.

Unit III: Agricultural sector

Agrarian growth and performance in different phases of policy regimes, Green revolution , White & yellow revolution, Factors influencing productivity & growth, Role of technology & institutions, Price policy, the public distribution system, food security issues, policy initiatives of Govt. of India.

Unit IV: Industrial Sector

Pattern & performance of industrialization, Industrial policies, Public sector – its role, Performance & reforms, New Industrial Policy 1991 , Role of MSME in Indian economy & challenges faced by MSME, 'Make In India' initiative, Atma Nirbhar Bharat, Changing structure of India's foreign trade and Balance of Payments.

Unit V: Service Sector

Role of service sector in India's economy – its contribution to national income, employment & export revenue, factors responsible for the spurt in service growth, Performance of India's service subsectors, Digital India Mission, Issues & challenges for India's service sector growth, Circular economy & India

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Suggested Readings:

1. Mishra and Puri, Indian Economy, Himalaya Publishing House.
2. IC Dhingra, Indian Economics, Sultan Chand & Sons.
3. Gaurav Dutt and KPM Sundarum, Indian Economy, S Chand & Company.
4. Bhagwati, J. and Desai, P. India : Planning for Industrialisation, OUP, Ch 2.
5. Dreze, Jean and Amartya Sen. Economic Development and Social Opportunity. Ch 2.OUP.
6. Joshi, S., (2014), The Service Sector: An Exploration of the Indian Experience, World Association for Sustainable Development, UK.
7. Datt G. & Mahajan A., (2016) Indian Economy, S Chand & Company.
8. Dhar P.K., Indian Economy, Kalyani Publisher.

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ASSAM UNIVERSITY, SILCHAR
Syllabus for B.Com Course (Based on NEP-2020)

Fourth Semester
Marketing Management (DSM-252)

Total Marks 100

Internal Assessment: 30

Semester End: 70

Credit: 3

Objective:

The objective of this course is to provide basic knowledge of concepts, principles, tools and techniques of marketing and to provide knowledge about various developments in the marketing.

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

1. Develop understanding of basic concepts of marketing, marketing philosophies and environmental conditions affecting marketing decisions of a firm.
2. Explore the dynamics of consumer Behaviour and process of market selection through STP.
3. Analyse the process of value creation through marketing decisions involving product development.
4. Analyse the process of value creation through marketing decisions involving product pricing and its distribution.
5. Analyse the process of value creation through marketing decisions involving product promotion and also to equip them with the knowledge of various developments in marketing area that may govern marketing decisions of a firm.

Contents

Unit I: Introduction to Marketing and Marketing Environment Introduction to Marketing:

Scope and Importance; Core concepts of marketing; Marketing Philosophies; Services Marketing, Marketing Mix. Marketing Environment: Need for studying marketing environment; Micro environmental factors- company, suppliers, marketing intermediaries, customers, competitors, publics; Macro environmental factors – demographic, economic, natural, technological, politico-legal and socio- cultural.

Unit II: Consumer Behaviour and Market Selection Consumer Behaviour:

Need for studying consumer Behaviour; Stages in Consumer buying decision process; Factors influencing consumer buying decisions.

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Market Selection: Choosing market value through STP. Market Segmentation- bases of segmenting consumer markets. Market Targeting, Product Positioning – concept and bases

Unit III: Product Decisions and New Product Development Product Decisions:

Concept and classification; Levels of Product. Designing value: Product mix, Branding- types, significance, and qualities of good brand name; Packaging and Labeling types and functions; Product support services.

New Product Development: New product development process; Product life cycle – concept and marketing strategies.

Unit IV: Pricing Decisions and Distribution Decisions Pricing Decisions:

Objectives; Factors affecting price of a product; Pricing methods; Pricing strategies.

Distribution Decisions: Delivering Value: Channels of distribution- types and functions; Wholesaling and retailing; Factors affecting choice of distribution channel; Logistics decisions.

Unit V: Promotion Decisions and Developments in Marketing Promotion Decisions:

Communicating Value: Communication process; Importance of Promotion. Promotion-mix tools advertising, personal selling, sales promotion, public relations, publicity and direct marketing; Integrated Marketing Communication.

Developments in Marketing: Sustainable Marketing- concept and issues. Rural marketing- characteristics and rural marketing mix. Social marketing- concept and issues. Digital marketing- concepts and tool.

Suggested Readings:

1. Baines Et AL(2021).Fundamentals of Marketing.Oxford University Press.
2. Etzel, M. J., Walker, B. J., Stanton, W. J., Pandit, A. (2010). Marketing. Mc Graw Hill.
3. Jain, P & Singhal, N. Principles of Marketing. Scholar Tech Press, Delhi.
4. Kapoor, N. (2021). Principles of Marketing. Prentice Hall of India.
5. Kotler, P., Armstrong, G., Agnihotri, P. (2018). Principles of Marketing. Pearson Education. Indian edition.
6. Kotler, P., Chernev, A., Keller, K. L. (2022). Marketing Management. United Kingdom: Pearson Education.
7. Levy, M., Grewal, D. (2022). Marketing. United States: McGraw-Hill Education.
8. Mamoria C.B., Bhatacharya A.,Marketing Management. Kitab Mahal, Delhi
9. Sharma, K., Aggarwal S. (2021). Principles of Marketing. Taxmann Publications

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ASSAM UNIVERSITY, SILCHAR
Syllabus for B.Com Course (Based on NEP-2020)

Fifth Semester
Financial Management [DSC 301]

Total Marks: 100
Internal Assessment: 30
End Semester: 70

Credit: 4

Course objectives: To familiarize the students with the principles and practices of financial management.

Learning Outcomes:

- i) After the completion of this paper, students will be able to understand finance in a better way.
- ii) Students will be able to familiarize with the techniques used in financial management.

Contents

Unit I: Introduction

Nature, scope and objectives of financial management, Important functions of Financial Management, Objectives of the firm: Profit maximisation vs. Value maximization, Role of Chief Financial Officer, Agency problem, Time value of money (theory and applications), Risk and return- Concept and Calculation (including Capital Asset Pricing Model)

Unit II: Cost of Capital and Financing Decision

Sources of long-term and short term financing, Estimation of components of cost of capital, Methods for calculating Cost of Equity, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average Cost of Capital (WACC) and Marginal Cost of Capital. Capital Structure- Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach), EBIT and EBS (theory and applications), Determinants of capital structure, Operating and Financial leverage.

Unit III: Capital Budgeting

The Capital Budgeting Process, Cash Flow Estimation, Payback Period Method, Discounted Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index (Including relative merits and demerits)

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of each of the methods), Capital budgeting under Risk-Certainty Equivalent Approach and Risk-Adjusted Discount Rate.

Unit IV: Dividend Decision

Meaning, Nature and Types of Dividend, concept of pay-out ratio, retention ratio Decisions and growth, Dividend policies and formulating a dividend policy, Theories for Relevance and irrelevance of dividend decision for corporate valuation- Walter's Model, Gordon's Model, MM Theory, Cash and stock dividends. Dividend policies in practice and Determinants of Dividend.

Unit V: Working Capital Decisions

Meaning and various concepts of Working Capital, Management of Working Capital and Issues in Working Capital, Estimating Working Capital Needs; Operating or Working Capital Cycle, Policies relating to Current Assets – Conservative, Aggressive and Balance, Various sources of finance to meet working capital requirements; Cash Management- motives and models such as Baumal model, Receivables Management and Inventory Management.

Suggested Readings:

1. M.Y.Khan & P.K.Jain, Financial Management, Tata McGraw Hill.
2. Van Horne, Financial Management & Policy, Pearson.
3. Van Horne, Fundamentals of Financial Management, PHI.
4. Banerjee, B., Financial Policy & Management Accounting, PHI.
5. Chandra,P., Financial Management, Tata McGraw Hill.
6. Rustagi, R.P. Fundamentals of Financial Management. Taxmann Publication Pvt. Ltd.
7. Pandey, I.M. Financial Management. Vikas Publications.
8. Majumdar, Ali and Nesha, Financial Management, ABS.

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ASSAM UNIVERSITY, SILCHAR
Syllabus for B.Com Course (Based on NEP-2020)
Fifth Semester
Financial Institutions & Services [DSC 302]

Full Marks: 100

Total Credit : 4

Internal Assessment: 30

End Semester Examination: 70

Objectives: To provide the student a basic knowledge of Indian Financial system and particularly financial markets and institutions also to familiarize them with major financial services in India.

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

Describe the concept, components, structure and functions of a financial system. Analyze regulatory framework and recent reforms and developments in Indian Financial System. Analyze the functioning and working of money market and capital markets. Evaluate the role of financial institutions. Understand the major financial services in India.

CONTENTS

Unit 1: Introduction

An introduction to financial system: concept, functions, structure and components, interlinkages between financial system and economic development; evolution of Indian Financial System since 1951; regulatory framework of Indian Financial System, recent reforms and developments in Indian Financial System.

Unit 2: Financial Markets

Money Market: meaning, functions, organization; characteristics of a developed money market; significance and shortcomings of Indian money market; role of Reserve Bank of India in Indian money market.

Capital Markets: meaning, functions, organization, Indian debt market - concept, significance and classification; Indian equity market – primary and secondary markets; role of stock exchanges in India.

Unit 3: Financial Institutions

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Structure of banking system in India, Commercial banking: introduction, functions, its role in economy; recent developments including digital banking, universal banking. Development Financial Institutions (DFIs) – An overview and role in Indian economy. Mutual Funds: Introduction and their role in capital market development. Non-banking financial companies (NBFCs): meaning, role and types.

Unit 4: Financial Instruments

Money Market Instruments: concept, significance; Treasury bills (T-Bills), Commercial Paper, Certificate of Deposit (CDs), Repurchase Agreement (Repos), Bankers Acceptance, Money Market Funds.

Capital Market Instruments: concept, significance; equity, debenture, bond- their nature and significance.

Financial derivatives: concept, significance; Forward contract, Future contract, Options- call option, put option, swaps

Unit 5: Financial Services

Merchant Banking: origin, concept, functions of merchant banks, Venture Capital: meaning, features, venture capital investment process. stages of venture capital financing, Factoring: conceptual framework, nature of factoring, mechanism of factoring: terms and conditions of factoring, types of factoring, forfeiting-Concept and significance, factoring in India.

Credit Rating: concept, nature and functions of credit rating, advantages and disadvantages of credit rating, credit rating process and methodology, credit rating in India.

Suggested Readings:

- Balachandran, V. (2023). Securities Market & Regulations. Delhi, India: Sultan Chand & Sons.
- Bhole, L.M., & Mahakud, J. (2017). Financial Institutions and Markets: Structure, Growth and Innovations. Delhi, India: McGraw Hill Education.
- Bhole, L.M. (2009). Financial Markets and Institutions. Delhi, India: Tata McGraw Hill Publishing Company.
- Clifford Gomez, Financial Markets, Institutions and Financial Services, PHI Learning.
- Frederic S. M., & Stanley G. E. (2011). Financial Markets and Institutions. Prentice Hall.
- Goel, S. (2018). Financial Markets, Institutions and Services. Delhi, India: PHI learning

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ASSAM UNIVERSITY, SILCHAR
Syllabus for B.Com Course (Based on NEP-2020)

Fifth Semester
Indirect Tax Law [DSC 303]

Total Marks: 100
Internal Assessment: 30
End Semester: 70

Credit: 4

Objectives: The course aims to impart basic knowledge and equip students with applications of the provisions of Goods and Services Tax Act. It also aims to provide an understanding of compliances and procedures laid down in GST Law and to provide the understanding about significant provisions of the Customs Law.

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

1. analyze the rationale of Goods and Services Tax (GST) and comprehend the composition and working of GST council.
2. interpret the meaning of supply under GST law, differentiate between intra-state and inter-state supply, identify exemptions from GST, provisions related to place of supply, time of supply and compute the value of supply.
3. evaluate the utilization of input tax credit and the provisions of reverse charge mechanism.
4. analyze provisions regarding penalties and interest and to prepare and file GST return.
5. understand the significant provisions of the customs law.

CONTENTS

Unit I: Introduction

Meaning and Features of Indirect Taxes; Difference Between Direct and Indirect Tax; Shortcomings of Indirect Tax System during Pre GST Era; GST- Meaning, Advantages, & Disadvantages; Structure of GST (CGST, SGST, IGST & UTGST); GST Council- Powers & Functions; GST Network

Unit II: Levy and Collection of GST

Supply of Goods and Services; Nature of supply: Inter-State Supply, Intra-state supply; Place of Supply; Time of supply; Valuation for GST; Valuation Rules, Taxability of Reimbursement of

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Expenses; Exemptions from GST; Small Supplies and Composition Scheme; Classification of Goods and Services; Composite and Mixed Supplies.

Unit III: Input Tax Credit and Reverse Charge Mechanism

Eligible and Ineligible Input Tax Credit; Apportionments of Credit and Blocked Credits; Tax credit in respect of Capital Goods; Availability of Tax Credit in special circumstances; Transfer of Input Credit; Reverse Charge Mechanism.

Unit IV: Procedures under GST

Registration under GST Law; Tax Invoice, Credit and Debit Notes; Different GST Returns; Different Assessments under GST; Interest applicable under GST (Period); Penalty under GST; Various Provisions regarding E-way Bill in GST; Mechanism of Tax Deducted at Source (TDS) and Tax Collected at Source (TCS); Audit under GST.

Unit V: Customs Law

Meaning of Customs Duty and its Merits and Demerits; Types of Custom Duties; Valuation of Customs Duty; Baggage Rules & Exemptions; Custom Duty Authorities; Offences and Penalties.

Suggested Readings:

1. Ahuja, Girish and Gupta, Ravi, GST & Customs Law. Flair Publications Pvt. Ltd., Delhi
2. Babbar, Sonal, Kaur, Rasleen and Khurana, Kritika. Goods and Service Tax (GST) and Customs Law. Scholar Tech Press, New Delhi.
3. Bansal, K. M., GST & Customs Law. Taxmann Publication, Delhi.
4. Dam, B.B., Bezbaruwa, Kaberi and Sharma, Sweta, Indirect Tax Laws. Gayatri Publications, Guwahati, Assam
5. Gupta & Maheshwari, Tyagi, Goods and Services Tax, SBPD Publishing House, Agra
6. Gupta, Vineet and Gupta, N.K., Goods and Services Tax with Customs Law. Sultan Chand & Sons, New Delhi.
7. Mehrotra, H.C. and Agarwal, V.P., Indirect Taxes with GST. Sahitya Bhawan Publications, Agra.
8. Mittal, Naveen, Goods & Services Tax and Customs Law. Cengage Learning India Pvt. Ltd., Delhi.
9. Sahi, Shilpi, Concept Building Approach to Goods and Services Tax (GST), & Customs Law. Cengage Learning India Pvt. Ltd., Delhi.
10. Singhanian, V. K, GST & Customs Law. Taxmann Publication, Delhi

Note: Learners are advised to use the latest edition of readings.

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ASSAM UNIVERSITY, SILCHAR
Syllabus for B.Com Course (Based on NEP-2020)

Fifth Semester
Business Mathematics [DSM-301]

Total Marks: 100
Internal Assessment: 30
End Semester: 70

Credit: 3

Objectives: The objective of this course is to enable the students to have such minimum knowledge of Mathematics as is applicable to business and economic situations.

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

1. explain mathematical formulation & solution of problems related to finance including different methods of interest calculation, future and present value of money.
2. solve simple business problem using differential calculus.
3. develop programming for business problems involving constrained optimization.
4. analyze how matrix are used as mathematical tools in representing systems of equations.

Contents

Unit I: Mathematics of Finance

- a) Ratio and proportion
- b) Simple and compound interest including application of Annuity.
- c) Arithmetic and geometric progression—Basic idea of A.P. and G.P., example on Commercial application to A.P. & G.P.

Unit II: Matrices and Determinants

- a) Algebra of matrices, Inverse of a matrix, Matrix operation, Applications of matrices to solution of simple business and economic problems.
- b) Solution of system linear equations (having unique solution and involving not more than three variables) using matrix inversion method and Cramer's rule.

Unit III: Differential Calculus and Integration

- a) Concept of Limit and Continuity
- b) Concept and rules of Differentiation, Maxima and Minima of functions (involving second or third order derivatives) relating to cost, revenue and profit.
- c) Integration: Standard forms, Method of integration – by substitution, by parts, by use of partial fraction.

Unit IV: Partial Derivatives

- a) Partial derivatives up to second order, Homogeneity of functions and Euler's Theorem.
- b) Total differentials, differentiation of implicit function with the help of total differentials.

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Unit V: Linear Programming

a) Meaning and Importance of Linear Programming Problem (LPP).

b) Formulation of Linear Programming problem (LPP), Graphical solution to LPP, case of unique and multiple optimal solutions, unbounded solutions, infeasibility, and redundant constraints.

Suggested readings:

- 1 Kapoor V.K.: Business Mathematics, Sultan Chand and Sons, Delhi.
2. Nag N.K: Business Mathematics, Kalyani Publisher.
3. Bhowl Manoj Kumer: Business Mathematics, Kalyani Publisher.
4. Budnick, P. Applied Mathematics. McGraw Hill Education.
5. Narayan, S.: Differential Calculus and Integral Calculus, Sultan Chand & Sons.

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ASSAM UNIVERSITY, SILCHAR
Syllabus for B.Com Course (Based on NEP-2020)

Fifth Semester
Economy of North-East India [DSM 302]

Total Marks: 100
Internal Assessment: 30
End Semester: 70

Credit: 3

Objectives:

- 1. To enable the students to grasp the current economic problems in North – East India and challenges faced by different sectors in recent years.**
- 2. To acquaint students with the major policy regimes of the government to resolve problems in agriculture, industry and service sector of north – east India with special reference to Assam.**

Learning Outcomes: At the end of this course:

- 1. Students will identify the current economic problems in north – east India.**
- 2. Students will identify the important economic sectors and challenges faced by them in recent years.**
- 3. Students will learn major policy regimes of government and also try to resolve problems from agriculture, industry and service sector of north – east India vis –a – vis Assam.**

Unit I: Regional Economics and Regional Economic Policy

Concept of Regional Economics; The Nature and Relevance of regional Economics; Regional Planning; An inter-regional income model; The need for Regional Policy; The Instruments of Regional Policy; Conflicts between National and Regional objectives.

Unit II: Structure and Infrastructure of North East Economy

History and Geography of North Eastern Region; Basic features of NE Economy; Relative and Economic performance of the region; Major constraints to development; Natural Resource Base-Land, Mineral, Water, Food; status of Human Development in North East India. State of infrastructure in the region- Transportation, Communication, Power etc.

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Unit III: Agriculture in Assam Economy

Role of Agriculture in Assam; Importance of Agriculture in Economic Development; Causes of Low Agricultural Productivity in Assam; Agricultural Marketing in Assam; Permanent Cultivation; shifting/Jhum Cultivation and its effects. Problem of Agricultural Credit; Land Tenure; Land use pattern and cropping pattern in Assam; Need for land reforms.

Unit IV: Industrialization of Assam

Concept of Industry; Role of Organised and Unorganised industries in Assam; Causes of Low Industrialization or Backwardness in Assam; Extent of Industrial Development in Assam; Development of SSI, Khadi and village Industries in Assam; Prospect and Diversification of Industries in Assam. Problems and Prospects of key industries in Assam--- Tea Industry, Paper Industry, Food – processing Industry, fertilizer industry and Cement Industry.

Unit V: Emerging Issues and some Agencies in NER

Border Trade - Problems and Prospects; Tourism – status, Prospects and Priorities; Local self Governments - Panchayats and Municipalities; Urbanisation and slums; Look East to Act East Policy and the NER; DONER in Economic Development of NER; North Eastern Council (NEC); North Eastern Handloom and Handicrafts Development Corporation (NEHHDC); North Eastern Industrial and Technical Consultancy Organisation Ltd. (NEITCO).

Suggested Readings:

Chand, M & Puri, V.K.: Regional Planning in India.

Dhak, P.K.: The Economy of Assam - including Economy of The North East India, Kalyani Publishers, Ludhiana.

Goswami, Dr. P.C.: The Economic Development of Assam, Kalyani Publishers, Ludhiana.

Mishra, S.K. & Puri, V.K.: Indian Economy.

Nath, B.K.: Assam Economy - analytical profile development perspective of a laggard economy.

Baruah, P.: The Tea Industry of Assam.

Kapila, U.: Indian Economy.

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ASSAM UNIVERSITY, SILCHAR
Syllabus for B.Com Course (Based on NEP-2020)

Sixth Semester
Management Accounting [DSC 351]

Total Marks: 100

Credit: 4

Internal Assessment: 30

Semester End: 70

Learning Objectives: To impart the students knowledge about the use of Financial, Cost and other data for the purpose of managerial planning, control and decision making.

Learning Outcome:

- i) After learning the paper, the student is expected to get a clear idea about the application of accounting data for taking managerial decisions, planning and control.
- ii) Students will be able to apply marginal costing approaches, prepare and interpret budgets and also know about contemporary issues in management accounting.

Contents

UNIT – I: Introduction

Definition of management accounting, characteristics, scope, objectives and functions of management accounting. Financial Accounting vs. Management Accounting, Cost Accounting vs. Management Accounting, Tools and Techniques of Management Accounting, Functions and Duties of Management Accountant.

UNIT-II: Financial Analysis and Business Forecasting

- a) Financial Analysis -- Meaning and concept of Financial Analysis, Types and limitations of Financial Analysis. Ratio Analysis – Meaning, nature, uses and limitations of ratio analysis, interpretation of ratios – Computation and interpretation of different financial ratios.
- b) Business Forecasting – Meaning, definition, purpose, uses and limitations of business forecasting. Kinds of financial forecasts. Methods of forecasting.

UNIT-III: Marginal Costing and Differential Costing

- a) Marginal Costing – meaning and assumptions of Marginal Costing, Marginal Cost

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Equation, Break Even Analysis – CVP Analysis - Computation of BEP (mathematically and graphically), Managerial uses of Marginal Costing – Make or Buy decision, Alternative Production Means, Drop or Add a Product in a Product line, Product Mix decision.

- b) Differential Cost Analysis – Determination of Differential Cost, Marginal Cost Analysis vs. Differential Cost Analysis, Managerial applications of Differential Cost Analysis with numerical problem solving.

UNIT – IV: Budget and Budgetary Control

Meaning, nature, objectives of Budgetary Control, classification and types of budget. Zero Base Budgeting. Determination of Key Factor. Preparation of functional budgets – Production Budget, Sales Budget, Flexible Budget, Cash Budget. Master Budget.

UNIT – V: Contemporary Issues

- a) Responsibility Accounting – Meaning and definition, essential features, steps involved. Responsibility Centres and types of responsibility centres. Advantages of Responsibility accounting.

- b) Project Management – Meaning, stages involved in project management, project planning, project report, appraisal of project. Network Techniques – PERT and CPM.

Suggested Readings:

1. Charles T. Horngren, Gary L. Sundem, Dave Burgstahler, Jeff O. Schatzberg.
Introduction to Management Accounting, Pearson Education.
2. Anthony A. Atkinson, Robert S. Kaplan, Ella Mae Matsumura, S. Mark Young.
Management Accounting. Dorling Kindersley (India) Pvt. Ltd.
3. Singh, Surender. *Management Accounting*. Scholar Tech Press, New Delhi.
4. Garrison, H., Ray and Eric W. Noreen. *Managerial Accounting*. McGraw Hill.
5. Goel, Rajiv. *Management Accounting*. International Book House.
6. Arora, M.N. *Management Accounting*. Vikas Publishing House, New Delhi.
7. Maheshwari, S.N. and Mittal, S.N. *Management Accounting*. Shree Mahavir BookDepot, New Delhi.
8. Singh, S.K. and Gupta, Lovleen. *Management Accounting – Theory and Practice*. Pinnacle Publishing House.
9. Khan, M.Y. and Jain, P.K. *Management Accounting*. McGraw Hill Education.
10. Jhamb, H.V. *Fundamentals of Management Accounting*. Ane Books Pvt. Ltd.
11. Sharma, R.K. and Gupta S.K. *Management Accounting – Principles and Practice*. Kalyani Publishers, New Delhi.
12. Pillai, R.S.N. and Bagavathi. *Management Accounting*. S. Chand and Co. New Delhi.

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ASSAM UNIVERSITY, SILCHAR
Syllabus for B.Com Course (Based on NEP-2020)

Sixth Semester
Consumer Behaviour [DSC 352]

Total Marks: 100
Internal Assessment: 30
Semester End: 70

Credit: 4

Objectives: To develop an understanding of underlying concepts and issues in Consumer behavior in marketing.

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

1. To explain the concept of Consumer Behaviour & describe Consumer research process in detail.
2. To evaluate the factors affecting consumer behaviour in detail.
3. To analyze the consumer decision process.
4. To assess the impact of consumer's motivation, personality on the buying behaviour.
5. To impart the basic knowledge of consumer protection rights.

Contents

Unit I: Introduction to Consumer Behaviour

Definition, Nature, Scope, Consumer Behaviour's Applications in Marketing, Consumer Research Process – Defining Research Objectives, Collecting and Evaluating Secondary Data, Primary Research Design, Collecting Primary Data, Analyzing Data and Report Preparation.

Unit II: Factors Affecting Consumer Behaviour

Factors influencing Consumer Behaviour – External Influences – Culture, Sub Culture, Social Class, Reference Groups, Family, Internal Influences – Needs & Motivations, Perception, Personality, Lifestyle, Values, Learning, Memory, Beliefs & Attitudes.

Unit III: Consumer Decision Making Process

Types of consumer decisions, Consumer Decision Making Process – Problem Recognition – Information Search – Alternative Evaluation – Purchase Selection – Post Purchase Evaluation, Buying pattern in the new digital era.

Unit IV: Consumer Motivation & Personality

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Consumer Motivation – Needs, Goals, Motive arousal, Maslow's Hierarchy of Needs, Freud's Theory of Motivation, Consumer Personality – Self-concept theory, Psychoanalytic Theory, Neo-Freudian Theory, Trait Theory.

Unit V: Marketing Communications, Decision Making Models, Consumer Rights

Marketing Communication Process, Types of Communication systems – Interpersonal, Impersonal, Persuasive Communication, Consumer Decision Making Models – Black Box Model – Economic Model – Howard and Sheth Model, Consumer Protection Act, 1986, Rights of Consumers.

Suggested Readings:

Hawkins, Best and Coney, Consumer Behaviour, Tata McGraw Hill, New Delhi.

John A Howard, Consumer Behaviour in Marketing Strategy, Prentice Hall, New Delhi.

Schiffman, L. G. and Kanuk, L. L., Consumer Behaviour, Prentice Hall, New Delhi.

Anita Ghatak, Consumer Behaviour in India, D K Agencies (P) Ltd, New Delhi.

Sarkar, A., Problems of Consumer Behaviour in India, Discovery Publishing House, New Delhi.

Other Readings:

Satish K Batra, S H H Kazmi, Consumer Behaviour.

Srivastava, K. K., Sujata, K., Consumer Behaviour in Indian Context.

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Sixth Semester
Indian Banking [DSC 353]

Total Marks: 100

Credit: 4

Internal Assessment: 30

Semester End: 70

Objective: The objective of this course is to impart knowledge about the basic principles of banking system of the country.

Learning Outcome:

- i) Students are expected to have a thorough knowledge on the various concepts of Indian banking system.
- ii) Students will be able to know regulatory framework, banking sector reforms.
- iii) Students will be able to understand sources and principles of lending, loan evaluation process and various aspects of internet banking in India.

Contents

Unit I: Introduction

History of banking in India, banking structure in India, commercial banks- meaning, functions, role of commercial banks in economic development, central bank- meaning, functions, commercial bank vs. central bank.

Definition of banker and customer, banker and customer relationship, general and special types of customers, types of deposits, financial services offered by banks.

Unit II: Regulatory Framework and Banking Sector Reforms

RBI Act 1935, Banking Regulation Act 1949, Prevention of Money Laundering Act 2002, Banking sector reforms- rationale, objectives, phases, Narasimham Committee I & II, Indradhanush framework, 4R framework, EASE framework, NARCL.

Unit III: Cheque, Paying and Collecting Bankers

Cheque: meaning, definitions, features, cheque vs. demand draft, crossing of cheque- meaning, types and rules of crossing.

Paying Banker: duties, statutory protection in due course, Collecting Banker: duties, statutory protection for holder in due course, Concept of negligence.

Unit IV: Bank Lending

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Sources of lending, Principles of sound lending, Loan evaluation process, Secured advances- meaning, features, Unsecured advances- meaning, features, secured vs. unsecured advances, Other types of advances.

Unit V: Internet Banking

Meaning of internet banking, benefits, mobile banking, virtual banking, E-payments, ATM Card/Biometric card, Debit/Credit card, Smart card, NEFT, RTGS, ECS (credit/debit), E-money, E-purse, Digital cash.

Suggested Readings:

1. Agarwal, O.P., Banking and Insurance, Himalaya Publishing House.
2. Radhasamy & Vasudevan, A Text Book of Banking, Sultan Chand & Sons.
3. Suneja, H.R., Practical and Law of Banking, Himalaya Publishing House.
4. Chabra, T.N., Elements of Banking Law, Dhanpat Rai and Sons.
6. Saxena, G.S., Legal Aspects of Banking Operations, Sultan Chand and Sons.
7. Varshney, P.N., Banking Law and Practice, Sultan Chand and Sons.
8. Indian Institute of Banking and Finance, Information Technology and Digital Banking, Macmillan.

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Syllabus for B.Com Course (Based on NEP-2020)

Sixth Semester
Fundamentals of Investment [DSC 354]

Total Marks: 100
Internal Assessment: 30
Semester End: 70

Credit: 4

Objectives: The course aims to familiarize learners with different aspects of investment management and risks associated with various investment avenues, introduce them to the framework of securities analysis along with investors protection measures.

Learning Outcomes:

1. Understanding the basics of Investment and various investment avenues.
2. Evaluating the structure and functionaries of Indian Stock Market and understanding investors protection measures.
3. Explaining various concepts of bond valuation and mutual funds.
4. Investigating Fundamental analysis of stocks.
5. Investigate Technical aspects of stocks analysis.

Contents

Unit I: Introduction to Investment

Concept of Investment-Importance, Objectives and Types; Investment Decision Process; Return and risk: concept, calculation, trade-off between risk and return. Impact of taxes on return, Calculation of Taxable Equivalent Yield; Impact of inflation on return, Calculation of Inflation Adjusted Returns. Different avenues of investment.

Unit II: Indian Stock Market and Investors Protection

Indian Securities Market, Primary Markets, Secondary Markets, Market Participants, Stock exchanges, Security market indices, Sources of financial information. Role of SEBI and Stock Exchanges in Investor protection; Investors Grievances and redressal, insider trading, investor's awareness and activism.

Unit III: Bond and Mutual Fund

Bond Fundamentals- Features and Types; Estimating bond yields; Bond Valuation; Types of Bond Risks; Default Risk.

Mutual Funds, Asset Management Company (AMC), Functioning of Mutual Fund, Mutual Fund Schemes; Mutual Fund performance analysis: Sharpe Ratio, Teynor Ratio, Jensen Ratio.

Unit IV: Fundamental Analysis

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Meaning, Economy-Industry-Company analysis, Top-down and bottom-up approaches; Financial Statement Analysis through various financial ratios, Understanding the shareholding pattern of the company. Equity Share Valuation: Dividend Discount Models, Price-Earnings multiple approach.

Unit V: Technical Analysis

Meaning, Assumptions, Dow Theory, Elliot Wave Theory; Technical analysis tools-Price Charts: Bar, Line, Candlestick, Chart Patterns: Support and Resistance, Reversal Patterns, Continuation Patterns; Common technical Indicators & Oscillators: SMA, EMA, ROC, MACD, RSI, Market Indicators.

Suggested Readings:

- Chandra, P. (2008). Investment Analysis & Portfolio Management. New Delhi: Tata McGraw Hill Education.
- Kevin, S. (2015). Security Analysis and Portfolio Management. New Delhi: PHI Learning.
- Tripathi, V. (2019). Fundamentals of Investment. Taxmann Publications.
- Pandian, P. (2012). Security Analysis and Portfolio Management. New Delhi: Vikas Publishing House.
- Rustagi, R.P. (2005). Investment Management: Theory and Practice, Sultan Chand & Sons, New Delhi.
- Tripathi, V. (2015). Security Analysis and Portfolio Management. Taxmann Publications.
- Sharma, S.K. and Kaur, G. (2019). Fundamentals of Investment, Sultan Chand & Sons, New Delhi.

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Sixth Semester
Corporate Tax Planning [DSM-351]

Total Marks: 100
Internal Assessment: 30
End Semester: 70

Credit: 4

Objectives: To provide basic knowledge of corporate tax planning and principles underlying the provisions of Indian tax laws and also their implications for corporate management.

Learning Outcomes:

- i) After completion of the course learners will be able to understand the Basic framework of tax laws in India
- ii) Students will be capable of providing guidance regarding tax planning relating to different aspects of Corporate Decision making.

CONTENTS

Unit I: Introduction

General framework of direct taxation in India. Tax Planning: objectives and significance, Tax Evasion, Tax Avoidance; Types of tax planning.; Corporate tax in India; Residential status of companies and tax incidence; Tax liability and minimum alternate tax; Tax on distributed profits of domestic companies.

Unit II: Areas of Tax Planning-I

Tax planning in respect of Amalgamation or de-merger of Companies or business restructures. Tax planning with reference to setting up of a new business: Locational aspect, nature of business, form of organization. Tax planning with reference to financial management decision – Capital structure, dividend including deemed dividend and bonus shares.

Unit III: Areas of Tax Planning-II

Tax planning with reference to specific management decisions – Make or buy; own or lease; repair or replace. Tax planning with reference to employees' remuneration. Tax planning with

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reference to sale of scientific research assets. Tax planning with reference to distribution of assets at the time of liquidation, Employees remuneration and Receipt of Insurance compensation.

Unit IV: Special Provisions relating to some other areas

Tax provisions in respect of Free Trade Zone, Infrastructure Development, Tax provisions in respect of Backward Areas, Tax incentives to the Exporters, Tax planning for Hire Purchase and Instalment system. Tax Planning in respect of Foreign Income – Selling in Domestic or Foreign Market, Double Taxation Relief and Agreement, Foreign Collaborations and Joint Ventures.

Unit V: Tax Planning with reference to Business Restructuring

Tax Planning with reference to Slump Sale. Tax Planning relating to Conversion of Sole Proprietary Concern or Partnership firm into a Company, Conversion of a Company into a LLP. Transfer of Assets between Holding and Subsidiary Companies.

Suggested Readings:

1. Singhanian, Vinod K.: Direct Tax Planning and Management, Taxman Publications.
2. Ahuja Girish and Gupta Ravi, Simplified Approach to Corporate Tax Planning and Management- Bharat Publication, New Delhi.
3. Singhanian V K & Singhanian Monica, Corporate tax planning and Business tax procedures, Taxmann publications
4. Mehrotra H.C., Goyal, S.P., Corporate Tax Planning and Management (Current AY), Sahitya Bhawan Publications, Agra.
5. Shuklendra Acharya and Gurha, M.G., Tax Planning under Direct Taxes, Modern Law Publications, Allahabad.
6. Mittal, D. P., Law of Transfer Pricing, Taxmann Publications Pvt. Ltd., New Delhi.
7. Ghosh, T.P., IFRS, Taxmann Publications Pvt. Ltd., New Delhi.

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