



OFFICE OF THE REGISTRAR: DIBRUGARH UNIVERSITY: DIBRUGARH

**DIBRUGARH UNIVERSITY SYLLABUS FOR THE BACHELOR OF
COMMERCE (B.Com.) PROGRAMME UNDER SEMESTER SYSTEM,
(With effect from Academic Session 2014-15)**

**Course No. 101 BUSINESS COMMUNICATION-I (BUCN I)
(For B.Com.General And Six Speciality Courses)**

Marks: 80

Hours: 40

Objective: The objective of this course is to develop effective business communication skills among the students.

Course Contents:

Unit I: Introducing Business Communication: Basic forms of communication; Communication models and processes; Effective communication; Theories of communication; Audience analysis.

20: 10 hrs

Unit II: Corporate Communication: Formal and informal communication networks; Grapevine, Miscommunication (Barriers); Improving communication.

20: 10 hrs

Unit III: Practice in business communication, Group discussions, Mock interviews, Seminars, Effective listening exercises; Individual and group presentations.

20: 10 hrs

Unit IV: Business letters and memo formats; Appearance request letters, Good news and bad news letters; persuasive letters; Sales letters; Collection letters; Office memorandum.

20: 10 hrs

Text and Reference Books:

- 1 Balasubramanyum: Business Communication; Vikash Publishing House, Delhi.
- 2 Kaul: Business Communication; Prentice Hall, New Delhi.
- 3 Kaul: Effective Business Communication; Prentice Hall, New Delhi.
- 4 Bezborah, P. & Mahanta K.: Business Communication, Kalyani Publishers.
- 5 Bovee : Business Communication Essential, Pearson, New Delhi.
- 6 Chaturbedi/Chaturvedi: Fundamentals of Business Communication, Pearson, New Delhi.

Course No. 102

BUSINESS LAWS (BRFW II)
(For B.Com.General And Six Speciality Courses)

Marks: 80

Hours: 40

Objective: The objective of this course is to provide a brief idea about Indian Business laws.

Course Contents:

Unit I: Law of Contract (1872)

Definition, Nature, Essential Elements of Contract, Void and Voidable Contract, Consideration, Contingent contract, Quasi Contract, Discharge of Contract.

20: 10 hrs

Unit II: Sale of Goods Act 1930; Definition of Contract of Sale, Essentials of a Contract of Sale, Condition and Warranties, Unpaid Seller and his Right. Consumer Protection Act 1986; Salient Feature, Definition of Consumer, Grievance Redressal Machinery, Definition of Compliant, Procedure for Filing Complaints.

20: 10 hrs

Unit III: Negotiable Instrument Act 1881

Definition, Characteristics, Promissory Note, Bill of Exchange and Cheque, Crossing of Cheque, Type of Crossing.

20: 10 hrs

Unit IV: Industrial Disputes Act, 1948: Industry and Industrial dispute-workmen, employer, wages, bonus, gratuity, Lockout, strike, Public Utility Services, Prohibition of strike and lockouts, layoffs and closure.

20: 10 hrs

Text and Reference Books:

- 1.Desai T.R.: Indian Contract Act., Sale of Good Act and Partnership Act; S.C. Sarkar & Sons Pvt. Ltd., Mumbai
- 2.Sing Avtar: The Principles of Marcantile Laws; Eastern Book Company, Lucknow.
- 3.Khergamwala J.S.: The Negotiable Instruments Act; N.M. Tripathi Pvt. Ltd. Mumbai
4. Kapoor, N.D.: Business Law, Sultan Chand and Sons, New Delhi.
5. Sheth: Business Law, Pearson, New Delhi.

Course No. 103

FINANCIAL ACCOUNTING (FACC III)
(For B.Com.General And Six Speciality Courses)

Marks: 80

Hours: 40

Objective: To impart reasonable knowledge on the subject and its application to business.

Course Contents:

Unit I: Preparation of Financial Statements by Sole Trading and Partnership Firms-use of Accounting Standards (AS), vis-à-vis. IFR standards, Accounting Policies-disclosure and change.

20: 10 hrs

Unit II: Hire purchase and Installment Purchase System —Meaning, features, Advantages and disadvantages, Rights of Hire purchaser and Hire vendor (including legal position), Methods of calculation of interest and cash price of an asset, Accounting treatment under Hire Purchase, Repossession of Assets and Preparation of Hire purchase trading account. Installment purchase system; meaning, difference between hire purchase and installment purchase system, accounting entries under installment purchase system.

20: 10 hrs

Unit III: Branch Accounting —Meaning, objectives, need of Branch Accounting; classification of Branches; Accounting treatment of Branch Accounting – synthetic or Debtors System, Analytical or stock and debtor for system. Final Account system including accounting treatment for independent Branch. Departmental accounting; introduction, methods and techniques, allocation of expenses, inter departmental transfer, preparation of departmental Trading, Profit and Loss account and balance sheet.

20: 10 hrs

Unit IV: Meaning of royalty, minimum rent, short working, recoupment of short working, sub-lease, accounting for royalty including sub-lease.

20: 10 hrs

Text and Reference Books:

- 1.Maheswari & Maheswari: Advanced Accountancy, Vikas Publishing House. New Delhi
- . 2.Hanif & Mukherjee: Modern Accountancy Vol-I & II., Tata Mc. Graw. New Delhi.
- 3.Rajaseharam: Financial Accounting; Pearson Education New Delhi
- 4.Dam, BB; Gautam HC & Goswami K: Financial Accounting, Ashok Publishing, Guwahati.
5. Sukla and Grewal: Advanced Accountancy, S. Chand, New Delhi.
6. Paul: Financial Accounting, New Central Book Agency, Hyderabad.
7. Sinha: Financial Accounting, New Central Book Agency, Hyderabad
8. Tulsian: Financial Accounting, Pearson, New Delhi.

Course No. 104

BUSINESS ENVIRONMENT (BNEV IV)
(For b.com. General and six speciality courses)

Marks: 80

Hours: 40

Objective: The paper aims to acquaint the learners with the emerging issues of business at national and international levels with emphasis on liberalization and globalization.

Course Contents:

Unit I: Theoretical framework --- Concept, significance and nature of business environment; environmental scanning, elements of business environment – internal and external environment. SWOT analysis – concept, significance and technique, Changing dimensions of business environment in India.

20: 10 hrs

Unit II: Economic Environment --- Significance and elements of economic environment. Business cycle – concept, phases and features. Economic growth—concept and hindrances. Industrial sickness – definition, causes and effects (to be studied with special reference to NE India).

20: 10 hrs

Unit III: Government policy and Legal Environment --- Industrial policy of India since 1991 – salient features – licensing, privatization, foreign collaboration in the light of recent changes, Competition Act, 2002; Meaning, objectives, definitions and applicability of the Act. Export Import Policy (EXIM Policy), Special Economic Zones (SEZ). Salient features of the Govt. India's Industrial Policy for the North East (Latest Policy).

20: 10 hrs

Unit IV: International Business Environment --- International economic grouping and institutions – GATT, WTO, World Bank, IMF, SAFTA -- their importance to India. The policy of globalization and its impact on Indian trade and industry.

20: 10 hrs

Text and Reference Books:

1. Cherunilam Francis: Business Environment, Himalaya Publishing House, New Delhi.
2. Aswathappa K: Essentials of Business Environment, Himalaya Publishing House, New Delhi.
3. Ahuja H.L: Economic Environment of Business, S. Chand & Company Ltd. New Delhi.
4. Bezborah P. & Singh Ranjit, Business Environment, Kalyani Publishers.
5. Fernando: Business Environment, Pearson, New Delhi.
6. Shaikh: Business Environment, Pearson, New Delhi.

Course No. 201

BUSINESS COMMUNICATION-II (BUCN V)
(For B.Com.General And Six Speciality Courses)

Marks: 80

Hours: 40

Objective: The objective of this course is to develop effective business communication skills among the students.

Course Contents:

Unit I: Report Writing: Introduction to a proposal, short report and formal report, report preparation.

20: 10 hrs

Unit II: Oral Presentation: Principles of oral presentation, factors affecting presentation, sales presentation, training presentation, conducting surveys, speeches to motivate, effective presentation skills.

20: 10 hrs

Unit III: Non Verbal Aspects of Communicating Body Language: Kinesics, Proxemics, Para language, Effective listening, Principles of effective listening; Factors listening exercises; Oral, Written and Video session.

20: 10 hrs

Unit IV: Interviewing Skills: Appearing in interviews; Conducting interviews; Writing resume and letter of application.

20: 10 hrs

Text and Reference Books:

1. Balasubramanyam: Business Communication; Vikash Publishing House, Delhi.
2. Kaul: Business Communication: Prentice Hall, New Delhi.
3. Kaul: Effective Business Communication; Prentice Hall, New Delhi.
4. Bezborah, P. & Mahanta K., Business Communication, Kalyani Publisher.
5. Bovee : Business Communication Essential, Pearson, New Delhi.
6. Chaturbedi/Chaturvedi: Fundamentals of Business Communication, Pearson, New Delhi.

**Course No. 202 BUSINESS ECONOMICS (BECO VI) (For
B.Com.General And Six Speciality Courses)**

Marks: 80

Hours: 40

Objective: This course is meant to acquaint the students with the principles of Business Economics as are applicable in business.

Course Contents:

Unit I: Introduction: Meaning, nature, scope, characteristics of Business Economics; Relationship between Business Economics and Traditional Economics; Basic Problems of an economic system, Working of price mechanism.

20: 10 hrs

Unit II: Elasticity of Demand: Concepts, measurements, practical importance of elasticity of demand for business management; Supply theory.

20: 10 hrs

Unit III: Production Function: Law of variable proportions; Isoquants; Economic regions and optimum factor combination; Expansion path; Returns to scale; Internal and external economies and diseconomies.

20: 10 hrs

Unit IV: Market Structure: Objectives of Business Firms; Perfect competition: Profit maximization and equilibrium of firm and industry; Short-run and long-run supply curves; Price and output determination.

20: 10 hrs

Text and Reference Books:

1. Jhingan & Upadhyaya: Business Economics, Vrinda Publications (P) Ltd, Delhi.
2. John P. Gould, Jr. and Edward P. Lazear: Micro-economics Theory; All India Traveller, Delhi.
3. Browning Edger K. and Browning Jacqueline M: Micro economic Theory and Applications; Kalyani, New Delhi.
4. Waston Donald S. and Getz Molcolm; Price Theory and its Uses; Khosla Publishing House, New Delhi.
5. Hingan: Business Economics, Vikash Publishers, New Delhi.
6. Soloman: Economics for Business, Pearson, New Delhi.
7. Mukherjee: Business Economics, Micro and Macro, New Central Book Agency, Hyderabad.
8. Mukherjee: Business Economics, New Central Book Agency, Hyderabad.

Course No. 203 CORPORATE ACCOUNTING (COAC VII) (For B.Com (General) And Six Speciality Programmes)

Marks: 80

Hours: 40

Objective: To impart reasonable knowledge to enable the students to pursue Corporate Accounting in conformity with the Companies Act, 2013.

Course Contents:

Unit-I: Shares & Debentures : Issue of different classes of shares forfeiture of shares, Pro-rata allotment, Issue of Bonus shares and legal provisions, Redemption of Preference shares—legal provisions and accounting entries. Debenture Issue and Redemption by sinking fund method (excluding Redemption by conversion), Redemption by open market operation, Cum-dividend and Ex-Dividend purchase.

20 : 10 hrs

Unit II: Preparation of financial statements of companies with special reference to Accounting Standards and IFRS

20: 10 hrs **Unit-**

III: Amalgamation and Reconstruction: Meaning, calculation of purchase

consideration—Accounting Entries in the books of vendor and transferee company (excluding inter-company owing, inter-company unrealized profits, inter-company holdings), Internal Reconstruction of company—meaning and scope, accounting entries for alteration and reduction of share capital.

20: 10 hrs **Unit-**

IV: Accounts of Holding Companies : Definitions Meaning of Different terms,

Advantages and Disadvantages of Holding company, Preparation of Consolidated Profit and Loss A/C and Balance sheet by a holding company with one subsidiary company (excluding revaluation of Assets, treatment of dividend).

20 : 10 hrs

Text and Reference Books :

1.Maheswari, S.N and Maheswari, S.K: *Advanced Accountancy* (Vol –II), Vikash Publishing House Pvt. Ltd., New Delhi.

2.Shukla M.C., Grewal T.S and Gupta, S.C : *Advanced Accounts*, S. Chand & Co. Ltd., New Delhi.

3.Gupta R. L., Radhaswamy : *Company Accounts*, Sultan Chand & Sons, New Delhi. 4.Hanif & Mukherjee: *Corporate Accounting*, Tata McGraw Hill, New Delhi.

5.Paul: *Corporate Accounting- Vol-I &II*, New Central Book Agency, Hyderabad.

6. Rajasekaran: *Corporate Accounting*, Pearson, New Delhi.

Course No. 204 PRINCIPLES OF BUSINESS MANAGEMENT
(PBMT VIII)
(For B.Com (General) And Six Speciality Programmes)

Marks: 80

Hours: 40

Objective: This course familiarises the students with the basis of Principles of Management.

Course Contents:

UNIT I: Concept of management; development of management thought; classical and neo-classical systems; Systems Approach, contingency approaches.

20: 10 hrs

UNIT II: Concept of planning; importance of planning; features of a good plan. Decision making- concept and techniques of decision making; Management by objectives- features, process, advantages and limitations;

20: 10 hrs

UNIT III: Organizing-meaning, nature, process and significance; span of management, organization structure-its importance, departmentation, types of organization structure.

20: 10 hrs

UNIT IV: Motivation and leading people at work: Motivation- Concept and theories- Maslow, Herzberg ,McGregor. Leadership- Concept, Qualities of a leader, leadership styles. Managerial control: concepts and process.

20: 10 hrs

Text and Reference Books:

1. Drucker Peter F: Management Challenges for the 21st Century; Butterwerth Heinemann, Oxford.
2. Louis A. Allen: Management and Organization, MC Graw Hill, Tokyo.
3. Kalwar M.C. & Pathak R.K., Principles of Business Management, Avilekh Publication and Production, UPABAN, Guwahati.
4. Bhat Anil & Kumar Arya: Management, Principles, Process and Practices, Oxford University Press, New Delhi.
5. Bhattacharyya: Principles of Management, Pearson, New Delhi.
6. Kaul: Business Organisation and Management: Text and Cases, Pearson, New Delhi.
7. Bose: Organisation and Management, New Central Book Agency, Hyderabad.

Course No.: 301 HUMAN RESOURCE MANAGEMENT (HRMT IX) (For B.Com General And Hrm)

Marks: 80

Hours: 40

Objective: The main objective of this paper is to provide theoretical knowledge about HRM and its different aspects.

Course Contents:

Unit-I Nature and Scope of HRM-Meaning, definitions, Nature, Objectives, Scope, Functions. Personnel Management and HRM. Importance of HRM, Evolution and Development of HRM.

20: 10 hrs

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

20: 10 hrs

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

20: 10 hrs

Unit-IV Employee Training-Concept, Needs, Areas of Training, Methods of Training. Executive Development. Compensation Administration-Meaning and Objectives. Incentives and Employee Benefits-Meaning and Importance.

20: 10 hrs

Text and Reference Books:

- 1.Rao VSP: Human Resource Management-Text and Cases; Excel Books, New Delhi-110028.
- 2.Khanka S. S.: Human Resource Management (Text and Cases); S. Chand, New Delhi-110055
3. Jyothi. P. and Venkatesh D.N.: Human Resource Management, Oxford University Press, New Delhi.
- 4.Mondy: Human Resource Management, Pearson, New Delhi.
- 5.Pande and Basak: Human Resource Management,Text and Casrs, Pearson, New Delhi.

Course No. 301 ADVANCED FINANCIAL ACCOUNTING (AFAC IX)

Marks: 80

Hours: 40

Objective: The basic aim of this paper is to acquaint the students with advanced topics in accounting.

Course Contents:

Unit I: Accounts of Banking Companies :Definition and meaning of banking terms, books to be maintained; classification of Advances, preparation of profit & loss A/C and Balance sheet.

20 : 10 hrs

Unit II: Accounts of Life Insurance Companies :Definition and elements of Insurance contract, meaning of various insurance terms, types of insurance, Books, maintained under life Insurance Business, Ascertainment of profit in life Insurance Business, Preparation of Revenue Account, Balance sheet and valuation Balance sheet of life Insurance company,

20 : 10 hrs

Unit III: Accounts of General Insurance Companies : Preparation of Revenue Account and Balance Sheet of General Insurance companies.

20 : 10 hrs

Unit IV: Investment Account : Meaning, meaning of cum-dividend and ex-dividend transactions, cum-interest and ex-interest transactions, brokerage, Accounting for investment.

20 : 10 hrs

Text and Reference Books :

1. Tulsiram: Financial Accounting. Pearson Education, New Delhi.
2. Rajaseharam: Financial Accounting. Pearson Education, New Delhi.
3. Mukherji & Hanif: Financial Accounting, Tata Mc. Graw Hill, New Delhi.
4. Paul: Advanced Financial Accounting, New Central Book Agency, Hyderabad.
5. Sukla, Grewal and Gupta: Advanced Accounts, S.Chand, New Delhi.

Course No.: 504

PRINCIPLES OF MARKETING(PMTG IX)
FOR B.COM GENERAL AND MARKETING, INT. BUSINESS, E-COMMERCE, AND
HRM)

Marks: 80

Hours: 40

Objective: The objective in this course is to help students to understand the concept of marketing and its applications.

Course Contents

UNIT-I: Introduction: Nature and scope of marketing; Importance of marketing; Marketing concepts- traditional and modern; Marketing mix; marketing environment.
20: 10 hrs

UNIT-II: Consumer behavior and market segmentation, meaning and significance of consumer behaviors ;Market segmentation- meaning and importance ; Bases for market segmentation.
20: 10 hrs

UNIT-III: Product: Concept of product; Product planning and development; Packaging-role and functions; Brand name and trade mark; after sales service. Price: Importance of price in the marketing mix; factors affecting price of product/service.
20: 10 hrs

UNIT-IV: Promotion: Meaning, needs and importance of promotion; Methods of promotion. Distributions Channels and Physical Distribution channels; Factors affecting choice of a distribution channel.
20: 10 hrs

Text and Reference Books:

- 1.Philip Kotler: Marketing Management, Prentice Hall, New Delhi.
- 2.Sontakki C.N: Marketing Management, Kalyani Publishers, New Delhi.
- 3.Evans: Marketing Management, Cengage Learning India Pvt. Ltd., Delhi
- 4.Sharlekar: Marketing Management, Himalaya publishing, New Delhi.
- 5.Dabur: Marketing Management, S. Chand, New Delhi.
- 6.Cotler: A Framework for Marketing Management, Pearson, New Delhi.

Course No.: 404

INDIAN BANKING SYSTEM (IBSM XVI)

Marks: 80

Hours: 40

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

Course Contents:

Unit –I: Banking meaning and definition , Development of banking in India , Features of banks, Classification of Banks, Banking Regulation Act, 1949, major provisions.

20: 10 hrs

Unit – II: Indian Banking system-Unit Banking , Branch Banking , Correspondent Banking , Chain Banking , Pure Banking , Mixed Banking , relationship Banking , Narrow Banking , Universal Banking , Regional Banking , Retail Banking , Wholesale Banking and private Banking , meaning advantage and disadvantages.

20: 10 hrs

Unit –III: Social control over banks—nationalization—criticism and achievements.—private sector and indigenous banks—commercial banks its function—investment policy of Indian commercial banks—liquidity of banks—SLR calculation—balance sheet of commercial banks— capital structure of banking organization—various schedule.

20: 10 hrs

Unit –IV: Recent trends in Indian Baking –core banking—types of financing—take out financing-revolving credit, syndicated loan—bridge loan, consortium finance, preferred finance—guarantee services/ non fund based business—repayment method—factoring—bank net—ATM—phone banking—internet banking.

20: 10 hrs

Text and Reference Books:

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

Course No. 302

FINANCIAL MANAGEMENT(FIMT X)

Marks: 80

Hours: 40

Objective: The objective of this course is to acquaint students with the concepts of financial management.

Course Contents:

UNIT-I: Introduction-Financial Management – Nature, Scope and Objectives; Finance Function; Profit Maximization vs. Wealth Maximization; Role and Responsibilities of a Finance Manager.

20 : 10 hrs

UNIT-II: Management of Working Capital-Working Capital- concept, need and influencing factors; Estimation of working capital, sources of Working Capital.

20 : 10 hrs

UNIT-III: Investment Decision-Investment Decision-techniques; Cost of Capital and measurement. Financial leverage – Determinants of financial leverage; optimal capital structure.

20 : 10 hrs

UNIT-IV: Dividend Policy-Influencing factors; dividend theories; optimal payout ratio; Retained earnings.

20 : 10 hrs

Text and Reference Books :

1. Van Horne J.C: Fundamentals of Financial Management; Prentice Hall of India, New Delhi.
2. Prasanna Chandra: Financial Management Theory and Practice; Tata McGraw Hill, New Delhi.
3. Pandey I.M.: Financial Management: Vikas Publishing House, New Delhi.
4. Bhalla V.K.: Modern Working Capital Management, Anmol Pub, Delhi.
5. Kapil: Fundamentals of Financial Management, Pearson, New Delhi.
6. Sharan: Fundamentals of Financial Management, Pearson, New Delhi.
7. Paul: Financial Management, New Central Book Agency, Hyderabad.

Course No.: 303

BUSINESS STATISTICS(BUST XI)
(For B.Com General and Six Speciality Programmes)

Marks: 80

Hours: 40

Objective: To acquaint the students with reasonable working knowledge on statistics.

Course Contents:

Unit-I: Introduction: Statistics as a subject, Descriptive statistics compared to Inferential Statistics; types of data, methods of data analysis of Univariate data; Concept of central tendency and dispersion and their measures.

20:10 hrs

Unit-II: Analysis of Bivariate Data: Linear regression and correlation.

20:10 hrs

Unit-III: Index Number: Meaning, types and uses; methods of constructing price and quantity indices (simple and aggregate); tests of adequacy; chain base index numbers; base shifting splicing and deflating, problems in constructing index numbers, consumer price index.

20:10 hrs

Unit-IV: Analysis of time series: Causes of variations in time series data, components of a time series, decomposition-additive and multiplicative models, determination of trend-moving average method and method of least squares (only linear trend).

20: 10 hrs

Text and Reference Books:

1. Gupta S.P.: Statistical Methods; Sultan Chand & Sons; New Delhi.
2. Sancheti & Kapoor: Business Statistics, Sultan Chand & Sons; New Delhi
3. Hooda, R.P.: Statistics for Business and Economics; Macmillan, New Delhi.
4. Bajpai: Business Statistics, Pearson; New Delhi.
5. Ghosh and Saha: Business Mathematics and Statistics, New Central Book Agency, Hyderabad.

Course No.: 304 (OR IT AND ITS APPLICATION IN BUSINESS(ITAB XII))
(For B.Com General And Six Speciality Courses)

Marks: 80

Hours: 40

Objectives: The basic objective of this paper is to familiarize the students with the innovations in Information Technology and how it affects business. Further the paper enables the students to understand the practical applications of computer as a part of IT.

Course Contents:

Unit I: Information Technology: deployment of IT in business, basic features of IT; Impact of IT on business environment.

20: 10 hrs

Unit II: Fundamentals of Computer: Components, Software and hardware with basic idea about different types of Software and Hardware, Storage devices, EDI-concept, standards, advantages.

20: 10 hrs

Unit III: Application of Computer in office administration: a. MS word- creating document, formatting and printing, using different tools like spell check, cut, copy, paste functions. MS Excel and its functions.

20: 10 hrs

Unit IV: Application of Computer in Accounting with the help of Tally (Preferably in Windows version)- creating keys, fundamental voucher entries, demo on preparation of trial balance and final accounts.

20: 10 hrs

Text and Reference Books:

1. Edwards, Ward and Bytheway: The essence of Information systems; Prentice Hall, New Delhi.
2. Kanter: Managing with Information; Prentice Hall, New Delhi.
3. Nath C.K.: Information Technology and its implications in Business; Kalyani Publication, Hariyana.

Course No.: 304 INFORMATION TECHNOLOGY PRACTICES IN
BUSINESS (ITPB XII)

(For B.Com General and six Speciality Courses)

Marks: 80

Hours: 40

Objectives: The basic objective of this paper is to familiarize the students with the concepts of Information Technology and how these are in practice in business. Further the paper enables the students to understand theoretically the applications of IT in Business.

Course Contents:

Unit I: Information revolution, Information Technology, Information and Communication Technology- concepts, significance and fundamental aspects.

20: 10 hrs

Unit II: Different tools of IT and its application in Business: Traditional tools like Printing Press, Radio, Audio, Video, Telephones, etc. ; emerging technologies and Media convergent.

20: 10 hrs

Unit III: Fundamentals of Computers: Computer and its components, Data, information and EDP, Number system and codes- Different number system (moderate idea) American Standard Code for Information Interchange.

20: 10 hrs

Unit IV: Computer networks, Electronic Data Interchange, Advantages of EDI, Barriers to implementation, The world wide web, issues in internet, usages of internet.

20: 10 hrs

Text and Reference Books:

1. Edwards, Ward and Bytheway: The Essence of Information Systems; Prentice Hall, New Delhi.
2. Kanter: Managing with Information; Prentice Hall, New Delhi.
3. Nath C.K.: Information Technology and its implications in Business; Kalyani Publication, Hariyana.
4. ITL ESL: Fundamental of Computers (for UG courses in Commerce and Management), Perason, New Delhi.

Course No.: 401

COST ACCOUNTING(COAC XIII)
(For B.Com General and six Speciality Courses)

Marks: 80

Hours: 40

Course Contents:

Unit I: Introduction : Nature and scope of Cost Accounting, Cost concepts, Cost classification and Costing Methods and Techniques; Installation of costing system. Difference between Cost Accounting and Financial Accounting (Theory). Preparation of Cost Sheet. (Numericals)

20 : 10 hrs **Unit**

II: Accounting for Material and Labour: Material control- purchase, storage and issue of material, Techniques of Material control; Stock control; Methods of valuing material issues — Cost price methods. Labour costs and control; Labour turnover; Idle time and overtime; Remuneration and Incentives — methods of wage payment; Taylor's Differential Price Rate, Halsey and Rowan premium plan.

20 : 10hrs

Unit III: Accounting for Overheads: Definition, Importance, Classification of overhead costs. Methods of Absorption of manufacturing overhead; meaning of under and over-absorption of overheads.

20 : 10 hrs

Unit IV : Process Costing: Meaning and definition; Job costing and process costing difference; Process Losses and gains-normal and abnormal. Reconciliation of Cost Accounts and Financial Accounts

20 : 10 hrs

Text and Reference Books :

1. Jain S.P & Narang K.L: *Cost Accounting - Principles & Practice*; Kalyani Publishers.
2. Arora M.N.: *Cost Accounting – Principles & Practice*; Vikas Publishing House, New Delhi.
3. Tulsian P. C.: *Practical Costing*, Vikas Publishing House; New Delhi.
4. Maheswari S.N.: *Advanced Problems & Solutions in Cost Accounting*; S.Chand & Co. Ltd., New Delhi.
5. D.K. Mittal and Luv Mittal : *Cost Accounting*, Galgotia Publishing Co., New Delhi.
6. Horngren : *Cost Accounting : A Managerial Emphasis*.
7. Khanna, Pandey and Ahuja: *Practical Costing*
8. M. C. Shukla, T. S. Grewal and M.P. Gupta: *Cost accounting, Text and Problems*, S. Chand & Co. Ltd., New Delhi.
9. Ravi M. Kishore: *Cost Accounting ; Taxmann Allied services*, New Delhi.
10. S. N. Maheshwary and S. N. Mittal : *Cost Accounting, Theory and Problems*, Sri Mahabir Book Depot, New Delhi.

Course No. 402

COMPANY LAW (COLW XIV)
(For B.Com General and six Speciality Courses)

Marks: 80

Hours: 40

Objective: To impart reasonable Knowledge about Various provisions of the Companies Act, 2013.

Course Contents:

Unit –I: Incorporation of Company , Memorandum Contents and Alteration , Articles of Association , Prospectus- contents legal effects of Memorandum , Article and Prospectus.

20:10Hrs.

Unit –II Types of Company , Membership- acquisition, termination and rights . Company secretary- qualification , rights , duties.

20:10Hrs.

Unit –III Company meetings - Requisites of a valid meeting, AGM, EGM , Statutory Meeting , Board’s Meeting.

20:10Hrs.

Unit –IV Company Management – Board of Directors, Managing Director , Woman Director , Appointment and removal of Director, Winding up -modes, powers and duties of official Liquidator, effects of winding up.

20:10Hrs.

Texts and References:

1. Ravi M Kishore: Companies Act, 2013. Taxmann, Delhi.
2. N.D. Kapoor: Companies Act, 2013. Sultan Chand & Sons, New Delhi.
3. D.S.Chopra: Company Law, Eastern Law House,
4. Singh, Avtar: Company Law; Eastern Book Company, Lucknow.
5. Kapoor, N.D: Company Law; Sultan Chand and Sons, New Delhi.
6. Ramaya, A.: Guide to Companies; Wadhwa & Company, Nagpur.
7. Saharay: Company Law, New Central Book Agency, Hyderabad.

Course No. 403

AUDITING (AUDG XV)
(For B.Com General and Accounting & Finance)

Marks: 80

Hours: 40

Objective: The course aims at imparting knowledge about the principles and methods of Auditing and their applications.

Course Contents:

UNIT I: Audit & Audit Process –

(a) Audit –The attest function, meaning, importance, objects and various Classes of audit. Audit Process – Internal control; Internal audit and Internal check; Planning the audit; Audit Programme; Evidence and Working papers; Audit sampling.

20: 10 hrs

UNIT II: Audit Procedures–Routine checking; Vouching; Verification and valuation of Assets and liabilities.

20: 10 hrs

UNIT III: Audit of limited Companies –

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

20: 10 hrs

UNIT IV: Auditor's Communication and Recent Trends-

(a) Auditor's Communication – Standard and qualified reports; Statutory report.

(b) Recent Trends in Auditing – Cost Audit; Tax audit; Management audit; Efficiency audit and propriety audit, AAS.

20: 10 hrs

Text and Reference Books:

1. Gupta Kamal: Contemporary Auditing;; Tata McGraw-Hill; New Delhi.
2. Tandon B.N :Principles of Auditing; S. Chand & Co., New Delhi.
3. Pagare Dinkar: Principles and Practice of Auditing; Sultan Chand, New Delhi.
4. Sharma T.R: Auditing Principles and Problems; Sahitya Bhawan, Agra.
5. Basu: Auditing Principle and Techniques, Pearson, New Delhi.
6. Basu: Fundamentals of Auditing, Pearson, New Delhi.
7. Sengupta and Sengupta: Practical Guide to Auditing, New Central Book Agency, Hyderabad.

Course No.: 403

SERVICE MARKETING(SMKT XV)

Marks: 80

Hours: 40

Objective: The objective of this course is to acquaint students with the nature and forms of services and their marketing implications.

Course Contents:

Unit-I: Nature & Types of services; Difference between Services and goods marketing; Service Marketing Triangle. Service Marketing- Origin & Growth-Classification of Services. Macro & Micro Environments for Service Marketing.

20 : 10 hrs

Unit-II: Understanding Service Customers, Customer Behaviour, Customer Expectation & Perception, Service Marketing Segmentation, Targeting & Positioning.

20 : 10 hrs **Unit-**

III: Need for -Expanded marketing mix, Planning of Service Offer, Pricing, Promotion and Distribution of Services. Management of people, Process and Physical Evidence Quality Issues & Quality Models-Advertising, Branding and Packaging of Services

20 : 10hrs

Unit-IV: Service Marketing Applications-Marketing of Financial, Hospital, hospitality, Tourism & Educational services.

20 : 10 hrs

Text and Reference Books:

1. Payne, Adrin- The essence of Service Marketing,, Prentice Hall, N. Delhi.
2. Verma H.V.- Marketing of Services, Global.Business Press- N. Delhi.
3. Nargundhar: Services Marketing. Tata Mc.Graw, New Delhi.
4. Zeitha M.L.: Service Marketing, Tata Mc. Graw New Delhi.
5. Ramamohana K.: Service Marketing, Pearson, New Delhi.
6. Rao: Service Marketing, Pearson, New Delhi.
7. Verma: Service Marketing, Pearson, New Delhi.

Course No.: 403

INDIAN FOREIGN TRADE & POLICY(IFTR XV)

Marks: 80

Hours: 40

Objective: The objective of this course is to acquaint students with India's Foreign Trade & Policy framework.

Course Contents:

UNIT-I: India's Foreign Trade: Trends and Developments; Commodity composition and direction; India's Foreign Trade in global context.

20 : 10 hrs

UNIT-II: Foreign Trade Policy and control in India: Policy making body and Institutions; Exchange control in India – objectives and definition.

20: 10 hrs

UNIT-III: Import Substitution and Export Promotion Policies: Export Incentives-duty exemption schemes, EPCG, duty draw backs; Role of Commercial Banks in foreign trade; Deferred payment system; Exim Bank; Export credit insurance and ECGC.

20 : 10 hrs

UNIT-IV: Infrastructure Support for Export Promotion: Export Promotion Councils; Commodity boards/ product export development authorities; Specific service institutions; State trading organizations; Export and Trading Houses.; Export Processing Zones/Special Economic Zone (EPZ/SEZ).

20 : 10 hrs

Text and Reference Books:

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

Course No.403 :

FUNDAMENTALS OF INSURANCE(FINS XV)

Marks: 80

Hours: 40

Objective: This course enables the students to know the fundamentals of insurance.

Course Contents:

UNIT-I: Introduction to insurance: Purpose and need of insurance; Insurance as a social security tool; Insurance and economic development, Fundamentals/Principles of Life Insurance and General Insurance

20 : 10 hrs

UNIT-II: Fundamentals of Agency Law: Definition of an agent; Agents regulations; Insurance Intermediaries; Agent's compensation. Promotional Schemes for Agents- Agents' Club Membership.

20 : 10 hrs

UNIT-III: Procedure for becoming an Agent: Pre-requisites for obtaining a license; Duration of license; Cancellation of license; Revocation or suspension/termination of agent appointment; Code of conduct; Unfair practices.

20 : 10 hrs

UNIT-IV: Functions of the Agent: Proposal form and other forms for grant of cover; Financial and medical underwriting; Material information; Nomination and assignment; Procedure regarding settlement of policy claims. Hazards- Physical hazards, Moral Hazards.

20 : 10 hrs

Text and Reference Books::

1. Mishra M.N.: Insurance Principles and Practice; S. Chand and Co, New Delhi.
2. Insurance Regulatory Development Act. 1999.
3. Life Insurance Corporation Act 1956.
4. Gupta OS: Life Insurance; Frank Brothers, New Delhi.
5. Vinayakam N., Radhaswamy and Vasudevan SV; Insurance- Principles and Practice, S. Chand and Co. , New Delhi.
6. Mishra MN: Life Insurance Corporation of India, Vols I, II & III; Raj Books, Jaipur..
7. Nalini P. Tripathi, Prabir Pal: Insurance Theory and Practice

Course No.: 404 SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT
(SAPM XVI)

Marks: 80

Hours: 40

Objective: The objective of this course is to acquaint the students with the basics of Security analysis and portfolio management.

Course Contents:

UNIT-I: Investments: Meaning, process, and alternatives; Valuation of fixed, variable and convertible securities; Measurement of risk and return; Systematic and unsystematic risk; Sources and measurement; Fundamentals and technical analysis. Market Efficiency in various forms.

20 : 10 hrs

UNIT-II: Portfolio Analysis & Management: Traditional portfolio analysis; Effects of combining securities; Diversification; Markowitz model; location of the efficiency frontier.

20 :10 hrs

UNIT-III: Capital asset Pricing: Capital Asset pricing model – assumptions, capital market line, security market line, market model; Arbitrage pricing theory and factor models – factor models and return generating process, one and two factor model.

20: 10 hrs

UNIT-IV: Portfolio Performance, Measurement, & Evaluation: Measurement of portfolio performance –Risk and return; Risk adjustment and performance measures – Sharpe, Treynor, and Jensen models; Components of portfolio investment performance –Stock selection and market timing.

20 : 10 hrs

Text and Reference Books :

1. Fischer: Security Analysis and Portfolio Management, Pearson, New Delhi.
2. Ranganathan: Security Analysis and Portfolio Management, Pearson, New Delhi.
3. Van Horne J.C: Fundamentals of Financial Management; Prentice Hall of India, New Delhi.
4. Prasanna Chandra: Financial Management Theory and Practice; Tata McGraw Hill, New Delhi.
5. Pandey I.M.: Financial Management: Vikas Publishing House, New Delhi.
6. Bhalla V.K.: Modern Working Capital Management, Anmol Pub, Delhi.

Course No. 404

CONSUMER BEHAVIOUR(COBR XVI)

Marks: 80

Hours: 40

Objective: The course aims at perceiving the students the principle factors influencing Consumer Behaviour and Consumer Market.

Course Contents:

Unit-I: Introduction to Consumer Behaviour-Consumer Behaviour as a Marketing Discipline-
Consumer Involvement and Decision Making Process

20 : 10 hrs

Unit-II: Information search process- Evolution criteria & Decision Rules-Consumer Need &
Motivate.

20 : 10 hrs

Unit-III: Socio-Cultural Factors of Consumer Behaviour: Buyers Block Box-Cultural
Factors- Culture-sub Culture-Socio Class-Socio Factors-Reference Groups-Family-
Rules and Statuses.

20 : 10 hrs

Unit-IV: Personal and Psychological Factors of Consumer Behaviour: Personal Factors-Age and
Life Cycle stage-Economic Circumstances-Life Style- Personality & Self Concept-
Psychological Factors.

20 : 10 hrs

Text and Reference Books:

- 1.Hawkins: Consumer Behaviour: Building Marketing Strategy. Tata McGRaw. New Delhi.
- 2.Loudon: Consumer Behaviour: Corporate Application. Tata Mc Graw . New Delhi.
- 3.Peler: Consumer Behaviour and Marketing Strategy. Tata Mc. GRaw New Delhi.
4. Kumar: Consumer Behaviour and Branding: Concepts, Reading and Cases, Pearson, New Delhi.

**Course No. 404 INTERNATIONAL BUSINESS ENVIRONMENT (IBEV XVI)
(For B.Com (Int. Business and e-commerce))**

Marks:80

Hours: 40

Objective: The objects of this course are to be acquainting students with international business environment and its impact on foreign market operations of a firm.

Course Contents:

UNIT-I: International Business Environment – An Overview: Nature, Importance, and scope; Environment analysis – economic, geographic, socio-cultural, Commercial, Legal, and Political environments.

20 : 10 hrs

UNIT-II: Theoretical Foundations of International Business: Theories of International trade; Gains from International trade; Balance of Payments analysis.

20 : 10 hrs

UNIT-III: Foreign Investment: Types, motives and effects; Present structure of foreign direct investments. Multinational Corporations (MNCs): Nature, role, type and operations; Policy towards MNCs; Transfer of technology.

20 : 10 hrs

UNIT-IV: Regional Economic Integration: Forms of integration, Regional economic groupings in practice –EU, NAFTA, ASEAN, SAARC, and SAPTA. International Economic Co-operation, Institutions and Agreements: WTO; World Bank; IMF; UNCTAD; GSP; Commodity Agreements.

20 : 10 hrs

Text and Reference Books:

1. Daniels, John D., and Radebaugh, Lee H: International Business Environment and operations; Addison Wesley Pub. Co. Massachusetts.
2. Cateora, Philip: International Marketing; Richard; Richard D. Irwin, Illinois.
3. Sodersten BO: International Economic Relation: Prentice Hall, NJ.
4. Hodgson, John S. Nand Herander, Mark G.: International Economic Relation; Prentice Hall, NJ.
5. Bhalla V.K.: International Business; Anmol Publications, New Delhi.
6. Parvez Asheghian , Bahaman Ebrahim: International Business; Harper Collins, London.
7. Peter H. Lindert: International Economics; Richard D. Irwin, Illinois.

Course No. 404

MICRO FINANCE (MIFI XVI)

Marks: 80

Hours: 40

Objective: The objective of this paper is to give basic introduction about the Micro Finance and various institutions providing micro finance services.

Course Contents:

Unit I: Micro Finance Concept, nature, scope, evolution; concept of livelihood and microfinance, financial literacy.

20 : 10 hrs

Unit II: Role of NABARD as regulator of Microfinance system, importance of the regulatory framework, RBI's role for facilitating the micro finance services, refinance facility by NABARD.

20 : 10 hrs

Unit III: Micro Finance model- SHGs bank linkage model, financial inclusion, inclusive growth, SHGs and women empowerment.

20 : 10 hrs

Unit IV: Micro Finance institutions, Need of Micro Finance Institutions, Role of NGO in Micro Finance, Commercial bank and micro finance, Self employed Women's Association (SEWA), Cooperatives. Micro Insurance.

20 : 10 hrs

Text and Reference Books:

1. Das S.K. , Micro Finance and Rural Development in India, DVS Publishers, New Delhi.
2. Ghate, Prabhu, Indian Micro Finance: The challenges of Rapid Growth, Sage Publication India Pvt. Ltd., New Delhi.
3. Karmakar, K.G.; Rural Credit and SHGs, Micro Finance Needs and concepts in India. Sage Publications, New Delhi.

Course No. 404

INDUSTRIAL RELATIONS (INRL XVI)

Marks: 80

Hours: 40

Objective: The objective of this course is to acquaint students with the different aspects of Industrial Relations and Govt. Labour policies.

Course Contents:

Unit-I: Introduction to Industrial Relations: Definitions, Concepts, Objectives and Theories of Industrial Relations. Industrial Relations in India in Post independent Era.

20 : 10 hrs **Unit-**

II: Government Policies and Industrial Relations: Role of the state in Industrial Relations. Constitution and Labour Policies. Industrial Relation Policies of the Government of India in the post globalization Era.

20 : 10 hrs

Unit III: Management of strikes and Lock Outs: Meaning of Strikes and Lock Outs under the Industrial Disputes Act. Forms of Strikes and their Legal Status, Justified and unjustified Strikes and Lock Outs. Causes and consequences of Industrial conflicts (with reference to India).

20 : 10 hrs **Unit-**

IV: Industrial Disputes: Meaning and causes of Industrial Disputes. Machinery for prevention and settlement of Industrial disputes. Negotiation- Concepts and importance of negotiation, Skill for and tactics of negotiation, negotiation for Win-win Dispute Resolution.

20 : 10 hrs

Text and Reference Books:

1. Mamoria C.B., Dynamics of Industrial Relations in India, Himalaya publishing House, New Delhi.
2. Bangoo K.S., Dynamics of Industrial Relations, Deep & Deep Publications, New Delhi.
3. Sing B.D. Industrial Relations Emerging Paradigms, (2009), Publisher- EXCEL BOOKS, New Delhi-110 028.
4. Singh: Industrial Relations, Trade Unions and Labour Legislation, Pearson, New Delhi.

Course No.: 501

PUBLIC FINANCE(PUFC XVII)
(For B.Com General and six Speciality Courses)

Marks: 80

Hours: 40

Objective: To acquaint the students about financial administration of the govt. and some special issues of public finance.

Course Contents:

Unit-I: Introduction: Nature and Scope of Public Finance, Private and Public Finance, Keynes Theory of Public Finance, The Principles of Maximum Social Advantage.

20: 10 hrs

Unit-II: Financial Administration- meaning, principles, agencies involved- Executives, Legislative, Finance Ministry, Budgetary Control system, Techniques of Budgeting - performance budget, Zero-Base budgeting.

20: 10 hrs

Unit-III: Public Revenues: Meaning and classification of public revenue, sources-Tax and Non-Tax revenue, Cannons of Taxation, Impact and incidence of taxes, taxable capacity.

20: 10 hrs

Unit-IV: Public Expenditure: Meaning and scope, reasons of growth of public expenditure, objectives of public expenditure; Effects of Public expenditure on production, distribution, economic stability and economic development.

20: 10 hrs

Text and Reference Books:

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

Course No. 501 (or)

MATHEMATICS (MATS XVII)
(For B.Com General and six Speciality Courses)

Marks: 80

Hours: 40

Objective: The objective of this course is to enable the student to have the minimum knowledge of mathematics as is applicable to business and economics situation.

Course Contents:

UNIT I: ALGEBRA: Arithmetic and Geometric Progressions, Quadratic Equations, Logarithm Analytical geometry: (Cartesian co-ordinate system) Length of a line segment section formula, area of a triangle, square, rectangles, rhombus, Gradient of a straight line, equation of straight line (various forms).

20: 10 hrs

UNIT II: DETERMINANTS: Definition, Minors and Cofactors of determinant, Properties of determinants, calculation of value of determinants up to third order, Solution of a system of linear equations (not more than three variables), multiplication of determinants.

MATRICES: Definition, Types of matrix, Addition and multiplication of matrix; Ad joint and inverse of a matrix; solution of linear equations by matrix method (not more than three variable), application of matrices.

20: 10 hrs

UNIT III: LINEAR PROGRAMMING: Formulation of LPP; Graphical method of solution; Problem relating to two variables including the case of mixed constraints; Case having no solutions, unbounded solution and redundant constraints.

SIMPLEX METHOD: Solution of problems up to the three variables, including the cases of mixed constraints; Duality; Transportation problem.

20: 10 hrs

UNIT IV: CALCULUS (problems and theorems involving trigonometrically ratios are not to be done):- limit and continuity of a function; Differentiation of functions up to second order; maxima and minima.

20: 10 hrs

Text and Reference Books:

- 1.Allen R.G.D.: Basic Mathematics; Macmillan, New Delhi.
- 2.Dowling, E.T.: Mathematics for Economics; Schaum Series, McGraw Hill, London.
- 3.Loomba, Paul: Linear Programming; Tata Mc Graw Hill, New Delhi.
- 4.Vohra, N.D.: Quantitative Techniques in Management; Tata Mc Graw Hill, New Delhi.
- 5.Soni, R.S.: Business Mathematics; Pitamber Publishing House.
- 6.Kapoor, V.K.: Business Mathematics; Sultan Chand & Sons, Delhi.
- 7.Holden: Mathematics for Business and Economics; Macmillan, New Delhi

Course No. : 502 **ENTREPRENEURSHIP DEVELOPMENT (ENDT XVIII)**
(For B.Com General and six Speciality Courses)

Marks: 80

Hours: 40

Objective: The purpose of this paper is to prepare a group where the students view entrepreneurship as a desirable and feasible career option. In particular, the paper seeks to build the necessary competencies and motivation for a career in entrepreneurship.

Course Contents:

Unit –I: Concept and definition of entrepreneur and entrepreneurship, types of entrepreneur, Matching of situational requirements and types of entrepreneur.

20:10hrs

Unit –II: Entrepreneurship and economic development, emergence of Women entrepreneurship in national and global perspective, problems of women entrepreneurship in Assam. Opportunities and challenges of women entrepreneurship. Concept, role, problems and prospects of rural entrepreneurship.

20:10hrs

Unit – III: Self- help Groups-objectives , formation, funding and working , Leadership - styles , Theories -The Trait Theory, The Situational Theory, The Free Rein Theory, The followers' Theory, EDP-needs , objectives – weaknesses.

20:10hrs

Unit IV: Salient features of Micro Small and Medium Enterprises Development Act 2006 , promotional agencies - Micro, Small and Medium Enterprises Development Organisation (MSMDO) District Industries and Commerce Centre (DI&CC) Khadi and Village Industries Commission / Board (KVIC/ KVIB) , IIE , NEDFi , NEITCO.

20:10hrs

Text and Reference Books:

1.Desai Vasant: Dynamics of Entrepreneurial Development, Himalaya Publishing House, Mumbai.

2.Khanka S.S.; Entrepreneurial Development, S. Chand & Company Ltd., New Delhi

3.Srivastava S.B.; A Practical guide to Industrial Entrepreneurs, S. Chand and Sons, New Delhi.

4.Rajkonwar A.B. Entrepreneurship Development, Kalyani Publishers, Ludhiana.

5.Deb Rana Bijoy: Fundamentals of Entrepreneurship.

6. Kumar: Entrepreneurship: Creating and Leading and Entrepreneurial Organisation, Pearson, New Delhi.

7. Nagendra: Entrepreneurship and Management, Pearson, New Delhi.

Course No.: 503

MANAGEMENT ACCOUNTING (MAAC XIX)

(For B.Com General and Accounting & Finance)

Marks: 80 Hours: 40

Objective: This course provides the students an understanding of the application of accounting techniques for management.

Course Contents

UNIT-I: Management Accounting: Meaning, nature, scope, and functions of Management accounting in decision making; Tools and Techniques of Management accounting.

20: 10 hrs

UNIT-II: Cash flow Statements as per Indian Accounting Standard 3 (revised), fund flow statement.

20: 10 hrs

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

20: 10 hrs

UNIT-IV: Budgeting for profit Planning and Control: Meaning of budget and budgetary control; Objectives; Types of budgets; Fixed and flexible budgeting, Functional budgeting; Control ratios; Zero base budgeting; Responsibility accounting; Performance budgeting.

20: 10 hrs

Text and references:

1. Arora M.N.: Cost Accounting-Principles and Practices; Vikas, New Delhi.
2. Jain S.P. & Narang K.L: Cost Accounting; Kalyani, New Delhi
3. Anthony, Robert & Reece, et al: Principles of Management Accounting; Richard Irwin Inc.
4. Horngren, Charles, Forest and Datar et al: Cost Accounting- A Managerial Emphasis; Prentice Hall, New Delhi.
5. Sriram: Management Accounting and Financial Analysis, New Central Book Agency, Hyderabad.
6. Paul: Practical Cost and Management Accounting, New Central Book Agency, Hyderabad.

Course No. 503

SALES MANAGEMENT (PRSL XIX)

Marks: 80

Hours:40

Objective: This course aimed to provide the students with a detailed understanding of the various areas of Sales Management.

Course Contents:

- UNIT I:** Introduction.
Sales Management----Nature, Scope, Objectives, functions and importance of Sales Management. Developing a Sales Organisation---its importance and functions. Formulation of Sales Strategy.
20:10 Hrs.
- UNIT II:** Managing the Sales Force.
Steps in designing and managing a Sales Force, functions and role of sales person and the sales manager, recruitment, Selection and Training of the Sales Force.
20:10 Hrs.
- UNIT III:** Personal Selling.
Nature, Scope, Importance, significance and limitations of Personal Selling, Personal Selling as a career, basic steps in Personal Selling process, methods of Approaching, Objections Handling.
20:10 Hrs.
- UNIT IV:** Sales Promotion and managing the distribution function.
Meaning and significance of Sales Promotion, factors influencing Sales Promotion, Tools of Sales Promotion, and Sales Promotion plan for new products, factors affecting Promotion Mix.
New role of marketing intermediaries, factors influencing distribution channels. Impact of Online Shopping.
20:10 Hrs.

Text and Reference Books:

1. Smith.R—Sales Management, Prentice Hall of India, New Delhi.
2. Kotler, Philip---Marketing Management, Prentice Hall, New Delhi.
3. Patel, V.N---Dynamic Techniques of Sales Management, EBH Publishers, Guwahati.
4. Tanner: Sales Management, Pearson, New Delhi.

**Course No. 503 GLOBAL HUMAN RESOURCE MANAGEMENT(GHRM
XIX)**

(For B.Com (Int. Business and HRM)

Mark: 80

Hours: 40

Objective : The objective of this course is to educate students about the different aspects of global HRM and its applications.

Course Contents:

Unit-I: Introduction to Global HRM- Meaning, Definitions, Objectives, Functions. Differences between Home country HRM and Host Country HRM.

20 : 10 hrs

Unit-II: Introduction to Global Human Resource Planning- Recruitment, Selection, Job Design and Job Analysis (in Global context), Retention issue.

20 : 10 hrs

Unit-III: Human Resource Management in a dynamic global environment:-Technological Changes, Total Quality Management (TQM)-International Assignment and issues related to Work Life Balances.

20 : 10 hrs

Unit-IV: Globalization and Human Resource Management-Cultural variables in Global Organization, Cross Culture Management, Global recruitment policies, Succession Policy.

20 : 10 hrs

Text and Reference Books:

1. Khanka S. S.: Human Resource Management (Text and Cases); S. Chand and Company Ltd, New Delhi-110 055.
2. Rao V S P: Human Resource Management, Text and Cases; EXCEL BOOKS, New Delhi-110 028.
3. Mangaraj Sujata: Globalization and Human Resource Management; EXCEL BOOKS, New Delhi-110 028.

Course No. 503

RISK MANAGEMENT (RKMT XIX)

Marks : 80

Hours: 40

Objective: The objective of this course is to acquaint students with the concept of risk and risk management associated with banking and insurance business.

Course Contents :

Unit I: Introduction: Risk- historical background, Definition of Risk- Risk vs. Uncertainty- Economic risk, risk in business, finance. Risk assessment in management- systematic and specific risk.

20 : 10 hrs

Unit II : Management of Bank funds-sources and uses of bank funds, principles of fund management-profitability, liquidity, flexibility and risk management- Asset management-investment management-loan management-deposit management-prudential norms- capital Adequacy norms.

20 : 10 hrs

Unit III: The effect of capitalization of Bank Risk-mean variance portfolio selection approach-value maximizing approach-managerial moral hazard approach-managers most preferred asset risk-risk avoidance-risk seeking-overall risk determination.

20 : 10 hrs

UNIT IV: Asset Liability Management Practices- ALM information System- ALM organization, ALM Process- Liquidity Risk Management, Currency Risk Management. Risk associated with business of life and general insurance

20:10 hrs

Text and Reference Books:

1. Verma, SB: Risk Management; DVS Publishers.
2. Agarwal, RC: Risk Management; DVS Publishers.
3. Arunajatesan & Viswanathan: Risk Management & Insurance; Macmillan, New Delhi.
4. Kumar, Chatterjee, Chandrasekhar and Patwardhan (under the auspices of Indian Institute of Banking and Finance, Mumbai): Risk Management; Macmillan, New Delhi
5. Motihar: Principles and Practice of Insurance: Sharada Pustak Bhawan, Allahabad.

Course No.:503

ESSENTIALS OF E-COMMERCE(EECO XIX)

Marks: 80

Hours: 40

Objective: The objective of this paper is to familiarize the students with the basics of e-commerce and to comprehend its' potentials. Emphasis has been given in developing the various concepts of e-commerce along with their applications.

Course Contents:

Unit I: Internet and Commerce: Business operations; e-commerce practices vs traditional business practices; concepts b2b, b2c,c2c,b2g,g2h,g2c, benefits of e-commerce to organization, consumers and society; limitation of e-commerce; management issues relating to e-commerce.

20 : 10 hrs

Unit II: Operations of e-commerce : Credit card transaction; secure hypertext transfer protocol (SHTTP); electronic payment systems, secure electronic transaction (SET); SET encryption, process; cyber cash, smart cards, Indian payment models (brief idea)

20 : 10 hrs

Unit III: Applications in B2C : Consumer's shopping procedure on the internet; impact on disintermediation and re-intermediation; global market, strategy of traditional department stores; products in b2c model; success factors of e-brokers; broker's based services online; e-tourism, e-stock trading; e-banking; e-auctions; e-real state business-benefits and impact.

20 : 10 hrs

Unit IV: Applications in B2B: Key technologies for b2b; architectural models of b2b; characteristics of the supplier oriented marketplace, buyer-oriented marketplace, and intermediary-oriented marketplace, benefits of b2b on procurement reengineering; Just in Time delivery in b2b; internet base EDI from traditional EDI; marketing issues in b2b (preferably latest issues)

20 : 10 hrs

Text and Reference Books:

1. Agarwala Kamlesh. N. and Agarwala Deeksha: Bridge to online Storefront; Macmillan India, New Delhi.
2. Minoli Daniel, Minoli Emma: web Commerce Technology Handbook; tata Mc. Graw Hill, New Delhi.
3. Minoli Daniel: Internet & Internet Engineering: Tata Mc. Graw Hill, 1999. Bhatnagar Subhash and Schwarte Robert (Eds); Information and Communication Technology in Development; sage Publications India, New Delhi.
4. Amor, Daniel : E-Business ® evaluation, The: Living and working in an Interconnected World; Prentice Hall US.
5. Parag Diwan and Sunil Sharma: E-Commerce A Managers Guide to E-Business, Excel Books, New Delhi.

Course No. 504

DIRECT TAX –I(DTAX XX)

Marks: 80

Hours: 40

Objective: The objective of this course is to acquaint student about income tax and its computation.

Course Contents:

Unit-I: Income Tax Law: An Introduction - Concept of Tax, an Overview of Income Tax Law in India, Levy of Income Tax, Concept of Income, Important Definition of Income Tax Act- Assessee, Assessment Year, Previous Year, Person, Income, Charge of Income Tax, Return of Tax, Gross Total Income. Scope of Total Income, Residential status and tax liability. Exempted Income U/s 10.

20 : 10 hrs

Unit-II: Computation of Income from Salary - Definition of salary. Basis of charge. Place of accrual of Salary, Profit in lieu of Salary, Advance Salary, Arrear Salary, Loan or advance against Salary, Annuity, Gratuity, Pension, Leave Salary, Retrenchment Compensation, Compensation received on Voluntary Retirement, Provident Fund, Approved Superannuation Fund, Allowances, Perquisites and its valuation. Deductions from salary. Deduction U/S 80C

20: 10 hrs

Unit-III: Computation of Income from House Property- Chargeability, Composite Rent, Income from House Property situated outside India, Determination of Annual Value, Deduction from annual Value, Computation of Income from House Property for different categories of Property Taxability of recovery of unrealized rent. Inadmissible deductions, treatment of Income from Co-owned Property, Deemed Ownership, Exempted Property Income.

20 : 10 hrs

Unit IV: Direct tax authority, duties, powers and functions of various authorities, appeal.

20 : 10 hrs

Text and Reference Books :

1.Singhania V.K.: Direct Tax: Law and Practice, Taxman, New Delhi

2.Singhania V.K.: Students Guide to Income Tax, Taxman, New Delhi

3.Ahuja G. & Gupta R.: Systematic Approach to Income Tax; Sahitya Bhawan Publication, New Delhi.

Course No. 504

RETAIL MANAGEMENT(RTMT XX)

Marks: 80

Hours:40

Objective : The objective of this course is to acquaint students with distribution methods and retailing system.

Course Contents:

UNIT-I: Retailing- nature and scope, reasons for growth of retailing, emerging trends in retailing.

20 : 10 hrs

UNIT-II: Retailing: Types and functions; Departmental stores, convenience stores, super markets.

20 : 10 hrs

UNIT-III: Logistic issues and distribution -stores location, inventory control, warehousing and transportation planning.

20 : 10 hrs

UNIT-IV: Retailing in India- organized and unorganized retailing, challenges in retailing and global retailing trends.

20 : 10 hrs

Text and Reference Books :

1. Warner, Davis, S : Marketing and Distribution, Mc Millan, New York.
2. Bhalla : Retail Management, DVS Publications, Guwahati.
3. Kapoor and Kansal : Basics of Distribution Management – A Logistical Approach, PHI Learning, New Delhi.
4. Cox: Retailing; An Introduction, Pearson, New Delhi

Course No.504 EXPORT-IMPORT PROCEDURE AND DOCUMENTATION
(IRFW XX)

Marks:80

Hours: 40

Objective: The object of this course is to apprise student about export- import procedures.

Course Contents:

UNIT-I:	Documentary Framework for exports and imports: Registration of an export firm and licensing regulations; Processing of an export order; Export documents –need and types; Overview of various export documents. International Business Contracts: Types and formation.	20 : 10 hrs
UNIT-II:	Payment terms: Instruments and methods of financing, including documentary credits and collection; Uniform Customs and Practices (UCP) 500. Export Finance: Facilities, incentives and procedures for pre-and post-shipment finance.	20 : 10 hrs
UNIT-III:	Business Risk Coverage: Cargo, credit, and foreign exchange risk coverage, Cargo insurance; Role and schemes of ECGC and commercial banks.	20 : 10 hrs
UNIT-IV:	Foreign Exchange Regulations and formalities.	20 : 10 hrs

Text and Reference Books:

1. Paras Ram, Export: What, Where and How; Anupam Publishers, Delhi.
2. Uniform Customs & Practice for Documentary Credits; International Chamber of Commerce, Paris.
3. Handbook of Import –Export Procedures; Ministry of Commerce, Government of India, New Delhi.
4. Mahajan M.I.; Exports: Do it yourself ; Snowwhite Publications, Mumbai.
5. Export Documentation and Procedures; Nabhi Publications, New Delhi.

Course No.: 504 INSURANCE REGULATORY FRAMEWORK
(IRFW XX)

Marks: 80

Hours: 40

Objectives: This course acquaints the students with the Legislative Framework with regard to Insurance.

Course Contents:

UNIT-I: Brief history of Insurance Regulation in India-Provisions relating to registration, accounts and returns, investment and licensing of agents.

20 : 10 hrs

UNIT-II: Establishment of LIC of India. Constitution of the Corporation. Capital of the Corporation. Applicability of Insurance Act, 1938 provisions relating to management under the LICI Act, 1956.

20 : 10 hrs.

UNIT-III: IRDA,1999: Definition, composition of the authority. Terms of the Chairperson and other members, duties, powers and Functions of the Authority

20 : 10 hrs

UNIT-IV: Ombudsman Scheme- Appointment of ombudsman, power, function and duties, Filing of complaint with ombudsman.

20: 10 hrs

Text and Reference Books::

1. Mishra M.N: Insurance Principles and Practice; S. Chand and Co, New Delhi.
2. Vinayakam N., Radhaswamy and Vasudevan SV; Insurance- principles and Practice, S. Chand and Co., New Delhi.
3. Gupta OS: Life Insurance; Frank Brothers, New Delhi.
4. Insurance Regulatory Development Act 1999. and other relevant Act.
5. Rejda: Principles of Risk Management & Insurance, Pearson, New Delhi.

Course No. 504

INTERNET AND WORLD WIDE WEB (IWWW XX)

Marks: 80

Hours: 40

Objective: The objective of this paper is to familiarize the students with the basic concepts and ground rules of internet and the various services it offers, including designing a website, security of Data and Information on the internet, and how to access information from depositories in the World Wide Web. Emphasis has been given in developing the various concepts of internet.

Course Contents:

Unit I: The Mechanism of the Internet; Distributed computing; Client-server computing; Internet Protocol; Protocol Stack; Open system Interconnection Reference Model (OSIRM) based on the International Organization for Standardization (ISO) (Application layer, presentation layer, session layer; transport layer, network layer, data link layer, and physical layer); TCP/IP protocol suit model; Mechanism of transmitting the message across the network and function of each layer, Processing of data at the destination; Mechanism to log onto the network; Mechanism of sending and receiving email.

20 : 10 hrs

Unit II: Internet enabled Services: Electronic mail (E-mail); Usenet & news group; File transfer protocol (FTP); Telnet; Finger; Internet and chat (IRC); Frequently asked questions (FAQ); The World Wide Web Consortium (W3C) – origin and evolution; Standardizing the web; W3C members; W3C recommendations; Browsing and searching; Browsing and Information retrieval; Exploring the world Wide web; Architecture of World Wide web; Hyperlink; Hypertext Markup Language (HTML); Hypertext transfer Protocol (HTTP); Address-URL.

20: 10 hrs

Unit III: Designing Web Site/Web Page: WW operations, Web standards, HTML-concept and version; Naming scheme for HTML documents; HTML editor, Explanation of the structure of the homepage; Elements in HTML documents; XHTML, CSS, Extensible Style sheet language (XSL); Tips for designing web pages.

20 : 10 hrs

Unit IV: Security of Data/Information: Security; Network security; PINA factor-privacy; integrity, non-repudiation, authentication; SSL; Encryption; Digital signature; digital certificate; Server security; Firewall; Password; Biometrics; Payment security; Virus Protection; Hacking.

20 : 10 hrs

Text and Reference Books:

1. Agarwalla Kamlesh .N. and Agarwalla Deeksha: Bridge to the Online Storefront; Macmillan India New Delhi.
2. Agarwalla Kamlesh .N. and Agarwalla Deeksha: Fatal Click: what to do when viruses size your computer; Macmillan India, New Delhi.
3. Philips Lee Anne: practical HTML 4; Prentice Hall New Delhi.
4. Douglas E. Comer: The Internet Boook; Prentice Hall New Delhi.
5. Minoli Daniel, Minoli Emma: Web Commerce Technology Handbook; Tata McGraw Hill New Delhi.
6. Minoli Daniel: Internet & Internet Engineering; tata McGraw Hill New Delhi.
7. Deital Harvey M. and Deital Paul J. and Neito T.R.: Complete Internet and World Wide web Programming Training Course; Prentice Hall New Delhi.

Course No. 504

HUMAN RESOURCE DEVELOPMENT (HRDT XX)

Marks: 80

Hours: 40

Objective : The objective of this course is to provide theoretical knowledge about different HRD practices.

Course Contents:

Unit-1: Introduction to HRD: Concept, Growth, Position of HRD in Human Resource Management, Objectives, Scope, Need and Importance of HRD. Role of a HRD Manager.

20 : 10 hrs

Unit-II: HRD Structure, HRD Culture and Climate, HRD as a System, Role of Line Managers in HRD System, HRD Audit.

20 : 10 hrs

Unit-III: HRD Practices in India, Objective of Strategic HRD, Components and Principles of Strategic HRD.

20 : 10 hrs

Unit-IV: Training and Development- Meaning and Importance. Methods of Training. Identification of Training Needs. Implementation and evaluation of Training and Development Programme. Executive/ Management Development.

20 : 10 hrs

Text and Reference Books:

1. Krishnaveni R. (2008): *Human Resource Development* ; EXCEL BOOKS, New Delhi-110 028.
2. Mahanty Kalyni and Routray Padmalita: *Human Resource Development and Organizational Effectiveness* ; EXCEL BOOKS, New Delhi-110 028.
3. Maheswari B. L. and Singha Dhari P. :*Management of Change through HRD* ; Tata Mc Graw Hill, New Delhi.
4. Bhattacheryya: Performance Management System and Strategy, Pearson, New Delhi.
5. Singh: Employee Relations Management, Pearson, New Delhi.

Course No.: 601

INCOME TAX(INTX XXI)

Marks: 80

Hours: 40

Objective: To acquaint the students with the basics of Income Tax Law.

Course Contents:

Unit-I: Income Tax Law: An Introduction - Concept of Tax, an Overview of Income Tax Law in India, Levy of Income Tax, Concept of Income, Important Definition of Income Tax Act- Assessee, Assessment Year, Previous Year, Person, Income, Charge of Income Tax, Return of Tax, Gross Total Income. Scope of Total Income, Residential status and tax liability.

20: 10 hrs

Unit-II: Exempted Income U/s 10.- Income which are not form a part of Total Income, Tax Holiday for industrial Units in Trade Zones, Tax holiday for newly established units in Special Economic Zones, Tax holiday for 100% export oriented undertakings.

20: 10 hrs

Unit-III: Computation of Income from Salary - Definition of salary. Basis of charge. Place of accrual of Salary, Profit in lieu of Salary, Advance Salary, Arrear Salary, Loan or advance against Salary, Annuity, Gratuity, Pension, Leave Salary, Retrenchment Compensation, Compensation received on Voluntary Retirement, Provident Fund, Approved Superannuation Fund, Allowances, Perquisites and its valuation. Deductions from salary. Deduction U/S 80C

20: 10 hrs

Unit-IV: Computation of Income from House Property- Chargeability, Composite Rent, Income from House Property situated outside India, Determination of Annual Value, Deduction from annual Value, Computation of Income from House Property for different categories of Property Taxability of recovery of unrealized rent. Inadmissible deductions, treatment of Income from Co-owned Property, Deemed Ownership, Exempted Property Income.

20: 10 hrs

Text and Reference Books:

- 1.Singhania & Singhania: Students Guide to Income Tax (Taxman, New Delhi)
- 2.Girish Ahuja: Direct Tax Laws (Bharat Book House, New Delhi)
- 3.Lal: Income Tax, Pearson Education, New Delhi.

Course No. 601

DIRECT TAX –II(DTAX XXI)

Marks: 80

Hours:40

Objective: The objective of this course is to acquaint the student about income tax and its computation.

Course Contents:

Unit I: Computation of Income under the head Profits and Gains of Business- Meaning of Business, Profession and Profits, Chargeability, Computation of income from business. Admissible deduction, inadmissible deduction u/s 40, Payment not deductible under certain circumstances u/s 40A, Treatment of depreciation under Income tax Act. (Numericals)

20 : 10 hrs

Unit II: Computation of Income from Capital Gains- Chargeability, Capital Assets, Long term and short Term Capital Assets, Meaning of transfer. Transactions not regarded as transfer. Mode of computation of capital assets. Ascertainment of cost in certain circumstances section 49, cost of improvement and cost of acquisition. Income from other sources- income chargeable under this head, allowable and not allowable deductions, deemed income chargeable to tax. (Numericals)

20 : 10 hrs

Unit III: Carry over and set off of losses, unabsorbed depreciation. (Numericals)

20 : 10hrs

Unit IV: Tax Planning-concept; Tax Planning for salaried assesseees, corporate assesseees. (Numericals) (20) : 10 hrs.

Text and Reference Books :

1.Singhania V.K.: Direct Tax: Law and Practice, Taxman, New Delhi

2.Singhania V.K.: Students Guide to Income Tax, Taxman, New Delhi

3.Ahuja G. & Gupta R.: Systematic Approach to Income Tax; Sahitya Bhawan Publication, New Delhi.

**Course No. 601 INTERNATIONAL MARKETING (INMT XXI)
(For B.Com (Marketing and Int. Business))**

Marks: 80

Hours: 40

Objective: This course aims at acquainting student with the operations of marketing in International environment.

Course Contents:

UNIT-I: International marketing: Nature, Definition and scope of international marketing; domestic marketing vs. international marketing; International marketing environment- External and Internal.

20 : 10 hrs

UNIT-II: Identifying and Selecting Foreign Market; Export procedures and Documentation; Modes of Payments.

20 : 10 hrs

UNIT-III: Product Planning for International Market; Product designing; Standardisation vs. Adaptation; Branding; Packaging; International Pricing; Factors influencing international price.

20 : 10 hrs

UNIT-IV: Promotion of Product/ Services Abroad; Promotional Methods – Direct Mailing; advertising; Personal Selling; trade fairs and exhibitions, International logistics and e-logistics.

20 : 10 hrs

Text and Reference Books:

1. Bhattacharya R.L and Varshney B : International Marketing Management, Sultan Chand, New Delhi.
2. Bhattacharya B : Export Marketing Strategies for Success, Global Press, New Delhi.
3. Keegan W.G : Multinational Marketing Management, Prentice Hall, New Delhi.
4. Kripani V : International Marketing, Prentice Hall, New Delhi.

COURSE NO.: 601

FINANCIAL SERVICES(FISC XXI)

Marks: 80

Hours: 40

Objectives: The course aims to acquaint students with financial services and financial service providers.

Course Contents:

Unit-I: Credit Rating Services: Introduction: instruments under rating system; benefits; rating methodology; types of rating-cautions. Credit Rating Agencies in India.

20 : 10hrs

Unit-II: Lease financing and decisions, concept-types of leases; leasing decisions, evaluation of leases. (Numericals)

20 : 10hrs

Unit-II: Depository and custodial services: Depository- Introduction, concept, functioning of depository system; custodial services-meaning and functioning.

20 : 10 hrs

Unit-IV: Portfolio management and venture capital: portfolio management-introduction, principles, venture capital-introduction, scope, steps to provide venture capital-mode of functioning.

20 : 10 hrs

Text and Reference Books:

- 1.Khan M.Y. & Jain P.K.: Financial Management-Text and Problems, Tata Mc. Graw Hill, New Delhi.
- 2.Merril Mary P. Financial Planning in the Bank; New Delhi.
- 3.Machiraju HR: Merchant Banking Principles and Practices: New Age International, New Delhi.
- 4.Pahwa H.P.S.: Project Financing: Bharat Law House, New Delhi.
5. Siddaiah: Financial Services, Pearson, New Delhi.
6. Suresh: Management of Banking and Financial Services, Pearson, New Delhi.

Course No.: 601

LEGAL SECURITIES AND OTHER ISSUES (LSOI XXI)

Marks: 80

Hours: 40

Objective: The objective of this paper is to create awareness among the students about the implications of Laws, Regulations and Security aspects on the conduct of Business through e-commerce.

Course Contents:

Unit I: Legal framework: Shrink-wrap-contracts, laws relating to online contracts, jurisdiction of the owner website; domain name- strategy of holding certain names, legal issues, registration scheme or scam, disputes and its resolution; trademark – purpose, registration; copyright vs trademark; trade mark and domain name; jurisdictions, current global and Indian Scenario (brief idea)

20: 10 hrs

Unit II: Legal Issues: Consumer privacy, Consumer protection and security, IT act 2000, Legal issues like Jurisdiction, export and import regulations, intellectual property rights, Cryptography and security, contracts, cross boarder, cross border transactions, contents, consumer protection, copy right and trademark, ethical issue resolution, taxation and accounting; current status of implementation in India and World.

20 : 10 hrs

Unit III: Security and Security Considerations: Copyright protection techniques, principles of competitor intelligence and its role in new product development; security monitoring services; firewall and other hardware and software considerations, viruses and electronic sabotage, hacking vulnerabilities, viruses, wireless security issues, cookies, national government in Internet crime and e-business security (Basic Idea).

20 : 10 hrs

Unit IV: Payment System & International Agencies: International trade, Commercial Issues and Payment System: Customs, taxation; Insurance; Electronic payment system, multiple currency transactions, adoption of uniform commercial code similar to the UCC. International agencies: role of International agencies involved in addressing these issues and their future initiatives; United Nation Commission in international Law (UNCITRAL) OECD, World trade Organisation (WTO), Federal Trade Commission (FTC), World Intellectual Property organization (WIPO), International Chamber of Commerce (ICC).

20 : 10 hrs

Text and Reference Books:

1. Lew, Julton D.M and Clive Standbook: International Trading- Law and Practice, Euromoney Publications, London
2. O' Brien J: Management Information Systems, Tata McGraw Hill.
3. Journal of World Trade Law.
4. GATT/WTO, various publications.

Course No:601

Marks: 80

LABOUR AND INDUSTRIAL LAWS(LILW XXI)

Internal assessment Marks: 20

Course Contents:

UNIT-I: Emergence and objectives of Labour Laws, Basic of Labour Legislation in India, Usefulness of Labour Legislation in India, Principles of Labour Legislation.

UNIT-II: Objective, provisions and working of the Factories Act, 1948.

UNIT-III: The Trade Union Act, 1926.

UNIT-IV: The payment of Wages Act, 1936; The Minimum Wages Act, 1948; The Payment of Bonus Act, 1965.

Text and reference for further reading:

1. Kapoor, N.D.: A handbook of Labour Legislation.
2. Trivedi: Labour Legislation in India.
3. Vaid, K.N.: State, Labour and Industry.
4. Sharma, A.M.: Labour Legislation and Welfare.

Course No. 602

INTERNATIONAL BUSINESS (INBU XXII)

Marks: 80

Hours: 40

Objective: The objective of this course is to acquaint students with International Business with reference to Indian Foreign Trade and Policy.

Course Contents:

UNIT-I: India's Foreign Trade: Trends and Developments; Commodity composition and direction; India's Foreign Trade in global context.

20: 10 hrs

UNIT-II: Foreign Trade Policy and control in India: Policy making body and Institutions; Exchange control in India – objectives and definition.

20: 10 hrs

UNIT-III: Import Substitution and Export Promotion Policies: Export Incentives-duty exemption schemes, EPCG, duty draw backs; Role of Commercial Banks in foreign trade; Deferred payment system; Exim Bank; Export credit insurance and ECGC.

20: 10 hrs

UNIT-IV: Infrastructure Support for Export Promotion: Export Promotion Councils; Commodity boards/ product export development authorities; Specific service institutions; State trading organizations; Export and Trading Houses.; Export Processing Zones/Special Economic Zone (EPZ/SEZ); Export Oriented units (EOUs).

20: 10 hrs

Text and Reference Books:

1. Verma M.L.: Foreign Trade Management in India; Vikas Publishing House, New Delhi.
2. Bhashyam S: Export Promotion in India – The Institutional Infrastructure; Commonwealth Public , New Delhi.
3. Chaudhuri B.K.: Finance of Foreign Trade Foreign Exchange; Himalaya Publication, New Delhi.
4. Mahajan V.S.: India's Foreign Trade and Balance of Payments; Deep & Deep Publications, New Delhi.
5. Export-Import Policy; 1997-2001; ministry of Commerce, Government of India, New Delhi.
6. Varma: International Business, Pearson, New Delhi.
7. Sharan: International Business: Concept, Environment and Strategy, Pearson, New Delhi

Course No.: 602 **FINANCIAL STATEMENT ANALYSIS (FSAS XXII)**
Marks: 80 **Hours: 40**

Objective : The basic aim of this course is to acquaint students with the skill of Financial Statement Analysis.

Course Contents:

Unit - I : Financial statement Analysis, Meaning, Significance, Types and Limitation of Financial Statements, Accounting Choices/Practices, Comparative and Common Size Statement, Value Added Statement and Economic Value added Statements.
20 : 10 hrs

Unit- II: Ratio Analysis - Classification of Ratios, Advantages and its limitation. Profitability Ratio, Solvency Ratio, Activity Ratio, Profit and Loss Account Ratio, Balance sheet and Composite Ratios.
20 : 10 hrs

Unit – III: Concept of Financial Reporting, Reporting of Corporate Social Responsibility, Reporting of Corporate Governance, Status of Corporate Reporting in India.
20 : 10 hrs

Unit – IV: Financial reporting by banks and NBFCs and Insurance Companies; RBI guidelines, IRDA Guidelines .
20 : 10 hrs.

Text and Reference Books :

1. R.L. Gupta: Financial Statement Analysis, Sultan Chand, New Delhi
2. Penman: Financial Statement Analysis and Security Valuation.
3. Wild: Financial Statement Analysis, Tata Mc Graw Hill, New Delhi.
4. Foster: Financial Statement Analysis, Pearson, New Delhi.
5. Sikider & Gautam: Financial Statement Analysis, New Central Book Agency, Hyderabad.

Course No. 602

ADVERTISING MANAGEMENT(ADSP XXII)

Marks: 80

Hours: 40

Objective : The course will acquaint the students about advertisement and sales promotion.

Course Contents:

UNIT-I: Advertisement:-Different types of advertisement, benefits of Advertisement to different groups-legal and ethical aspects of advertisement.

20 : 10 hrs.

Unit II: Advertising Planning and Decision Making and development of advertising Programme: Market Segment and selection of Advertising Media, Types of media and its relative advantages and disadvantages

20 : 10 hrs

UNIT-II: Creative aspects; Advertisement appeals, copywriting, headlines, illustration, message, copy types, Selection of font, text and language.

20 : 10 hrs

UNIT-IV: Advertising agency roles and services of selection and types of agency: Advertising agency, relationship with clients.

20 : 10 hrs

Text and Reference Books:

1. Batra R, Myers J.G and Aaker D.A : Advertising Mangement, Prentice Hall, India.
2. Clow : Integrated Advertising, Promotion and Marketing communication, Pearson Education, New Delhi.
3. Wells : Advertising – Principles and Practice, Pearson Education, New Delhi.

Course No. 602

INTERNATIONAL FINANCE(INFN XXII)

Marks: 80

Hours: 40

Objective: The course aims at familiarizing students with some important issues in International finance.

Course Contents:

UNIT-I: Introduction: Meaning of International Finance, Benefits of Studying International Finance, Growth of International Trade. Risks and Rewards of International Trade.

20 : 10 hrs

UNIT-II: International Monetary System: History ; Breton Woods system and the period after 1971; IMF and World Bank.

20 : 10 hrs

UNIT-III: Foreign Exchange Market ; Exchange rate determination and its mechanism; Exchange rate fluctuations –import on foreign trade and investment; Currency exposure management.

20 : 10 hrs

UNIT-IV: World Financial Markets; Eurocurrency markets; Arbitraging Currency Transactions.

20 : 10 hrs

Text and Reference Books:

1. Bhalla V.K.: International Financial Management Text & Cases; Anmol Publications, New Delhi.
2. Jain P.K. and Yadav Surendra S: Foreign exchange Markets; Macmillan, New Delhi.
3. Buckley: Multinational Finance: Prentice Hall India, New Delhi.
4. Seth A.K.: International Finance; Galgotia Publishing Company, Kerol Bagh, New Delhi.
5. Siddaiah: International Financial Management, Pearson, New Delhi.
6. Eiteman: Multinational Business Finance, Pearson, New Delhi.

Course No.: 602.

INSURANCE MANAGEMENT(INMT XXII)

Marks: 80

Hours: 40

Objective: The course will acquaint the students with various insurance product and its management.

Course Contents:

UNIT-I: Saving and Investment Schemes-shares, units, capital market, mutual funds vis à vis-insurance- group insurance, pension plans, health related insurance etc.

20 : 10 hrs

UNIT-II: Tax benefits under insurance policies; life cycle needs-including solutions; matching of the customer needs and requirements to available products-comparison between different product offered-chargeable `premium and coverage

20 : 10 hrs

UNIT-III: Computation of premiums/bonuses: premium calculations-including rebate, mode of rebate-sum assured policies rebate-extra premiums, under premiums-computation of benefits, surrender value, paid up value.

20 : 10 hrs

UNIT-IV: Insurance documents- proposal forms and other relevant forms,. Premium receipts/renewal premium receipt-policy contract-bonus notice. Life Insurance products-traditional /unit linked policies

20 : 10 hrs

Text and Reference Books::

1. Mishra M.N: Insurance Principles and Practice; S. Chand and Co, New Delhi.
2. Vinayakam N., Radhaswamy and Vasudevan SV; Insurance- principles and Practice, S. Chand and Co., New Delhi.
3. Gupta OS: Life Insurance; Frank Brothers, New Delhi.
4. Mishra MN: Life Insurance Corporation of India, Vols I, II & III; Raj Books, Jaipur.

Course No.: 602

ON LINE MARKETING AND E-CRM(OMEC XXII)

Marks: 80

Hours: 40

Objective: The objective of this paper is to enable the students to understand the conceptual framework of e-CRM, advertising and promotion in the e-commerce environment.

Course Contents:

Unit I: Introduction to e-marketing: Nature and scope of advertising and marketing and its importance as a business function; the traditional view of advertising and marketing; customer relationship management; concept of e-marketing; E-CRM and advertising.

20 : 10 hrs

Unit II: Web based marketing strategies: Designing parameters of online web storefront to get customers and retain them; building trust and loyalty.

20 : 10 hrs

Unit III: Dimensions of online marketing: Building links to other websites banner links, directory advertising; building links with other people; ranking and position in search engines and listing in search directories; using other media for advertising; case studies.

20 : 10 hrs

Unit IV: e-CRM: Concepts, integration of e-commerce customer interface with other business processes; E-CRM communication interface with the customer-chat/browser e-mail, multi lingual and multi currency support; CRM applications-contents management, customer and marketing automation.

20:10 hrs

Text and Reference Books:

1. Agarwala Kamlesh. N, Agarwala Prateek A; e-CRM: Macmillan India, New Delhi.
2. Kalkota R, Robinson Marcia; e-Business: Roadmap for Success, Addison-Wesley (Low Price Edition) Massachusetts.
3. Mc Donald; e-Marketing: Improving Marketing Effectiveness in a Digital World: Addison-Wesley (Low Price Edition), Massachusetts.
4. Kotlar Philip and Armstrong Gary: Marketing; An Introduction, Pearson Education Asia (Low Price Editin).
5. Tiwana Amrit; The essentials Guide to knowledge Management: E-Business and CRM Applications: Pearson Education Asia (Low Price Edition).

Course No. 602

TRADE UNIONISM (TRUM XXII)

Marks: 80

Hours: 40

Objective : The objective of this course is to orient students about the concept and the role and functions of Trade Unionism

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Course Contents:

Unit-I: Introduction to Trade Unionism: Concept, functions, Objectives and Structure of Trade Unionism. Recognition of Trade Unionism, Problems of Indian Trade Unions, Growth of Trade Union movement in India.

20 : 10 hrs

Unit-II: White Collar Trade Unions-Meaning and features. Growth of white collar unions in India, differences between white collar workers and blue collar workers, Managerial Associations-nature, growth and activities of Managerial Association.

20 : 10 hrs

Unit-III: Employers' Association-Introduction, Aims and Objectives. Growth of Employers' Associations. Organization and Management of Employers' Association in India.

20 : 10 hrs

Unit-IV: International Labour organization- Background, Structure, Major activities of ILO, The Philadelphia Declaration. Impact of ILO in Labour Legislation in India.

20 : 10 hrs

Text and Reference Books:

1. Modi. S. Dynamics of Trade Unionism. (Recommended in the earlier/existing syllabus)
2. Sing B.D. Industrial Relations Emerging Paradigms, (2009), Publisher- EXCEL BOOKS, A-45, Naraina, Phase-I, New Delhi-110 028
3. ILO, Industrial Labour in India. (Recommended in the earlier/existing syllabus)

Course No.: 603

INDIAN FINANCIAL SYSTEM(IFSM XXIII)

(For B.Com General, Accounting & Finance, Int. Business and Banking & Insurance)

Marks:80

Hours: 40

Objective: The objective of this course is to acquaint students with the mechanism of Indian Financial System.

Course Contents:

Unit-I: Financial System-Concept, elements, Indian Financial System- Characteristics, overview. Major reforms in Indian Financial System during post economic liberalization period.

20: 10 hrs

Unit-II: Banking Institution- Commercial Banks-Functions, Source and application of funds. Rural Banking and NABARD. Central Banking- Need of a central Bank-Reserve Bank of India - Functions of RBI; Monetary Policy of RBI- objectives.

20: 10 hrs

Unit-III: Financial Market- Concept, Types, New Issue Market, Secondary Market, Money Market. Stock Exchange-Role, functions; Services of Merchant-Banks, underwriters, concept of Marketable and Non-Marketable Securities.

20: 10 hrs

Unit-IV: Securities Exchange Board of India- Organization, Objectives and Functions; Mutual Fund Institutions in India- their role in the financial market, Nature and Types of Mutual Fund Schemes.

20: 10 hrs

Text and Reference Books:

- 1.Khan, M.Y: Indian Financial System; Tata Mc.Graw Hill Education Pvt. Ltd., New Delhi.
- 2.Bhole, L.M. and Mahakud, J.: Financial Institutions and Markets, Structure, Growth and Innovations:
- 3.Varshney, P.N and Mittal, D.K: Indian Financial System;Sultan Chand and Sons, New Delhi.
- 4.Desai, Vasant: The Indian Financial System and Development; Himalaya Publishing House, Mumbai.
- 5.Bezborah P. & Singh Ranjit: Indian Financial System; Kalyani Publishers.
6. Pathak: The Indian Financial System, Pearson, New Delhi.

Course No. 603

RURAL MARKETING(RUMT XXIII)

Marks: 80

Hours: 40

Objective : The objective of this course is to expose the students to the peculiarities of Rural Marketing in the Indian context.

Course Contents:

UNIT-I: Rural marketing: introduction- nature, scope and importance, evolution of rural marketing. Dynamics in rural marketing.

20 : 10 hrs

UNIT-II: Rural marketing, environment, influence of geographical, economic, socio- cultural and others factors on marketing operation.

20 : 10 hrs

UNIT-III: Segmentation of rural market, prerequisites for effective segmentation; approaches to rural segmentation and influence of it in rural marketing.

20 : 10 hrs

UNIT-IV: Rural marketing strategies; product planning and product features for rural market. Distribution channels, Pricing issues and logistic issues in rural marketing.

20 : 10 hrs

Text and Reference Books :

1. Matoria C.B : Agricultural Marketing, Himalaya Publishing House, New Delhi.
2. Gopaldaswamy T.P : Rural Marketing, Wheeler Publishers, New Delhi.
3. Cheema : Rural Marketing, DVS Publishers, Guwahati.
4. Krishnamacharymm, CSG: Rural Marketing, Pearson, New Delhi.
5. Kashyap: Rural Marketing. Pearson, New Delhi.

Course No.: 603

WEB DESIGNING(WEDN XXIII)

Marks: 80

Hours: 40

Objective: The basic objective of this paper is to familiarize the students with the web designing concepts and how to design the web as per the requirement of the client.

Course Contents:

Unit I: Data communication through Bandwidth (Hz, KHz, NMHz), data transfer (bps, kbps, Mbps, Gbps, Tbps), Network Devices, Different Topologies: Bus, Star, Tree, Concepts of LAN, WAN, MAN; websites, Multi media applications: education (using CAI tool), entertainment, edutainment, digital libraries, video on demand.

20 : 10 hrs

Unit II: Active Server pages (ASP), concepts, features, other equivalent tools- JSP and PHP and their relative advantages and disadvantages; Constants-string and numeric, data types, variables; operators; Arithmetic, Comparison, Logical (AND, OR, NOT, XOR, EQV and IMP), String operator.

20 : 10 hrs

Unit III: Conversion functions: Abs (), CBool(), CByte(), CInt(), CStr(), CLng(), CDate(); Fundamentals String manipulation functions, Time and date functions, declaration and use of 1 dimensional arrays; Control procedures and functions, passing parameters/arguments.

20 : 10 hrs

Unit IV: Concept of object model structure; HTML/DHTML-Basic Tags, Types, creating links, Tables, Frames, Forms, Form tags (Fundamental idea).

20 : 10 hrs

Text and Reference Books:

1. Minoli Daniel, Minoli Emma: Web Commerce Technology Handbook; Tata McGraw Hill New Delhi.
2. Minoli Daniel: Internet & Internet Engineering; tata McGraw Hill New Delhi.
3. Xavier: World wide web Design with HTML, Prentice Hall New Delhi
4. Douglas E. Comer: The Internet Book; Prentice Hall New Delhi.

Course No.: 603 COMPENSATION MANAGEMENT(COMT XXIII)

Marks: 80

Hours: 40

Objective : The objective of this course is to acquaint students about the effective management of Compensation Policies, Strategies and Systems.

Course Contents:

Unit –I: Introduction to Compensation Management-Meaning, Definitions, Objectives, Principles, Importance. Wage Payment-Essentials of a sound Wage Plan.

20 : 10 hrs

Unit-II: Foundation of Compensation Management-Theories of Compensation- Economic and Behavioural, Compensation Strategies, factors influencing Compensation Management, Inter and Intra Industry Compensation Differentials, Compensation differentials at Individual Level.

20 : 10 hrs **Unit-**

III: Compensation Planning: Level, Structure and Systems Decisions. Process of Designing Compensation System. Components of Compensation. Role and Functions of Wage Boards and Pay Commissions.

20 : 10 hrs **Unit-**

IV: Performance linked Compensation: Concept of performance Management.

Meaning, Definitions and Approaches to Performance Appraisal. Pay-for-performance Programme. Incentives-Meaning, Definitions, Types, Characteristics of effective Incentive Plans.

20 : 10 hrs

Text and Reference Books:

1. Dev Tapomoy: Compensation Management, Text and Cases, (2009; EXCEL BOOKS, New Delhi-110 028.
2. Bhattacharya M.S. :Compensation Management ; EXCEL BOOKS New Delhi-110 028.
3. Singh B.D.: Compensation and Reward Management ; EXCEL BOOKS, New Delhi-110 28.
4. Richard Henderson: Compensation Management: Rewarding Performance.

Course No. 604

SMALL BUSINESS MANAGEMENT(SBMT XXIV)

Marks – 80

Hours: 40

Objective: This paper aims to develop exposure of the students about various activities, problems and decisions involved in doing small business.

Course Contents:

Unit I: Small Business – Micro and small enterprise – concept, definition, characteristics and rationale. Relationship between large and small enterprise. Different types of micro and small enterprise and their distinctive characteristics. Role of small business – a brief global perspective with special reference to Indian economy. Features of Micro, small and medium enterprise Act 2006, governing the promotion and management of Micro and small enterprise in India. Industrial policies of the Central and state Govt. governing the promotion and management of Micro and small enterprise in N. E. India with special reference to Assam

20: 10 hrs

Unit II: Production and operations Management – plant location, plant layout, product design, production planning and control. Quality control, technology for small business.

20: 10 hrs

Unit III: Financial Management – nature of financial requirement for small enterprises - fixed and working capital – concepts and their sources. Working capital – meaning, operating cycles, significance, determinants and assessment of working capital requirement – simple practical problem solution relating to small business.

20: 10 hrs

Unit IV: Marketing Management – the concept of marketing, nature of marketing problem faced by micro and small enterprises. Market information, market assessment, market segmentation, marketing mix, product branding and packaging, pricing policy, channels of distribution for different types of product including ancillarization. Sales promotion – salesmanship and advertisement – different types and their characteristics.

20: 10 hrs

Text and Reference Books:

1. Desai Vasant: Dynamics of Entrepreneurship Development and Management.
 2. Khanka S. S.: Entrepreneurial Development.
 3. Khandelwal N. M: Working Capital Management in Small Scale Industries.
 4. Shukla M. B.: Entrepreneurship and Small business Management.
- Deb Rana Bijoy: Small Business Management: Principles and Practices

Course No:604 BASICS OF ACADEMIC PROJECT PREPARATION. (PRWK XXIV)
Marks: 80 Internal assessment Marks: 20

Objective : The objective of this course is to provide basic knowledge of developing a Research project report relating to a particular field of study.

Course Contents:

Unit-I: Introduction: Types of research projects, fact, concept and theories; planning the research project-essential ingredients of planning; developing research questions. Research Design-Components.

(20):10 HRS.

Unit-II: Data Collection: Types of Data-Secondary Data-types of secondary data; sources of secondary data, Primary Data-types of interview, role of interview in data collection, interview skills and interviewer's effect.

(20):10 HRS.

Unit-III: Tools of data collection: questionnaires; types, dealing with non responses, designing the questionnaire, various methods sampling for collection of data.

(20):10 HRS.

Unit-IV: Data Processing, analysis interpretation and writing the research project report: Quantitative data analysis, Quantitative data analysis, writing of the research report-format of research reports, referencing.

(20):10 HRS.

Text & Reference Books:

1. Kothari C.R., Research Methodology, Wishwa Prakashan, New Delhi.
2. Goode, W.J. & Hatt P.K., Methods in Social Research (Mc. Graw Hill, New Delhi, 1981).
3. Gopal, M.H., An Introduction to Research Procedure in Social Sciences (Media Promoters & Publishers Pvt. Ltd., Bombay).
4. A Hand book of student Research Project, Department of Commerce, D.U..
