DEPARTMENT OF COMMERCE (ACCOUNTANCY)

SYLLABUS FOR FOUR YEAR UNDERGRADUATE PROGRAMME (FYUGP) (FIRST- EIGHTH SEMESTER)

Approved by Academic Council vide Resolution no. AC – 03/2024/05Dated: 04-05-2024 and AC – 06/2026/03 dated 28 – 02 - 2026

ARYA VIDYAPEETH COLLEGE (AUTONOMOUS)
ARYA NAGAR, GUWAHATI – 16

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PREFACE

"Education is not preparation for life; education is life itself." —John Dewey

The aim of imparting education is not only to increase the knowledge but also to create the possibilities for a student to invent and discover. The purpose of this syllabus is to establish minimum basic concepts for each course to meet the needs of all our students. All the elements in this syllabus amalgamate to bring out the best in every student and enable them to be on the path of continuous progress.

The syllabus is framed based on Learning Outcome Based Education (LOCF) - the spirit of NEP, 2020.

The programmes offered by the college are:

i. Bachelor Degree in Arts
ii. Bachelor Degree in Science
iii. Bachelor Degree in Commerce

Under the above programme, the following courses are offered by the college:

i. Core Course
ii. Minor Course
iii. Skill Enhancement Course
iv. Interdisciplinary Course
v. Ability Enhancement Course
vi. Value Added Course
vii. Internship

Programme outcome of each programme and Programme Specific Outcomes of each discipline/subject offered by the college is mapped with course learning outcome of each course. Graduate attributes of students obtaining Undergraduate Degree from the college are also incorporated in the syllabus.

The syllabus includes eight semesters where there will be 23Core Courses, 8 minor Courses, 3 SEC Courses and 3 IDC Courses. The total credit offered for eight semesters is 160.

The syllabus framed takes into account the different styles of learning – audio, visual and experiential. The syllabus correlates academics to real life situations balancing social and emotional stimulation among the students and imbibe human values. Also, the syllabus gives the opportunity for the theoretical knowledge to be pursued ensuring maximum application of it.

Structure of Four Year Undergraduate Course

Semester	Type	Core	Minor	SEC	IDC	AEC	VAC/FC	IN
	Credit	4	4	3	3	2	4(2 + 2)	2
I		CE-1114	MN-1114	SE-1113	ID-1113	AE-1112	VL-1112 (Two Courses)	-
II		CE-2114	MN-2114	SE-2113	ID-2113	AE-2112	VL-2112 (Two Courses)	-
III		CE-3214 CE-3224	MN-3214	SE-3213	ID-3213	AE-3212	-	-
IV		CE-4214 CE-4224 CE-4234	MN-4214	-	-	AE-4212	-	IN-4212
V		CE-5314 CE-5324 CE-5334 CE-5344	MN-5214	-	-	-	-	-
VI		CE-6314 CE-6324 CE-6334 CE-6344	MN-6214	-	-	-	-	-
VII		CE-7414* CE-7424** CE-7434** CE-7444** CE-7454**	MN-7314	-	-	-	-	-
VIII		CE-8414# CE-8424# CE-8434# CE-8444# CE-8454#	MN-8314	-	-	-	-	-

*Compulsory for all students in the 7th semester.
**Students are required to choose any three courses from the remaining four core courses in the 7th semesters.

Students who wish to pursue a Bachelor Degree with Honours must choose any four of the five core courses in the 8th semester.

NOTE: Students who secure a minimum of 7.5 CGPA at the end of the 6th semester (without any arrears) may opt for a Bachelor Degree with Honours and Research. Those students shall have to choose one core course out of the given five courses in the 8th semester and have to complete a Research Dissertation of 12 credits.

Course code: First two letters is the abbreviation of course component
First digit implies semester number
Second digit implies course level
Third digit implies course number
Fourth digit implies credit points per course.

Digit	Course Level
1	100 - 199
2	200 - 299
3	300 - 399
4	400 - 499

Semester Wise Credit Distribution

Semester	CREDIT DISTRIBUTION							
	CORE	MINOR	SEC	AEC	IDC	VAC/FC	IN	TOTAL
FIRST	1 x 4	1 x 4	1 x 3	1 x 2	1 x 3	2 x 2	--	20
SECOND	1 x 4	1 x 4	1 x 3	1 x 2	1 x 3	2 x 2	--	20
THIRD	2 x 4	1 x 4	1 x 3	1 x 2	1 x 3	--	--	20
FOURTH	3 x 4	1 x 4	--	1 x 2	--	--	1 x 2	20
FIFTH	4 x 4	1 x 4	--	--	--	--	--	20
SIXTH	4 x 4	1 x 4	--	--	--	--	--	20
SEVENTH	4 x 4	1 x 4	--	--	--	--	--	20
EIGHT	4 x 4	1 x 4	--	--	--	--	--	20

SEC: SKILL ENHANCEMENT COURSE

AEC: ABILITY ENHANCEMENT COURSE

IDC: INTERDISCIPLINARY COURSE

VAC/FC: VALUE ADDED COURSE

IN: INTERNSHIP

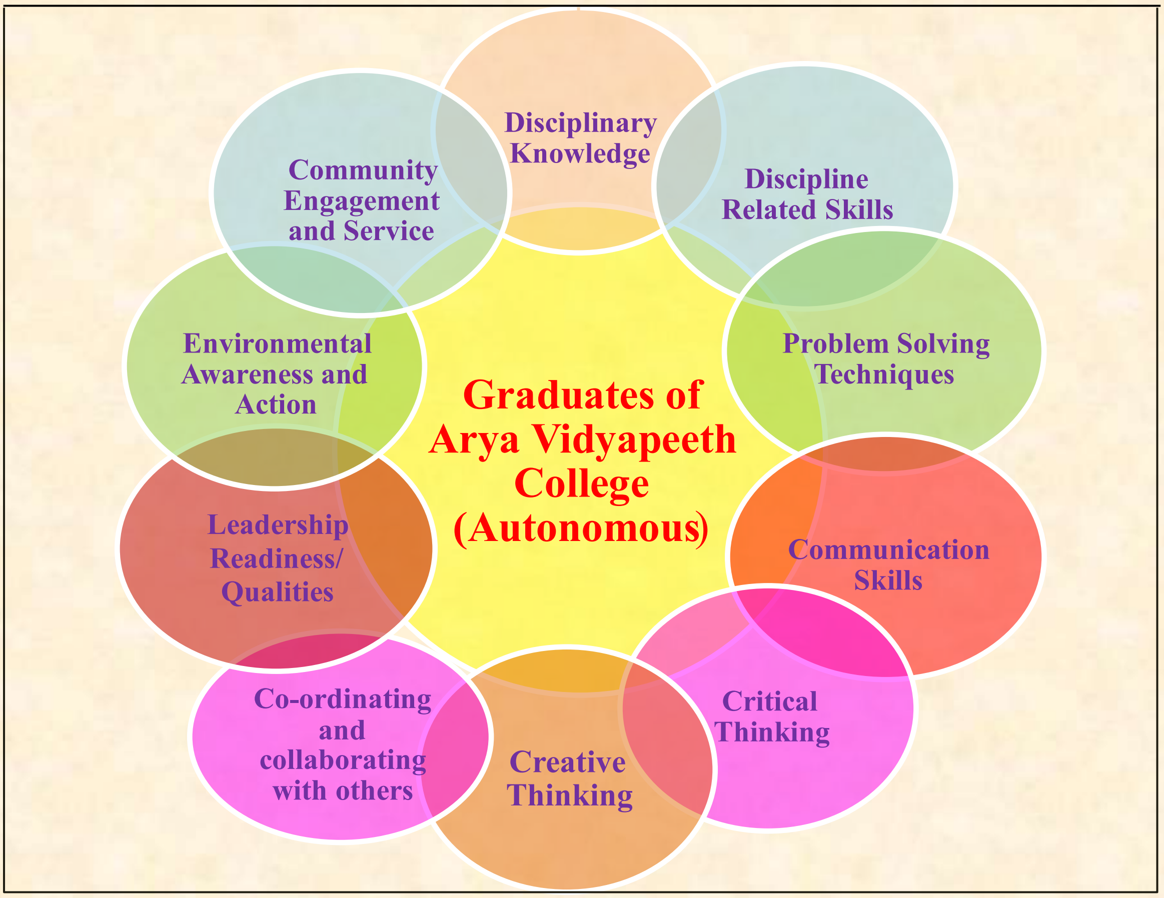
Abbreviation of Course Components:

CE (Core), MN (Minor), SE (Skill Enhancement Course), AE (Ability Enhancement Course), VL (Value added Course), ID (Interdisciplinary Course), IN (Internship)

GRADUATE ATTRIBUTES

Graduate Attributes:

Graduate Attributes are the qualities, skills and understandings that the students should develop during their time with the college. These attributes consequently shape the contribution they are able to make to their profession and society. They are the qualities that also prepare graduates as agents of social good in an unknown future. These attributes sets them apart from those without a degree. The graduate attributes of Arya Vidyapeeth College (Autonomous) are:



Model of Graduate Attributes

1. **Disciplinary knowledge:** Graduates shall acquire comprehensive knowledge and understanding of their subject area, the ability to engage with different traditions of thought, and the ability to apply their knowledge in practice including in multi-disciplinary or multi-professional contexts.

2. **Discipline related skills:** Skills in areas related to specialization in the chosen disciplinary/interdisciplinary/major/minor area(s) of learning in a broad multidisciplinary context. In addition, create, select, and apply appropriate modern techniques, resources and IT tools.

3. **Problem solving skills:** A capacity for problem identification, the collection of evidence, synthesis and dispassionate analysis and apply one's learning in real – life situations.

4. **Communication Skills:** Ability to recognize and value communication as the tool for negotiating and creating new understanding, collaborating with others, and furthering their own learning.

5. **Critical thinking:** Graduates acquire the capacity for problem identification, collection of evidence, synthesis and dispassionate analysis. They also acquire the capacity for attentive exchange, informed argument and reasoning.

6. **Creative Thinking:** The graduates acquire an ability to create, perform or think in different and diverse ways about the same objects or scenarios and also the ability to communicate effectively for different purposes and in different contexts. They should also be able to work independently and as part of a team.

7. **Co-ordinating and collaborating with others:** The graduates need to possess the ability to function effectively as an individual, and as a member or leader in diverse teams, and in multidisciplinary settings. They should also be able to work productively with others, no matter their culture, perspective or background, and complete joint projects and also to work in partnership.

8. **Leadership readiness/qualities:** The graduates should be able to lead and support others by inspiring them with a clear vision and motivating them to achieve goals. They also need to acquire ability to map out the tasks of a team or an organization and setting directions.

9. **Environmental Awareness and action:** The graduates shall earn the capacity to realize the individual's responsibility in protecting and conserving the environment. They need to gain the capacity to understand the impact of the professional solutions in societal and environmental contexts, and demonstrate the knowledge of need for sustainable development.

10. **Community engagement and service:** The graduates need to develop an understanding of social and civic responsibilities, and of the rights of individuals and groups. The graduates should be able to demonstrate the capability to participate in community-engaged services/ activities for promoting the wellbeing of the society which includes participation in NSS, NCC, adult literacy etc

UNDERGRADUATE PROGRAMME OUTCOME (PO)

BACHELOR DEGREE IN COMMERCE: (B.Com.)

1. **CPO-1 Critical Thinking:** Develop the ability to completely evaluate new ideas, research findings in evaluation to business and commerce related issues.
2. **CPO-2 Communication Skills:** Ability to communicate ideas effectively in both written and oral formats develops communicate business analysis to the static holder and clean effective and appreciate manner.
3. **CPO-3 Team Spirit:** Work collaboratively and productively in group.
4. **CPO-4 Social Responsibility:** Recognize and understand the ethical and moral responsibility of the individuals and organization in society.
5. **CPO-5 Global Citizen:** Evolve into a global citizen who understands the duties for the welfare of our society and country.
6. **CPO-6 Managerial Skills:** Ability to complete knowledge into performance makes business decision through capability to interact and motivate and understand concept, develop ideas and implement strategies.
7. **CPO-7 Employability:** Prepare students for employment in various fields like charted accountancy, company secretary, banking sector, business management etc.
8. **CPO-8 Ethical Value:** The students shall inculcate ethical, moral and human values.

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CORE

LIST OF COURSES:

Semester	Course Name	Course Code
1	Financial Accounting-I	AC – CE – 1114
2	Financial Accounting-II	AC – CE – 2114
3	Corporate Accounting	AC – CE – 3214
	Direct Tax	AC – CE – 3224
4	Cost Accounting-I	AC – CE – 4214
	Business Laws	AC – CE – 4224
	Fundamentals of Financial Management	AC – CE – 4234
5	Cost Accounting-II	AC – CE – 5314
	Management Accounting	AC – CE – 5324
	Indirect Tax Laws	AC – CE – 5334
	Corporate Law	AC – CE – 5344
6	Advanced Corporate Accounting	AC – CE – 6314
	Advanced Financial Accounting	AC – CE – 6324
	Auditing	AC – CE – 6334
	Business Ethics	AC – CE – 6344

7	Research Methodology	AC-CE-7414
	Financial Statement Analysis	AC-CE-7424
	Insurance and Risk Management	AC-CE-7434
	Tourism Management	AC-CE-7444
	Marketing Policy Analysis	AC-CE-7454
8	Accounting And Contemporary Issues	AC-CE-8414
	Auditing And Contemporary Issues	AC-CE-8424
	Organisational Behaviour	AC-CE-8434
	Management Of Financial Services	AC-CE-8444
	Project Planning And Formulation	AC-CE-8454
	Dissertation	AC-DT-812

Programme Specific Outcome of Bachelor of Commerce - Accountancy Core (PSO)

PSO No.	Name	Outcome
PSO–1	Public Accounting Firms	Graduates with expertise in financial reporting, taxation, and auditing can pursue careers in public accounting firms, where they can provide auditing, tax, and advisory services to clients ranging from small businesses to large corporations.
PSO–2	Corporate Finance Departments	With proficiency in financial reporting and advanced accounting practices, graduates can work in corporate finance departments, overseeing financial reporting, analysis, and compliance functions within organizations.
PSO–3	Government and Regulatory Agencies	Knowledge of taxation laws and regulatory compliance prepares graduates for roles in government agencies, regulatory bodies, or tax advisory firms, where they can ensure adherence to tax laws and financial regulations.
PSO–4	Financial Analysis and Planning	Graduates with a strong understanding of cost management and financial reporting can pursue careers in financial analysis, budgeting, and planning roles within corporations, helping organizations make informed financial decisions.
PSO–5	Consulting and Advisory Services	With expertise in auditing and assurance, graduates can work in consulting or advisory firms, providing assurance services, internal control assessments, and financial advisory to clients across industries.

MAPPING OF PROGRAME OUTCOME (PO) AND COURSE LEARNING OUTCOME (CLO)

Attributes: Co-relation Levels

"1" : Minimum Co-relation
"2" : Moderate Co-relation
"3" : Maximum Co-relation
"-" : No Co-relation

Course code	CLO	PROGRAMME OUTCOME							
		CPO 1	CPO 2	CPO 3	CPO 4	CPO 5	CPO 6	CPO 7	CPO 8
AC-CE-1114	CLO 1	2			2	1	8	3	2
AC-CE-2114	CLO 1	2			2	1		3	2
AC-CE-3214	CLO 1	2			2			3	
AC-CE-3224	CLO 1	3			3			3	3
AC-CE-4214	CLO 1	3			2		2	3	
AC-CE-4224	CLO 1			2			1		
	CLO 2			2			1		
	CLO 3	2		2					
AC-CE-4234	CLO 1	2			1				
	CLO 2	2				1		2	
	CLO 3	3						3	
AC-CE-5314	CLO 1	3			2		2	3	
AC-CE-5324	CLO 1	3	3				3	3	
AC-CE-5334	CLO 1	3						3	3
AC-CE-5344	CLO 1		3		1				
	CLO 2		2					2	
	CLO 3		2		1			2	
AC-CE-6314	CLO 1				2				
AC-CE-6324	CLO 1	2			2	1		3	2
AC-CE-6334	CLO 1	3	3	3	3			3	3
AC-CE-6344	CLO 1	2		2					1
	CLO 2	2		2					1
	CLO 3	2		2					1
	CLO 4				3				
AC-CE- 7414	CLO 1	1	2						
	CLO 2	1			1				1
	CLO 3	1			1				1
AC-CE-7424	CLO 1		2		2		2		1
	CLO 2	1	1	1			1		
	CLO 3	1	1	2			2	2	2
AC-CE-7434	CLO 1				3			2	
	CLO 2	2			3		3		
	CLO 3	2			3		3		
AC-CE-7444	CLO 1				1	2			1
	CLO 2	2			3		1		2

	CLO 3	3				2			3
AC-CE-7454	CLO 1	2	2			1			
	CLO 2	2					2	2	
	CLO 3		1	3			2		
AC-CE-8414	CLO 1				1			1	
	CLO 2	1			2		2		
	CLO 3	1				2	2	1	
AC-CE-8424	CLO 1	1	2					2	1
	CLO 2	1	1		2		2		1
AC-CE-8434	CLO 1		1	1			1		
	CLO 2	1	2	1			1		
	CLO 3	2	1	2			1		1
AC-CE-8444	CLO 1	1					1	2	
	CLO 2	2					1		3
	CLO 3	1					2		
AC-CE-8454	CLO 1	1	3	1			1	1	
	CLO 2	1	1	1			1		
	CLO 3	2					1	1	

MAPPING OF PROGRAME SPECIFIC OUTCOME (PSO) AND COURSE LEARNING OUTCOME (CLO)

Attributes: Co-relation Levels

"1" : Minimum Co-relation
"2" : Moderate Co-relation
"3" : Maximum Co-relation
"-" : No Co-relation

Course Code	CLO	Programme Specific Outcome				
		PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
AC-CE- 1114	CLO 1	3		3	3	3
AC-CE-2114	CLO 1	3		3	3	3
AC-CE-3214	CLO 1		3		3	1
AC-CE-3224	CLO 1	3		3		3
AC-CE-4214	CLO 1	2		3		3
AC-CE-4224	CLO 1	2		3		
	CLO 2		2			
	CLO 3		2			
AC-CE-4234	CLO 1	2			3	
	CLO 2	3		1	2	
	CLO 3	1			3	
AC-CE-5314	CLO 1	2		3		3
AC-CE-5324	CLO 1	3				3
AC-CE-5334	CLO 1	3		3		3
AC-CE-5344	CLO 1			3		3
	CLO 2			3		1
	CLO 3		2	1		
AC-CE-6314	CLO 1		3	3		
AC-CE-6324	CLO 1	3		3	3	3
AC-CE-6334	CLO 1	3		3		3
AC-CE-6344	CLO 1		2	3		
	CLO 2	2	1			
	CLO 3		3			2
	CLO 4			2		3
AC-CE- 7414	CLO 1	2			2	
	CLO 2				3	
	CLO 3					3
AC-CE-7424	CLO 1	1		1	2	
	CLO 2	1	1		1	2
	CLO 3	2			1	1
AC-CE-7434	CLO 1			2	2	
	CLO 2				2	2
	CLO 3					2
AC-CE-7444	CLO 1					3
	CLO 2					3
	CLO 3					3
AC-CE-7454	CLO 1			3		
	CLO 2					3
	CLO 3					3
AC-CE-8414	CLO 1	2	2	1		
	CLO 2			2	1	1

	CLO 3			1	2	2
AC-CE-8424	CLO 1	1		1		1
	CLO 2	1		1		1
	CLO 3	1	3	1		1
AC-CE-8434	CLO 1		2			3
	CLO 2				2	2
	CLO 3		2			
AC-CE-8444	CLO 1	2	2			
	CLO 2		2		2	
	CLO 3		2		3	1
AC-CE-8454	CLO 1	2	2	2	2	
	CLO 2	2	2	2		2
	CLO 3				2	2

COURSE NAME: Financial Accounting-I

COURSE CODE: AC – CE – 1114

Total Credits: 4 (Theory: 3 + Practical/Tutorial: 1)

THEORY: 3 CREDITS

Total Lectures: 45

COURSE OBJECTIVE:

The objective of this paper is to help students to acquire conceptual knowledge of the Financial Accounting and to impart skills for recording various kinds of business transactions.

Course Learning Outcome:

CLO-01: *After completion of the course, learners will be able to understand the concepts associated with accounting and prepare accounts for departments and companies.*

Unit 1: Theoretical Framework (15lectures)

Accounting as an information system, users of accounting information and their needs. Qualitative characteristics of accounting information. Functions, advantages and limitations of financial accounting. Branches of Accounting. Bases of accounting: cash basis and accrual basis.

The nature of financial accounting principles and the basic concepts: entity, money measurement, going concern, cost, realization, accrual, periodicity, consistency, prudence (conservatism), materiality and full disclosures.

Accounting Standards: Concept, needs and objectives; procedure for issuing accounting standards in India.

IFRS: - Needs and procedures for issue of IFRS.

Unit 2: Departmental Accounts (15lectures)

Meaning and objectives; allocation of common expenses; System of preparation of departmental trading andprofit and loss accounts (manually and using appropriate accounting software); inter-department transfer.

Unit 3: Final Accounts (15lectures)

Preparation of financial statements of non-corporate business entities: Sole proprietorship and Partnerships firms.

RECOMMENDED BOOKS:

1. B. B. Dam, H C Gautam and others, Financial Accounting
2. K. R. Das & K. M. Sinha. Financial Accounting

COURSE NAME: Financial Accounting-II

COURSE CODE: AC – CE – 2114

Total Credits: 4 (Theory: 3 + Practical/Tutorial: 1)

THEORY: 3 Credits

TOTAL LECTURES: 45 COURSE

OBJECTIVE:

The objective of this paper is to help students to acquire enhanced knowledge of Financial Accounting and to impart skills for recording various kinds of business transactions.

Course Learning Outcome:

CLO-01: *After completion of the course, learners will be able to understand the concepts associated with accounting and prepare accounts for branch and hire purchase and instalment system.*

Unit 1: Accounting for Hire-Purchase and Instalment Systems (25 lectures)

Meaning, features, advantages and disadvantages of Hire Purchase and Instalment Systems, Rights of Hire Vendor, Journal entries and preparation of ledger accounts excluding default and repossession.

Unit 2: Accounting for Branches (20lectures)

Meaning, Needs and Objectives of Branch Accounting. Systems of dependent Branch Accounting and their Accounting Treatments (only Debtors System).

RECOMMENDED BOOKS:

1. B. B. Dam, H C Gautam and others, Financial Accounting
2. K. R. Das & K. M. Sinha. Financial Accounting

COURSE NAME: Corporate Accounting

COURSE CODE: AC - CE - 3214

Total Credits: 4 (Theory: 3 + Practical/Tutorial: 1)

THEORY – 3 Credits

Total Lectures: 45

Course Objectives:

The objective of this paper is to help students to acquire conceptual knowledge of Corporate Accounting and to learn the techniques of preparing the financial statements.

Course Learning Outcome:

CLO–01: *After completion of the course, learners will be able to describe the accounting technique for issue of right shares, bonus shares and buy back of shares; valuation of shares and goodwill and prepare accounts for amalgamation of companies.*

Unit-1: Incentive Equity and Buy Back of Shares: (15 lectures)

i. Incentive Equity: Right and Bonus Shares – Meaning, Advantages and Disadvantages, Provisions as per Companies Act, 2013 and their Accounting Treatment.

ii. Buy back of shares: Meaning, Provision of Companies Act, 2013 and Accounting Treatment.

Unit-2: Valuation of shares and goodwill: (15 lectures)

Valuation of Shares and Goodwill: Meaning, provisions of Companies Act 2013 on Valuation of Shares and Goodwill (simple practical problems).

Unit-3: Amalgamation of Companies: (15 lectures)

Meaning and objectives; Provisions as per Accounting Standard 14; Amalgamation in the nature of Merger and Purchase; Consideration for Amalgamation; Accounting Treatment for Amalgamation and preparation of Balance Sheet after Amalgamation.

RECOMMENDED BOOKS:

1. B. B. Dam, H C Gautam and others, Corporate Accounting 2.

K. R. Das & K. M. Sinha, Corporate Accounting

COURSE NAME: Direct Tax
COURSE CODE: AC - CE - 3224
Total Credits: 4 (Theory: 3 + Practical/Tutorial: 1)

THEORY-3 CREDITS

Total Lectures: 45

Course Objective

To provide basic knowledge and equip students with application of principles and provisions of Income Tax Act 1961 and the relevant rules.

Course Learning Outcome

CLO 1: *After completion of the course, learners will be able to understand the basic concepts of income and understand different heads of income, profit and gains from business and profession, capital gains and income from other sources.*

Unit – 1: Introduction **(15 lectures)**

Basic concepts: Income, agricultural income, person, assesse, assessment year, previous year, gross total income, total income.
Residential status; Scope of total income on the basis of residential status. Exempted income under section 10.

Unit – 2: Computation of Income under different heads **(30 lectures)**

Income from Salaries; Income from house property; Profits and gains of business or profession; Capital gains; Income from other sources.

RECOMMENDED BOOKS:

1. Ahuja, Girish and Ravi Gupta, Systematic Approach to Income Tax.
2. B.B Dam and others, Income Tax Law and Practice.

COURSE NAME: Cost Accounting-I
COURSE CODE: AC - CE - 4214
Total Credits: 4 (Theory: 3 + Practical/Tutorial: 1)

THEORY-3 CREDITS

Total Lectures: 45

Course Objective:

To acquaint the students with basic concepts used in cost accounting, various methods involved in cost ascertainment and cost accounting book keeping systems.

Course Learning Outcome:

CLO 1: *After completion of the course, learners will be able to determine the different elements of costs; apply the techniques of material control and understand different methods of wage payments.*

Unit 1: Introduction **(15 lectures)**

Cost- Concept, classification and Elements of cost; meaning, objectives and advantages of cost accounting; Difference between cost accounting and financial accounting; Cost concepts and classification; Elements of cost; Installation of a costing system; Role of a cost accountant in an organization. Preparation of cost sheet (practical)

Unit 2: Materials Cost **(15 lectures)**

Material/inventory control techniques. Accounting and control of purchases, storage and issue of materials. Methods of pricing of materials issues-FIFO, LIFO, Simple average, Weighted Average, Replacement, standard Cost, Treatment of material losses.

Unit 3: Labour Cost **(15 lectures)**

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

RECOMMENDED BOOKS:

1. B. B. Dam, H C Gautam and others, Cost Accounting
2. K. R. Das & K. M. Sinha. Cost Accounting
3. Jain & Narang, Cost Accounting

COURSE NAME: Business Laws
COURSE CODE: AC - CE - 4224
Total Credits: 4 (Theory: 3 + Practical/Tutorial: 1)

THEORY-3 CREDITS

Total Lectures: 45

Course Objective:

- *Contract law essentials: understand the Indian contract act 1872, covering contract meaning, essentials, and types, along with modes of discharge and remedies against breach.*
- *Specific contracts: explore specific contracts like bailment, agency, indemnity, and guarantee, emphasizing their nature and legal implications.*
- *Partnership laws: learn about partnership nature, registration, rights, duties, and dissolution modes under partnership laws.*

Course Learning Outcome:

CLO 1: *Contract law competence- Develop proficiency in identifying and analyzing contractual issues and obligations effectively.*

CLO 2: *Contract specifics mastery- Understand the legal implications of specific contracts and apply relevant legal principles confidently.*

CLO 3: *Partnership law proficiency: Navigate partnership agreements and disputes confidently, understanding partnership laws' nuances.*

Unit 1: The Indian Contract Act 1872 (15 Lectures)

a) Contract – meaning, characteristics & kinds

b) Essentials of Valid Contract – offer & acceptance, consideration, contractual capacity, free consent

c) Discharge of Contract- modes of discharge of contract, breach & remedies against breach of contract

Unit 2: The Indian Contract Act 1872: Specific Contract (10 lectures)

a) Contract of Bailment

b) Contract of Agency

c) Indemnity & guarantee

Unit 3: The Partnership Laws (10 lectures)

a) Nature & characteristics of Partnership

b) Registration of partnership firms

c) Rights & duties of partners & Modes of dissolution of partnership

Unit 4: Consumer Protection Act, 2019 (10 lectures)

a) Definitions object & Scope

b) Rights of consumer, consumer redressal forum

RECOMMENDED BOOKS:

1. "Business Law" by M.C. Kuchhal
2. "Business Laws" by S.S. Gulshan and G.K. Kapoor
3. "Business Legislation for Management" by N.D. Kapoor
4. "Business Law" by P.C. Tulsian and Bharat Tulsian

COURSE NAME: Fundamentals of Financial Management

COURSE CODE: AC - CE – 4234

Total Credits: 4 (Theory: 3 + Practical/Tutorial: 1)

THEORY-3 CREDITS

Total Lectures: 45

Course Objective:

- *To acquaint students with the techniques of Financial Management and their applications for business decision making.*
- *To familiarize students with MS Excel or Spreadsheet applications of Financial Management and Decision Making.*

Course Learning Outcome:

CLO 1: *Understand basic concepts of financial management and their application in investment, financing and dividend decisions.*

CLO 2: *Understand concepts of cost of capital, leverage analysis, capital structure and dividend theories and identify courses of action in financial environment that would result in maximisation of wealth of an organisation.*

CLO 3: *Understand management of working capital and estimate the same for an organisation*

Unit 1: Introduction to Financial Management (10 lectures)

Meaning of Finance, Meaning of Financial Management, Significance of Financial Management, Relationship of Financial Management with other areas of Management, Objectives of Financial Management, Role of Financial Management.

Unit 2: Capital Structure (15 lectures)

Meaning of Important of Capital Structure, Kinds of Capital Structure, Importance of Capital Structure Decisions, Determinants of Capital Structure, Theories of Capital Structure- Net Income Approach, Net Operating Income, Modigliani and Miller Approach, Traditional Approach, Factors to be considered while determining Capital Structure.

Unit 3: Capital Budgeting Decision (10 lectures)

Meaning of Capital Budgeting, Importance of Capital Budgeting, Types of Investment Decision, Investment Criteria, Capital Rationing.

Unit 4: Working Capital Management (10 lectures)

Concept of Working Capital, need for Working Capital, Types of Working Capital, Determinants of Working Capital, Working Capital Management, Principles of Working Capital Policy.

RECOMMENDED BOOKS:

1. Fundamentals of Financial Management, J.V.Horne & J.M.Wachowicz, 13th ed. Prentice Hall.
2. Fundamentals of Financial Management, I M Pandey, Theorey and Practices, 11th ed.; Vikas Publishing House.
3. Financial Management by R.K. Pathak

COURSE NAME: Cost Accounting-II

COURSE CODE: AC - CE - 5314

Total Credits: 4 (Theory: 3 + Practical/Tutorial: 1)

THEORY-3 Credits

Total Lectures: 45

Course Objective:

To acquaint the students with basic concepts used in cost accounting, various methods involved in cost ascertainment and cost accounting book keeping systems.

Course Learning Outcome:

CLO 1: *After completion of the course, learners will be able to determine cost under process costing, job costing, contract costing and determine the basis of apportionment of overheads.*

Unit 1: Overheads Costing (15 lectures)

Meaning, classification, allocation, apportionment and absorption of overheads; Under and overabsorption; Treatments of certain items in costing like interest on capital, packing expenses, bad debts, research and development expenses; Activity based cost allocation.

Unit 2: Methods of Costing (30 lectures)

Unit costing, Job costing, Contract costing, Process costing (process losses, valuation of work in progress, joint and by-products), Service costing(only transport) including simple practical problems.

RECOMMENDED BOOKS:

1. B. B. Dam, H C Gautam and others, Cost Accounting
2. K. R. Das & K. M. Sinha. Cost Accounting
3. Jain & Narang, Cost Accounting

COURSE NAME: Management Accounting

COURSE CODE: AC - CE - 5324

Total Credits: 4 (Theory: 3 + Practical/Tutorial: 1)

THEORY-3 CREDITS

Total Lectures: 45

Course Objective :

To impart the students, knowledge about the use of financial, cost and other data for the purpose of managerial planning, control and decision making.

Course Learning Outcome :

CLO 1: *After completion of the course, learners will be able to differentiate between management accounting and cost accounting, discuss the role of budget and budgetary control, application of standard costing and marginal costing.*

Unit 1: Introduction **(10 lectures)**

Meaning, Objectives, Nature And Scope Of Management Accounting, Difference Between Cost And Management Accounting, Application of Cost Concepts For Managerial Decision Making; Concept of Cost Control and Cost Reduction, Cost Management.

Unit 2: Budgetary Control **(15 lectures)**

Budgeting and Budgetary Control; Concept of Budget, Budgeting and Budgetary Control, Objectives, Merits and Limitations. Budget Administration, Functional Budget. Cash Budget, Fixed and Flexible Budgets, Preparation of Cash Budget And Flexible Budget.

Unit 3: Standard Costing **(10 lectures)**

Standard Costing and Variance Analysis, Meaning of Standard Cost and Standard Costing, Advantages, Limitations and Applications. Variance analysis - material, labour, overheads and sales variances. Disposition of variances.

Unit 4: Marginal Costing **(10 lectures)**

Absorption versus Variable Costing; Distinctive Features and Income Determination, Cost- Volume-Profit Analysis, Profit/ Volume Ratio. Break-even Analysis- Algebraic and Graphic Methods. Angle of Incidence, Margin of Safety

RECOMMENDED BOOKS:

1. B. B. Dam, H C Gautam and others, Management Accounting
2. K. R. Das , Management Accounting
3. Goel, Rajiv, Management Accounting

COURSE NAME: Indirect Tax Laws

COURSE CODE: AC - CE - 5334

Total Credits: 4 (Theory: 3 + Practical/Tutorial: 1)

THEORY-3 CREDITS

Total Lectures: 45

Course Objective:

To provide basic knowledge and equip students with application of principles and provisions of VAT and GST.

Course Learning Outcome:

CLO 1: *After completion of the course, learners will be able to understand the different provisions of VAT and GST Act.*

Unit 1: Introduction (15 lectures)

Meaning of Indirect Tax, History of Indirect Taxes in India; VAT- Concepts and General principles, Calculation of VAT on Alcohol and Petroleum Products.

Unit 2: Structure of GST in India (15 lectures)

The Central Goods and Services Tax Act, 2017 and the Assam Goods and Services Tax Act, 2017, History of GST in India, Meaning, Features, Advantages of GST.

Dual GST Model: CGST, SGST, UTGST, IGST, Taxes subsumed under GST, Commodities kept outside the scope of GST, Definition of important terms used in GST Act- Concept of place of supply, Adjudicating Authority, Agent, Aggregate Turnover, Agriculturist, Business, Business Vertical, Capital Goods, Casual taxable person, Goods, Input Tax, Inward Supply, Output Tax, Outward Supply, Place of Business, Services, Supplier, GST Council and GST Network.

Unit 3: Registration, Levy and Collection of Tax under GST (15 lectures)

Concept of Tax Invoice under GST Section 31, Meaning, Eligibility and Conditions for taking Input Tax Credit; Threshold Limits for Registration, Persons liable for Registration, Persons not liable for registration; Compulsory Registration in Certain Cases, Procedure for Registration, Deemed Registration; Rate Structure of GST; Composition Scheme under GST, Assessment (only basic Knowledge), Refunds.

RECOMMENDED BOOKS:

1. B. B. Dam. Indirect Taxation
2. Girish Ahuja and Ravi Gupta, Indirect Taxes

COURSE NAME: Corporate Law

COURSE CODE: AC - CE - 5344

Total Credits: 4 (Theory: 3 + Practical/Tutorial: 1)

THEORY-3 CREDITS

Total Lectures: 45

Course Objective:

- *Company Law Fundamentals: Understand company characteristics, formation, and online registration, along with the role of promoters and the workings of NCLT.*
- *Legal Documents and Corporate Governance: Learn about key legal documents like Memorandum of Association and Articles of Association, and grasp concepts like shareholder meetings, director appointments, and corporate governance practices.*
- *Financial Compliance and Audit: Gain knowledge of dividend payment provisions, audit requirements, and winding-up processes, ensuring financial compliance and understanding the role of auditors.*

Course Learning Outcome:

CLO 1:*Legal Understanding: Develop a solid understanding of company law principles and legal documentation necessary for company operations.*

CLO 2:*Corporate Governance Skills: Acquire skills in corporate governance practices, including conducting meetings and appointing directors, ensuring effective corporate management.*

CLO 3:*Financial Compliance Proficiency: Understand dividend payment regulations, audit requirements, and winding-up procedures, ensuring compliance with financial laws and regulations.*

Unit 1: Introduction (10 lectures)

a. Company its characteristics, different types of Company, formation of Company, promoters their functions
b. Online Registration of Company, lifting of Corporate Veil
c. NCLT (National Company Law Tribunal) & its workings

Unit 2: Documents (10 lectures)

a. Memorandum of Association & its contents, Articles of Association & its contents,
b. Doctrine of Constructive Notice, Doctrine of Indoor management,
c. Prospectus- Shelf & Red herring Prospectus, Mis-statement in prospectus, Transfer & Transmission of Shares, Buy back of shares & Bonus Share (Basic concepts)

Unit 3: Management (13 lectures)

a. Meetings of Shareholders, Board of Directors, Different types of meetings of a Company,
b. Requisites of a valid meeting, meeting through Video conferencing, Postal Ballot & e-voting
c. Directors their Appointments, removal of Directors, Managing Director

Unit 4: Dividends & Audit **(12 lectures)**

a. Provisions relating to payment of Dividends, provisions relating to Audit
b. Appointment of Auditors, Auditors Report, insider trading & Whistle blowing (Concepts)
c. Winding up of Companies & modes of winding up of Company

RECOMMENDED BOOKS:

1. "Company Law" by Avtar Singh
2. "Corporate Law" by G.K. Kapoor
3. "Corporate and Other Laws" by Munish Bhandari
4. "Company Law and Secretarial Practice" by N.D. Kapoor 5."Company Law" by Ramanuj Mukherjee

COURSE NAME: Advanced Corporate Accounting

COURSE CODE: AC - CE - 6314

Total Credits: 4 (Theory: 3 + Practical/Tutorial: 1)

THEORY-3 CREDITS

Total Lectures: 45

Course Objective:

The course aims to help the learners to acquire advanced knowledge of corporate accounting and to learn the techniques of preparing accounts and statements under various corporate situations.

Course Learning Outcome:

CLO 1: *After completion of the course, learners will be able to prepare accounts for internal reconstruction of companies, holding companies and winding up of companies.*

Unit-1: Internal Reconstruction of Companies (15lectures)

Concepts and meaning of Internal Reconstruction, Different forms of Internal Reconstruction; Provisions as per Companies Act and Accounting treatment for Alteration of Share Capital and Reduction of Share Capital; Preparation of Balance Sheet after Internal Reconstruction.

Unit-2: Accounts of Holding Company (15 lectures)

Concept and meaning of different terms: holding company, subsidiary company, pre-acquisition profit/loss, post-acquisition profit/loss, minority interest; cost of control.

Meaning and needs for consolidation of financial statements as per AS 21, Preparation of Consolidated Balance Sheet.

Unit-3: Winding up of Companies (15 lectures)

Meaning and modes of winding up; Types of winding up; Procedures of winding up; Contributories; Preferential payments; voluntary winding up; Preparation of Liquidator's Final Statement of Account; Preparation of Statement of Affairs.

RECOMMENDED BOOKS:

1. B. B. Dam, H C Gautam and others, Corporate Accounting
2. K. R. Das & K. M. Sinha, Corporate Accounting

COURSE NAME: Advanced Financial Accounting

COURSE CODE: AC - CE – 6324

Total Credits: 4 (Theory: 3 + Practical/Tutorial: 1)

THEORY-3 CREDITS

Total Lectures: 45

Course Objective:

The course aims to help the learners to acquire advanced knowledge of corporate accounting and to learn the techniques of preparing accounts and statements under various corporate situations

Course Learning Outcome:

CLO 1: *After completion of the course, learners will be able to prepare accounts for insurance companies, investment account and insurance claims.*

Unit 1: Accounting Of Insurance Companies (15 lectures)

Books maintained by Life Insurance Company and general insurance companies. Accounts of life insurance company- Revenue account, Profit and Loss Account and Balance sheet; Ascertainment of Profit under Life insurance business. Accounts of general insurance business- Revenue Account, Profit and Loss Account and Balance sheet.

Unit 2: Investment Account (15 lectures)

Meaning, types, cum-interest, ex-interest, cum-dividend, ex- dividend. Accounting for fixed interest-bearing securities and variable earning securities, intercompany investment.

Unit 3: Insurance Claims (15 lectures)

Insurance claims- average clause, indemnity period, procedure of ascertaining loss of stock and loss of profit- Ascertainment of claims against loss of stock and loss of profit.

RECOMMENDED BOOKS:

1. B. B. Dam, H C Gautam and others, Advanced Accounting
2. Jain & Narang, Advanced Accountancy

COURSE NAME: Auditing

CODE: AC - CE - 6334

Total Credits: 4 (Theory: 3 + Practical/Tutorial: 1)

THEORY-3 CREDITS

Total Lectures: 45

Course Objective:

To provide knowledge of auditing principles, procedures and techniques in accordance with current legal requirements and professional standards.

Course Learning Outcome:

CLO 1: *After completion of the course, learners will be able to analyze the duties of an auditor; explain the different types of audit; understand the role of test checking, explain the process of vouching the transactions, discuss the process of verification of assets and liabilities.*

Unit 1: Introduction **(15 lectures)**

Auditing: Introduction, Meaning, Objectives, Basic Principles and Techniques; Classification of Audit, Audit Planning, Internal Control – Internal Check and Internal Audit; Audit Procedure – Vouching and verification of Assets & Liabilities.

Unit 2: Audit of Companies **(15 lectures)**

Audit of Limited Companies: Company Auditor- Qualifications and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties. Audit Report- Contents and Types. Liabilities of Statutory Auditors under the Companies Act 2013

Unit 3: Special Areas of Audit **(15 lectures)**

Special Areas of Audit: features of Cost audit, Tax audit, and Management audit; Recent Trends in Auditing: Basic considerations of audit in EDP Environment; Computer aided audit techniques and tools; Auditing Standards; Relevant Case Studies/Problems.

RECOMMENDED BOOKS:

1.Ravinder Kumar and Virender Sharma, Auditing Principles and Practice. 2.B.

B. Dam, H C Gautam and others, Auditing and Assurance

COURSE NAME: Business Ethics

COURSE CODE: AC - CE – 6344

Total Credits: 4

Total Credits: 4 (Theory: 3 + Practical/Tutorial: 1)

THEORY-3 CREDITS

TOTAL LECTURES-45

Course Objective:

- *Explore the origin, nature, and purpose of business ethics. Recognize the ethical implications of business decisions and policies.*
- *Understand corporate social responsibility.*
- *Learn strategies for protecting the natural environment and conserving resources.*
- *Examine ethical norms in marketing and advertising.*
- *Recognize the importance of ethics in accounting, finance, and corporate governance. Understand the relationship between corporate governance and ethics.*

Course Learning Outcome :

CLO 1: *Ethical Awareness: Develop a strong understanding of business ethics and its implications.*

CLO 2: *Environmental Responsibility: Acquire knowledge of environmental protection strategies.*

CLO 3:*Marketing Ethics- Understand ethical considerations in marketing and consumer protection.*

CLO 4: *Financial Ethics and Governance: Gain insights into ethical issues in accounting, finance, and corporate governance.*

Unit 1:Introduction to Business ethics (10 Lectures)

Origin, nature and purpose of ethics; Ethics & conflict of interest – ethical and social implications of business policies and decisions; Corporate social responsibility, Social audit.

Unit 2: Environmental issues (15 Lectures)

Protecting the natural environment – prevention of pollution and depletion of natural resources – Conservation and natural resources.

Unit 3: Ethics in marketing and consumer protection (10 Lectures)

Ethics in marketing and consumer protection, Norms and values in marketing, Ethical issues in marketing, Product related ethics, Competition related ethics, Ethics in Advertising.

Unit 4: Teachings of Mahatma Gandhi and Swami Vivekananda (10 Lectures)

Teachings of Mahatma Gandhi and Swami Vivekananda with regards to ethics, Law of Karma.

RECOMMENDED BOOKS:

1. "Business Ethics: Concepts and Cases" by Manuel G. Velasquez

2. "Business Ethics: Decision Making for Personal Integrity & Social Responsibility" by Laura P. Hartman and Joseph R. Des Jardins
3. "Ethical Issues in Business: A Philosophical Approach" by Thomas Donaldson and Patricia H. Werhane
4. "Business Ethics: Managing Corporate Citizenship and Sustainability in the Age of Globalization" by Andrew Crane and Dirk Matten

COURSE NAME: Research Methodology

COURSE CODE: AC-CE-7414

TOTAL CREDIT-4 (THEORY 3 + PRACTICAL/ TUTORIAL-1)

THEORY-3 CREDITS

TOTAL LECTURES:45

Course Objectives:

- To develop an understanding of research fundamentals — including the concepts, significance, and systematic process of conducting scientific research.
- To equip students with skills in research design and data handling — covering sampling methods, data collection instruments, and measurement techniques.
- To enable students to analyze, interpret, and report research findings — applying appropriate statistical tools, visualization methods, and ethical principles.

Course Learning Outcomes:

- CLO I. Identify and formulate research problems, objectives, and hypotheses through a clear understanding of research types, approaches, and framework development.
- CLO II. Design and implement effective research strategies using suitable sampling methods, data collection tools, and measurement techniques ensuring validity and reliability.
- CLO III. Analyze, interpret, and communicate research results effectively by applying statistical techniques, preparing comprehensive reports, and adhering to ethical standards in research.

Unit 1: Introduction to Research and Research Methodology: (10 Lectures)

Meaning of Research and Research Methodology, Approaches of Research, Types of Research, steps in conducting Research, Research problem identification and formulation, Review of Literature, Formulation of Research questions, objectives and hypotheses.

Unit 2: Research Design and Sampling Methods: (10 Lectures)

Research design- Meaning, Components of good Research design, Types of Research designs: Experimental, Descriptive, Exploratory and Correlation.

Sampling method: Probability and Non-probability sampling methods, determining sample size.

Unit 3:Data Collection and Measurement: (10 Lectures)

Types of Data- Primary and Secondary Data, Qualitative and Quantitative Data, Data Collection methods; Variable- Dependent, Independent and Intervening Variable; Validity and reliability of measurement instruments.

Unit 4: Data Processing and Analysis, Interpretation and Reporting: (15 Lectures)

Steps in data processing: Editing, coding, classification, and tabulation, Statistical data analysis techniques: Descriptive and inferential statistics, Test of significance: Z-test, chi-square test.

Interpretation of research findings, Data visualization techniques: Tables, graphs, and charts, Report writing: Types of reports, steps in report writing, and format, Presentation style and effective communication of research findings, Referencing Style, Ethical considerations in reporting research.

Suggested Readings:

Kumar, R. (2019). Research Methodology: A Step-by-Step Guide for Beginners (5th ed.). SAGE Publications.

Sekaran, U., & Bougie, R. (2016). Research Methods for Business: A Skill-Building Approach (7th ed.). Wiley.

Creswell, J. W., & Creswell, J. D. (2017). Research Design: Qualitative, Quantitative, and Mixed Methods Approaches (5th ed.). SAGE Publications.

Saunders, M. N., Lewis, P., & Thornhill, A. (2019). Research Methods for Business Students (8th ed.). Pearson Education Limited.

Babbie, E. R. (2017). The Practice of Social Research (15th ed.). Cengage Learning.

COURSE NAME: Financial Statement Analysis

COURSE CODE: AC-CE-7424

TOTAL CREDITS- 4 (THEORY 3 + PRACTICAL/ TUTORIAL-1)

THEORY-3 CREDITS

THEORY TOTAL LECTURES:45

Course Objectives:

- To introduce the purpose, structure, and key components of financial statements.
- To familiarise students with statutory requirements and corporate reporting practices under the Companies Act, 2013.
- To train students in applying basic analytical tools such as comparative statements, common-size statements, trend analysis, and ratios.
- To develop the ability to analyse changes in financial position using fund flow and cash flow statements.
- To enable students to interpret financial information for better decision-making, recognizing its usefulness.

Course Learning Outcomes:

- CLO I: Demonstrate a clear understanding of the conceptual and regulatory framework of financial statements, including their objectives, components, qualitative characteristics, and statutory requirements under the Companies Act, 2013.
- CLO II: Apply analytical tools and techniques such as comparative and common-size statements, trend analysis, and financial ratios to evaluate an organization's liquidity, profitability, efficiency, and solvency.
- CLO III: Prepare and interpret statements of changes in financial position, including fund flow and cash flow statements, to assess the financial health and performance of business enterprises for decision-making and reporting purposes.

UNIT –1 : Conceptual Framework of Financial Statements (13 Lectures)

Meaning and objectives of Financial Statements; Elements of Financial Statements – Assets, Liabilities, Equity, Income and Expenses; Constituents of Financial Statements – Income Statement (Statement of Profit & Loss) and Balance Sheet, and their key features; Information incorporated in Financial Statements, and their Qualitative Characteristics; Limitations of Financial Statements; Preparation of Final Accounts of a Joint Stock Company as per Companies Act, 2013, with necessary adjustments

UNIT – 2: Corporate Financial Reporting and Statutory Requirements (10 Lectures)

Statutory requirements for the preparation and presentation of the Statement of Profit and Loss and Balance Sheet (as per Companies Act, 2013); Corporate Financial Reporting – meaning, need and objectives; Annual Report – contents and structure; Report of the Board of Directors; Mandatory and voluntary disclosures in Annual Report

UNIT – 3: Tools and Techniques of Financial Statement Analysis. (10 Lectures)

Meaning and purpose of Financial Statement Analysis; Techniques of Analysis: Comparative Statements, Common-size Statements, Trend Analysis; Accounting Ratios: Meaning, classification, objectives, Advantages, limitations and precautions; Computation of Ratios: Activity, Liquidity, Solvency/Leverage & Profitability Ratios.

UNIT – 4: Statements of Changes in Financial Position (12 Lectures)

Evolution and Concept of SCFP; Funds Flow Statement- Meaning of Fund and Flow of Fund, Importance and limitations, Preparation of Fund Flow Statement and Schedule of Changes in Working Capital; Cash Flow Statement- Meaning and distinctions with Fund Flow Statement; Accounting Standard – 3: Salient features; Preparation of Cash Flow Statement

Suggested Readings:

Das, K.R., Sinha, K.M., Pujari, P.K. & Das, S., Financial Statement Analysis, Manab Publication.

Sikidar, S. & Gautam, H.C., Financial Statement Analysis, New Central.

Sharma, R.K. & Gupta, S.K., Management Accounting, Kalyani Publishers, Ludhiana.

Kaplan, R.S. & Atkinson, A.A., Advanced Management Accounting.

Khan, M.Y. & Jain, P.K., Management Accounting, Tata McGraw Hill.

COURSE NAME: Insurance and Risk Management

COURSE CODE: AC-CE-7434

TOTAL CREDITS-4 (THEORY 3 + PRACTICAL/ TUTORIAL-1)

THEORY-3 CREDITS

TOTAL LECTURES:45

Course Objectives:

- To develop an understanding of the concept, types, and measurement of risk.
- To enable students to analyze and manage different kinds of risks effectively.
- To familiarize students with the principles and practices of insurance.
- To help students understand the structure, powers, and functions of the Insurance Regulatory and Development Authority (IRDA).

Course Learning Outcomes:

- CLO I: **Understand and identify different types of risks** faced by individuals and businesses, and analyse their sources, measurement, and impact.
- CLO II: **Evaluate and apply risk management techniques**, including risk retention, transfer, and disaster risk management strategies.
- CLO III: **Explain the fundamental concepts and principles of insurance**, such as utmost good faith, insurable interest, indemnity, contribution, subrogation, and proximate cause.

Unit 1: (10 Lectures)

Concept of insurance, Need for Insurance, History of Insurance, Nature of Insurance Contract, Principles of Insurance: Principle of utmost Good Faith, Insurable Interest, proximity cause, contribution and subrogation, indemnity; Legal Aspect of insurance contract.

Unit 2: (10 Lectures)

Types of insurance- Life Insurance: Term insurance, Whole Life Insurance, Endowment Plans, Unit-Linked Insurance Plans (ULIPs), Child Plans, Retirement Plans; General Insurance: Health insurance, Motor Insurance, Home Insurance, Travel Insurance, Fire Insurance, Marine Insurance, Crop insurance; New emerging types of Insurance.

Unit 3: **(15 Lectures)**

Control of Malpractices, Negligence, Loss Assessment and Loss Control, Exclusion of Perils, Actuaries, Computation of Insurance Premium. Regulatory Framework of Insurance: Role, Power and Functions of IRDA, Composition of IRDA, IRDA Act, 1999.

Unit 4: **(10 Lectures)**

Concept of Risk, Types of Risk, Managing Risk, Sources and Measurement of Risk, Risk evaluation and Prediction Disaster Risk Management, Risk Retention and transfer.

Suggested Readings:

George, E. Rajda, Principles of Risk Management and Insurance, Pearson Education.

Dorfman, Marks S., Introduction to Risk Management and Insurance, Pearson.

All the three modules of Insurance and Risk Management by Institute of Chartered Accountants of India.

Gupta P.K. insurance and Risk Management, Himalay Publishing House.

Mishra, M.N. Principles and Practices of Insurance, S. Chand and Sons.

Dinsdale, W.A. Elements of Insurance, Pitaman

Black.K. and H.D. Skipper, Life and Health Insurance, Pearson Education.

Crine. F., Insurance Principles and Practices, John Wiley and Sons, New York

Vaughan, E.J. and Vaughan T., Fundamentals of Risk & Insurance, Wiley and Sons, New York.

Hansell, D.S. Element of Insurance, MacDonlald and Evans Ltd.

COURSE NAME: Tourism Management

COURSE CODE: AC-CE-7444

Total Credits: 4 (THEORY 3 + PRACTICAL/ TUTORIAL-1)

THEORY-3 CREDITS

TOTAL LECTURES: 45

Course Objectives:

- To provide a comprehensive understanding of tourism concepts, systems, and evolution, including key definitions, components, and historical development.
- To familiarize students with the structure and dynamics of the tourism industry, focusing on its essential elements, motivations for travel, and marketing strategies across sectors.
- To develop awareness of the role of government and policy frameworks in promoting and regulating tourism development at national and state levels.

Course Learning Outcomes:

- CLO I. Explain the fundamental concepts, nature, and growth of tourism, and differentiate between types of tourists and tourism systems.
- CLO II. Identify and analyze the components of the tourism industry (5 A's) and apply marketing principles to promote tourism products, services, and destinations effectively.
- CLO III. Evaluate the role of government bodies and tourism policies, particularly the Ministry of Tourism and the National Tourism Policy 2002, in shaping and supporting India's tourism sector.

Unit 1: (15 Lectures)

Introduction: What is Tourism? Types of Tourism & Types of Tourists. Significance of Tourism; Definitions and Concepts – Tourism Systems, Visitor, Traveller, and Excursionist– Definition and differentiation; Growth of tourism through different periods.

Unit 2: (10 Lectures)

Elements, Nature, Characteristics and Components of Tourism Industry – 5 A's – Introduction, Attraction, Accessibility, Accommodation, Amenities, Activities; Motivations and deterrents for travel.

Unit 3: **(10 Lectures)**

Tourism Marketing: Marketing strategies for Airlines, Tour Operators, Hotels; Effectiveness, role of travel brochure and videos, travel shows, Sales Promotion – techniques and Planning; direct marketing and its Characteristics.

Unit 4: **(10 Lectures)**

Role of Government: Role of Ministry of Tourism in developing and promoting tourism in India; Role of Central and State Government in Promoting Tourism, Tourism Policies in NER with special reference to Assam Tourism.

Suggested Readings:

IATO manual of Tour Operators

Brochures publish by Tourism Departments of states: Rajasthan, Jammu and Kashmir, Kerala, Odisha, Goa, Himachal Pradesh, Uttarakhand

Victor T.C. Middleton: Marketing in Travel and Tourism

V.S. Ramaswamy, S. Namakumari: Marketing Management

Sinha, P.C: Tourism Marketing

Stephen F. Wilt and Luiz Mountinho: Tourism Marketing & Management Handbook

Les Lumsdon: Tourism Marketing:

Vearne, Morrisson Alison: Hospitality marketing

Stephen Pike: Tourism Marketing

COURSE NAME: Marketing Policy Analysis

COURSE CODE: AC-CE-7454

Total Credits: 4 (THEORY 3 + PRACTICAL/ TUTORIAL-1)

Total lectures: 45

THEORY-3 CREDITS

Course Objectives:

- To provide an understanding of marketing policies and strategies in the context of liberalization, globalization, and the evolving competitive business environment.
- To enable students to analyze and formulate product, branding, and communication strategies that align with market dynamics and consumer expectations.
- To develop managerial competence in planning and implementing integrated marketing approaches, including retail management, e-marketing, and ethical marketing practices.

Course Learning Outcomes:

- CLO I. Students will be able to critically evaluate marketing challenges and opportunities arising from globalization and apply demand measurement and forecasting techniques effectively.
- CLO II. Students will demonstrate the ability to design and assess product and brand strategies, focusing on differentiation, brand equity, and consumer loyalty.
- CLO III. Students will acquire practical insights into integrated marketing communication and retail strategies, including digital and non-store retailing channels, with awareness of ethical considerations in e-marketing.

Unit 1: (10 Lectures)

Marketing challenges in a liberalizing and globalizing India; Holistic marketing concept; the value framework; global marketing environment; measuring demand and forecasting.

Unit 2: (10 Lectures)

Product Policies; Differentiation; Challenges in new Product Development; Branding Stategies & Packaging, Role of Brands, Brand Equity, Brand Loyalty, Brand Awareness, Brand Associations, selection, creation & maintaining Associations

Unit 3: **(10 Lectures)**

Importance of Integrated Marketing Communication, developing effective communication; Managing Mass Communications: Advertising, Sales Promotion, Events and Public relations, Personal selling

Unit 4: **(15 Lectures)**

Retail Organisation, Retail Planning Strategic issues in retail, Non store retailing & electronic channels, Market logistics. Direct marketing, Types and benefits, Online advertisement and promotion; Ethical issues in E-marketing.

Suggested Readings:

Philip Kotler, Keller Lane Kevin, Marketing Management, Prentice Hall of India, 2005.

Judy Straus, Adel EL-Ansary, Raymond Frost, E-Marketing, Prentice Hall of India, 2004

Roger J Best, Market Based Management Strategies fro Growing Customer value an profitability, Prentice Hall of India Pvt Ltd, 2004.

V.S Ramswamy, S Namakumari, Marketing Management Planning, Implementation and Control, Macmilan India Ltd, 2001.

Dr. S.L Gupta, Brand Management, Text & Case an Indian Perceptive, Himalayan Publication House, 2000.

Cox Roger, Brittain Paul, Retailing An Introduction,2006, Pearson Education

Coughlan, Anderson, Stern, Ansary, Marketing Channels, Sixth Edition,2006, Pearson Education 10.

Badi R.V, Badi N.V,Rural Marketing,2009, Himalaya Publishing House

Keller Lane Kevin, Strategic Brand Manager, Building, Measuring and Managing Brand Equity, 2007, Pearson Prentice Hall.

COURSE NAME: Accounting and Contemporary Issues

COURSE CODE: AC-CE-8414

Total Credits: 4 (THEORY 3 + PRACTICAL/ TUTORIAL-1)

THEORY-3 CREDITS

Total lectures: 45

Course Objectives:

- Understand the concepts and accounting treatment of royalties, including adjustments for short working and contingencies.
- Apply accounting principles for partnership firms, including amalgamation, dissolution, and asset distribution.
- Learn banking accounting, including statutory books, advances, income recognition, and financial statement preparation.
- Comprehend government accounting principles, budgetary control, and the role of GASAB.
- Analyze contemporary accounting issues, including HR, forensic, environmental, hedge accounting, and emerging trends.

Course Learning Outcomes:

- **CLO I:** Apply accounting principles to specialized areas such as royalty transactions, partnership firms, banking companies, and government organizations, and prepare relevant financial statements in compliance with statutory requirements.
- **CLO II:** Analyze and evaluate complex accounting situations including dissolution, amalgamation, and government financial administration, demonstrating an understanding of regulatory frameworks, prudential norms, and accounting standards.
- **CLO III:** Critically examine and interpret contemporary developments in accounting such as Human Resource Accounting, Forensic Accounting, Environmental and Social Accounting, and digital and IFRS-based reporting, assessing their implications for transparency and corporate responsibility.

Unit 1: Royalty Accounts (5 Lectures)

Meaning and types of royalty, minimum rent, and short working; Accounting treatment of royalties, including short working adjustments; Impact of strikes, lockouts, and other contingencies on royalty accounts; Preparation of Royalty Accounts (both for lessee and lessor).

Unit 2: Accounting for Partnership Firms **(10 Lectures)**

Accounting for amalgamation of partnership firms; Accounting for dissolution of partnership firms, including: Insolvency of partners, Sale to a limited company, Piecemeal distribution of assets; Treatment of guarantees, loans from partners, and adjustments on dissolution.

Unit 3: Accounts of Banking Companies **(10 Lectures)**

Statutory books to be maintained and special features of bank book-keeping; Classification of advances and provisions against advances; Rebate on bills discounted and recognition of income; Preparation and presentation of financial statements of banking companies; Regulatory and statutory requirements (RBI guidelines, prudential norms).

Unit 4: Government Accounting **(10 Lectures)**

Meaning, features, and objectives of government accounting; Differences between commercial and government accounting; General principles of government accounting; System of financial administration and control in India; Accounts keeping of the government: Demand for grant, Appropriation accounts and re-appropriation, Classification of accounts: Consolidated Fund, Contingency Fund, and Public Accounts; Role of Government Accounting Standards Advisory Board (GASAB) and implementation of accounting standards.

Unit 5: Contemporary Issues in Accounting **(10 Lectures)**

Human Resource Accounting; Forensic Accounting; Accounting for Price Level Changes and Inflation; Environmental and Social Accounting; Hedge Accounting; Shareholders' Value Creation; Emerging trends: Digital accounting, IFRS convergence, and Corporate Social Responsibility (CSR) reporting

Suggested Readings:

Das, K. R., Sinha, K. M., Pujari, P. K., & Das, S . *AdvancedFinancial Accounting*. Manab Publication.

Anthony, R., Hawkins, D., & Merchant, K. A. (2010). *Accounting: Text and Cases*. New York: McGraw-Hill Education.

Goyal, B. K., & Tiwari, H. N. (2019). *Financial Accounting*. New Delhi: Taxmann Publication.

Jain, S. P., & Narang, K. L. (2016). *Advanced Accountancy*. New Delhi: Kalyani Publishers.

Horngren, C. T., Sundem, G. L., Elliott, J. A., & Philbrick, D. (2013). *Introduction to Financial Accounting*. London: Pearson Education.

Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018). *Financial Accounting*. New Delhi: Vikas Publishing House Pvt. Ltd.

Monga, J. R. (2017). *Financial Accounting: Concepts and Applications*. New Delhi: Mayur Publications.

Godwin, N., Alderman, W., & Sanyal, D. (2016). *Financial Accounting*. Boston: Cengage Learning.

Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2016). *Advanced Accounts* (Vol. I). New Delhi: S. Chand Publishing.

Tulsian, P. C. (2007). *Financial Accounting*. New Delhi: Tata McGraw Hill Publishing Co. Ltd.

Dam, B. B., & Gautam, H. C. (2019). *Advanced Accounting*. Guwahati: Gayatri Publications.

COURSE NAME: Auditing And Contemporary Issues

COURSE CODE: AC-CE-8424

Total Credits: 4 (THEORY 3 + PRACTICAL/ TUTORIAL-1)

THEORY-3 CREDITS

Total lectures: 45

Course Objectives:

- Understand the concepts and components of internal control and the role of internal audit.
- Learn audit sampling techniques, test checking, and analytical procedures for effective audit examination.
- Develop skills in audit procedures, including vouching, verification, and valuation of assets and liabilities.
- Comprehend the preparation, types, and interpretation of audit reports and auditor responsibilities.
- Analyze contemporary auditing issues, including cybersecurity, forensic auditing, social auditing, and emerging IT and governance trends.

Course Learning Outcomes (CLO):

- **CLO I:** Demonstrate a comprehensive understanding of auditing principles and procedures, including internal control systems, audit sampling, vouching, verification, and preparation of audit reports in accordance with professional standards.
- **CLO II:** Apply analytical and evaluative skills to assess audit evidence, manage audit risks, and form appropriate audit opinions, ensuring reliability and transparency in financial reporting.
- **CLO III:** Critically analyze contemporary developments in auditing, such as forensic and digital audits, cybersecurity, corporate governance, and social accountability, and evaluate their impact on modern audit practices.

UNIT 1: Internal Control and Internal Check (10 Lectures)

Elements and objectives of internal control; Review, documentation, and evaluation of internal control systems; Internal control questionnaires and checklists; Conducting tests of control and applying the concepts of materiality and audit risk; Concept, scope, and role of internal audit.

UNIT 2: Audit Sampling and Analytical Procedures (10 Lectures)

Types of audit sampling and sampling methods; Test checking techniques, compliance tests, and substantive tests; Understanding sampling risk and audit sampling considerations; Analytical review procedures and auditing in depth.

UNIT 3: Audit Procedures **(5 Lectures)**

Vouching of transactions; Verification and valuation of assets and liabilities; Audit working papers and documentation of evidence.

UNIT 4: Audit Report **(10 Lectures)**

Types of audit reports: unqualified, qualified, disclaimer, and adverse opinions; Auditor's qualifications, disclosures, and responsibilities; Audit attestation, certification, and communication of audit findings.

UNIT 5: Contemporary Issues in Auditing **(10 Lectures)**

Cybersecurity and data privacy in auditing; Forensic auditing and fraud detection; Audit of digital transactions and emerging IT risks; Corporate governance and compliance auditing trends; Social auditing and accountability to stakeholders**.**

Suggested Readings:

1. *Institute of Chartered Accountants of India (ICAI). Auditing and Assurance Standards. New Delhi.*
2. *Dutachowdhury, D. Principles of Audit and Internal Auditing. New Central Book Agency Pvt. Ltd., Kolkata.*
3. *Saxena, R. G. Principles and Practice of Auditing. Himalaya Publishing House, Mumbai.*
4. *Gupta, K. Contemporary Auditing. Tata McGraw Hill Publishing Co. Ltd.*
5. *Nobes, C., & Parker, R. Comparative International Accounting. Pearson Education, New Delhi.*
6. *Saudagaram, International Accounting. Taxmann, New Delhi.*
7. *Ainapure, S., & Ainapure, S. Auditing and Assurance. PHI Learning Pvt. Ltd., New Delhi.*
8. *Dutta Choudhury, S. K. Auditing. New Central Book Agency, Kolkata.*
9. *Institute of Chartered Accountants of India (ICAI). Official Publications. New Delhi.*

COURSE NAME: Organisational Behaviour

COURSE CODE: AC-CE-8434

Total Credits: 4 (THEORY 3 + PRACTICAL/ TUTORIAL-1)

THEORY-3 CREDITS

Total lectures: 45

Course Objectives:

- To provide a comprehensive understanding of human behaviour in organizations, including individual, group, and organizational processes that influence performance and effectiveness.
- To develop insights into personality, perception, motivation, leadership, and group dynamics, enabling students to analyze and manage behavioural issues in organizational settings.
- To equip students with skills to handle contemporary challenges such as workforce diversity, ethical decision-making, organizational change, and leadership in a globalized and technologically driven environment.

Course Learning Outcomes:

- CLO I. Students will be able to explain and apply major theories and concepts of organisational behaviour, including personality, perception, motivation, and leadership, in real workplace contexts.
- CLO II. Students will develop the ability to analyse individual and group dynamics, enhancing interpersonal relations, teamwork, and decision-making effectiveness in organizations.
- CLO III. Students will demonstrate an understanding of contemporary OB challenges, such as managing diversity, organizational culture, ethics, and change, and propose strategies for effective organizational development.

Unit 1: (15 Lectures)

Introduction to organisational behaviour: Organisation Behaviour Framework; Personality, and Attribution-Personality and attitude- Culture and Personality- Personality theories- Big Five Personality factors, Locus of Control-emotional intelligence, individual's personality and work place, organisational socialisation. Perception- Social Perception and Perceptual Selectivity- Perceptual Errors; Learning, Learning theories - Classical Conditioning Theory, Operant Conditioning Theory, Social Cognitive Theory, Learning Organisation; Attitude and Values.

Unit 2: (10 Lectures)

Motivation: Early and contemporary theories and its applicability in organisation, motivation at work-design, traditional and modern approach motivating through job design, Motivation by empowerment goal setting and performance.

Unit 3: **(10 Lectures)**

Leadership: Trait, behavioural, and contingency theories; - Leadership Styles- Emerging issues in leadership- Creating and Building- Leader's Role in reinforcing culture- - stages- challenges to develop cohesive culture. Organisational change and development; organisational culture and climate; Power and Politics.

Unit 4: **(10 Lectures)**

Group Dynamics: Group behaviour and norms, group decision making, Group Formation- stages of group development, Group effectiveness Cohesiveness, Group think, Work teams in modern work place, Common Threat to Group Effectiveness, Managing Culturally Diverse Group.

Suggested Readings:

Organizational Behaviour, 9th Ed. - Stephen Robbins.

Human Behaviour at work - Davis and Newstorm

Organizational Behaviour - Uma Sekaran

Organizational Behaviour - Jit S.Chandran

Human Relations & Organizational Behaviour - R.S.Dwivedi

Organizational Behaviour - McShane

Organisational Behaviour Text and Cases- Kavita Singh.

COURSE NAME: Management of Financial Services

COURSE CODE: AC-CE-8444

Total Credits: 4 (THEORY 3 + PRACTICAL/ TUTORIAL-1)

THEORY-3 CREDITS

Total lectures: 45

Course Objectives:

- To provide an understanding of the structure, functions, and management of key financial services such as banking, insurance, capital markets, and credit rating.
- To develop analytical skills to evaluate risk management practices, customer relationship management, and regulatory frameworks governing financial institutions.
- To equip students with practical knowledge of financial service operations and instruments, enabling informed decision-making in professional financial settings.

Course Learning Outcomes:

- CLO I. Explain the concepts, functions, and management processes of major financial services, including banking and insurance.
- CLO II. Analyse the mechanisms of capital market operations and evaluate instruments such as hire purchase, hypothecation, pledge, and mortgage.
- CLO III. Assess the significance and methodology of credit rating, and apply knowledge of risk and regulatory practices to financial service management.

Unit 1: **(15 Lectures)**

Management of Banking Services: Concept of Bank- Development of Banking in India, Types of Banks and their functions, Market Players, Retail Vs. Business Banking, Customer Relationship Management, Customer satisfaction, Asset and Liability Management in Banks, Recovery Management, Risk Management in Banks-Basel Norms.

Unit 2: **(10 Lectures)**

Management of Insurance Services: Concept of Insurance- Insurance Business in India, Life and Non-life Insurance, Important aspects of Insurance- Actuary, Underwriting, PoS, Claim Management, Marketing and Distribution channel- Agents, Brokers, Direct selling, Bancassurance, Risk Management in Insurance, Regulation of Insurance Business- IRDA.

Unit 3: **(10 Lectures)**

Capital Market Services: Hire Purchase- Meaning and Features of Hire Purchase System – Hire purchase Agreement –Hire purchase and Sale, Hire Purchase and Instalment, Hypothecation- Meaning and Features of Hypothecation, Pledge-Meaning and Features of Pledge, Mortgage- Meaning and Features of Mortgage.

Unit 4: **(10 Lectures)**

Credit Rating Services: Concept of Credit Rating- its significance, Rating Process-Types of Ratings: Formal Rating Vs. Shadow Rating, Debt Rating, Equity Rating, Country Risk Rating, Methodology- Rating Parameters, Credit Rating Agencies in India, Symbols and Implications, Registration of Credit Rating Agencies.

Suggested Readings:

Wirtz Jochen, Lovelock Christoper, Services Marketing: People Technology Strategy, Pearson Education,9e,2022.

Mathur, SP,Mathur, Nishu, Service Marketing, New Age International (P) Ltd Publishers. 1e, 2018

Valarie A. Zeithaml, Mary Jo Bitner, Dwanye D. Gremler , Ajay Pandit, Services Marketing - Integrating Customer Focus Across the Firm, McGraw Hill Education ,2018.

K. Douglas Hoffman, John E.G. Bateson, Services Marketing Concepts Strategies & Cases, Cengage Learning ,5e, 2017.

S. Shajahan, Services Marketing: Himalaya Publishing House. 2017.

Govind Apte: Services Marketing, Oxford Press, 2011.

John E.G. Bateson, K. Douglas Hoffman: Services Marketing, Cengage Learning, 4e, 2012.

COURSE NAME: Project Planning and Formulation

COURSE CODE: AC-CE-8454

Total Credits: 4 (THEORY 3 + PRACTICAL/ TUTORIAL-1)

THEORY-3 CREDITS

Total lectures: 45

Course Objectives:

- To familiarize students with the fundamental concepts, scope, and significance of project management, emphasizing systematic planning, analysis, and execution of projects.
- To develop analytical and managerial skills for project identification, selection, and evaluation, including market, technical, economic, and financial feasibility studies.
- To enable students to apply project planning, scheduling, implementation, and control techniques, ensuring timely completion, effective resource utilization, and performance evaluation.

Course Learning Outcomes:

- CLO I. Students will be able to understand and apply the principles of project management, including project identification, formulation, and feasibility analysis.
- CLO II. Students will acquire skills in resource planning, scheduling, and implementation control, using tools such as project management information systems (PMIS).
- CLO III. Students will be capable of evaluating project performance, managing transition from project to operation, and preparing project reports with appropriate review and termination processes.

Unit 1: **(10 Lectures)**

Project Management – Meaning and scope, Need of project management; Project Analysis and Selection – Identification of investment opportunities, project initiation, Market and Demand Analysis, Technical Analysis, Economic and Financial Analysis.

Unit 2: **(10 Lectures)**

Project Planning & Scheduling – Planning Resources, Planning of Physical Resources, Planning of Human Resources, Planning Financial Resources; Implementation and Control – Project Management Information System (Basic Concept)

Unit 3: **(10 Lectures)**

Project Completion and Evaluation- Integrated Project Management Control System, managing Transition for project to operation, project completion and evaluation, project review.

Unit 4: **(15 practical)**

Project Work (Practical)

Suggested Readings:

Project Planning, Analysis, Selection Implementation and Review by Prasanna Chandra, Tata McGraw Hill, New Delhi.

Fundamentals of Project Management by P Lewis, AMACOM Div, American Management Association.

Project Management – A Systems Approach to Planning and Controlling by Harold Kerznor, Pearson Education Inc.

Project Management and Control by Narendra Singh, Himalaya Publishing House, Mumbai.

MINOR

Programme Specific Outcome of Bachelor of Commerce – Accountancy Minor

PSO No.	Name	Outcome
PSO–1	Public Accounting Firms	Graduates with expertise in financial reporting, taxation, and auditing can pursue careers in public accounting firms, where they can provide auditing, tax, and advisory services to clients ranging from small businesses to large corporations.
PSO–2	Corporate Finance Departments	With proficiency in financial reporting and advanced accounting practices, graduates can work in corporate finance departments, overseeing financial reporting, analysis, and compliance functions within organizations.
PSO–3	Government and Regulatory Agencies	Knowledge of taxation laws and regulatory compliance prepares graduates for roles in government agencies, regulatory bodies, or tax advisory firms, where they can ensure adherence to tax laws and financial regulations
PSO–4	Financial Analysis and Planning	Graduates with a strong understanding of cost management and financial reporting can pursue careers in financial analysis, budgeting, and planning roles within corporations, helping organizations make informed financial decisions.
PSO–5	Consulting and Advisory Services	With expertise in auditing and assurance, graduates can work in consulting or advisory firms, providing assurance services, internal control assessments, and financial advisory to clients across industries.

LIST OF COURSES:

Semester	Course Name	Course Code
1	Financial Accounting-I	AC-MN-1114
2	Financial Accounting-II	AC-MN-2114
3	Business Statistics	AC – MN – 3214
4	Business Mathematics	AC – MN – 4214
5	Business Economics	AC – MN – 5314
6	Corporate Governance	AC – MN – 6314
7	Business Environment	AC-MN-7314
8	Managerial Economics	AC-MN-8314

Course Learning Outcome (CLO)

Semester	Course Name & Code	Course Learning Outcome (CLO)	
1	Financial Accounting-I AC-MN-1114	CLO - 01	After completion of the course, learners will be able to understand the concepts associated with accounting and prepare accounts for departments and companies.
2	Accounting-II AC-MN-2114 14	CLO - 01	After completion of the course, learners will be able to understand the concepts associated with accounting and prepare accounts for branch and hire purchase and instalment system.
3	Business Statistics AC – MN – 3214	CLO - 01	Make use of Mean, Media and Mode;
		CLO - 02	Use co-relation and Regression Analysis;
		CLO - 03	Estimate trends based on time series data, Index Numbers and Time Series Analysis.
4	Business Mathematics AC – MN – 4214	CLO - 01	Development of critical thinking and problem-solving skills through exercises and applications involving matrices and determinants;
		CLO - 02	Application of linear programming techniques to various business domains such as production planning, resource allocation, transportation, and inventory management.

5	Business Economics AC – MN – 5214	CLO - 01	After completion of this course students will be able to understand the concepts of production, consumption and overall structure of the firms.
6	Corporate Governance AC – MN – 6214	CLO - 01	Demonstrate a comprehensive understanding of corporate governance theories, models, and reforms through analysis of case studies and practical applications.
		CLO - 02	Apply ethical frameworks and practices to business scenarios, showcasing the ability to recognize and address ethical dilemmas in corporate settings.
		CLO-03	Evaluate the role of CSR in corporate sustainability and governance, evidenced through project work, presentations, and discussions on CSR models and standards.
7	Business Environment	**CLO 1**	Explain the nature and scope of the business environment and analyze how environmental factors influence business operations.
		CLO 2	Evaluate the impact of government policies and global changes on business.
		CLO 3	Develop awareness about current issues in the Indian and global business environment.
8	Managerial Economics	**CLO 1**	Apply incremental and marginal analysis, discounting principles and time value of money concepts in managerial decisions.
		CLO2	Conduct cost estimation, profit planning, evaluate and implement different pricing strategies for products and services across various market structures.
		CLO 3	Integrate economic theories and tools to support business forecasting, optimization and strategic planning.

Mapping of Programe Outcome (PO) and Course Learning Outcome (CLO):

<u>Attributes:</u> Co-relation Levels

"1" : Minimum Co-relation
"2" : Moderate Co-relation
"3" : Maximum Co-relation
"-" : No Co-relation

Course code	CLO	Programme Outcome							
		CPO 1	CPO 2	CPO 3	CPO 4	CPO 5	CPO 6	CPO 7	CPO 8
AC-MN-1114	CLO	2			2	1	3	3	2
AC-MN-2114	CLO	2			2	1		3	2
AC- MN-3214	CLO 1	3							
	CLO 2							2	
	CLO 3			3			3		
AC-MN-4214	CLO 1	3					1		
	CLO 2			3			3		
AC-MN-5214	CLO 1					2			
AC-MN-6214	CLO 1	2							
	CLO 2								3
	CLO 3				3				2
AC-MN-7314	CLO1	3				2	1	1	
	CLO2					2	2	2	
	CLO3				1	1			
AC-MN-8314	CLO1	2					1		3
	CLO2	1		2			1	2	
	CLO3	1	2				1	1	

Mapping of Programe Specific Outcome (PSO) and Course Learning Outcome (CLO)

Attributes: Co-relation Levels

"1" : Minimum Co-relation
"2" : Moderate Co-relation
"3" : Maximum Co-relation "-"
: No Co-relation

Course code	CLO	Programme Specific Outcome				
		PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
AC-MN-1114	CLO	3		3	3	3
AC-MN-2114	CLO	3		3	3	3
AC- MN-3214	CLO 1					1
	CLO 2		1			
	CLO 3				3	
AC-MN-4214	CLO 1				2	
	CLO 2	2	2		2	
AC-MN-5214	CLO 1	2				
AC-MN-6214	CLO 1	2	2	2		
	CLO 2		2			
	CLO 3				2	
AC-MN-7314	CLO1			1	1	3
	CLO2		3		1	3
	CLO3	2		1		2
AC-MN-8314	CLO1				3	
	CLO2	2		1	1	
	CLO3		2	2	2	2

COURSE NAME:FINANCIAL ACCOUNTING-I

COURSE CODE: AC-MN-1114

Total credits: 4 (Theory 3 + Practical/ Tutorial- 1)

Total lectures: 45

Course Objective:

The objective of this paper is to help students to acquire conceptual knowledge of the Financial Accounting and to impart skills for recording various kinds of business transactions.

Course Learning Outcome:

CLO I: After completion of the course, learners will be able to understand the concepts associated with accounting and prepare accounts for departments and companies.

Unit 1: Theoretical Framework (15 lectures)

Accounting as an information system, users of accounting information and their needs. Qualitative characteristics of accounting information. Functions, advantages and limitations of financial accounting. Branches of Accounting. Bases of accounting: cash basis and accrual basis.

The nature of financial accounting principles and the basic concepts: entity, money measurement, going concern, cost, realization, accrual, periodicity, consistency, prudence (conservatism), materiality and full disclosures.

Accounting Standards: Concept, needs and objectives; procedure for issuing accounting standards in India.

IFRS: - Needs and procedures for issue of IFRS.

Unit 2: Departmental Accounts (15 lectures)

Meaning and objectives; allocation of common expenses; System of preparation of departmental trading and profit and loss accounts (manually and using appropriate accounting software); inter-department transfer.

Unit 3: Final Accounts (15 lectures)

Preparation of financial statements of non-corporate business entities: Sole proprietorship and Partnerships firms.

SUGGESTED READINGS-

1. B. B. Dam, H C Gautam and others, Financial Accounting 2. K. R. Das & K. M. Sinha. Financial Accounting

COURSE NAME: FINANCIAL ACCOUNTING-II

COURSE CODE: AC-MN-2114

Total credits: 4 (Theory 3 + Practical/ Tutorial- 1)

Total lectures: 45

Course Objective:

The objective of this paper is to help students to acquire enhanced knowledge of Financial Accounting and to impart skills for recording various kinds of business transactions.

Course Learning Outcome:

CLO I: After completion of the course, learners will be able to understand the concepts associated with accounting and prepare accounts for branch and hire purchase and instalment system.

Unit 1: Accounting for Hire-Purchase and Instalment Systems (25 lectures)

Meaning, features, advantages and disadvantages of Hire Purchase and Instalment Systems, Rights of Hire Vendor, Journal entries and preparation of ledger accounts excluding default and repossession.

Unit 2: Accounting for Branches (20 lectures)

Meaning, Needs and Objectives of Branch Accounting. Systems of dependent Branch Accounting and their Accounting Treatments (only Debtors System).

SUGGESTED READINGS:

1. B. B. Dam, H C Gautam and others, Financial Accounting 2. K. R. Das & K. M. Sinha. Financial Accounting

COURSE NAME: Business Statistics (MINOR 3)

COURSE CODE: AC-MN-3114

Total credits: 4 (Theory 3 + Practical/ Tutorial- 1)

Total lectures: 45

Course Objective:

The objectives of the Course are to help the learners in understanding various statistical concepts like Classification and Tabulation, correlation and regression, probability and various distribution time series data etc. which are frequently use in business data analysis and research.

Course Learning Outcomes:

- CLO I: Make use of Mean, Media and Mode;
- CLO II: Use co-relation and Regression Analysis;
- CLO III: Estimate trends based on time series data, Index Numbers and Time Series Analysis.

Unit 1: Introduction of Statistics **(8 Lectures)**

Introductory Concepts of Statistics: Meaning and definition of Statistics, various types of data, scope, Functions, and limitations of Statistics, Distrust of statistics, collection of data(primary and secondary), schedules and questionnaire drafting and requisite of a good questionnaire, census versus sampling their merits and demerits.

Unit 2: Measures of Central Tendency and Dispersion **(10Lectures)**

a) Measures of Central Tendency

i. Mathematical averages including arithmetic mean, geometric mean and harmonic mean. Properties and applications.
ii. Positional Averages Mode and Median (and other partition values including quartiles, deciles, and percentiles).

b) Measures of Dispersion

Measures of Variation: absolute and relative, Range, quartile deviation, mean deviation, standard deviation, and their coefficients, Properties of standard deviation/variance, Coefficient of variation.

Unit 3: Probability and Probability Distributions **(8 Lectures)**

Theory of Probability, Calculation of probability, Mathematical expectation and variance of a random variable, probability distribution of a random variable.

Binomial distribution, Poisson distribution and Normal distribution, (Proof not required) basic application and properties (simple cases only).

Unit 4: Correlation and Regression Analysis **(8 Lectures)**

Correlation Analysis: meaning of correlation, Scatter diagram, karl pearson's co-efficient of correlation and spearman's rank correlation. Calculation and properties (proof not required).

Regression Analysis: Principle of Least Squares and Regression lines, Regression equations and estimation, properties of Regression coefficients (proof not required), Relationship between Correlation and Regression coefficients.

Unit 5: Time Base Data **(8 Lectures)**

Time Series: Components of time series, finding trend by moving average method and method of least squares.

Unit 6: Sampling **(3 Lectures)**

Sampling: Populations and samples, Parameters and statistics, Sampling methods, simple random sampling, stratified sampling, systematic sampling, judgement sampling

Note:

1. Business Mathematics by Dr. Padmalochan Hazarika.
2. Business Mathematics by Manoj Kumar Bhowal.
3. Latest Edition of text books may be used.

COURSE NAME: Business Mathematics (MINOR 4)

COURSE CODE: AC-MN-4214

Total credits: 4 (Theory 3 + Practical/ Tutorial- 1)

Total lectures: 45

Course Objective:

The objectives of the Course are to help the learners in understanding various mathematical concepts like Matrices and Determinants, Set Theory and Logarithms, Mathematics of Finance, etc. which are frequently use in business and economic situations.

- Use of simple calculator is allowed.
- Proof of theorems/ formulate are not required.
- Trigonometric functions are not to be covered.

Course Learning Outcomes:

- CLO I: Development of critical thinking and problem-solving skills through exercises and applications involving matrices and determinants;
- CLO II: Application of linear programming techniques to various business domains such as production planning, resource allocation, transportation, and inventory management.

Unit 1: Matrices and Determinants (10 Lectures)

Definition of Matrix, Types of Matrices, Algebra of Matrices, Matrix operation, Determinant of a square Matrix, Minors and Co-factors, Evaluation of determinants up to 3^{rd} order (Properties of determinants to be excluded), Adjoint of Matrix, Inverse of Matrix, Solving a set of linear equations using Cramer's rule.

Unit 2: Set Theory (6 Lectures)

Sets: Concept of sets, the empty set, Finite and Infinite set, Equal and Equivalent set, Subsets, power set, Universal set, Venndiagram complement of a set, Set Operations.

Unit 3:Sequence and Series (6 Lectures)

Arithmetic progression and series, geometric progression and series, summation of A.P and G.P series.

Unit 4: Differential Calculus and Integral Calculus (10 Lectures)

Constant and variables, Functions, Limit, Differentiability and differentiation, Derivatives(first and second order derivatives).

Integration of simple functions properties of integrals, methods of integration, integration by substituion(simple cases only).

Unit 5: Mathematics of Finance **(8 Lectures)**

a) Concept of simple and compound interest, solution of related problems
b) Share: concept of share, face value, market value, equity share, preferential shares, dividend, bonus shares, simple example only.
c) Profit, loss and discount
d) Ratio and proportion(simple cases only)

Unit 6: Linear Programming **(5 Lectures)**

Meaning, Basic Assumptions of LPP, Applications of LPP, Limitations of LPP, formation of LPP of two variables, Graphical solution of LPP involving two variables.

Suggested readings:

Business Mathematics by Dr. Padmalochan Hazarika.
Business Mathematics by Manoj Kumar Bhowal.
Latest Edition of text books may be used.

COURSE NAME: Business Economics

COURSE CODE: AC - MN - 5214

Total Credits: 4 (Theory: 3 + Practical/Tutorial: 1)

Total Lectures: 45

Course Objectives:

To enable the students to become familiar with how business uses economic theory and quantitative techniques to make decisions.

Course Learning Outcome:

CLO 1: *After completion of this course students will be able to understand the concepts of production, consumption and overall structure of the firms.*

Unit 1: Introduction **(Lectures 4)**

Meaning of an Economy; the problem of scarcity and choice; Central problems of an Economy, Production Possibility Curve; Circular flow of Economic activities.

Unit 2: Consumer's Behavior **(Lectures 7)**

Concept of utility- cardinal and ordinal, Law of Diminishing marginal utility; Indifference curve and Indifference map; Budget set and Budget line; Consumer's equilibrium; Revealed preference theory.

Unit 3: Demand, Supply and Market equilibrium **(Lectures 12)**

Demand- Meaning, Determinants, Demand Schedule, Demand Curve, Law of Demand, Derivation of Market Demand, Expansion and Contraction of Demand curve, Shift in Demand Curve.

Supply- Meaning, Supply Schedule, Supply Curve, Law of Supply, Movement along and Shift in Supply Curve.

Concept of Elasticity, Methods for measuring Elasticity of Demand and Supply.

Unit 4: Producer's Behavior **(Lectures 10)**

Production function in short run and long run, Isoquant; Isocost line; Law of Variable Proportion.

Concepts of Cost, Fixed cost and Variable cost, Opportunity cost, Sunk cost, Cost curves, Relationship between TC, TFC and TVC; Economies of Scale.

Concepts of Revenue, Revenue curves, Relationship between AR and MR.

Unit 5: Market structures **(Lectures 12)**

Classification of markets-

Perfect competition- features, market equilibrium.

Monopoly- features, market equilibrium, effect of changes in imposition of taxes.

Monopolistic competition- features, market equilibrium, excess capacity.

Oligopoly- features, prisoner's dilemma.

RECOMMENDED BOOKS:

1. Principles of Microeconomics – H.L Ahuja
2. Microeconomics (8^{th} edition) - Pearson

COURSE NAME: Corporate Governance

COURSE CODE: AC - MN - 6214

Total Credits: 4 (Theory: 3 + Practical/Tutorial: 1)

Total Lectures: 45

Course Objectives:

- *Understand the foundational concepts and theories of corporate governance, business ethics, and corporate social responsibility (CSR).*
- *Analyze major corporate scandals and failures to identify common governance problems and evaluate the importance of codes and standards in governance.*
- *Develop knowledge of CSR principles, including its relationship with business ethics and governance, and comprehend the CSR provisions under the Companies Act 2013.*

Course Learning Outcome :

CLO 1:*Demonstrate a comprehensive understanding of corporate governance theories, models, and reforms through analysis of case studies and practical applications.*

CLO 2: *Apply ethical frameworks and practices to business scenarios, showcasing the ability to recognize and address ethical dilemmas in corporate settings.*

CLO 3: *Evaluate the role of CSR in corporate sustainability and governance, evidenced through project work, presentations, and discussions on CSR models and standards.*

Unit 1: (15 Lectures)

Conceptual framework of Corporate Governance: Theories & Models, Broad Committees; Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures. Codes & Standards on Corporate Governance

Unit 2: (15 Lectures)

Business Ethics - Morality and ethics, business values and ethics, approaches and practices of business ethics, corporate ethics, ethics program, codes of ethics, ethics committee; Ethical Behaviour: Concepts and advantages; Rating Agencies; Green Governance; Clause 49 and Listing Agreement

Unit 3: (15 Lectures)

Corporate Social Responsibility (CSR)- Concept & objectives, Corporate Philanthropy, Strategic Planning and Corporate Social Responsibility; Relationship of CSR with Corporate Sustainability; CSR and Business Ethics, CSR and Corporate Governance; CSR provisions under the Companies Act 2013; CSR Committee; CSR Models, Codes, and Standards on CSR.

RECOMMENDED BOOKS:

1. Corporate Governance: Principles, Policies, and Practices" by Bob Tricker
2. "Corporate Governance: Theory and Practice" by Dr. R. I. Tricker
3. "International Corporate Governance: A Comparative Approach" by Thomas Clarke and Douglas Branson
4. "The Handbook of Board Governance: A Comprehensive Guide for Public, Private, and Not-for-Profit Board Members" by Richard Leblanc and James Gillies

COURSE NAME: Business Environment

COURSE CODE: AC-MN-7314

Total Credits: 4 (THEORY 3 + PRACTICAL/ TUTORIAL-1)

Total lectures: 45

Course Objectives:

- Understand the various internal and external factors affecting business decisions.
- Analyse the impact of economic, political, social, and technological environments on business.
- Enable students to identify opportunities and challenges in the Indian business environment.

Course Learning Outcomes:

- CLO I. Explain the nature and scope of the business environment and analyse howenvironmental factors influence business operations.
- CLO II. Evaluate the impact of government policies and global changes on business.
- CLO III. Develop awareness about current issues in the Indian and global business environment.

Unit 1: (5 Lectures)

Introduction to Business Environment: Meaning, Scope, Nature, and Importance of Business Environment; Types- Internal and External Environment; Business Environment in business decision making.

Unit 2: (12 Lectures)

Economic Environment: Meaning; Components of Economic Environment- GDP, Inflation, Unemployment, Income distribution, interest rates; Economic Systems- Capitalism, Socialism, Mixed Economy; Economic Policies- Industrial Policy, Fiscal Policy, Monetary Policy; Liberalization, Privatization and Globalization; Economic Planning in India; Recent Economic Reforms and their Impact on Business.

Unit 3: (14 Lectures)

Legal and Cultural Environment:

Legal Environment- Meaning and Components of Legal Environment; Major Laws Affecting Business in India: Companies Act 2013, Consumer Protection Act 2019, Competition Act 2002, FEMA 1999, Labour Laws, Environmental Protection Act 1986 3 Regulatory Institutions: SEBI, RBI, CCI, MCA, Role of Judiciary.

Cultural Environment- Meaning and Components of Cultural Environment; Socio-Cultural Factors Influencing Business- Values, Beliefs, Attitudes, Lifestyles, Work Ethics, Gender Issues 3 Cross-Cultural Management and Indian Cultural Context in Business.

Unit 4: (14 Lectures)

Case Study Analysis:

Indian Business Environment- Case Studies on LPG impact, CSR Practices,Start-ups (like Infosys, Maruti Suzuki, Tata Group, ITC, Zomato, Byju's) and Environmental Challenges.

Business Environment in Assam- Overview of Economy and Industrial Policy;

Case Studies: Tea Industry, Micro Enterprises, AIDC, Kaziranga Tea, Assam Gas Company;

Future Prospects: Start-up Assam, Industrial Development Scheme (IDS), Assam Industrial & Investment Policy 2023.

Suggested Readings:

Francis Cherunilam – Business Environment: Text and Cases

K. Aswathappa – Essentials of Business Environment

Adhikari, M. – Economic Environment of Business

Paul, Justin – Business Environment: Text and Cases

Shaikh & Saleem – Business Environment

COURSE NAME: Managerial Economics

COURSE CODE: AC-MN-8314

Total Credits: 4 (THEORY 3 + PRACTICAL/ TUTORIAL-1)

Total lectures: 45

Course Objectives (COs):

- To introduce the fundamental concepts, nature, and scope of managerial economics and its role in business decision-making.
- To analyze cost and profit behaviour for managerial applications and To understand various pricing strategies and their application under different market conditions and risk environments.
- To develop decision-making skills under risk and uncertainty using analytical tools for effective business planning, forecasting, and optimization.

Course Learning Outcomes (CLOs):

- CLOI: Apply incremental and marginal analysis, discounting principles, and time value of money concepts in managerial decisions.
- CLOII: Conduct cost estimation, profit planning, evaluate and implement different pricing strategies for products and services across various market structures.
- CLOIII: Integrate economic theories and tools to support business forecasting, optimization, and strategic planning.

Unit I: (Lectures: 10)

Introduction to Managerial Economics- Nature, scope, and function of managerial economics; Objectives of the firm: profit optimization, sales optimization; Fundamental concepts:incremental and marginal analysis, discounting principle, time value of money and economic optimization; Role of managerial economics in business planning.

Unit II: (Lectures: 12)

Cost and Profit Analysis- Managerial uses of cost: cost estimation and forecasting; Cost control and cost reduction techniques; Break-even analysis and its applications in managerial decision-making; Profit management: profit planning and measurement, profit policies.

Unit III: **(Lectures: 13)**

Pricing in various stages of life cycle of a product-Pricing under different types of market; Pricing under uncertainty and risk; Advanced pricing practices: peak-load pricing, transfer pricing, two-part tariff, and multi-product pricing; Strategic pricing: cost-plus pricing, entry deterrent pricing, and predatory pricing; Pricing in regulated markets and public utility pricing.

Unit IV: **(Lectures: 10)**

Decision-Making under Risk and Uncertainty- Decision-making environment: certainty, risk, and uncertainty; Expected value approach, decision trees, and risk analysis; Managerial decisions under uncertainty: sensitivity analysis and simulation techniques; Role of information and learning curves in decision-making, Business cycle.

Suggested Readings:

D.M. Mithani, Managerial Economics: Theory and Applications, Himalaya Publishing House, 8th Edition, 2017.

Mark Hirschey, Managerial Economics: An Integrative Approach, Cengage Learning, 2008.

D.N. Dwivedi, Managerial Economics, Vikas Publishing House, 7th Edition, 2009.

Dominick Salvatore, Managerial Economics, Oxford University Press, 6th Edition, 2008.

Craig H. Peterson, W. Cris Lewis & Sudhir K. Jain

SKILL ENHANCEMENT COURSE (SEC)

Programme Specific Outcome of Bachelor of Commerce - Skill Enhancement Course

PSO No.	Name	Outcome
PSO–1	Knowledge Base	a. Provides fundamental computing knowledge and empower the use of office productivity tools. b. Familiarizes students with E-commerce infrastructure like electronic payment, internet marketing, electronic fund transfer, etc. which are popular fields used in today's digital age. c. Provides exposure to affordable advertising and marketing of products, business writing, presentation of reports and as well as fostering faster buying process. d. Know the difference between E-filing and regular off line filing of Income tax returns and understand the circumstances when E-filing is mandatory and affordable. e. To understand the concept of advance payment of tax and tax deduction at source and develop the ability of E-filing of returns and TDS returns.
PSO–2	Career Development	a. Develop students for interviews and group discussions to cater to the needs of employability. b. Enhances and develops students for fulfilling the needs of the corporate world.
PSO–3	Ethical and legal perspective	The programme will help the students to relate E-commerce technologies such as of electronic media.
PSO–4	Technical Skills	Familiarizing students with knowledge of website designing for launching E-commerce websites, hypertext links, text formatting, outsourcing and inhouse development of website.
PSO–5	Cyber Security	Graduates will understand the risks around cyber security when trading and doing online business and understand how to protect online business, keeping accounts secure and aware of cyber-crime.

Basic Syllabus Structure of SEC

Semester	Course Name	Course code
1	E-COMMERCE	CM – SE – 1113
2	COMMUNICATION SKILL FOR MANAGERS	CM – SE – 2113
3	E-FILING OF RETURNS	CM – SE – 3213

Course Learning Outcome - Skill Enhancement Course (SEC)

Semester	Course Name & Code	Course Learning Outcome (CLO)	
1	E-COMMERCE CM-SE-1113	CLO - 01	After completion of this course students will be able to understand the basic concepts and principles related to application of technology in business environment.
2	COMMUNICATION SKILL FOR MANAGERS CM-SE-2113	CLO - 01	Communication Proficiency: Gain competence in various communication methods and principles, enhancing managerial effectiveness.
		CLO - 02	Non-Verbal Communication Mastery: Master non-verbal cues for improved interpersonal communication and leadership presence.
		CLO - 03	Effective Meeting Management: Acquire practical skills for organizing and leading meetings, facilitating successful collaboration and decision-making.
3	E-FILING OF RETURNS CM-SE-3213	CLO - 01	To know the difference between e-filing and regular filing of Income Tax Return and understand the circumstances when efiling is mandatory.
		CLO - 02	To understand the basic process of computing taxable income and Tax liability and know about various types of Income Tax return forms.
		CLO - 03	To become aware of basic framework and structure of GST, including the meaning of Input Tax Credit and the process of its utilization.
		CLO - 04	To know about various types of GST returns and their filing.

Mapping of Course Learning Outcome and Programme Outcome

Attributes: Correlation Levels
“3”: Maximum Correlation
“2”: Moderate Correlation
“1”: Minimum Correlation
“ “: No correlation

Course code	CLO	PROGRAMME OUTCOME							
		CPO 1	CPO 2	CPO 3	CPO 4	CPO 5	CPO 6	CPO 7	CPO 8
CM- SE-1113	CLO 1					2		2	
CM- SE-2113	CLO 1		2						
	CLO 2		2						
	CLO 3						3		
CM-SE-3213	CLO 1	2					1		
	CLO 2	2					1		
	CLO 3	2							
	CLO 4	2							

Mapping of Course Learning Outcome and Programme Specific Outcome

Attributes: Correlation Levels
“3”: Maximum Correlation
“2”: Moderate Correlation
“1”: Minimum Correlation
“ “: No correlation

Course code	CLO	Programme Specific Outcome				
		PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CM- SE-1113	CLO 1	3	2	3	2	3
CM- SE-2113	CLO 1	3	3			
	CLO 2	3				
	CLO 3	3	2			
CM-SE-3213	CLO 1	3				
	CLO 2	3				
	CLO 3	3	2			
	CLO 4	3				

COURSE NAME: E-Commerce

COURSE CODE: CM - SE – 1113

Total Credits: 3 (Theory: 2 + Practical/Tutorial: 1)

THEORY Total Lectures: 30

Course Objective:

To enable the students to become familiar with the mechanism of conducting business transactions electronic means.

Course Learning Outcome:

CLO – 01 :*After completion of this course students will be able to understand the basic concepts and principles related to application of technology in business environment*

Unit 1: Introduction: **(10 lectures)**

Meaning, nature, concepts, advantages, disadvantages, and reasons for transacting online, types of Ecommerce, E-commerce business models (introduction, key elements of a business model and categorizing major E- commerce business models), forces behind e-commerce, e-commerce applications in various industries like: banking, insurance, payment of utility bills, online marketing, e-tailing (popularity, benefits, problems and features)

Website designing: introduction to HTML, tags and attributes, text formatting fonts, hypertext links, tables, images, lists, forms, frames, cascading style sheets

Unit 2: IT Act 2000 and Cyber crimes: **(10 lectures)**

IT Act 2000 and Cyber Crimes: IT Act 2000: definition, digital signature, electronic governance, acknowledgement and dispatch of electronic records, regulation of certifying authorities, digital signatures certificates, duties of subscribers, penalties and adjudication, offences and cyber-crimes.

Unit 3: E- payment system: **(10 lectures)**

Models and methods of e-payments (debit card, credit card, smart cards, e-money), digital signatures (procedure, working and legal position), payment gateways, online banking (meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting), risks involved in e-payments.

Case studies: case studies on common e-commerce and e-payment platforms (PayPal, Amazon, India MART, WhatsApp Business etc.)

RECOMMENDED BOOKS:

1.E- Commerce by Sushil Bharadwaj and Puneet Kumar

COURSE NAME: Communication Skill for Managers
COURSE CODE: CM-SE-2113
Total Credits: 3 (Theory: 2 + Practical/Tutorial: 1)

THEORY

Total Lectures: 30

Course Objectives:

- *Understand the significance, types, process, and principles of effective communication in management.*
- *Learn about personal appearance, body language, visual aids, and dyadic communication for effective managerial communication.*
- *Develop skills for conducting meetings, seminars, and conferences, including agenda preparation, speech regulation, and negotiation techniques.*

Course Learning Outcome:

CLO – 01: *Communication Proficiency: Gain competence in various communication methods and principles, enhancing managerial effectiveness.*

CLO – 02: *Non-Verbal Communication Mastery: Master non-verbal cues for improved interpersonal communication and leadership presence.*

CLO – 03: *Effective Meeting Management: Acquire practical skills for organizing and leading meetings, facilitating successful collaboration and decision-making.*

Unit 1: **(10 Lectures)**

Communication - Meaning and Significance for management - Types of Communication - Process of Communication - Media - Barriers and Gateways in Communication - Principles of Effective Communication.

Unit 2: **(10 Lectures)**

Non - Verbal Communication - Personal Appearances Postures - Body Language - Use of Charts, Diagrams and Tables - Visual and Audio-Visual Aids for Communication - Dyadic Communication - Face to Face Communication - Telephone Conversion.

Unit 3: **(10 Lectures)**

Conducting Meetings: Procedure - Preparing Agenda, Minutes and Resolutions Conducting Seminars and Conferences - Procedure of Regulating Speech - Evaluating Oral Presentation - Group Discussion - Drafting Specific Negotiation Skills.

RECOMMENDED BOOKS:

1. "Business Communication: Building Critical Skills" by Kitty Locker and Stephen Kyo Kaczmarek
2. "Effective Communication Skills" by Dale Carnegie
3. "Business Communication Today" by Courtland L. Bovee and John V. Thill
4. "The Definitive Book of Body Language" by Allan and Barbara Pease
5. "Visual Language: Global Communication for the 21st Century" by Robert Horn

COURSE NAME: E-filing of Returns

COURSE CODE: CM-SE-3213

Total Credits: 3 (Theory: 2 + Practical/Tutorial: 1)

THEORY

Total Lectures: 30

Course Objectives:

To equip students with practical skills required for filing of returns under Income Tax GST laws.

Course Learning Outcome:

CLO 1: *To know the difference between e-filing and regular filing of Income Tax Return and understand the circumstances when e-filing is mandatory.*

CLO 2: *To understand the basic process of computing taxable income and Tax liability and know about various types of Income Tax return forms.*

CLO 3: *To become aware of basic framework and structure of GST, including the meaning of Input Tax Credit and the process of its utilization.*

CLO 4: *To know about various types of GST returns and their filing.*

Unit 1: **Conceptual Framework** **(10 Lectures)**

Meaning of e-filing; difference between e-filing and manual filing of returns; benefits and limitations of efiling, Types of e-filing process; relevant notifications.

Unit 2: **Income Tax and E-Filing of ITRs** **(10 Lectures)**

Introduction to income tax – basic terminology, types of assessee, income taxable under different heads. Basics of computation of total income and tax liability, deductions available from gross total income, PAN Card, due date of filing of income tax return. Instructions for filing out form ITR-1, ITR-2, ITR_3, ITR-4, ITR-4S, ITR-5, and ITR-6. Introduction to income tax Portal; preparation of electronic return (practical workshops).

Unit 3: **Goods and Service Tax (GST) and E-Filing of GST Return** **(10 Lectures)**

Introduction to Goods and Service Tax: relevant notification regarding e-filing of GST return; steps for preparing GST returns; practical workshop on e-filing of GST returns.

RECOMMENDED BOOKS:

1. The E-filing Handbook by Michael Raanan
2. E –filing of income tax returns – A step-by-step guide by Vivek Jain.

INTER-DISCIPLINARY COURSE (IDC)

Programme Specific Outcome of Bachelor of Commerce - IDC

PSO No.	Name	Outcome
PSO–1	Knowledge Base	a. The programme helps students to acquire knowledge in the field of accounting, taxation, auditing, managerial economics, business law and business communications and above all Macro Business Environment. b. Understand the basic process of computing taxable income and tax liability of various entities.
PSO–2	Career opportunities	Students get the opportunity to explore many career paths like investment, portfolio management, stock market, security analysis, mutual fund, capital market analysis and in financial fields, etc.
PSO–3	Professional Development	a. The program aims to develop professional skills among students and build a strong foundation in commercial field which will benefit themselves as well as the society in larger perspective. b. Specialization in Banking and Insurance will help students to operate efficiently in Banking and Insurance environment in the financial service sector and handle various technologies employed in the field of banking and insurance.
PSO–4	Managing Smart Personnel in commerce	Graduates will gain knowledge on core areas of commerce and will enable them to become successful managerial personnels. It will also enable them to be involved in developing strategies which will include budgeting, creating an emergency fund, paying off debt, using credit cards wisely and savings for retirement benefits and much more.
PSO–5	Strategic Decision making	Integrate economic and personal information necessary for effective financial planning decisions.

Basic Syllabus Structure of IDC

Semester	Course Name	Course Code
1	BASICS OF COMMERCE	CM-ID-1113
2	FINANCIAL PLANNING	CM-ID-2113
3	PERSONAL FINANCE	CM-ID-3213

Course Learning Outcome (CLO)

Semester	Course Name & Code	Course Learning Outcome (CLO)	
1	BASICS OF COMMERCE CM-ID-1113	CLO - 01	The students will be able to develop an understanding of the basic elements of commerce.
2	FINANCIAL PLANNING CM-ID-2113	CLO - 01	Students should be able to develop a proper understanding of the basic concepts of commerce and develop a solid foundation for learning future concepts related to commerce.
3	PERSONAL FINANCE CM-ID-3213	CLO - 01	Identify Personal Tax Planning, exemption and deduction
		CLO - 02	Identify the retirement planning goals, pension schemes.
		CLO - 03	Make use of various insurance planning.

Mapping of Course Learning Outcome (CLO) and Programme Outcome (PO)

Attributes: Correlation Levels

"3": Maximum Correlation

"2": Moderate Correlation

"1": Minimum Correlation

" ": No correlation

Course code	CLO	Programme Outcome							
		CPO 1	CPO 2	CPO 3	CPO 4	CPO 5	CPO 6	CPO 7	CPO 8
CM-ID-1113	CLO 1			3			3	2	
CM-ID-2113	CLO 1	3				1			
CM-ID-3213	CLO 1	2							
	CLO 2	2							
	CLO 3	2							

Mapping of Course Learning Outcome (CLO) and Programme Specific Outcome (PSO)

Attributes: Correlation Levels

"3": Maximum Correlation

"2": Moderate Correlation

"1": Minimum Correlation

" ": No correlation

Course code	CLO	Programme Specific Outcome				
		PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CM- SE-1113	CLO 1	3	3	1		
CM- SE-2113	CLO 1	3				2
	CLO 2					
	CLO 3					
CM-SE-3213	CLO 1	3				
	CLO 2				2	
	CLO 3			2		

COURSE NAME: Basics of Commerce

COURSE CODE : CM – ID – 1113

TOTAL CREDITS : 3 (Theory: 3)

Total Lectures - 45 Course

Objective:

This course is designed to introduce the students with the core elements of commerce and developing their understanding about the subject.

Course Learning Outcome:

CLO – 01:*The students will be able to develop an understanding of the basic elements of commerce*

Unit 1: Finance **(15 Lectures)**

Bank and Banking – Meaning, concept, Types of banks on the basis of functions and ownership, Functions of modern commercial bank, Basic banking terminology.

Unit 2: Accountancy **(15 lectures)**

Basic terminologies (Assets, liabilities, debtors, creditors, etc.) GAAP (Generally Accepted Accounting Principles) IFRS (International Financial Reporting Standards) Accounting standards, Accounting v/s Book keeping, Steps involved in Accounting, Accounting cycle.

Unit 3: Management **(15 lectures)**

Management – Meaning, features and objectives, levels of management, management v/Administration, Coordination v/s cooperation.

COURSE NAME: Financial Planning

COURSE CODE: CM – ID – 2113

TOTAL CREDITS: 3 (Theory: 3)

Total Lectures - 45 Course

Objective:

This course is a continuation of the basic accounting concepts that will help in developing an understanding of the core elements of commerce.

Course Learning Outcome:

CLO – 01: *Students should be able to develop a proper understanding of the basic concepts of commerce and develop a solid foundation for learning future concepts related to commerce.*

Unit 1: Introduction To Financial Planning (15 Lectures)

Personal Finance- Meaning features: Financial Planning- Meaning, Steps, Personal finance/loans, education loans, car loans/home loans schemes, Introduction of savings & benefits of savings and financial discipline.

Unit 2: Investment Planning (15 Lectures)

Investment-Meaning, process, objectives, Concept and Measurement of returns and risk for various assets class, Measurement of portfolio risk and return, E-Investment.

Unit 3: Insurance Planning (15 Lectures)

Need for protection planning, Risk of mortality, health, disability and property. Types of insurance, Importance of insurance: life and non-life insurance schemes.

RECOMMENDED BOOKS:

1. Personal Finance with connect plus, 10th edition, Jack r. Kapoor, Les R. Dlabay,, Robert J. Hughes, TMH.
2. Madura, J. “Personal Finance”, Perason.

COURSE NAME: PERSONAL FINANCE

COURSE CODE: CM – ID – 3213

TOTAL CREDITS: 3 (Theory: 3)

Total Lectures - 45

Course Objective:

Objectives of this Course are to give a Broad Idea about Personal Finance.

Course Learning Outcome:

CLO 01: *Identify Personal Tax Planning, exemption and deduction.*

CLO 02: *Identify the retirement planning goals, pension schemes.*

CLO 03: *Make use of various insurance planning.*

Unit – I: Introduction to Savings and Investment (15 lectures)

Meaning and objectives of savings, Meaning and objectives of Investment, difference between savings and investment, avenues of investment.

Unit 2: - Personal Tax Planning (15 lectures)

Tax structure in India for Personal taxation; Steps involved in personal tax planning; Exemptions and Deductions for individuals; Tax avoidance v/s Tax evasion.

Unit 3: - Retirement Planning (15 lectures)

Retirement planning goals; Process of retirement planning; Pension plans available in India; Reserved mortgage; new pension scheme.

RECOMMENDED BOOKS:

1. Madura, J. Personal Finance, Pearson
2. Tripathi, V Fundamentals of Investment Taxmann Publication, New Delhi.