



4 Year UG Programme in Commerce (B.Com)

Bodoland University, Kokrajhar

Programme Outcome:

The Curriculum Framework designed by the Bodoland University's for Four Year Under Graduate Programme (FYUGP) in Commerce under NEP 2020 with the aim to make students employable and self-reliant. Acquiring a degree of Commerce (B.Com.) is evidence of persistence, determination, intellectual prowess and the ability to handle challenging environments. Commerce graduates are expected to make themselves a good corporate, executive, academicians and entrepreneurs, etc., hence, students will become an active participant in the process of nation building. Student will be able to pursue higher education in various academic and professional fields, and also be able to conduct research in the field of Commerce and allied subjects.

(Dr. Alit Sen Gupta)
Convener



Members of FYUGP Syllabus Preparation Committee, 2024-2025

- | | | | |
|---|---|-------|----------|
| 1. Dr. Alit Sen Gupta, Vice-Principal & Associate Professor
Commerce College, Kokrajhar | - | _____ | Convener |
| 2. Dr. Arabinda Debnath, Associate Professor & Head, Deptt.
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| 3. Professor A. I. Chanu, Professor & Dean
Commerce & Management, Bodoland University | - | _____ | Member |
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Tangla College | - | _____ | Member |
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Tangla College | - | _____ | Member |



BODOLAND UNIVERSITY
CURRICULAM OUTLINE COMMERCE (NEP 2020)
4 Year UG Course and Credit Structure
Bodoland University, Kokrajhar

Major/ Specialisation:

- | | |
|--|-------------------------|
| 1. Accountancy [A] | 2. Finance [B] |
| 3. Human Resource Management [C]. | 4. Marketing [D] |

Code used: MAJ- Major, MIN-Minor, IDC- Interdisciplinary, SEC- Skill Enhancement Course, VAC- Value Added Course .

***All papers are compulsory in 1st and 2nd Semester**

Curriculum Structure for NEP 4 years Syllabus for COMMERCE
First Semester

Paper Code & Name	Course	L+T+P	Credit	End Sem. Marks	Internal Marks	Total
COMMAJ101-4: Financial Accounting	Major		4	70	30	100
COMMIN101-4: Entrepreneurship	Minor		4	70	30	100
COMIDC101-3 Principles of Economics	Inter-disciplinary Course (IDC)		3	50	00	50
COMAEC101-2: MIL/ALTE	AEC-1		2	50	00	50
COMSEC101-3 Computer Education in Business	Skill Enhancement Course (SEC)		3	50	00	50
COMVAC101-4 Indian Knowledge system	Value Added Course (VAC)		4	70	30	100

Curriculum Structure for NEP 4 years Syllabus for COMMERCE
Second Semester

Paper Code & Name	Course	L+T+P	Credit	End Sem. Marks	Internal Marks	Total
COMMAJ201-4: Corporate accounting	Major		4	70	30	100
COMMIN201-4: Indian Financial System	Minor		4	70	30	100
COMIDC201-3 MOOC	Inter-disciplinary Course (IDC)		3	50	00	50
COMAEC201-2 MIL/ALTE	AEC-2		2	50	00	50
COMSEC201-3 Computerized Accounting System	Skill Enhancement Course (SEC)		3	50	00	50
COMVAC201-4 Environmental Studies	Value Added Course (VAC)	3+0+1=4	4	70	30	10

Curriculum Structure for NEP 4 years Syllabus for COMMERCE
Third Semester

Paper Code & Name	Course	L+T+P	Credit	End Sem. Marks	Internal Marks	Total
Common Paper for All Group						
COMMAJ301-4: Business Organization and Management	Major		4	70	30	100
COMMIN301-4: Business Mathematics	Minor		4	70	30	100
COMIDC301-3: Insurance and Risk Management	Inter-disciplinary Course (IDC)		3	50	00	50
COMAEC301-2 MIL/ALTE	AEC-3		2	50	00	50
COMSEC301-3 Business Communication	Skill Enhancement Course (SEC)		3	50	00	50
Specialization (Any one)						
COMMAJ302-4 [GR-A] Cost Accounting	MAJOR		4	70	30	100
COMMAJ302-4[GR-B] Financial Market Operation	MAJOR		4	70	30	100
COMMAJ302-4 [GR-C] Human Resource Management	MAJOR		4	70	30	100
COMMAJ302-4 [GR-D] Advertising and Sales Management	MAJOR		4	70	30	100

Curriculum Structure for NEP 4 years Syllabus for COMMERCE
Fourth Semester

Paper Code & Name	Course	L+T+P	Credit	End Sem. Marks	Internal Marks	Total
Common Paper for All Group						
COMMAJ401-4 Principles and Practice of Management	Major		4	70	30	100
COMMAJ402-4 Direct and Indirect Taxes	Major		4	70	30	100
COMMIN401-4 Business Statistics	Minor		4	70	30	100
COMAEC401-2 MIL/ALTE	AEC-4		2	50	00	50
COMINT401-2 Internship for 4 weeks	Internship		2		00	50
Specialisation (Any one)						
[GR-A]COMMAJ403-4: Management Accounting	MAJOR		4	70	30	100
[GR-B]COMMAJ403-4: Financial Services	MAJOR		4	70	30	100
[GR-C]COMMAJ403-4: Human Resource Planning and Development	MAJOR		4	70	30	100
[GR-D]COMMAJ403-4: Consumer Behaviour	MAJOR		4	70	30	100

**Curriculum Structure for NEP 4 years Syllabus for COMMERCE
Fifth Semester**

Paper Code & Name	Course	L+T+P	Credit	End Sem. Marks	Internal Marks	Total
Common Paper for All Group						
COMMAJ501-4: Auditing & Assurance	Major		4	70	30	100
COMMAJ502-4: Business Law	Major		4	70	30	100
COMMIN501-4: Indian Economics.	Minor		4	70	30	100
Specialisation (Any one group)						
[GR-A] COMMAJ503-4: Income Tax Law and Practice COMMAJ504-4: Advance Financial Accounting	Major		4 4	70 70	30 30	100 100
[GR-B] COMMAJ503-4: Business Finance COMMAJ504-4: Financial Institutions and Markets	Major		4 4	70 70	30 30	100 100
[GR-C] COMMAJ503-4: Industrial Relations COMMAJ504-4: Cost and Management Accounting	Major		4 4	70 70	30 30	100 100
[GR-D] COMMAJ503-4: Principle of Marketing Management COMMAJ504-4: Brand Management	Major		4 4	70 70	30 30	100 100

**Curriculum Structure for NEP 4 years Syllabus for COMMERCE
Sixth Semester**

Paper Code & Name	Course	L+T+P	Credit	End Sem. Marks	Internal Marks	Total
Common Paper for All Group						
COMMAJ601-4: Corporate Law	Major		4	70	30	100
COMMAJ602-4: Modern Banking Practices	Major		4	70	30	100
COMMIN601-4: Business Environment	Minor		4	70	30	100
Specialisation (Any one group)						
[GR-A] COMMAJ603-4: Goods and Services Tax COMMAJ604-4: Computer Based Accounting and E-Filing [Practical]	Major		4 4	70 70	30	100
[GR-B] COMMAJ603-4: Micro Finance COMMAJ604-4: International Banking	Major		4 4	70 70	30 30	100 100
[GR-C] COMMAJ603-4: Strategic Human Resource Management COMMAJ504-4: Labour Welfare	Major		4 4	70 70	30 30	100 100
[GR-D] COMMAJ603-4: Retail Management COMMAJ504-4: International Marketing Management	Major		4 4	70 70	30 30	100 100

**Curriculum Structure for NEP 4 years Syllabus for COMMERCE
Seventh Semester**

Paper Code & Name	Course	L+T+P	Credit	End Sem. Marks	Internal Marks	Total
Common Paper for All Group						
COMMAJ701-4: Research Methodology	Major		4	70	30	100
COMMAJ702-4: Financial Statement Analysis	Major		4	70	30	100
COMMIN701-4: Business Economics	Minor		4	70	30	100
Specialisation (Any one group)						
[GR-A] COMMAJ703-4: Advanced Corporate Accounting	Major		4	70	30	100
COMMAJ704-4: Advanced Cost and Management Accounting			4	70	30	100
[GR-B] COMMAJ702-4: Investment Analysis & Portfolio Management	Major		4	70	30	100
COMMAJ703-4: Derivatives			4	70	30	100
[GR-C] COMMAJ702-4: Performance Management	Major		4	70	30	100
COMMAJ703-4: Human Resource Information Systems			4	70	30	100
[GR-D] COMMAJ702-4: Service Marketing	Major		4	70	30	100
COMMAJ703-4: Digital Marketing and Advertising.			4	70	30	100

**Curriculum Structure for NEP 4 years Syllabus for COMMERCE
Eighth Semester**

Paper Code & Name	Course	L+T+P	Credit	End Sem. Marks	Internal Marks	Total
Common Paper for All Group						
COMMAJ801-4: Organization Behaviour	Major		4	70	30	100
COMMAJ802-4: Financial Management	Major		4	70	30	100
COMMAJ803-4: Project Work	Major		4	70	30	100
COMMAJ804-4: Business Ethics	Major		4	70	30	100
COMMIN801-4: Business Policy Analysis	Minor		4	70	30	100
OR (Research)						
COMMAJ801-4: Organization Behaviour	Major		4	70	30	100
COMMIN801-4: Business Policy Analysis	Minor		4	70	30	100
COMDISS-803-12	Dissertation		12			300

SYLLABUS OF COMMERCE UG COURSE UNDER NEP
SEMESTER - I
Paper: COMMAJ101-4: FINANCIAL ACCOUNTING
Full Marks: 100 (Int. Assessment 30 + 70 End-term)

Course Objectives: 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.

Learning Outcomes:

1. Students will be able to apply the generally accepted accounting principles while recording transaction and preparing financial statements
2. Students will be able to understand Computerised Accounting Systems
3. Students will be able to measure business income applying relevant accounting standard.
4. Students will have the knowledge of Calculation of Interest and preparation of accounts for inland and foreign branches.
5. Students will be able to prepare the accounts for Amalgamation and Dissolution of Partnership Firms

Unit- I: (a) Theoretical Framework

Accounting as an information system, the users of financial accounting information and their needs. Qualitative characteristics of accounting, information. Functions, advantages and limitations of accounting. Branches of accounting. Bases of accounting; cash basis and accrual basis, the nature of financial accounting principles – Basic concepts and conventions:

(b) Accounting Standards:

Concept, benefits, procedure for issuing accounting standards in India. Salient features of First Time Adoption of Indian Accounting Standard (Ind-AS) 101. Salient features of Indian Accounting Standards Ind AS 1, 3, and 9 International Financial Reporting Standards (IFRS): - Need and procedures of Issue.

Unit- II: Business Income & Final Account:

(a) Business Income:

- (i) Measurement of business income-Net income: the accounting period, the continuity doctrine and matching concept. Objectives of measurement.
- (ii) Revenue recognition: Recognition of expenses.
- (iii) Inventories: Meaning. Significance of inventory valuation. Inventory Record Systems: periodic and perpetual. Methods: FIFO, LIFO and Weighted Average. Salient features of Indian Accounting Standard (Ind-AS): 2

(b) Final Accounts:

Capital and revenue expenditures and receipts: general introduction only. Preparation of financial statements of non-corporate business entities. (with application of GST).

Unit- III: Hire Purchase and Branch Accounting:

(a) Accounting for Hire Purchase and Installment Systems:

Meaning, features, advantages and disadvantages of Hire Purchase and Installment Systems, Rights of Hire Purchaser and Hire Vendor, Calculation of Interest, Cash price, and Journal entries preparation of ledger accounts.

(b) Accounting for Branches

Concept of dependent branches; accounting aspects; debtors system, stock and debtors system, branch final accounts system and whole sale basis system. Independent branches: concept accounting treatment: important adjustment entries and preparation of consolidated profit and loss account and balance sheet, Accounting for foreign branches.

Unit- IV: Accounting for Amalgamation and Dissolution of Partnership Firms:

Accounting for Dissolution of Partnership Firm including insolvency of partners, Sale to a limited company and piecemeal distribution. Accounting for Amalgamation of Partnership Firms.

Note:

1. The relevant Indian Accounting Standards in line with the IFRS for all the above topics should be covered.
2. Any revision of relevant Indian Accounting Standard would become applicable immediately.

Suggested Readings:

1. B.B. Dam, H.C. Gautam, D. Chakraborty, J.K Barman, Financial Accounting, Gayatri Publications.
2. K.R. Das, K.M Sinha, Financial Accounting, Manab Publications.
3. S.P Jain, K.L. Narang, Kalyani Publishers.
4. Charles T. Horngren and Donna Philbrick, Introduction to Financial Accounting, Pearson Education.
5. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi.
6. M.C. Shukla, T.S. Grewal and S.C. Gupta. Advanced Accounts. Vol.-I. S. Chand & Co., New Delhi.
7. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi.
8. Deepak Sehgal. Financial Accounting. Vikas Publishing H House, New Delhi.
9. Bhushan Kumar Goyal and HN Tiwari, Financial Accounting, International Book House
10. Goldwin, Alderman and Sanyal, Financial Accounting, Cengage Learning.

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

SEMESTER - I
Paper: COMM101-4: ENTREPRENEURSHIP
Full Marks: 100 (Int. Assessment 30 + 70 End-term)

Credit-4

Lectures-60

Course Objectives: The objective of this paper is to impart knowledge of entrepreneurship and motivate the students to become entrepreneurs.

Learning Outcomes:

1. Students will be able to understand the functions of entrepreneurship
2. Students will have the idea of promotion of venture.
3. Students will know the various entrepreneurship promoting institutions.
4. Students will have the knowledge of role of entrepreneurs in nation building.

Unit- I: Entrepreneurship

Entrepreneurship: meaning, nature, functions and importance. Types of entrepreneurship: Innovative, imitative, Fabian, Drone- case studies; Social Entrepreneurship: meaning and its role; Creativity and Innovation in Entrepreneurship: meaning of creativity and innovation, role of creativity and innovation in Entrepreneurship.

Unit- II: Promotion of new ventures

New Venture: Meaning, characteristics of new venture, stages in promotion of new venture; Registration of new ventures: legal formalities and documents; Feasibility analysis of new venture development; Preparation of a business plan & business proposal. **Unit III**

UNIT- III: Role of Promoting Agencies in Entrepreneurship Development:

Institutions involved in promotion of EDP in India; Entrepreneurship Education and Training: EDP- concept, objective, importance and phases, course contents; measurement of effectiveness of EDP, Role of Government in promoting entrepreneurship: financial assistance, marketing assistance and technical assistance. Venture Capital: concept and types, venture capital finance in India

Unit- IV: Role of Entrepreneurs in nation building:

Growth of entrepreneurship in India: Growth in MSME, growth in service based enterprise, growth in agri-based enterprises; Role of entrepreneurs in employment generation in India- case studies; Role of entrepreneurs in Export promotion and import substitution- case studies.

Practical Exercise:

1. Visit the nearest entrepreneurial units and industrial estates.
2. Develop the idea of new ventures and conduct the feasibility analysis
3. Conduct the case studies

***10 marks may be assigned on industrial visit report in lieu of internal assessment.**

Suggested Readings

1. SS. Khanka. Entrepreneurship Development, S. Chand & Sons New Delhi
2. Madhurima Laal & Sultan Ahmad. Fundamentals of Entrepreneurship and Project Planning, Sultan Chand & Sons
3. Robert D. Hisrich, Michael P. Peters & Dean A. Shepherd. Entrepreneurship McGraw Hill Education
4. Abba Mathur, Entrepreneurship Development, Taxman
5. Publications of the Ministry of MSME Government of India, RBI, IIE and EDI, etc

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

Semester - I
Paper: COMIDC101-3 Principles of Economics
Full Marks: 50

Course Objectives: The objective of this paper is to provide knowledge of fundamentals of economics and its application in business.

Learning Outcomes:

1. Students will be able to understand the concept of economics dealing with consumer behaviour.
2. Students will be able to know the supply side of the market through the production and cost behaviour of firms.
3. Students will have the idea of different forms of market and
4. Students will understand how the price and output are determined in different markets

Unit 1: Demand and Consumer Behaviour

Concept of revenue: marginal and Average: Revenue under conditions of Perfect and imperfect competition, Elasticity of demand: price, income and cross.

Consumer Behaviour: Indifference curve analysis of consumer behavior; Consumer's equilibrium (necessary sufficient conditions). Price elasticity and price consumption curve, income consumption curve and Engel price change and income and substitution effects. Indifference curves as an analytical tool (cash v/s. kind subsidy). Revealed Preference Theory.

Unit 2: Production and Cost

Production isoquants, marginal rate of technical substitution, economic region of production, optimal combination of resources, the expansion path, isoclines, returns to scale using isoquants.

Cost of Production: Social and private costs of production, long run and short run costs of production. Economies and diseconomies of scale and the shape to the long run average cost. Learning curve and of scope.

Unit 3: Perfect and imperfect market

Perfect competition: Assumptions, Equilibrium of the firm and industry in the short and the long run; Measuring Producer's surplus under perfect competition. Monopoly: Monopoly short run and long run equilibrium. Monopolistic Competition and oligopoly: Monopolistic competition price and output decision- equilibrium. Monopolistic competition and economic efficiency Oligopoly and interdependence- Cournot's duopoly model, Stackelberg model, Kinked demand model. Prisoner's dilemma, collusive oligopoly- Price-leadership model- dominant firm, cartels, sales maximization, contestable markets theory. Pricing Public Utilities.

Suggested Readings:

1. Pindyck, R.S., D. L. Rubinfeld and P. L. Mehta; Microeconomics, Pearson Education.
2. N. Gregory Mankiw, Principles of Micro Economics, Cengage Learning
3. Maddala G.S. and E. Miller; Microeconomics: Theory and Applications, McGraw-Hill Education.
4. Salvatore, D. Schaum's Outline: Microeconomic Theory, McGraw-Hill, Education.
5. Case and Fair, Principles of Micro Economics, Pearson Education
6. Koutsiyannis, Modern Micro Economic Theory.
7. C Snyder, Microeconomic Theory: Basic Principles and Extensions, Cengage Learning
8. Bilas, Richard A., Microeconomics Theory: A Graphical Analysis, McGraw Hill Education.
9. Paul A Samuelson, William D Nordhaus, Microeconomics, McGraw-Hill Education
10. Amit Sachdeva, Micro Economics, Kusum Lata Publishers

Note: Latest edition of text books shall be used.

Semester - I
Paper: COMSEC101-3 Computer Application in Business
Full Marks: 50

Course Objectives: To provide computer skills and knowledge students and to enhance the student's understanding of usefulness of information technology tools for business operations.

Learning Outcome:

1. Students will have the knowledge of computer and develop computer skills
2. Students will have the knowledge of information technology tools for business operations.
3. Students will be able to use software to solve business problems

Unit- I: Word Processing

Introduction to Word-Processing, Word-Processing Concepts, Use of Templates, Working with Word Documents, Editing Text, Formatting, Spell Check, Autocorrect, Autotext, Bullets and Numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and Footer, Tables: Inserting, Filling And

Formatting a Table; Inserting Pictures and Video; Mail Merge: Including Linking With Database; Printing Documents; Creating Business Documents using above facilities

Unit- II: Preparing Presentation:

Basics of Presentations: Slides, Fonts, Drawing, Editing; Inserting Tables, Images, Texts, Symbols, Media, Design; Transition; Animation; and Slideshow, Creating Business Presentation using above facilities; Graphical Representation of Data; Frequency Distribution and statistical parameters.

Unit- III: Spreadsheet and its Business Applications

Concepts, Managing Worksheets; Formatting, Entering Data, Editing and Printing a Worksheet; Handling operation in formula, Project involving multiple spreadsheets, Organizing Charts and Graphs, Generally used spreadsheet functions: Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and references, Database and Text Functions; Creating Business Spreadsheet: Crating spreadsheet in the area of Loan and Lease Statement; Ratio Analysis, Payroll statements, Capital Budgeting; Depreciation Accounting.

Note:

1. The General Purpose Software referred in this course will be notified by the University Departments every three years. If the special features, referred in the detailed course above, is not available in that software, that extent it will be deemed to have been modified.
2. There shall be a practical examination of 20 Marks (Practical-10 Marks and Work Book-10 Marks) and Duration of Examination shall be 2 Hrs.
3. Teaching arrangement need to be made in the computer lab
4. There shall be two lectures per class and 2 Practical Lab periods per batch to be taught in computer Lab.

Suggested Readings:

The suggested readings and guidelines shall be modified by the university department at least once in three years based on the selected software

Note: Latest edition of text books shall be used.

SEMESTER- I
Paper COMVAC101-4: Indian Knowledge System
Full Marks: 100 (Int. Assessment 30 + 70 End-term)

Credit – 4

Lectures: 60

Course Objectives :

The course aims to familiarize the students with the astonishing breadth and depth of the Indian scientific and knowledge tradition.

Learning Outcomes:

1. Students will be to know the Indian knowledge system
2. . Students will be to apply the management principles from the Indian perspectives
3. Students will be able compare the Indian knowledge system with the policies and schemes of the Government of India.

Unit- I: Indian Knowledge System

Indian Knowledge system: An Overview Defining Indian Knowledge System; Importance of Ancient Knowledge; The Indian Knowledge System Corpus- A Classification Framework; Some unique aspects of Indian Knowledge System: Nuances of an Oral Tradition.

Unit- II: Knowledge: Framework and Classification:

Tarka: The Indian Art of Debate- The Knowledge Triangle; Prameya – A Vaisesikan Approach to Physical Reality- Dravyas, Attributes, Action; ramework for establishing Valid Knowledge – Deductive/ Inductive Logic Framework, Potential Fallacies in the Reasoning Process, Established Tenets in a Field of Study. Knowledge management; Types of knowledge management, Knowledge barriers, Knowledge Retention

Unit- III: Governance and Public Administration

Indian form of Governance and Administration; Relevance of Kautiliyian Arthasastra, Relevance of Vidura Niiti – Advice to a King; Public Administration- Perspectives from the Epics: its relevance to Foreign policy, Defence policy, Innovation and Start-up Policy.

Unit- IV. Indigenous banking system and foreign trade:

Methods of the Indigenous banking system; Promissory note, Dastavez, Rahan, Functions of the indigenous banking system; Advancing loans, discounting Hundis; Type of Hundi, Darshni Hundi, Muddati Hundi. History of Traditional Indian Trade and commerce: Silk, cotton, sugar, spices etc., silk route. Traditional mercantile system.

Practical Exercises:

1. Brainstorming on the perspectives from the epics and the real-life scenario of their applicability in the policies and schemes of the Government of India like Foreign policy, Defence policy, Innovation and Start-up Policy, etc.

Recommended Readings

1. Aurobindo, S. (2021). The Foundations of Indian Culture. India: Sri Aurobindo Ashram.
2. Dharampal. (1995). The Beautiful Tree: Indigenous Indian Education in the Eighteenth Century. Rashtrorothana Sahitya.
3. Indian Knowledge Systems. (2005). India: Indian Institute of Advanced Study.
4. Mahadevan, B., Bhat, V. R., & Pavana, N. (2022) Introduction to Indian Knowledge System Concepts and Applications. PHI Learning
5. Parthasarathy, S. (2014). Vedanta for Modern World. Sri Siim Research Press.
6. Pe, D. (2005). Hidden dangers of meditation and yoga. Payal Books
7. Simpson, A. (2019). Leadership Lessons from the Bhagavad Gita. India: SAGE Publications.

Note: Latest edition of text books shall be used.

SEMESTER- II
Paper: COMMAJ201-4 : CORPORATE ACCOUNTING
Full Marks: 100 (Int. Assessment 30 + 70 End-term)

Credit – 4

Lectures: 60

Course Objectives: To enable the students to acquire the basic knowledge of the corporate accounting and to learn the techniques of preparing the financial statements.

Learning Outcomes :

1. Students will be able to acquire the basic knowledge of the corporate accounting
2. Students will be able to know the concept of Accounting Treatment after Amalgamation and Internal Reconstruction of companies
3. Students will be able to prepare financial statements of companies

Unit- I: Accounting for Share Capital & Debentures

Issue, forfeiture and reissue of forfeited shares: concept & process of book building; Issue of rights and bonus shares; Buy back of shares; Redemption of preference shares; Issue and Redemption of Debentures

Unit- II: Final Accounts

Preparation of profit and loss account and balance sheet of corporate entities (as per companies Act 2013), with necessary adjustment.

Unit- III: Amalgamation and Reconstruction of Companies:

(a) Amalgamation of Companies

Meaning and Objectives; Provision 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.

(b) Internal reconstruction: Concept 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- IV: Accounts of Holding Companies/Parent Companies

Concepts and meaning; Holding Company, Subsidiary Company, Pre- acquisition profit / loss, Post acquisition profit/loss, Minority interest, cost control.

Meaning and needs for Consolidated Financial Statements as per AS 21.

Preparation of Consolidated Balance Sheet of a Holding Company with one Subsidiary.

Suggested Readings:

1. B.B.Dam, H.C Gautam, Corporate Accounting, Gayatri Publications.
2. S.P Jain, K.L Narang, Corporate Accounting, Kalyani Publications.
3. J.R. Monga, Fundamentals of Corporate Accounting. Mayur Paper Backs, New Delhi.
4. M.C. Shukla, T.S. Grewal, and S.C. Gupta. Advanced Accounts. Vol.-II. S. Chand & Co., New Delhi.
5. S.N. Maheshwari, and S. K. Maheshwari. Corporate Accounting. Vikas Publishing House, New Delhi.
6. Ashok Sehgal, Fundamentals of Corporate Accounting. Taxman Publication, New Delhi.

Note: Latest edition of text books shall be used.

SEMESTER- II
Paper: COMM201-4 : Indian Financial System
Full Marks: 100 (Int. Assessment 30 + 70 End-term)

Credit – 4

Lectures: 60

Course Objectives: The objective of the course is to impart basic knowledge of various components of Indian financial system

Learning Outcomes:

1. Students will be able to know about various components of financial system .
2. Students will be able to understand the relationship between financial and economic development.
3. Students will have the knowledge of functioning of Indian financial system

Unit- I: Financial System

Meaning, concept, nature and role of financial system; Indian financial system-structure of financial system; overview of financial institution, financial markets, financial instruments and financial services; financial system and economic development- relationship between financial and economic development.

Unit- II: Financial Institutions

Banking & Non-banking Institutions: Banking -functions, Development of Banking in India, Scheduled and Non-Banking scheduled banks, Public Sector Banks, Nationalized Banks, Foreign Banks, Investment Banks; NBFC-factors, growth, regulation, regulatory norms and directions for NBFCs.

Unit- III: Financial Markets

The Money Market-Functions, benefits of efficiency money market, money market instruments, money market derivatives, money market centres, role of RBI in the money market; The capital market- functions, primary and secondary capital market, listing of securities, stock exchange, reforms in capital market.

Unit- IV: Financial Instruments and Financial Services

Concepts and Characteristics, features of various financial instruments; New Financial Instruments-Floating, Rate Bonds, Zero Interest Bonds, Deep Discount Bonds, Auction Rated Debentures, Convertible and Non-Convertible Debentures.

Investment Banking- functions, types , its services-fund raising services and advisory services; Merchant Banking-functions, role, SEBI regulations in relation to merchant banking services.

Suggested Readings:

1. Pathak, Bharti. Indian Financial System. Pearson Education. New Delhi.
2. Khan, M.Y. Indian Financial System. McGraw Hill Education. New Delhi.
3. Desai, Vasant. Financial Markets and Financial Services. Himalaya Publishing House.
4. Gordon E. & Natarajan K. Financial markets and Services, Himalaya Publishing House.
5. Bhole M.L. Financial Markets. Tata, McGraw Hill New Delhi
6. Khan, M.Y. Financial Services. Tata, McGraw Hill New Delhi

Note : latest edition of text book may be used.

SEMESTER- II
Paper: COMIDC201-3 : MOOC
Full Marks: 50
Credit – 3

(MOOC course to be notified by the Bodoland University)

SEMESTER- II
Paper- COMSEC201-3: Computerised Accounting System
Full Marks: 50 **Credit – 3**

Course Objectives: This course seeks to enhance the skills needed for computerized accounting system and to enable the students to develop simple accounting applications.

Learning Outcomes:

1. Students will acquire skills needed for computerized accounting system
2. Students will be able to apply accounting softwares for effective business operations.

Unit- I: Computerized Accounting: Using Generic Software

Taxation: TDS, VAT and Service Tax Auditing in Computerized Accounting system: Statutory Audit, Voucher verification, Verification of related party transaction, CAAT: Various Tools

Unit- II: Designing Computerised Accounting System

Computerised Accounting System using a DBMS Package Creating a voucher entry Form, Preparing ledgers with SQL, Form, and Report Preparing Trial Balance with SQL and Report

Unit- III: Designing Accounting Support System

Designing Supplier and customers System for Accounting using Form, Query, Module, and Report; Designing Payroll System for Accounting using Form, Query, Module, and Report

Note:

1. The General Purpose Software referred in in this course will be notified by the University Departments every three years. If the specific features, referred in detailed course above is not available in that software, to that extent it will be deemed to have been modified.
2. There shall be a practical examination of 50 Marks (Practical-30 Marks, Viva-10 Marks and Work Book- 10Marks) and duration of examination shall be 2 Hrs.
3. Teaching arrangement need to be made in the computer Lab

Note: Latest edition of text books shall be used.

SEMESTER II

Paper- COMVAC201-4: ENVIRONMENTAL STUDIES Full Marks-100 (Internal Assessment- 30+ End Term- 70)

Credit-4

Lectures-60

Course Objective:The objective of this course is to provide students with a comprehensive understanding of Environmental Studies, focusing on foundational concepts, human-environment interaction, natural resource management, environmental pollution, conservation, and climate change.

Learning outcomes:

- a) Understand the multidisciplinary nature of environmental studies and its significance in addressing complex environmental challenges.
- b) Analyze the structure and function of ecosystems, including energy flow through food chains, food webs, and ecological succession.
- c) Evaluate the impacts of land use change, deforestation, and water resource management on natural ecosystems and biodiversity.
- d) Assess the threats to biodiversity and analyze conservation strategies, including in-situ and ex-situ conservation methods.
- e) Classify different types of environmental pollution, understand their causes, effects, and control measures.
- f) Evaluate the impacts of climate change and other environmental issues on human communities and agricultural practices.
- g) Analyze environmental laws and international agreements related to environmental protection and conservation efforts.
- h) Apply fieldwork techniques to document environmental assets, assess pollution impacts, and study ecosystems in their natural habitats.

Unit 1: Introduction to environmental studies

- (a) Multidisciplinary nature of studies;
- (b) Scope and importance; concept of sustainability and sustainable development.

Unit 2: Ecosystems

What is an ecosystem? Structure and function of ecosystem; Energy flow in an ecosystem: food chains, food webs and ecological succession.

Unit 3: Natural Resources: Renewable and Non-renewable Resources

- (a) Land resources and land use change; land degradation, soil erosion and desertification.
- (b) Deforestation: Causes and impacts due to mining, dam building on environment, forests, biodiversity and tribal populations.
- (c) Water: Use and over-exploitation of surface and ground water, floods, droughts
- (d) Energy resources: Renewable and non-renewable energy sources, use of alternate energy sources.

Unit 4: Biodiversity and Conservation

- (a) Levels of biological diversity: genetic, species and ecosystem diversity; Biogeographic zones of India; Biodiversity patterns and global biodiversity hot spots
- (b) India as a mega-biodiversity nation; Endangered and endemic species of India
- (c) Threats to biodiversity: Habitat loss, poaching of wildlife, man-wildlife conflicts,

biological invasions; Conservation of biodiversity: In---situ and Ex---situ conservation of biodiversity.

Unit 5: Environmental Pollution

- (a) Environmental pollution: types, causes, effects and controls; Air, water, soil and noise pollution
- (b) Nuclear hazards and human health risks

Unit 6: Environmental Policies & Practices

- (a) Climate change, global warming, ozone layer depletion, acid rain and impacts on human communities and agriculture
- (b) Environment Laws: Environment Protection Act; Air (Prevention & Control of Pollution) Act; Water (Prevention and control of Pollution) Act; Wildlife Protection Act; Forest Conservation Act.
- (c) Nature reserves, tribal populations and rights, and human wildlife conflicts in Indian context.

Unit 7: Human Communities and the Environment

- (a) Human population growth: Impacts on environment, human health and welfare.
- (b) Resettlement and rehabilitation of project affected persons; case studies from Assam.
- (c) Disaster management: floods, earthquake, cyclones and landslides.
- (d) Environmental movements: Chipko, Narmada BachaoAndolan, The National Mission for Clean Ganga

Unit 8: Field work (Any one)

- (a) Visit to an area to document environmental assets: river/forest/flora/fauna, etc.
- (b) Visit to a local polluted site---Urban/Rural/Industrial/Agricultural.
- (c) Study of common plants, insects, birds and basic principles of identification.
- (d) Study of simple ecosystems---pond, river, Delhi Ridge, etc.

Suggested Readings:

1. Carson, R. 2002. Silent Spring. Houghton Mifflin Harcourt.
2. Gadgil, M., & Guha, R. 1993. This Fissured Land: An Ecological History of India. Univ .of California Press.
3. Gleeson, B. And Low, N. (eds.) 1999. Global Ethics and Environment, London, Routledge.
4. Gleick, P. H. 1993. Water in Crisis. Pacific Institute for Studies in Dev.,Environment& Security. Stockholm Env. Institute, Oxford Univ. Press.
5. Groom, Martha J., Gary K. Meffe, and Carl Ronald Carroll. Principles of Conservation Biology.
6. Sunderland: Sinauer Associates, 2006.
7. Grumbine, R.Edward,and Pandit, M.K. 2013.Threats from India's Himalaya dams. Science, 339: 36-37.
8. McCully, P. 1996. Rivers no more: the environmental effects of dams (pp. 29---64). Zed Books.
9. McNeill, John R. 2000. Something New Under the Sun: An Environmental History of the Twentieth Century.
10. Odum, E.P., Odum, H.T. & Andrews, J. 1971. Fundamentals of Ecology. Philadelphia: Saunders.
11. Pepper, I.L., Gerba, C.P. &Brusseau, M.L. 2011. Environmental and Pollution Science. Academic Press.
12. Rao, M.N. & Datta, A.K. 1987. Waste Water Treatment. Oxford and IBH Publishing Co. Pvt. Ltd.

SEMESTER III

Paper- COMMAJ301-4: Business Organization and Management

Full Marks-100 (Internal Assessment- 30+ End Term- 70)

Credit-4

Lectures-60

Course Objectives- The basic objective of the course is to provide basic knowledge to the students about the organisation and management of a business enterprise.

Learning outcomes-

- 1.Students will be able to understand about the organisation and management of a business enterprise
- 2.Develop knowledge and skills regarding management principles and functions required to run an organisation.

Unit-I: Introduction

Concept, Nature and scope of Business, Factors to be considered for starting a business, Forms of Business Organisation, Technological innovations and skill development, Emerging opportunities in business; Franchising, Outsourcing and E-Commerce, Objectives of Modern Business, Business Ethics and Social responsibility.

Lectures:12

Unit- II: Business System and its Environment

Business as a system, system approach, socio-economic system, business organisation and its environment, business environment, internal and external environment, dimensions of business environment, uncertainty and business, environmental analysis and diagnosis, environmental scanning techniques SWOT and ETOP.

Lectures:12

Unit- III: Management and Organisation

The Process of Management, Planning; Decision-making; Strategy Formulation, Organizing- Basic Considerations, Departmentation- Functional, Project, Matrix and Network, Virtual Organisation, Delegation of Authority, Centralisation and Decentralisation.

Lectures:12

Unit- IV: Directing and Controlling

Motivation- meaning, importance, factors affecting motivation, Leadership- meaning importance, trait and leadership styles, Communication-New trends and directions(role of IT and social media) Controlling- Concept and process, Principles of controlling, measures of controlling.

Lectures: 12

Unit- V: Contemporary Issues in Management

Business Process Reengineering(BPR) , Learning Organisation, Six Sigma, Supply Chain Management, Work Life Balance, Freelancing, Flexi-time and work from home, Co-sharing/coworking.

Lectures:12

Suggested Readings;

1. Sherlekar. S.A. Modern Business Organisation and Management. Himalaya Publishing House.
2. Basu, C.R., Business Organisation and Management, McGraw Hill Education.
3. Gupta CB, Modern Business Organisation, Mayur Paperbacks,
4. Koontz and Weihrich, Essentials of Management, McGraw Hill Education.
5. Drucker P.F. The Practice of Management. Newyork Harper& Row.
6. Griffin, Management Principles and Application, Cengage Learning.
7. Laasch,O.(2022). Principles of Management,2e, Sage Textbook.

Note- Any latest editions of the relevant books can be used.

SEMESTER-III
COMM301-4: BUSINESS MATHEMATICS
Full Marks-100 (Internal Assessment- 30+ End Term- 70)

Credit :4

Lectures :60

Course Objective: The objective of this course is to familiarize the students with the basic financial mathematical tools, with an emphasis on applications to business and economic situations.

Learning Outcomes-

1.Students will be able to understand about the Algebra-Matrix, application, Calculous-I and mathematical Finance.

Unit- I :Matrices and Determinants :

Lectures : 15

- (i) Algebra of Matrices, Matrix Operations – Business Applications, Determinant of a Square Matrix, Evaluations of Determinants up to order three (Properties of Determinants to be excluded), Inverse of a matrix.
- (ii) Solutions of System of Linear equations (involving not more than three variables and having only unique solutions) using Matrix inversion Method and Cramer’s Rule. The Leontief Input Output Model.

Unit- II : Calculus I :

Lectures : 15

Mathematical functions and their types – Linear, Quadratic, Polynomial, exponential and Logarithmic Function,

- (i) Concept of Limit and Continuity of a Function.
- (ii) Concepts and Rule of Differentiations, Derivatives of x^n , e^x , a^x and $\log x$; Maxima and Minima involving Second and Higher order Derivatives.
- (iii) Concepts of Marginal Analysis, Concepts of Elasticity, Applied Maximum and Minimum Problems including Effect of Tax on Monopolist’s Optimum Price and Quantity, Economic Order Quantity.

Unit- III :Calculus II :

Lectures : 10

- (i) Functions of Two or More Variables, Concept Partial Derivatives of Simple Functions up to Second Order, Homogeneity of Functions and Euler’s Theorem.
- (ii) Integration : Preliminary Idea and Standard Form of Integration – Integration of e^x , a^x , x^{-1} and x^n where ($n \neq -1$) (only Formulae). Integration by Substitution (Simple Cases only).
- (iii) Definite Integration: Finding of Definite Integrals for simple cases.
- (iv) Application of Integration to Marginal Analysis in Business.

Unit- IV :Mathematics of Finance :

Lectures : 12

Concepts of Simple and Compound Interest and Solution of Related Problems.

- (i) Nominal and Effective Rates of Interests and their Inter-relationships in different Compounding Situation.
- (ii) Compounding and Discounting of a Sum.
- (iii) Types of Annuities : Ordinary, Due, Deferred, Continuous, Perpetual and their Future and Present Values using Different Types of Rates of Interest. Depreciation of Assets. (General Annuities to be excluded). Sinking Fund and Endowment Fund.

Unit- V : Linear Programming :

Lectures : 8

- (i) Linear Programming: Sketching of Graphs- (i) Linear Equation $ax + by + c = 0$ and (ii) Linear Inequalities $ax + by + c > 0$, $ax + by + c < 0$, $ax + by + c \geq 0$, $ax + by + c \leq 0$.
- (ii) Basic Assumptions of Linear Programming Problem (LPP), Uses and Limitations of LPP, Formulation of LPP, Graphical Solution of LPP involving not more than two Variables, Applications of LPP in Business.

Suggested Readings :

1. Mizrahi and Sullivan, Mathematics for Business and Social Sciences, Wiley and Sons.
2. Budnick, P., Applied Mathematics, McGraw Hill Education.
3. R.G.D. Allen, Mathematical Analysis for Economics.
4. Ayres, Frank Jr. Schaum's Outline Series : Theory and Problems of Mathematics of Finance. McGraw Hill Education.
5. Dowling, E.T., Mathematics for Economics, Schaum's Outline Series, McGraw Hill Education.
6. Wikes, F.M., Mathematics for Business, Finance and Economics, Thomson Learning.
7. Thukral, J.K., Mathematics for Business Studies.
8. Vohra, N.D., Quantitative Techniques in Management, McGraw Hill Education.
9. Soni, R.S., Business Mathematics, Ane Book, New Delhi.
10. Singh, J.K., Business Mathematics, Himalaya Publishing House.
11. Hazarika, Padmalochan, Business Mathematics, Ashok Book Stall, Guwahati
12. Bhowal, M.K., Fundamentals of Business Mathematics, Kalyani Publishers, Guwahati.

Note- Latest editions of the relevant books can be used.

SEMESTER-III
Paper: COMIDC201-3: Insurance and Risk Management
Full Marks-50 (End Term)

Full Marks: 50

Credit: 3

Course Objective:

This course will impart basic knowledge to students on risk, its types and consequences along with its management by various kinds of insurance and acquaint them with case studies to know how they are working in the modern world.

Learning Outcomes: After studying this course, the students will be:

1. Able to know the concept of risk, its types, sources, evaluation and effects.
2. Able to know how risk can be managed using the financial services like insurance.
3. Acquainted with the functioning of various insurance with legal aspects in the present-day world.

Unit I: Introduction to Insurance:

Purpose and Need of Insurance; Insurance as a social Security tool; Insurance and economic development; Fundamental of agency law: Definition of an agent; agent regulations; insurance intermediaries; procedure for becoming an agent; pre-requisite for obtaining a license; duration of license; cancellation of license; termination of an agent appointment; code of conduct.

Function of an agent-proposal forms and other forms for grant of cover; material information; nomination and assignment; procedure regarding settlement of policy claims. [20 lectures]

Unit II: Introduction to Risk:

- (a) Concept of risk, types of risk, sources and measurement of risk
- (b) Risk Evaluation and Prediction
- (c) Disaster Risk Management
- (d) Risk Retention and Transfer.

[10 lectures]

Unit III: Essential Elements of Insurance, Principle of Insurance;

Regulatory Framework of Insurance: Role, Powers and Functions of IRDA, Composition of IRDA, IRDA Act, 1999. [5 lectures]

Suggested readings:

1. Dr. P.K. Gupta, Essentials of Insurance and Risk Management, Himalaya Publishing House
2. Dr. Sunil Kumar, Insurance and Risk Management, Galgotia Publishing Company
3. Dr. Nishwan Bhatia and MrsCharu Sarin, Insurance and Risk Management: Fundamentals and Applications, Pinnacle Learning (University Textbook Series)
4. George E. Rejda and Michael McNamara, Principles of Risk Management and Insurance, Pearson, 13th edition

Note- Latest editions of the relevant books can be used.

SEMENSTER-III
GROUP-A [ACCOUNTANCY]
COMMAJ302-4: Cost Accounting
Full Marks-100 (Internal Assessment- 30+ End Term- 70)

Credit :4

Lectures :60

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

Course

Learning Outcomes: Students will be able to understand about the nature, scope and classification cost accounting and different elements of cost and their computations.

Unit-I : Introduction:

Nature and scope of cost accounting; Cost Concepts and Classification; Methods and Techniques; Installation of Costing system; cost unit, cost centers, Cost accounting vis-a-vis Financial accounting; elements of cost, preparation of cost sheet.

Unit-II: Accounting for Materials:

Material Control; Concepts and Techniques; Pricing of Material Issues; Treatment of Material Losses.

Unit-III: Accounting for Labour:

Labour Cost, Control Procedure; Labour Turnover; Measurement of Labour Turnover; Idle Time and Over time; work study, method study, time study and motion study; Methods of wage payment-time and piece rates; incentives (Halsey & Rowan);

Unit-IV: Accounting for Overheads:

Meaning and classification of overheads; allocation and apportionment of overheads; meaning and methods of overhead absorption; Determination of overhead rates; under and over absorption and its treatment.

Cost ascertainment: Job, Batch, Contract and Process Costing.

Unit-V: Cost Records:

Integral system and Non-integral system- meaning and advantages, recording of transactions under integral and non-integral system; Reconciliation of cost and financial accounts;

Suggested Readings:

1. Cost Accounting- Principle and Practice, Vikash Publishing House, New Delhi
2. Cost Accounts; S.P.Jain&K.L.Narang, Kalyani Publisher
3. Cost Accounting; M.Y.Khan&P.K.Jain, Tata McGraw Hill, New Delhi
4. Practical Costing; P.C.Tulsian, Vikash Publishing House, New Delhi
5. Cost Accounting; B.Banerjee, Prentice Hall of India Pvt. Ltd, New Delhi
6. Cost Accounting; Nigam & Jain, Prentice Hall of India Pvt. Ltd, New Delhi

Note: Latest edition of text books may be used.

SEMESTER –III [Group-B-1]
Paper: COMMAJ302-4: Financial Markets and Operations
Marks: 100 (Internal Assessment: 30 + External: 70)

Credit: 4

Lecture: 60

Course Objectives

- Understand the structure and functioning of different financial markets.
- Analyze various financial instruments and their pricing mechanisms.
- Comprehend risk management techniques using derivatives.
- Evaluate the impact of regulatory frameworks on financial markets.
- Assess the opportunities and risks in international financial markets.

Learning Outcomes:

- **Comprehensive Understanding:** Students will gain a thorough understanding of the structure, instruments, participants, and regulatory framework of various financial markets, both domestic and international.
- **Analytical Skills:** Students will develop the ability to analyze and price different financial instruments, including equities, debt, and derivatives.
- **Risk Management Proficiency:** Students will learn to apply risk management techniques using derivatives and understand the regulatory aspects affecting these markets.
- **Global Perspective:** Students will be able to assess the opportunities and risks in international financial markets and understand the impact of globalization and international regulations on domestic markets.

UNIT – I: Introduction to Financial Markets: Overview of Financial Markets- Concept, Definition and functions,

Financial Market Participants- Investors, Issuers, Intermediaries, Regulators

Money Market Instruments- Treasury bills, Commercial papers, Certificates of deposit, Repurchase agreements

Capital Market Instruments- Equities, Bonds, Debentures, Classification: Money markets vs. Capital markets

Regulatory Framework- Regulatory bodies (e.g., SEBI, RBI), Impact of regulations

Primary and Secondary Markets- Functioning and significance, IPOs and secondary market trading

UNIT – II: Equity and Debt Markets: Equity Markets: Stock exchanges- Structure and function, Stock market indices- Composition and significance

Trading Mechanisms- Types of orders and their execution, Electronic trading systems

Debt Markets-Types of debt instruments: Government bonds, Corporate bonds, Municipal bonds, Yield, duration, and bond pricing

Credit Rating Agencies- Role in debt markets, Impact of ratings

UNIT – III: Derivatives: Introduction to Derivatives- Forwards, Futures, Options, Swaps, Uses for hedging and speculation

Futures and Options Markets- Mechanics of trading, Pricing mechanisms

Swaps and Other Derivatives- Interest rate swaps, Currency swaps, Credit derivatives

UNIT – IV: International Financial Markets and Operations: Global Financial Markets- Major international markets, Globalization impact

Foreign Exchange Markets(FEM)- Concept, Definition, Types, Participants, Structure of FEM, Exchange rate, Spot rate and Forward rate, Arbitrage, Functions of FEM, Exchange rate mechanisms, Forex trading

International Capital Markets- Eurobonds, Foreign bonds, Global bonds, International equity markets (ADRs/GDRs)

Recommended Textbooks and References

1. Financial Markets and Services by E. Gordon and K. Natarajan
2. Indian Financial System by M.Y. Khan
3. Indian Financial System by B.K.Pathak, K.K.Das and P.K.Das, DVS Publication, Guwahati
4. Financial Services by K.K.Das, B.K.Pathak and P.K.Das, DVS Publication, Guwahati
5. Financial Markets and Institutions by S. Gurusamy
6. Derivatives and Risk Management by Rajiv Srivastava
7. Security Analysis and Portfolio Management by S. Kevin
8. Stock Market Analysis by Dr. S. R. Vishwanath
9. Banking and Financial Markets in India by Narender L. Ahuja

NOTE: Any other latest publications of relevant books can be used.

SEMESTER-III[Group-C-1]

Paper: COMMAJ302-4: Human Resource Management

Total Marks: 100 (Internal Assessment 30 Marks + End Term Exam. 70 Marks)

Credit: 4

Lectures: 60

Course objective:

To provide students with a comprehensive understanding of the principles and practices of managing human resources in organizations.

Learning outcome:

Students will be able to apply various HR strategies and techniques to effectively recruit, select, develop, and retain employees.

Unit-I: Introduction

Human Resource Management: Concept, Activities and Functions, Concept of Human Capital, Role Status and competencies of HR Manager, HR Policies, HRM vs HRD. Emerging Challenges of Human Resource Management; Empowerment; Downsizing; Human Resource Information System and Human Resource Accounting. (12 Classes) (20 Marks)

Unit-II: Acquisition of Human Resource

Human Resource Planning- Quantitative and Qualitative dimensions; job analysis – job description and job specification; Recruitment- Process, Methods, Sources, Selection – Concept and process; test and interview; placement and induction (12 Classes) (20 Marks)

Unit-III: Training and Development

Concept and Importance; Identifying Training and Development Needs; Training Programmes, Types, Evaluating Training Effectiveness; Training Process Outsourcing; Management Development; Career Development, Managing employee well being and concept of work life balance and quality of work life. (12 Classes) (20 Marks)

Unit-IV: Performance Appraisal

Nature, objectives and importance; Modern techniques and systems of performance appraisal; potential appraisal and employee counseling; transfers and promotions; Compensation: concept and policies; job evaluation; methods of wage payments and incentive plans; fringe benefits. (12 Classes) (20 Marks)

Unit-V: Maintenance

Employee health and safety; employee welfare; social security; Employer-Employee relations- an Overview; concept of redeployment, redundancy, attrition, VRS, downsizing, layoffs and retrenchment, ethics and HRM. (12 Classes) (20 Marks)

Suggested Readings:

1. Gary Dessler. A Framework for Human Resource Management. Pearson Education.
2. DeCenzo, D.A. and S.P. Robbins, Personnel/Human Resource Management, Pearson Education.
3. Bohlendar and Snell, Principles of Human Resource Management, Cengage Learning
4. Ivancevich, John M. Human Resource Management. Mc Graw Hill.
5. Wreather and Davis. Human Resource Management. Pearson Education.
6. Robert L. Mathis and John H. Jackson. Human Resource Management. Cengage Learning.
7. TN Chhabra, Human Resource Management, Dhanpat Rai & Co., Delhi
8. Biswajeet Pattanayak, Human Resource Management, PHI Learning
9. Neeru Kapoor, Human Resource Management, Taxmann Publication

NOTE: Latest publications of relevant books can be used.

Semester-III [Group-D-1]

Paper: COMMAJ302-4: Advertising and Sales Management

Total Marks: 100 (Internal Assessment 30 Marks + End Term Exam. 70 Marks)

Credit: 4

Total Lectures: 60

Course Objectives:

The objective of this paper is to familiarize the students with concepts and techniques of advertising used in marketing and sales management.

Learning Outcomes: Students will be able to understand about the basics of advertising, message design, functions and relevant aspects of sales management along with Sales Planning and Controlling Sales Planning and Controlling.

UNIT- I: Advertising: Introduction, Concept, Scope, objectives and functions of advertising. Role of advertising in marketing mix and the advertising process legal, ethical and social aspect of advertising

UNIT-II: Pre-launch Advertising Decision: Determination of target audience, Advertising media and their choice. Advertising Measures, layout of advertising and advertising appeal

UNIT- III: Message Design and Development: Advertising copy development, types of appeal, Advertising copy testing. Measuring Advertising Effectiveness, Managing advertising agency client relationship, promotional scene in India. Techniques for testing advertising Effectiveness, Digital advertising: concept, display advertising, mobile advertising, Search Engine Optimization (SEO), Social Media Optimization & Marketing, Google Ads, Facebook Ads, Email Marketing

UNIT-IV: Sales Management: Introduction: Sales Management - Features, Functions and Importance, Art of Selling – Types, Process, Qualities of an Effective Salesman. *f* Sales force management: Selection Procedure, Training Methods, Motivational Factors and Compensation methods of sales personnel *f* Sales organisation : Concept, Objectives, Structure and Steps in Developing a Sales Organisation

UNIT-5: Sales Planning and Controlling: Sales planning: Concept, Process, Sales Forecasting - Methods and Limitations, *f* Sales controlling : Concept of Sales Budget and Sales Audit, Sales Quota - Methods and Types, Objectives and Factors Determining and Designing Sales Territory ,*f* Recent trends - Importance of Customer Feedback, Sales Management - Data Mining, Role of IT

References:

1. Advertising Management – Concepts and Cases, Manendra Mohan (Tata McGraw Hill)
2. Sales Promotion and Advertising Management (6th Ed.) Himalaya Publishing House
3. Advertising Excellence by Bovee, Thill, Dovel and Wood (McGraw Hill)
4. Advertising Management – Shelekar, Victor & Nirmala Prasad (Himalaya Publishing House)
5. Foundations of Advertising – Theory & Practice – S.A. Chunawala
6. Brand Positioning – Subroto Sengupta, Tata McGraw Hill
7. Cases in Marketing Management – M.L. Bhasin, Excell Books
8. Sales & Distribution Management (Units 12-16 for Sales Promotion) F.L. Lobo, Global Business Press
9. Successful Sales Promotion – Choudhry, Elliot & Toop, Orient Longman
10. Advertising Management by Batra, Myers and Aakar (5th Ed.) PHI
11. Promotion Management by S.A. Chunawalla (2nd Ed.) Himalaya

Note: Latest edition of text books may be used.

Semester- IV
Paper-COMMAJ401-4: Principles and Practice of Management
Full Marks-100 (Int. Assessment 30+ 70 End-term)

Credit-4

Total Lectures-60

Course Objectives- The objective of the course is to provide the students with an understanding of basic management concepts, principles and practices.

Learning outcomes-

- a. Students will have the idea of management principles.
- b. Students will be able to understand about organisation structure and its process.
- c. Students will be able to develop knowledge and skills regarding management principles and functions required to run an organisation.
- d. Students will be able to demonstrate various types of leadership style and identify the motivation techniques used by leaders.

Unit-I: Introduction: Meaning and importance of management; Coordination mechanism in organisations; Management theories- classical, neo-classical and modern theory of management. Managerial functions; Mintzberg Managerial Role Model, Managerial competencies. Lectures-12

Unit-II: Planning: Organisational objective setting, Decision making environment (certainty ,risk, uncertainty), Techniques for individual and group decision making, Planning vis-a-vis Strategy-meaning, Business and Corporate Level Strategies. Lectures-12

Unit-III: Organising: Organising functions of management, factors affecting organisational design, Organisational structures and Organograms, traditional and modern, comparative suitability and changes overtime, formal and informal organisation, Authority and Responsibility. Lectures-12

Unit-IV: Directing: Motivation- Meaning and importance, Theories of Motivation- Maslow, Herzberg, McGregor, Ouchi, incentives, carrot and stick approach, contingency approach. Leadership- Meaning and importance, Theories of Leadership- Situational, Behavioural and Contemporary, Likert, Managerial Grid, Transactional and Transformational Leadership. Lectures-12

Unit-V: Salient Developments and Contemporary Issues in Management:

Management challenges of the 21st Century, Factors reshaping and redesigning management, performance and reward perceptions- Internationalisation, Digitalisation, Entrepreneurship and innovation, Values and Ethics, Workplace diversity, Democracy and Sociocracy, Subaltern management ideas from India. Lectures-12

Suggested Readings:

1. Drucker.P.F. (1954). The Practice of Management. Newyork: Herper and Row.
2. Drucker.P.F. (1999). Management Challenges for the 21st century. Herper Collins Publishers Inc.
3. Gupta C.B. and Mathur S. Management Principles and Applications. Scholar Tech Press, Delhi.
4. Griffin. Management Principles and Application. Cengage.
5. Koontz, H.,&Weihrich,H.(2012).Essentials Of Management: An International and Leadership Perspective. McGraw Hill Publications
6. Laasch,O.(2022). Principles of Management,2e,Sage Textbook
7. Pillai,R.S.N.&Kala,S. Principles and Practice of Management, S.Chand.
8. Mitra,J.K.(2018).Principles of Management. Oxford University Press.
9. Rao,V.S.P.(2020).Management Principles and Applications. Taxmann Publications.
10. Tulsian, P.C.&Pandey,V.”Business Organisation & Management” Pearson Education,India.

Note- Learners are advised to use the latest editions of readings.

Semester- IV
PAPER: COMMAJ402-4: Direct and Indirect Taxes
Full Marks-100 (Int. Assessment 30+ 70 End-term)

Credit-4

Total Lectures-60

Course Objective:

To provide basic knowledge and equip students with application of principles and provisions of Income-tax Act, 1961 and the relevant Rules, and to provide basic knowledge of GST Act,

Learning Outcomes:

1. Students will be able to have the idea of history of taxation.
2. Students will be able to know the basics of Income Tax Act,
3. Students will be able to calculate Taxable Income of an Individual
4. Students will be able to have the idea of GST and its Implications.

Unit I: Introduction:

Taxes: Meaning, Types of Taxes-Direct and Indirect, Difference between direct Tax and indirect Tax,

Income Tax Act 1961:

Basic Concepts and Definitions: Finance Bill, Finance Act, Financial Year, Previous Year, Assessment Year, Person, Assessee, Income, Total Income, Gross Total Income, Heads of Income, Agricultural Income, Partly Agricultural Income and Partly Non-Agricultural Income (Assessments of Agricultural Income). Residential status and Incidence of Tax, Exempted Income.

[15-lectures]

Unit II: Computation of Income Under different Heads: [15 Lectures]

Income from Salaries; Income from House Property and Capital gains, Profits and Gains of Business or Profession and Income from other sources. (Simple computation of Taxable Income of an Individual) [20-lectures]

Unit-III: Indirect Taxes:

Meaning of Indirect Tax, History of Indirect Taxes in India, Value Added Tax: Meaning, Salient Features of VAT, Types of VAT, Meaning, Features of Goods and Services Tax.

Definition of important terms used in GST Act - 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. [15-lectures]

Unit IV: Goods and Services Tax Act:

The Central Goods and Services Tax Act, 2017 and the Assam Goods and Services Tax Act, 2017; Structure of GST: Dual GST Model- CGST, SGST, UTGST, IGST, Taxes subsumed by GST. Commodities kept outside the scope of GST. GST Council, GSTN, Tax Invoices, Input Tax Credit (ITC), Registration of GST.[15-lectures]

Note:

Suggested readings:

1. Singhania, Vinod K. and Monica Singhania. Students' Guide to Income Tax, University Edition. Taxman Publications Pvt. Ltd., New Delhi.
2. Ahuja, Girish and Ravi Gupta. Systematic Approach to Income Tax. Bharat Law House, Delhi.

Journals:

1. Income Tax Reports. Company Law Institute of India Pvt. Ltd., Chennai.
2. Taxman. Taxman Allied Services Pvt. Ltd., New Delhi.
3. Current Tax Reporter. Current Tax Reporter, Jodhpur.

Semester-IV
Paper- COMM401-4 : BUSINESS STATISTICS
Full Marks-100 (Int. Assessment 30+ 70 End-term)

Credit-4

Total Lectures-60

Course Objective:

The objective of this course is to familiarize the students with the basic Statistical tools used for Managerial Decision Making.

Learning outcomes:

1. Students will be able to have the idea of nature and classification data.
2. Students will be able to know the basics of correlation and regression analysis.
3. Students will be able to measures time series, Index Numbers and basics of Probability.

Unit- I: Statistical Data and Descriptive Statistics :

[lectures-15]

(a) Meaning of Statistics; Nature and Classification of Data; Univariate, Bivariate and Multivariate Data; Time Series Data and Cross-sectional Data; Frequency Distribution (Discrete and Continuous); Summation Operation.

(b) Measures of Central Tendency; Arithmetic mean, Geometric Mean, Harmonic Mean, Mode, Median, Quartiles, Deciles and Percentiles (including graphic Determination); Properties and Application.

(c) Measures of Variation; Absolute and Relative, Range, Quartile Deviation, Mean Deviation, Standard deviation and their Coefficients, Properties of Standard Deviation and Variance.

(d) Skewness: Meaning and Measurement (by using Karl Pearson's and Bowley's Method), Concept of Kurtosis

Unit- II: Analysis of Bi-Variate Data (Simple Correlation and Regression Analysis) : Lectures : 15

(a) Correlation Analysis: Meaning of Correlation; Positive, Negative and Zero Correlation; Simple, Multiple and Partial Correlation; Linear and Non-linear Correlation and Causation; Scattered Diagram, Pearson's Coefficient of Correlation; Calculation and Properties (Proof not required); Rank Correlation, Interpretation of Various Values of Correlation Coefficient.

(b) Regression Analysis: Meaning, Principle of Least Squares and Regression Lines, Regression Equations and Estimation; Properties of Regression Coefficients, Relationship between Correlation and Regression Coefficients.

Unit- III: Index Numbers:

Lectures : 10

Meaning and Uses of Index Numbers; Idea of Price-Relative; Price, Quantity and Value Indices. Construction of Index Numbers; Laspeyre's, Paasche's and Fisher's Indices-Aggregative and Average of Relatives (Simple and Weighted). Problems in the Construction of Index Numbers, Test of Adequacy of Index Numbers- Time Reversal Test and Factor Reversal Test. Consumer Price Indices and Construction of Consumer Price Indices. Deflating, Base Shifting and Splicing of Index Numbers; Limitations of Index Numbers

Unit- IV: Time Series Analysis :

Lectures : 7

Analysis of Time Series: Causes of Variation in Time Series Data; Components of Time Series; Decomposition — Additive and Multiplicative Models; Trend Analysis; Fitting of Trend Line using Principle of Least Square-Linear Case. Determination of Trend - Moving Average and Semi Average. Uses of Time Series Analysis

Unit- V: Probability and Probability Distribution :

Lectures : 13

(a) Theory of Probability: Concept; The Three Approaches to Defining/Calculating Probability; Calculation of Event Probabilities Addition and Multiplicative Laws of Probability (without Proof); Conditional Probability; Bayes' Theorem (without Proof).

(b) Random Variable; Expectation and Variance of a Random Variable.

(c) Probability Distribution:

(i) Binomial Distribution: Probability Distribution Function, Constants, Calculation for Simple Cases.

(ii) Poisson Distribution: Probability Distribution Function (including Poisson Approximation to Binomial Distribution), Constants, Solution of Related Problems.

(iii) Normal Distribution: Probability Distribution Function, Properties of Normal curve (Theory Part only)

Suggested Readings:

1. Hooda, R.P.: Statistics for Business and Economics; Macmillan, New Delhi.
2. Ya-Lun Chau: Statistical Analysis with Business and Economic Applications, Holt; Rinehart & Winster, New York.
3. Lewin Rubin: Statistics for Management; Prentice-Hall of India, New Delhi.
4. Hoel & Jessen: Basic Statistics for Business and Economics; John Wiley and Sons, New York.
5. Gupta S.C.: Fundamentals of Statistics, Himalaya Publishing House.
6. Gupta S.P. and Archana Gupta: Elementary Statistics, Sultan Chand and Sons, New Delhi.
7. Spiegel M.R.: Theory and Problems of Statistics, Schaum's Outlines Series, McGraw Hill Publishing Co.
8. Hazarika, Padmalochan: Business Statistics, Ashok Book Stall, Guwahati.
9. Bhowal, M.K.: Fundamentals of Business Statistics, Kalyani Publisher, Guwahati.

SEMENSTER-IV [GROUP-A-2]
Paper-COMMAJ403-4: MANAGEMENT ACCOUNTING
Full Marks-100 (Int. Assessment 30+ 70 End-term)

Credit-4

Total Lectures-60

Course Objective:

1. To impart the students, knowledge about the use of financial, cost and other data for the purpose of managerial planning, control and decision making.
2. This course provides the students an understanding of the application of accounting techniques for management.

Learning Outcomes:

1. Students will be able to have the idea of nature, scope and functions of management accounting.
2. Students will be able to prepare financial statement and analyses various ratios.
3. Students will be able to prepare Fund Flow Statement as per Indian Accounting 3 as Standard well as Cash Flow Statement.
4. Students will be able to identify necessary assumptions, advantages and disadvantages of Marginal costing.

Unit 1: Introduction

Management Accounting: Meaning, Objectives, Nature and Scope and functions of management accounting, Role Management accounting in decision making, Management Accounting Vs. Financial Accounting; Tools and Techniques of management accounting.

Difference between cost accounting and management accounting, Cost control and Cost reduction, Cost management [16 lectures]

Unit II: Financial statements: Meaning and types of financial statements; limitations of financial statements; objectives and methods of financial statements analysis; Ratio analysis; classification of Ratios- Profitability ratios, turnover ratios, liquidity ratios, turnover ratios, advantages of ratio analysis, limitation of accounting ratios. [16 lectures]

Unit III: Fund Flow Statement as per Indian Accounting Standard 3, Cash Flow Statement. [12 lectures]

Unit IV: Marginal Costing: Meaning, assumptions, advantages and disadvantages of Marginal costing, Cost-Volume Profit Analysis, Profit / Volume ratio. Break-even analysis-algebraic and graphic methods. Angle of incidence, margin of safety. [16 lectures]

Suggested Reading:

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

Note: Latest edition of text books may be used.

Semester –IV [Group-B]
Paper: COMMAJ403-4: FINANCIAL SERVICES
Marks: 100 (Internal Assessment: 30, External: 70)

Credit: 4

Lecture: 60

Course Objectives: The objective of the paper is to provide basic knowledge of different financial services available for business operations in the nation.

Learning Outcomes:

1. Students will be able to get familiar with different types of financial services.
2. Students will be able to understand the leasing and hire purchasing system operating in the country.
3. Students can acquire the knowledge of Merchant Banking System and Mutual Funds.
4. Students can also extend their knowledge regarding innovations in financial services.

UNIT – I: FINANCIAL SERVICES:

Meaning and concept, features, evolution, providers and users – classification – fund based financial services – non fund based financial services, Regulation of financial services.

UNIT – II: LEASING AND HIRE PURCHASE:

Concepts and evolution – features – types of leasing and hire purchase – advantages and disadvantages – Characteristics of operating lease and financial lease, Distinction between operating lease and financial lease, Distinction between leasing and hire purchase – leasing companies in India.

UNIT – III: MERCHANT BANKING AND MUTUAL FUNDS:

Merchant Banking – Meaning – nature and scope – functions – types – evolution of merchant banking and its growth in India; Mutual funds – Meaning and characteristics – advantages – forms of mutual fund – organization of mutual funds.

UNIT – IV: NEW INNOVATIONS IN FINANCIAL SERVICES:

Innovations in financial services – Venture capital; Depository system, broking and Portfolio management services, Credit Rating Agencies in India.

Recommended Books:

1. Financial Services by K.K.Das, B.K.Pathak and P.K.Das, DVS Publication, Guwahati
2. Financial Services, by: M.Y. Khan, Tata Mc. Graw Hill, New Delhi.
3. Financial Services, by: Shashi K. Gupta, Nishi Aggarwal.

NOTE: Any other latest publications of relevant books can be used.

Semester –IV [Group-C]
Paper: COMMAJ403-4: HUMAN RESOURCE PLANNING & DEVELOPMENT

Marks: 100 (Internal Assessment: 30, External: 70)

Credit: 4

Lecture: 60

Course Objectives: The objective of this paper is to help students to acquire conceptual knowledge

Learning Outcomes:

1. Students will be able to understand the Fundamental concepts and issues of Human Resource planning.
2. Students can acquire HRD and HRM in the Indian Context.
3. Students can acquire the necessary knowledge on Employee Training, Executive Development and Career Management.
4. Students can also extend their knowledge regarding Human Resource Accounting, Human Resource Audit and Information System.

UNIT-I: NATURE AND SCOPE OF HRP AND HRD

Human Resource Planning: Nature of HRP, Objective of Human Resource Planning, Importance of Human Resource Planning, Human Resource Planning Process, Concept of Job Analysis, Uses and Techniques of Job Analysis, Concept of Job Description and Job Specification

Human Resource Development: Meaning and Concept of HRD, Objectives of HRD, Features of HRD, Difference between HRD and HRM, Need for HRD in the Indian Context, Qualities of HRD Manager, Employee Counseling, Process of Counseling, Need for Counseling, Quality Circles, Benefits of Quality Circles, Requirements for effective quality circles

UNIT-II: EMPLOYEE TRAINING, EXECUTIVE DEVELOPMENT AND CAREER MANAGEMENT

Meaning and Importance of Training, Identification of Training Needs, Evaluating Training Effectiveness, Outsourcing, Concept and Methods of Executive Development, Meaning and Advantages of Career Planning, Concept of Replacement Planning and Succession Planning, Measures for Successive Career Planning.

UNIT-III: PERFORMANCE APPRAISAL AND HUMAN RESOURCE MOBILITY

Concept and Objectives of Performance Appraisal, Method of Performance Appraisal, Appraisal of Potential, Concept of Promotion, Transfer and Demotion, Downsizing Strategy and Outplacement, VRS and Employee Turnover

UNIT-IV: MEASUREMENT OF HRP:

Human Resource Accounting: Meaning of HRA, Objectives of HRA, Advantages and Limitations of Human Resource Accounting, Methods and Valuation of Human Resources
Human Resource Audit: Meaning of Human Resource Audit, Advantages and Techniques Human Resource Audit

Human Resource Information System: Meaning and Importance of HRIS, Steps involved in Designing and Developing a Sound Human Resource Information System.

Suggested Readings:

1. Human Resource Planning and Development by Lakhan Singh, Nidhi Singh, Thakur Publications Pvt. Ltd., Lucknow
2. Human Resource Planning and Development by Shashi K. Gupta, Rosy Joshi, Kalyani Publishers, New Delhi
3. Strategic Human Resource Management by Mabey, Salama
4. Development of Human Resource by Mabey & Thompson.

NOTE: Any other latest publications of relevant books can be used.

Semester-IV
Paper: COMMAJ403-4: CONSUMER BEHAVIOUR
Total Marks : 100 (Internal- 30, External- 70)

Credit: 4

Total Lectures: 60

Course Objective : To provide a comprehensive and practical understanding of basic aspects of consumer behaviour. Understand factors influencing consumer behaviour, Analyse the process of consumer decisions and provide necessary knowledge which help in proper managerial decision making.

Learning outcomes: Students are expected to acquire the necessary theoretical foundation for Consumer oriented research. Able to develop products and marketing strategies. Have necessary knowledge for appearing in competitive examinations.

Unit-I: Applications of Consumer Behaviour:

Concept, definitions, need, nature, scope, trends in consumer behaviour, Types of consumer (industrial and retail) , Types and diversity of consumer behaviour . Application of Consumer behaviour in marketing. E buying behaviour, the ebuyer vs Brick and mortar buyer, influence of E buying.

Unit-II: Factors influencing Consumption:

Understanding factors influence Consumer buying behaviour, Social Class, Culture, lifestyle, personal influence and opinion leaders. Personality concept, significance, product personality and brand personification. Attitude Concept, nature, attitude formation and change. Family influence on buyers behaviour. Role of different members, Family life cycle stage and size.

Unit-III: Consumer oriented Research:

Consumer research: Important and evaluation of consumer research . Consumer Demographics demographics, Cultural and subcultural influences in consumer behavior.

Consumer psychographics, Need of psychographic profile. AIO(Activities, interest , opinion). LOV (list of values), SRI Values and lifestyle, VALS-2.

Unit-IV : Consumer decision making:

Stages of buying decision making process. Models: Howard Shet, Engel-Blackwell- Miniard, Nicosia Model of decision making Process of diffusion and adoption.

Unit- V : Trends in Consumer Behaviour:

Innovation, decision process, innovator profile. Stages of consumer accepting new product and rate of adoption , relative advantage, compatibility, complexity, trialability observability. Role of technology influencing consumerbehaviour

Suggested Books:

- 1) Consumer Behaviour by Veena Prasad, Booma Halpeth. Himalaya Publishing House.
- 2) Consumer Behaviour: Concepts Application and Cases by MS Raju, Dominique Xardel, Mohan Lal Agrawal, Warren J Keegan Vikash publishing House Pvt Ltd.

NOTE: Any other latest publications of relevant books can be used.

SEMENSTER-V
COMMAJ501-4: AUDITING AND ASSURANCE
Total Marks : 100 (Internal- 30, External- 70)

Credit: 4

Total Lectures: 60

Course Objective: To provide knowledge of auditing principles, procedures and techniques in accordance with current legal requirements and professional standards and to give an overview of the principles of Corporate Governance and Corporate Social Responsibility

Learning Outcomes:

1. Students will be able to understand the Fundamental concepts and issues of Audits and its types.
2. Students can acquire the necessary knowledge on appointment related issues of Company auditors
3. Students can also extend their knowledge regarding Recent Trends in auditing, Corporate Governance and Business Ethics.

Unit 1: Introduction: Meaning and Objectives Auditing; Types of Audit; Internal audit; Audit Process: Audit Programme; Audit and book; Working Paper and evidences; Consideration for commencing an audit; Routine checking and testing; Internal Check System: Internal Control; Internal Check and Internal Audit; Audit Procedure – Vouching and verification of Assets & Liabilities.

Unit 2: Audit of Limited Companies: Company Auditor-Appointment, power, duties, and liabilities, Removal, Remuneration Auditors Report-Contents and Types. Liabilities of Statutory Auditors under the Companies Act 2013; Audit of Educational Institutions, Audit of Insurance Companies, Audit of Banking Companies.

Unit 3: Recent Trends in auditing: Nature and significance of cost audit, Tax Audit, Management audit.

Unit 4: Corporate Governance: 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 5: 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; Corporate Social Responsibility, CSR and Business Ethics, CSR and Corporate Governance;

Suggested Readings:

1. Ravinder Kumar and Virender Sharma, Auditing Principles and Practice, PHI Learning
2. Aruna Jha, Auditing. Taxmann Publication.
3. A. K. Singh, and Gupta Lovleen. Auditing Theory and Practice. Galgotia Publishing Company.
4. Anil Kumar, Corporate Governance: Theory and Practice, Indian Book House, New Delhi
5. MC Kuchhal, Modern Indian Company Law, Shri Mahavir Book Depot. (Publishers). (Relevant Chapters)
6. KV Bhanumurthy and Usha Krishna, Politics, Ethics and Social Responsibility of Business, Pearson Education
7. N Balasubramanian, A Casebook on Corporate Governance and Stewardship, McGraw Hill Education
8. B.N. Ghosh, Business Ethics and Corporate Governance, McGraw Hill Education
9. S K Mandal, Ethics in Business and Corporate Governance, McGraw Hill Education
10. Bob Tricker, Corporate Governance-Principles, Policies, and Practice (Indian Edition), Oxford University Press
11. Christine Mallin, Corporate Governance (Indian Edition), Oxford University Press
12. Relevant Publications of ICAI on Auditing (CARO).
13. Sharma, J.P., Corporate Governance, Business Ethics, and CSR, Ane Books Pvt Ltd, New Delhi

NOTE: Any other latest publications of relevant books can be used.

Semester -V

Paper: COMMAJ 502-4: BUSINESS LAW

Marks: 100 (Internal Assessment: 30, External: 70)

Credit: 4

Lecture: 60

Course Objective: The objective of the course is to impart basic knowledge of the important business legislation along with relevant case law.

Learning Outcomes:

1. Students will be able to understand the general principles of Law of contract and specific contracts.
2. Students can acquire the necessary knowledge on relevant Legal Aspects of The Sales of Goods Act, 1930.
3. Students can also extend their knowledge regarding the various provisions under Partnership Laws and Negotiable Instruments Act, 1881.

Unit- I: The Indian Contract Act, 1872: General Principle of Law of Contract

a) Contract – meaning, characteristics and kinds (b) Essentials of a valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects. (c) Void agreements (d) Discharge of a contract – modes of discharge, breach and remedies against breach of contract. (e) Contingent contracts (f) Quasi - contracts [15 lectures]

Unit- II: The Indian Contract Act, 1872: Specific Contract

(a) Contract of Indemnity and Guarantee (b) Contract of Bailment (c) Contract of Agency [15 lectures]

Unit- III: The Sale of Goods Act, 1930

a) Contract of sale, meaning and difference between sale and agreement to sell. (b) Conditions and warranties (c) Transfer of ownership in goods including sale by a non-owner (d) Performance of contract of sale (e) Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer. [15 lectures]

Unit- IV: Partnership Laws

A) The Partnership Act, 1932

a. Nature and Characteristics of Partnership (b). Registration of a Partnership Firms (c.) Types of Partners (d.) Rights and Duties of Partners (e.) Implied Authority of a Partner (f.) Incoming and outgoing Partners (g.) Mode of Dissolution of Partnership [10 lectures]

B) The Limited Liability Partnership Act, 2008

a) Salient Features of LLP (b) Differences between LLP and Partnership, LLP and Company (c) LLP Agreement, (d) Partners and Designated Partners (e) Incorporation Document (f) Incorporation by Registration (g) Partners and their Relationship [10 lectures]

Unit- V: The Negotiable Instruments Act 1881

a) Meaning, Characteristics, and Types of Negotiable Instruments: Promissory Note, Bill of Exchange, Cheque b) Holder and Holder in Due Course, Privileges of Holder in Due Course. c) Negotiation: Types of Endorsements d) Crossing of Cheque e) Bouncing of Cheque [10 lectures]

Suggested Readings:

1. M.C. Kuchhal, and Vivek Kuchhal, Business Law, Vikas Publishing House, New Delhi.
2. Avtar Singh, Business Law, Eastern Book Company, Lucknow.
3. Ravinder Kumar, Legal Aspects of Business, Cengage Learning
4. SN Maheshwari and SK Maheshwari, Business Law, National Publishing House, New Delhi.
5. Aggarwal S K, Business Law, Galgotia Publishers Company, New Delhi.
6. Bhushan Kumar Goyal and Jain Kinneri, Business Laws, International Book House
7. Sushma Arora, Business Laws, Taxmann Publications.
8. Akhileshwar Pathak, Legal Aspects of Business, McGraw Hill Education, 6th ed.
9. P C Tulsian and Bharat Tulsian, Business Law, McGraw Hill Education
10. Sharma, J.P. and Sunaina Kanojia, Business Laws, Ane Books Pvt. Ltd., New Delhi

Note: Latest edition of text books may be used.

Semester- V
Paper-COMMIN501-4: INDIAN ECONOMICS
Full Marks-100 (Int. Assessment 30+ 70 End-term)

Credit-4

Total Lectures-60

Course Objective:

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

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

1. Evaluate the recent trends in economic planning of India
2. evaluate the magnitude, size, and dimensions of the Indian economy
3. evaluate the role of population as an economic resource
4. analyse the role and contribution of agriculture in the economic development of India
5. analyse the contribution of the industrial and service sector in the Indian economy

Unit- I: Overview of Indian Economy

Indian Economy: Major features and problems. Functions and problems of public sector; dis-investment; Privatization and its importance in Indian Economy. Globalization, Liberalization, and its impact on Indian Economy.

Planning Process in India: Evolution of Indian Planning-Trends and Features of Economic planning in India, Planning process from Planning Commission to NITI Aayog.

Unit- II: Basic Issues in Economic Development

Concepts of economic growth and economic development, Human Development Index, Sustainable development, Determinants of economic development, Issues in India's development: Population and economic development; Demographic aspects of India's population: Literacy, Gender and Quality of manpower, Demographic dividend and new trends in population management, Technology and population growth; Problems of unemployment and poverty.

Unit- III: Agriculture sector

Trends in India's agriculture sector, Agrarian crisis, Green Revolution, White and yellow revolution. PDS & Food security issues, Government policy and initiatives. Export of agricultural products and agro based industries. Minimum Support Price (MSP)

Unit- IV: Industrial Economy

Pattern and performance of industrialisation, Industrial policies, Act East Policy, Role of MSMEs, Role of foreign capital, Impact of Liberalisation, Privatisation and globalisation, 'Make in India' initiative, 'Atma Nirbhar Bharat', Changing structure of India's Foreign trade in post-independence period, Trends in Indian balance of payment.

Unit- V: Service Sector (20 marks)

An overview of Service Sector in India - Transport and Communication, IT, Tourism (Growth, Performance, Market size and exports) Role of the services sector in India's economy- its contribution to India's GDP and employment, FDI inflow in Service Sector. India's service revolution-'Digital India Mission'. Issues and challenges for India's Services sector growth, Circular economy and India.

Suggested readings:

1. Acharya, S., & Mohan, R., *India's Economy: Performance and Challenges*. New Delhi: OUP India.
2. Puri, V. K., & Mishra, S. K. *Indian Economy*. Mumbai: Himalaya Publishing House.
3. Datt, G., & Sundharam, A. *Indian Economics* New Delhi: Sultan Chand Publishing House
4. Uma Kapila *Indian Economy-Performance and Policies*, Academic Foundation, New Delhi
5. Datt, G. & Mahajan, A. *Indian Economy*, S. Chand and Company.
6. Gupta, S.K, Chaturvedi, D.D & Chaturvedi, S. *Indian Economy*. Kitab Mahal,
7. Ghosh, S. *Indian Economy* PHI Learning

Note: Learners are advised to use latest edition of text book

SEMENSTER-V [GROUP-A-3]
COMMAJ503-4: INCOME TAX LAW AND PRACTICE

Full Marks-100 (Int. Assessment 30+ 70 End-term)

Credit-4

Total Lectures-60

Course Objective:

1. To provide basic knowledge and equip students with application of principles and provisions of Income-tax Act, 1961 and the relevant Rules.
2. It enables the students to know the Basics of Income Tax act and its implications.

Learning Outcomes: After completion of this course

1. Students will be able to understand the Income Tax Laws and its applications;
2. Students will be proficient in computation of Tax Liability and Taxable incomes for different assessee.

Unit- I: Introduction

Basic concepts: Income, agricultural income, casual income, assessment year, previous year, gross total income, total income, person; Assessee, Heads of Income, Tax evasion, avoidance, and Tax Planning.

Basis of Charges: Scope of total Income, Residential status and Tax Liability, Income which does not form part of Total Income.

Unit- II: Computation of Income under different heads:

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

Unit- III: Computation of Total Income and Tax Liability: Computation of Total Income and Tax Liability of an Individual, and Firm, Aggregation of income and set-off and carry forward of losses; Deductions from gross total income.

Unit- IV: Tax Management: Tax Deduction at Source, Advance Payment of Tax; Assessment Procedures; Tax Administration-Authorities, appeals, penalties.

Note:

1. There shall be a **Practical examination of 20 Marks** on E-filing of Income Tax Returns using a software utility tool. The student is required to fill appropriate Form and generate the XML file.

Suggested readings:

1. Singhania, Vinod K. and Monica Singhania. Students' Guide to Income Tax, University Edition. Taxmann Publications Pvt. Ltd., New Delhi.
2. Ahuja, Girish and Ravi Gupta. Systematic Approach to Income Tax. Bharat Law House, Delhi.

Journals :

1. Income Tax Reports. Company Law Institute of India Pvt. Ltd., Chennai.
2. Taxman. Taxman Allied Services Pvt. Ltd., New Delhi.
3. Current Tax Reporter. Current Tax Reporter, Jodhpur.

Software :

1. Vinod Kumar Singhania, e-filing of Income Tax Returns and Computation of Tax, Taxmann Publication Pvt. Ltd, New Delhi. Latest version
2. 'Excel Utility' available at incometaxindiaefiling.gov.in

Latest edition of text books and Software may be used.

Semester-V [GROUP-A-4]
COMMAJ504-4: ADVANCED FINANCIAL ACCOUNTING

Full Marks-100 (Int. Assessment 30+ 70 End-term)

Credit-4

Total Lectures-60

Course Objectives:

1. To enable the students to acquire the basic knowledge of accounting of financial institutions and to learn the technique of preparing the accounts of banking companies, Insurance companies, investment in securities and to ascertain insurance claims.

Learning Outcomes:

3. Students will be able to demonstrate a comprehensive understanding of the meaning and importance of Advance Financial Accounting.
4. Students will be proficient in evaluating different Financial Institutions financial reporting and preparation of financial statements;

Unit-I: Accounts of banking Companies:

Meaning, objectives, features, maintaining of books and registers, Advances and its classifications, provisions against advances, Non-Banking Assets, Non-performing assets, Income Recognition, Preparation of Financial statement of Banking Companies. [15-lectures]

Unit-II: Insurance Companies:

Meaning, features, Importance, types of Insurance- Life and General Insurance, Books maintain by Insurance Company

Preparation of Revenue account, Profit and Loss account and balance of Life Insurance Company, Ascertainment of Profit under Life Insurance Business.

Preparation of Revenue account, Profit and Loss Account and Balance Sheet of General Insurance, [15-lectures]

Unit-II: Insurance Claims:

Insurance Claims, Average Clause, Indemnity Period, Procedure of ascertaining Loss of Stock and Loss of Profit, Ascertainment of Claims Against loss of a stock and loss of Profit. [10 lectures]

Unit-III: Investment Account:

Meaning, types, cost, cum-interest, ex-interest, cum-dividend, ex-dividend,

Preparation of Investment account for Variable and Fixed income bearing securities, treatment of Bonus shares and right shares. [15- lectures]

Unit-IV: Government accounting:

Meaning, features, objectives of government accounting, Commercial accounting Vs Government accounting, General principles of Government accounting, Consolidated Fund, contingency Funds; Accounting standard advisory Board of Government accounting. [5-lectures]

Suggested Books:

1. Advanced accounting-S.N. Maheswary and S.K. Maheswary, Vikash Publishing House, new Delhi.
2. Advanced Financial Accounting- B.B. Dam, H.C. Gautam, Capital Publishing House, Guwahati.

Latest edition of text books and Software may be used.

Semester- V [GROUP-B-3]

COMMAJ503-4: BUSINESS FINANCE

Full Marks-100 (Int. Assessment 30+ 70 End-term)

Credit-4

Total Lectures-60

Course Objectives:

1. To introduce students to the fundamental concepts and principles of business finance.
2. To explain the role of finance in strategic decision-making within organizations.
3. To familiarize students with various sources of business finance and their implications.
4. To develop an understanding of financial planning and its significance in managing business operations.

Learning Outcomes:

5. Students will be able to demonstrate a comprehensive understanding of the meaning and importance of business finance.
6. Students will be proficient in evaluating different sources of short-term and long-term finance and their application in business scenarios.
7. Students will develop the ability to apply financial planning techniques to optimize business performance and mitigate financial risks, understand working capital management

UNIT – I: INTRODUCTION:

Business Finance – meaning and concept, characteristics, importance of business finance, scope of business finance, risk and business finance, relationship between business finance and accounting.

UNIT – II: SOURCES OF BUSINESS FINANCE:

Short-term finance – its sources, ways of raising short- term finance, Long-term finance – its sources, equity capital, methods of raising equity finance, preference share, debentures, convertible loan notes, warrants, term-loans, asset-backed finance, leasing, Documents required to apply for business finance. International sources of finance- Foreign Direct Investment (FDI), External commercial borrowings (ECBs)

UNIT – III: FINANCIAL DECISIONS AND FINANCIAL PLANNING:

Investment decision, Financing decision, Dividend decision, Liquidity decision, Factor influencing financial decisions, Meaning of financial plan, characteristics, consideration in formulation of financial plan, steps in financial planning, Limitation of financial planning.

UNIT – IV: WORKING CAPITAL MANAGEMENT:

Introduction to Working Capital Management- Definition and importance of working capital, Components of working capital, Operating cycle and cash cycle
Management of Cash- Importance of cash management, Methods of accelerating and slowing cash flow
Management of Receivables and Inventory- Credit policies and management of receivables, Inventory management techniques, Balancing costs and benefits, costs in inventory management and benefits in inventory management

RECOMANDED READINGS:

1. *Essentials of business finance* by R.M. Srivastava, Himalaya Publishing House
2. *Fundamentals of Financial Management*, by Manik Ch. Kalwar, Dr. Rati Kanta Pathak
3. *Financial Management: Principles and Practice* by Prasanna Chandra
4. *Financial Management: Text, Problems and Case* by M.Y. Khan and P.K. Jain

Latest edition of text books and Software may be used.

Semester- V [GROUP-B-4]
COMMAJ503-4: FINANCIAL INSTITUTIONS AND MARKETS

Full Marks-100 (Int. Assessment 30+ 70 End-term)

Credit-4

Total Lectures-60

Course Objectives: The Objective of this paper is to provide the basic knowledge of financial institutions and markets available in financial sector of the country.

Learning Outcomes:

1. Students will be able to know about the basic concept of financial institutions and its important functions.
2. Students will be able to acquire the knowledge of different types of financial markets and their functions.
3. Students will be able to extend their knowledge relating to the contribution of financial institutions and markets in the economic development of the country.
4. Students will be able to know about the stock exchange, its functions and listing of securities along with methods of marketing securities.

UNIT – I: INTRODUCTION

Meaning – needs – Types of financial institutions – role of financial institutions in economic development – commercial banks – role and functions – methods of credit creation – commercial banking operations, co – operative banks – functions – salient features – operations of co-operative banks – weaknesses of co-operative banks.

UNIT–II: NON-BANKING FINANCIAL INSTITUTIONS/ NON-BANKING FINANCIAL COMPANIES (NBFCs):

Concepts – features – functions – significance and operations of non – banking financial institutions; Development banks – specific features – functions – need of development banks, Harmonization of commercial banks and development banks.

UNIT–III: FINANCIAL MARKETS:

Meaning – types – money market – function – sub-markets of money market – characteristics of developed and under developed money market – money market instruments – money market derivatives; Drawbacks of Indian money market; Capital market – functions, nature and role – distinction between capital market and money market.

UNIT–IV: MARKETS FOR CORPORATE SECURITIES:

Primary Market or New issue market – meaning – functions – Secondary market – distinction between primary market and secondary market – stock exchange – meaning – functions; listing of securities - meaning– listing procedure; Over the Counter Market, On-line scriptless trading Market; Methods of Marketing Securities.

SUGGESTED READINGS:

1. Financial Institutions and Markets (Structure, Growth and Innovations), by: L.M. Bhole, Jitendra Mahakud, Tata Mc Graw Hill Education Private Limited, New Delhi.
2. Indian Financial System by B.K.Pathak, K.K.Das and P.K.Das, DVS Publication, Guwahati
3. Financial Institutions and Markets, by: Shashi K.Gupta, Nisha Aggarwal, Neeti Gupta; Published by: Mrs. Usha Raj Kumar for Kalyani Publishers, New Delhi.
4. Financial Institution and Markets, by: Meir Kohn, published in India by Oxford University Press VMCA Library Building, Jaising Road, New Delhi 110001, India.

Note: Latest edition of text books may be used.

Semester-V [GROUP-C-3]

Paper: COMMAJ503-4: INDUSTRIAL RELATIONS

Total Marks: 100 (Internal Assessment 30 Marks + End Term Exam. 70 Marks)

Credit: 4

Lectures: 60

Course objective:

To develop students' knowledge and understanding of the complex relationship between employers, employees, and trade unions in the workplace.

Learning outcomes: After completion of the course, Students will gain:

1. The ability to analyze and manage employment relationships
2. Negotiate collective bargaining agreements
3. Handle workplace conflicts effectively.

Unit I: Introduction to Industrial Relations

Background, evolution, approaches to Industrial Relations, History of Industrial Relation in India, Pre and Post Independence, Indicators of the State of Industrial Relations.

Unit II: Trade Unions

Theoretical framework and foundations, characteristics, Managing India Trade Unions, New Role of trade unions in context of globalisation, IT, trade Negotiations and Collective Bargaining, Problems of Trade Unions.

Unit III: Industrial Disputes

Nature & Causes, Industrial conflicts, grievances and handling, classification of Industrial Disputes. Dispute Resdution, workers Participation in Management Machinery.

Unit IV: Contemporary Issues in Industrial Relation

Employee Participation in Labour Management, Labour Policy, economic policy and industrialisation. Industrial Relations and technological change India and International Labour Standards.

Suggested Readings:

1. PK Padhi, Industrial Relations and Labour Law, PHI Learning
2. ArunMonappa, Industrial Relations and Labour Law, McGraw Hill Education
3. SC Srivastav, Industrial Relations and Labour Law, Vikas Publishing House
4. C.S VenkataRatnam, Industrial Relations, Oxford University Press
5. P.L. Malik's Handbook of Labour and Industrial Law, Vol 1 and 2, Eastern Book Company
6. JP Sharma, Simplified Approach to Labour Laws, Bharat Law House (P) Ltd

Note: Latest edition of text books may be used.

Semester –V[GROUP-C-4]
Paper: COMMAJ504-4: COST AND MANAGEMENT ACCOUNTING
Marks: 100 (Internal Assessment: 30, External: 70)

Credit: 4

Lecture: 60

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.

Learning Outcomes:

1. Students will be able to understand the basic concepts of Cost and Management Accounting.
2. Students can acquire the necessary Method of preparing budget and standard costing.
3. Students can also extend their knowledge regarding Steps in Decision Making Process, Concept of Relevant Costs and Benefits and preparation and application of Marginal Costing.

Unit 1: Introduction

Meaning, Objectives, Nature and Scope of management accounting, Difference between cost accounting and management accounting, Cost control and Cost reduction, Cost management

Unit 2: Budgetary Control

Budgeting and Budgetary Control: Concept of budget, budgeting and budgetary control, objectives, merits, and limitations. Budget administration. Functional budgets. Fixed and flexible budgets. Zero base budgeting. Programme and performance budgeting.

Unit 3: Standard Costing

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, Control Ratios.

Unit 4: Marginal Costing

Absorption versus Variable Costing: Distinctive features and income determination. CostVolume-Profit Analysis, Profit / Volume ratio. Break-even analysis-algebraic and graphic methods. Angle of incidence, margin of safety, Key factor, determination of cost indifference point.

Unit 5: Decision Making

Steps in Decision Making Process, Concept of Relevant Costs and Benefits, Various short-term decision-making situations – profitable product mix, Acceptance or Rejection of special/ export offers, Make or buy, Addition or Elimination of a product line, sell or process further, operate or shut down. Pricing Decisions: Major factors influencing pricing decisions, various methods of pricing

Suggested Reading:

1. Charles T. Horngren, Gary L. Sundem, Dave Burgstahler, Jeff O. Schatzberg. Introduction to Management Accounting , Pearson Education.
2. Anthony A. Atkinson, Robert S. Kaplan, Ella Mae Matsumura, S. Mark Young. Management Accounting. Dorling Kindersley(India) Pvt. Ltd.
3. Ronald W. Hilton and David E. Platt. Managerial Accounting: Creating Value in a Global Business Environment, Mc Graw Hill Education.
4. Singh, Surender. Management Accounting, Scholar Tech Press, New Delhi.
5. Goel, Rajiv, Management Accounting. International Book House,
6. Arora, M.N. Management Accounting. Vikas Publishing House, New Delhi.
7. Maheshwari, S.N. and S.N. Mittal. Management Accounting. Shree Mahavir Book Depot, New Delhi.
8. Singh, S. K. and Gupta Lovleen. Management Accounting – Theory and Practice. Pinnacle Publishing House.
9. Khan, M.Y. and Jain, P.K. Management Accounting. McGraw Hill Education
10. H.V. Jhamb, Fundamentals of Management Accounting, Ane Books Pvt. Ltd. Note: Latest edition of text books may be used.

Note: Latest edition of text books may be used.

Semester –V[GROUP-D-3]
Paper: COMMAJ503-4: PRINCIPLES OF MARKETING MANAGEMENT
Marks: 100 (Internal Assessment: 30, External: 70)

Credit: 4

Lecture: 60

Course Objective: Help students to understand the concept of Marketing Management and its application.

Learning Outcomes: Students are expected to acquire the necessary theoretical foundation for Consumer oriented research. Able to develop products and marketing strategies. Have necessary knowledge for appearing in competitive examinations.

Unit- I: Introduction

13 Lecture

Nature and Scope of Marketing, Importance of Marketing as a business function, and role in economy. Evolution of marketing management, Marketing Mix, marketing environment. Consumer behaviour, market segmentation, targeting and positioning.

Unit- II: Product

13 Lecture

Concept and types of product, Service, Consumer and industrial goods and services. Levels of product, New product planning and development, life cycle stages with strategies at different phases of product life cycle. Role and function of packaging, importance of circular packaging, Trade mark, Brand name.

Unit-III:Pricing Decisions

10 Lecture

Importance of in marketing mix, Factor influencing price of a product and service, Discount , rebate and sales promotion, Pricing methods and strategies.

Unit- IV: Distribution Channels

12 Lecture

Distribution channel, Factors affecting choice of distribution, Physical distribution of goods, Modes of transport, warehousing, Inventory control and order processing. Channel flow.

Unit- V: Promotion

12 Lectures

Methods of promotion, optimum promotion mix, Advertising, different media and their advantages and disadvantages, effectiveness of advertisement. Role of copywriters, Developing advertising programs, using social media. Influencers and brand ambassadors. Sales promotion , Personal selling and direct marketing, online sales. Characteristics of a successful salesperson.

Reference / Text books/ Further reading:

1. Philip Kotler and Gary Armstrong, Prafulla Agnihotri. Principles of Marketing management. Prentice Hall of India, New Delhi.
2. Marketing Management text and cases.
3. Rajendra P. Maheshwari : Marketing Management Text and Cases: An Indian Perspective.
4. Rajan Saxena: Marketing management. McGraw Hills.
5. Ramaswamy, V.S. and Namakumari, S., Marketing Management: Global Perspective, Indian Context, 4th edition, MacMillan.

Note: Latest edition of text books may be used.

Semester –V[GROUP-D-4]
Paper: COMMAJ504-4: BRAND MANAGEMENT
Marks: 100 (Internal Assessment: 30, External: 70)

Credit: 4

Lecture: 60

Course Objectives:

The course aims to make students aware of brands, their evolution, extensions, brand Management strategies and its practical implications for business. The course shall focus on developing skills to devise strategies for brand positioning and equity in the market.

Learning Outcomes:

1. Students will be able to understand the basic concepts of Brand and Brand Management.
2. Students can acquire the necessary knowledge on Brand Positioning and Designing Market programme.
3. Students can also extend their knowledge regarding Brand Equity and Recent Issues in Branding.

Unit-I: Introduction

Introduction to Brands and Brand Management, Concept of a Brand, evolution of a Brand, Challenges and Opportunities, Brand Identity, Brands and Consumers, IMC: Evolution and Growth.

Unit-II: Brand Positioning

Brand Building, Identifying and Establishing Brand Positioning and values, Brand Repositioning, Life stages of a Brand, Brand Personality, Brand Image.

Unit-III: Designing Marketing Program

Strategic Brand Management Process, Designing and implementing brand strategies, Contemporary Strategies: storytelling, Internet and Social Media, Brand Extensions, Brand reinforcement strategies, Brand Portfolio Management, Integrating Advertising with Brand Management.

Unit-IV: Brand Equity

Customer based Brand Equity, Measuring and Interpreting Brand Performance: brand equity Management System, New Media Environment: Brands amplifiers, Growing and Sustaining Brand Equity.

Unit-V: Recent Issues in Branding

Managing Strong Brands, Brand Ladder, Country Branding, Global Brand Strategy, Managing Brands over time, Brand Audits, Managing Brands in the Digital Era. Legal and Ethical aspects in Brand Management.

References:

1. Aaker, D. (2009) Brand Leadership. UK: Simon & Schuster.
2. Beverland, M. (2018). Brand Management: Co-creating Meaningful Brands. UK: SAGE Publications.
3. Chernev, A. (2015). Strategic Brand Management. Illinois, USA: Cerebellum Press.
4. Chitale, A. K. & Gupta, Ravi. (2013). Product Policy and Brand Management: Text and Cases, 4th ed. PHI Learning
5. Cowley, D. (1991). Understanding Brands. India: Kogan Page Ltd.
6. John, D. R (2018). Strategic Brand Management: Lessons for Winning Brands in Globalized Markets. New Delhi: Oxford University Press.
7. Keller, K. L., Swaminathan V., Parameswaran, A. M G, and Jacob, I. C. (2021). Strategic Brand Management: Building, Measuring and Managing Brand Equity. India: Pearson Education.
8. Miller, D. (2020). Building a StoryBrand: Clarify Your Message So Customers Will Listen, India: HarperCollins Publishers.
9. Temporal, P. (2010). Advanced Brand Management. UK: Harriman House.
10. Parameswaran, M.G. (2006). Building Brand Value. India: McGraw Hill Education.

Note: Latest edition of text books may be used.

SEMENSTER-VI
COMMAJ601-4: CORPORATE LAW
Marks: 100 (Internal Assessment: 30, External: 70)

Credit: 4

Lecture: 60

Course Objective: The objective of the course is to impart basic knowledge of the provisions of the Companies Act 2013. Case studies involving issues in company law are required to be discussed.

Course Outcome:

1. Students will be able to understand the basic concepts of Corporate law and important documents for formation of company.
2. Students can acquire the necessary provisions of share capital and management related issues under company Act.
3. Students can also extend their knowledge regarding dividend, accounts, audit and winding up related provisions under Companies Act.

UNIT- I: Introduction

Company: Meaning, characteristics, kinds of companies, corporate personality, lifting of corporate personality, Promotion and Incorporation of Companies, promoters, their legal position, pre-incorporation contract; Memorandum of Association, Articles of Association, Prospectus.

UNIT- II: Shares and Share Capital:

Shares, Share Capital, Members, Transfer and Transmission, Capital Management, Borrowing powers, Mortgages and Charges, Debenture.

UNIT- III: Management

Classification of directors, women directors, independent director, small shareholder's director; Disqualifications, director identity number (DIN); Appointment; Legal positions, powers and duties; removal of directors; Key managerial personnel, managing director, manager; Meetings of shareholders and board- kinds, quorum, resolutions, minutes, duties of company's secretary.

UNIT- IV: Dividends, Accounts, Audit

Provisions relating to payment of Dividend, Provisions relating to Books of Account, Provisions relating to Audit, Auditors' Appointment, Rotation of Auditors, Auditors' Report, Secretarial Audit.

UNIT- V: Winding Up

Concept and modes of Winding Up. Insider-Trading, Whistle-Blowing – Insider-Trading; meaning and legal provisions; Whistle- blowing: Concept and Mechanism.

Suggested Readings:

1. MC Kuchhal, Modern Indian Company Law, Shri Mahaveer Book Depot (Publishers), Delhi.
2. GK Kapoor and Sanjay Dhamija, Company Law, Bharat Law House, Delhi.
3. Anil Kumar, Corporate Laws, Indian Book House, Delhi
4. Reena Chadha and Sumant Chadha, Corporate Laws, Scholar Tech Press, Delhi.
5. Avtar Singh, Introduction to Company Law, Eastern Book Company
6. Ramaiya, A Guide to Companies Act, LexisNexis, Wadhwa and Buttersworth.

Note: Latest edition of text books may be used.

Semester -V
Paper: COMMAJ602-4: MODERN BANKING PRACTICES
Marks: 100 (Internal Assessment: 30, External: 70)

Credit: 4

Lecture: 60

Course Objectives:

1. To understand the fundamental concepts and functions of modern banking systems.
2. To explore the dynamics of banker-customer relationships and legal implications.
3. To comprehend bank operations including Know Your Customer guidelines and negotiable instruments.
4. To learn principles and practices of credit management in banking and financial institutions.

Learning Outcomes:

1. Students will be able to describe the evolution and types of banks, distinguishing between commercial, investment, and universal banking models.
2. Students will demonstrate knowledge of the legal aspects and responsibilities in banker-customer relationships, including account handling for various types of customers.
3. Students will develop competence in bank operations such as account opening procedures, compliance with Know Your Customer guidelines, and management of negotiable instruments.
4. Students will acquire skills in credit management, including understanding principles of bank lending, credit assessment processes, and handling non-performing assets (NPAs) effectively.

UNIT- I: Bank:

Definition, origin and development of modern banking, types of banks, commercial vs. investment, universal banking, Unit banking, scheduled vs non-scheduled vs non-scheduled banks, Public vs Private sector banks, Branch banking, retail banking and chain banking, Functions of a modern commercial banks.

UNIT-II: Banker-Customer relationship:

Definition of banker and customer, Types of customers, Account of individuals- minor, illiterate persons, joint account, Accounts of partnership firm and companies, general precautions in opening and operating accounts.

UNIT-III: Bank Operations:

Opening of a banker, Know Your Customer guidelines, Negotiable Instruments- Definition, Characteristics of NIS, Types of NIS, Holder in due course, Payment in due course, Crossing of cheques, Protection to paying and collecting banker

UNIT-IV: Credit Management:

Principles of bank lending and business credit, Retail credit and business credit, credit process, Receiving and NPA management, Security against bank loan.

Recommended Textbooks and References

1. "Banking Theory, Law and Practice" by Sundaram and Varshney
2. "Indian Banking: Operations and Practices" by M. N.
3. "Indian Financial System" by B.K.Pathak, K.K.Das and P.K.Das

Note: Latest edition of text books may be used.

Semester VI
Paper-COMMIN601-4: BUSINESS ENVIRONMENT
Full Marks-100 (Int. Assessment- 30+ End Term- 70)

Credit-4

Total Lectures-60

Course Objectives: To realize the importance of micro and macro environmental factors for business decisions.

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

- Understand the significance and different constituents of the business environment. know about the relationship, know about the relationship between business and society and the role of ethics in business
- Conduct a business analysis of the local environment
- Discuss the contemporary issues in business
- Explain the concept of social responsibilities of Business and impact of legal laws on business.
- Examine and evaluate business in an International environment with reference to Indian context.

Unit- I: Business and its environment (20 marks)

Concept and significance of Business Environment; Inter-relationship between business and environment. Need for environment scanning; Constituents of business Environment: Internal and External Environment. Environmental Analysis: Factors, SWOT Analysis, PESTLE Analysis.

Unit- II: Legal Business Environment (20 marks)

Changing dimension of Legal Environment: FEMA and Competition Act, Intellectual Property Rights and Patent Law; Importance of Labour Laws; Consumer Protection Act in India. Impact of legal laws on business environment.

Unit- III: Business and Society (15 marks)

Business Ethics: Nature and scope of Ethics, Ethical Dilemmas, Corporate culture and Ethical Climate, Cases of Business Ethics Consumerism and Consumer Protection; Demographic environment: Population size; falling birth rate and changing age structure; migration and ethnic aspects.

Unit- IV: Contemporary Issues (20 marks)

Corporate Social Responsibility (CSR)-Scope, Importance and Challenges; Corporate Governance – Importance and Principles; Social responsibility of business. Environmental and Social Governance, Ecology and Business, Carbon Credit. Digitalisation of Business.

Unit- V: International Environment (25 marks)

International business environment: meaning and dimensions; Current Trends in the World Business Scenario. Strategies for going global-MNCs, TNCs, WTO. Foreign trade in India-Balance of Trade, FDI, Implications for Indian Industries; WTO and trading blocks and their impact on Indian business.

Recommended Books: (Latest Edition)

1. Rangarajan, C.A., Perspective in Economics, S. Chand & Sons, New Delhi
2. Cherunilam, Francis, Business Environment - Text and Cases, Himalaya Publishing House.
3. Aswathappa, K., Essentials of Business Environment, Himalaya Publishing House, New Delhi
4. Upadhyaya, Business Environment, Asian Books, P.Ltd., New Delhi
5. Justin Paul, Business Environment, McGraw Hill Education (India) Private Limited.
6. Shaikh Saleem, Business Environment, Pearson Education
7. Mishra S.K & V.K Puri (2001). Indian Economy and –Its development experience, Himalaya Publishing House, Mumbai.
6. Dutt Ruddar and K.P.M Sundaram, Indian Economy S Chand & Co. Ltd. New Delhi

Note: Latest edition of text books may be used.

SEMENSTER-VI [GROUP-A-2]
COMMAJ603-4: GOODS AND SERVICES TAX
Marks: 100 (Internal Assessment: 30, End Term: 70)

Credit: 4

Lecture: 60

Course Objective:

1. To provide basic knowledge and equip students with application of Goods and Services Tax and provisions and the relevant Rules.
2. It enables the students to know the Basics of Goods and Services Tax and its implications.

Learning Outcomes:

1. Students will be able to understand the basic concepts of Indirect Taxes.
2. Students can acquire the necessary provisions of structure of GST in India.
3. Students can also extend their knowledge regarding Tax Invoice, ITC under.
4. Student Can acquire knowledge on Registration under GST and Filing of Return.

Unit- I: Introduction

Basic concepts of Indirect Taxes, History of Indirect Taxes in India; Value Added Tax- meaning, features, types of VAT, Goods Covered under VAT after GST implementation.

Goods and Services Tax Act, 2017; the Central Goods and Services Tax Act, 2017; the Assam Goods and Services Tax Act, 2017; History of GST in India.

Meaning, features and advantages of Goods and Services Tax

[Lectures-15]

Unit- II: Structure of GST in India:

Definition of important terms used in GST Act: 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 Supply, Place of Business, Services, Supplier. GST Council and GST Network.

Dual GST Model: CGST, SGST, UTGST, IGST, Taxes Subsumed by GST, Commodities kept outside the scope of GST

[Lectures-12]

Unit- III: Tax Invoice and Input Tax Credit under GST:

Tax Invoice under GST: Meaning of Tax Invoice, importance, Issues of Invoice for Services, Continuous supply of Goods, Continuous Supply of Services, Contents of Tax Invoice, Bill of Supply, Revised Tax Invoices, Harmonized System of Nomenclature (HSN), E-Invoice, Debit Note and Credit under GST, E-Way Bill.

Input Tax Credit: Meaning, Eligibility and conditions for taking Input Tax Credit, Input Tax Credit (ITC) Mechanism, Apportionment of Credit and Blocked of Credits, Availability of Credit in Special circumstances, Circumstances under which ITC available and is not available.

Taking Input Tax Credit in respect of Inputs and Capital Goods sent for Job work, Distribution of Credit by Input Service Distributor (ISD), Reverse Charge Mechanism (RCM)

[Lectures-20]

Unit- IV: Registration under GST Act:

Concepts, Provisions relating to Registration, Types of Registration under GST Acts, Threshold limits of Registration for Goods and Services, Person liable for Registration, Person not liable for Registration, Special Provisions relating to Casual Taxable Persons and Non-Taxable Persons, Registration Process under GST, Procedure for Registration, Deemed Registration, Amendment of Registration, Cancellation of Registration, Revocation of Cancellation of Registration

[Lectures-12]

Unit- V: GST Rates Structure & Filing of Returns:

Rates Structure of GST, Classification of Goods and Services under GST Regime, Composition Levy under GST, Assessment, Refunds under GST, Anti-Profiteering Measure, Provision on Anti-Profiteering Measure, Formation of Anti-Profiteering Authority (NAA), Inspection, Search and Seizure, Arrests, Offences, Penalties, Appeals, GST Returns (GSTR 3B and GSTR

[Lecture-12]

References:

1. Dr. Vinod K. Singhania and Dr. Monica Singhania: Taxmann Students' Guide to Income Tax Including GST: New Delhi
2. B.B. Dam, KaberiBezbarua and Sweta Sharma: Indirect Tax Laws: Capital Publishing Company, Guwahati.

Note: Latest edition of text books may be used.

SEMENSTER-VI [GROUP-A-4]
COMMAJ604-4: COMPUTER BASED ACCOUNTING AND E-FILING (Practical)
Marks: 100 (Internal Assessment: 30, Practical: 70)

Credit: 4

Lecture: 60

Course Objective:

this course seeks to enhance the skills needed for computerized accounting system and to enable the students to develop simple accounting applications:

Learning Outcomes:

1. Students will be able to understand the basic concepts of Computerized accounting.
2. Students can acquire the necessary technique of designing computerized accounting system.
3. Students can able to learn the practical procedures of maintaining computerized accounting system.

Unit-I: Computerized Accounting:

Concept of Tally, Accounting Rules, Concepts of accounting and its meaning, Journal, ledger, Trial Balance, Financial statements- Profit and Loss account, Balance Sheet. Taxation: TDS, VAT and Service Tax Auditing in Computerized accounting System, Voucher Verification, Verification of Related Parties Transaction.

Unit-II: Designing Computerized Accounting System

DBMS, Voucher Entry Form, Preparing Ledgers with SQL, Reports Preparing Trial Balance with SQL and Report, PDF, Designing Payroll System for Accounting using Form, Query and Report.

References:

1. The General-purpose Software referred in this course will be notified by the University Departments every three years. If the specific features, referred in the detailed course above is not available in that software, to that extent it will be deemed to have been modified.
2. There shall be a practical examination of 70 Marks (Practical 50 Marks, Viva-10 Marks and work Book -10 Marks) and duration of Examination shall be 3 hours.
3. Teaching arrangement need to be made in computer lab.

Note: Latest edition of text books may be used.

SEMENSTER-VI [GROUP-B-3]
COMMAJ604-4: MICRO FINANCE
Marks: 100 (Internal Assessment: 30, Practical: 70)

Credit: 4

Lecture: 60

Course Objectives:

By the end of the course, students will be able to:

1. Understand the basic concepts and principles of microfinance.
2. Analyze the role of microfinance in poverty alleviation and livelihood promotion.
3. Evaluate different microfinance models and their effectiveness.
4. Assess the impact of microfinance on rural development.
5. Explore innovations and challenges in the microfinance sector.

Learning Outcomes:

1. Demonstrate knowledge of microfinance concepts, principles, and its evolution.
2. Evaluate the effectiveness of microfinance in poverty alleviation and livelihood promotion.
3. Assess the functions and effectiveness of SHGs, NGOs, and MFIs in microfinance operations.
4. Analyze the role of government policies and financial institutions in promoting rural development through microfinance.

UNIT-I: Foundations of Microfinance:

Microfinance- Meaning, concepts, principles, basic features, and scope, Evolution of Microfinance, Microfinance in India and Northeastern Region, Role of Microfinance in poverty alleviation and livelihood promotion

UNIT-II: Self-Help Groups (SHGs) and Non-Government Organisation (NGOs):

SHGs- Importance, objectives, Decision making and conflict resolution in SHGs

NGOs- Role in poverty alleviation, functions of NGOs, Credit linkage of SHGs, interest rates, and repayment management,

UNIT-III: Microfinance Institutions and Lending Models:

Forms of Microfinance Institutions (MFIs), Emerging microfinance institutions and their role in rural development, International Models of Microfinance, Approaches to Group Lending and Solidarity Group Models, Best Microfinance models in Africa, Nepal, and Bangladesh, SHG and Bank Linkages Model, Mechanism of Credit Risk Management in Micro Finance

UNIT-IV: Innovations in Microfinance:

Introduction- Concept and meaning of innovation, Types of innovation, Product, process, and organizational innovation, Importance of innovation in microfinance

Innovative Microfinance Products- Definition, types (crop insurance, health insurance, and agriculture insurance),

Micro-pensions- Demographic and socio-economic conditions in India, role of micro-pension programs

Technology and Digital Innovations in Microfinance- Role of technology in microfinance, Mobile banking, digital finance, and fintech innovations, Digital payment systems and their impact on financial inclusion

Recent Innovations by NABARD and Other Institutions- NABARD's initiatives and innovations in microfinance, Government-sponsored programs involving SHGs, Role of other emerging microfinance institutions in rural development, Criticism and Challenges of Innovations in Microfinance

Recommended Text books and References:

1. Rural Credit and Self-Help Group. K.G. Karmarkar, 1999, SAGE Publications India Pvt.LTd., New Delhi, 2017
2. Micro Finance and Rural Development in India, S.K.Das, 2008 New Century Publications, New Delhi
3. Understanding Microfinance, D.K.Panda, 2009 Wiley Publications, New Delhi

Note: Latest edition of text books may be used.

SEMENSTER-VI [GROUP-B-4]
COMMAJ604-4: INTERNATIONAL BANKING
Marks: 100 (Internal Assessment: 30, Practical: 70)

Credit: 4

Lecture: 60

Course Objectives:

By the end of the course, students will be able to:

1. Understand the concept and functions of international banking.
2. Analyze the role and impact of international financial institutions.
3. Assess the structure and functioning of the Federal Reserve System and money markets.
4. Differentiate between wholesale and retail banking in the international context.
5. Evaluate the services provided by international private banking.

Learning Outcomes:

1. Demonstrate a comprehensive understanding of international banking concepts, including the characteristics, functions, and forms of international banks.
2. Analyze the roles and functions of key international financial institutions such as IBRD, IDA, IFC, MIGA, ADB, IMF, and BIS.
3. Differentiate between international wholesale and retail banking, identifying product categories and understanding inter-bank business operations.
4. Critically assess the services provided by international private banking and their significance in global financial markets.

UNIT-I: International Banking:

Meaning and Definition of International Banking, Characteristics of International Banks, Functions of International Banks, Reasons for the growth of International banking, Forms of International banking, Banking for financing exports and imports of goods and services, International banking regulations and regulatory bodies

UNIT-II: International Financial Institutions:

IBRD, International Development Association (IDA), International Financial Corporation(IFC), Multilateral Investment Guarantee Agency (MIGA), Asian Development Bank(ADB), International Monetary Fund (IMF), Bank of International Settlement-
Their functions and Scope

UNIT-III: Services in International Banking:

International wholesale banking- product category, International Retail banking- product category, International Inter-bank business- meaning, participants, functions, operations
International Private banking and its services
International payment systems: SWIFT, CHIPS, and RTGS

UNIT-IV: Risk Management and Challenges in International Banking:

Credit risk, market risk, and operational risk in international banking, Basel Accords and their impact on risk management, Financial crises and their implications for international banks, Ethical issues and corporate governance in international banking

Recommended Text books and References:

1. Indian Institute of Banking & Finance (IIBF). (2016). *International Banking Operations*. Taxmann Publications
2. International Banking: Operations and Practices by B. S. Bhatia, Himalaya Publishing House
3. Money, Banking, International Trade and Public Finance by V. N. Pillai, S. Chand Publishing

Note: Latest edition of text books may be used.

Semester-VI [GROUP-C-3]

Paper: COMMAJ603-4: STRATEGIC HUMAN RESOURCE MANAGEMENT

Total Marks: 100 (Internal Assessment- 30 Marks + End Term - 70 Marks)

Credit: 4

Lectures: 60

Course objective:

1. To know the concept of Strategic Human Resource Management
2. To create awareness among the learners about the evolution of SHRM
3. To help reader to expose various perspectives and concepts in the field of strategic HRM

Learning outcomes:

1. Learners will be able to analyze the contribution of SHRM practice to achieve goals.
2. It will help to develop skill to design an implement HR strategies and policies in Recruitment and retention of employee.
3. Learners will be able to make strategy to reward and compensate the employee with Continuous development of the work force.
4. Students will analysis the changing trend and issues in global scenario and learn HR in international context.

Unit1: Introduction to Strategic Human Resource Management (SHRM):

- 1.1. SHRM: Definition, Need, Importance, and Steps, Strategic HR and Traditional HR
- 1.2. Evolution of Strategic Human Resource Management
- 1.3. Human Resource Environment: Workforce Diversity, Demographic Changes, Temporary and Contract Labour, Global Environment, International Labour Standards, Changed Role of HR in Organizations
- 1.4. Dimension of Strategic Human Resource Management

Unit 2: Recruitment, Retention&Retirement Strategies:

- 2.1. Strategic Recruitment: Meaning, Characteristics, Workforce Planning, Online Recruitment, Outsourcing Recruitment, Head Hunting,
- 2.2. Performance Management Strategies: Defining Key Result Areas, Seniority Vs. Merit-based Promotions, Pay for Performance, 360° Feedback, Executive Performance,
- 2.3. Retirement & Retrenchment Strategies: Redundancy, Downsizing, HR Outsourcing, Employee Leasing, Separation Benefits (VRS/CRS)

Unit 3: Compensation & Reward Strategies:

- 3.1. Skill Based Pay, Broad banding, Variable Pay, Incentives and Benefits, Profit Sharing, ESOP, Executive Compensation, Employee Engagement and Wellbeing
- 3.2. Training & Development Strategies: Cross-cultural Training, Multi-Skilling, Succession Planning, Learning Organizations and Organizational Learning

Unit 4: Human Aspects of Strategies Implementation:

- 4.1. Human Side of Mergers & acquisition, Leadership, Managing Conflict, Stress Management, Work-life Balance, Reengineering HR,
- 4.2. Human Resource Development: Accounting and Audit, Scorecard and Report

Unit 5: Trends and issues in SHRM:

- 5.1. Multi National, Global & Transnational Strategies in HRM
- 5.2. Future of SHRM
- 5.3. Expatriation and Repatriation Management in Global HRM
- 5.4. Implication of SHRM and the global scenario

References:

1. Strategic Human Resource Management by Tanuja Agarwala, Oxford University Press
2. Personnel Management - Text & Cases, By C. B. Mamoria & V. S. P. Rao, Himalaya
3. Strategic Human Resource Management by Rajib Lochan Dhar, Excel Books
4. Strategic human resource management by Schuler, R.S & Jackson, SE. (2007) Wiley India
5. Strategic Human Resource Management by Charles R. Gree, person education 2003

Note: Latest edition of text books may be used.

Semester-VI [GROUP-C-4]
Paper: COMMAJ604-4: LABOUR WELFARE AND SOCIAL SECURITY
Total Marks: 100 (Internal Assessment 30 Marks + End Term Exam. 70 Marks)

Credit: 4

Lectures: 60

Course objective: To develop students' knowledge and awareness of the social security measures and welfare programs implemented for the welfare of workers.

Learning outcome: Students will gain an understanding of the various social security schemes and labour welfare initiatives, enabling them to assess their impact and contribute to the well-being of employees.

Unit I: Introduction-Labour Welfare & Labour Markets- Nature and characteristics of Labour market in India, Labour productivity, Labour market policies, Socio- economic aspects affecting labour welfare, welfare benefits. (15 lectures)

Unit II: Globalisation and Labour markets in India, Labour emigration and its impact, International Labour Organisation (ILO), objectives and Labour Welfare in India (15 lectures)

Unit III: Social Security

Meaning, objective, types of social security, Social assistance and social insurance, development of social security in India, Social security measures for industrial employees. International standards of social security. Quality of Work Life, Counseling. (15 lectures)

Unit IV: Social Security Legislations

Employees Provident Fund Act, Employees State Insurance Act, Workers Compensation Act 1923, Payment of Gratuity Act, Maturity Benefit Act, Unorganised workers Social Security Act 2008. (15 lectures)

Suggested Readings:

1. Kapoor, N.D., Elements of Industrial Law, Sultan Chand, New Delhi, 2020
2. Garg, Ajay, Labour Laws one should know, Nabhi Publication, New Delhi, 2020
3. Kumar H.L., Practical Guide to Employees' Provident Funds, Universal Law Publishing Co., New Delhi, 2020
4. Srivastava S C, Industrial Relations And Labour Laws, Vikas Publishing House, Noida
5. Kumar H.L., Labour Laws Everybody Should Know, Universal Law Publishing Co., New Delhi, 2020
6. Kumar H.L. , Practical Guide to Payment of Gratuity, Universal Law Publishing Co., New Delhi, 2020
7. Kumar H.L., Practical Guide to Labour Management, Universal Law Publishing Co., New Delhi, 2020
8. Kumar H.L., Compliances under Labour Law, Universal Law Publishing Co., New Delhi, 2020
9. Sarma A.M., Aspects of Labour Welfare and Social Security, Himalaya Publishing House, Mumbai, 2016
10. Subba Rao P, Labour Welfare And Social Security, Himalaya Publishing House, Mumbai, 2009
11. Parry Jonatha, Breman, Kapadia, The Worlds of Industrial Labour, Sage Publications, New Delhi,
12. Introduction to Social Security, ILO Office, Geneva,

Note: Latest edition of text books may be used.

Semester-VI[GROUP-D-3]

Paper: COMMAJ603-4: RETAIL MANAGEMENT

Total Marks: 100 (Internal Assessment- 30 Marks + End Term - 70 Marks)

Credit: 4

Lectures: 60

Course Objective: This syllabus aims to introduce students to types and forms of Retail business. Understand practical applications strategies of marketing mix in retail, Understand operations related to retail management.

Learning Outcomes: Students shall Develop Marketing competencies to retailing and retail consultation. Beside that student shall develop critical and creative thinking skills. Understand practical applications strategies of marketing mix in retail, Understand operations related to retail management.

Unit- I: Introduction to Retail Management (14 Lectures)

Definition, functions of retailing - types of retailing difference of organised and unorganised retail stores. Scope and Importance of the retail industry. Evolution of Retail industry in India. Challenges of retail Sector in Indian retailing, impact of globalisation Recent trends in retailing. Retail theories – Wheel of Retailing – Retail life cycle.

Unit- II: Strategies in Retail Management (14 Lectures)

Decision related to selection of goods, Consumer strategies Segmentation, Price strategies , Promotion strategies, Positioning . Factors influencing location of Store - Market area analysis – Trade area analysis – Rating Plan, Steps involved in choosing retail Location. Site evaluation. Retail Operations: Stores Layout and visual merchandising, Steps in design stores designing, Different types of layout design, Space planning, Inventory management

Unit- III: Stages in consumer buying decision (14 Lectures)

Customer relationship Management (CRM), Retail value chain, customer database management system. Customer service , Service quality management. Management of customer services at different stages of the product life cycle . Human Resource management in retail, Challenges faced by HR in retail. Recruitment, training

Unit- IV: Management of Human resource and Finance in retail: (9 Lectures)

Employee compensation, Training, Logistics, Promotional activities. Cost optimization. Calculation of Service cost at pricing, calculation of overhead, Calculation on gross return on stock and cash conversion cycle.

Unit- V: Technologies in retailing (Only theory): (9 Lectures)

Non store retailing (e-retailing) - The impact of Information Technology in retailing - Integrated systems and networking – EDI – Bar coding – Electronic article surveillance – Electronic shelf labels ,RFID, Vending Machines.

Suggested books:

1. R K Jain: Retail Management, VAYU Education India
2. Suja Nair: Retail Management, HPH
3. Cullen and Newman: Retailing - Environment and Operations, Cengage Learning EMEA.
4. Berman & Evrav: Retail Management. Prentice Hall.
5. Bajaj, Tuli , Srivastav: Retail Management, Oxford University Publications.
6. Gibson G Vedamani: Retail Management Functions Principles and Practices Jaico Publishing House.
7. Harjit Singh: Retail management, S Chand Publications.
8. Swapna Pradhan: Retail Management: Text and Cases. Tata McGraw Hills
9. Jain and Singh: Modern Retail Management Principles and Techniques: Regal Publications.

Note: Latest edition of text books may be used.

Semester-VI [GROUP-D-4]
Paper: COMMAJ603-4: INTERNATIONAL MARKETING MANAGEMENT
Total Marks: 100 (Internal Assessment- 30 Marks + End Term - 70 Marks)

Credit: 4

Lectures: 60

Course Objective: Students shall get exposure to global business, Shall be able to understand how global forces transform business and affect living, students to understand the concept of International Marketing Management and its application.

Learning Outcomes: Students are expected to acquire the necessary theoretical foundation, have necessary knowledge for appearing in competitive examinations. Think critically and have a clearer perspective.

Unit- I: Introduction

14 Lecture

Definition, Nature and scope of International Marketing, How it is different from domestic marketing, Why firms have international advantages and challenges of choosing international. Balance of Payment. Factors affecting selection of foreign market, Modes of entry in foreign market. Greenfield and turnkey projects. International Marketing environment- external and Internal. Role of FDI and FII. Role of Indian Banks, ECGC service.

Unit- II: International Product

10 Lecture

Factors affecting product planning for international market, Product designing, Standardisation vs adaptation, branding packaging labelling quality issues, After sales services. International product life cycle.

Inter firm cooperation.

Unit- III: Pricing Decisions

10 Lecture

Factors influencing international pricing, Pricing process and methods, International price quotation, Significances of terms of payment in international market.

Unit- IV: Promotion and Distribution

12 Lecture

Methods of International promotion, Cultural factors, Direct mail, sales literature, Personal selling, tradefair, exhibition, electronic means of marketing, Social media. Influencers and brand ambassadors. Distribution channels and logistic decisions, Selection and appointment of foreign sales agents. Modes of transport, Warehousing and insurance.

Unit- V: Policy related issues.

14 Lectures

Types of risks in International marketing. Political risk, Steps in starting export business, product selection, market and price selection, Export finance, documentation, Export procedure, export assistance and incentives. Role of export processing zone. Free trade agreements, GAAT, NAFTA, SAFTA, UNCTAD. IPR in International marketing.

Export policy and practices in India, Exim policy, trends in Indian foreign market, Scope of Indian foreign trade.

Reference / Text books/ Further readings:

1. Philip Kotler and Gary Armstrong, Prafulla Agnihotri. Principles of Marketing management. Prentice Hall of India, New Delhi.
2. Warren J. Keegan Mark Green global Marketing, pearson
3. Bhattacharya RL, Varshney B: International Marketing Management, Sultan Chand, New Delhi.
4. Bhattacharya B, Export marketing strategies for success, Global Press New Delhi.

Note: Latest edition of text books may be used.

Semester-VII

Paper: COMMAJ701-4: RESEARCH METHODOLOGY

Total Marks: 100 (Internal Assessment- 30 Marks + End Term - 70 Marks)

Credit: 4

Lectures:60

Course Objective: The purpose of this course is to provide understanding on research techniques and computer application in analysis of data with the intention to equip students to prepare dissertation/ research report successfully.

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

- (a) Understand the different types of research
- (b) Have basic knowledge of widely used Statistical software in Research
- (c) Apply the suitable research techniques in preparation of research paper / dissertation/ research report
- (d) Prepare research paper / dissertation/ research report

Unit I: Fundamentals of Research

Research: Meaning and objectives of research, criteria of a good research, Principles of Scientific research; approaches to research-qualitative and quantitative research, types of research- Pure and applied research, descriptive, analytical research, exploratory and empirical research, case study research; Review of Literature and identification of research gap.

Unit II: Research Design and Sampling Techniques:

Research Design: meaning and essentials of good research design; Research problem- identification of research problem, formulation of objectives and hypothesis; Variables: dependent, independent and intervening.

Sampling Design: sampling vs population, significance of sample, principles of sampling: essentials of a good sample, methods of sampling: probability and non-probability, determination of sample size;

Unit III: Data Collection and Report Writing:

Data Collection: types of data, methods of data collection; secondary data and its limitations; Data processing, analysis and interpretation: steps in data processing, editing, coding, classification and tabulation, analysis and interpretation of data. Testing of Hypothesis: Parametric tests and Non-Parametric Tests

Report writing: Types of reports, qualities of a good report; Citations, Footnotes, Reference & Bibliography: APA and MLA format.

Ethical issues in research: plagiarism and data manipulation.

UNIT IV: Application of Computer in Research:

Application of Computer in Research: Use of Statistical software in Research- Microsoft Excel & SPSS: Data Entering in Excel Sheet: steps and precautions, Data Analysis through Descriptive and Inferential Statistics - Correlation, Regression, ANOVA by using Microsoft Excel and SPSS.

Note:

Practical sessions may be conducted by the course teachers.

Suggested Readings:

1. Kothari, C.R& Garg Gaurav .Research Methodology: Methods and Techniques. New Delhi : New Age International Publishers
2. Chawla , Deepak &Sondhi, Neena. Research Methodology- Concept and Cases New Delhi: Vikas Publishing House
3. Creswell John W. &Creswel, J. David .Research Design: Qualitative, Quantitative and Mixed Methods.Sage Publications
4. Nigam Manisha. Data Analysis with Excel .New Delhi: BPB Publications Jasrai Lokesh: Data Analysis Using SPSS. New Delhi: Sage Publication

Semester-VII

Paper: COMMAJ702-4: FINANCIAL STATEMENT ANALYSIS

Total Marks: 100 (Internal Assessment- 30 Marks + End Term - 70 Marks)

Credit: 4

Lectures:60

Objective: The objective of this paper is to provide students with theoretical as well as practical knowledge of the financial statement analysis and its use in various areas.

Outcomes: After completion of this course, students shall be able to understand the different elements of financial statements, acquired the knowledge of financial reporting and analyzing about financial Performance and Operating performance and position statement.

Unit I: Financial Statement of Analysis:

Concept, Objectives, Use and Limitations of Financial Statements, Constituents and Elements of Financial Statement and their features—Income statement, position statement, Statement of changes in financial position. Financial Statement Analysis- Significance of Financial Statement analysis, Traditional Approaches vs. Modern Approaches to Analysis and Interpretation of Financial Statements.

Unit II: Common size, Comparative & Trend Analysis

Analysis of Financial Statements: Common Size Statements, Comparative Statement Analysis & Trend analysis.

Unit III: Cash Flow and Fund Flow statement:

Introduction to Cash Flow Statement, Calculating Operation / Financing and Investing Cash Flows, Analysis of Cash flow Statement, Importance of Cash Flow Analysis.

Introduction to Funds Flow Statement, Calculating Funds from Operation, Analysis of Funds flow Statement, Importance of Funds Flow Analysis,

Unit IV: Ratio Analysis:

Concept of Ratio Analysis: Meaning, Objectives, Usefulness, Limitation of Ratio Analysis technique and the various precautions to be taken while using Ratios. Ratio analysis techniques, its classifications and their respective use in decision making process—Traditional classification (balance sheet, profit and loss Account Ratio, Mixed ratio), Functional Classification (liquidity Ratio, Solvency Ratio, Activity Ratio, Profitability Ratios).

Strategic and Integrated Managerial Analysis of Corporate Financial Statements: Analysis of Profitability, Overall Ratio Analysis, and Analysis of Quality of Earnings - Innovative Techniques of Financial Statements: Analysis per employee, Analysis per equity share (Including problems). Valuation of Asset, liability and owners' equity,

Suggested Readings:

Note: Latest edition of text books may be used.

Semester-VII

Paper: COMMIN701-4: BUSINESS ECONOMICS

Total Marks: 100 (Internal Assessment- 30 Marks + End Term - 70 Marks)

Credit: 4

Lectures:60

Course Objective: The objective of the course is to provide conceptual understanding of various concepts of economic theories and their application in business decision making.

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

- (a) Understand the application of economic theories in business
- (b) Have knowledge of different market structures
- (c) Understand the functioning of business organizations in different conditions of economy.

UNIT-I: General Foundation of Business Economics:

Meaning and scope of business economics; objectives of business firms; Demand analysis and estimation: individual and market demand function, determinants of demand. Elasticity of demand: meaning, types, use of elasticity in business decision making.

Demand forecasting: meaning, prerequisites of a good forecast, importance of demand forecasting, techniques of demand forecasting, Case studies

UNIT-II: Production Theory and Estimation:

Production function-short run and long run production function, Importance of production function in business decision making;

Cost theory and Estimation: determinants of cost, Short run and long run cost function; Economies and diseconomies of scale;

Risk and Uncertainty: concept and its strategic implication in business.

UNIT-III: Market and Price determination:

Perfect and imperfect Competitions: meaning and characteristics of different market structures, price and output determination under perfect competition, monopoly, monopolistic competition and, oligopoly.

Pricing practices: methods of price determination in practice, pricing of multiple products, price discrimination, international price discrimination and dumping, transfer pricing; case studies

UNIT-IV: Business Cycle:

Meaning, nature and phases of business cycle, theories of business cycle: psychological , monetary, innovation.

Inflation and deflation: Meaning, characteristics and causes of inflation and deflation, inflation in terms of demand pull and cost push factors, effects of inflation and deflation on business, remedial measures to control inflation and deflation.

Suggested Readings:

1. Dwivedi, D.N. Essentials of Business Economics, New Delhi: Vikas Publishing House
2. S.L. Ahuja. Managerial Economics New Delhi: S Chand
3. Varshney , R.L . Managerial Economics New Delhi: Sultan Chand
4. Sen Anindya, Micro-Economics: Theory and Applications, New Delhi: Oxford University Press.
5. Jones .T.T. Business Economics and Managerial Decision Making, John Wiley & Sons Inc;

Note: Latest edition of text books may be used.

SEMESTER- VII [GROUP-A-3]

COMMAJ703-4: ADVANCE CORPORATE ACCOUNTING

Total Marks: 100 (Internal Assessment- 30 Marks + End Term - 70 Marks)

Credit: 4

Lectures:60

Course Objectives:

To enable the students to acquire the basic knowledge of accounting of Valuation shares, Goodwill, Amalgamation, Holding and Subsidiary companies.

Learning Outcomes: After completion of this course the students will able to understand the methods of valuation of shares, goodwill and prepare the amalgamation of companies Account, holding company and liquidation of companies.

Unit-I: Valuations of shares and Good will:

Valuation of Share: Meaning objectives and Needs of valuation of share; Factors influencing the valuations of shares; various methods of valuation of shares.

Valuation of Goodwill: Meaning, types, features of goodwill; factors of valuation of Goodwill; various methods of valuation of Goodwill with example,[15-lectures]

Unit-II: Amalgamation of Companies

Amalgamation of Companies: Meaning and Objectives of Amalgamation, Absorption, Reconstruction; Purchases consideration; methods of purchase consideration; Methods of Amalgamation; Accounting for Amalgamation; Preparation of Balance Sheets. [15-lectures]

Unit-III: Accounts of Holding Companies:

Accounts of Holding Companies: Holding Companies- Definition - Accounting Consolidation - Preparation of Consolidated Balance Sheet - Minority Interest - Pre-acquisition or Capital Profits - Cost of control or Goodwill;

Inter-company Balances, Unrealized Inter-company Profits, Revaluation of assets and liabilities, Treatment of Bonus share, dividend. [15-lectures]

Unit-IV: Liquidation of Companies

Liquidation of Companies: Liquidation, Mode of Winding-up, Compulsory Winding-up, Voluntary Winding-up, Statement of Affairs, Deficiency Account, Overriding Preferential Payment, Preferential Creditor's, Liquidators, Liquidator's Final Statement of Account. [15-lectures]

Suggested Readings:

1. Corporate Accounting by S.K.Paul, New Central Books Agency
2. Advance Accounts by M.C.Sukla
3. Advance Accounting Debra C Jeter, Paul K. Chaney

Note: Latest edition of text books may be used.

SEMESTER- VII [GROUP-A-4]
COMMAJ704-4: ADVANCE COST & MANAGEMENT ACCOUNTING
Total Marks: 100 (Internal Assessment- 30 Marks + End Term - 70 Marks)

Credit: 4

Lectures:60

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.

Learning Outcomes: After completion of this course the students will be able to understand the concepts budget and budgetary control and standard costing, analysis of variances, Differential costing and decision making process.

Unit-I: Budgetary Control

Budgeting and Budgetary Control: Concept of budget, budgeting and budgetary control, objectives, merits, and limitations. Budget administration. Functional budgets. Fixed and flexible budgets. Zero base budgeting. Programme and performance budgeting. [15-lectures]

Unit-II: Standard Costing

Standard Costing and Variance Analysis: Meaning of standard cost and standard costing, advantages, limitations and applications. Variance Analysis – material, labour, overheads and sales variances. Control Ratios. [15-lectures]

Unit-III: Differential Costing.

Meaning, 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, Key factor, determination of cost indifference point. [15-lectures]

Unit-IV: Decision Making

Steps in Decision Making Process, Concept of Relevant Costs and Benefits, Various short-term decision-making situations – profitable product mix, Acceptance or Rejection of special/ Make or buy, operate or shut down.

Pricing Decisions: Major factors influencing pricing decisions, various methods of pricing;[15-lectures]

Suggested Reading:

1. Charles T. Horngren, Gary L. Sundem, Dave Burgstahler, Jeff O. Schatzberg. Introduction to Management Accounting, Pearson Education.
2. Anthony A. Atkinson, Robert S. Kaplan, Ella Mae Matsumura, S. Mark Young. Management Accounting. Dorling Kindersley(India) Pvt. Ltd.
3. Ronald W. Hilton and David E. Platt. Managerial Accounting: Creating Value in a Global Business Environment, Mc Graw Hill Education.
4. Singh, Surender. Management Accounting, Scholar Tech Press, New Delhi.
5. Goel, Rajiv, Management Accounting. International Book House,
6. Arora, M.N. Management Accounting. Vikas Publishing House, New Delhi.
7. Maheshwari, S.N. and S.N. Mittal. Management Accounting. Shree Mahavir Book Depot, New Delhi.
8. Singh, S. K. and Gupta Lovleen. Management Accounting – Theory and Practice. Pinnacle Publishing House.

Note: Latest edition of text books may be used.

SEMESTER- VII [GROUP-B-3]

COMMAJ703-4: INVESTMENT ANALYSIS AND PORTFOLIO MANAGEMENT

Total Marks: 100 (Internal Assessment- 30 Marks + End Term - 70 Marks)

Credit: 4

Lectures:60

Course Objective: The objective of this paper is to provide students theoretical knowledge and several insights of financial investment in different assets and securities so that any investment will bring good return in future.

Learning Outcomes: After learning this paper, students will get insights of investing fund in different assets and securities to generate return by calculating its possible risk.

Unit I: Understanding of Investment and Portfolio Management

Concept of Investment, objectives, types of investment options and securities, importance of choice of investment, determinants of choice of investment; Security and non-security form of investment, Concept of Portfolio Management, objectives, types, phases of portfolio management; Risk and return, types of risk, measurement of risk and return.

Unit II: Securities Market

Understanding of securities market, types and their functions, methods of raising capital, stock market in India; Security market Indices- purpose, factors influencing construction of index, methods of constructing index.

Unit III: Investment and Portfolio Analysis

Concept of investment analysis, types; Economic analysis; Industry and Company analysis; Technical analysis; Efficient market hypothesis; Portfolio Analysis-meaning, portfolio risk and return, mark with risk-return optimization, single index-Sharpe model, portfolio data, efficient frontier; portfolio selection- risk and investor preference, capital asset pricing model.

Unit IV: Portfolio Revision and Evaluation

Meaning of Portfolio Revision, significance and strategies, constraints of portfolio revision; Portfolio Evaluation - meaning, performance measurement of portfolios-Sharpe's measure, Treynor's measure and Jensen's measure of portfolio performance, components of portfolio performance evaluation..

Suggested Readings:

1. Security Analysis and Portfolio Management by Kevin
2. Banu, M.A.S: Security analysis and Portfolio management
3. A Pant: Security analysis and Portfolio management
4. Any other latest publications covering the contents may be used.

Note: Latest edition of text books may be used.

**SEMESTER- VII [GROUP-B-4]
COMMAJ704-4: DERIVATIVES**

Total Marks: 100 (Internal Assessment- 30 Marks + End Term - 70 Marks)

Credit: 4

Lectures:60

Course Objective: The purpose of this course is to provide understanding on concept of derivatives and structure of derivative market in India

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

- (a) Understand the different elements of derivatives
- (b) Know the different interest rates and currency swaps
- (c) Have knowledge of dynamics of Indian derivative market

Unit- I: Derivatives-

Meaning and nature; Uses of Derivatives, Need for Derivatives; Evolution of Derivatives Markets; Types of Derivatives, Benefits of Derivatives; Derivatives Trading at NSE/BSE; Major Recommendations of Dr. L.C. Gupta Committee.

UNIT- II: Forward and Futures:

Forward: meaning and features of forward; Forward Contract: Features of Forward Contract, Types of Forward Contracts, Forward Trading Mechanism; Futures: Types of futures Contract- Functions and Growth of Futures Markets in India, Traders in Futures Market in India, Futures Market Trading Mechanism; Forward Contract Vs. Futures Contracts.

UNIT- III: Options And Swap:

Concept of Options- Types- Option Valuation- Option Positions: Naked and Covered Option- Underlying Assets in Exchange-traded Options- Determinants of Option Prices- Basic Principles of Option Trading; Swap: Concept of Swap- Nature and Functions of Financial Swaps; Types of Swap : Interest Rate Swaps, Currency Swaps, Debt Equity Swap, Commodity Swaps, Equity Index Swaps

UNIT- IV: Hedging:

Meaning, objectives and feature of Hedging; Types of Hedging: Model- Basic Long and Short Hedges, Cross Hedging, Basic Risk and Hedging, Basic Risk Vs Price Risk, Hedging Effectiveness- Devising a Hedging Strategy, Management of Hedge.

Suggested Readings

- Chance, Don. M, Brooks, Robert & Dhamija Sanjay : *An Introduction to Derivatives and Risk Management*, Cengage
- BasuSankarshan& Hull, C.,John ., *Option , Future and other Derivatives* New Delhi: Pearson
- Gupta, S.L. *Financial Derivatives* New Delhi : PHI
- Hull C. John *Fundamentals of Future Option Market*: New Delhi: PHI

Note: Latest edition of text books may be used.

**SEMESTER- VII [GROUP-C-3]
COMMAJ703-4: PERFORMANCE MANAGEMENT**

Total Marks: 100 (Internal Assessment- 30 Marks + End Term - 70 Marks)

Credit: 4

Lectures:60

Course Objective: To Provide the basics aspects of performance management and its linkage with other Human Resource Processes and strategic planning, reviewing and managing performance.

Learning Outcomes: after completion this course student will able to understand the different terms related performance management, reviewing data for HR Decision and personal development plans.

Unit- I: Introduction to Performance Management:

Definition of Performance Management, Evolution of Performance Management, Definitions and Differentiation of Terms Related to Performance Management, What a Performance Management System Should Do, Importance of Performance Management. Linkage of Performance Management to Other HR Processes.

Unit- II: Reviewing & Managing Performance:

Performance Review Discussion, Using Performance Management Systems, Data for HR Decision and Performance Improvements, Performance Management Systems, Personal Development Plans.

Unit- III: Performance Management and strategic planning:

Definition and Purposes of Strategic Planning, Process of Linking Performance Management to the Strategic Plan, Building Support Alternative models for Assessing Performance-Balance score card

Unit- IV: Performance Management & Employee Development:

Personal Development Plans, Direct Supervisor's Role, Performance Management Skills- Coaching. Coaching Styles, Coaching Process, Performance Review Meetings
Management of Rewards- Traditional and Contingent Pay (CP) Plans, Reasons for Introducing CP, Putting Pay in Context, Pay Structures Reward Management, Components of Reward Management, Linkage of Performance Management to Reward, Ethics in Performance Management.

Suggested Readings:

- 1.T.V.Rao, Performance Management and Appraisal Systems.
2. Herman Aguinis, Performance Management, Pearson Education.
3. T.V.Rao, 360 Degree Feedback and Assessment and Development Centres, Excel.
4. Kandula, Performance management, PHI, 2009
5. Michael Armstrong, Performance Management, Kogan Page .
6. A.S.Kohli, T.Deb, Performance Management, Oxford Higher Education.
7. Dinesh K Srivastava, Strategies for Performance Management, Excel.
8. Prem Chedda, Performance Management Systems, MacMillan.

Note: Latest edition of text books may be used.

SEMESTER- VII [GROUP-C-4]
COMMAJ704-4: HUMAN RESOURCE INFORMATION SYSTEM
Total Marks: 100 (Internal Assessment- 30 Marks + End Term - 70 Marks)

Credit: 4

Lectures:60

Course Objectives:- To provide database concept, steps and analysis and implications of information in Human resource management.

Learning Outcomes: - After completion of the unit the students will be able to understand the steps of HR Information System and their implementation in important aspects of Human Resource Management.

Unit- I:Introduction:

The Concept of Human Resource Information System (HRIS) , The role of IT, Database concepts and applications in HRIS, Steps in implementing an HRIS, Benefits and limitations of HRIS.

Unit- II:Determining HRIS needs:

HRIS needs analysis, System design and Acquisition, HR metrics and Workforce analytics, Costs justifying HRIS investment.

Unit- III: HRIS Applications:

HR administration and HRIS , Talent management , Job analysis and Human Resource Planning, Recruitment and Selection in the Internet context , Training issues in HRIS, Performance management, Compensation and HRIS.

Unit- IV: Resource Information System implementation and acceptance:

HRIS Project management , Change management, implementation, integration, maintenance of HRIS, Information Security and privacy in HRIS, Future of HRIS, The concept of HR Analytics and Digital HR

Reference Books:

1. P. K.Gupta and Sushil Chhabra: Human Resource Information Systems.
2. Dr. Michael Kavanagh, Dr. Mohan Thite: Human Resource Information Systems- Basics, application, future and directions

Note: Latest edition of text books may be used.

**SEMESTER- VII [GROUP-D-3]
COMMAJ703-4: SERVICE MARKETING**

Total Marks: 100 (Internal Assessment- 30 Marks + End Term - 70 Marks)

Credit: 4

Lectures:60

Course Objective: The purpose of this course is to provide understanding on the special characteristics of services marketing and marketing of various service sector organisations.

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

- (a) Understand the different elements of services marketing
- (b) Know how to deliver quality services and method to find out the service gap
- (c) Have knowledge of marketing of various service organisations.

Unit-I: Marketing of Services: Service: Concept, Characteristics and Types of Services; Growth of the Service Sector in India. Strategic Marketing Management for Services: Matching Demand and Supply through Capacity Planning and Segmentation; Internal and External Marketing Service Strategy.

Unit-II: Marketing mix in services marketing: Elements of Services Marketing mix; Additional Dimensions in Services Marketing, Channels of Distribution in services marketing, Internet as a service channel. Case Studies

Unit-III: Delivering Quality Services: Quality Services : Meaning and nature of quality service; Quality Gaps: The Customer Expectations versus Perceived Service Gap, Techniques to Resolve the Gaps in Service; Quality Standards; Service Performance Gap: Key Factors and Strategies for resolving the Gap; Developing Appropriate and Effective Communication of Service Quality.

Unit-IV: Marketing of Service sector organisations: Marketing of Educational Services, Financial Services, Health Services, Hospitality Services including Hotels and Tourism, Professional Services, Communication Services, Public Utility Services, .

Suggested Readings:

1. Nargundkar, Rajendra. *Services Marketing: Text & Cases*. New Delhi :TataMcgraw-Hill Publishing Company
2. Lovelock, Christopher H., *Services Marketing: People, Technology, Strategy*, Pearson Education Asia.
3. Shanker, Ravi. *Services Marketing: The Indian Perspective*, New Delhi, : Excel Books,
4. Srinivasan, R. *Services Marketing*, New Delhi. : Prentice Hall Of India Private Limited,
5. Zcithaml, Parasuraman & Berry, *Delivering Quality Service*, The Free Press, Macmillan

Note: Latest edition of text books may be used.

SEMESTER- VII [GROUP-D-4]
COMMAJ704-4: DIGITAL MARKETING AND ADVERTISEMENT
Total Marks: 100 (Internal Assessment- 30 Marks + End Term - 70 Marks)

Credit: 4

Lectures:60

Course Objective: The purpose of this course is to provide knowledge on digital marketing and various digital platforms to promote goods and services.

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

- (a) Understand the importance of Digital marketing and its differences from the traditional form of marketing
- (b) Familiar with various social media platforms for promoting products and services
- (c) Understand the techniques of promoting products and services on online platform
- (d)

Unit-I: Digital Marketing:

Concept and importance of Digital marketing, types of digital marketing method; Traditional marketing Vs Digital Marketing, Digital vs Internet and Electronic marketing; Evolution of Digital Marketing; Digital Marketing Landscape: Key Drivers, Digital Consumer & Communities; Digital Marketing Strategy; emerging issues in Digital marketing.

Unit-II: Search Engine Marketing and Social Media marketing:

Search Engine optimization (SOP): introduction, importance and types of SOP, basics of website designing, HTML- importance of domain names, SEO Content Writings; Social Media marketing: meaning, scope, types, tools and principles of social media marketing; Popular Social Media Platforms and selection of right social media platform.

Unit-III: Digital Advertising:

Meaning, importance and types of Digital Advertisement; Performance, process and players of Digital Advertising; Display ad: meaning and types of display ads, different ad formats, Ad placement techniques, Important ad terminology; Ad Words & AdSense. Digital advertising Market in India: prospects and challenges

Unit-IV: Advertising in Social Media Platforms:

Social Media Platform: Importance of Social media platform for advertising, factors to be considered for creation of social media contents; Using Flickr and Pinterest Facebook Advertising: Different types of Ad formats, Setting up Facebook Advertising Account, Designing Facebook Advertising campaigns, Facebook Avatar, Apps, Live, Hashtags; LinkedIn Advertising : Importance of LinkedIn presence, LinkedIn Strategy, Content Strategy, LinkedIn analysis, Targeting, Ad Campaign, Twitter Advertising:- Basics, Building a content strategy, Twitter usage, Twitter Ads, Twitter ad campaigns, Twitter Analytics, Twitter Tools and tips for managers. Instagram & Snapchat basics.

Suggested Readings

1. Ahuja, Vandana. *Digital Marketing*, Noida : Oxford University Press
2. Gupta, Seema *Digital Marketing*, Noida: McGraw-Hill
3. Deiss Ryan & Henneyberry, Russ. *Digital Marketing for Dummies*, Noida: Wiley
4. Bhatia Puneet *Fundamentals of Digital Marketing*, New Delhi: Pearson
5. Kagan, Jeremy & Singh, Sidharth Shekhar, *Digital Marketing : Strategy and Tactics* , Noida: Wiley

Note: Latest edition of text books may be used.

Semester-VIII

Paper: COMMAJ801-4: ORGANISATION BEHAVIOUR

Total Marks: 100 (Internal Assessment- 30 Marks + End Term - 70 Marks)

Credit: 4

Lectures:60

Course Objective: The objective of this paper is to provide students with theoretical knowledge of any organizational behavior as well as understanding the process of developing own behavior

UNIT-I: Introduction

Organizational Theories and Behavior: Classical, Neo-classical and Contemporary. Authority, Power, status, formal and informal structure. Flat and Tall structures. Bureaucratization of Behavior and actions. Organizational Behavior-concepts, determinants, models, challenges and opportunities of OB. Transaction cost and organizational behaviors Contributing disciplines to the OB. Individual Behavior: Foundations of individual behavior, values, attitudes, personality and emotions. Theory X and Theory Y, Chris Argyris 7 behavior patterns, Perceptual process.

UNIT – II: Group Decision making and Communication

Concept and nature of decision making process, Individual versus group decisionmaking, Nominal group technique and Delphi technique, models of communication, communication effectiveness in organizations. Feedback, TA, Johari Window.

UNIT – III: Motivation:

Concept of motivation, Need hierarchy, Maslow's Need Hierarchy, Two factor theory, Contemporary theories of motivation (ERG, Cognitive evaluation, goal setting, equity) expectancy model. Behavior modification, Motivation and organizational effectiveness.

UNIT- IV: Leadership, Power and Conflict

Concept and theories, Behavioral approach, Situational approach, Leadership effectiveness, Contemporary issues in leadership. Power and conflict. Bases of Power, power tactics, sources of conflict patterns, levels and conflict resolution strategies. Organizational Culture, Organizational Development and Stress Management:

Suggested Readings:

1. Organization Behavior by Dr. Dipin Mathur
2. Organization Behavior By Prof.Vikram Puri
3. Organization Behavior by Dr F.C Sharma
4. Organization Theory And Behavior by Ghosh And Kumar

Note: Any other related books and latest edition of the readings may be used.

Semester-VIII

Paper: COMMAJ802-4: FINANCIAL MANAGEMENT

Total Marks: 100 (Internal Assessment- 30 Marks + End Term - 70 Marks)

Credit: 4

Lectures:60

Course Objective: The objective of this paper is to provide students with theoretical as well as practical knowledge of the financial management and its use in various areas of financial activities.

Learning Outcomes: After learning this paper, a student will be fit to work as a financial manager in any entity be it public or private entity.

Unit- I: Introduction to Financial Management:

Concept of Financial Management, objectives, nature and scope of financial management; Financing Decisions-Investment, Financing and Dividend decisions; Leverage-operating and financial leverage, Capital structure, factors affecting capital structure, optimal structure; Capital structure theories - net income approach, net operating income approach, traditional approach; Over capitalization and under-capitalization.

Unit- II: Working Capital Management:

Definition of working capital, types, importance, Working capital management, estimation of working capital requirements, working capital policy-conservation, moderate and aggressive, cash management, receivables management, inventory management, financing current assets-sources, Long-term investment decisions, principles and methods of investment appraisal, Concept and measurement of cost of capital, Risk and return analysis of capital investments,

Unit-III: Dividend Policy:

Understanding of Dividend Policy, types of dividend policies; Determinants of Dividend Policy; Dividend Valuation Model - Walter's Model, assumptions and criticism; Gordon's Model, assumptions and criticism; Miller-Modigliani (MM) dividend Hypothesis.

Unit-IV: Inflation and Financial Management:

Understanding of Inflation and Financial Management, Effects of inflation on current assets, fixed assets, liabilities, working capital and profit; Capital budgeting – features, types, techniques and methods of capital budgeting, Effects of inflation on capital budgeting.

Suggested Readings:

1. Financial Management by P. Shandra
2. Financial Management by IM Pandey
3. Financial Management by Sharma

Note: Any other latest published books covering the contents may be followed.

Semester - VIII

Paper: COMMAJ803-4: PROJECT WORK

**Full Marks: 100 (Project Work- 70 + 30 Viva-voce)
Credit-4**

Course Objectives:

The objective of this course is to provide students the general understanding of research and the methods of research. The course will impart learning about how to collect, analyse, present and interpret data.

Learning Outcomes:

After completion of the course, students will be able to;

1. Conduct research independently
2. Pursue their career in research activities in the field of Accounting, Marketing, Finance, HRM, etc.

Every student must conduct a study on issues related to Commerce, Economics, Industry or Services Sector and prepare a report under the guidance of a teacher and Viva-voce will be conducted on their Project Work with Expert from other institutions.

Division of Marks (Project Report)

(a) Report writing:	Marks- 70
(b) Viva- voce	Marks- 30

(Note :There shall be no internal evaluation in this paper.)

Semester-VIII

Paper: COMMAJ804-4: BUSINESS ETHICS

Total Marks: 100 (Internal Assessment- 30 Marks + End Term - 70 Marks)

Credit: 4

Lectures:60

Course Objective:To provide the basic concepts and their implication of business Ethics in work place and relevant aspects of management.

Learning Outcomes:After completion of this course the students will able to understand the theories and roles of Business Ethics in various business decisions and management process.

Unit- I: Introduction to Business Ethics

Meaning and Concept of Business Ethics, Importance of Business Ethics, Nature of Business Ethics, Elements of Business Ethics, Role of Ethics, Purpose of Business Ethics, Advantages of Business Ethics, How can Organisation Interest Build the Moral Culture, Indian ethos in Ethics, Morality and Culture, Indian and global perspective, Meaning and Definition of Ethical Decision Making, Process of Ethical Decision Making. Relationships between business and ethics- Unitarian view, Separatist view and Integration view.

Unit- II: Workplace Ethics.

Meaning of Organisation Ethics Development System, Meaning and definition of Workplace Ethics , Importance of Workplace Ethics , Meaning and definition of Code of Ethics, Components of Code of Ethics ,Professional Codes of Ethics , Ethical Challenges in the Workplace , Ethical principles in the workplace , Advantages and Disadvantages of Workplace Ethics , Meaning and definition of Personal Ethics ,Needs of Personal Ethics in the Organisation

Meaning of Professional Ethics, Professional Ethics in the Organisation , Difference between Personal and Professional Ethics , Futures of Professional Ethics in the Organisation.

Unit- III: Ethical Issues in Management:

Ethical Issues in following Management aspects:Marketing - Meaning and Needs of business ethics in Marketing Objectives and importance of marketing ethics, Marketing ethics in Product, Price ,Promotion and Place.

Human Resource Management- Meaning and needs of Business Ethics in HRM, Objectives and Importance of Ethics in HRM. Business Ethics in Recruitment and Selection, Training and Development, Performance Appraisal, Career Development , Wages and Salary Administration and Layoffs. Finance and Accounting: Meaning and definition of Ethics in Finance and Accounting , Importance of Ethics in Finance and Accounting,Common Problems of ethics in Finance and Accounting. Business Ethics in Fraud and manipulation, Portfolio churning, Insider Trading , Unsuitable recommendation , Tax Avoidance and Tax Evasion.

Unit-IV: Institutionalization of business Ethics in India.

Introduction to Institutionalization of Ethics- Voluntary practice, Core practices and Legal practices.

Traditional moral philosophies and theories of business Ethics, Contemporary moral philosophies , Ethical Dilemma and Individual Ethics management, Managing organizational Ethics.

Laws for protecting business environment- Laws for protecting environment , Laws protecting environment, Laws protecting Equity and Safety at workplace, Laws protecting Intellectual Property rights, Laws preventing Corruption, Laws controlling Unfair competition (Antitrust Laws) , Laws protecting consumers, Investor Protection Laws and Other miscellaneous Laws.

Suggested Readings:

- 1) Business Ethics: An Indian Perspective. A.C. Fernando, K.P.Muraleedharan and E.K. Satheesh, PEARSON.
- 2) Business Ethics, Shailendra Kumar and Alok Kumar Rai. Cengage,
- 3) Business Ethics: Text and Cases. C.S V. Murthy.Himalaya Publishing House.
- 4) Business Ethics: Concepts and Cases. Manuel G.Velasquez. Peason.
- 5) Business Ethics. Chandra Kumar Roy and Prabhat Kumar Roy. S.ChandEdutech Pvt. Ltd.
- 6) Business Ethics: Ethical Decision Making and Cases. O.C.Ferrell, John Fracdrich and Linda Ferrell. Cengage

Semester-VIII

Paper: COMMIN801-4: BUSINESS POLICY ANALYSIS

Total Marks: 100 (Internal Assessment- 30 Marks + End Term - 70 Marks)

Credit: 4

Lectures:60

Course Objectives: The objective of this course is to provide a conceptual understanding of Government policy and the business and to acquire the knowledge of FDI, MNCs and LPG.

Learning Outcomes: After completion of this course student can able to understand relationship between Government and Business, economic development of NE region.

Unit-I: Government and Business:

Government Intervention in Business, relationship, Role of the Government, Industrial Policy, Industrial Development and Regulation Acts; Industrial Licensing-Critical analysis; Fiscal and monetary policy; LPG and its impact

Unit-II: Foreign Investment:

Rationale, New Policy for FDI 2011, DII and FII: Meaning, advantages, ECB's NRI Investment, MNC's: meaning, Modes of entry of MNC in India, position of MNCs in India; types of foreign investment; its implication on domestic economy; foreign trade and investment policy in India, Technical foreign collaboration

Unit-III: MSME in India: Meaning, Rationale; Government initiatives in the sector, MSMED Act, 2006.

Unit-IV: Economic Development of North Eastern Region:

Special package for economic development of north eastern region; DONER and its role in economic development, infrastructure and industry; North East Industrial Policy; promotional measures for cross-border trade, Role of NEC and NEDFi, NE India under Look East Policy.

Suggested Readings:

1. Koutsiyannis, A., Modern Microeconomics, Macmillan Press Ltd. (1998 Reprint).
2. Varian, Micro-Economic Analysis (ed. 3), Norton, 1992.
3. Pindyck Robert S. and Daniel L. Rubinfeld, Micro Economics, Third Edition, Prentice Hall of India, New Delhi, 1996.
4. Madala G.S. and Ellen Miller, Micro Economics, Theory and Applications, McGraw Hill, Book Company, New York.
5. Gould, John P., Edward P. Lazear, Micro-Economic Theory, Richard D. Irwin, Inc., Homewood Illinois.
6. Sen Anindya, Micro-Economics: Theory and Applications, Oxford University Press, New Delhi, 1999.

Note: Any other related books and latest edition of the readings may be used.