


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

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



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

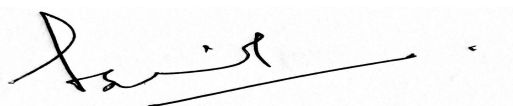


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DSC 402	Principles & Practice of Insurance	4	100
DSC 403	Auditing	4	100
DSC 404	Organizational Behaviour	4	100
DSM 401	International Business	4	100
TOTAL		20	500
<i>Eighth Semester</i>			
<i>Paper Code</i>	<i>Name of the Paper</i>	<i>Credit</i>	<i>Marks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

Note:

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



B.COM SEMESTER I

Financial Accounting

Paper Code: DSC 101

Total Credit: 3

Internal Assessment: 30

Full Marks: 100

Term End Examination: 70

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

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

Unit 1: Introduction

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

Unit 2: Accounting of Partnership Firm

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

Preparation of Final Accounts of Partnership Firm.

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

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

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

Unit 4: Branch and Departmental Accounting

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



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

Unit 4: Royalty and Insurance Claims

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

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

Suggested Readings:

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

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

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

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

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


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

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

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

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

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



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

Total Credit: 3

Internal Assessment: 30

Full Marks: 100

Term End Examination: 70

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

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

Unit 1: Introduction

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

Unit 2: Planning

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

Unit 3: Organizing


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

Unit 4: Directing and Controlling

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

Unit 5: Salient Developments and Contemporary Issues in Management

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



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

Suggested Readings:

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

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

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

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

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

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

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

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

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B.COM SEMESTER I

Micro Economics

Paper Code: DSM 101

Total Credit: 3

Internal Assessment: 30

Full Marks: 100

Term End Examination: 70

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

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

Unit 1: Demand and Supply

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

Unit 2: Consumer Behaviour

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

Unit 3: Production and Cost

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

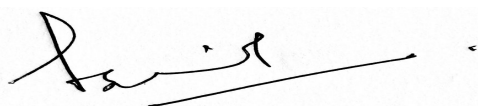
Different concepts of cost, short run and long run cost curves, traditional and modern approaches.

Unit 4: Pricing Analysis

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

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

Pricing Policy and Pricing Methods.



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Unit 5: Factor Pricing

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

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

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

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

Suggested Readings:

Amit Sachdeva, Micro Economics, Kusum Lata Publishers.

Gautam Purkayastha, Micro Economics, Kalyani Publishers.

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

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

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

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

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

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

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B.COM SEMESTER I

Fundamentals of Accounting

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

Total Credit: 3

Internal Assessment: 30

Full Marks: 100

Term End Examination: 70

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

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

Unit-I Introduction

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

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

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

Unit-II Recording of Business Transactions

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

Unit-III Bank Reconciliation Statement (BRS)

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

Preparation of Bank Reconciliation Statement (BRS).

Unit-IV Accounting for Bad Debts and Depreciation:

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

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



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Unit-V Financial Statements

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

Suggested Readings:

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

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

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

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B.COM SEMESTER I

Marketing for Beginners

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

Total Credit: 3

Internal Assessment: 30

Full Marks: 100

Term End Examination: 70

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

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

Unit 1: Introduction

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

Unit2: Consumer Behaviour

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

Unit 3: Branding and Packaging

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

Unit 4: Pricing and Distribution Channels

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



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Unit 5: New Trends in Marketing

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

Suggested Readings:

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

Karunakaran, Marketing Management, Himalaya Publishing house.

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

Neeru Kapoor, Principle of Marketing, PHI Learning.

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

Rajendra Maheshwari, Principle of Marketing, International Book House.

Sherlakar & Krishnamoorthy, Marketing Management, Himalaya Publishing House.

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

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B.COM SEMESTER I

Business Communication

Paper Code: SEC 101

Total Credit: 3

Full Marks: 100

Internal Assessment: 30

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

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

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

Unit 1: Introduction to the essentials of Business Communication

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

Unit 2: Effective Communication

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

Unit 3: Business Correspondence and E-Correspondence

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

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

Unit 4: Report Writing

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



Unit 5: Spoken English and Oral Presentation

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

Practical Exercises:

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

Suggested Readings:

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

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


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

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

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

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

Shirley Taylor, Communication for Business, Pearson Education.



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B.COM SEMESTER I

Modern Indian Language – 101

Paper Code: AECI

Total Credit: 2

Full Marks: 50

Internal Assessment:

Term End Examination:



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B.COM SEMESTER I

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

Paper Code: VAC 101

Total Credit:

Internal Assessment:

Full Marks:

Term End Examination:



B.COM SEMESTER II

Corporate Accounting

Paper Code: DSC 151

Total Credit: 3

Internal Assessment: 30

Full Marks: 100

Term End Examination: 70

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

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

Unit I: Valuation of Goodwill and Shares

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

Unit II: Company Financial Statements

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

Unit III: Amalgamation and Reconstruction of Companies

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

Unit IV: Liquidation of Companies and Holding Company Accounts

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

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




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Unit V: Corporate Financial Reporting

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

Suggested Readings:

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



B.COM SEMESTER II

Business Laws

Paper Code: DSC 152

Total Credit: 3

Internal Assessment: 30

Full Marks: 100

Term End Examination: 70

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

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

Unit I: Indian Contract Act, 1872

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

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

Unit II: The Sale of Goods Act 1930

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

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

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

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

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



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

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

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

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

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

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

Suggested Readings:

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

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

Dhingra J.: Business laws, Kalyani Publishers.

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

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

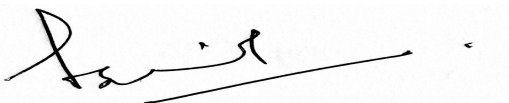
Maheswari, S. N.; Maheswari, S.K.: Manual of Business Laws, Himalaya Publishing House Pvt. Ltd.

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

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

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

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



B.COM SEMESTER II

Macro Economics

Paper Code: DSM 151

Total Credit: 3

Internal Assessment: 30

Full Marks: 100

Term End Examination: 70

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

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

Unit 1: National Income

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

Unit 2: Theories of Money, Monetary and Fiscal Policy

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

Unit 3: Inflation

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

Unit 4: Consumption, Savings and Investment

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

Unit 5: Employment Theories and Trade Cycle

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



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

Suggested Readings:

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

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

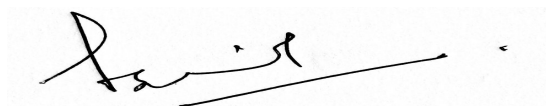
N.Gregory Mankiw. Macroeconomics, Worth Publishers

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

Rana Verma, Macroeconomics Analysis, Vishal Publishing House.

Suman Kalyan Chakraborty, Macro economics, Himalaya Publishing House.

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

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B.COM SEMESTER II

Fundamentals of Entrepreneurship

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

Total Credit: 3

Internal Assessment: 30

Full Marks: 100

Term End Examination: 70

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

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

Unit I: Entrepreneur and Enterprise

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

Unit II: Entrepreneurial Personality

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

Unit III: Entrepreneurship and Its Process

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

Unit IV: Entrepreneurial Environment

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

Unit V: Entrepreneurial Performance and Rewards

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



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Suggested Readings:

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

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

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

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

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

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

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B.COM SEMESTER II

Basics of Human Resource Management

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

Total Credit: 3

Internal Assessment: 30

Full Marks: 100

Term End Examination: 70

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

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

Unit 1: Introduction

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

Unit 2: Human Resource Planning

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

Unit 3: Training and Development

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

Unit 4: Performance Appraisal and Compensation Management

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

Unit 5: Employee Maintenance

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



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Suggested Readings:

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

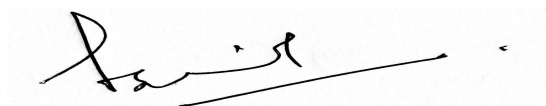
Chhabra, T. N. & Chhabra, M. (2020). Human Resource Management. Delhi:Sun India Publications.

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

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

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

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

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

Total Credit: 3

Internal Assessment: 30

Full Marks: 100

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

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

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

Unit 1: Introduction

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

Unit 2: Word Processing

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

Unit 3: Presentations

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



Unit 4: Spreadsheets I

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

Unit 5: Spreadsheet II

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

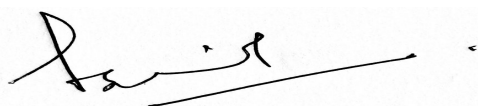
Financial Functions in Spreadsheet: PMT, RATE, PV, FV, NPER, NPV,

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

Practical Exercises:

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

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



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

Suggested Readings:

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

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

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

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

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

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

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

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B.COM SEMESTER II

Elective Language 151

Paper Code: AECII

Total Credit: 2

Internal Assessment:

Full Marks: 50

Term End Examination:

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

B.COM SEMESTER II
Environmental Studies (EVS)
Paper Code: VAC 151

Total Credit: 3

Internal Assessment:

Full Marks: 100

Term End Examination:

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