

**Draft Structure and Syllabi of Five Year Integrated Post Graduate Programme (FYIPGP) in
Commerce(Finance) of Dibrugarh University and Its Affiliated Colleges as Per UGC DRAFT
RELEASED on 12/12/2022**

FINANCE (MAJOR)

Year	Semester	Course (Lecture+Tutorial+Practical) (L+T+P)	No. of Courses	Course Code	Name of the Course	Credit	Remarks
		Major (Core)	1	C-1	Business Organization and Management	4	
1	1 st	Minor	1	Minor 1	Financial Management- I	4	The Course shall be taken by students from disciplines other than Finance.
		Multi-Disciplinary Generic Elective Course: Natural Sciences-I/ Social Science/Humanities-I/ Commerce-I	4	GEC- 1A	Fundamentals of Accounting	3	The Course shall be taken by students from disciplines other than Finance.
		AEC Language (MIL/Regional Language)	1	AEC 1		4	The students shall have to take one of the language disciplines offered by DU.
		Value Added Course-1 Understanding India	1	VAC 1		2	The students shall have to take the course offered by DU.
		Skill Enhancement Course	SEC- 1A	MS-Excel and its Application in Business	3	The students shall have to take any of the courses offered by DU and also by the Commerce Stream.	
			SEC- 1B	Tourism Management	3		
		Total				20	

Year	Semester	Course (Lecture+Tutorial+Practical) (L+T+P)	No. of Courses	Course Code	Name of the Course	Credit	Remarks
		Major (Core)	1	C-2	Financial Accounting	4	
1	2 nd	Minor	1	Minor 2	Cost Accounting	4	The Course shall be taken by students from disciplines other than Finance.
		Multi-Disciplinary Generic Elective Course: Natural Sciences-I/ Social Science/Humanities-I/ Commerce-I	4	GEC- 2A	Basics of Income Tax	3	The Course shall be taken by students from disciplines other than Finance.
		Ability Enhancement Course: English Language and Communication Skills	1	AEC 2		4	The students shall have to take one of the language disciplines offered by DU.
		Value Added Course-3 Environmental Science	1	VAC 3		2	The students shall have to take the course offered by DU.
		Skill Enhancement Course	2	SEC-2	Event management	3	The students shall have to take any of the courses offered by DU and also by the Commerce Stream.
		Total					20
Grand Total (Semester I and II)						40	
Students on exit shall be awarded Undergraduate Certificate (in the Field of Study/Discipline) after securing the requisite 40 credits in semesters I and II							

Year	Semester	Course (Lecture+Tutorial+Practical) (L+T+P)	No. of Courses	Course Code	Name of the Course	Credit	Remarks
		Major (Core)	2	C-3	Business Economics	4	
				C-4	Entrepreneurship		
2	3 rd	Minor	1	Minor 3	Introduction to Stock Market	4	The Course shall be taken by students from disciplines other than Finance.
		Multi-Disciplinary Generic Elective Course: Natural Sciences-I/ Social Science/Humanities-I/ Commerce-I	4	GEC- 3A	Personal Finance	3	The Course shall be taken by students from disciplines other than Finance.
		Value Added Course: Digital and Technological Solution / Digital Fluency	1	VAC 3		2	The students shall have to take one of the language disciplines offered by DU
		Skill Enhancement Course	2	SEC- 3A	Introduction to Investing and Trading	3	The students shall have to take any of the courses offered by DU and also by the Commerce Stream.
				SEC- 3B	Hospitality Management		
		Total				20	
		Grand Total (Semester I ,II and III)				60	

Note: - For Core and GEC Courses, the code:

'A' stands for Finance Major;

'B' stands for Marketing Major;

'C' stands for Human Resource Management (HRM) Major; and

'D' stands for Banking and Insurance Major

Abbreviations Used:

- **C = Core/Major**
- **GEC = Generic Elective Course / Multi Disciplinary Course**
- **AEC = Ability Enhancement Course**
- **SEC = Skill Enhancement Course**
- **VAC = Value Added Course**

**Five Year Integrated Post Graduate Programme(FYIPGP) IN COMMERCE
(Finance)DETAILED SYLLABUS OF 1STSEMESTER**

SEMESTER I

Course Title: BUSINESS ORGANISATION AND MANAGEMENT

Course Code: C-1

Nature of the Course: CORE

Course Credit: 04 Credits

Distribution of Marks: 60 (End Sem) + 40 (In-Sem)

Course Objective :

- To gain a basic understanding of the structure and forms of business organisations and the primary functions of management that are vital for the smooth operation of business organisations.

Course Outcome:

- CO1: Demonstrate the distinctive features of various business organizations.
 - ✓ LO1.1: Cite examples of different forms of organizations.
 - ✓ LO1.2: Explain the functioning of different forms of business organizations, their formation and ownership.
- CO2: Demonstrate the understating of different functions of management.
 - ✓ LO2.1: Explain planning, organizing, controlling and other functions of management.
 - ✓ LO2.2: Develop strategic approaches in respect of managerial decision making in case-based events.
- CO3: Apply the various concepts of authority, delegation of authority and decentralization.
 - ✓ LO3.1: Explain how authority and its delegation is to be implemented.
 - ✓ LO3.2: Project leadership and team behaviour in classroom role plays that act as prep ups for real organizational contexts.
- CO4: Apply the theories of motivation for managing human resources in organizations.
 - ✓ LO4.1: Explain and differentiate contemporary theories of motivation.
 - ✓ LO4.2: Discuss the role and applicability of each motivation theory in the modern organizational context.
- CO5: Analyze the stand and role of Indian ethos in the context of management in Indian organizations.
 - ✓ LO5.1: Explain Indian ethos in the context of Indian organizations.
 - ✓ LO5.2: Implement suitable strategies to deal with different Indian values and philosophies in managerial decision making
- CO6: Analyze the role and pattern of communication in organizations.
 - ✓ LO6.1: Explain formal and informal communication channels and processes.
 - ✓ LO6.2: Describe the challenges of communication in organizations.
- CO7: Apply the concepts of subaltern management ideas in real work situation
 - ✓ LO7.1: Project the of practice work-life balance, flexi time etc on job situation.
 - ✓ LO7.2: Describe diversity and inclusion in work place.

Cognitive Map of Course Outcomes with Bloom's Taxonomy

Knowledge decision	remember	Understand	apply	analyze	evaluate	create
Factual knowledge		CO1,CO2				
Conceptual knowledge		CO1,CO2	CO3,CO4,CO7	CO6		
Procedural knowledge			CO3,CO4,CO7	CO7		
Metacognitive knowledge						

Mapping of Course Outcomes to Program Outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	M	S	M	M	S	S	M	M	M	M
CO2	M	M	M	M	S	S	M	M	M	M
CO3	M	M	M	M	S	S	M	M	S	S
CO4	M	M	M	M	S	S	M	M	S	S
CO5	M	M	M	M	S	S	M	S	S	M
CO6	M	M	M	M	S	S	M	M	S	S

UNIT	Contents	L	T	P
I (12 Marks)	Forms of Business Organisation – Sole Proprietorship; Joint Hindu Family Firm; Partnership Firm; Joint Stock Company; Cooperative Society; Limited Liability Partnership	05	-	-
	Forms of Public Enterprises; International Business – Types	05	02	-
II (12 Marks)	Planning, Organising and Decision Making; Policy and Strategy Formulation	06	-	-
	Departmentation – Functional, Project, Matrix and Network	04	-	-
III (12 Marks)	Authority Relationships – Line and Staff; Delegation of Authority; Decentralisation; Groups and Teams; Reporting and Accountability	06	02	-
	Leadership – Nature, Types, Leadership Theories	04	-	-
IV (12 Marks)	Motivation – Theories and Practices: Herzberg’s Theory, Vroom’s Expectancy Theory, Z-theory, Control – Concept and Process	06	-	-
	Communication and Coordination – Process of Communication; Formal and Informal Channels of Communication; Leakages in Organisational Communication; Interpersonal Communication.	05	02	-
V (12 Marks)	Indian Ethos for Management: Value-Oriented Holistic Management; Business Process Reengineering (BPR), Learning Organisation, Outsourcing	05	-	-
	Subaltern Management Ideas from India; Diversity & inclusion; Work-life Balance; Freelancing; Flexi-time and work from home; Co-sharing/co-working.	06	02	-
	TOTAL	52	08	-

L= Lectures, T= Tutorials, P= Practicals

MODES OF IN-SEMESTER ASSESSMENT:

(40 Marks)

- ❖ Two Sessional Examination - **10 x 2= 20 marks**
- ❖ Other (any two) **10 x 2= 20 marks**
 - Group Discussion
 - Assignment
 - Seminar Presentation on any of the relevant topics

Recommended Books:

- O.P. Gupta, Business Organisation and Management (According to National Education Policy 2020), SBPD Publications
- P.C. Tulsian, Business Organisation and Management, Pearson India
- Anthony, Lakshmi, Padmavathi and Satyavathi, Business Organisation and Management, Himalaya Publishing House
- Sharma, Gupta and Sharma, Business Organisation and Management, Kalyani Publications

SEMESTER-I

Title of the Course: FINANCIAL MANAGEMENT-I

Course Code: MINCOM1

Nature of the Course: Minor

Course Credit: 04 credits

Distribution of Marks: 60 (End Sem) + 40 (In-Sem)

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

Course Outcome:

CO1: Understand the concept of Financial Management, its functions, scope, and the objectives of financial management.

- LO1.1: Cite examples of different functions of finance in the context of organizations.

CO2: Demonstrate the understating of working capital of a business entity and various sources of it.

- LO2.1: Explain how to collect working capital from formal financial institutions.

CO3: Apply the various tools for taking long term investment decisions required for project implementation.

- LO3.1: Explain to apply various evaluation techniques for evaluation of alternatives to select the best possible one.

CO4: Apply the best possible capital structure of an entity by selecting few sources of finance based on cost and other related matters.

- LO4.1: Explain how to determine the best possible capital structure with mixture of Own capital and debt capital.

CO5: Apply the theories of dividend policy in case of a corporate entity declaring dividend.

- LO5.1: Explain dividend policy adopted by a company who is regularly paying dividend.
- LO5.2: Implement suitable strategies to deal with profits its distribution and retention for future.

CO6: Apply the concepts of dividend payout and retained earning

- Lo6.1: Explain the ongoing practices of dividend paying policy of the companies.

Cognitive Map of Course Outcomes with Bloom's Taxonomy

Knowledge decision	remember	Understand	apply	analyze	evaluate	create
Factual knowledge		CO1,CO2				
Conceptual knowledge		CO1,CO2	CO3,CO4, CO5,CO6			
Procedural knowledge			CO3,CO4, CO5,CO6			
Metacognitive knowledge						

Mapping of Course Outcomes to Program Outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	M	S	S	S	S	M	M	M
CO2	S	M	M	S	S	S	S	M	M	M
CO3	S	M	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	M	S	S	S
CO5	S	M	S	S	S	S	S	S	S	M
CO6	S	M	M	S	S	S	S	S	S	S

UNIT	CONTENTS	L	T	P	TOTAL HOURS
I (15Marks)	Introduction: Financial Management: Nature, Scope and Objectives; Finance Function; Profit Maximization vs. Wealth Maximization; Role and Responsibilities of a Finance Manager.	14	02	-	14
II (15Marks)	Management of Working Capital: Working Capital: Concept, Kinds, Need and Influencing factors; Estimation of Working Capital, Sources of Working Capital.	12	02	-	16
III (15 Marks)	Investment Decision: Investment Decision: Techniques; Cost of Capital and Measurement. Financial Leverage: Determinants of financial leverage; optimal capital structure.	14	02	-	16
IV (15 Marks)	Dividend Policy: Influencing factors; Dividend Theories; Optimal Payout Ratio; Retained Earnings.	12	02	-	14
	TOTAL	52	08	-	60

** L =Lectures, T =Tutorials, P =Practical

MODES OF IN-SEMESTER ASSESSMENT:

(40 Marks)

- ❖ Two Sessional Examination - **10 x 2= 20 marks**
- ❖ Other **10 x 2= 20 marks**
 - Assignment
 - Seminar Presentation on any of the relevant topics

Suggested Readings:

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

Note: Latest edition of text books may be used.

SEMESTER-I

Course Title: FUNDAMENTALS OF ACCOUNTING

Course Code: GEC-1A

Nature of the Course: Generic Elective Course (GEC)

Course Credit: 03 Credits

Distribution of Marks: 60 (End Sem) + 40 (In-Sem)

Course Objective:

- To impart conceptual knowledge on basic accounting, book-keeping and recording business transactions along with the different theories and practices of accounting.
- To develop the skill of recording business transactions and to prepare financial statements of any type of firm or business organization.

Course Outcomes and learning outcomes

CO1: Understand the concept of accounting and how accounting is done in regards to various branches.

- LO1: Explain how accounting is a systemic process and how it should be done so that people can rely on it.

CO2: Explanation of basic terminology of accounting which are important for performing accounting.

- LO2.1: Understand the usages of various accounting terminologies at the time preparation accounting books.

CO3: Understand the guidelines and concepts which should be following at the time of performing accounting like business entity concept, money measurement concept, cost concept etc.

- LO3.1: Explain the benefits of using these concepts at the time of accounting with various examples.
- LO3.2: Explain how Indian accounting concepts are adopted from various international concepts and there relevance in accounting process.

CO4: Understand the concepts of bank reconciliation statement and process involved in bank reconciliation.

- LO4.1: Explain the relevance of bank reconciliation statement and the reason behind its preparation for its stakeholders.

CO5: Understand the difference in preparation of final accounts for profit and non-profit making business organization.

- LO5.1: Explain the components of final accounts in both profit and non-profit making making business along with its process.

Cognitive Map of Course Outcomes with Bloom's Taxonomy

Knowledge decision	remember	Understand	apply	analyze	evaluate	create
Factual knowledge		CO1,CO2				
Conceptual knowledge		CO1,CO2	CO3,CO4,		CO5	
Procedural knowledge			CO3,CO4,		CO5	
Metacognitive knowledge						

Mapping of Course Outcomes to Program Outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	M	S	S	S	S	M	M	M
CO2	S	S	M	S	S	S	S	M	M	M
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	M
CO6	S	S	M	S	S	S	S	S	S	S

Unit	Contents	L	T	P
1 (15 Marks)	Conceptual Framework of Accounting: Basic Accounting Terms; Branches of Accounting; Bases of Accounting: Cash Basis and Accrual Basis; capital receipts and expenditures; Revenue receipts and expenditures; Double Entry System.	05	02	01
2 (15 Marks)	Recording of Transaction; Rules of debit and credit, Meaning and analysis of transactions using accounting equation; Preparation of journal, special purpose books- cash book, Purchase book and Sales Book; Preparation of Ledger & Trial Balance;	08	02	01
3 (15 Marks)	Meaning of GAAP (Generally Accepted Accounting Principles); Accounting Concepts- Entity, Money Measurement, Going Concern, Accounting Period, Cost Concept, Dual Aspect, Revenue Recognition, Matching Accrual, Full Disclosure, Consistency, Conservatism, Materiality; Introduction to IFRS (International Financial Reporting Standards) & Indian Accounting Standards (Meaning, needs and scope).	07	02	01
4 (15 Marks)	Bank Reconciliation Statement- Meaning, need and preparation; Detection and Rectification of Errors; Concept and application of depreciation, provisions and reserves. Financial statement of Sole-Proprietorship firm: -Trading and Profit and Loss Account; Preparation of Balance Sheet; and Not-for-profit organisation: - Receipts and Payments A/c; Income and Expenditure Account;	15	02	01
TOTAL		35	08	04

** L =Lectures, T =Tutorials, P =Practical

MODES OF IN-SEMESTER ASSESSMENT:

(40 Marks)

- ❖ Two Sessional Examination - **10 x 2= 20 marks**
- ❖ Other (any two) **10 x 2= 20 marks**
 - Assignment
 - Seminar Presentation on any of the relevant topics

Suggested Readings:

1. Dam, Gautam, Chakraborty & Barman: Financial Accounting. Gayatri Publications. Guwahati.
2. Shukla: Financial Accounting. Sahitya Bhawan Publications. Agra
3. Goyal & Tiwari: Financial Accounting. Taxmann Publication. New Delhi
4. Tulsian&Tulsian: Financial Accounting. S. Chand Publication. New Delhi

SEMESTER-I

Course Title: MS EXCEL AND ITS APPLICATION IN BUSINESS

Course Code: SEC-1A

Nature of the Course: Skill Enhancement Course (SEC)

Course Credit: 03 Credits

Distribution of Marks: 60 (End Sem) + 40 (In-Sem)

Course Objectives:

- To learn MS Excel Features and how business activities can be performed effectively and efficiently using MS Excel.

Course Outcomes:

CO1: Understanding Basic functions of MS-Excel

- LO1.1: Ability to navigate Excel interface, understand basic functions like SUM, AVERAGE, MIN, MAX, etc.
- LO1.2: Mastery in entering and formatting data effectively, including text, numbers, dates, and applying formatting styles such as font, colour, and alignment.
- LO1.3 Creating and protecting worksheets and workbooks

CO2: Applying formulas and functions for calculations, data manipulation, and analysis.

- LO2.1 Discuss sorting, filtering, and using Excel's built-in tools like pivot tables, charts, and conditional formatting.
- LO2.2 Examine how to validate data entry, protect worksheets, and secure sensitive information within Excel documents.

CO3: Creating Financial Statement and making Financial Statement Analysis using Excel.

- LO3.1 Explain the process of preparation of Financial Statements.
- LO3.2 Obtain Financial Statements, Comparative Statements, Common Size Statements, Financial Ratios using functions of Excel

Cognitive Map of Course Outcomes with Bloom's Taxonomy

Knowledge decision	remember	Understand	apply	analyze	evaluate	create
Factual knowledge	CO1	CO1				
Conceptual knowledge	CO1	CO1	CO2, CO3			
Procedural knowledge			CO2, CO3,			CO3
Meta-cognitive knowledge				CO3	CO3	

Mapping of Course Outcomes to Program Outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	M	S	M	S	S	S	S	M	S
CO2	S	M	S	M	S	S	S	S	M	S
CO3	S	S	S	S	S	S	S	S	S	S

Unit	Contents	L	T	P
1 Basics of MS Excel 20 marks	Managing Worksheets and Workbooks: Labelling and Naming Worksheets and Workbooks, Adding, Deleting and Saving Worksheets and Workbooks, Reposition Worksheets, Inserting, Deleting, and Renaming Worksheets, Copy Worksheets, Printing a Workbook, Formatting a Worksheet, Adding Elements to a Workbook,	12	01	02

	Protecting Worksheet and Workbook. Inserting and deleting rows and columns. Inserting and deleting cells.			
2 Data Representation using MS Excel 20 Marks	Entering, Editing and Formatting Data, Uses of mathematical, logical and Financial and Date and Time formulas, Import external data, Creating Table, Sorting Data, Data Validation, Consolidation, Creating Pivot table.	06	01	01
	Charts: Chart elements: Titles, legend, data labels, creating a New Chart, Formatting Chart, Types of charts, Using Chart Templates, Pivot chart.	05	01	01
3 Preparation of Financial Statements 20 Marks	Preparation of Profit & Loss Account, Balance Sheet, Perform Ratio Analysis and Financial Statement Analysis using MS Excel.	12	01	02
	TOTAL	35	04	06

*L= Lecture, T= Tutorial, P= Practical

MODES OF IN-SEMESTER ASSESSMENT:

(40 Marks)

- ❖ One Sessional Examination - **10 x 2= 20 marks**
- ❖ Other (any two) **10 x 2= 20 marks**
 - Group Discussion
 - Assignment
 - Seminar Presentation on any of the relevant topics

Suggested Readings:

1. MS Office: Sanjay Saxena, Vikas Publishing House
2. Financial Modeling in Excel for Dummies by Danielle Stein Fairhurst
3. Microsoft Office Excel 2007 step by step: Frye, PHI

Note: Latest edition books shall be used

SEMESTER-I

Course Title: TOURISM MANAGEMENT

Course Code: SEC-1B

Nature of the Course: Skill Enhancement Course (SEC)

Course Credit: 03 Credits

Distribution of Marks: 60(End Sem) + 40 (In-Sem)

Course Objective:

- To understand some important concepts and practices of the tourism sector and shall throw light on the potentialities of tourism as a career and employment opportunity.

Course outcome:

CO1: Demonstrate understanding of tourism concepts and products.

- ✓ LO1.1: Cite examples of different types of tourism and tourism products.
- ✓ LO1.2: Describe their role in the tourism industry and in the region's economy.

CO2: Demonstrate understating of various primary constituents of the tourism industry.

- ✓ LO2.1: Explain the specific functions and role of logistic partners and facilitators of the tourism sector.
- ✓ LO2.2: Describe the functions and workings of various tourism intermediaries with regard to different tourism typologies.

CO3: Apply the various concepts of planning and development and other management functions in the context of the tourism industry.

- ✓ LO3.1: Explain how tourism planning is important for growth and conduct of the sector.
- ✓ LO3.2: Describe the tools and techniques of planning tourism development at different levels of management.

CO4: Analyze the importance and management of human resources in this people-centric industry.

- ✓ LO4.1: Compare different approaches and techniques of human resource management distinct to the tourism sector.
- ✓ LO4.2: Explain the complexities of diversity in human resource management in the context of this sector.

CO5: Analyze the marketing functions of tourism.

- ✓ LO5.1: Demonstrate the implications of the service marketing components in the context of tourism industry.
- ✓ LO5.2: Compare the differences in marketing strategies required for catering to the diversity evidenced in the tourism industry.

CO6: Apply the concepts of tourism management in tourism career choice and planning.

- ✓ LO6.1: Identify career opportunities in tourism.
- ✓ LO6.2: Describe the needs and requirements of various career choices in tourism.

Cognitive Map of Course Outcomes with Bloom's Taxonomy

Knowledge decision	remember	Understand	apply	analyze	evaluate	create
Factual knowledge		CO1,CO2				
Conceptual knowledge		CO1,CO2	CO3,CO4,	CO4		
Procedural knowledge			CO3,CO4,	CO4		
Meta-cognitive knowledge						

Mapping of Course Outcomes to Program Outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	M	S	M
CO2	S	S	S	S	S	M	S	S	S	M
CO3	S	S	S	S	S	M	S	M	S	S
CO4	S	S	S	S	S	S	S	M	S	S
CO5	S	M	M	S	S	S	M	S	S	M

UNIT	CONTENTS	L	T	P
I Tourism Management an overview 20 Marks	Concept of tourism, different types of tourism- Domestic, Foreign, Excursionist, Role of tourism in economic development	05	-	-
	Types of tourism product- Eco tourism, Nature tourism, Pilgrimage tourism, Heritage tourism, Cultural Tourism, Adventure tourism, Medical Tourism, Rural tourism	07	-	01
II Constituents of Tourism Industry 20 Marks	Transportation facility, accommodation, catering, food and entertainment, Banking and financial facilities	06	02	01
	Tourism Intermediaries: Travel Agent, Tour Operator, Duties function and responsibilities of tour operator, Host community involvement.	06	02	01
III Management Issues 20 Marks	Tourism planning and development, human resource management in tourism	06	02	01
	Marketing in Tourism, Careers in Tourism	05	-	-
TOTAL		35	06	04

** L =Lectures, T =Tutorials, P =Practicals

MODES OF IN-SEMESTER ASSESSMENT:

(40 Marks)

❖ Two Sessional Examination -

10 marks each

❖ Other (any two)

10 x 2= 20 marks

- Assignment

- Seminar Presentation on any of the relevant topics

- Field visit

Recommended Books:

1. Roday, Biswal & Joshi: Tourism Operations and Management. Oxford University Press.
2. Swan & Mishra: Tourism Principles and Practices. Oxford University Press.
3. Gupta, Singh, Kirar&Bairwa: Hospitality and Tourism Management. VikasPubilcations.
4. Kadam, Shaifaalee&Chainicka: A Textbook of Tourism and Hospitality Management. Bookman Publications. New Delhi.

**FOUR YEAR UNDER GRADUATE PROGRAMME (FYUGP) IN COMMERCE
DETAILED SYLLABUS OF 2ND SEMESTER**

SEMESTER-II

Title of the Course: FINANCIAL ACCOUNTING

Course Code: C-2

Nature of the Course: CORE

Course Credit: 04credits

Distribution of Marks: 60 (End Sem) + 40 (In-Sem)

COURSE OBJECTIVES:

- To enable the students to acquire conceptual and practical knowledge of the Financial Accounting and to impart skills for recording various kinds of business transactions.

Course Outcome and Learning Outcome:

CO1: Analyzing Financial Statements to assess the financial health and performance of a company

- LO1.1: Explain the process of preparation of Trial Balance, Income Statement and Balance Sheet.
- LO1.2: Creating Trial Balance, Income Statement and Balance Sheet.

CO2: Application of Accounting Principles and Accounting Standards in the preparation of Financial Statements

- LO2.1: Explain accounting concepts, conventions, Ind-AS, IFRS etc.

CO3: Demonstrating the knowledge of Accounting for Partnership firm and Single-Entry System

- LO3.1: Discuss the admission, retirement, death, and dissolution of Partnership firm.
- LO3.2: Explain the statement of affairs, ascertainment of profit under single entry system and conversion into double entry system.

CO4: Creating Accounts of Non-Profit Organization

- LO4.1: Explain the preparation of Receipts and Payments Account, Income and Expenditure Account and Balance Sheet

CO5: Demonstrating the knowledge of Depreciation Accounting.

- LO5.1: Practice various methods of Depreciation Accounting.

CO6: Application of Hire Purchase and Installment System of Accounting in Business organizations

- LO6.1: Explain Accounting process of Hire Purchase and Instalment System

CO7: Demonstrating knowledge of Corporate Accounting.

- LO7.1: Define the concept of Corporate Accounting and its legal provisions.

Cognitive Map of Course Outcomes with Bloom's Taxonomy

Knowledge decision	remember	Understand	apply	analyze	evaluate	create
Factual knowledge	CO2	CO2, CO3 CO7		CO1		
Conceptual knowledge		CO2, CO3 CO5	CO6	CO1		CO4
Procedural knowledge			CO6			CO4
Meta-cognitive knowledge						

Mapping of Course Outcomes to Program Outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	M	M	M
CO2	S	S	S	S	S	S	S	M	M	M
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	M	S	S	S	S	S
CO5	S	S	S	S	M	S	S	S	S	M
CO6	S	S	S	S	M	S	S	S	S	S
CO7	S	S	S	S	M	S	S	S	S	S

UNIT	Contents	L	T	P
I Recording and Presentation of Accounting Transactions (15 Marks)	Preparation of Financial Statements: Preparation of Trial Balance including adjustments and preparation of Financial Statements.	08	-	-
	Financial Accounting Principles: The nature of financial accounting principles – Basic concepts and conventions: entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosures.	02	-	-
	Financial accounting standards: Concept, benefits, procedure for issuing accounting standards in India. Salient features of First-Time Adoption of Indian Accounting Standard (Ind-AS), International Financial Reporting Standards (IFRS): - Need and procedures.	03	-	-
II Accounting Process (15 Marks)	Accounting for Partnership Firm: Admission, Retirement, Death and Dissolution of Firms;	10	02	01
	Single Entry System: Meaning of single entry or incomplete records and distinction between single entry v/s double entry; statement of affairs and ascertainment of profit under single entry system; conversion into double entry system – steps involved – missing figures – comprehensive problems relating to conversion.	05	02	01
III Accounting for Not-for-profit Organisation and Depreciation Accounting (15 Marks)	Preparation of Accounts of Not-for-profit Organisation: Introduction, Preparation of Receipts and Payment Account, Income and Expenditure Account, Balance Sheet, Distinction between Receipts and Payments account and Income and Expenditure Account, Peculiar items used in the Accounts of Non-Trading Concerns.	06	01	01
	Depreciation Accounting: The nature of depreciation. The accounting concept of depreciation. Factors in the measurement of depreciation. Methods of computing depreciation: straight line method and diminishing balance method; Disposal of depreciable assets-change of method.	04	01	01
IV Accounting for Hire Purchase, Instalments, and Introduction to	Hire Purchase and Instalment System: Calculation of interest, partial and full repossession, Hire purchase trading (total cash price basis), stock and debtors' system;	06	01	01
	Instalment Purchase System.	07	01	01

Corporate Accounting (15 Marks)	Introduction to Corporate Accounting: Meaning and Importance of Corporate accounting. Books of Accounts; legal provisions relating to books of accounts, legal provisions relating to financial statements. Report of Director's or Board's Report, audit of company accounts. (As per Company's Act, 2013). Book-Building process of allotment of shares			
	TOTAL	49	08	06

MODES OF IN-SEMESTER ASSESSMENT:

(40 Marks)

- Two Sessional Examination -
- Other (any two)
- Seminar Presentation on any of the relevant topics
- Assignment

10 marks each

10 x 2= 20 marks

Suggested Readings:

1. S.N. Maheshwari, and. S. K. Maheshwari. *Financial Accounting*. Vikas Publishing House, New Delhi.
2. Deepak Sehgal. *Financial Accounting*. Vikas Publishing H House, New Delhi.
3. Bhushan Kumar Goyal and HN Tiwari, *Financial Accounting*, International Book House
4. Goldwin, Alderman and Sanyal, *Financial Accounting*, Cengage Learning
5. Tulsian, P.C. *Financial Accounting*, Pearson Education.
6. *Compendium of Statements and Standards of Accounting*. The Institute of Chartered Accountants of India, New Delhi

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

SEMESTER-II
Title of the Course: COST ACCOUNTING
Course Code: MINCOM2
Nature of the Course: Minor
Course Credit: 04 credits
Distribution of Marks: 60 (End Sem) + 40 (In-Sem)

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

Course Outcome and Learning Outcome:

CO1: Demonstrating the knowledge of ascertaining different costs and Cost accounting.

LO1.1: Explain the differences between Cost accounting and Financial Accounting, Installation of Costing system and Role of cost accountant in an Organization.

LO1.2: Explain the process of preparation of Cost sheet.

CO2: Application of different elements of costs; Material and Labour.

LO2.1: Discuss the Material/ Inventory control techniques, Methods of pricing of material issues and Treatment of Material losses.

LO2.2: Discuss the Labour control techniques, Methods of wage payments and Incentive scheme.

CO3: Demonstrating the knowledge of elements of costs; Overheads

LO3.1: Explain the classification allocation, apportionment, and absorption of overheads.

LO3.2: Discussing the treatment of certain items in costing.

CO4: Application of Costing Methods.

LO4: Illustration of different costing methods such as Unit costing, Job costing, Contract costing, Process costing (process losses, valuation of work in progress, joint and by-products), and Service costing.

Cognitive Map of Course Outcomes with Bloom's Taxonomy

Knowledge decision	remember	Understand	apply	analyze	evaluate	create
Factual knowledge	CO2, CO3	CO1				
Conceptual knowledge	CO2, CO3	CO1	CO2,CO4			
Procedural knowledge			CO2, CO4		CO4	
Meta-cognitive knowledge						

Mapping of Course Outcomes to Program Outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	M	M	M
CO2	S	S	S	S	S	S	S	M	M	M
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	M	S	S	S	S	S

UNIT	CONTENTS	L	T	P
I (15 Marks)	Introduction: Meaning, objectives and advantages of cost accounting; Difference between cost accounting and financial accounting; Cost concepts and classifications; Elements of cost; Installation of a costing system; Role of a cost accountant in an organisation; Preparation of Cost Sheet.	12	02	02

II (15 Marks)	Elements of Cost: Material and Labour: Materials: Material/inventory control techniques. Accounting and control of purchases, storage and issue of materials. Methods of pricing of materials issues — FIFO, LIFO, Simple Average, Weighted Average, Replacement, Standard Cost. Treatment of Material Losses Labour: Accounting and Control of labour cost. Time keeping and time booking. Concept and treatment of idle time, over time, labour turnover and fringe benefits. Methods of wage payment and the Incentive schemes- Halsey, Rowan, Taylor's Differential piece wage.	12	02	02
III (15 Marks)	Elements of Cost: Overheads : Classification, allocation, apportionment and absorption of overheads; Under- and over absorption; Capacity Levels and Costs; Treatments of certain items in costing like interest on capital, packing expenses, bad debts, research and development expenses; Activity based cost allocation.	12	02	02
IV (15 Marks)	Methods of Costing: Unit costing, Job costing, Contract costing, Process costing (process losses, valuation of work in progress, joint and by-products), Service costing.	12	02	02
TOTAL		48	08	08

** L =Lectures, T =Tutorials, P =Practical

MODES OF IN-SEMESTER ASSESSMENT:

(40 Marks)

- ❖ Two Sessional Examination - **10 x 2= 20 marks**
- ❖ Other **10 x 2= 20 marks**
 - Assignment
 - Seminar Presentation on any of the relevant topics

Suggested Readings:

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

Note: Latest edition of text books may be used.

SEMESTER-II
Title of the Course: BASICS OF INCOME TAX
Course Code: GEC-2A
Nature of the Course: Generic Elective Course (GEC)
Course Credit: 03credit
Distribution of Marks: 60 (End Sem) + 40 (In-Sem)

COURSE OBJECTIVES: -

- To provide the basic information on taxation polices in regard to different heads of income of an individual.
- To give the basic idea on computation of total income and tax liabilities as per the Income Tax Act, 1961.

Course Outcomes: -

CO1: Understand the basic concept of direct tax and its related terms like assessee, assessment year, previous year, residential status and tax incidents.

- LO1.1: Explain the process of determining the residential status and tax incidence.
- LO1.2: explain which incidents are exempted from tax and idea to identify them.

CO2: Understand various heads of income on which income tax will be imposed.

- LO2.1: Explain the concept of salary, perquisites, allowances, house property, and unrealized rent, income from business & profession and income from other sources.
- LO2.2: Explain the steps involved for calculation of income under various heads with practical examples and numerical.
- LO2.3: explain about those incomes which come under income from other sources when they are not treated by other heads.

CO3: Understand the concept of income from capital gain and their tax incidents.

- LO3.1: Explain the difference between short term and long term capital gain provisions for calculating both.

CO4: Create income tax return by applying the concept of tax deducted at source, advance tax, set off and carry forwards.

- LO4.1: Explain the steps and formalities that should be keep in mind when we will deal with advance tax, TDS, set off and carry forward.

CO5: Apply the concept of gross total income, slabs of income or taxation along with various deduction schemes offered by Income tax act 1961.

- LO5.1: Explain the steps of calculating gross total income.
- LO5.2: Explain the conditions and limits offered under various deduction schemes.

Cognitive Map of Course Outcomes with Bloom's Taxonomy

Knowledge decision	remember	Understand	apply	analyze	evaluate	create
Factual knowledge	CO1,CO2	CO1,CO2				
Conceptual knowledge	CO1,CO2	CO1,CO2 CO3.CO4, CO5	CO1,CO2 CO3.CO4, CO5			CO4
Procedural knowledge			CO1,CO2 CO3.CO4, CO5			CO4
Metacognitive knowledge						

Mapping of Course Outcomes to Program Outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	M	M	M
CO2	S	M	S	S	S	S	S	M	M	M
CO3	S	M	S	S	S	S	S	S	S	S
CO4	S	S	S	S	M	S	S	S	S	S
CO5	S	S	S	S	M	S	S	S	S	M

Unit	Contents	L	T	P
1 (15 Marks)	Basic Concepts and Terms:- Types of Tax; Basic Terms- Person, Assessee, Assessment Year, Previous Year, Income; Residential Status and tax incidence; Income exempted from tax; Structure to compute tax liability.	06	-	-
2 (15 Marks)	Heads of Income:-Computation of income from salary, various allowances and perquisites; house property (self-occupied and let out property); unrealised rent; computation of income from profits and gains of business or profession.	10	02	02
3 (15 Marks)	Income Under the capital gain and income from other sources:- Meaning of capital assets, long term and short term capital gains; computation of capital gains. Computation of taxable income from other sources.	10	02	02
4 (15 Marks)	Computation of Total Income and Tax Liability of an Individual:-Tax Deducted at Source; Income tax authorities; advance payment of tax; clubbing of income; set off and carry forward of losses, permissible deductions under section 80C, 80CCC, 80CCB, 80CCA, 80D, 80DD, 80E, 80TTA, 80TTB, 80U; computation of taxable income and tax liability of an individual.	10	02	02
	TOTAL	36	06	06

** L =Lectures, T =Tutorials, P =Practical

MODES OF IN-SEMESTER ASSESSMENT:

(40 Marks)

- Two Sessional Examination -
- Other (any two)
- Seminar Presentation on any of the relevant topics
- Illustrations of Case Study
- Assignments

10 x 2= 20 marks

10 x 2= 20 marks

Reference Books:-

1. Singhania & Singhania: Direct Tax and Practice. Taxmann. New Delhi
2. Gaur and Narang: Direct Tax Law. Kalyani Publishers. New Delhi
3. Mehrotra & Goyal: Income Tax Law & Accounts. Sahitya Bhawan Publications. Agra

SEMESTER-II

Title of the Course : **EVENT MANAGEMENT**
Course Code : **SEC-2**
Nature of the Course : **Skill Enhancement Course (SEC)**
Course Credit : **03 credit**
Distribution of Marks : **60 (End Sem) + 40 (In-Sem)**

COURSE OBJECTIVES:

- To understand the various concepts and technical nitty-gritties of the event management industry.

Course Outcome: After studying this course, the students should be able to identify the various prospects and operational mechanics of the event management industry.

- CO1: Demonstrate understanding of the basic characteristics of events and principles of event management.
 - ✓ LO1.1: Explain the historical and modern perspectives of event management.
 - ✓ LO1.2: Explain the scope of the events market and the role of the event manager.
- CO2: Demonstrate understating of the logistics and budgetary dimensions of event management.
 - ✓ LO2.1: Enlist and explain the workings of various constituents of the logistics framework of event management.
 - ✓ LO2.2: Draw focus to the budgetary considerations of managing events.
- CO3: Analyze the various aspects of event planning.
 - ✓ LO3.1: Examine and explain the interplay of event protocol, planning tools and staff management in event planning.
 - ✓ LO3.2: Explain the need and importance of work permits of varying types.
 - ✓ LO3.3: Describe different types of leadership abilities and skills required for managing employees as well as customers while managing events.
- CO4: Analyze various components of the event marketing function.
 - ✓ LO4.1: Demonstrate the application of marketing mix elements in event marketing.
 - ✓ LO4.2: Demonstrate the application of promotion mix elements in event marketing.
 - ✓ LO4.3: Explain the need for branding in event management.
- CO5: Analyze the role of communication and public relations in event marketing.
 - ✓ LO5.1: Explain the methods and techniques of employee communication in context to the industry.
 - ✓ LO5.2: Describe the challenges of effective communication in the context of employees and customers.
- CO6: Demonstrate knowledge about the risk elements associated with event management.
 - ✓ LO6.1: Describe the characteristics of different stakeholders and their share in associated risks.
 - ✓ LO6.2: Evaluate possible risks associated with event management and ways to handle the same.

Cognitive Map of Course Outcomes with Bloom's Taxonomy

Knowledge decision	remember	Understand	apply	analyze	evaluate	create
Factual knowledge		CO1,CO2 CO3				
Conceptual knowledge		CO2,CO3,		CO4,CO5		
Procedural knowledge						
Meta-cognitive knowledge					CO6	

Mapping of Course Outcomes to Program Outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	M	M	M	S	S	M	M	M	M
CO2	S	M	M	M	S	S	M	M	M	M
CO3	S	S	S	S	S	S	M	M	M	M
CO4	S	S	S	S	S	S	M	M	M	M
CO5	S	S	S	S	S	S	S	S	S	S
CO6	S	S	S	S	S	S	M	M	M	S

UNIT	CONTENTS	L	T	P
I. Principles of Event Management 20 marks	Historical perspective, Introduction to Event Management, Characteristics of events, Scope of Events Market, Requirements of Events Manager	07		
	Logistics of Event Management, Initial Planning, Visualisation, Monitoring the Budget, Critical Path	05		02
II. Event Planning and Marketing 20 Marks	Preparing event protocol, use of planning tools, dress code, staging, staffing, leadership skill and management, guest demographics, work permits	06	02	02
	Process of event marketing, marketing mix, sponsorship, advertising, event publicity, image and branding, use of other non-conventional mode for event marketing	06	02	
III. Communication, Public Relations and Risk Handling 20 Marks	Public Relations – Overview, Strategy & Planning, Techniques, Journalism, Blogs, Employee communications, Lobbying, Community Relations,	07	02	
	Event Risk Assessment, Various Service Providers / Organizations / Stakeholders, Crisis Communications	04		
	TOTAL	35	06	04

** L =Lectures, T =Tutorials, P =Practical

MODES OF IN-SEMESTER ASSESSMENT:

(40 Marks)

- Two Sessional Examination -
- Other (any two)
- Seminar Presentation on any of the relevant topics
- Field Visit
- Assignment

10 x 2= 20 marks

10 x 2= 20 marks

References:

Abson, E., Kennell, J., Wilde, N., Bladen, C. (2017). Events Management: An Introduction. United Kingdom: Taylor & Francis.

Genadinik, A. (2015). Event Planning: Management & Marketing for Successful Events. United States: CreateSpace Independent Publishing Platform.

Quinn, B. (2013). Key Concepts in Event Management. United Kingdom: SAGE Publications.

The Business of Events Management. (2014). United Kingdom: Pearson Education.

Shone, A., Parry, B. (2013). Successful Event Management: A Practical Handbook. United Kingdom: Cengage Learning.

**FOUR YEAR UNDER GRADUATE PROGRAMME (FYUGP) IN COMMERCE
DETAILED SYLLABUS OF 3RD SEMESTER**

SEMESTER III

Title of the Course: BUSINESS ECONOMICS

Course Code: C-3

Nature of the Course: CORE

Course Credit: 04 Credits

Distribution of Marks: 60 (End Sem) + 40 (In- Sem)

Course Objectives:

To gain understanding of the various economic concepts and theories that influence business operations and decisions and that determine the market forces and overall business environment.

Course Outcome: The student should be able to consider and interpret the primary economic factors that influence business operations and thereby, be able to take more calculated business decisions.

- CO1: Demonstrate basic understanding of the nature and scope of business economics.
 - ✓ LO1.1: Explain the salient features of business economics.
 - ✓ LO1.2: Discuss the application of economic concepts in taking different types of business decisions.
- CO2: Demonstrate the understating of differences between micro and macro economics.
 - ✓ LO2.1: Describe the features of micro and macro economics.
 - ✓ LO2.2: Describe the features of static and dynamic economy.
- CO3: Apply the knowledge of demand and supply in interpreting economic theories in the context of business decisions.
 - ✓ LO3.1: Explain the theory of demand and its prime variables.
 - ✓ LO3.2: Explain the law of supply and the exceptions to the law.
 - ✓ LO3.3: Explain the factors influencing demand and supply.
 - ✓ LO3.4: Cite examples to relate the laws of demand and supply to actual business decision making.
- CO4: Apply the theories costs in calculation and management of business costs.
 - ✓ LO4.1: Draw the interface between costs, prices and profits.
 - ✓ LO4.2: Explain the treatment of different types of costs in business.
 - ✓ LO4.3: Apply understanding of costs to design different methods of pricing.
 - ✓ LO4.4: Describe the applicability of various profit theories in actual business context.
- CO5: Analyze the consumption theories and relate them to business decisions in respect of demand, supply, procurement, production and others.
 - ✓ LO5.1: Compare and contrast between production function and production possibility.
 - ✓ LO5.2: Explain the application of different consumption theories to draw opinions about production possibility.
- CO6: Demonstrate understanding of different types of market structure.
 - ✓ LO6.1: Explain the characteristics of different types of markets.
 - ✓ LO6.2: Explain price-output determination under each of the market situations.
- CO7: Apply the knowledge about factors of production in interpreting production decisions.
 - ✓ LO7.1: Explain the characteristics of the four primary factors of production.
 - ✓ LO7.2: Describe the salient considerations of factor pricing.
 - ✓ LO7.3: Demonstrate knowledge of factors of production in the context of national and international trade.

Cognitive Map of Course Outcomes with Bloom's Taxonomy

Knowledge decision	remember	Understand	apply	analyze	evaluate	create
Factual knowledge	CO1	CO1,CO2				
Conceptual knowledge		CO1,CO2 CO6	CO3,CO4, CO7	CO5 ,CO6		CO7
Procedural knowledge			CO3,CO4, CO7			CO7
Metacognitive knowledge						

Mapping of Course Outcomes to Program Outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	M	M	M	M	S	S	M	S	S	M
CO2	M	M	M	M	S	S	M	S	S	M
CO3	M	M	M	M	S	S	M	S	S	S
CO4	M	M	M	M	S	S	M	S	S	S
CO5	M	M	M	M	S	S	M	S	S	M
CO6	M	M	M	M	S	S	M	S	S	S
CO7	M	M	M	M	S	S	M	S	S	S

Course Contents:

UNIT	Contents	L	T	P
I (15 Marks)	Nature and Scope of Business Economics; Role and Responsibility of a Business Economist	06	-	-
	Micro and Macro Economics – features, scope, merits and demerits; Static and Dynamic Analysis	06	02	-
II (15 Marks)	Demand – Law of Demand, Determinants of Demand, Need and Types of Demand Analysis	06	02	-
	Supply – Law of Supply, Exceptions to the Law, Determinants of Supply; Market Equilibrium – Concept and Determinants	06	-	-
III (15 Marks)	Theory of Consumption; Theory of Production – Production Function, Production Possibility	07	02	-
	Cost Theories, Types of Costs; Price and Pricing – Features, Types and Process; Profit – Features, Theories of Profit	06	02	-
IV (15 Marks)	Market Structure, Types of Market Competition – Monopoly, Duopoly, Oligopoly, Monopolistic	08	02	-
	Factors of Production, Factor Pricing; Trade Cycles; National Income and International Trade – Features and Types	07	-	-
	TOTAL	52	08	-

L= Lectures, T= Tutorials, P= Practicals

MODES OF IN-SEMESTER ASSESSMENT:

(40 Marks)

- Two Sessional Examination - **10 x 2= 20 marks**
- Other (any two) **10 x 2= 20 marks**
 - Group discussion
 - Seminar Presentation
 - Assignment

Recommended Books:

- C. Snyder and W. Nicholson, Fundamentals of Microeconomics, Cengage Learning (India)
- Aryasri and Murthy, Business Economics, Tata McGraw Hill
- Mithani, Fundamentals of Business Economics, Himalaya Publishing House
- V.C. Sinha, Business Economics (According to Minimum Uniform Syllabus prescribed by National Education Policy 2020), Sahitya Bhawan

SEMESTER-III
Title of the Course: Entrepreneurship
Course Code : C-4
Nature of the Course: CORE
Course Credit: 04 Credits
Distribution of Marks: 60 (End Sem) + 40 (In- Sem)

Course Objective: This paper shall help students to understand some important concepts and practices of entrepreneurship and induce them to undertake entrepreneurship as a career.

COURSE OUTCOME:

- **CO 1:** Explore the fundamental concepts of entrepreneurship:
 - ✓ LO 1.1: Identify important concepts and terms related to entrepreneurship.
 - ✓ LO 1.2: Explain the behavioural patterns of entrepreneurs and how they differ from managers.
- **CO 2:** Analyze competing theories of entrepreneurship:
 - ✓ LO 2.1: Identify key theories of entrepreneurship, such as those advanced by Schumpeter, Walker, and Drucker.
 - ✓ LO 2.2: Apply the theory of transaction cost to analyze entrepreneurial decisions.
- **CO 3:** Evaluate the relationship between entrepreneurship and economic development:
 - ✓ LO 3.1: Explore the opportunities, challenges, and solutions for entrepreneurial development, particularly in the Northeast region.
 - ✓ LO 3.2: Assess the impact of entrepreneurial development on economic growth and recommend solutions to regional entrepreneurial issues.
- **CO 4:** Study the Behavioural Patterns of Entrepreneurs
 - ✓ LO 4.1: Explore how psychological and social factors influence entrepreneurial activity.
 - ✓ LO 4.2: Consider their personal behavioral tendencies and how they connect or differ from successful entrepreneurial traits.
- **CO 5:** Analyze Industrial Policies and Their Impact on Entrepreneurship.
 - ✓ LO 5.1: Develop recommendations for policy changes to more effectively encourage entrepreneurship.
 - ✓ LO 5.2: Consider the effectiveness of governmental policies in promoting entrepreneurial growth and development.

Cognitive Map of Course Outcomes with Bloom's Taxonomy

Knowledge decision	remember	Understand	apply	analyze	evaluate	create
Factual knowledge		CO1,CO2		CO2		
Conceptual knowledge				CO4	CO3	
Procedural knowledge			CO5	CO4,CO5	CO5	CO5
Metacognitive knowledge						

Mapping of Course Outcomes to Program Outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	M	M	M	M	S	S	M	S	S	M
CO2	M	M	M	M	S	S	M	S	S	M
CO3	M	M	M	M	S	S	M	S	S	S
CO4	M	M	M	M	S	S	M	S	S	S
CO5	M	M	M	M	S	S	M	S	S	M

UNIT	CONTENTS	L	T	P
1 (15 Marks)	Introduction – The Entrepreneur – Definition; Evolution of the term entrepreneur, who is an entrepreneur, entrepreneur and enterprise, entrepreneurs and managers, behavioural pattern of entrepreneurs.	09	-	-
2 (15 Marks)	Competing Theories of Entrepreneurship – Definitions of entrepreneurship, characteristics of entrepreneurship, A conceptional model, views of Schumpeter, Walker and Drucker. Theories of entrepreneurship, The theory of invisible cost or the theory of transaction cost.	13	02	02
3 (15 Marks)	Entrepreneurship and Economic Development: Factors impeding the growth of entrepreneurship, how to encourage entrepreneurship; Prospects, problems and solutions for entrepreneurial development (with special reference to North East). Industrial Policies of the state of Assam	16	02	-
4 (15 Marks)	Entrepreneurial Development Programmes in India: entrepreneurial development programmes – their relevance and achievements, role of government in organising such programmes.	12	03	04
	TOTAL	50	07	06

MODES OF IN-SEMESTER ASSESSMENT:

(40 Marks)

- Two Sessional Examination - **10 x 2= 20 marks**
- Other (any two) **10 x 2= 20 marks**
 - Group discussion
 - Seminar Presentation
 - Assignment

Suggested readings:

1. Khanka S S: "Entrepreneurial Development" S Chand; Reprint Edn. 2006 edition (December 1, 2007)
2. Dr P T Vijayashree& M Alagamma: "Entrepreneurial Development and Small Business Management" Margham Publications; 2016th edition (1 January 2010)
3. Vasant Desai: "Entrepreneurial Development" Himalaya Publishing House (1 September 2014)

SEMESTER-III
Title of the Course: INTRODUCTION TO STOCK MARKET
Course Code: Minor 3
Course Credit: 4 Credits
Distribution of Marks:60 (End Sem) + 40 (In- Sem)

Course Objective: -

To make the students understand the concept of the stock market and acquaint them with the different terminologies, and strategies, related to investment in the stock market.

Course Outcome:

CO1: Understand the role and importance of Indian Stock market and SEBI.

LO1.1: Explain how stock market operates and SEBI regulations for Stock market.

LO1.2: Explain the role and Function of stock Market and SEBI.

CO2: Analyse various Stock market Terminologies

LO2.1: Explain major stock exchanges of India.

LO2.2: Describe various types of stock market (Bull & Bear), long and short trading options, Brokerage house.

CO3: Application of different method of Online Transaction in the stock Market.

LO3.1: Explain the process of Investment and how to select suitable investment proposal.

LO3.2: Discuss suitable methods for online investing in stock Market.

CO4: Explain the role of Different types of investors, Depositories, and the concept of Dematerialisation.

LO4.1: Explain different types of investors in stock market i.e. Speculator, hedger, and arbitragers.

LO4.2: Creation of DEMAT Account and understand the process of Dematerialisation.

LO4.3: Creation of Portfolios and analysing the role of Depositories

Cognitive Map of Course Outcomes with Bloom's Taxonomy

Knowledge decision	remember	Understand	apply	analyze	evaluate	create
Factual knowledge	CO1	CO1,CO2				
Conceptual knowledge		CO1,CO2	CO3,CO4,			
Procedural knowledge			CO3,CO4,		CO4	CO4
Metacognitive knowledge						

Mapping of Course Outcomes to Program Outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	S	S	M
CO2	S	M	S	S	S	S	S	S	S	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	M	S	S	M	S	S	S	S	S

UNIT	CONTENTS	L	T	P
I Introduction (15 Marks)	Introduction to Stock Exchange:- Stock Market Operation, SEBI regulations for stock exchanges, role and function of SEBI.	05	02	02
II Stock Market Terminologies (15 Marks)	Stock Market Terminologies:- Description of major stock exchanges in India; Limit order, bull market, bear and delivery of stock and bond; Put, call and stop loss; Booking profit and loss; Short and long trading options; Brokerage houses.	07	02	02
III Trading In Stock Market (15 Marks)	Methods of Online Transactions in the Stock Market:- Volume of money to invest in the stock market; Investing in Equities; Investing in Bonds; Investing in Mutual Funds; Investment in Initial Public Offers; How to check on what to buy	12	02	02
IV Dematerialisation Of Securities (15 Marks)	Types of Investors in Stock Market:- Speculator, hedger and arbitrageurs; Dematerialisation of securities and the process; Role of Depositories; Formation of portfolios; Major stock indices in India.	12	-	-
	TOTAL	36	06	06

*L= Lecture, T= Tutorial, P= Practical

MODES OF IN-SEMESTER ASSESSMENT:

(40 Marks)

- Two Sessional Examination -
- Other (any two)
 - Group discussion
 - Seminar Presentation
 - Assignment
 -

10 x 2= 20 marks

10 x 2= 20 marks

Suggested Reading:

1. Bodie, Kane, Markus and Mohanty: Investments (Eighth Edition), McGraw Hill, New Delhi.
Bhole: Indian Financial System: Himalaya Publishers, Mumbai.
2. Madura: International Corporate Finance: Thomsons, USA

SEMESTER-III

Title of the Course	:	PERSONAL FINANCE
Course Code	:	GEC-3A
Nature of the Course	:	GEC
Course Credit	:	03 Credits
Distribution of Marks	:	60 (End Sem) + 40 (In- Sem)

COURSE OBJECTIVES

1. This course integrates economics and concepts of personal finance to help the students of PG programmes (Non-Commerce) to understand the implications of economic events and enable them to make informed financial decision.
2. They will also learn about investment and savings vehicles available in the market along with their risk and return levels.

COURSE OUTCOME:

CO1: Understand various concepts, terminology like savings, investment, inflation, simple and compound interest etc.

LO1.1: Cite examples of the various investment vehicles with its suitability and availability.

CO2: Demonstrate the understating of time value of money, opportunity cost, present value and future vale etc. and its applicability in personal finance.

LO2.1: Explain how to apply the concepts for growth of quantum of investment for wealth maximization.

CO3: Computation of income tax and filing of income tax return. .

LO3.1: Explain the process of calculation of gross total income, total income and income tax payable.

CO4: Understand the credit building capacity

LO4.1: Evaluate terms and conditions related with various lending institutions.

CO5: Understand risk and return of various investment vehicles.

LO5.1: Discuss the concept of risk management

LO5.2: Evaluate various types of investment alternatives.

Cognitive Map of Course Outcomes with Bloom's Taxonomy

Knowledge decision	remember	Understand	apply	analyze	evaluate	create
Factual knowledge	CO1	CO1,CO2				
Conceptual knowledge	CO1	CO1,CO2	CO3,CO4, CO5		CO4,CO5	
Procedural knowledge			CO3,CO4, CO5		CO4, CO5	
Metacognitive knowledge						

Mapping of Course Outcomes to Program Outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	M	M	M
CO2	S	S	S	S	S	S	S	M	M	M
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	M	S	S	S	S	S
CO5	S	S	S	S	M	S	S	S	S	M
CO6	S	S	S	S	M	S	S	S	S	S

UNIT	Contents	L	T	P
I Financial Planning (15 Marks)	Personal Finance: Basics of Personal Finance, Scope, objectives. Spend Less to Save and Invest More Financial Success and Happiness.	02	02	-
	Personal Financial Success and the Economy: The Concept of Business Cycle; Inflation- advantages and disadvantages Concept of Simple Interest and Compound Interest Opportunity Costs.	03	01	-
	Time Value of Money: Calculating Future Values Calculating Present Values	04	02	-
II. Financial Statements Budgets (15 Marks)	Financial Goals: Setting Financial Goals long term and short term Preparation of Budget, Evaluation of budget for control.	03	01	-
	Concepts Financial Statements: The Balance Sheet as a Snapshot of Financial Status. Concept of Net Worth	02	01	-
III. Managing Income Taxes (15 Marks)	Basic concepts: Concept of Heads of income, Gross total income, Taxable Income, Assessment Year, Previous year, Income exempted from tax.	03	01	-
	Deductions, Computation of Tax: Deductions in computing income- Standard deduction and General deductions. Determination of Tax liability, Tax Deducted at Source, Advance Tax,	03	01	-
	Filing IT return : Filing of Income Tax Return. Tax avoidance and Tax evasion.	02	01	-
IV. Management of Credit and Fundamentals of Investment (15 Marks)	Conceptual framework for credit: Good and evils of Credit Obtaining Credit and Building a Good Credit Reputation Credit Approval Process of the Financial Institutions Selection of lenders, criterion to be considered for selection.	03	01	-
	Concept of risk and investment: Concept of Risk, The Risk Management for investment. Basics of Insurance products. Investment for tax savings-risk free or less risky investment- NSC, PF, PPF, Bank deposits.	03	02	-
	Investments and Market Risks: Investments linked to market risk- Mutual fund investment-types-features-return-risks. Investment in corporate securities-Bonds, shares	02	02	-
	. TOTAL	30	15	-

*L= Lecture, T= Tutorial, P= Practical

MODES OF IN-SEMESTER ASSESSMENT:**(40 Marks)**

- Two Sessional Examination - **10 x 2= 20 marks**
- Other (any two) **10 x 2= 20 marks**
 - Group discussion
 - Seminar Presentation
 - Assignment

Reference Books:

1. Khan & Jain; Financial Management-Text, Problems and Cases. Tata McGraw Hill Education (India) Private Limited. New Delhi.
2. Pandey, IM; Financial Management; Vikas Publishing House PvtLtd.New Delhi-110014.
3. Robert T. Kiyosaka; Rich Dad Poor Dad. CashflowTechnology.Inc.USA. ***Text Books :***
 1. Walker and Walker: Personal Finance Building your Future; McGraw Hill Education (India) Private Limited. Channai. (2017)
 2. Jeff Madura; Peronal Finance; Pearson Education. Pearson Education. 14 Local ShoppingCentre, Panchsheel Park, New Delhi. (2017)
 3. Vishal Thakur: Finance for Non-Finance; Amazon. com. (2015)
 4. Manish Chouhan: Personal Finance Principles Every Investor Should Know. Network 18 Publication Private Ltd. New Delhi-08.

SEMESTER-III
Title of the Course: Introduction to Investing and Trading
Course Code: SEC-3A
Nature of the Course: Skill Enhancement Course
Course Credit: 03 Credits
Distribution of Marks:60 (End Sem) + 40 (In- Sem)

COURSEOBJECTIVES:

- The students will be able to understand the basics of Investing and Trading
- They will understand the avenues of investment and also analyse the Risk and return associated with it.
- They will learn the process of trading and Investment which can be carried out through demat account.

Course Outcomes

CO1: Demonstrating understanding of investing and trading.

LO1.1: Explain the avenues of investment in stock market.

LO1.2: Discuss the concept of time value of money to beat the inflationary effect

CO2: Analyze the structure of capital market of India

LO2.1: Define the concept of primary and secondary market

LO2.2: Discuss regulations of Indian FINANCIAL MARKET

CO3: Demonstrate Understanding of major stock exchange of India

LO3.1: Explain different types of market indices

LO3.2: Discuss depositories and their role.

CO4: Investing and trading in stock market by opening DEMAT account

LO4.1: Explain process and documentation to open a DEMAT account and its application.

Cognitive Map of Course Outcomes with Bloom's Taxonomy

Knowledge decision	remember	Understand	apply	analyze	evaluate	create
Factual knowledge	CO3	CO1,CO2				
Conceptual knowledge		CO1,CO2	CO4	CO2		
Procedural knowledge			CO4			
Metacognitive knowledge						

Mapping of Course Outcomes to Program Outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	M	S	M
CO2	S	S	S	S	S	M	S	S	S	M
CO3	S	S	S	S	S	M	S	M	S	S
CO4	S	S	S	S	S	S	S	M	S	S
CO5	S	M	M	S	S	S	M	S	S	M

Units	Contents	L	T	P
I (15Marks)	Introduction: Meaning of Investing and Trading, Difference between Savings and Investment, Risk and Return, TimevalueofMoney.InvestmentOpportunities: Savings Bank Deposits, Fixed Deposits, Post office Deposits-its Schemes, Recurring Deposits,RealEstate, Gold,Mutual Funds, Stocks ,ETF,Crypto Currencies	9	1	1
II(15 Marks)	Capital Market: Structure of capital market of India, Meaning of Primary and Secondary Markets, Instruments ofPrimary and Secondary Markets,Regulatorsregulating Indian Financial Markets.	9	1	1
III(15 Marks)	ShareMarket: Introduction to BSEandNSE,Introduction to Market Indices, Depositories and their Role, Methods of Analyzing the Share Market, Credit Rating,andits Role.	9	1	2
IV(15 Marks)	RoleofDemat Account Trading and InvestinginShare Market, Process, and documentation to open a demat account, Introduction toMobileApplication based trading and investing.	9	1	4
	TOTAL	36	4	8

Here,L=Lecture,T=Tutorial,P=Practical.

MODES OF IN-SEMESTER ASSESSMENT:

(40 Marks)

- Two Sessional Examination - **10 x 2= 20 marks**
- Other (any two) **10 x 2= 20 marks**
 - Group discussion
 - Seminar Presentation
 - Assignment

Suggested Readings

- Pathak.B, 'IndianFinancialSystem', PearsonIndia Pvt.Ltd,5thEdition, 2018.
- KhanM. Y.,IndianFinancialSystem,TataMcGrawHillCompany,10thEdition 2017.
- Bhole:IndianFinancialSystem:HimalayaPublishers, Mumbai.
- Madura:InternationalCorporateFinance:Thomsons,USA

SEMESTER-III

Title of the Course	:	Hospitality Management
Course Code	:	SEC-3B
Nature of the Course	:	Skill Enhancement Course (SEC)
Course Credit	:	03 Credits
Distribution of Marks	:	60 (End Sem) + 40 (In- Sem)

Course objective:

This paper shall introduce students to some of the basic but significant aspects of the Hospitality Industry.

Course Outcome

CO1: Demonstrate understanding of the concept and dimensions of hospitality.

LO1.1: Cite examples of different types of hospitality products.

LO1.2: Explain the various components of the hospitality industry.

CO2: Demonstrate understating of hospitality management in the context of economic development.

LO2.1: Explain the influence of internal and external factors in the operation of hospitality establishments.

LO2.2: Explain the influence oof controllable and uncontrollable factors in the operation of hospitality establishments.

CO3: Apply the understanding of basic types of hospitality sector to differentiate their functioning and management.

LO3.1: Differentiate between commercial and non-commercial establishments.

LO3.2: Distinctively explain the operations and management treatment of commercial and non-commercial establishments.

CO4: Analyze the marketing and legal aspects of hospitality management.

LO4.1: Discuss the various specifications and laws relating to hotel grading, amenities and management.

LO4.2: Explain the distinctive challenges and practices in respect of communication in the hospitality sector.

CO5: Analyze the functioning of key departments and services in hospitality establishments.

LO5.1: Explain the operations of various key departments of hospitality establishments.

LO5.2: Explain the significance and role of services in the hospitality sector.

CO6: Analyze the management of finance and tracking mechanisms in hospitality.

LO6.1: Discuss the critical considerations in managing finance in hospitality establishments.

LO6.2: Cite examples to explain the significance and role of proper tracking mechanism in hospitality

Cognitive Map of Course Outcomes with Bloom’s Taxonomy

Knowledge decision	remember	Understand	apply	analyze	evaluate	create
Factual knowledge		CO1,CO2				
Conceptual knowledge		CO1,CO2	CO3,CO4,	CO5,CO6		
Procedural knowledge			CO3,CO4,			
Metacognitive knowledge						

Mapping of Course Outcomes to Program Outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	M	S	M
CO2	S	S	S	S	S	M	S	S	S	M
CO3	S	S	S	S	S	M	S	M	S	S
CO4	S	S	S	S	S	S	S	M	S	S
CO5	S	M	M	S	S	S	M	S	S	M

UNIT	CONTENTS	L	T	P
I. Concept and Types of Hospitality Industry	Definition of Hospitality management, meaning & significance of hospitality management, basic components of hospitality, history of hospitality industry, hospitality products, importance of hospitality management for the economic development of the country	06		-
	Hospitality Industry Services: Accommodation, Food & Beverages, Entertainment, Event Management, Recreation, Functions & Banquets, Business Centre Services, Security, Gaming- seminars, conferences, exhibitions & sales meet, Tourism, Aviation, Railway Catering, Cruise Line Services	07	02	02
II. Factors Influencing Operation of Establishment	Internal and external factors, controllable and uncontrollable factors; market needs and expectations, economics, climate, seasonal conditions, industry regulations	08	02	-
	Commercial and Non-commercial Establishment; Marketing Communications, Hotel Grading and Laws governing the Hotel Industry	06	02	02
III. Key Department and Service	Front Office, Housekeeping, Food & Beverages, Sales & Marketing, Human Resources, Front Office Accounting, Finance: Maintenance of accounts, Tracking Transactions	06		02
TOTAL		33	06	06

** L =Lectures, T =Tutorials, P =Practicals

MODES OF IN-SEMESTER ASSESSMENT:

(40 Marks)

- Two Sessional Examination - **10 x 2= 20 marks**
- Other (any two) **10 x 2= 20 marks**
 - Group discussion
 - Seminar Presentation
 - Assignment

Suggested Readings:

1. Wood, R. C. (2015). Hospitality Management: A Brief Introduction. United Kingdom: SAGE Publications.
2. Reynolds, D. R., Rahman, I., Barrows, C. W. (2021). Introduction to Hospitality Management. United Kingdom: Wiley.
3. Pont, L. (2014). Hospitality Management: People Skills and Manners on and Off the Job. United States: Universe.
4. Key Concepts in Hospitality Management. (2013). India: SAGE Publications.
5. Manohar, G. (2009). Hospitality Management. India: Laxmi Publications Pvt Limited.
6. Tesone, D. (2017). Principles of Management for the Hospitality Industry. United Kingdom: Taylor & Francis Group.