

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

**BANKING & INSURANCE (MAJOR)**

Year	Semester	Course (Lecture+Tutorial+Practical) (L+T+P)	No. of Courses	Course Code	Name of the Course	Credit	Remarks	
		Major (Core)	1	Major-1	Business Organization and Management	4		
1	1st	Minor	1	Minor 1	Indian Banking System	4	The course shall be taken by students from disciplines other than Banking & Insurance.	
		Multi-Disciplinary Generic Elective Course: Natural Sciences-I/ Social Science/Humanities-I/ Commerce-I		GEC-1D	Introduction to Banking	3	The Course shall be taken by students from disciplines other than Banking & Insurance.	
		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	2		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	
<b>Total</b>					<b>20</b>			
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 <sup>nd</sup>	Minor	1	Minor 2	Principles of Insurance	4	The course shall be taken by students from disciplines other than Banking & Insurance.	
		Multi-Disciplinary Generic Elective Course: Natural		GEC-2D	Risk Management	3	The Course shall be taken by students from disciplines other than Banking & Insurance.	

		Sciences-I/ Social Science/Hum anities-I/ Commerce-I					
		Ability Enhancement Course: English Language and Communicati on Skills	1	AEC 2		4	The students shall have to take one of the language disciplines offered by DU.
		Value Added Course-3 Environmenta l Science	1	VAC 2		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.
		<b>Total</b>				<b>20</b>	
		<b>Grand Total (Semester I and II)</b>				<b>40</b>	
<b>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</b>							

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	4	
2	3 <sup>rd</sup>	Minor	1	Minor 3	Indian Banking Regulations	4	The course shall be taken by students from disciplines other than Banking & Insurance.
		Multi-Disciplinary Generic Elective Course: Natural Sciences-I/ Social Science/Humanities-I/ Commerce-I		GEC- 3D	Financial Markets and Instruments	3	The Course shall be taken by students from disciplines other than Banking & Insurance.
		Ability Enhancement Course: Communicative English / Mathematical Ability	1	AEC 3		2	The students shall have to take one of the language disciplines offered by DU
		Skill Enhancement Course	2	SEC- 3A	Introduction to Investment 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		
		<b>Total</b>				<b>20</b>	
		<b>Grand Total (Semester I, II and III)</b>				<b>60</b>	

**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  
(Banking and Insurance) DETAILED SYLLABUS OF 1<sup>ST</sup> SEMESTER**

**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
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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
<b>I (12 Marks)</b>	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	
<b>II (12 Marks)</b>	Planning, Organising and Decision Making; Policy and Strategy Formulation	06	-	-
	Departmentation – Functional, Project, Matrix and Network	04	-	-
<b>III (12 Marks)</b>	Authority Relationships – Line and Staff; Delegation of Authority; Decentralisation; Groups and Teams; Reporting and Accountability	06	02	-
	Leadership – Nature, Types, Leadership Theories	04	-	-
<b>IV (12 Marks)</b>	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	-
	<b>V (12)</b> Indian Ethos for Management: Value-Oriented Holistic Management; Business Process Reengineering (BPR), Learning Organisation, Outsourcing	05	-	-

<b>UNIT</b>	<b>Contents</b>	<b>L</b>	<b>T</b>	<b>P</b>
<b>Marks)</b>	Subaltern Management Ideas from India; Diversity & inclusion; Work-life Balance; Freelancing; Flexi-time and work from home; Co-sharing/co-working.	06	02	-
	<b>TOTAL</b>	<b>52</b>	<b>08</b>	<b>-</b>

**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: INDIAN BANKING SYSTEM**  
**Course Code: MINCOM1**  
**Nature of the Course: Minor**  
**Course Credit: 04 credits**  
**Distribution of Marks: 60 (End Sem) + 40 (In-Sem)**

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

❖ **Course Outcome:**

- ❖ CO1: Understand the functions of banks, types of banks, and digitisation of banks, inherent meaning and composition of Financial System.
- ❖ LO1.1: Cite the importance of the banking financial system for the economy.
- ❖ CO2: Explain the concepts of retail relationship banking, universal banking and their importance.
- ❖ LO2.1: Identify the differences between the new banking concepts.
- ❖ CO3: Explain the non-banking functions of Indian banks and dealing with third party financial products by banks
- ❖ LO3.1: Compare the various banking and non-banking functions. Platform available and can decide upon which bank to choose to get banking service.
- ❖ CO4: Interpret the new development in the banking industry. .
- ❖ LO4.1: Examine the benefits of traditional and technology banking.

**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		CO3, CO4		
Procedural knowledge						
Metacognitive knowledge						

**Mapping of Course Outcomes to Program Outcomes**

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
CO1	S	S	S	S	S	S	S	M	S	M	S
CO2	S	S	S	S	S	M	S	S	S	M	S
CO3	S	S	S	S	S	M	S	M	S	S	S
CO4	S	S	S	S	S	S	S	M	S	S	S

UNIT	CONTENTS	L	T	P
<b>I</b> <b>(15 Marks)</b>	<b>Introduction:</b> Banking: meaning and definition, Development of Banking in India, Features of banks, Classification of Banks. Bank Digitalisation: Pros and Cons.	12	02	-
<b>II</b> <b>(15 Marks)</b>	<b>Indian Banking System:</b> Unit Banking, Branch Banking, Correspondent Banking, Chain Banking, Pure Banking, Mixed Banking, Relationship Banking, Narrow Banking, Universal Banking, Regional Banking, Retail Banking, Wholesale Banking and Private Banking, meaning advantages and disadvantages.	14	02	-
<b>III</b> <b>(15 Marks)</b>	Privatisation of Public Sector Banks: Process, advantages and disadvantages, Merger and amalgamation of public sector	14	02	-



	banks- cause and effects. Non-banking functions of Indian banks- Bancassurance, Dealing of Third-party products- Mutual Funds, Stock Broking, Government Bonds, Gold Bonds.			
<b>IV (15 Marks)</b>	<b>Recent trends in Indian Banking:</b> Core banking—types of financing—take out financing; revolving credit, syndicated loan—bridge loan, consortium finance, preferred finance—guarantee services/non-fund based business—repayment method—factoring—ATM—internet banking, UPI and Wallet.	12	02	-
	<b>TOTAL</b>	<b>52</b>	<b>08</b>	<b>-</b>

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

**MODES OF IN-SEMESTER ASSESSMENT:**

**(40 Marks)**

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

***Suggested Readings:***

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

***Note: Latest edition of text books may be us***

**SEMESTER-I**

**Course Title : INTRODUCTION TO BANKING**  
**Course Code : GEC-1D**  
**Nature of the Course : Generic Elective Course (GEC)**  
**Course Credit : 03 Credits**  
**Distribution of Marks : 60 (End Sem) + 40 (In-Sem)**

**Course Objectives:**

- To introduce the students to the basic concept of banking as a financial intermediation service and bank as a financial institution.

**Course Outcome:**

- CO1: Demonstrate understanding of Evolution of Banking
  - LO1.1 Discuss the Indian Banking System
- CO2: Demonstrate understanding of Functions of Banks
  - LO2.1: Explain primary, secondary, general utility functions of banks
- CO3: Understanding of Opening and Closing of bank accounts
  - LO3.1: Explain the mechanism for opening and closing of different types of accounts like savings account, deposit account and others
- CO4: Demonstrate understanding of new technology in banks
  - LO4.1: Discuss the different methods of remittances like NEFT, RTGS etc.
  - LO4.2: Application of online financial services in banking transactions.

### Cognitive Map of Course Outcomes with Bloom's Taxonomy

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

### Mapping of Course Outcomes to Program Outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
CO1	S	S	S	S	S	S	S	M	S	M	S
CO2	S	S	S	S	S	M	S	S	S	M	S
CO3	S	S	S	S	S	M	S	M	S	S	S
CO4	S	S	S	S	S	S	S	M	S	S	S

UNIT	Contents	L	T	P
<b>I Introduction (15 Marks)</b>	<b>Evolution of banking:</b> Origin, Meaning and Definition of 'Bank' Evolution of banking in India. Structure of Indian Banking System	03	01	-
		03	-	-
<b>II Functions of Banks (15 Marks)</b>	<b>Functions of Bank:</b> Primary functions: A) Accepting deposits: Demand deposits: Current and Savings; No Frills Account, Term Deposit, Flexi Deposits (Auto Sweep) B) Granting Loans and Advances- Term Loan, Short term credit, Overdraft, Cash Credit, Other types of loan. Secondary functions: A) Agency Functions- Payment and Collection of Cheques, Bills and Promissory notes, Execution of standing instructions, Acting as a Trustee, Executor. B) General Utility Functions: Safe Custody, Safe deposit vaults, Remittances of funds, Pension Payments, Acting as an Authorised Person in foreign exchange.	03	01	-
		03	-	-
<b>III Banking Operations (15 Marks)</b>	<b>Opening and operation of Bank account</b> Types of Account; Procedure for Opening of Bank Account: Know Your Customer (KYC) - Needs and Norms.	04	01	02
	Procedure for Operating Deposit Account: Pay-in-slips, Withdrawal slips, Issue of pass book, (Current Savings or Recurring deposits), Issue of Cheque book, Issue of fixed deposit receipt, Premature encashment of fixed deposits and loan against fixed deposit.	03	01	01
	Recurring deposits: Premature encashment and loan against recurring deposit.	03	01	01
	<b>Closure of accounts</b> b) Transfer of accounts to other branches/Banks	03	01	02
<b>IV Modern Banking (15 Marks)</b>	<b>Methods of Remittances</b> Demand drafts, bankers' Cheques and Truncated Cheques, Electronic Funds Transfer- RTGS, NEFT and SWIFT	10		
	<b>Technology in Banking</b> Need and importance of technology in			

	banking E-Banking: ATM, Credit card, Debit card, Tele Banking, Mobile Banking, Net Banking, Concept, and benefits of Core Banking Solution.			
	<b>TOTAL</b>	35	06	08

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

**MODES OF IN-SEMESTER ASSESSMENT:**

**(40 Marks)**

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

**Suggested Readings:**

1. Gorden and Natarajan, *Banking Theory Law and Practice*, Himalaya Publishing House, Mumbai.
2. Toor S.N. and Toor A, *Principles and Practices of Banking*, Skylark Publications
3. Chawla O.P., *Evolution of Banking System in India since 1900*, Sage Publications India Pvt.
4. Sharma D., *Principles of Banking*, Rajat Publications
5. Sinha C.V., *Indian Banking System*, SBPD Publishing House

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

## 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

<b>Unit</b>	<b>Contents</b>	<b>L</b>	<b>T</b>	<b>P</b>
<b>1</b> <b>Basics of MS Excel</b> <b>20 marks</b>	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, Protecting Worksheet and Workbook. Inserting and deleting rows and columns. Inserting and deleting cells.	<b>12</b>	<b>01</b>	<b>02</b>
<b>2</b> <b>Data Representation using MS Excel</b> <b>20 Marks</b>	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. Charts: Chart elements: Titles, legend, data labels, creating a New Chart, Formatting Chart, Types of charts, Using Chart Templates, Pivot chart.	<b>06</b>  <b>05</b>	<b>01</b>  <b>01</b>	<b>01</b>  <b>01</b>
<b>3</b> <b>Preparation of Financial Statements</b> <b>20 Marks</b>	Preparation of Profit & Loss Account, Balance Sheet, Perform Ratio Analysis and Financial Statement Analysis using MS Excel.	<b>12</b>	<b>01</b>	<b>02</b>
	<b>TOTAL</b>	<b>35</b>	<b>04</b>	<b>06</b>

\*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
<b>I Tourism Management an overview 20 Marks</b>	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
<b>II Constituents of Tourism Industry 20 Marks</b>	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
<b>III Management Issues 20 Marks</b>	Tourism planning and development, human resource management in tourism	06	02	01
	Marketing in Tourism, Careers in Tourism	05	-	-
	<b>TOTAL</b>	<b>35</b>	<b>06</b>	<b>04</b>

\*\* 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&Chainickaa: A Textbook of Tourism and Hospitality Management. Bookman Publications. New Delhi.

**FOUR YEAR UNDER GRADUATE PROGRAMME (FYUGP) IN COMMERCE  
DETAILED SYLLABUS OF 2<sup>ND</sup> 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							
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### 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
<b>I Recording and Presentation of Accounting Transactions (15 Marks)</b>	<b>Preparation of Financial Statements:</b> Preparation of Trial Balance including adjustments and preparation of Financial Statements.	<b>08</b>	-	-
	<b>Financial Accounting Principles:</b> 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	-	-
	<b>Financial accounting standards:</b> 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	-	-
<b>II Accounting Process (15 Marks)</b>	<b>Accounting for Partnership Firm:</b> Admission, Retirement, Death and Dissolution of Firms;	10	02	01
	<b>Single Entry System:</b> 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
<b>III Accounting for Not-for-profit Organisation and Depreciation Accounting (15 Marks)</b>	<b>Preparation of Accounts of Not-for-profit Organisation:</b> 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

	<b>Depreciation Accounting:</b> 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
<b>IV Accounting for Hire Purchase, Instalments, and Introduction to Corporate Accounting (15 Marks)</b>	<b>Hire Purchase and Instalment System:</b> Calculation of interest, partial and full repossession, Hire purchase trading (total cash price basis), stock and debtors' system; Instalment Purchase System.	06	01	01
	<b>Introduction to Corporate Accounting:</b> 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	07	01	01
	TOTAL	49	08	06

**MODES OF IN-SEMESTER ASSESSMENT:**

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

**(40 Marks)**

**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.**

## BACHELOR OF COMMERCE PROGRAMME

### DETAILED SYLLABUS OF 2<sup>nd</sup> SEMESTER

**Course Title: Principles of Insurance**

**Course Code: Nature of the Course: Minor Course Credit: 04 Credits.**

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

#### Learning Objectives

The course aims to familiarize the students with the stock trading mechanism functioning in India.

#### Course Outcome:

**CO1:** Demonstrate understanding of significance of Insurance in different economic development of society

LO1.2: Discuss different classes of insurance, different terminologies used in insurance

**CO2: Demonstrate understanding of different principles of Insurance.**

LO2.1: Understanding of Principles of Insurable Interest, Principle of Indemnity, Principle of Subrogation etc.

**CO3:** Demonstrate understanding of Introduction to Life Insurance Policies and Annuity.

LO3.1: Explain the evolution, growth, and principles of Life Insurance.

LO3.2: Discuss the Life Insurance Organizations in India;

**CO4:** Application of various Market-Operations of Insurance companies

LO4.1: Discuss operation of intermediaries-Specialist Insurance companies; Power and Functions of IRDA; Role of regulators and other bodies.

#### Cognitive Map of Course Outcomes with Bloom's Taxonomy

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

#### Mapping of Course Outcomes to Program Outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
CO1	S	S	S	S	S	S	S	M	S	M	S
CO2	S	S	S	S	S	M	S	S	S	M	S
CO3	S	S	S	S	S	M	S	M	S	S	S
CO4	S	S	S	S	S	S	S	M	S	S	S

Unit	Contents	L	T	P
Unit- I: Concept of Insurance terminology	Management of Risk by Individuals and Insurers Different Classes of Insurance; Importance of Insurance; Insurance terminology-Fixing of Premiums— Rider Premiums, Surrender value, Paid up value; Reinsurance. Role of Insurance in Economic Development	8	2	4

(12 Marks)	tandSocialSecurity			
Unit-II: Insurance products and contracts  (12 Marks)	InsuranceContractTerms; Historyofinsurance PrinciplesofInsurance:PrincipleofInsurableInterest,Pri ncipleofIndemnity,PrincipleofSubrogation,Principleof Contribution, Relevant InformationDisclosure,PrincipleofutmostGoodFaith,R elevanceofProximate cause, Types of insurance Personal, Commercial, Health and Life; Types of I nsurancecompanies-Insurance Life Cycle- Underwriting, Policy Servicing, Claims.	8	2	4
Unit- III Introduction to Life Insurance Policies and Annuity  (12 Marks)	Meaning and evolution, growth,andprinciplesofLifeInsuranceLifeInsurance OrganizationsinIndia; Competition and Regulation of Life Insurance Types of Life Insurance Policies – Term, Whole Life, Endowment, Unit Linked and with or without Profit Policies Insight into Annuity-Concept of Annuity - Types of Annuities–Fixed Annuity, Fixed Index Annuity, Variable Annuity; Insight into Group Insurance	1 0	2	2
Unit- IV Non- Life Insurance (12 Marks)	Concept of Non-Life Insurance; Types of Non-Life Insurance products; Non-life policies features and Benefits; working of Healthcare Insurance Key Challenges of Healthcare Industry; Difference Between Life Insurance and Non-Life Insurance	9	2	2
Unit V Regulatory framework for Insurance  (12 Marks)	Constituents of Insurance Market-Operation of Insurance companies Operation of intermediaries-Specialist Insurance companies; Power and Functions of IRDA; Role of regulators and other bodies	8	2	4
	Total	43	10	16

**Modes of In-Semester assessment: 40 Marks.**

**Two sessional Examinations: 20 Marks.**

**Others (Any Two): 2 x10 Marks**

**Assignment**

**Group Discussion (on some specific insurance policies)**

**Seminar presentation,**

**Visiting Insurance offices and talking with the officials mostly dealing with sales and Marketing and making a report.**

### **SUGGESTED READINGS:**

1. Principles of Insurance : Publication of the Insurance Institute of India
2. Principles of Insurance : Telugu Academy, Hyderabad
3. Guide to Risk Management: Sagar Sanyal
4. Principles of Insurance : Dr V Padmavathi, Dr V Jayalakshmi–PBP
5. Insurance and Risk Management : P.K. Gupta
6. Insurance Theory and Practice : Tripathi PHI
7. Principles of Insurance Management: Neelam C Gulati, Excel Book

## SEMESTER-II

**Title of the Course: RISK MANAGEMENT**

**Course Code: GEC-2D**

**Nature of the Course: Generic Elective Course (GEC)**

**Course Credit: 03 credit**

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

### COURSE OBJECTIVES:

- The course will examine the way in which the risk is determined in various fields of business especially in insurance and banking business.
- To engage students in active discovery of risk management principles, developing an awareness of challenges in the contemporary times.

### COURSE OUTCOME:

**CO1:** Understand the meaning and objectives of risk management and the process.

**LO1:** Identify less exposures and analysis of loss and risk exposures

**CO2:** Demonstrate the concept of retention, non-insurance transfer and commercial insurance

**LO2:** Determining retention level and understand captive insurer.

**CO3:** Identifying Personal Risk, personal risk exposure.

**LO3:** Understand the steps involved in personal risk management and identify risk exposures

**CO4:** Conceptual Clarity of risks involved in Banks

**LO4:** Define different types of risks: Operational Risk, Credit Risk, Market Risk and Liquidity risk

### Cognitive Map of Course Outcomes with Bloom's Taxonomy

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

### Mapping of Course Outcomes to Program Outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
CO1	S	S	S	S	S	S	S	M	S	M	S
CO2	S	S	S	S	S	M	S	S	S	M	S
CO3	S	S	S	S	S	M	S	M	S	S	S
CO4	S	S	S	S	S	S	S	M	S	S	S

UNIT	CONTENTS	L	T	P
<b>I Introduction to Risk Management (15 Marks)</b>	Meaning, Objective and steps in risk management process, Identifying less exposure, analysis of loss/risk exposures.	08	02	-

<b>II Risk Financing (15 Marks)</b>	Retention, non-insurance transfer, commercial insurance.	07	02	01
	Determination of Retention level: paying losses, captive insurer.	04	02	01
<b>III Personal risk management (15 Marks)</b>	Personal Risk Management: steps in personal risk management, identifying risk exposures, analysis of risk exposures.	08	01	02
<b>IV Risk Management in Banks (15 Marks)</b>	Risk in Banks: Operational risk, Credit risk, Market risk and Liquidity Risk.	08	01	02
<b>TOTAL</b>		<b>35</b>	<b>08</b>	<b>06</b>

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

**MODES OF IN-SEMESTER ASSESMENT:**

**(40 Marks)**

- Two Sessional Examination - **20 Marks**
- Others (Any Two) - **10 x 2= 20 marks**
  - Seminar Presentation on any of the relevant topics
  - Assignment

Suggested readings:

1. Kumar, Chatterjee, Chandrashekhar & Patwardhan: Risk Management. Macmillan Publication. New Delhi.
2. Rejda: Principles of Risk Management and Insurance. Pearson Publication. New Delhi

**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
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UNIT	CONTENTS	L	T	P
<b>I. Principles of Event Management</b> 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
<b>II. Event Planning and Marketing</b> 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	
<b>III. Communication, Public Relations and Risk Handling</b> 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		
	<b>TOTAL</b>	<b>35</b>	<b>06</b>	<b>04</b>

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

**MODES OF IN-SEMESTER ASSESSMENT:**

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

**(40 Marks)**

**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 3<sup>RD</sup> 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
<b>I</b> <b>(15 Marks)</b>	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	-
<b>II</b> <b>(15</b>	Demand – Law of Demand, Determinants of Demand, Need and Types of Demand Analysis	06	02	-

UNIT	Contents	L	T	P
<b>Marks)</b>	Supply – Law of Supply, Exceptions to the Law, Determinants of Supply; Market Equilibrium – Concept and Determinants	06	-	-
<b>III (15 Marks)</b>	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	-
<b>IV (15 Marks)</b>	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	-	-
	<b>TOTAL</b>	<b>52</b>	<b>08</b>	<b>-</b>

**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 conceptual 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
	<b>TOTAL</b>	<b>50</b>	<b>07</b>	<b>06</b>

**MODES OF IN-SEMESTER ASSESSMENT:**

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

**(40 Marks)**

**10 x 2= 20 marks**

**10 x 2= 20 marks**

**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: INDIAN BANKING REGULATIONS**  
**Course Code: MINCOM3**  
**Nature of the Course: Minor**  
**Course Credit: 04 credits**  
**Distribution of Marks: 60 (End Sem) + 40 (In-Sem)**

**Objective:** To acquire an introductory knowledge of law and practice relating to Indian Banking.

**Course Outcome:**

CO1: Understand various Acts implemented by the regulators of the financial markets.

LO1.1: Cite examples of the various authorities and their powers and functions while dealing with the participants.

CO2: Demonstrate the understating of various provisions of Act dealing with operational aspects of bank operation.

LO2.1: Explain how to apply various rules for functioning a bank in India and abroad.

CO3: Understanding various powers and management of Reserve Bank of India

LO3.1: Describe constitution of board of directors and their rights.

LO3.2: Discuss banks shareholders and their rights.

LO3.3: Conceptual clarity CRR, SLR, cash currency management etc.

CO4: Understand the legal nature of Bankers.

LO4.1: Describe the rights and duties of customer

LO4.2: Describe the concept of customer relationship management in banking industry.

**Cognitive Map of Course Outcomes with Bloom's Taxonomy**

Knowledge decision	remember	Understand	apply	analyze	evaluate	create
Factual knowledge	CO1	C02				
Conceptual knowledge			CO3,CO4			
Procedural knowledge			CO4		CO4	
Metacognitive knowledge						

**Mapping of Course Outcomes to Program Outcomes**

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
CO1	S	S	S	S	S	S	S	M	S	M	S
CO2	S	S	S	S	S	M	S	S	S	M	S
CO3	S	S	S	S	S	M	S	M	S	S	S
CO4	S	S	S	S	S	S	S	M	S	S	S

UNITS	CONTENTS	L	T	P
<b>I (15Marks)</b>	<b>Overview of Banking Regulations:</b> Provisions of RBI Act 1935, Banking Regulation Act 1949, Prevention of Money Laundering Act, 2002.	12	02	-
<b>II (15Marks)</b>	<b>Government and RBI's Powers:</b> Opening of New Banks and Branch Licensing; Constitution of Board of Directors and their Rights; Banks' Shareholders and their Rights; CRR and SLR Concepts; Cash-Currency Management; Winding up: Amalgamation and Mergers.	14	02	-
<b>III (15Marks)</b>	<b>Powers to Control Advances:</b> Selective Credit Control: Monetary and Credit Policy; Audit and Inspection, Supervision and Control - Board for Financial Supervision - its Scope and Role; Disclosure of Accounts and Balance Sheets; Submission of Returns to RBI; Corporate Governance.	14	02	-
<b>IV (15Marks)</b>	<b>Legal Nature of Banker:</b> Customer Relationship and their Mutual Rights and Duties; Special Categories of Customers viz. Corporations, Partnership Firms, Hindu Joint Families, Unincorporated Bodies, Trusts, Joint Account Holders, Minors, Nominee Accounts, Liquidator, Mercantile Agents, Non-Resident Indians.	12	02	-
	<b>TOTAL</b>	<b>52</b>	<b>08</b>	<b>-</b>

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

**MODES OF IN-SEMESTER ASSESSMENT:**

**(40 Marks)**

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

***Suggested Readings:***

1. M.L.Tannan, revised by: Banking Law and Practice, Wadhwa& Company, Nagpur  
C.R. Datta& S.K. Kataria
2. A.B. Srivastava and: Seth's Banking Law, Law Publisher's India (P) Limited; K. Elumalai
3. R.K. Gupta: BANKING Law and Practice in 3 Vols. Modern Law Publications.
4. Prof. Clifford Gomez: Banking and Finance - Theory, Law and Practice, PHI Learning Private Limited
5. J.M. Holden: The Law and Practice of Banking, Universal Law Publishing.

***Note: Latest edition of text books may be used.***



### SEMESTER-III

<b>Title of the Course</b>	:	<b>FINANCIAL MARKET AND INSTRUMENTS</b>
<b>Course Code</b>	:	<b>GEC-3D</b>
<b>Nature of the Course</b>	:	<b>Generic Elective Course (GEC)</b>
<b>Course Credit</b>	:	<b>03 Credits</b>
<b>Distribution of Marks</b>	:	<b>60 (End Sem) + 40 (In- Sem)</b>

**Course Objectives:**

- To understand the basics of Indian Financial Markets.
- To understand the role of financial markets and different types of financial instruments.
- To acquaint students with forms of financial markets and the use of financial instruments.

**Course Outcome:**

- CO1. Understand the importance and composition of financial market.  
 LO1.1: Explain the functions and structure of financial market.  
 CO2: Explain the role of financial market in the economic development.  
 LO 2.1: Compare the various financial instruments available in the market.  
 CO3: Explain the role of primary and secondary markets.  
 LO3.1: Distinguish the role and services between the primary market and secondary market.  
 CO4: Analyze the new development takes place in the financial market and financial institutions.  
 LO4.1: Explain how far the market has accepted the newer version of financial services.  
 CO5: Develop skill for taking part in the security market as a learner investor/trader.  
 LO5.1: Explain the pre-requisites for trading/investing in the stock exchange.

**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,	CO3	CO3		
Procedural knowledge			CO4	CO5		
Metacognitive knowledge						CO5

Mapping of Course Outcomes to Program Outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
CO1	S	S	S	S	S	S	S	M	S	M	S
CO2	S	S	S	S	S	M	S	S	S	M	S
CO3	S	S	S	S	S	M	S	M	S	S	S
CO4	S	S	S	S	S	S	S	M	S	S	S
CO5	S	M	M	S	S	S	M	S	S	M	S

	<b>Contents</b>	<b>L</b>	<b>T</b>	<b>P</b>
<b>I Introduction to financial market and instruments (15 Marks)</b>	Introduction to financial market- Meaning, Components, need and importance and functions of Financial Markets. Structure of financial market in India.	06	-	-
	Financial market and economic development, recent development in financial market, Types and Segments of Financial Markets.	06	02	-
<b>II Money Market-</b>	Overview, features, Need and importance, functions and benefits, recent development in money market.	04	-	-

<b>organization and instruments (15 Marks)</b>	Money market Instruments: Call/Notice/Term Money, Treasury Bill (T-Bills), Commercial Bill, Repurchase Agreement (Repo & Reverse Repo), Commercial Papers (CPs), Certificate of Deposits (CDs) , Money Market Mutual Fund (MMMFs)	05	02	01
<b>III Primary Capital Market (15 Marks)</b>	Primary market (new Issue Market), methods of raising finance in primary market, Initial Public Offering, Book Building process	06	02	01
<b>IV Secondary Capital Market (15 Marks)</b>	Secondary market: Overview, need and importance, Intermediaries in Secondary Market, Development in Secondary market, Shares, stocks and bonds, Derivatives market, forex market.	05	02	02
	New Financial Instrument- Floating Rate bonds, Deep Discount bonds, Differential shares, Collateralized Debt Obligations, Municipal Bond, etc.	03	02	-
	<b>TOTAL</b>	<b>35</b>	<b>10</b>	<b>04</b>

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

- MODES OF IN-SEMESTER ASSESSMENT: (40 Marks)**
- Two Sessional Examination - **20 Marks**
  - Others (Any two) - **10 x 2= 20 marks**
    - Group discussion
    - Seminar Presentation
    - Assignment

**Reference Books:**

1. Pathak, Bharati, V; Indian Financial System; Pearson India Education Services Pvt. Ltd. 5e Noida. Uttar Pradesh. India.
2. Khan, M.Y.: India Financial system, Tata McGraw Hill. New Delhi.
3. Srivastava R.M; Management of Indian Financial Institution; Himalaya Publication house Mumbai 2nd edition.
4. Bhole, L M, “Financial Institutions and Markets”, Tata McGraw Hill.
5. Giddy, I.H; GLOBAL Financial Markets, A.I.T.B.S., Delhi.

### 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 depositaries 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
<b>I (15Marks)</b>	Introduction: Meaning of Investing and Trading, Difference between Savings and Investment, Risk and Return, Time value of Money .Investment Opportunities: Savings Bank Deposits, Fixed Deposits, Post office Deposits-its Schemes, Recurring Deposits ,RealEstate, Gold ,Mutual Funds, Stocks ,ETF,Crypto Currencies	9	1	1
<b>II(15 Marks)</b>	Capital Market: Structure of capital market of India, Meaning of Primary and Secondary Markets, Instruments of Primary and Secondary Markets, Regulators regulating Indian Financial Markets.	9	1	1
<b>III(15 Marks)</b>	Share Market: Introduction to BSE and NSE, Introduction to Market Indices, Depositories and their Role, Methods of Analyzing the Share Market, Credit Rating, and its Role.	9	1	2
<b>IV(15 Marks)</b>	Role of Demat Account Trading and Investing in Share Market, Process, and documentation to open a demat account, Introduction to Mobile Application based trading and investing.	9	1	4
	<b>TOTAL</b>	<b>36</b>	<b>4</b>	<b>8</b>

**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

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

#### 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
<b>I. Concept and Types of Hospitality Industry</b>	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
<b>II. Factors Influencing Operation of Establishment</b>	Internal and external factors, controllable and uncontrollable factors; market needs and expectations, economics, climate, seasonal conditions, industry regulations	08	02	-

UNIT	CONTENTS	L	T	P
	Commercial and Non-commercial Establishment; Marketing Communications, Hotel Grading and Laws governing the Hotel Industry	06	02	02
<b>III. Key Department and Service</b>	Front Office, Housekeeping, Food & Beverages, Sales & Marketing, Human Resources, Front Office Accounting, Finance: Maintenance of accounts, Tracking Transactions	06		02
	<b>TOTAL</b>	<b>33</b>	<b>06</b>	<b>06</b>

\*\* 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.