

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

**HUMAN RESOURCE MANAGEMENT (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	1 <sup>st</sup>	Minor	1	Minor 1	Human Resource Management-I	4	The course shall be taken by students from disciplines other than Human Resource Management.		
		Multi-Disciplinary Generic Elective Course: Natural Sciences-I/ Social Science/Humanities-I/ Commerce-I	4	GEC-1C	Basics of Human Resource Management	3	The Course shall be taken by students from disciplines other than Human Resource Management.		
		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	2	SEC-1B	Tourism 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>			

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	Labour Welfare	4	The course shall be taken by students from disciplines other than Human Resource Management.
		Multi-Disciplinary Generic Elective Course: Natural Sciences-I/ Social Science/Humanities-I/ Commerce-I	4	GEC- 2C	Career Planning and Development	3	The Course shall be taken by students from disciplines other than Human Resource Management.
		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 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	Managerial Behaviour & Effectiveness	4	The course shall be taken by students from disciplines other than Human Resource Management.
		Multi-Disciplinary Generic Elective Course: Natural Sciences-I/ Social Science/Humanities-I/ Commerce-I	4	GEC-3C	Labour Welfare and Social Security	3	The Course shall be taken by students from disciplines other than Human Resource Management.
		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 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		
		<b>Total</b>				<b>20</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 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
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	-

UNIT	Contents	L	T	P
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	-
	<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: HUMAN RESOURCE 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 :**

- To gain understanding of the various concepts and functions of HRM and their application in organisations.

**Course Outcome:**

- CO1: Demonstrate knowledge of the concepts and evolution of HRM as a distinct field of study and practice.
  - ✓ LO1.1: Phase out the evolution of HRM from classical times till modern date.
  - ✓ LO1.2: Describe the challenges of managing human resources and the functions of HRM.
  - ✓ LO1.3: Explain elaborately the modern events in HRM like workforce diversity and use of modern techniques and technology like HRIS.
- CO2: Demonstrate understanding about Acquisition of HR.
  - ✓ LO2.1: Explain Human Resource Planning in the light of measure the demand-Supply ratio of human force.
  - ✓ LO2.2: Describe the phases in acquisition of HR.
- CO3: Analyze the need and role of Training and Development in organizations.
  - ✓ LO3.1: Distinguish between Training and Development.
  - ✓ LO3.2: Explain the significance and focus of Management Development Programmes.
  - ✓ LO3.3: Explain the meaning and need for Career Development Planning in organizations.
- CO4: Demonstrate understanding of the concept and methods of Wage Payment.
  - ✓ LO4.1: Explain the components and levels of wage.
  - ✓ LO4.2: Discuss the different methods of wage payment in their situational context.
- CO5: Analyze the various facets of employer-employee relationships in organizations.
  - ✓ LO5.1: Describe the positives and negatives of employer-employee relationships.
  - ✓ LO5.2: Discuss the influence of employer-employee relationships on organizational functioning and well-being.
- CO6: Analyze Grievance Handling Mechanisms and Dispute Settlement Machinery in organizations.
  - ✓ LO6.1: Distinctively explain grievance and disputes in the organizational context.
  - ✓ LO6.2: Demonstrate understanding of specific Grievance Redressal and Dispute Settlement tools and techniques.

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

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

Mapping of Course Outcomes to Program Outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
CO1	S	M	M	M	M	M	M	M	M	M	M
CO2	S	S	M	M	M	M	M	M	M	M	M
CO3	S	S	S	S	S	S	S	S	M	M	M
CO4	S	M	M	M	M	M	M	M	M	M	M
CO5	S	S	S	S	S	S	S	S	S	S	M
CO6	S	S	S	S	S	S	S	S	S	S	M

UNITS	CONTENTS	L	T	P
<b>I</b> <b>(15 Marks)</b>	<b>Introduction</b> Human Resource Management: Concept and Functions, Role, Status and competencies of HR Manager, HR Policies, Evolution of HRM, HRM vs HRD. Emerging Challenges of Human Resource Management; Workforce diversity; Empowerment; Downsizing; VRS; Human Resource Information System	<b>12</b>	<b>03</b>	<b>-</b>
<b>II</b> <b>(15 Marks)</b>	<b>Acquisition of Human Resource</b> Human Resource Planning- Quantitative and Qualitative dimensions; job analysis – job description and job specification; Recruitment – Concept and sources; Selection – Concept and process; test and interview; placement and induction.	<b>12</b>	<b>03</b>	<b>-</b>
<b>III</b> <b>(15 Marks)</b>	<b>Training and Development</b> Concept and Importance; Identifying Training and Development Needs; Designing Training Programmes; Role-Specific and Competency-Based Training; Evaluating Training Effectiveness; Training Process Outsourcing; Management Development; Career Development.	<b>12</b>	<b>03</b>	<b>02</b>
<b>IV</b> <b>(15 Marks)</b>	<b>Methods of Wage Payments &amp; Maintenance</b> Methods of wage payments and incentive plans; fringe benefits; performance linked compensation. Employee health and safety; employee welfare; social security; Employer-Employee relations – an overview; grievance-handling and redressal; Industrial Disputes: causes and settlement machinery.	<b>12</b>	<b>03</b>	<b>02</b>
	<b>TOTAL</b>	<b>48</b>	<b>12</b>	<b>04</b>

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



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

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

**Suggested Readings:**

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

**Note: Latest edition of textbooks may be used.**



<b>Unit</b>	<b>Contents</b>	<b>L</b>	<b>T</b>	<b>P</b>
<b>I (15 Marks)</b>	Introduction of HRM: Nature, scope and functions of HRM, Objective and importance of HRM, Functions of HR Manager, Line and Staff organisations	10	01	-
<b>II (15 Marks)</b>	Human Resource Planning: Human Resource Planning, Objective, importance and process of Human Resource Planning,	10	02	-
<b>III (15 Marks)</b>	Recruitment and Selection: Concept and Sources of Recruitment, Challenges of recruitment, Recruitment Procedures, Selection- Purpose and Process of Selection, Placement, Induction/Orientation.	10	-	-
<b>IV (15 Marks)</b>	Training and Development: Concept and Importance; Identifying Training and Development Needs; Training Programmes, Types, Evaluating Training Effectiveness.	10	02	-
	TOTAL	40	04	-

**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

**Suggested Readings:**

1. De Cenzo and Robbins, Fundamentals Human Resource Management, Prentice Hall of India.
2. Gary Dessler, A Framework for Human Resouce Management, Pearson Education.
3. Bohlendar and snell, Principles of Human Resource Management, Cengage learning.
4. Ivancevich, John M. Human Resource Management. McGraw Hill.
5. Wreather and davis, Human Resource managment, Pearson Education.
6. Robert L. Mathis and John H. Jackson, human resource Management, Cengage Learning.

**Text Book:**

1. K.Aswathapa, Human Resource Management and Personnel Management, Tata McGraw Hill Sharma, R.C and Sharma Nipun, Human Resource Management- Theory & Practice, Sage Publication.



<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.



**FIVE YEAR INTEGRATED POST GRADUATE PROGRAMME (FYIPGP) 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						

### 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</b> <b>Recording and Presentation of Accounting Transactions</b> (15 Marks)	<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</b> <b>Accounting Process</b> (15 Marks)	<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</b> <b>Accounting for Not-for-profit Organisation and Depreciation Accounting</b> (15 Marks)	<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</b> <b>Accounting for Hire Purchase, Instalments, and Introduction to Corporate Accounting</b> (15 Marks)	<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.**

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

**Course Objective :**

- To gain a basic understanding and implications 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 knowledge about basics of labour welfare.
  - ✓ LO1.1: Explain the objectives, scope and need of labour welfare.
  - ✓ LO1.2: Distinguish Voluntary Welfare from Statutory Welfare measures.
- CO2: Demonstrate understanding of welfare funds.
  - ✓ LO2.1: Explain the need for welfare funds.
  - ✓ LO2.2: Describe different types of welfare funds and their usage.
- CO3: Analyze concepts and provisions related to Industrial Safety.
  - ✓ LO3.1: Categorically explain the coverage of industrial safety measures.
  - ✓ LO3.2: Discuss the treatment of accidents, professional hazards, diseases and psychological problems under Industrial Safety measures of organizations.
- CO4: Demonstrate understanding of Social Security.
  - ✓ LO4.1: Differentiate between social assistance and social assurance.
  - ✓ LO4.2: Discuss the available measures of social security to be provided in and by organizations.
- CO5: Analyze the treatment of special categories of workforce under labour welfare measures.
  - ✓ LO5.1: Apply knowledge of labour welfare measures to understand treatment of special labour categories like children, female, contractual labour, etc.
  - ✓ LO5.2: Apply knowledge of labour welfare measures to understand treatment of other special labour categories like contractual, construction, agricultural, BPOs and KPOs.

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

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

UNITS	COURSE CONTENTS	L	T	P
<b>I</b> <b>(15 Marks)</b>	<b>Labour welfare</b> Concept – Objectives – Scope – Need – Voluntary Welfare Measures – Statutory Welfare Measures- Labour – Welfare Funds – Education and Training Schemes.	<b>12</b>	<b>02</b>	-
<b>II</b> <b>(15 Marks)</b>	<b>Industrial safety</b> Causes of Accidents – Prevention – Safety Preventions – Industrial Health and Hygiene – Importance – Problems – Occupational Hazards – Diseases – Psychological Problems – Counseling – Statutory Provisions.	<b>14</b>	<b>02</b>	-
<b>III</b> <b>(15 Marks)</b>	<b>Welfare of special categories of labour</b> Child Labour – Female Labour – Contract Labour – Construction Labour – Agricultural Labour – Differently abled Labour – BPO & KPO Labour.	<b>14</b>	<b>02</b>	-
<b>IV</b> <b>((15 Marks)</b>	<b>Social Assistance &amp; Security</b> Concept and Scope, Social Assistance and Social Assurance, Social Security : Implications	<b>12</b>	<b>02</b>	-
	<b>TOTAL</b>	<b>52</b>	<b>08</b>	-

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

**MODES OF IN-SEMESTER ASSESSMENT:**

**(40 Marks)**

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

**Suggested Readings:**

- 1) Jayant S. Railkar- Labour welfare & Practice – Vipul Prakashan.
- 2) A.M. Sarma – Aspects of Labour welfare & Social Security – Himalaya Publications. 3) Punekar & Deodhar – Labour welfare Tata MC Graw Hill Publishing.
- 4) Misra & Puri – Indian Economy – Himalaya Publications.
- 5) Dutt & Sundharam - Indian Economy S. Chand Publication.
- 6) Labour Welfare, Trade Unionisms and Industrial Relations – S.D. Panekar, S.B. Deodhar, Mrs. Saraswathi Sankaram, Himalaya Publishing House

**Note: Latest edition of textbooks may be used.**

## SEMESTER-II

<b>Title of the Course</b>	<b>: CAREER PLANNING AND DEVELOPMENT</b>
<b>Course Code</b>	<b>: GEC-2C</b>
<b>Nature of the Course</b>	<b>: Generic Elective Course (GEC)</b>
<b>Course Credit</b>	<b>: 03 credit</b>
<b>Distribution of Marks</b>	<b>: 60 (End Sem) + 40 (In-Sem)</b>

### **Course Objectives:**

- To see themselves as purposefully active in the career/life planning process.
- To identify and evaluate personality factors that affect career decisions.
- To understand the major career development theories and decision-making models.
- To identify the major sources of career, vocational, educational, occupational, and labour market information.

### **Course Outcome:**

- CO1: Demonstrate knowledge of primary concepts and dimensions of Career Development.
  - ✓ LO1.1: Explain career anchors and personality typologies and classify them.
  - ✓ LO1.2: Relate understanding of behavioural models to career planning and development.
- CO2: Analyze different behavioural traits to plan career development.
  - ✓ LO2.1: Identify different personality types based on their exhibition of varying behavioural traits.
  - ✓ LO2.2: Describe identified behavioural traits in respect of their culture fit and suitability in different aspects and walks of life.
- CO3: Analyze corporate competencies under varying organizational roles and contexts.
  - ✓ LO3.1: Identify competencies befitting to varying organizational roles.
  - ✓ LO3.2: Describe the influence and usage of behavioural traits for various roles in organizations.
- CO4: Analyze the choice of career options based on behavioural traits and competencies.
  - ✓ LO4.1: Explain different types of companies and the need to create specific company profiles.
  - ✓ LO4.2: Discuss the significance of networking function and preparation for interview.
- CO5: Demonstrate understanding of career development theories and their corresponding role in the process.
  - ✓ LO5.1: Explain the relatability and applicability of various theories and models of career development in modern organizational context.
  - ✓ LO5.2: Discuss the inter-relationship of different dimensions of career planning with actual decision making.
- CO6: Analyze the role of information systems and strategic approach in career planning.
  - ✓ LO6.1: Explain the interplay of different information sources and systems used for career planning and development.
  - ✓ LO6.2: Describe varying career development strategies used in organizations.

### 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, CO5		CO2, CO3, CO4		
Procedural knowledge			CO5	CO6		
Metacognitive knowledge						

### Mapping of Course Outcomes to Program Outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
CO1	S	M	M	M	S	S	M	M	M	M	M
CO2	S	S	S	S	S	S	S	S	M	M	M
CO3	S	S	S	S	S	S	S	S	M	M	M
CO4	S	S	S	S	S	S	S	S	M	M	M
CO5	S	S	S	S	S	S	S	S	M	M	M
CO6	S	M	M	M	S	S	M	M	M	M	M

Unit	CONTENTS	L	T	P
<b>I</b> <b>(15 Marks)</b>	<b>INTRODUCTION TO CAREER PLANNING</b> Define the starting point, Career Anchors, Behavioural Models, Personality Typology	06	02	-
<b>II</b> <b>(15 Marks)</b>	<b>BEHAVIOURAL TRAITS</b> Identify behavioural traits, How behavioural traits can ensure a better culture fit and impact other areas of life, Corporate Competencies	06	02	02
<b>III</b> <b>(15 Marks)</b>	<b>CHOOSING YOUR COMPANY</b> Researching a company: Clarifying the type of company you wish to work for, Importance of creating a company profile, Making contact with a company: Importance of networking functions, Developing your Resume, Preparing your-self for the interview.	11	02	02
<b>IV</b> <b>(15 Marks)</b>	<b>CAREER DEVELOPMENT:</b> Theories and models of career development, Counselling, and Decision making , Approaches for conceptualizing the interrelationships among and between work, mental wellbeing, relationships, and other life roles and factors. Processes for identifying and using career, a vocational, educational, occupational and labour market information resources, technology, and information systems, Strategies for career development program planning, Organization, Implementation, Administration,	12	02	02
	<b>TOTAL</b>	<b>35</b>	<b>08</b>	<b>06</b>

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

#### MODES OF IN-SEMESTER ASSESSMENT:

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

**(40 Marks)**

**10 x 2= 20 marks**

**10 x 2= 20 marks**

**Suggested Readings:**

1. Steven D. Brown and Robert W. Lent; Career Development and Counselling: Putting Theory and Research to Work. Published by John Wiley & Sons, Inc., Hoboken, New Jersey.
2. Spencer G. Niles and JoAnn Harris-Bowlsbey; Career Development and Interventions, Pearson publications.
3. Yehuda Baruch; Managing Careers: Theory and Practice; Pearson publications.
4. Harrington B. & Hall, D.; Career Management and work Life Integration: Using Self-assessment to Navigate Contemporary Careers; Sage Publications.



## 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
<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:**

**(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.

**FIVE YEAR INTEGRATED POST GRADUATE PROGRAMME (FYIPGP) 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 Marks)</b>	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	-	-
<b>III</b> <b>(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</b> <b>(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	-	-

UNIT	Contents	L	T	P
	<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 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
	<b>TOTAL</b>	<b>50</b>	<b>07</b>	<b>06</b>

**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 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: MANAGERIAL BEHAVIOUR & EFFECTIVENESS**

**Course Code: MINCOM3**

**Nature of the Course: Minor**

**Course Credit: 04 credits**

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

#### Course Objective :

- To gain a basic understanding and implications 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 a firm grasp of the managerial job.
  - ✓ LO1.1: Explain the descriptive and time dimensions of managerial jobs.
  - ✓ LO1.2: Explain the functional differences in dimensions of managerial jobs.
- CO2: Apply knowledge of job dimensions to design the managerial job.
  - ✓ LO2.1: Identify managerial job competencies and traits.
  - ✓ LO2.2: Describe the role of carefully designed recruitment and selection process on better design of managerial jobs.
- CO3: Analyze different factors that may contribute towards greater effectiveness of managerial job designs.
  - ✓ LO3.1: Explain the need and significance of managerial skill development.
  - ✓ LO3.2: Describe the influence of performance appraisal techniques and results on career management and effectiveness.
- CO4: Demonstrate a strong grasp of Managerial Effectiveness.
  - ✓ LO4.1: Explain ways to measure managerial effectiveness in organizations.
  - ✓ LO4.2: Discuss the current industry and government practices with regard to management of managerial effectiveness.
- CO5: Analyze the environmental issues related to managerial jobs and their effectiveness.
  - ✓ LO5.1: Explain the role of organizational processes and organizational climate in shaping managerial environment.
  - ✓ LO5.2: Explain the influence of leader-group interactions and managerial styles on managerial environment and effectiveness.

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

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

#### Mapping of Course Outcomes to Program Outcomes

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

UNITS	COURSE CONTENTS	L	T	P
<b>I</b> <b>(15 Marks)</b>	<b>DEFINING THE MANEGRIAL JOB</b> Descriptive Dimensions of Managerial Jobs – Methods – Model – Time Dimensions in Managerial Jobs – Effective and Ineffective Job Behaviour – Functional and Level differences in Managerial Job behaviour.	<b>12</b>	<b>02</b>	<b>-</b>
<b>II</b> <b>(15 Marks)</b>	<b>DESIGNING THE MANAGERIAL JOB</b> Identifying Managerial Talent – Selection and Recruitment – Managerial Skills Development – Pay and Rewards – Managerial Motivation – Effective Management Criteria – Performance Appraisal Measures – Balanced Scorecard – Feedback – Career Management – Current Practices.	<b>14</b>	<b>02</b>	<b>-</b>
<b>III</b> <b>(15 Marks)</b>	<b>CONCEPTS OF MANAGERIAL EFFECTIVENESS</b> Definition – The person, process, product approaches – Bridging the Gap – Measuring Managerial Effectiveness – Current Industrial and Government practices in the Management of Managerial Effectiveness – the Effective Manager as an Optimizer.	<b>14</b>	<b>02</b>	<b>-</b>
<b>IV</b> <b>(15 Marks)</b>	<b>ENVIRONMENTAL ISSUES IN MANAGERIAL EFFECTIVENESS</b> Organisational Processes – Organisational Climate – Leader – Group Influences – Job Challenge – Competition – Managerial Styles.	<b>12</b>	<b>02</b>	<b>-</b>
	<b>TOTAL</b>	<b>52</b>	<b>08</b>	<b>-</b>

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

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

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

**Suggested Readings:**

1. Peter Drucker, Management, Harper Row, 2005.
2. Milkovich and Newman, Compensation, McGraw-Hill International, 2005.
3. Blanchard and Thacker, Effective Training Systems, Strategies and Practices Pearson 2006.
4. Dubrin, Leadership, Research Findings, Practices & Skills, Biztantra, 2008.
5. Joe Tidd, John Bessant, Keith Pavitt, Managing Innovation, Wiley 3rd edition, 2006.
6. T.V.Rao, Appraising and Developing Managerial Performance, Excel Books, 2000.
7. R.M.Omkar, Personality Development and Career Management, S.Chand 1st edition, 2008.
8. Richard L.Daft, Leadership, Cengage, 1st Indian Reprint 2008.

**Note: Latest edition of textbooks may be used.**

### SEMESTER-III

<b>Title of the Course</b>	:	<b>Labour Welfare and Social Security</b>
<b>Course Code</b>	:	<b>GEC-3C</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:

This course shall help students understand the concept and significance of Labour welfare and Social Security in organisations. Also, students shall be made aware about certain important legal provisions in this regard.

#### Course Description :

#### Pre-requisites :

#### Course Objective :

- To gain a basic understanding and implications 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 understanding of the concept and dimensions of labour welfare.
  - ✓ LO1.1: Describe the scope and coverage of labour welfare measures.
  - ✓ LO1.2: Explain the types and approaches of labour welfare measures.
- CO2: Demonstrate understanding of labour security and safety.
  - ✓ LO2.1: Discuss industrial health and hygiene as stated in various industrial and labour laws.
  - ✓ LO2.2: Explain the meaning and treatment of industrial accidents, occupational diseases and hazards.
- CO3: Analyze the functioning and significance of different labour welfare agencies.
  - ✓ LO3.1: Distinguish between statutory and non-statutory labour welfare.
  - ✓ LO3.2: Differentiate between intra mural and extra mural labour welfare.
  - ✓ LO3.3: Discuss the role of various government and voluntary agencies in dealing with labour welfare issues.
- CO4: Analyze the various legal provisions and schemes in respect of social security and labour welfare.
  - ✓ LO4.1: Discuss the highlights of various government welfare and social security schemes available in the country.
  - ✓ LO4.2: Discuss the provisions social security as stated in some important labour legislation.

#### 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,		
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	PO11
CO1	S	S	M	M	S	S	M	M	M	M	M
CO2	S	S	M	M	S	S	M	M	M	M	M
CO3	S	S	S	S	S	S	S	S	M	M	M
CO4	S	S	M	M	S	S	M	M	M	M	M

Block	Contents	L	T	P
<b>I Labour Welfare (15 Marks)</b>	Concept, Scope, Importance, Types, Approaches	06		-
	Industrial Health and Hygiene, Industrial Accidents and Safety, Occupational Diseases and Hazards	04		01
<b>II Labour Welfare: Agencies and Introduction to Social Security (15 Marks)</b>	Statutory and Non-Statutory Labour Welfare: Intra-mural and Extra-mural Welfare; Agencies of Employee Welfare: State, Employer, Unions, Voluntary Agencies	06	01	01
	Highlights of Government Welfare and Social Security Schemes	04	01	01
<b>III Social Security (Provisions I) (15 Marks)</b>	Employee's Compensation Act, 1923 (Amendment Act, 2017); Maternity Benefit Act 1961 (Amendment Act, 2017)	04	01	01
	Employees Provident Fund and Miscellaneous Provisions Act, 1952 (Amendment Act, 2017)	04	01	01
<b>IV Social Security (Provisions II) (15 Marks)</b>	Employees' State Insurance Act, 1948 (Amended, 2019)	04	01	01
	Minimum Wages Act, 1948 (Amended, 2021)	04	01	
<b>TOTAL</b>		<b>36</b>	<b>06</b>	<b>06</b>

L= Lecture, T= Tutorial, P= Practical

#### MODES OF IN-SEMESTER ASSESSMENT:

(40 Marks)

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

#### Recommended Books:

1. Sharma: Aspects of Labour Welfare and Social Security. Himalaya Publishing House.
2. Kumar: Labour Welfare and Social Security. Deep & Deep Publications (P) Ltd. New Delhi.
3. The Employee's Compensation Act, 1923 - Bare Act with Amendments, 2017.
4. Employees Provident Fund and Miscellaneous Act, 1952 - Bare Act with Amendments, 2017.
5. Employees' State Insurance Act, 1948 - Bare Act with Amendments, 2019.
6. Minimum Wages Act, 1948 - Bare Act with Amendments, 2021.

### 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 -
- Other (any two)
  - Group discussion
  - Seminar Presentation
  - Assignment

**10 x 2= 20 marks**

**10 x 2= 20 marks**

**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>:</b>	<b>Hospitality Management</b>
<b>Course Code</b>	<b>:</b>	<b>SEC-3B</b>
<b>Nature of the Course</b>	<b>:</b>	<b>Skill Enhancement Course (SEC)</b>
<b>Course Credit</b>	<b>:</b>	<b>03 Credits</b>
<b>Distribution of Marks</b>	<b>:</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.