DERGAON KAMAL DOWERAH COLLEGE (AUTONOMOUS)

DEPARTMENT OF COMMERCE

Draft Structure and Syllabi of Four Year Under-Graduate Programme (FYUGP) In Commerce

FINANCE (MAJOR)

Year	Semester	Course (Lecture + Tutorial + Practical)(L+T+P)	Course Code	Name of the Course	Credit	Remarks
1	1st	Major (MJ)	COM1MJF01	Business Organization and Management	4	
		Minor(MN)	COM1MNF01	Financial Management	4	The Course shall be taken by students from disciplines other than Finance.
		Multi-Disciplinary Generic Elective Course(GEC1)	COM1GEC01	Introduction to Banking	3	The Course shall be taken by students from disciplines other than Banking & Insurance.
		AEC Language (AEC1)	AEC1A/ AEC1B	(**Any One: AEC1A: Assamese/ AEC1B: Alternative English**	4	The students shall have to take one of the language disciplines offered by the College.
		Value Added Course (VAC1)(Any One)	VAC01A/ VAC01B	Understanding India/ Health and Wellness	2	The students shall have to take the course offered by the College.
		Skill Enhancement Course(SEC1)	SEC01 COM1	Tourism Management	3	The students shall have to take any of the courses offered by the College and also by the Commerce Stream
		Total			**20**	

Year	Semester	Course (Lecture + Tutorial + Practical) (L+T+P)	Course Code	Name of the Course	Credit	Remarks
1	2nd	Major (MJ)	COM2MJF02	Financial Accounting	4	
		Minor(MN)	COM2MNF02	Cost Accounting	4	The Course shall be taken by students from disciplines other than Finance.
		Multi-Disciplinary Generic Elective Course(GEC1)	COM2GEC2	Risk Management	3	The Course shall be taken by students from disciplines other than Banking & Insurance.
		Ability Enhancement Course(AEC2)	AEC02	English Language and Communication Skills	4	The students shall have to take one of the language Disciplines offered by the College.
		Value Added Course(VAC2)	VAC02	Environmental Education	2	The students shall have to take the course offered by the College.
		Skill Enhancement Course (SEC2)	SEC02 COM2	Event management	3	The students shall Have to take any of the courses offered by the College and also by the Commerce Stream.
		Total			**20**	
		Grand Total (Semester I and II)			**40**	
Students on exit shall be awarded Undergraduate Certificate(in the Field of Study/Discipline) after securingtherequisite40creditsin semesters I and II						

Notes: -

Abbreviations Used:

COM= COMMERCE
MJ= MAJOR (C0RE) PAPER
MN= MINOR PAPER
F= FINANCE
H= HUMAN RESOURCE MANAGEMENT
GEC= GENERIC ELECTIVE COURSE
SEC= SKILL ENHANCEMENT COURSE
AEC=ABILITY ENHANCEMENT COURSE
VAC=VALUE ADDED COURSE

SEMESTER I
Course Title: BUSINESS ORGANISATION AND MANAGEMENT
Course Code: COM1MJF01
Nature of the Course: MAJOR
Course Credit: 04 Credits
Distribution of Marks: 60 (End Sem) + 40 (In-Sem)

UNIT	Contents	L	T	P
I (12 Marks)	**Introduction:** Forms of Business Organisation – Sole Proprietorship; Joint Hindu Family Firm; Partnership Firm; Joint Stock Company; Cooperative Society; Limited Liability Partnership	05	-	-
	Government Companies, International Business– Types	05	02	
II (12 Marks)	**Planning & Organising:** Planning, Organising and Decision Making; Policy and Strategy Formulation; Authority Relationships – Line and Staff; Delegation of Authority; Decentralisation;	06	-	-
	Departmentation – Functional, Project, Matrix and Network	04	-	-
III (12 Marks)	**Leadership & Motivation:** Leadership–Nature, Types, Leadership Theories	06	02	-
	Motivation – Theories and Practices: Herzberg's Theory, Vroom's Expectancy Theory, Z-theory	04	-	-
IV (12 Marks)	**Communication, Co-ordination & Control** Communication and Coordination – Process of Communication; Channels of Communication; Barriers in Organisational Communication; Interpersonal Communication.	06	-	-
	Control – Concept and Process	05	02	-
V (12 Marks)	**Indian Ethos for Management:** Concept & features, Role of Indian Ethos in Management Practice, Management Lessons from Ancient India, Work Ethos & Values.	05	02	-
	TOTAL	**46**	**08**	**-**

L=Lectures, T=Tutorials, P=Practical

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

- Two Sessional Examination - **10 x2=20 marks**
- Other (any two) **10 x2=20 marks**
  - Group Discussion
  - Assignment
  - Seminar Presentation on any of the relevant topics

Recommended Books:

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

Note: Latest edition of textbooks may be used.

SEMESTER-I

Title of the Course: FINANCIAL MANAGEMENT Course Code: COM1MNF01

Nature of the Course: MINOR

Course Credit:04 credits

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

UNIT	CONTENTS	L	T	P	TOTAL HOURS
I (15Marks)	**Introduction:** Financial Management: Nature, Scope and Objectives; Finance Function; Profit Maximization vs. Wealth Maximization with real world example; Role and Responsibilities of a Finance Manager, Time Value of Money (Including Practical Questions)	14	02	-	14
II (15Marks)	**Management of Working Capital:** Working Capital: Concept, Kinds, Need and Influencing factors; Estimation of Working Capital, Sources of Working Capital, Operating Cycle Method	12	02	-	16
III (15Marks)	**Investment Decision:** Investment Decision: Techniques; Cost of Capital and Measurement. Financial Leverage: Determinants of financial leverage; Optimal capital structure(Basic concepts and influencing factors)	14	02	-	16
IV (15Marks)	**Dividend Policy:** Concepts, Influencing factors; Types and forms of Dividend, Dividend Theories; Optimal Payout Ratio; Retained Earnings, Case Study: Analysis of dividend policy of any Indian listed company	12	02	-	14
	TOTAL	**52**	**08**	**-**	**60**

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

MODESOFIN-SEMESTER ASSESSMENT: (40Marks)

- Two Sessional Examination - **10x2=20marks**
- Other **10x2=20marks**
  - Assignment
  - Seminar Presentation on any of the relevant topics

Suggested Readings:

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

Note: Latest edition of textbooks may be used.

SEMESTER-I

Course Title: INTRODUCTION TO BANKING

Course Code: COM1GEC01

Nature of the Course: Generic Elective Course (GEC)

Course Credit: 03 Credits

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

UNIT	Contents	L	T	P
I **(15 Marks)**	**Evolution of banking:** Origin, Meaning and Definition of Bank, Evolution of banking in India. Structure of Indian Banking System	03 03	01 -	- -
II **(15Marks)**	**Functions of Bank:** *Primary functions*: Accepting deposits- Demand deposits: Current and Savings; No Frills Account, Term Deposit, Flexi Deposits (Auto Sweep); Granting Loans and Advances- Term Loan, Short term credit, Overdraft, Cash Credit, Other types of loan. *Secondary functions:* Agency Functions-Payment and Collection of Cheques, Bills and Promissory notes, Execution of standing instructions, Acting as a Trustee, Executor. *General Utility Functions*: Safe Custody, Safe deposit vaults, Remittances of funds, Pension Payments, Acting as an Authorised Person in foreign exchange.	03 03	01 -	- -
III **(15Marks)**	**Banking Operations:** Types of Account; Procedure for Opening of Bank Account: Know Your Customer(KYC)- Needs and Norms. Procedure for Operating Deposit Account: Pay-in-slips, Withdrawal slips, Issue of pass book, (Current Savings or Recurring deposits), Issue of Cheque book. Closure and Transfer of accounts	04 03 03	01 01 01	02 01 01
IV **(15Marks)**	**Modern Banking:** *Methods of Remittances:*Demand drafts, bankers Cheques and Truncated Cheques,ElectronicFunds Transfer- RTGS, NEFT and SWIFT	10		
	Technology in Banking: 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, UPI, IMPS, FinTech (concepts)	03		
	TOTAL	**35**		

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

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

- Two Sessional Examination- **20 marks**
- Other (any two) - **10 x2=20marks**
  - 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. ChawlaO.P.,***Evolution of Banking System in India since1900***,SagePublications India Pvt.
4. Sharma D., ***Principles of Banking***, Rajat Publications
5. SinhaC.V., ***Indian Banking System***, SBPD Publishing House

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

SEMESTER-I

Course Title: TOURISM MANAGEMENT

Course Code: COM1SEC01

Nature of the Course: Skill Enhancement Course (SEC) Course Credit: 03 Credits

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

UNIT	CONTENTS	L	T	P
I **Tourism Management an overview 20Marks**	Concept of tourism, Different types of Tourism- Domestic, Foreign, Excursionist, Role of tourism in Economic development.	05	-	-
	Types of tourism product- Eco Tourism, Nature tourism, Pilgrimage Tourism, Heritage tourism, Cultural Tourism, Adventure tourism, Medical Tourism, Rural tourism	07	-	01
II Constituents of Tourism Industry 20Marks	Transportation facility, Accommodation, Catering, Food and Entertainment, Banking and Financial Facilities	06	02	01
	Tourism Intermediaries: Travel Agent, Tour Operator, Duties, Function and Responsibilities of Tour Operator, Host Community Involvement.	06	02	01
III Management Issues 20Marks	Tourism Planning and Development, Human Resource Management in Tourism.	06	02	01
	Marketing in Tourism, Careers in Tourism, Technology in Tourism.	05	-	-
	TOTAL	**35**	**06**	**04**

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

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

- Two Sessional Examination- **20 marks**
- Other (any two) - **10 x2=20marks**
  - Group Discussion
  - Assignment
  - Seminar Presentation on any of the relevant topics

Recommended Books:

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

Note: Latest edition of the textbooks should be used.

SEMESTER-II
Title of the Course: FINANCIAL ACCOUNTING
Course Code: COM2MJF02
Nature of the Course: MAJOR
Course Credit: 04credits
Distribution of Marks:60 (End Sem)+40(In-Sem)

UNIT	Contents	L	T	P
I (15 Marks)	**Introduction to Financial Accounting**: Meaning, Objectives, and Functions of Financial Accounting, Limitations of Financial Accounting	08	-	-
	Financial Accounting Principles	02	-	-
	Financial accounting standards: Concept, benefits, Indian Accounting Standard (Ind-AS), International Financial Reporting Standards (IFRS): - Meaning and Need , Single entry and Double entry concept	03	-	01
II (15Marks)	**Preparation of Accounts of Not-for-profit Organisation:** Introduction, Preparation of Receipts and Payment Account, Income and Expenditure Account, Balance Sheet, Distinction between Receipts and Payments account and Income and Expenditure Account, Peculiar items used in the Accounts of Non-Trading Concerns.	10	02	01
III (15 Marks)	**Depreciation Accounting:** The nature of depreciation, The accounting concept of depreciation, Factors in the measurement of depreciation, Methods of computing depreciation: Straight Line Method and Diminishing Balance Method; Simple journal entries for Disposal of Depreciable Assets	06	01	01
	Hire Purchase and Instalment System: Concept, Difference between Hire Purchase and Instalment Purchase, Relation between Cash Price and Hire Purchase Price, Journal entries for Hire Purchase transactions, Calculation of interest, Instalment Purchase System.	04	02	
IV (15Marks)	**Introduction to Corporate Accounting:** Meaning and Importance of Corporate accounting, Legal provisions relating to books of accounts, Legal provisions relating to financial statements. Legal provisions relating to Report of Director's or Board's Report, Audit of company accounts. (As per Company's Act, 2013), Basic introduction to Book-Building process of allotment of shares.	06 07	01 01	01 01

	Format of Balance Sheet under Schedule III of Companies Act 2013 Format of Profit & Loss Account (India Accounting Standard Ind AS-1)	03	01	
	TOTAL	**49**	**08**	**06**

L=Lectures, T=Tutorials, P= Practical

MODES OF IN-SEMESTER ASSESSMENT:(40Marks)

- Two Sessional Examination - **10 marks each**
- Other (any two) **10x2=20 marks**
- Seminar Presentation on any of the relevant topics
- Assignment

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.

Note: Latest edition of the textbooks should be used.

SEMESTER-II

Title of the Course: COST ACCOUNTING
Course Code: COM2MNF02
Nature of the Course: Minor
Course Credit: 04 credits
Distribution of Marks:60(End Sem)+40(In-Sem)

UNIT	CONTENTS	L	T	P

I (15Marks)	**Introduction:** Meaning, Objectives and Advantages of cost accounting; Difference between cost accounting and financial accounting; Cost concepts and classifications; Elements of cost; Role of a cost accountant in an organization, Preparation of Cost Sheet.	12	02	02
II (15Marks)	**Material and Labour cost :** ***Materials***: Material/inventory control techniques(EOQ, Reorder Level, Minimum-Maximum, ABC analysis in brief), Accounting and control of purchases, storage and Issue of materials. Methods of pricing of materials issues—FIFO, LIFO, Simple average, Weighted Average, Replacement and Standard Cost (Concepts). ***Labour*****:** Accounting and Control of labour cost. Timekeeping and Time booking. Concept and Treatment of idle time, Overtime, Labour turnover and Fringe benefits. Methods of wage payment and the Incentive schemes- Halsey, Rowan, Taylor's Differential piece wage.	12	02	02
III (15Marks)	**Overheads:** Classification, Allocation, Apportionment and Absorption of overheads; Under-and over absorption; Treatments of certain Items in costing like interest on capital, packing expenses, bad debts, research and development expenses; Activity based cost allocation.	12	02	02
IV (15Marks)	**Methods of Costing:** Unit costing, Jobcosting, Contract costing, Process joint and By-products, Service costing, Selection of appropriate costing method for different business types with 1case study analysis.	12	02	02
	TOTAL	**48**	**08**	**08**

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

MODESOFIN-SEMESTERASSESSMENT: **(40Marks)**

- Two Sessional Examination - **10x2=20marks**
- Other **10x2=20marks**
  - Assignment
  - Seminar Presentation on any of the relevant topics

Suggested Readings:

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

Note:Latest edition of text books may be used.

SEMESTER-II
Title of the Course: RISK MANAGEMENT
Course Code: COM2GEC02
Nature of the Course: Generic Elective Course (GEC)
Course Credit:03 credit
Distribution of Mark:60 (End Sem) + 40 (In-Sem)

UNIT	CONTENTS	L	T	P
I Introduction (15Marks)	Meaning, Objective and Steps in Risk Management Process, Identifying Loss Exposure, Analysis of Loss/Risk Exposures.	08	02	-
II Risk Financing (15Marks)	Retention, Non-Insurance Transfer, Commercial Insurance.	07	02	01
	Determination Of Retention Level: Paying Losses, Captive Insurer.	04	02	01
III Personal risk management (15 Marks)	Personal Risk Management: Steps, Identifying Risk Exposures, Analysis of Risk Exposures.	08	01	02
IV Risk Management in Banks (15Marks)	Risk in Banks: Operational Risk, Credit Risk, Market Risk and Liquidity Risk and its Management Basel Norms	08	01	02
	TOTAL	**35**	**08**	**06**

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

MODES OF IN-SEMESTER ASSESMENT: (40 Marks)

- Two Sessional Examination- **20 Marks**
- Others (Any Two) - **10 x2=20 marks**
    - Assignment
    - Seminar Presentation on any of the relevant topics

Suggested readings:

1. **Kumar, Chatterjee, Chandrashekhar, and Patwardhan**. *Risk Management*. Macmillan Publications, New Delhi.
2. **George E. Rejda**. *Principles of Risk Management and Insurance*. Pearson Publications, New Delhi.

Note: Latest edition of textbooks may be used.

SEMESTER-II

Title of the Course : EVENT MANAGEMENT
Course Code:COM2SEC02
Nature of the Course: Skill Enhancement Course (SEC)
Course Credit :03 credit
Distribution of Marks :60(End Sem) +40(In-Sem)

UNIT	CONTENTS	L	T	P
I. Principles of Event Management **20 marks**	Historical Perspective, Introduction to Event Management, Characteristics of Events, Scope of Events Market, Requirements of Events Manager.	07		
	Logistics of Event Management, Initial Planning, Visualisation, Monitoring the Budget, Critical Path.	05		02
II. Event Planning and Marketing **20Marks**	Preparing Event Protocol, Use of Planning Tools, Dress Code, Staging, Staffing, Leadership Skill and Management, Guest Demographics, Work Permits.	06	02	02
	Process of Event Marketing, Marketing Mix, Sponsorship, Advertising, Event Publicity, Image and Branding, Use of other Non-Conventional Mode for Event Marketing.	06	02	
III. Communication, Public Relations and Risk Handling **20Marks**	Public Relations – Overview, Strategy & Planning, Techniques, Journalism, Blogs, Employee communications, Lobbying, Community Relations,	07	02	
	Event Risk Assessment, Various Service Providers/Organizations/ Stakeholders, Crisis Communications	04		
	TOTAL	**35**	**06**	**04**

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

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

- Two Sessional Examination - **10 x2=20marks**
- Other (any two) **10 x2=20marks**
- Seminar Presentation on any of the relevant topics
- Field Visit
- Assignment

References:

1. **Abson, E., Kennell, J., Wilde, N., and Bladen, C.** (2017). *Events Management: An Introduction*. Taylor & Francis, United Kingdom.
2. **Genadinik, A.** (2015). *Event Planning: Management and Marketing for Successful Events*. CreateSpace Independent Publishing Platform, United States.
3. **Quinn, B.** (2013). *Key Concepts in Event Management*. SAGE Publications, United Kingdom.
4. *The Business of Events Management*. (2014). Pearson Education, United Kingdom.
5. **Shone, A., and Parry, B.** (2013). *Successful Event Management: A Practical Handbook*. Cengage Learning, United Kingdom.

Note: Latest edition of textbooks may be used.