DEPARTMENT OF COMMERCE: DIBRUGARH UNIVERSITY

Draft Structure of B.Com (Hons.) Course

Under Choice Based Credit System (CBCS)

(Approved under report to Under Graduate Board and Notified vide Memo No. DU/DR-A/6-1/20/647 dated 02.09.2020)

Semester	Course	Course Code	Title	Credit	Remarks
I	Core	C 101 C 102	Financial Accounting Business Law	6 6	Compulsory
	Generic Elective	G 101	Micro Economics	6	Compulsory
	Ability Enhancement	AE 101	Communicative English	2	Compulsory
		AE 102	MIL/ Communicative Hindi/ Alternative English	2	Compulsory
Total Credit				22	Compulsory
II	Core	C 203 C 204	Corporate Accounting Corporate Law	6 6	Compulsory
	Generic Elective	G202	Macro Economics	6	Compulsory
	Ability Enhancement	AE 202	Environmental Science/Studies	2	Compulsory
Total Credit				20	Compulsory
III	Core	C 305 C 306 C 307	Human Resource Management Income Tax Law and Practice Management Principles and Application.	6 6 6	Compulsory
	Generic Elective	G 303	Business Statistics	6	Compulsory
	Skill Enhancement	SE 302	E-Commerce	2	Compulsory
Total Credit				26	Compulsory
IV	Core	C 408 C 409 C 410	Cost Accounting Business Mathematics Computer Application in Business	6 6 6	Compulsory
		G 404	Indian Economy	6	Compulsory
		SE 403	Entrepreneurship	2	Compulsory
Total Credit				26	
V	Core	C 511 C 512	Principles of Marketing Fundamentals of Financial Management	6 6	Compulsory

	Discipline Specific Elective	D501 D502	**Group-A** a) Management Accounting b) Corporate Tax Planning	6 6	Student shall choose any two courses from group-A
			c) Security Analysis and Portfolio Management d) Service Marketing e) Banking and Insurance f) Computerised Accounting System g) Financial Markets, Institutions and Financial Services		
Total Credit				24	
VI	Core	C 613 C 614	Auditing and Corporate Governance Indirect Tax Law	6 6	Compulsory Compulsory
	Discipline Specific elective	D 603 D 604	**Group-B** a) Fundamentals of Investment b) Consumer Affairs and Customer Care c) Business Tax Procedures and Management d) International Business e) Industrial Relations and Labour Laws f) Business Research Methods and Project Work	6 6	Students shall have to opt for any two courses from Group-B
Total Credit				24	
Grand Total				142	

DEPARTMENT OF COMMERCE: DIBRUGARH UNIVERSITY

CREDIT AND MARK DISTRIBUTION OF B.Com(Hons.)COURSE

COURSE	CREDIT	MARKS
CORE	14X6=84	14X100= 1400
DSE	4X6=24	4X100= 400
GEC	4X6=24	4X100= 400
AEC	3X2=6	3X 50= 150
SEC	2X2=4	2X50= 100
Total	**142**	**2450**

Note: Course wise break-up of Credit and Marks.

Draft Syllabi of B,Com (Hons) 3rd and 4th Semester Under CBCS

B.Com. (Hons.): (CBCS)
Semester - III
C 305- HUMAN RESOURCE MANAGEMENT (6 Credit)
Lectures: 60 Tutorial 5
Full Marks: 100 (Internal Assessment 20 + 80 End-Term)

Objective: The objective of the course is to acquaint students with the techniques and principles to manage human resource of an organisation.

Unit 1: Introduction **12 L + 1 T**
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 **Marks: 16**

Unit 2: Acquisition of Human Resource **12 L + 1 T**
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. **Marks: 16**

Unit 3: Training and Development **12 L + 1 T**
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. **Marks: 16**

Unit 4: Performance Appraisal **12 L + 1 T**
Nature, objectives and importance; Modern techniques of performance appraisal; potential appraisal and employee counselling; job changes - transfers and promotions; Compensation: concept and policies; job evaluation; methods of wage payments and incentive plans; fringe benefits; performance linked compensation. **Marks: 16**

Unit 5: Maintenance **12 L + 1 T**
Employee health and safety; employee welfare; social security; Employer-Employee relations- an overview; grievance-handling and redressal; Industrial Disputes: causes and settlement machinery. **Marks: 16**

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. 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 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. BiswajeetPatttanayak, *Human Resource Management, PHI Learning*

Note: Latest edition of text books may be used.

B.Com. (Hons.): (CBCS)
Semester - III
C 306- INCOME TAX LAW AND PRACTICE (6 Credit)
Marks: 100 (Internal Assessment 20+ Term-end 80)
Lectures: 45, Practical: 26 Hours, Tutorial: 7 Hrs

Objective: To provide basic knowledge and equip students with application of principles and provisions of Income-tax Act, 1961 and the relevant Rules.

Unit 1: Introduction **6 L + 1 T**
Basic concepts: Income, agricultural income, person, assessee, assessment year, previous year, gross
total income, total income, maximum marginal rate of tax; Permanent Account Number (PAN)
Residential status; Scope of total income on the basis of residential status **Marks: 10**
Exempted income under section 10.

Unit 2: Computation of Income under different heads-1 **15 L + 1 T**
Income from Salaries; Income from house property.
Marks:25

Unit 3: Computation of Income under different heads-2 **12 L + 1 T**
Profits and gains of business or profession; Capital gains; Income from other sources.
Marks:25

Unit 4: Computation of Total Income and Tax Liability **12 L + 1 T**
Income of other persons included in assessee's total income; Aggregation of income and set-off and
carry forward of losses; Deductions from gross total income; Rebates and reliefs
Computation of total income of individuals and firms; Tax liability of an individual and a firm; Five
leading cases decided by the Supreme Court. **Marks: 20**

Unit 5: Preparation of Return of Income **26 Practical Lab***
Filing of returns: Manually, On-line filing of Returns of Income & TDS; Provision & Procedures of
Compulsory On-Line filing of returns for specified assesses.

Note:

1. There shall be a practical examination of 20 Marks (in Semester) on E-filling of Income Tax Returns using a software utility tool. The student is required to fill appropriate Form and generate the XML file.
2. There shall be 4 Credit Hrs. for Lectures + one Credit hr. (Two Practical Periods per week per batch) for Practical Lab + one credit Hr for Tutorials (per group)
3. Latest edition of text books and Software may be used.

Suggested readings:

1. Singhania, Vinod K. and Monica Singhania. *Students' Guide to Income Tax, University Edition.*
Taxmann Publications Pvt. Ltd., New Delhi.
2. Ahuja, Girish and Ravi Gupta. *Systematic Approach to Income Tax.* Bharat Law House, Delhi.b

Journals

1. *Income Tax Reports*. Company Law Institute of India Pvt. Ltd., Chennai.
2. *Taxman*. Taxman Allied Services Pvt. Ltd., New Delhi.
3. *Current Tax Reporter*. Current Tax Reporter, Jodhpur.

Software

1. Vinod Kumar Singhania, *e-filing of Income Tax Returns and Computation of Tax,* Taxmann Publication Pvt. Ltd, New Delhi. Latest version
2. 'Excel Utility' available at *incometaxindiaefiling.gov.in*

B.Com. (Hons.): (CBCS)
Semester - III
C 307-MANAGEMENT PRINCIPLES AND APPLICATION (6 Credit)
Lectures: 60 Tutorial 5
Full Marks: 100 (Internal Assessment 20 + 80 End-Term)

Objective: The objective of the course is to provide the student with an understanding of basic management concepts, principles and practices.

Unit 1: Introduction **12 L + 1 T**

a. Concept: Need for Study, Managerial Functions – An overview; Co-ordination: Essence of Managership
b. Evolution of the Management Thought, Classical Approach – Taylor, Fayol, Neo-Classical and Human Relations Approaches – Mayo, Hawthorne Experiments, Behavioural Approach, Systems Approach, Contingency Approach – Lawerence& Lorsch, MBO - Peter F. Drucker, Re-engineering - Hammer and Champy, Michael Porter – Five-force analysis, Three generic strategies and valuechain, analysis, Senge's Learning Organisation, 'Fortune at the Bottom of the Pyramid' – C.K. Prahalad.

Marks: 16

Unit 2: Planning **12 L + 1 T**

a. Types of Plan – An overview to highlight the differences
b. Strategic planning – Concept, process, Importance and limitations
c. Environmental Analysis and diagnosis (Internal and external environment) – Definition, Importance and Techniques (SWOT/TOWS/WOTS-UP, BCG Matrix, Competitor Analysis), Business environment; Concept and Components
d. Decision-making – concept, importance; Committee and Group Decision-making, Process, Perfect rationality and bounded rationality, Techniques (qualitative and quantitative, MIS, DSS)

Marks: 16

Unit 3: Organising **12 L + 1 T**

Concept and process of organising – An overview, Span of management, Different types of authority (line, staff and functional), Decentralisation, Delegation of authority Formal and Informal Structure; Principles of Organising; Network Organisation Structure. **Marks:16**

Unit 4: Staffing and Leading **12 L + 1 T**

a. *Staffing*: Concept of staffing, staffing process
b. *Motivation:* Concept, Importance, extrinsic and intrinsic motivation; Major Motivation theories - Maslow's Need-Hierarchy Theory; Hertzberg's Two-factor Theory, Vroom's Expectation Theory.
c. *Leadership:* Concept, Importance, Major theories of Leadership (Likert's scale theory, Blake and Mouten's Managerial Grid theory, House's Path Goal theory, Fred Fielder's

situational Leadership), Transactional leadership, Transformational Leadership, Transforming Leadership.

d. *Communication:* Concept, purpose, process; Oral and written communication; Formal and informal communication networks, Barriers to communication, Overcoming barriers to communication.

Marks: 16

Unit 5: Control **12 L + 1 T**

a. *Control*: Concept, Process, Limitations, Principles of Effective Control, Major Techniques of control - Ratio Analysis, ROI, Budgetary Control, EVA, PERT/CPM.

b. Emerging issues in Management.

Marks: 16

Suggested Readings:

1. Harold Koontz and Heinz Weihrich, *Essentials of Management: An International and Leadership Perspective*, McGraw Hill Education.
2. Stephen P Robbins and Madhushree Nanda Agrawal, *Fundamentals of Management: Essential*
Concepts and Applications, Pearson Education.
3. George Terry, *Principles of Management*, Richard D. Irwin
4. Newman, Summer, and Gilbert, *Management,* PHI
5. James H. Donnelly, *Fundamentals of Management,* Pearson Education.
6. B.P. Singh and A.K.Singh, *Essentials of Management*, Excel Books
7. Griffin, *Management Principles and Application,* Cengage Learning
8. Robert Kreitner, *Management Theory and Application,* Cengage Learning
9. TN Chhabra, *Management Concepts and Practice*, Dhanpat Rai & Co. (Pvt. Ltd.), New Delhi
10. Peter F Drucker, *Practice of Management,* Mercury Books, London

Note: Latest edition of text books may be used.

Semester - III
Paper – G 303: BUSINESS STATISTICS
Full Marks: 100 (Internal Assessment 20 + 80 End-Term)
Lectures: 45, Practical: 26 Hours, Tutorial: 7 Hrs

Objective: The objective of this course is to familiarise students with the basic statistical tools used for managerial decision-making.

Unit 1:Statistical Data and Descriptive Statistics 7 L + 1 T

a. Nature and Classification of data: univariate, bivariate and multivariate data; time-series and cross-sectional data
b. Measures of Central Tendency
    i. Mathematical averages including arithmetic mean, geometric mean and harmonic mean. Properties and applications.
    ii. Positional Averages Mode and Median (and other partition values including quartiles, deciles, and percentiles) (including graphic determination)
c. Measures of Variation: absolute and relative. Range, quartile deviation, mean deviation, standard deviation, and their coefficients, Properties of standard deviation/variance
d. Skewness: Meaning, Measurement using Karl Pearson and Bowley's measures; Concept of Kurtosis.

Marks:10

Unit 2: Probability and Probability Distributions 9 L + 1 T

a. Theory of Probability. Approaches to the calculation of probability; Calculation of event probabilities. Addition and multiplication laws of probability (Proof not required); Conditional probability and Bayes' Theorem (Proof not required)
b. Expectation and variance of a random variable
c. Probability distributions:
    i. Binomial distribution: Probability distribution function, Constants, Shape, Fitting of binomial distribution
    ii. Poisson distribution: Probability function, (including Poisson approximation to binomial distribution), Constants, Fitting of Poisson distribution
    iii. Normal distribution: Probability distribution function, Properties of normal curve, Calculation of probabilities.

Marks:16

Unit 3: Simple Correlation and Regression Analysis 8 L + 1 T

a. ***Correlation Analysis***: Meaning of Correlation: simple, multiple and partial; linear and non-linear, Correlation and Causation, Scatter diagram, Pearson's co-efficient of correlation; calculation and properties (Proof not required). Correlation and Probable error; Rank Correlation
b. ***Regression Analysis***: Principle of least squares and regression lines, Regression equations and estimation; Properties of regression coefficients; Relationship between Correlation and Regression coefficients; Standard Error of Estimate and its use in

interpreting the results.

Marks: 16

Unit 4: Index Numbers **8 L + 1 T**

Meaning and uses of index numbers; Construction of index numbers: fixed and chain base: univariate and composite. Aggregative and average of relatives – simple and weighted Tests of adequacy of index numbers, Base shifting, splicing and deflating. Problems in the construction of index numbers; Construction of consumer price indices: Important share price indices, including BSE SENSEX and NSE NIFTY.

Marks: 16

Unit 5: Time Series Analysis **8 L + 1 T**

Components of time series; Additive and multiplicative models; Trend analysis: Fitting of trend line using principle of least squares – linear, second degree parabola and exponential. Conversion
of annual linear trend equation to quarterly/monthly basis and vice-versa; Moving averages; Seasonal variations: Calculation of Seasonal Indices using Simple averages, Ratio-to-trend, and Ratio-to-moving averages methods. Uses of Seasonal Indices. **Marks: 14**

UNIT 6: Sampling Concepts, Sampling Distributions and Estimation: **5 L + 1 T**

Sampling: Populations and samples, Parameters and Statistics, Descriptive and inferential statistics; Sampling methods (including Simple Random sampling, Stratified sampling, Systematic
sampling, Judgement sampling, and Convenience sampling)

Concept of Sampling distributions and Theory of Estimation: Point and Interval estimation of means (large samples) and proportions. **Marks: 8**

Practical Lab: 26

The students will be familiarized with software (Spreadsheet and/or SPSS) and the statisticaland other functions contained therein related to formation of frequency distributions andcalculation of averages, measures of Dispersion and variation, correlation and regression coefficient.

Note:

1. There shall be 4 Credit Hrs. for Lectures + one Credit hr. (Two Practical Periods per week per batch) for Practical Lab + one credit Hr for Tutorials (per group)

2. Latest edition of text books may be used.

Suggested Readings:

1. Levin, Richard, David S. Rubin, Sanjay Rastogi, and HM Siddiqui. *Statistics for Management*. 7th ed., Pearson Education.

2. David M. Levine, Mark L. Berenson, Timothy C. Krehbiel, P. K. Viswanathan, *Business Statistics: A First Course*, Pearson Education.

3. Siegel Andrew F. *Practical Business Statistics*. McGraw Hill Education.

4. Gupta, S.P., and Archana Agarwal. Business *Statistics*, Sultan Chand and Sons, New Delhi.
5. Vohra N. D., *Business Statistics*, McGraw Hill Education.
6. Murray R Spiegel, Larry J. Stephens, Narinder Kumar. Statistics (Schaum's Outline Series), McGraw Hill Education.
7. Gupta, S.C. *Fundamentals of Statistics*. Himalaya Publishing House.
8. Anderson, Sweeney, and Williams, *Statistics for Students of Economics and Business*, Cengage Learning.

B. Com (Hons.) (CBCS)
Semester -III
Skill Enhancement Compulsory Course

SE 302- E-Commerce (2Credit)

Lectures: 12, Practical: 28
Full Marks: 50 (Internal Assessment 10 + 40 End-Term)

Objectives: To enable thestudent to become familiar with the mechanism for conducting business transactions through electronic means.

Unit 1: Introduction: **4 L**
Meaning, nature, concepts, advantages, disadvantages and reasons for transacting online, types of E-Commerce, e-commerce business models (introduction, key elements of a business model and
categorizing major E-commerce business models), forces behind e-commerce.
Technology used in E-commerce: The dynamics of world wide web and internet (meaning, evolution and features); Designing, building and launching e-commerce website (A systematic approach involving decisions regarding selection of hardware, software, outsourcing vs. in-house development of a website)
Marks: 8

Unit 2: Security and Encryption: **4 L**
Need and concepts, the e-commerce security environment: (dimension, definition and scope of e-security), security threats in the E-commerce environment (security intrusions and breaches, attacking
methods like hacking, sniffing, cyber-vandalism etc.), technology solutions (Encryption, security channels of communication, protecting networks and protecting servers and clients).
Marks: 8

Unit 3: IT Act 2000 and Cyber Crimes **4 L**
IT Act 2000: Definitions, Digital signature, Electronic governance, Attribution, acknowledgement and dispatch of electronic records, Regulation of certifying authorities, Digital signatures certificates, Duties of subscribers, Penalties and adjudication, Appellate Tribunal, Offences and Cyber-crimes.
Marks: 8

Unit 4: E-payment System: **4 L + 5 P**
Models and methods of e–payments (Debit Card, Credit Card, Smart Cards, e-money), digital signatures(procedure, working and legal position), payment gateways, online banking (meaning, concepts,importance, electronic fund transfer, automated clearing house, automated ledger posting), risksinvolved in e-payments.

Mark

s: 8

Unit 5: On-line Business Transactions: 4 L + 5 P

Meaning, purpose, advantages and disadvantages of transacting online, E-commerce applications in
various industries like {banking, insurance, payment of utility bills, online marketing, e-tailing (popularity, benefits, problems and features), online services (financial, travel and career), auctions,
online portal, online learning, publishing and entertainment} Online shopping (amazon, snapdeal,
flipkart, etc.) **Marks: 8**

Unit 6: Website designing **10 P**

Introduction to HTML; tags and attributes: Text Formatting, Fonts, Hypertext Links, Tables, Images,
Lists, Forms, Frames, Cascading Style Sheets.

Note:

1. There shall be 3 Credit Hrs. for lectures + One Credit hr. (2 Practical periods per week per batch) for Practical Lab

2. Latest edition of text books may be used.

Suggested Readings

1. Kenneth C. Laudon and Carlo Guercio Traver, *E-Commerce*, Pearson Education.
2. David Whiteley, *E-commerce: Strategy, Technology and Applications*, McGraw Hill Education
3. Bharat Bhaskar, *Electronic Commerce: Framework, Technology and Application, 4th Ed.*, McGraw Hill Education
4. PT Joseph, *E-Commerce: An Indian Perspective*, PHI Learning
5. KK Bajaj and Debjani Nag, *E-commerce*, McGraw Hill Education
6. TN Chhabra, *E-Commerce*, Dhanpat Rai & Co.
7. Sushila Madan, *E-Commerce*, Taxmann
8. TN Chhabra, Hem Chand Jain, and Aruna Jain, *An Introduction to HTML*, Dhanpat Rai & Co.