



# গড়গাঁও মহাবিদ্যালয় GARGAON COLLEGE

**TEACHING PLAN**  
**DEPARTMENT OF COMMERCE**  
**JULY 2021 - JUNE 2022**

**GARGAON COLLEGE**  
**TEACHING PLAN**  
**Course: B. Com.**  
**Session: Odd semester 2021 (Aug to Dec)**

**Subject:** COMMERCE

**Name of the Teacher:** DR. MEGHALI BORA

**Methods to be applied:** Lecture, analytical and activity method, interaction and discussion.

**Teaching Materials:** White Board, Green Board, Chalk Pencil, Marker Pen, Duster, Book, Journal, Newspaper, Magazine, Periodicals, Laptop and Interactive Panel.

<b>Paper Code/Title</b>	<b>Allotted Unit/ Topic</b>	<b>No. of Class Required</b>	<b>Detail of the topics to be taught &amp; class required</b>	<b>No. of tutorials</b>
<b>C306/ Income Tax Law &amp; Practice</b>	<b>i. Introduction: Basic Concepts</b>	10	<ul style="list-style-type: none"> <li>● Income, Agricultural Income, Person, Assessee, Assessment year, Previous Year.</li> <li>● Gross Total Income, Total Income, Maximum Marginal Rate of Tax, Permanent Account Number (PAN)</li> <li>● <b>Residential Status:</b> Scope of Total Income on the basis of Residential Status</li> <li>● Exempted Income under section 10</li> </ul>	
	<b>ii. Income from Salary</b>	15	<ul style="list-style-type: none"> <li>● Meaning of Salary, Sec 15,16, 17</li> <li>● Types of Allowances</li> <li>● Perquisites &amp; its Taxability</li> <li>● Deduction u/s 16</li> <li>● Practical Problems on Salary</li> <li>● Deduction u/s 80C</li> </ul>	3
	<b>iii. Capital Gain</b>	10	<ul style="list-style-type: none"> <li>● Meaning, Types of Capital Gain, Capital Assets, Types of Capital Assets</li> <li>● Computation of STCG &amp; LTCG</li> <li>● Exemption u/s 54</li> <li>● Practical Problems on Capital Gain</li> </ul>	3
	<b>iv. Income from Other Sources</b>	2	<ul style="list-style-type: none"> <li>● Specific Income</li> <li>● General Income</li> <li>● Casual Income</li> </ul>	

	<b>v. Computation of Total Income and Tax Liability</b>	10	<ul style="list-style-type: none"> <li>● Income of other persons included in assessee's total income;</li> <li>● 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;</li> <li>● Tax liability of an individual and a firm;</li> <li>● Five Leading cases decided by the Supreme Court.</li> </ul>	3
<b>C512/ Financial Management</b>	<b>i. Working Capital</b>	10	<ul style="list-style-type: none"> <li>● Management of Working Capital</li> <li>● Working Capital- Concept, Need and Influencing</li> <li>● Estimation of Working Capital,</li> <li>● Sources of Working Capital.</li> </ul>	
	<b>ii. Cost of Capital</b>	15	<ul style="list-style-type: none"> <li>● Cost of Debt Capital</li> <li>● Cost of Preference Capital</li> <li>● Cost of Equity Share Capital</li> <li>● Cost of Retained Earnings</li> </ul>	3
	<b>iii. Capital Structure</b>	5	<ul style="list-style-type: none"> <li>● Optimum Capital Structure</li> </ul>	1
	<b>iv. Leverage</b>	3	<ul style="list-style-type: none"> <li>● Financial Leverage</li> <li>● Operating Leverage</li> <li>● Composite Leverage</li> </ul>	1
<b>GEC 501/ Principles of Micro Economics</b>	<b>UNIT 1: Introduction</b>	15	<ul style="list-style-type: none"> <li>● Demand and Supply</li> <li>● Determinants of Demand, Movements vs. Shift in Demand Curve</li> <li>● Determinants of Supply</li> </ul>	1

			<ul style="list-style-type: none"> <li>● Movement along a Supply Curve vs. Shift in Supply Curve</li> <li>● Market Equilibrium and Price Determination</li> <li>● Elasticity of Demand and Supply</li> <li>● Application of Demand and Supply</li> </ul>	
	<b>UNIT 2: Consumer Theory</b>	15	<ul style="list-style-type: none"> <li>● Ordinal Utility Theory (Indifference Curve Approach)</li> <li>● Consumer's Preferences</li> <li>● Indifference Curves</li> <li>● Budget Line</li> <li>● Consumer's Equilibrium</li> <li>● Income and Substitution effect</li> <li>● Price Consumption Curve and Derivation of Demand Curve for a Commodity</li> <li>● Criticism of the Law of Demand</li> </ul>	
	<b>UNIT 3: Production and Cost Lectures</b>	12	<ul style="list-style-type: none"> <li>● Production : Firm as an Agent of Production</li> <li>● Concepts of Production Function</li> <li>● Law of Variable Proportions</li> <li>● Isoquants</li> <li>● Return to Scale</li> <li>● Economies and Diseconomies of Scale</li> </ul>	
	<b>UNIT 4: Market Structure Lectures</b>	15	<ul style="list-style-type: none"> <li>● Perfect Competition: Assumption</li> <li>● Theory of a Firm under Perfect Competition</li> <li>● Demand and Revenue</li> <li>● Equilibrium of the Firm in the Short Run and Long Run</li> </ul>	1

			<ul style="list-style-type: none"> <li>● The Long Run Industry Supply Curve</li> <li>● Increasing, decreasing and Constant Cost Industry</li> <li>● Allocation efficiency under Perfect Competition</li> <li>● Monopoly: Short-run and Long-Run Equilibrium of Monopoly Firm</li> <li>● Concept of Supply Curve under Monopoly</li> <li>● Imperfect Competition: Difference between Perfect Competitions, Monopoly and Imperfect Competition</li> <li>● Monopolistic Competition: Assumptions, Short-run Equilibrium, Long-run Equilibrium</li> <li>● Concepts of Excess Capacity, empirical Relevance</li> <li>● Oligopoly: Causes for the Existence of Oligopolistic Firms in the Market rather than Perfect Competition</li> <li>● Cooperative vs. Non cooperative Behaviour and Dilemma of Oligopolistic Firms</li> </ul>	
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**GARGAON COLLEGE**  
**TEACHING PLAN**  
**Course: B. Com.**  
**Session: Even semester 2022**

**Subject:** COMMERCE

**Name of the Teacher:** DR. MEGHALI BORA

**Methods to be applied:** Lecture, analytical and activity method, interaction and discussion.

**Teaching Materials:** White Board, Green Board, Chalk Pencil, Marker Pen, Duster, Book, Journal, Newspaper, Magazine, Periodicals, Laptop and Interactive Panel.

<b>Paper Code/Title</b>	<b>Allotted Unit/ Topic</b>	<b>No. of Class Required</b>	<b>Detail of the topics to be taught &amp; class required</b>	<b>No. of tutorials</b>
<b>C408/ Cost Accounting</b>	<b><u>Unit 1:</u> Introduction</b>	15	<ul style="list-style-type: none"> <li>● Introduction: Meaning,</li> <li>● Objectives and Advantages of Cost Accounting,</li> <li>● Difference between Cost Accounting and Financial Accounting,</li> <li>● Cost Concepts and Classifications,</li> <li>● Elements of Cost,</li> <li>● Installation of a Costing System,</li> <li>● Role of a Cost Accountant in an Organization</li> </ul>	3
	<b><u>Unit 4:</u> Methods of Costing</b>	20	<ul style="list-style-type: none"> <li>● Unit Costing,</li> <li>● Job Costing,</li> <li>● Contract Costing,</li> <li>● Process Costing (Process Losses, Valuation of Work-in Progress, Joint and By products,</li> <li>● Service Costing (only Transport)</li> </ul>	5
<b>C614/ Goods &amp; Services Tax</b>	<b><u>UNIT 1:</u> Introduction</b>	10	<ul style="list-style-type: none"> <li>● Concept and Features of Indirect Taxes,</li> <li>● History of Indirect Taxes in India,</li> <li>● Principal Indirect Taxes in India,</li> </ul>	2

			<ul style="list-style-type: none"> <li>• Direct and Indirect Taxes</li> </ul>	
	<b>UNIT 2: Concept of GST</b>	15	<ul style="list-style-type: none"> <li>• Goods and Services Tax (GST) Laws in India,</li> <li>• Concept of GST,</li> <li>• Need for GST in India,</li> <li>• Framework of GST as introduced in India,</li> <li>• Benefit of GST</li> </ul>	2



**Dr. Meghali Bora**  
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**GARGAON COLLEGE**  
**TEACHING PLAN**  
 Course: B. COM.  
 Session: Odd semester 2021

**Subject:** COMMERCE

**Name of the Teacher:** Anil Tanti

**Methods to be applied:** Lecture, analytical and activity method, interaction, and discussion.

**Teaching Materials:** Green Board, White Board, Chalk Pencil, Marker Pen, Duster, Book, Journal, Newspaper, Magazine, Periodicals, Laptop, Interactive Panel.

**1st Semester**

<b>Paper Code/Title</b>	<b>Allotted Unit/ Topic</b>	<b>No. req</b>	<b>Detail of the topics to be taught &amp; class required</b>	<b>No. of tutorials</b>
<b>Business Law</b>	<b>Unit-1:</b> The Indian contract Act:	10	(a) Meaning, characteristics and kinds (b) Essentials of Valid Contract (c) Void agreement.	2
	<b>Unit-2:</b> Discharge of contract	10	(d) Discharge of contract (e) Contingent Contract (d) Quasi Contract	2
	<b>Unit-3:</b> The Indian Contract Act 1872:	10	The Indian Contract Act 1872: Specific Contract (a) Indemnity Guarantee (b) Bailment (c) Agency	2
	<b>Unit-4:</b> The Sale of Goods Act, 1930	10	The Sale of Goods Act, 1930, The Partnership Act, 1952	2
	<b>Unit-5:</b> The Limited Liability Partnership Act,2008	10	The Limited Liability Partnership Act,2008, Negotiable Instrument Act, 1881	2
<b>Entrepreneurship Development</b>	<b>5<sup>th</sup> Semester</b>			
	<b>Unit-1:</b> Concept and definition of entrepreneur and entrepreneurship	7	Concept and definition of entrepreneur and entrepreneurship, types of entrepreneur, Matching of situational requirements and types of entrepreneur.	1
	<b>Unit-2:</b> Entrepreneurship and economic development	8	Entrepreneurship and economic development, emergence of Women entrepreneurship in national and global perspective, problems of women entrepreneurship in Assam. Opportunities and challenges of women entrepreneurship. Concept,	1



			role, problems and prospects of rural entrepreneurship	
	<b>Unit-3:</b> Self-help Groups	10	Self- help Groups-objectives , formation, funding and working , Leadership - styles , Theories -The Trait Theory, The Situational Theory, The Free Rein Theory, The followers' Theory, EDP-needs , objectives – weaknesses.	2
	<b>Unit-4:</b> Salient features of Micro Small and Medium Enterprises Development Act 2006	10	: Salient features of Micro Small and Medium Enterprises Development Act 2006 , promotional agencies - Micro, Small and Medium Enterprises Development Organisation (MSMDO), District Industries and Commerce Centre (DI&CC) Khadi and Village Industries Commission / Board (KVIC/ KVIB) , IIE , NEDFi , NEITCO	2



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**Mr. Anil Tanti**

**GARGAON COLLEGE**  
**TEACHING PLAN**  
 Course: B. COM.  
 Session: Even Semester 2022

**Subject:** COMMERCE

**Name of the Teacher:** Anil Tanti

**Methods to be applied:** Lecture, analytical and activity method, interaction, and discussion.

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**2nd Semester**

<b>Paper Code/Title</b>	<b>Allotted Unit/ Topic</b>	<b>No. req</b>	<b>Detail of the topics to be taught &amp; class required</b>	<b>No. of tutorials</b>
<b>C 204 CORPORATE LAW</b>	<b>Unit I:</b> Introduction	10	Administration of Company Law [including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), special Courts]; Characteristics of a company; Lifting of corporate veil; type of companies including one person company, small company and dormant company; association not for profit; illegal association Formation of company, on-line filing of documents, promoters, their legal position, pre-incorporation contract; on-line registration of a company.	2
	<b>Unit-II:</b> Documents	10	Memorandum of association, Articles of association, Doctrine of constructive notice and indoor management, prospector-shelf and red herring prospectus, misstatement in prospectus, GDR; Book-building; issue, allotment and forfeiture of share, transmission off shares, buyback and provisions regarding buyback; issue of bonus	2

		shares.		
	<b>Unit-III: Management</b>	10	Classification of directors, women directors, independent director, small shareholder's director; disqualifications, director identity number (DIN); appointment; Legal positions, powers and duties; removal of directors; Key managerial personnel, managing director, manager; Meeting: Meetings of shareholders and board of directors; types of meetings, convening and conduct of meetings, requisites of a valid meeting, postal ballot, meeting through video conferencing, e-voting. Committees of Board of Directors-Audit Committee, Nomination and Remuneration Committee, Stakeholders relationship committee, corporate social responsibility committee.	2
	<b>Unit-IV: Accounts and Audit</b>	10	Dividends, Accounts, Audit: Provisions relating to payment of dividend, provisions relating to book of account, provisions relating to audit, auditors' appointment, rotation of auditors , auditors' report, secretarial audit. Winding up: concept and modes of winding up.  Insider trading, whistle blowing: Insider trading; meaning & legal provisions; whistle- blowing: concept and mechanism.	2
	<b>Unit-V: Depositories Law</b>	10	The Depositories Act 1996- definitions; rights and obligations of depositories, participants	2

			issuers and beneficial owners; enquiry and inspections, penalty.	
<b>Course No:601 LABOUR AND INDUSTRIAL LAWS(LILW)</b>	<b>6<sup>th</sup> Semester</b>			
	<b>Unit-1:</b>	7	Emergence and objectives of Labour Laws, Basic of Labour Legislation in India. Usefulness of Labour Legislation in India, Principles of Labour Legislation.	1
	<b>Unit-2</b>	8	Objective and provisions of the Factories Act, working of the Factories Act	1
	<b>Unit-3:</b>	7	The Trade Union Act, 1926	2
	<b>Unit-4:</b>	10	The payment of Wages Act, 1936; The Minimum Wages Act,1948. The Payment of Bonus Act, 1965.	2
	<b>6<sup>th</sup> Semester</b>			
<b>Course No:604 BASICS OF ACADEMIC PROJECT PREPARATION (PROJECT WORK)</b>	<b>Unit-1:</b>		Introduction: Types of research projects, fact, concept and theories; planning the research project-essential ingredients of planning; Developing research questions. Research Design-Components.	
	<b>Unit-2:</b>		Data Collection: Types of Data-Secondary Data-types of secondary data; sources of secondary data, Primary Data-types of interview, Role of interview in data collection, interview skills and interviewer's effect.	
	<b>Unit-3:</b>		Tools of data collection: questionnaires; types, dealing with non responses, designing the questionnaire various methods sampling for collection of data	
	<b>Unit-4:</b>		Data Processing, analysis interpretation and writing the research project report: Quantitative data analysis. Writing of the research report format of research reports, referencing.	



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**GARGAON COLLEGE****TEACHING PLAN**

Course: B. Com.

Session: Odd semester 2021 (July-Dec)

**Subject:** COMMERCE**Name of the Teacher:** Dr. Mintu Gogoi**Methods to be applied:** Lecture, Practical and Interaction.**Teaching Materials:** White Board, Marker, Duster, Smart Board, Book, Journal and Laptop.

Paper Code/Title	Class	Allotted Unit/ Topic	No. of Class required	Detail of the topics to be taught & class required	No. of tutorials
Consumer Behaviour DSE-501	5 <sup>th</sup> semester	All	10	<ul style="list-style-type: none"> <li>• Introduction to Consumer Behaviour (2)</li> <li>• Consumer Behaviour as a Marketing Discipline (4)</li> <li>• Consumer Involvement and Decision Making Process (4)</li> </ul>	2
			5	<ul style="list-style-type: none"> <li>• Information search process (1)</li> <li>• Evolution criteria &amp; Decision Rules(2)</li> <li>• Consumer Need &amp; Motivate.(2)</li> </ul>	2
			10	<ul style="list-style-type: none"> <li>• Socio-Cultural Factors of Consumer Behaviour (3)</li> <li>• Buyers Block Box-Cultural Factors-Culture-sub Culture-Socio Class-Socio Factors(3)</li> <li>• Reference Groups-Family- Rules and Statures.(4)</li> </ul>	2
			9	<ul style="list-style-type: none"> <li>• Personal and Psychological Factors of Consumer Behaviour(4)</li> <li>• Personal Factors-Age and Life Cycle stage(2)</li> <li>• Economic Circumstances(2)</li> <li>• Life Style- Personality &amp; Self Concept-Psychological Factors(2)</li> </ul>	2
Management Principles And Application C 307	3 <sup>rd</sup> semester	All	5	<ul style="list-style-type: none"> <li>• Concept: Need for Study, Managerial Functions – An overview(3)</li> <li>• Co-ordination: Essence of Managership(2)</li> </ul>	
			13	<ul style="list-style-type: none"> <li>• Evolution of the Management Thought(2)</li> <li>• Classical Approach – Taylor, Fayol, Neo-Classical and Human Relations Approaches – Mayo, Hawthorne Experiments,</li> </ul>	3

				<p>Behavioural Approach, Systems Approach, Contingency Approach – Lawrence &amp; Lorsch, (6)</p> <ul style="list-style-type: none"> <li>• MBO - Peter F. Drucker, Re-engineering - Hammer and Champy, (2)</li> <li>• Michael Porter – Five-force analysis, Three generic strategies and valuechain, analysis, Senge’s Learning Organisation,(3)</li> </ul>	
			<b>11</b>	<ul style="list-style-type: none"> <li>• Types of Plan – An overview to highlight the differences (1)</li> <li>• Strategic planning – Concept, process, Importance and limitations(2)</li> <li>• Environmental Analysis and diagnosis (Internal and external environment) – Definition, Importance and Techniques (SWOT/TOWS/WOTS-UP, BCG Matrix, Competitor Analysis)(5)</li> <li>• Business environment; Concept and Components (3)</li> </ul>	<b>4</b>
			<b>5</b>	<ul style="list-style-type: none"> <li>• Decision-making – concept, importance; Committee and Group Decision-making, Process, Perfect rationality and bounded rationality, Techniques (qualitative and quantitative, MIS, DSS) (5)</li> </ul>	<b>2</b>
			<b>9</b>	<ul style="list-style-type: none"> <li>• Concept and process of organising – An overview, Span of management, Different types of authority (line, staff and functional), Decentralisation, Delegation of authority (5)</li> <li>• Formal and Informal Structure; Principles of Organizing; Network Organization Structure(4)</li> </ul>	<b>3</b>
			<b>7</b>	<ul style="list-style-type: none"> <li>• Staffing: Concept of staffing, staffing process(2)</li> <li>• Motivation: Concept, Importance, extrinsic and intrinsic motivation; Major Motivation theories - Maslow’s Need-Hierarchy Theory; Herzberg’s Two-factor Theory, Vroom’s Expectation Theory.(5)</li> </ul>	<b>2</b>
			<b>8</b>	<ul style="list-style-type: none"> <li>• 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)(5)</li> <li>• Transactional leadership,</li> </ul>	<b>2</b>

				Transformational Leadership, Transforming Leadership.(3)	
			<b>5</b>	<ul style="list-style-type: none"> <li>• Communication: Concept, purpose, process; Oral and written communication; Formal and informal communication networks(3)</li> <li>• Barriers to communication, Overcoming barriers to communication(2)</li> </ul>	<b>2</b>
			<b>6</b>	<ul style="list-style-type: none"> <li>• Control: Concept, Process, Limitations, Principles of Effective Control(2)</li> <li>• Major Techniques of control - Ratio Analysis, ROI, Budgetary Control, EVA, PERT/CPM. Emerging issues in Management.(4)</li> </ul>	<b>2</b>
Principles of Marketing/PMTG 504	5 <sup>th</sup> semester	All	<b>10</b>	<ul style="list-style-type: none"> <li>• Nature and scope of marketing; Importance of marketing((2)</li> <li>• Marketing concepts- traditional and modern; Marketing mix(6)</li> <li>• marketing environment(2)</li> </ul>	<b>2</b>
			<b>10</b>	<ul style="list-style-type: none"> <li>• Consumer behavior and market segmentation, meaning and significance of consumer behaviours(5)</li> <li>• Market segmentation- meaning and importance; Bases for market segmentation(5)</li> </ul>	
			<b>10</b>	<ul style="list-style-type: none"> <li>• Product: Concept of product; Product planning and development(3)</li> <li>• Packaging-role and functions; Brand name and trade mark; after sales service(3)</li> <li>• Price: Importance of price in the marketing mix; factors affecting price of product/service(4)</li> </ul>	
			<b>10</b>	<ul style="list-style-type: none"> <li>• Promotion: Meaning, needs and importance of promotion; Methods of promotion(5)</li> <li>• Distributions Channels and Physical Distribution channels; Factors affecting choice of a distribution channel(5)</li> </ul>	

**GARGAON COLLEGE****TEACHING PLAN**

Course: B. Com.

**Session:** Even semester 2022 (Jan-June)**Subject:** COMMERCE**Name of the Teacher:** Dr. Mintu Gogoi**Methods to be applied:** Lecture, Practical and Interaction.**Teaching Materials:** White Board, Marker, Duster, Smart Board, Book, Journal and Laptop.

Paper Code/Title	Class	Allotted Unit/ Topic	No. of Class required	Detail of the topics to be taught & class required	No. of tutorials
Auditing/AUDG 403	4 <sup>th</sup> semester	All	10	<ul style="list-style-type: none"> <li>• Audit –The attest function, meaning, importance, objects and various Classes of audit.(3)</li> <li>• Audit Process – Internal control; Internal audit and Internal check; Planning the audit;(3)</li> <li>• Audit Programme; Evidence and Working papers; Audit sampling.(4)</li> </ul>	
			10	<ul style="list-style-type: none"> <li>• Audit Procedures–Routine checking; (5)</li> <li>• Vouching; Verification and valuation of Assets and liabilities.(5)</li> </ul>	
			10	<ul style="list-style-type: none"> <li>• Audit of limited Companies –Qualification and appointment of company auditor; their powers, duties and liabilities; (3)</li> <li>• Audit of share capital and debentures; Share transfers and managerial remuneration;(4)</li> <li>• Depreciation and reserves; Divisible profits and dividends; (2)</li> <li>• Audit of Public undertakings(1)</li> </ul>	
			10	<ul style="list-style-type: none"> <li>• Auditor’s Communication – Standard and qualified reports; Statutory report.(2)</li> <li>• Recent Trends in Auditing – Cost Audit; Tax audit;(4)</li> <li>• Management audit; Efficiency audit and propriety audit, AAS.(4)</li> </ul>	



<b>Service Marketing/SM (Marketing) DSE 601</b>	6 <sup>th</sup> semester	All	<b>15</b>	<ul style="list-style-type: none"> <li>• Nature &amp; Types of services; Difference between Services and goods marketing(5)</li> <li>• Service Marketing Triangle. Service Marketing- Origin &amp; Growth-Classification of Services. (7)</li> <li>• Macro &amp; Micro Environments for Service Marketing.(3)</li> </ul>	
			<b>14</b>	<ul style="list-style-type: none"> <li>• Understanding Service Customers, Customer Behaviour, ((4)</li> <li>• Customer Expectation &amp; Perception, Service(4)</li> <li>• Marketing Segmentation, Targeting &amp; Positioning.(6)</li> </ul>	
			<b>15</b>	<ul style="list-style-type: none"> <li>• Expanded marketing mix, Planning of Service Offer, Pricing, Promotion and Distribution of Services.(6)</li> <li>• Management of people, Process and Physical Evidence (4)</li> <li>• Quality Issues &amp; Quality Models-advertising, Branding and Packaging of Services(5)</li> </ul>	
			<b>8</b>	<ul style="list-style-type: none"> <li>• Service Marketing Applications-Marketing of Financial, Hospital, hospitality, (5)</li> <li>• Tourism &amp; Educational services(3)</li> </ul>	
<b>Trade Unionism 602</b>	6 <sup>th</sup> semester	All	<b>20</b>	<ul style="list-style-type: none"> <li>• Trade Unionism: Concept, functions, Objectives and Structure of Trade Unionism.</li> <li>• Recognition of Trade Unionism,</li> <li>• Problems of Indian Trade Unions,</li> <li>• Growth of Trade Union movement in India.</li> </ul>	
			<b>20</b>	<ul style="list-style-type: none"> <li>• White Collar Trade Unions-Meaning and features.</li> <li>• Growth of white collar unions in India, differences between white collar workers and blue collar</li> </ul>	

				<ul style="list-style-type: none"> <li>workers,</li> <li>• Managerial Associations-nature, growth and activities of Managerial Association.</li> </ul>	
			20	<ul style="list-style-type: none"> <li>• Employers' Association-Introduction,</li> <li>• Aims and Objectives. Growth of Employers' Associations.</li> <li>• Organization and Management of Employers' Association in India.</li> </ul>	
			20	<ul style="list-style-type: none"> <li>• International Labour organization-Background, Structure,</li> <li>• Major activities of ILO,</li> <li>• The Philadelphia Declaration.</li> <li>• Impact of ILO in Labour Legislation in India.</li> </ul>	
<b>Personal Selling and Salesmanship SEC 601</b>					
	<b>6<sup>th</sup> Semester</b>	<b>All</b>	<b>8</b>	<ul style="list-style-type: none"> <li>• Nature and importance of personal selling, myths of selling.</li> <li>• Difference between personal Selling,</li> <li>• Salesmanship and Sales Management,</li> <li>• Characteristics of a good salesman,</li> <li>• types of selling situations,</li> <li>• type of salespersons,</li> <li>• Career opportunities in selling,</li> </ul>	
			<b>8</b>	<ul style="list-style-type: none"> <li>• Concept of motivation,</li> <li>• Maslow's theory of need hierarchy;</li> <li>• Dynamic nature of motivation,</li> <li>• Buying motives and their uses in personal selling.</li> </ul>	
			<b>8</b>	<ul style="list-style-type: none"> <li>• Selling Process: Prospecting and qualifying,</li> <li>• Pre-approach; Approach;</li> <li>• Presentation and demonstration;</li> <li>• handling of objections; Closing the sale; Post sales activities.</li> </ul>	

			8	Sales Reports: reports and documents; sales manual, Order Book, Cash Memo; Tour Diary, Daily and Periodical Reports; Ethical aspects of Selling.	
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**GARGAON COLLEGE**  
**TEACHING PLAN**

Course: B. COM.

Session: Odd semester 2021

**Subject:** COMMERCE

**Name of the Teacher:** NOMAMI DUTTA

**Methods to be applied:** Lecture, analytical and activity method, interaction, and discussion.

**Teaching Materials:** Green Board, White Board, Chalk Pencil, Marker Pen, Duster, Book, Journal, Newspaper, Magazine, Periodicals, Laptop, Interactive Panel.

<b>Paper Code/Title</b>	<b>Allotted Unit/ Topic</b>	<b>No. of Class required</b>	<b>Detail of the topics to be taught &amp; class required</b>	<b>No. of tutorials</b>
<b>HUMAN RESOURCE MANAGEMENT C305</b>	UNIT I: Introduction	15	<ul style="list-style-type: none"> <li>• Human Resource Management: Concept and Functions,</li> <li>• Role, Status and competencies of HR Manager,</li> <li>• HR Policies,</li> <li>• Evolution of HRM, HRM vs HRD.</li> <li>• Emerging Challenges of Human Resource Management; Workforce diversity; Empowerment; Downsizing; VRS;</li> <li>• Human Resource Information System.</li> </ul>	3
	UNIT II: Acquisition of Human Resource	15	<ul style="list-style-type: none"> <li>• Human Resource Planning- Quantitative and Qualitative dimensions;</li> <li>• job analysis – job description and job specification;</li> <li>• Recruitment – Concept and sources;</li> <li>• Selection – Concept and process;</li> <li>• test and interview;</li> <li>• placement and induction.</li> </ul>	1
	UNIT III: Training and Development	15	<ul style="list-style-type: none"> <li>• Concept and Importance;</li> <li>• Identifying Training and Development Needs;</li> <li>• Designing Training</li> </ul>	3

			<p>Programmes; Role-Specific and Competency-Based Training;</p> <ul style="list-style-type: none"> <li>• Evaluating Training Effectiveness;</li> <li>• Training Process Outsourcing;</li> <li>• Management Development;</li> <li>• Career Development.</li> </ul>	
	UNIT IV: Performance Appraisal	15	<ul style="list-style-type: none"> <li>• Nature, objectives and importance;</li> <li>• Modern techniques of performance appraisal;</li> <li>• potential appraisal and employee counselling;</li> <li>• job changes - transfers and promotions;</li> <li>• Compensation: concept and policies;</li> <li>• job evaluation; methods of wage payments and incentive plans; fringe benefits;</li> <li>• performance linked compensation.</li> </ul>	1
	UNIT V: Maintenance	15	<ul style="list-style-type: none"> <li>• Employee health and safety;</li> <li>• employee welfare;</li> <li>• social security;</li> <li>• Employer-Employee relations-an overview;</li> <li>• grievance-handling and redressal;</li> <li>• Industrial Disputes: causes and settlement machinery.</li> </ul>	1
<b>HUMAN RESOURCE DEVELOPMENT C-504</b>	Unit-I	15	<ul style="list-style-type: none"> <li>• Introduction to HRD: Concept, Growth, Position of HRD in Human Resource Management,</li> <li>• Objectives, Scope, Need and Importance of HRD.</li> <li>• Role of a HRD Manager.</li> </ul>	1
	Unit-II:	12	<ul style="list-style-type: none"> <li>• HRD Structure,</li> <li>• HRD Culture and Climate,</li> <li>• HRD as a System,</li> <li>• Role of Line Managers in HRD</li> </ul>	1

			System, • HRD Audit.	
	Unit-III:	12	• HRD Practices in India, • Objective of Strategic HRD, • Components and Principles of Strategic HRD.	1
	Unit-IV:	15	• Training and Development-Meaning and Importance. Methods of Training. • Identification of Training Needs. • Implementation and evaluation of Training and Development Programme. • Executive/ Management Development.	1

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Paper Code/Title	Allotted Unit/ Topic	No. of Class required	Detail of the topics to be taught & class required	No. of tutorials
<b>SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT</b> Course No.: DSE 601 (GROUP-I)	<b>UNIT-I:</b>	15	• Investments: Meaning, process, and alternatives; • Measurement of risk and return; Systematic and unsystematic risk; Sources and measurement; • Fundamentals and technical analysis.	1
	<b>UNIT-II:</b>	15	• Portfolio Analysis & Management: • Traditional portfolio analysis; • Effects of combining securities; • Diversification; • Markowitz model; location of	1


			the efficiency frontier.	
	<b>UNIT-III:</b>	15	<ul style="list-style-type: none"> <li>• Capital asset Pricing: Capital Asset pricing model – assumptions,</li> <li>• capital market line,</li> <li>• security market line,</li> <li>• market model;</li> <li>• Arbitrage pricing theory and factor models – factor models and return generating process, one and two factor model.</li> </ul>	1
	UNIT-IV:	15	<ul style="list-style-type: none"> <li>• Portfolio Performance, Measurement, &amp; Evaluation:</li> <li>• Measurement of portfolio performance –Risk and return;</li> <li>• Risk adjustment and performance measures – Sharpe, Treynor, and Jensen models;</li> <li>• Components of portfolio investment performance –Stock selection and market timing.</li> </ul>	1
<b>FINANCIAL STATEMENT ANALYSIS</b> <b>Course No.: DSE 602 (GROUP-I)</b>	Unit-I	15	<ul style="list-style-type: none"> <li>• Financial statement Analysis, Meaning, Significance, Types and Limitation of Financial Statements,</li> <li>• Accounting Choices/Practices,</li> <li>• Comparative and Common Size Statement,</li> <li>• Value Added Statement and Economic Value -added Statements.</li> </ul>	1
	Unit-II:	15	<ul style="list-style-type: none"> <li>• Ratio Analysis - Classification of Ratios,</li> <li>• Advantages and its limitation.</li> <li>• Profitability Ratio, Solvency</li> </ul>	1

			Ratio, Activity Ratio, <ul style="list-style-type: none"> <li>• Profit and Loss Account Ratio, Balance sheet and Composite Ratios.</li> </ul>	
INDIAN ECONOMY GEC 601	Unit I:	15	<ul style="list-style-type: none"> <li>• Basic Issues and features of Indian Economy</li> <li>• Concept and Measures of Development and Underdevelopment;</li> <li>• Human Development;</li> <li>• Composition of national income and occupational structure.</li> </ul>	1
	Unit II	15	<ul style="list-style-type: none"> <li>• Policy Regimes</li> <li>• a. The evolution of planning and import substituting industrialization.</li> <li>• b. Economic Reforms since 1991.</li> <li>• c. Monetary and Fiscal policies with their implications on economy.</li> </ul>	1
	Unit III	15	<ul style="list-style-type: none"> <li>• Growth, Development and Structural Change</li> <li>• a. The experience of Growth, Development and Structural Change in different phases of growth and policy regimes across sectors and regions.</li> <li>• b. Growth and Distribution; Unemployment and Poverty; Human Development; Environmental concerns.</li> <li>• c. Demographic Constraints: Interaction between population change and economic development.</li> </ul>	1
	Unit IV	15	<ul style="list-style-type: none"> <li>• Sectoral Trends and Issues</li> <li>• a. Agriculture Sector: Factors influencing productivity and growth; the role of technology and institutions; price policy, the public distribution system and food security.</li> <li>• b. Industrial Sector: Phases of</li> </ul>	1



			Industrialisation – the rate and pattern of industrial growth in India.	
<b>CORPORATE ACCOUNTING C203</b>	Unit III.	10	<ul style="list-style-type: none"> <li>• Cash flow Statement.</li> </ul>	3
	Unit IV.	15	<ul style="list-style-type: none"> <li>• Amalgamation of Companies</li> <li>• Concepts and accounting treatment as per Accounting Standard: 14 (ICAI) (excluding inter-company holdings).</li> <li>• Internal reconstruction: concepts and accounting treatment excluding scheme of reconstruction.</li> </ul>	5
	Unit V.	15	<ul style="list-style-type: none"> <li>• Accounts of Holding Companies/Parent Companies</li> <li>• Preparation of consolidated balance sheet with one subsidiary company.</li> <li>• Relevant provisions of Accounting Standard: 21(ICAI).</li> </ul>	3

  
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**GARGAON COLLEGE**  
**TEACHING PLAN**

Course: B. Com.

Session: Odd semester 2021-22

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**Methods to be applied:** Lecture, Practical and Interaction.

**Teaching Materials:** White Board, Marker, Duster, Smart Board, Book, Journal and Laptop.

Paper Code/Title	Class	Allotted Unit/ Topic	No. of Class required	Detail of the topics to be taught & class required	No. of tutorials
Management Accounting – DSE 501	B.Com 5 <sup>th</sup> Semester	Unit I	4	<ul style="list-style-type: none"> <li>• Meaning, Nature, Scope of Management Accounting [2]</li> <li>• Functions of Management Accounting [1]</li> <li>• Tools and Techniques of Management Accounting (1)</li> </ul>	0
		Unit II	14	<ul style="list-style-type: none"> <li>• Meaning and Concept of Cash flow statement [1]</li> <li>• Preparation of Cash Flow Statement [6]</li> <li>• Meaning and Concept of Fund flow statement [1]</li> <li>• Usage, Importance, Significance and Limitation of Fund Flow Statement [1]</li> <li>• Preparation of Statement of Changes in Working Capital [2]</li> <li>• Preparation of Statement of sources and application of funds [2]</li> <li>• Preparation of Adjusted Profit and Loss Account. [1]</li> </ul>	3
		Unit III	14	<ul style="list-style-type: none"> <li>• Meaning, Advantage and Disadvantage of Absorption Costing [1]</li> <li>• Practical on Absorption Costing[2]</li> <li>• Meaning, Characteristics, Advantage, Disadvantage and Assumptions of Marginal Costing.[2]</li> <li>• Practical on Marginal Costing[2]</li> <li>• Distinction between Absorption Costing and Marginal Costing. [1]</li> <li>• Marginal and Differential Costing as a tool for decision making; pricing decisions, Make or by decision, shutdown decision, Change of product mix [3]</li> </ul>	4

				<ul style="list-style-type: none"> <li>• Practical on Cost-Volume-Profit Analysis and Break-Even Analysis. [3]</li> </ul>	
		Unit IV	12	<ul style="list-style-type: none"> <li>• Meaning of Budget and Budgetary Control [1]</li> <li>• Objectives, types of Budget[1]</li> <li>• Practical on Fixed and Flexible Budgeting; and functional budgeting[5]</li> <li>• Meaning, Advantage and disadvantage of Zero Base Accounting[2]</li> <li>• Meaning and concept of responsibility Accounting.[2]</li> <li>• Meaning and concept of Performance budgeting[1]</li> </ul>	4
Entrepreneurship Development (SEC)	BA/BSc. 3 <sup>rd</sup> Sem	Unit I	4	<ul style="list-style-type: none"> <li>• Definition of Entrepreneur[1]</li> <li>• Who is an Entrepreneur[1]</li> <li>• Functions of an Entrepreneur[1]</li> <li>• Types of Entrepreneur[1]</li> </ul>	
		Unit II	4	<ul style="list-style-type: none"> <li>• Entrepreneur and Entrepreneurship[1]</li> <li>• Entrepreneur vs. Manager[1]</li> <li>• Traits of an Entrepreneur[1]</li> <li>• Entrepreneur and Enterprise[1]</li> </ul>	
		Unit III	4	<ul style="list-style-type: none"> <li>• Theories of Entrepreneurial origin; Innovation theory of Schumpeter; Need for Achievement Theory[1]</li> <li>• X Efficiency Theory &amp; Risk Bearing Theory[1]</li> <li>• Other theories of Entrepreneurial origin[1]</li> <li>• Theories of Invisible Cost &amp; Theories of Transition Cost[1]</li> </ul>	
		Unit IV	4	<ul style="list-style-type: none"> <li>• Meaning of EDP &amp; Relevance of EDP[1]</li> <li>• Achievement of EDP[1]</li> <li>• Role of Government in Entrepreneurship Development[1]</li> <li>• Role of NGOs in Entrepreneurship Development[1]</li> </ul>	
Micro Economics (G 101)	B.Com 1 <sup>st</sup> Semester	Unit I	13	<ul style="list-style-type: none"> <li>• Concepts of revenue: marginal and Average.[1]</li> <li>• Revenue under conditions of Perfect and imperfect competition[1]</li> <li>• Elasticity of demand: price, income and cross.[2]</li> <li>• Consumer Behaviour: Indifference curve analysis of consumer behavior; Consumer's equilibrium</li> </ul>	

				<p>(necessary and sufficient conditions). [2]</p> <ul style="list-style-type: none"> <li>• Price elasticity and price consumption curve, income consumption curve and Engel curve,[2]</li> <li>• Price change and income and substitution effects. [2]</li> <li>• Indifference curves as an analytical tool (cash subsidy v/s. kind subsidy). [1]</li> <li>• Revealed Preference Theory.[2]</li> </ul>	
		Unit II	13	<ul style="list-style-type: none"> <li>• Production isoquants[2]</li> <li>• marginal rate of technical substitution[2]</li> <li>• economic region of production[1]</li> <li>• optimal combination of resources[1]</li> <li>• the expansion path, isoclines, returns to scale using isoquants.[1]</li> <li>• Cost of Production: Social and private costs of production, long run and short run costs of production. [2]</li> <li>• Economies and diseconomies of scale and the shape to the long run average cost.[2]</li> <li>• Learning curve and economies of scope[2]</li> </ul>	
Financial Accounting- (C101)	B.Com 1 <sup>st</sup> Semester	Unit I	6	<ul style="list-style-type: none"> <li>• Accounting as an information system, the users of financial accounting information and their needs. Qualitative characteristics of accounting, information. Functions, advantages and limitations of accounting. Branches of accounting. Bases of accounting [2]</li> <li>• The nature of financial accounting principles – Basic concepts and conventions[1]</li> <li>• Financial accounting standards: Concept, benefits,</li> </ul>	2

				<p>procedure for issuing accounting standards in India. Salient features of First-Time Adoption of Indian Accounting Standard (Ind-AS) 101. International Financial Reporting Standards (IFRS): - Need and procedures.[1]</p> <ul style="list-style-type: none"> <li>Accounting Process from recording of a business transaction to preparation of trial balance including adjustments[2]</li> </ul>	
		Unit II	11	<ul style="list-style-type: none"> <li>Measurement of business income-Net income: the accounting period, the continuity doctrine and matching concept. Objectives of measurement.[4]</li> <li>Revenue recognition: Recognition of expenses.[1]</li> <li>The nature of depreciation. The accounting concept of depreciation. Factors in the measurement of depreciation. Methods of computing depreciation; Disposal of depreciable assets-change of method.[6]</li> </ul>	3
		Unit III	15	<ul style="list-style-type: none"> <li>Meaning, Features and Important terms used in Hire Purchase System [2]</li> <li>Calculation of interest, Depreciation and Cash price in Hire Purchase System; [3]</li> <li>Practical under Hire Purchase System including default in payment, partial and full repossession.[5]</li> <li>Preparation of Hire purchase trading A/C.[1]</li> <li>Practical on Hire purchase system in stock and debtors system.[1]</li> <li>Meaning and Features of Instalment Purchase System.[1]</li> <li>Distinction between Hire purchase System and Instalment Purchase System[1]</li> </ul>	3

				<ul style="list-style-type: none"> <li>• Practical under Instalment Purchase System[1]</li> </ul>	
		Unit IV	10	<ul style="list-style-type: none"> <li>• Concept of dependent branches[1]</li> <li>• Accounting aspects; debtors system, stock and debtors system, branch final accounts system and whole sale basis system.[6]</li> <li>• Independent branches: concept-accounting treatment: important adjustment entries and preparation of consolidated profit and loss account and balance sheet.[3]</li> </ul>	4
		Unit V	14	<ul style="list-style-type: none"> <li>• Meaning of Dissolution of partnership firm[1]</li> <li>• Meaning of Insolvency[1]</li> <li>• Garner vs. Murray rule[1]</li> <li>• Accounting of Dissolution of the Partnership Firm Including Insolvency of partners[6]</li> <li>• Practical on partnership sale to a limited company and piecemeal distribution[5]</li> </ul>	3

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Paper Code/Title	Class	Allotted Unit/ Topic	No. of Class required	Detail of the topics to be taught & class required	No. of tutorials
Financial Statement	B.Com	Unit I	13	<ul style="list-style-type: none"> <li>• Meaning of Financial</li> </ul>	2

<b>Analysis (DSE 602)</b>	6 <sup>th</sup> Semester			<p>Statement Analysis &amp; Significance of Financial Statement Analysis [1]</p> <ul style="list-style-type: none"> <li>• Types of Financial Statement &amp; Limitation of Financial Statement[1]</li> <li>• Accounting Choices/Practices[1]</li> <li>• Comparative Balance Sheet[2]</li> <li>• Comparative Income Statement[2]</li> <li>• Common Size Balance Sheet[2]</li> <li>• Common Size Income Statement[2]</li> <li>• Value Added Statements[2]</li> </ul>	
		Unit II	11	<ul style="list-style-type: none"> <li>• Meaning of Ratio Analysis &amp; Classification of Ratios;[1]</li> <li>• Advantage of Ratio Analysis &amp; Limitation of Ratio Analysis[1]</li> <li>• Practical on Liquidity Ratio[1]</li> <li>• Practical on Solvency Ratio[2]</li> <li>• Practical on Turnover Ratio[2]</li> <li>• Practical on Profitability Ratio[2]</li> <li>• Preparation of Balance sheet from Ratio[2]</li> </ul>	3
		Unit III	7	<ul style="list-style-type: none"> <li>• Concept of financial reporting[2]</li> <li>• Corporate social responsibility reporting[3]</li> <li>• Corporate Governance reporting[2]</li> </ul>	
		Unit IV	10	<ul style="list-style-type: none"> <li>• Financial reporting by Banks[2]</li> <li>• Financial reporting by NBFCs[2]</li> <li>• Financial reporting by Insurance Companies[2]</li> <li>• RBI guidelines relating to Financial Reporting by Banks[2]</li> <li>• RBI guidelines relating to Financial Reporting by NBFCs[2]</li> </ul>	
<b>Indian Economy (G404)</b>	B.Com 4 <sup>th</sup>	Unit I	8	<ul style="list-style-type: none"> <li>• Meaning and Concepts of Economic Development[1]</li> </ul>	

	Semester			<ul style="list-style-type: none"> <li>• Economic Growth and Economic Development[1]</li> <li>• Measures of Development and Underdevelopment[3]</li> <li>• Meaning of Underdevelopment[1]</li> <li>• Basic Characteristics of an Underdeveloped economy[1]</li> <li>• Human Development[1]</li> </ul>	
		Unit II	16	<ul style="list-style-type: none"> <li>• Features of Indian Economy at the time of Independence[1]</li> <li>• Impact of British colonial rule on the Indian Economy as visible at the time of Independence[1]</li> <li>• National Income Estimates in India[1]</li> <li>• Trends in National Income of India[2]</li> <li>• Rates of growth of national Income in India[1]</li> <li>• Main features of National Income in India [1]</li> <li>• Composition of National Income in India or Sectoral Contribution[1]</li> <li>• Workforce and occupational structure of population in India[1]</li> <li>• Agriculture during the British period[1]</li> <li>• Features of Indian Agriculture at the time of Independence and thereafter[2]</li> <li>• Industry during the British Period[2]</li> <li>• Industrial Structure in India at the time of Independence and thereafter.[2]</li> </ul>	
		Unit III	25	<ul style="list-style-type: none"> <li>• Meaning of Planning[1]</li> <li>• Historical Background of planning in India and its evaluation[1]</li> <li>• The Planning Commission and National Development Council[1]</li> <li>• Main objectives of Planning in India[1]</li> <li>• Review of five years Plans (From 1 to 12)[3]</li> </ul>	3



				<ul style="list-style-type: none"> <li>• Failures of Planning in India[1]</li> <li>• Suggestions for attaining success in Economic[1]</li> <li>• Planning in India[1]</li> <li>• Niti Aayog[1]</li> <li>• Import Substitution in India[1]</li> <li>• Import substituting Industrialization in India[1]</li> <li>• Economic Reforms-An International Perspective[1]</li> <li>• Economic reforms in India[1]</li> <li>• Features of new Economic Policy: Liberalisation, Privatisation and Globalisation[1]</li> <li>• Arguments in Favour of New Economic Policy[1]</li> <li>• Arguments Against new Economic Policy[1]</li> <li>• Appraisal of Economic reforms in India[1]</li> <li>• Second Generation of Economic Reforms in India and steps taken for its implementation[1]</li> <li>• Major Economic Reform measures undertaken by the UPA Government and NDA Government[1]</li> <li>• Slow process of Economic Reforms in India in Recent years and factors Responsible[1]</li> <li>• Monetary Policy of Reserve Bank of India[1]</li> <li>• Definition of Fiscal Policy of India &amp; Objectives of Fiscal Policy[1]</li> <li>• Fiscal Policy and Economic development; Techniques of Fiscal policy &amp; Evaluation of Fiscal Policy[1]</li> </ul>	
		Unit IV	12	<ul style="list-style-type: none"> <li>• Experience of Growth and development, structural changes in different phases of growth and policy regimes across sector and regions[1]</li> <li>• The institutional</li> </ul>	

				<p>framework and its role towards development[1]</p> <ul style="list-style-type: none"> <li>• Pattern of Asset or Land Ownership in Agriculture or Land Tenure System in India[1]</li> <li>• Policies to restructure Agrarian Relations and for Regulating Concentration of economic power through Land reforms in India[1]</li> <li>• Ownership and Control of Large scale Industries and process for regulating concentration of economic power[1]</li> <li>• Changes in policy perspectives on the role of Institutions framework after 1991[1]</li> <li>• Problems of slow growth of national Income in India and its causes &amp; Suggestions to raise the level and growth rate of national Income in India[1]</li> <li>• Pattern of Income distribution and inequalities in India &amp; Causes of Income Distribution Inequalities in India[1]</li> <li>• Government policy and measures to eliminate inequalities in Income Distribution in India &amp; Unemployment problem and employment policy in India[1]</li> <li>• Problem of Poverty in India &amp; Human Development and Human Capital Formation in India[1]</li> <li>• Environmental Degradation and Concerns and Environmental policy in India[1]</li> <li>• Size and Growth rate of population in India; Demographic features of India's population; Population Explosion and causes and remedies of</li> </ul>	
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				high rate of growth of population in India[1]	
		Unit V	15	<ul style="list-style-type: none"> <li>• Population growth as a source of economic development in India &amp; Population growth as a retarding factor of economic development in India[1]</li> <li>• Role of Agriculture in Indian economy &amp; Agrarian growth and performances in different phases of policy regimes, i.e., pre green Revolution and two phases of Green revolution[2]</li> <li>• Causes of low agricultural productivity &amp; Remedial measures to raise agricultural productivity in India &amp; Role of technology in the development of Agriculture[1]</li> <li>• Mechanisation of Agriculture in India &amp; Role of Institutions in the development of Agriculture in India &amp; Agricultural price policy in India[1]</li> <li>• Social security schemes for farmers &amp; Industrial Development since independence[1]</li> <li>• Importance and role of industries in economic development of India[1]</li> <li>• Phases of Industrialization and its growth in India[1]</li> <li>• New Industrial Policy in India &amp; Atma Nirbhar Bharat Abhiyan[1]</li> <li>• Public Sector Enterprises in India-its role, performance and reform &amp; The small scale sector in India[1]</li> <li>• Role of foreign capital &amp; Financial Sector in India[1]</li> <li>• Foreign trade and Balance of Payment[1]</li> <li>• Structural changes and performance of India's</li> </ul>	

				Foreign trade and Balance of Payment[1] <ul style="list-style-type: none"> <li>• Trade policy debate &amp; Export Policies and Performance &amp; Macro Economic Stabilisation and structural adjustment[1]</li> <li>• India and the WTO &amp; Role of FDI &amp; Capital Account Convertibility[1]</li> </ul>	
<b>Corporate Accounting (NH)</b>	B.Com 4 <sup>th</sup> Semester	Unit I	12	<ul style="list-style-type: none"> <li>• Issue, forfeiture and reissue of forfeited shares[4]</li> <li>• concept &amp; process of book building[1]</li> <li>• Issue of rights and bonus shares[1]</li> <li>• Buy back of shares[1]</li> <li>• Redemption of preference shares[2]</li> <li>• Issue and Redemption of Debentures.[3]</li> </ul>	2
		Unit II	8	<ul style="list-style-type: none"> <li>• Preparation of profit and loss account and balance sheet of corporate entities, excluding calculation of managerial remuneration[3]</li> <li>• Disposal of company profits[1]</li> <li>• Accounts of Banking Companies[4]</li> </ul>	2
		Unit III	8	<ul style="list-style-type: none"> <li>• Valuation of Goodwill and Valuation of Shares; Concepts and calculation: simple problem only[4]</li> <li>• Cash Flow Statement.[4]</li> </ul>	4
		Unit IV	10	<ul style="list-style-type: none"> <li>• Concepts and accounting treatment as per Accounting Standard: 14 (ICAI) (excluding inter-company holdings).[4]</li> <li>• Internal reconstruction: concepts and accounting treatment excluding scheme of reconstruction[6]</li> </ul>	4
		Unit V	8	<ul style="list-style-type: none"> <li>• Preparation of consolidated balance sheet with one subsidiary company. Relevant provisions of Accounting Standard: 21(ICAI).[8]</li> </ul>	
<b>Corporate Accounting (C 203)</b>	B.Com 2 <sup>nd</sup> Semester	Unit I	12	<ul style="list-style-type: none"> <li>• Issue, forfeiture and reissue of forfeited shares[4]</li> <li>• concept &amp; process of book building[1]</li> </ul>	2

				<ul style="list-style-type: none"> <li>• Issue of rights and bonus shares[1]</li> <li>• Buy back of shares[1]</li> <li>• Redemption of preference shares[2]</li> <li>• Issue and Redemption of Debentures.[3]</li> </ul>	
		Unit II	8	<ul style="list-style-type: none"> <li>• Preparation of profit and loss account and balance sheet of corporate entities, excluding calculation of managerial remuneration[3]</li> <li>• Disposal of company profits[1]</li> <li>• Accounts of Banking Companies[4]</li> </ul>	2
		Unit III	8	<ul style="list-style-type: none"> <li>• Valuation of Goodwill and Valuation of Shares; Concepts and calculation: simple problem only[4]</li> <li>• Cash Flow Statement.[4]</li> </ul>	4
		Unit IV	10	<ul style="list-style-type: none"> <li>• Concepts and accounting treatment as per Accounting Standard: 14 (ICAI) (excluding inter-company holdings).[4]</li> <li>• Internal reconstruction: concepts and accounting treatment excluding scheme of reconstruction[6]</li> </ul>	
		Unit V	8	<ul style="list-style-type: none"> <li>• Preparation of consolidated balance sheet with one subsidiary company. Relevant provisions of Accounting Standard: 21(ICAI).[8]</li> </ul>	
<b>MACRO ECONOMICS (G 202)</b>	B.Com 2 <sup>nd</sup> Semester	Unit I	10	<ul style="list-style-type: none"> <li>• Concepts and variables of macroeconomics.[2]</li> <li>• Income, expenditure and the circular flow[2]</li> <li>• Components of expenditure. [1]</li> <li>• Static macroeconomic analysis short and the long run.[2]</li> <li>• Determination of supply, determination of demand, and conditions of equilibrium.[3]</li> </ul>	
		Unit III	10	<ul style="list-style-type: none"> <li>• Inflation: Causes of rising and falling inflation, inflation and interest rates, social costs of</li> </ul>	

				<p>inflation.[3]</p> <ul style="list-style-type: none"> <li>• Unemployment – natural rate of unemployment, frictional and wait unemployment.[2]</li> <li>• Labour market and its interaction with production system.[2]</li> <li>• Phillips curve, the trade-off between inflation and unemployment, sacrifice ratio, role of expectations adaptive and rational.[3]</li> </ul>	
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