



গড়গাঁও মহাবিদ্যালয়

GARGAON COLLEGE

NAAC accredited with 'B' Grade

TEACHING PLAN
DEPARTMENT OF COMMERCE
JULY 2022 - JUNE 2023

GARGAON COLLEGE
TEACHING PLAN
Course: B. Com.
Session: Odd 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 andInteractive Panel.

PaperCode/Ti tle	Allotted Unit/ Topic	No. of Class required	Detail of the topics to be taught & class required	No. of tutorials
C306/ Income Tax Law & Practice	i. Introduction: Basic Concepts	10	<ul style="list-style-type: none"> • 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 • Exempted Income under section 10 	
	ii. Income from Salary	15	<ul style="list-style-type: none"> • Meaning of Salary, Sec 15,16, 17 • Types of Allowances • Perquisites & its Taxability • Deduction u/s 16 • Practical Problems on Salary • Deduction u/s 80C 	3
	iii. Capital Gain	10	<ul style="list-style-type: none"> • Meaning, Types of Capital Gain, Capital Assets, Types of Capital Assets • Computation of STCG & LTCG • Exemption u/s 54 • Practical Problems on Capital Gain 	3
	iv. Income from Other Sources	2	<ul style="list-style-type: none"> • Specific Income • General Income • Casual Income 	
	v. Computation of Total Income and Tax Liability	10	<ul style="list-style-type: none"> • Income of other persons included in assessee's total income; • Aggregation of income 	3

			and Set-off and Carry Forward of losses; Deductions from Gross Total Income; Rebates and Reliefs Computation of Total Income of individuals and firms; <ul style="list-style-type: none"> • Tax liability of an individual and a firm; • Five Leading cases decided by the Supreme Court. 	
C512/ Financial Management	i. Working Capital	10	<ul style="list-style-type: none"> • Management of Working Capital • Working Capital- Concept, • Need and Influencing • Estimation of Working Capital, • Sources of Working Capital. 	
	ii. Cost of Capital	15	<ul style="list-style-type: none"> • Cost of Debt Capital • Cost of Preference Capital • Cost of Equity Share Capital • Cost of Retained Earnings 	3
	iii. Capital Structure	5	<ul style="list-style-type: none"> • Optimum Capital Structure 	1
	iv. Leverage	3	<ul style="list-style-type: none"> • Financial Leverage • Operating Leverage • Composite Leverage 	1

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

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

Paper Code/Title	Allotted Unit/ Topic	No. of Class required	Detail of the topics to be taught & class required	No. of tutorials
C408/	Introduction	15	<ul style="list-style-type: none"> • Introduction: Meaning, 	3

Cost Accounting			<ul style="list-style-type: none"> • Objectives and Advantages of Cost Accounting, • Difference between Cost Accounting and Financial Accounting, • Cost Concepts and Classifications, • Elements of Cost, • Installation of a Costing System, • Role of a Cost Accountant in an Organization 	
	Methods of Costing	20	<ul style="list-style-type: none"> • Unit Costing, • Job Costing, • Contract Costing, • Process Costing (Process Losses, Valuation of Work-in Progress, Joint and By products, • Service Costing (only Transport) 	5
C614/ Goods & Services Tax	Introduction	10	<ul style="list-style-type: none"> • Concept and Features of Indirect Taxes, • History of Indirect Taxes in India, • Principal Indirect Taxes in India, • Direct and Indirect Taxes 	2
	GST	15	<ul style="list-style-type: none"> • Goods and Services Tax (GST) Laws in India, • Concept of GST, • Need for GST in India, • Framework of GST as introduced in India, • Benefit of GST 	2


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GARGAON COLLEGE
TEACHING PLAN

Course: B. COM.

Session: Odd semester 2022

Subject: COMMERCE

Name of the Teacher: Mr. 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.

Paper Code/Title	Allotted Unit/ Topic	No. of Class required	Detail of the topics to be taught & class required	No. of tutorials
Paper Code :C102 Business Law	Unit 1: (a)Basics of Contract	6	<ul style="list-style-type: none"> • Definition of Contract • Nature of Contract • Essential Elements of Contract • Void and Voidable Contract 	1
	Unit 2: Types of Contract	6	<ul style="list-style-type: none"> • Consideration • Contingent contract, • Quasi Contract, • Discharge of Contract. 	1
	Unit 3: Sales of goods Act	12	<ul style="list-style-type: none"> • Unit-3: Sale of Goods Act 1930 • Definition of Contract of Sale, • Essentials of a Contract of Sale, • Condition and Warranties, • Unpaid Seller and his Right. • Consumer Protection Act 1986; • Salient Feature of Consumer Protection Act • Definition of Consumer, • Grievance Redressal Machinery, • Definition of Compliant, • Procedure for Filing Complaints.. 	2
	Unit 4: Negotiable Instruments Act	12	<ul style="list-style-type: none"> • Negotiable Instrument Act 1881,Definition • Characteristics, • Promissory Note • Bill of Exchange and Cheque • Crossing of Cheque • Type of Crossing. 	1

	Unit 5: Industrial Disputes Act		<ul style="list-style-type: none"> • Industrial Disputes Act,1948: • Industry and Industrial dispute workmen, employer, wages, bonus, gratuity, Lockout, strike • Public Utility Services • Prohibition of strike and lockouts • layoffs and closure. 	1
Paper code: DSE 501 G II INDUSTRIAL RELATIONS	UNIT I: Introduction	6	<ul style="list-style-type: none"> • Introduction to Industrial Relations:Definitions • Concepts, Objectives and Theories of Industrial Relations.System. 	3
	UNIT II: Policies in Industrial Relations	12	<ul style="list-style-type: none"> • Government Policies and Industrial Relations: Role of the State in Industrial Relations. • Constitution of India and Labour Policies.. • Industrial Relation Policies of the Government of India in the post globalization Era 	1
	UNIT III:Strikes and Lockouts	12	<ul style="list-style-type: none"> • Management of strikes and Lockouts: Meaning of Strikes and Lock Outs under the Industrial Disputes Act. • Forms of Strikes and their Legal Status, Justified and unjustified Strikes and Lockouts. • Causes and consequences of Industrial conflicts (with reference to India). • Justified and unjustified Strikes and Lockouts. • Causes and consequences of Industrial conflicts (with reference to India). • 	3
	UNIT IV: Industrial Disputes	12	<ul style="list-style-type: none"> • Industrial Disputes: Meaning and causes of Industrial Disputes. • Machinery for prevention and settlement of Industrial disputes. payments and incentive plans; fringe benefits; • Performance linked compensation. • Negotiation- Concepts and importance of negotiation, 	1

			<ul style="list-style-type: none"> • Skill for and tactics of Negotiation, negotiation for Win-win Dispute Resolution. 	
Paper code:SEC 501 ENTREPRENEURSHIP DEVELOPMENT II	Unit – I : Promotional Agencies	6	<ul style="list-style-type: none"> • Types of Entrepreneurial Agencies • Development Promotional Agencies • Ideologies of these agencies • Governmental vs Non governmental Agencies. 	3
	Unit II : Institutional Support	12	<ul style="list-style-type: none"> • Micro, Small and Medium Enterprises Development Organization (MSMEDO) • Micro, Small and Medium Enterprises Development Institution (MSMEDI) District Industries and Commerce Centre (DICC) Khadi and Village Industries Commission/Board (KVIC/KVIB) 	1
	Unit – III : Role of other Supporting Institutions	6	<ul style="list-style-type: none"> • NEDFi* SIDBI/IDBI* IIE* Micro Finance Institutions* 	3
	Unit-IV: Entrepreneurial Development Programmes in India:	12	<ul style="list-style-type: none"> • Relevance and achievements* Role of Government* Role of NGOs.* • Role of Government* Role of NGOs.* 	1

GARGAON COLLEGE
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Session: Even 2023

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C 204 CORPORATE LAW	Unit 1: Introduction	18	Unit I: Introduction <ul style="list-style-type: none"> • 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. 	1
	Unit 2: Documents	12	<ul style="list-style-type: none"> • Memorandum of association, Articles of association, Doctrine of constructive notice and indoor management, prospectus-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 shares. 	1
	Unit 3: Management	12	<ul style="list-style-type: none"> • Classification of directors, women directors, independent director, small shareholder's director; disqualifications, director identity number (DIN); appointment; Legal positions, powers and duties; removal of 	2

			<p>directors; Key managerial personnel, managing director, manager;</p> <ul style="list-style-type: none"> • 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. 	
	Unit4-: Accounts and Audit	12	<ul style="list-style-type: none"> • 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. 	1
	Unit 5: Depositories Law	6	<ul style="list-style-type: none"> • The Depositories Act 1996- definitions; rights and obligations of depositories, • participants issuers and beneficial owners; • enquiry and inspections, penalty. 	1
Course No:601 LABOUR AND INDUSTRIAL LAWS(LILW)	UNIT I: Introduction	12	<ul style="list-style-type: none"> • Emergence and objectives of Labour Laws, Basic of Labour Legislation in India. • Usefulness of Labour Legislation in India, Principles of Labour Legislation.. 	3
	UNIT 2: Factories Act	12	<ul style="list-style-type: none"> • Objective and provisions of the Factories Act • Working of Factories Act 	1

	UNIT 3:The Trade Union Act	6	<ul style="list-style-type: none"> The Trade Union Act, 1926 	3
	UNIT 4: The payment of Wages	12	<ul style="list-style-type: none"> The payment of Wages Act, 1936; The Minimum Wages Act,1948 The Payment of Bonus Act, 1965. 	1
Paper code:604 BASICS OF ACADEMIC PROJECT PREPARATION (PROJECT WORK)	Unit-1:Introduction:	12	<ul style="list-style-type: none"> Types of research projects, fact, concept and theories; planning the research Project-essential ingredients of planning; Developing research questions. Research Design-Components. 	3
	Unit 2: Data Collection	12	<ul style="list-style-type: none"> Types of Data-Secondary Data-types of secondary data; sources of Secondary data, Primary Data-types of interviewRole of interview in data collection, interview skills and interviewer's effect. 	1
	Unit – 3: Tools of data collection:	12	<ul style="list-style-type: none"> Questionnaires; types, dealing with non responses, designing the questionnaire 	3
	Unit-4: Data Processing, analysis interpretation and writing the research project report	12	<ul style="list-style-type: none"> Quantitative data analysis Writing of the research report format of research reports, referencing. 	1


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Mr. Anil Tanti

GARGAON COLLEGE**TEACHING PLAN**

Course: B. Com.

Session: Odd semester 2022 (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 th semester	All	10	<ul style="list-style-type: none"> ● Introduction to Consumer Behaviour (2) ● Consumer Behaviour as a Marketing Discipline (4) ● Consumer Involvement and Decision Making Process (4) 	2
			5	<ul style="list-style-type: none"> ● Information search process (1) ● Evolution criteria & Decision Rules(2) ● Consumer Need & Motivate.(2) 	2
			10	<ul style="list-style-type: none"> ● Socio-Cultural Factors of Consumer Behaviour (3) ● Buyers Block Box-Cultural Factors-Culture-sub Culture-Socio Class-Socio Factors(3) ● Reference Groups-Family- Rules and Statuses.(4) 	2
			9	<ul style="list-style-type: none"> ● Personal and Psychological Factors of Consumer Behaviour(4) ● Personal Factors-Age and Life Cycle stage(2) ● Economic Circumstances(2) ● Life Style- Personality & Self Concept-Psychological Factors(2) 	2

Management Principles And Application C 307	3 rd semester	All	5	<ul style="list-style-type: none"> ● Concept: Need for Study, Managerial Functions – An overview(3) ● Co-ordination: Essence of Managership(2) 	
			13	<ul style="list-style-type: none"> ● Evolution of the Management Thought(2) ● Classical Approach – Taylor, Fayol, Neo-Classical and Human Relations Approaches – Mayo, Hawthorne Experiments, Behavioural Approach, Systems Approach, Contingency Approach – Lawrence & Lorsch, (6) ● MBO - Peter F. Drucker, Re-engineering - Hammer and Champy, (2) ● Michael Porter – Five-force analysis, Three generic strategies and valuechain, analysis, Senge’s Learning Organisation,(3) 	3
			11	<ul style="list-style-type: none"> ● Types of Plan – An overview to highlight the differences (1) ● Strategic planning – Concept, process, Importance and limitations(2) ● Environmental Analysis and diagnosis (Internal and external environment) – Definition, Importance and Techniques (SWOT/TOWS/WOTS-UP, BCG Matrix, Competitor Analysis)(5) ● Business environment; Concept and Components (3) 	4
			5	<ul style="list-style-type: none"> ● Decision-making – concept, importance; Committee and Group Decision-making, Process, Perfect rationality and bounded rationality, Techniques (qualitative and quantitative, MIS, DSS) (5) 	2

			9	<ul style="list-style-type: none"> ● Concept and process of organising – An overview, Span of management, Different types of authority (line, staff and functional), Decentralisation, Delegation of authority (5) ● Formal and Informal Structure; Principles of Organizing; Network Organization Structure(4) 	3
			7	<ul style="list-style-type: none"> ● Staffing: Concept of staffing, staffing process(2) ● 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) 	2
			8	<ul style="list-style-type: none"> ● 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) ● Transactional leadership, Transformational Leadership, Transforming Leadership.(3) 	2
			5	<ul style="list-style-type: none"> ● Communication: Concept, purpose, process; Oral and written communication; Formal and informal communication networks(3) ● Barriers to communication, Overcoming barriers to communication(2) 	2
			6	<ul style="list-style-type: none"> ● Control: Concept, Process, Limitations, Principles of Effective Control(2) ● Major Techniques of control - Ratio Analysis, ROI, Budgetary Control, EVA, PERT/CPM. Emerging issues in Management.(4) 	2

Principles of Marketing/PMTG 504	5 th semester	All	10	<ul style="list-style-type: none"> ● Nature and scope of marketing; Importance of marketing((2) ● Marketing concepts- traditional and modern; Marketing mix(6) ● marketing environment(2) 	2
			10	<ul style="list-style-type: none"> ● Consumer behavior and market segmentation, meaning and significance of consumer behaviours(5) ● Market segmentation- meaning and importance; Bases for market segmentation(5) 	
			10	<ul style="list-style-type: none"> ● Product: Concept of product; Product planning and development(3) ● Packaging-role and functions; Brand name and trade mark; after sales service(3) ● Price: Importance of price in the marketing mix; factors affecting price of product/service(4) 	
			10	<ul style="list-style-type: none"> ● Promotion: Meaning, needs and importance of promotion; Methods of promotion(5) ● Distributions Channels and Physical Distribution channels; Factors affecting choice of a distribution channel(5) 	

GARGAON COLLEGE

TEACHING PLAN

Course: B. Com.

Session: Even semester 2023 (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 th seme ster	All	10	<ul style="list-style-type: none"> ● Audit –The attest function, meaning, importance, objects and various Classes of audit.(3) ● Audit Process – Internal control; Internal audit and Internal check; Planning the audit;(3) ● Audit Programme; Evidence and Working papers; Audit sampling.(4) 	
			10	<ul style="list-style-type: none"> ● Audit Procedures–Routine checking; (5) ● Vouching; Verification and valuation of Assets and liabilities.(5) 	
			10	<ul style="list-style-type: none"> ● Audit of limited Companies –Qualification and appointment of company auditor; their powers, duties and liabilities; (3) ● Audit of share capital and debentures; Share transfers and managerial remuneration;(4) ● Depreciation and reserves; Divisible profits and dividends; (2) ● Audit of Public undertakings(1) 	
			10	<ul style="list-style-type: none"> ● Auditor’s Communication – Standard and qualified reports; Statutory report.(2) ● Recent Trends in Auditing – Cost Audit; Tax audit;(4) ● Management audit; Efficiency audit and propriety audit, AAS.(4) 	

Service Marketing/SM (Marketing) DSE 601	6 th semester	All	15	<ul style="list-style-type: none"> ● Nature & Types of services; Difference between Services and goods marketing(5) ● Service Marketing Triangle. Service Marketing- Origin & Growth-Classification of Services. (7) ● Macro & Micro Environments for Service Marketing.(3) 	
			14	<ul style="list-style-type: none"> ● Understanding Service Customers, Customer Behaviour, ((4) ● Customer Expectation & Perception, Service(4) ● Marketing Segmentation, Targeting & Positioning.(6) 	
			15	<ul style="list-style-type: none"> ● Expanded marketing mix, Planning of Service Offer, Pricing, Promotion and Distribution of Services.(6) ● Management of people, Process and Physical Evidence (4) ● Quality Issues & Quality Models-advertising, Branding and Packaging of Services(5) 	
			8	<ul style="list-style-type: none"> ● Service Marketing Applications-Marketing of Financial, Hospital, hospitality, (5) ● Tourism & Educational services(3) 	
Advertising Management DSE-602	6 th semester	All	9	<ul style="list-style-type: none"> ● Advertisement:-Different types of advertisement,(2) ● benefits of Advertisement to different groups(3) ● legal and ethical aspects of advertisement.(4) 	

			15	<ul style="list-style-type: none"> ● Advertising Planning and Decision Making and development of advertising Programme: (5) ● Market Segment and selection of Advertising Media, (5) ● Types of media and its relative advantages and disadvantages(5) 	
			7	<ul style="list-style-type: none"> ● Creative aspects; Advertisement appeals, copywriting, headlines, illustration, message, copy types, Selection of font, text and language(7) 	
			11	<p>Advertising agency roles and services of selection and types of agency(8)</p> <p>Advertising agency, relationship with clients(3)</p>	


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 Dr Mintu Gogoi

GARGAON COLLEGE
TEACHING PLAN

Course: B. COM.

Session: Odd semester 2022

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.

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FINANCIAL ACCOUNTING C101	Unit 1: (a)Theoretical Framework	10	<ul style="list-style-type: none">• 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; cash basis and accrual basis.• The nature of financial accounting principles – Basic concepts and conventions: entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosures.• Financial accounting standards: Concept, benefits, procedure for issuing accounting standards in India. Salient features of First-Time Adoption of Indian	1

			Accounting Standard (Ind-AS) 101. International Financial Reporting Standards (IFRS): - Need and procedures.	
	(a)Business Income	20	<ul style="list-style-type: none"> • Measurement of business income-Net income: the accounting period, the continuity doctrine and matching concept. Objectives of measurement. • Revenue recognition: Recognition of expenses. • The nature of depreciation. The accounting concept of depreciation. Factors in the measurement of depreciation. Methods of computing depreciation: straightlinemethod and diminishing balance method; Disposal of depreciable assets-change of method. <p>(b)Final Accounts</p> <ul style="list-style-type: none"> • Capital and revenue expenditures and receipts: general introduction only. Preparation of financial statements of non-corporate business entities. 	2
	Unit IV: Accounting for Inland Branches	15	<ul style="list-style-type: none"> • Concept of dependent branches; accounting aspects; • debtors system, • stock and debtors system, • branch final accounts system and whole sale basis system. • Independent branches: concept-accounting treatment: • important adjustment entries and preparation of consolidated profit and loss account and 	3

			balance sheet.	
HUMAN RESOURCE MANAGEMENT C305	UNIT I: Introduction	15	<ul style="list-style-type: none"> • 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. 	3
	UNIT II: Acquisition of Human Resource	15	<ul style="list-style-type: none"> • 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. 	1
	UNIT III: Training and Development	15	<ul style="list-style-type: none"> • 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. 	3
	UNIT IV: Performance Appraisal	15	<ul style="list-style-type: none"> • Nature, objectives and importance; • Modern techniques of performance appraisal; 	1

			<ul style="list-style-type: none"> • 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. 	
	UNIT V: Maintenance	15	<ul style="list-style-type: none"> • Employee health and safety; • employee welfare; • social security; • Employer-Employee relations-an overview; • grievance-handling and redressal; • Industrial Disputes: causes and settlement machinery. 	1
BUSINESS STATISTICS GE303	Unit 1: Statistical Data and Descriptive Statistics	20	<ul style="list-style-type: none"> • Nature and Classification of data: univariate, bivariate and multivariate data; time-series and cross-sectional data • Measures of Central Tendency Mathematical averages including arithmetic mean, geometric mean and harmonic mean. Properties and applications. • Positional Averages Mode and Median (and other partition values including quartiles, deciles, and percentiles) (including graphic determination) • Measures of Variation: absolute and relative. Range, quartile deviation, mean deviation, standard deviation, and their coefficients, Properties of standard deviation/variance • Skewness: Meaning, Measurement using Karl Pearson and Bowley's measures; Concept of Kurtosis. 	6

	Unit 5: Time Series Analysis	15	<ul style="list-style-type: none"> • 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. Financial Institutions: Types; Banking and Non-Banking Financial Institutions. [2] 	3
INCOME TAX LAW AND PRACTICE C306	Computation of Income under different heads-1	15	<ul style="list-style-type: none"> • Income from house property. • Exempted Incomes under House Property • Computation of Net Present Value of Let-Out House Property and self-occupied house Property • Standard Deduction u/s 24 • Computation of Pre-construction interest 	3
	Computation of Income under different heads-2	15	<ul style="list-style-type: none"> • Profits and gains of business or profession • Admissible and inadmissible expenditure • Business Income • Computation of Professional Income • Computation of Business Income • Depreciation Methods 	3
FINANCIAL MANAGEMENT C512	Investment Decisions	15	<ul style="list-style-type: none"> • Investment Decision-Investment Decision-techniques; 	1

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

Paper Code/Title	Allotted Unit/ Topic	No. of Class required	Detail of the topics to be taught & class required	No. of tutorials
GST Law and Practice C 614	Unit - III	15	<ul style="list-style-type: none"> • Constitutional aspects of GST; • Authorities under GST Laws. • Levy and collection of CGST and IGST; • a) Application of CGST/IGST law, • b) Concept of supply including composite and mixed supplies, • c) Charge of tax, • d) Exemption from tax, • e) Composition 	1
	Unit - IV	20	<ul style="list-style-type: none"> • Basic concepts of time and value of supply, • Input tax credit; • Computation of GST liability. • Registration; • Tax invoice; • Credit and Debit Notes; • Electronic way bill ; • Returns; • Payment of tax including reverse charge. 	1
SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT Course No.: DSE	UNIT-I:	15	<ul style="list-style-type: none"> • Investments: Meaning, process, and alternatives; • Measurement of risk and return; Systematic and unsystematic risk; Sources and measurement; • Fundamentals and technical analysis. 	1

601 (GROUP-I)	UNIT-II:	15	<ul style="list-style-type: none"> • Portfolio Analysis & Management: • Traditional portfolio analysis; • Effects of combining securities; • Diversification; • Markowitz model; location of the efficiency frontier. 	1
	UNIT-III:	15	<ul style="list-style-type: none"> • Capital asset Pricing: Capital Asset pricing model – assumptions, • capital market line, • security market line, • market model; • Arbitrage pricing theory and factor models – factor models and return generating process, one and two factor model. 	1
	UNIT-IV:	15	<ul style="list-style-type: none"> • Portfolio Performance, Measurement, & Evaluation: • Measurement of portfolio performance –Risk and return; • Risk adjustment and performance measures – Sharpe, Treynor, and Jensen models; • Components of portfolio investment performance –Stock selection and market timing. 	1
CORPORATE ACCOUNTING C 203	Unit1:Accounting for Share Capital & Debentures	20	<ul style="list-style-type: none"> • Issue, forfeiture and reissue of forfeited shares • concept & process of book building; • Issue of rights and bonus shares; • Buy back of shares; • Redemption of preference shares; 	1
	UnitII:Final Accounts	20	<ul style="list-style-type: none"> • Preparation of profit and loss account and balance sheet of corporate entities, excluding calculation of managerial remuneration, Disposal of company profits. 	1
	Unit IV.	15	<ul style="list-style-type: none"> • Concepts and accounting treatment as per Accounting Standard: 14 	1

	Amalgamation of Companies		(ICAI) (excluding inter-company holdings). <ul style="list-style-type: none">• Internal reconstruction: concepts and accounting treatment excluding scheme of reconstruction.	
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GARGAON COLLEGE
TEACHING PLAN

Course: B. Com.

Session: Odd semester 2022 (July-Dec)

Subject: COMMERCE

Name of the Teacher: GAUTOM HAZARIKA

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 th Semester	Unit I	4	<ul style="list-style-type: none"> • Meaning, Nature, Scope of Management Accounting [2] • Functions of Management Accounting [1] • Tools and Techniques of Management Accounting (1) 	0
		Unit II	14	<ul style="list-style-type: none"> • Meaning and Concept of Cash flow statement [1] • Preparation of Cash Flow Statement [6] • Meaning and Concept of Fund flow statement [1] • Usage, Importance, Significance and Limitation of Fund Flow Statement [1] • Preparation of Statement of Changes in Working Capital [2] • Preparation of Statement of sources and application of funds [2] • Preparation of Adjusted Profit and Loss Account. [1] 	3
		Unit III	14	<ul style="list-style-type: none"> • Meaning, Advantage and Disadvantage of Absorption Costing [1] • Practical on Absorption Costing[2] • Meaning, Characteristics, Advantage, Disadvantage and Assumptions of Marginal Costing.[2] • Practical on Marginal Costing[2] • Distinction between Absorption Costing and Marginal Costing. [1] • Marginal and Differential Costing as a tool for decision making; pricing decisions, Make or by decision, shutdown decision, Change of product mix [3] 	4

				<ul style="list-style-type: none"> Practical on Cost-Volume-Profit Analysis and Break-Even Analysis. [3] 	
		Unit IV	12	<ul style="list-style-type: none"> Meaning of Budget and Budgetary Control [1] Objectives, types of Budget[1] Practical on Fixed and Flexible Budgeting; and functional budgeting[5] Meaning, Advantage and disadvantage of Zero Base Accounting[2] Meaning and concept of responsibility Accounting.[2] Meaning and concept of Performance budgeting[1] 	4
Advanced Financial Accounting (DSE 502)	B.Com 5 th Semester	Unit I	15	<ul style="list-style-type: none"> Definition and meaning of banking terms [1] Books to be maintained[1] classification of Advances[1] Preparation of profit & loss A/C & Preparation Schedule From 13 to 16 (Practical)[5] Preparation of balance Sheet & Preparation Schedule From 1 to 12 (Practical)[5] 	3
		Unit IV	10	<ul style="list-style-type: none"> Meaning of Investment Accounting [1] Meaning of cum-dividend and ex-dividend transactions [1] Distinction between cum-interest and ex-interest [1] Meaning of Brokerage[1] Accounting for Investment (Practical) [6] 	3
Entrepreneurship (SEC)	B.A./B.Sc. 3 rd Semester	Unit I	4	<ul style="list-style-type: none"> Definition of Entrepreneur[1] Who is an Entrepreneur[1] Functions of an Entrepreneur[1] Types of Entrepreneur[1] 	
		Unit II	4	<ul style="list-style-type: none"> Entrepreneur and Entrepreneurship[1] Entrepreneur vs. Manager[1] Traits of an Entrepreneur[1] Entrepreneur and Enterprise[1] 	
		Unit III	4	<ul style="list-style-type: none"> Theories of Entrepreneurial origin; Innovation theory of Schumpeter; Need for Achievement Theory[1] X Efficiency Theory & Risk Bearing Theory[1] Other theories of Entrepreneurial origin[1] Theories of Invisible Cost & 	

				Theories of Transition Cost[1]	
		Unit IV	4	<ul style="list-style-type: none"> • Meaning of EDP & Relevance of EDP[1] • Achievement of EDP[1] • Role of Government in Entrepreneurship Development[1] • Role of NGOs in Entrepreneurship Development[1] 	
Financial Accounting- (C101)	B.Com 1 st Semester	Unit III	15	<ul style="list-style-type: none"> • Meaning, Features and Important terms used in Hire Purchase System [2] • Calculation of interest, Depreciation and Cash price in Hire Purchase System; [3] • Practical under Hire Purchase System including default in payment, partial and full repossession.[5] • Preparation of Hire purchase trading A/C.[1] • Practical on Hire purchase system in stock and debtors system.[1] • Meaning and Features of Instalment Purchase System.[1] • Distinction between Hire purchase System and Instalment Purchase System[1] • Practical under Instalment Purchase System[1] 	3
		Unit V	14	<ul style="list-style-type: none"> • Meaning of Dissolution of partnership firm[1] • Meaning of Insolvency[1] • Garner vs. Murray rule[1] • Accounting of Dissolution of the Partnership Firm Including Insolvency of partners[6] • Practical on partnership sale to a limited company and piecemeal distribution[5] 	3

GARGAON COLLEGE
TEACHING PLAN

Course: B. Com.

Session: Even semester 2023 (Jan-June)

Subject: COMMERCE

Name of the Teacher: GAUTOM HAZARIKA

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
Financial Statement Analysis (DSE 602)	B.Com 6 th Semester	Unit I	13	<ul style="list-style-type: none"> • Meaning of Financial Statement Analysis & Significance of Financial Statement Analysis [1] • Types of Financial Statement & Limitation of Financial Statement[1] • Accounting Choices/Practices[1] • Comparative Balance Sheet[2] • Comparative Income Statement[2] • Common Size Balance Sheet[2] • Common Size Income Statement[2] • Value Added Statements[2] 	2
		Unit II	11	<ul style="list-style-type: none"> • Meaning of Ratio Analysis & Classification of Ratios;[1] • Advantage of Ratio Analysis & Limitation of Ratio Analysis[1] • Practical on Liquidity Ratio[1] • Practical on Solvency Ratio[2] • Practical on Turnover Ratio[2] • Practical on Profitability Ratio[2] • Preparation of Balance sheet from Ratio[2] 	3
		Unit III	7	<ul style="list-style-type: none"> • Concept of financial reporting[2] • Corporate social 	

				responsibility reporting[3] • Corporate Governance reporting[2]	
		Unit IV	10	• Financial reporting by Banks[2] • Financial reporting by NBFCs[2] • Financial reporting by Insurance Companies[2] • RBI guidelines relating to Financial Reporting by Banks[2] • RBI guidelines relating to Financial Reporting by NBFCs[2]	
Entrepreneurship Development II (SEC)	B.A. & B.Sc. 4 th Semester	Unit I	15	• Promotional Agencies[1] • Types of Promotional Agencies[1] • Ideologies of Promotional Agencies[1] • Governmental vs Non Governmental Agencies[1]	5
		Unit II	6	• MSMEDO[1] • MSMEDI[1] • DICC[1] • DI & CC[1] • KVIC[1] • KVIB [1]	5
		Unit III	10	• NEDFI[1] • SIDBI[1] • IIE[1] • Other Micro Finance Institutions[2] • Other Financial Institutions promoting Entrepreneurship[2] • Atmanirbhar Bharat Scheme[2] • Preparation of Project feasibility report[1]	
Indian Economy (G404)	B.Com 4 th Semester	Unit I	8	• Meaning and Concepts of Economic Development[1] • Economic Growth and Economic Development[1] • Measures of Development and Underdevelopment[3] • Meaning of Underdevelopment[1] • Basic Characteristics of an Underdeveloped economy[1] • Human Development[1]	
		Unit II	16	• Features of Indian	


				<p>Economy at the time of Independence[1]</p> <ul style="list-style-type: none"> • Impact of British colonial rule on the Indian Economy as visible at the time of Independence[1] • National Income Estimates in India[1] • Trends in National Income of India[2] • Rates of growth of national Income in India[1] • Main features of National Income in India [1] • Composition of National Income in India or Sectoral Contribution[1] • Workforce and occupational structure of population in India[1] • Agriculture during the British period[1] • Features of Indian Agriculture at the time of Independence and thereafter[2] • Industry during the British Period[2] • Industrial Structure in India at the time of Independence and thereafter.[2] 	
		Unit III	25	<ul style="list-style-type: none"> • Meaning of Planning[1] • Historical Background of planning in India and its evaluation[1] • The Planning Commission and National Development Council[1] • Main objectives of Planning in India[1] • Review of five years Plans (From 1 to 12)[3] • Failures of Planning in India[1] • Suggestions for attaining success in Economic[1] • Planning in India[1] • Niti Aayog[1] • Import Substitution in India[1] • Import substituting Industrialization in India[1] • Economic Reforms-An 	3

				<p>International Perspective[1]</p> <ul style="list-style-type: none"> • Economic reforms in India[1] • Features of new Economic Policy: Liberalisation, Privatisation and Globalisation[1] • Arguments in Favour of New Economic Policy[1] • Arguments Against new Economic Policy[1] • Appraisal of Economic reforms in India[1] • Second Generation of Economic Reforms in India and steps taken for its implementation[1] • Major Economic Reform measures undertaken by the UPA Government and NDA Government[1] • Slow process of Economic Reforms in India in Recent years and factors Responsible[1] • Monetary Policy of Reserve Bank of India[1] • Definition of Fiscal Policy of India & Objectives of Fiscal Policy[1] • Fiscal Policy and Economic development; Techniques of Fiscal policy & Evaluation of Fiscal Policy[1] 	
		Unit IV	12	<ul style="list-style-type: none"> • Experience of Growth and development, structural changes in different phases of growth and policy regimes across sector and regions[1] • The institutional framework and its role towards development[1] • Pattern of Asset or Land Ownership in Agriculture or Land Tenure System in India[1] • Policies to restructure Agrarian Relations and for Regulating Concentration of economic power through Land reforms in India[1] 	

				<ul style="list-style-type: none"> • Ownership and Control of Large scale Industries and process for regulating concentration of economic power[1] • Changes in policy perspectives on the role of Institutions framework after 1991[1] • Problems of slow growth of national Income in India and its causes & Suggestions to raise the level and growth rate of national Income in India[1] • Pattern of Income distribution and inequalities in India & Causes of Income Distribution Inequalities in India[1] • Government policy and measures to eliminate inequalities in Income Distribution in India & Unemployment problem and employment policy in India[1] • Problem of Poverty in India & Human Development and Human Capital Formation in India[1] • Environmental Degradation and Concerns and Environmental policy in India[1] • Size and Growth rate of population in India; Demographic features of India's population; Population Explosion and causes and remedies of high rate of growth of population in India[1] 	
		Unit V	15	<ul style="list-style-type: none"> • Population growth as a source of economic development in India & Population growth as a retarding factor of economic development in India[1] • Role of Agriculture in Indian economy & 	

				<p>Agrarian growth and performances in different phases of policy regimes, i.e., pre green Revolution and two phases of Green revolution[2]</p> <ul style="list-style-type: none"> • Causes of low agricultural productivity & Remedial measures to raise agricultural productivity in India & Role of technology in the development of Agriculture[1] • Mechanisation of Agriculture in India & Role of Institutions in the development of Agriculture in India & Agricultural price policy in India[1] • Social security schemes for farmers & Industrial Development since independence[1] • Importance and role of industries in economic development of India[1] • Phases of Industrialization and its growth in India[1] • New Industrial Policy in India & Atma Nirbhar Bharat Abhiyan[1] • Public Sector Enterprises in India-its role, performance and reform & The small scale sector in India[1] • Role of foreign capital & Financial Sector in India[1] • Foreign trade and Balance of Payment[1] • Structural changes and performance of India's Foreign trade and Balance of Payment[1] • Trade policy debate & Export Policies and Performance & Macro Economic Stabilisation and structural adjustment[1] • India and the WTO & Role of FDI & Capital Account Convertibility[1] 	
Corporate	B.Com	Unit I	5	<ul style="list-style-type: none"> • Practical on Issue and 	2

Accounting (C 203)	2 nd Semester			Redemption of Debentures.[5]	
		Unit II	6	<ul style="list-style-type: none"> • Definition and meaning of banking terms [1] • Books to be maintained[1] • classification of Advances[1] • Preparation of profit & loss A/C & Preparation Schedule From 13 to 16 (Practical)[2] • Preparation of balance Sheet & Preparation Schedule From 1 to 12 (Practical)[2] 	2
		Unit III	13	<ul style="list-style-type: none"> • Valuation of Goodwill (Practical) (in Average Profit Method, Super Profit Method and Capitalization Method)[3] • Valuation of Shares (practical) (Net Asset Method and Earning Capacity Method)[3] • Meaning and Concept of Cash flow statement [1] • Preparation of Cash Flow Statement [6] 	4
		Unit V	13	<ul style="list-style-type: none"> • Preparation of consolidated balance sheet with one subsidiary company[9] • Relevant provisions of Accounting Standard[4] 	4


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GARGAON COLLEGE**TEACHING PLAN**

Course: B. Com.

Session: Odd semester 2022 (July-Dec)

Subject: COMMERCE**Name of the Teacher:** Dr. Mrinal Ghosh**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
ADFA DSE-502	5 th sem este r	All	10	<ul style="list-style-type: none">● Accounts of Banking Companies :Definition and meaning of banking terms, books to be maintained; (5)● classification of Advances, preparation of profit & loss A/C and Balance sheet.(5)	2
			15	<ul style="list-style-type: none">● Accounts of Life Insurance Companies :Definition and elements of Insurance contract, meaning of various insurance terms,(5)● Books of accounts maintained under life Insurance Business, Ascertainment of profit in life Insurance Business, (5)● Preparation of Revenue Account, Balance sheet and valuation Balance sheet of life Insurance companies.(5)	2
			10	<ul style="list-style-type: none">● Accounts of General Insurance Companies: Preparation of Revenue Account (5)● Balance Sheet of General Insurance companies.(5)	2

			9	<ul style="list-style-type: none"> Investment Account: Meaning, meaning of cum-dividend and ex-dividend transactions, cum-interest and ex-interest transactions, brokerage, (6) Accounting for investment. (3) 	2
E- Commerc e SE-302	3 rd sem este r	All	12	<ul style="list-style-type: none"> 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. (6) 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)(6) 	
			13	<ul style="list-style-type: none"> 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.), (7) technology solutions (Encryption, security channels of communication, protecting networks and protecting servers and clients).(6) 	3

			11	<ul style="list-style-type: none"> IT Act 2000: Definitions, Digital signature, Electronic governance, Attribution, acknowledgement and dispatch of electronic records, Regulation of certifying authorities, (6) Digital signatures certificates, Duties of subscribers, Penalties and adjudication, Appellate Tribunal, Offences and Cyber-crimes.(5) 	4
			5	<ul style="list-style-type: none"> Models and methods of e-payments (Debit Card, Credit Card, Smart Cards, e-money), digital signatures(procedure, working and legal position), payment gateways,(3) online banking (meaning, concepts,importance, electronic fund transfer, automated clearing house, automated ledger posting), risksinvolved in e-payments(2) 	2
MICRO ECONOMICS G 101	1 st semester	All	10	<ul style="list-style-type: none"> Concepts of revenue: marginal and Average: Revenue under conditions of Perfect and imperfect competition Elasticity of demand: price, income and cross. Consumer Behaviour: Indifference curve analysis of consumer behavior; Consumer's equilibrium (necessary and sufficient conditions). Price elasticity and price consumption curve, (5) income consumption curve and Engel curve, price change and income and substitution effects. Indifference curves as an analytical tool (cash subsidy v/s. kind subsidy). Revealed Preference Theory.(5) 	2

			<p>10</p> <ul style="list-style-type: none"> ● Production isoquants, marginal rate of technical substitution, economic region of production, optimal combination of resources, the expansion path, isoclines, returns to scale using isoquants. Cost of Production: Social and private costs of production, long run and short run costs of production. (7) ● Economies and diseconomies of scale and the shape to the long run average cost. Learning curve and economies of scope.(3) 	3
			<p>10</p> <ul style="list-style-type: none"> ● Perfect competition: Assumptions. Equilibrium of the firm and the industry in the short and the long runs, including industry's long run supply curve. (5) ● Measuring producer surplus under perfect competition. Stability Analysis – Walrasian and Marshallian. Demand - supply analysis including impact of taxes and subsidy.(5) 	3
			<p>10</p> <ul style="list-style-type: none"> ● Monopoly: Monopoly short run and long run equilibrium. Shifts in demand curve and the absence of the supply curve. Measurement of monopoly power and the rule of thumb for pricing. Horizontal and vertical integration of firms. (7) ● The social costs of monopoly power including deadweight loss. Degrees of price discrimination.(3) 	2

			10	<ul style="list-style-type: none"> • Monopolistic Competition and Oligopoly: Monopolistic competition price and output decision equilibrium. Monopolistic Competition and economic efficiency Oligopoly and Interdependence – Cournot’s duopoly model, Stackelberg model, Kinked demand model. (5) • Prisoner’s dilemma, collusive oligopoly – price-leadership model – dominant firm, cartels, sales maximization, Contestable markets theory. Pricing Public Utilities.(5) 	2
RETAIL MANAGEMENT/RM(Marketing)	5 th semester	All	10	Retailing - nature and scope and functions. Reasons for growth of retailing, emerging trends in retailing (10)	2
			10	Types and organization structure of retail stores: Store and Non- Store based.(10)	2
			10	Logistic issues and distribution Stores location, Inventory control, warehousing and transportation planning(10)	2
			10	Retailing in India- organized and unorganized retailing, challenges in retailing and global retailing trends.(10)	2

**GARGAON COLLEGE
TEACHING PLAN**

Course: B. Com.

Session: Even semester 2023 (Jan-June)

Subject: COMMERCE

Name of the Teacher: Dr. Mrinal Ghosh

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
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ADSP DSE-602	6 th seme ster	All	10	<ul style="list-style-type: none"> Advertisement:-Different types of advertisement, benefits of Advertisement to different groups-legal and ethical aspects of advertisement(10) 	2
			10	<ul style="list-style-type: none"> Advertising Planning and Decision Making and development of advertising Programme(5) Market Segment and selection of Advertising Media, Types of media and its relative advantages and disadvantages(5) 	2
			10	<ul style="list-style-type: none"> Creative aspects; Advertisement appeals, copywriting, headlines, illustration, message, copy types, Selection of font, text and language(10) 	2
			8	<ul style="list-style-type: none"> Advertising agency roles and services of selection and types of agency: Advertising agency, relationship with clients.(8) 	2
Cost Accounting/CO AC 401	4 th seme ster	3 units	15	<p>Labour costs and control; Labour turnover; Idle time and overtime; Remuneration and Incentives — methods of wage payment;(7)</p> <p>Taylor's Differential Price Rate, Halsey and Rowan premium plan.(8)</p>	2
			14	<ul style="list-style-type: none"> Definition, Importance, Classification of overhead costs. (2) Methods of Absorption of manufacturing overhead; meaning of under and over absorption of overheads(12) 	2

			12	<p>Process Costing: Meaning and definition; Job costing and process costing difference; Process Losses and gains-normal and abnormal. (8)</p> <p>Reconciliation of Cost Accounts and Financial Accounts(4)</p>	2
INDIAN ECONOMY GEC-602	6 th semester	All	9	Basic Issues and features of Indian Economy Concept and Measures of Development and Underdevelopment; Human Development; Composition of national income and occupational structure(9)	2
			15	Policy Regimes a. The evolution of planning and import substituting industrialization. (7) b. Economic Reforms since 1991. c. Monetary and Fiscal policies with their implications on economy. (8)	2
			7	a. The experience of Growth, Development and Structural Change in different phases of growth and policy regimes across sectors and regions. (3) b. Growth and Distribution; Unemployment and Poverty; Human Development; Environmental concerns. (2) c. Demographic Constraints: Interaction between population change and economic development. (2)	2
			11	Sectoral Trends and Issues a. <i>Agriculture Sector</i> : Factors influencing productivity and growth; the role of technology and institutions; price policy, the public distribution system and food security. (5) b. <i>Industrial Sector</i> : Phases of Industrialisation – the rate and pattern of industrial growth in India. (6)	2
Trade Unionism DSE 602	6 th semester	all	10	Introduction to Trade Unionism: Concept, functions, Objectives and Structure of Trade Unionism. Recognition of Trade Unionism, Problems of Indian Trade Unions.(10)	2

			12	<ul style="list-style-type: none"> • White Collar Trade Unions-Meaning and features. Growth of white collar unions in India, differences between white collar workers and blue collar workers, (6) • Managerial Associations-nature, growth and activities of Managerial Association.(6) 	2
			10	<ul style="list-style-type: none"> • Employers' Association- Introduction, Aims and Objectives. Growth of Employers' Associations.(8) • Organization and Management of Employers' Association in India.(2) 	2
			10	<ul style="list-style-type: none"> • International Labour organization- Background, Structure, Major activities of ILO,(5) • The Philadelphia Declaration. Impact of ILO in Labour Legislation in India.(5) 	2


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