



গড়গাঁও মহাবিদ্যালয় GARGAON COLLEGE

**TEACHING PLAN
DEPARTMENT OF COMMERCE
JULY 2023- JUNE 2024**

GARGAON COLLEGE

TEACHING PLAN

Course: B. Com.

Session: Odd semester 2023 (July-Dec)

Subject: COMMERCE

Name of the Teacher: Mr. Anil Tanti


Methods to be applied: Lecture, Practical and Interaction.

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

Semester	Subjects	Week	Topics to be covered	Course Progress
1 st Sem. BOM	Course Code:103 Business Organisation & Management	1	Unit-1: Foundation of Indian Business: Manufacturing and service sectors, Small and medium enterprises, problems and government policy. India's experience of liberalisation and globalisation, Technological innovations and skill development.	√
		2	Unit-1: Make in India Movement, Social responsibility and ethics, Emerging opportunities in business, Franchising, Outsourcing and E-commerce.	√
		3	Unit-2. Business Enterprises: Forms of business organisation, Sole proprietorship, Joint Hindu Family firm, Joint Stock Company, Cooperative society, Limited liability Partnership, Choice of forms of organisation, Government-Business Interface.	√
		4	Unit-2: Rationale and forms of public enterprises, International Business, Multinational corporations.	√
		5	Unit-3: Management and Organisation: The Process of Management planning, Decision Making, Strategic formulation. Organising: Basic Considerations, Departmentation- functional, Project, Matrix and Network, Delegation and Decentralisation of Authority, Groups and Teams.	√
		6	Unit-4: Leadership: Concept and Styles, Trait and Situational Theory of Leadership. Motivation: Concept and importance, Maslow Need Hierarchy Theory, Herzberg Two Factors Theory, Communication: Process and Barriers, Control: Concept and Process. Unit-5: Functional Areas of Management: Marketing Management, Marketing Concept, Marketing Mix, Product Life Cycle, Pricing Policies and practices.	√
		7	Unit-5: Financial Management:	√

			Concept and objectives, Sources of Funds- Equity shares, Debentures, venture Capital and lease finance, Securities Market, Role of SEBI. Human Resource Management: Concept and functions, Basic Dynamics of Employer- employee Relations.	
1 st semester	Course Code: MINCOM1	1	Unit:1-Introduction Banking: meaning and definition, Development of banking in India, Features of Banks, classification of Banks, Bank Digitalization: Pros and Cons.	
		2	Unit-2: Indian Banking System: Unit Banking, Branch Banking, Correspondent Banking, Chain Banking, Pure Banking, Mixed Banking, relationship Banking, Narrow Banking, Universal Banking, Regional Banking, Retail Banking, Wholesale Banking and Private Banking, meaning advantages and disadvantages.	
		3	Unit-3: Privatisation of Public Sector Bank: Process, advantages and disadvantages, Merger and amalgamation of public sector banks, cause and effects, non-banking functions of Indian banks, Bancassurance, dealing of Third-party products, mutual Funds, Stock Broking, Government Bonds, Gold Coins.	
		4	Unit-4: Recent Trends in Indian Banking: Core Banking, types of financing, take out financing, revolving credit, syndicated loan, bridge loan, consortium finance,	
		5	Unit-4: Preferred finance, guarantee services/ non fund based business, repayment method, factoring, ATM, internet banking, UPI and Wallet.	
V	Course No.DSE 502 G II Retail Management	1	Unit-I: Retailing: Nature and scope and functions, Reasons for growth of retailing,	
		2	Unit-I: emerging trends in retailing.	

			Unit-II: Types and organization structure of retail stores: Store and Non- Store based.	
		3	Unit-III: Logistic issues and distribution Stores location, Inventory control	
		4	Unit-III: warehousing and transportation planning	
		5	Unit-IV: Retailing in India- organized and unorganized retailing	
		6	Unit-IV: challenges in retailing and global retailing trends.	


Dr. Meghali Bora
 Head,
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Mr. Anil Tanti

**GARGAON COLLEGE
TEACHING PLAN**

Course: B. Com.

Session: Even semester 2024 (Jan-June)

Subject: COMMERCE

Name of the Teacher: Mr. Anil Tanti

Methods to be applied: Lecture, Practical and Interaction.

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Semester	Subjects	Week	Topics to be covered	Course Progress
II	GEC-2C Career Planning and Development	1	Unit-1: Introduction To Career Planning: Define the starting point, Career Anchors, Behavioural Models, Personality Typology.	
		2	Unit-2: Behavioural Traits Identify behavioural traits, How behavioural traits can ensure a better culture fit and	

			impact other areas of life, Corporate Competencies	
		3	Unit-3: Choosing Your Company Researching a company: Clarifying the type of company you wish to work for, Importance of creating a company profile, Making contact with a company	
		4	Unit-3: : Importance of networking functions, Developing your Resume, Preparing your-self for the interview	
		5	Unit-4: Career Development: Theories and models of career development, Counselling, and Decision making , Approaches for conceptualizing the interrelationships among and between work, mental wellbeing, relationships, and other life roles and factors.	
		6	Unit-4: Career Development: Processes for identifying and using career, a vocational, educational, occupational and labour market information resources, technology, and information systems, Strategies for career development program planning, Organization, Implementation, Administration.	
II	Course Code: MINCOM2 LABOUR WELFARE	1	Unit-1: Labour welfare Concept – Objectives – Scope – Need – Voluntary Welfare Measures – Statuary Welfare Measures- Labour – Welfare Funds – Education and Training Schemes.	
		2	Unit-2: Industrial safety Causes of Accidents – Prevention – Safety Preventions – Industrial Health and Hygiene – Importance – Problems – Occupational Hazards –	
		3	Unit-2: Industrial safety Diseases – Psychological Problems – Counselling – Statuary Provisions. Unit-3: Welfare of special categories of labour Child Labour – Female Labour, Contract Labour – Construction Labour – Agricultural Labour.	
		4	Unit-3: Welfare of special categories of labour Differently abled Labour – BPO & KPO Labour.	

		6	Unit-4: Social Assistance & Security Concept and Scope, Social Assistance and Social Assurance, Social Security : Implications	
VI				
AUDG C-613			Audit & Audit Process – (a) Audit –The attest function, meaning, importance, objects and various Classes of audit. Audit Process – Internal control; Internal audit and Internal check; Planning the audit; Audit Programme; Evidence and Working papers; Audit sampling.	
			Audit of limited Companies – Qualification and appointment of company auditor; their powers, duties and liabilities; Audit of share capital and debentures, Managerial remuneration; Depreciation and reserves; Divisible profits and dividends.	

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GARGAON COLLEGE
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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.

Paper Code/Title	Allotted Unit/ Topic	No. of Class required	Detail of the topics to be taught & class required	No. of tutorials
C306/ Income Tax Law & Practice (CBCS)	<u>Unit I:</u> 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 	
	<u>Unit II:</u> 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
	<u>Unit III:</u> 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
	<u>Unit IV:</u> Income from Other Sources	2	<ul style="list-style-type: none"> • Specific Income • General Income • Casual Income 	
	<u>Unit V:</u> Computation of	10	<ul style="list-style-type: none"> • Income of other persons included in assessee's 	3

	Total Income and Tax Liability		<ul style="list-style-type: none"> Total Income; • Aggregation of Income and Set-off and Carry Forward of Losses; Deductions from Gross Total Income; Rebates and Reliefs Computation of Total Income of Individuals and Firms; • Tax liability of an Individual and a Firm; • Five Leading Cases decided by the Supreme Court. 	
Advanced Financial Accounting	Unit I Accounts of Banking Company	15	<ul style="list-style-type: none"> • Definition and Meaning of Banking Terms • Books to be maintained • Classification of Advances • Preparation of Profit & Loss A/C and Balance Sheet 	1
	Unit III Accounts of General Insurance Companies	15	<ul style="list-style-type: none"> • Preparation of Revenue Account and Balance Sheet of General Insurance companies. 	1
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

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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.

Paper Code/Title	Allotted Unit/ Topic	No. of Class required	Detail of the topics to be taught & class required	No. of tutorials
MINCOM2/ Cost Accounting (FYUGP)	Unit 4 Methods of Costing	14	<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 	1
C408/ Cost Accounting	UNIT 1: Introduction	10	<ul style="list-style-type: none"> • Introduction: Meaning • 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 	1
	UNIT 4: Methods of Costing	15	<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) 	2
FSAS 602/	UNIT 3:	10	<ul style="list-style-type: none"> • Concepts of Financial 	1

Financial Statement Analysis	Financial Reporting		Reporting <ul style="list-style-type: none"> • Reporting of Corporate Social Responsibility • Reporting of Corporate Governance • Status of Corporate Reporting in India 	
C614/ Goods & Services Tax	<u>UNIT 1:</u> 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 	1
	<u>UNIT 2:</u> GST	10	<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

GARGAON COLLEGE**TEACHING PLAN**

Course: B. Com.

Session: Odd semester 2023 (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
MPAA C 307	3 rd semester	Unit-3	12	Organising <ul style="list-style-type: none"> • Concept and process of organising , Span of management, • Different types of authority (line, staff and functional), • Decentralisation, • Delegation of authority • Formal and Informal Structure; Principles of Organising; • Network Organisation Structure. 	2
			2	<i>Staffing:</i> <ul style="list-style-type: none"> • Concept of staffing, staffing process 	2
		Unit-4	4	<i>Motivation:</i> <ul style="list-style-type: none"> • Concept, Importance, • Extrinsic and intrinsic motivation; • Major Motivation theories - Maslow's Need-Hierarchy Theory; • Herzberg's Two-factor Theory, • Vroom's Expectation Theory. 	
			4	<i>Leadership:</i> <ul style="list-style-type: none"> • Concept, Importance, • Major theories of Leadership (Likert's scale theory, • Blake and Mouten's Managerial Grid theory, • House's Path Goal theory, • Fred Fielder's situational Leadership), • Transactional leadership, • Transformational Leadership, • Transforming Leadership. 	
		Unit-5	4	<i>Communication:</i> <ul style="list-style-type: none"> • Concept, purpose, 	1

				<ul style="list-style-type: none"> • process; Oral and written communication; • Formal and informal communication networks, • Barriers to communication, • Overcoming barriers to communication. 	
			3	<i>Control:</i> <ul style="list-style-type: none"> • Concept, Process, Limitations, • Principles of Effective Control, • Major Techniques of control - Ratio Analysis, • ROI, Budgetary Control, EVA, • PERT/CPM. • Emerging issues in Management 	2
MARKETING FOR BEGINNERS (GEC) (FYUGP)	1st SEMESTER	All	9	<ul style="list-style-type: none"> • Concept and importance of Marketing • Market Segmentation, Targeting, and • Positioning and Repositioning, • Marketing Mix, • Targeted Marketing versus Mass Marketing. 	2
			10	<ul style="list-style-type: none"> • Product and Services Strategy: • Product, Product classifications, • Individual product decisions, • Product line decisions, • Product mix decisions, • New-Product Development • Product Life-Cycle Strategies; • Service marketing. 	3
			8	<ul style="list-style-type: none"> • The Pricing Framework and a Firm's Pricing Objectives, Factors • That Affect Pricing Decisions, • Pricing Strategies. 	2
			10	<ul style="list-style-type: none"> • Promotion Mix; • Distribution Channels and Logistics Management • The nature of distribution channels, • Channel design decisions, • Physical distribution and logistics management. 	2
of Ma rke tin g/P	se me ste	All	10	<ul style="list-style-type: none"> • Nature and scope of marketing; • Importance of marketing((2) 	2

				<ul style="list-style-type: none"> Marketing concepts- traditional and modern; Marketing mix(6) marketing environment(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) 	2
			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) 	2
			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) 	2
Tourism Management SEC125	1st Semester	All Units	5	Concept of tourism, different types of tourism- Domestic, Foreign, Excursionist, Role of tourism in economic development	2
			7	Types of tourism product- Eco tourism, Nature tourism, Pilgrimage tourism, Heritage tourism, Cultural Tourism, Adventure tourism, Medical Tourism, Rural tourism	2
			6	Transportation facility, accommodation, catering, food and entertainment, Banking and financial facilities	2
			7	Tourism Intermediaries: Travel Agent, Tour Operator, Duties function and responsibilities of tour operator, Host community Involvement.	2
			8	Tourism planning and development, human resource management in tourism Marketing in Tourism, Careers in Tourism	2

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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) C-613	6th Semester	Unit -II	10	<ul style="list-style-type: none"> • Audit Procedures–Routine checking; (5) • Vouching; Verification and valuation of Assets and liabilities.(5) 	2
		Unit -IV	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) 	2
Service Marketing/SM (Marketing) DSE 601	6th 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) 	2
			14	<ul style="list-style-type: none"> • Understanding Service Customers, Customer Behaviour, ((4) 	2

				<ul style="list-style-type: none"> • 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) 	2
			8	<ul style="list-style-type: none"> • Service Marketing Applications-Marketing of Financial, Hospital, hospitality, (5) • Tourism & Educational services(3) 	2
Advertising Management DSE-602	6th 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) 	2
			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) 	2
			7	<ul style="list-style-type: none"> • Creative aspects; Advertisement appeals, copywriting, headlines, illustration, message, copy types, Selection of font, text and language(7) 	2
			11	Advertising agency roles and services of selection and types of agency(8) Advertising agency, relationship with clients(3)	2

Event management SEC 224	2nd Semester	All units	8	<ul style="list-style-type: none"> • Historical perspective, of Event Management, Characteristics of events, • Scope of Events Market, Requirements of Events Manager • Logistics of Event Management, • Initial Planning, • Visualisation, Monitoring the Budget, • Critical Path 	
			7	<ul style="list-style-type: none"> • Preparing event protocol, use of planning tools, dress code, • staging, staffing, • leadership skill and management, • guest demographics, and work permits • Process of event marketing, marketing mix, • sponsorship, advertising, event publicity, • image and branding, use of other non-conventional modes for event marketing 	
			6	<ul style="list-style-type: none"> • Public Relations – Overview, Strategy & Planning, Techniques, • Journalism, Blogs, Employee • communications, • Lobbying, Community Relations, 	
			5	<ul style="list-style-type: none"> • Event Risk Assessment, Various Service Providers / Organizations / Stakeholders, • Crisis Communications 	



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Name of the Teacher: NOMAMI DUTTA

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

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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
MANAGEMENT ACCOUNTING DSE 501	Unit I: Management Accounting	15	<ul style="list-style-type: none"> • Meaning, nature, scope, and functions of Management accounting in decision making; • Tools and Techniques of Management accounting. 	1
	Unit II:	20	<ul style="list-style-type: none"> • Cash flow Statements as per Indian Accounting Standard 7 (revised), • Fund flow statement. 	2
	Unit III: Absorption & Marginal Costing	15	<ul style="list-style-type: none"> • Marginal & differential costing as a tool for decision making • make or buy; • change of product mix; • Pricing; • Break-even analysis; • Exploring new markets; • Shutdown decisions. 	3
	Unit IV: Budgeting for profit	20	<ul style="list-style-type: none"> • Meaning of budget and budgetary control; Objectives; • Types of budgets; Fixed and flexible budgeting, • Functional budgeting; • Control ratios; 	3

	Planning and Control:		<ul style="list-style-type: none"> • Zero based budgeting; • Responsibility accounting; • Performance budgeting. 	
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; • 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. 	1
	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
MARKETING MANAGEMENT MINCOM1	Unit I: Introduction:	12	<ul style="list-style-type: none"> • Nature and scope of marketing; • Importance of marketing; • Marketing concepts-traditional and modern; • Marketing mix; • Marketing environment. • Concept of Online Marketing. 	2
	Unit II: Consumer behavior and market segmentation	14	<ul style="list-style-type: none"> • Meaning and significance of consumer behaviors; • Market segmentation- meaning and importance; • Bases for s market segmentation. 	3
	Unit III: Product	14	<ul style="list-style-type: none"> • Concept of product; Product planning and development; • Packaging - role and functions; 	3

			<ul style="list-style-type: none"> • Brand name and trade mark; • After sales service. • Price: Significance & Types. 	
	Unit IV: Promotion	12	<ul style="list-style-type: none"> • Meaning, needs and importance of promotion; Methods of promotion. • Distributions Channels and Physical Distribution channels; • Factors affecting choice of a distribution channel. 	2


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Ms. Nomami Dutta

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Name of the Teacher: NOMAMI DUTTA

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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
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, 	1

			<ul style="list-style-type: none"> d) Exemption from tax, e) Composition 	
	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 601 (GROUP-I)	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
	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 	1

			and return generating process, one and two factor model.	
	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
COST ACCOUNTING MINCOM2	Unit I: Introduction	12	<ul style="list-style-type: none"> • Meaning, 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 organisation; • Preparation of Cost Sheet. 	4
	Unit II: Elements of Cost: Material and Labour:	20	<ul style="list-style-type: none"> • Materials: Material/inventory control techniques. • Accounting and control of purchases, storage and issue of materials. Methods of pricing of materials issues — FIFO, LIFO, Simple Average, Weighted Average, Replacement, Standard Cost. Treatment of Material Losses. • Labour: Accounting and Control of labour cost. Time keeping and time booking. • Concept and treatment of idle time, over time, labour turnover and fringe benefits. • Methods of wage payment and the Incentive schemes- Halsey, 	4

			Rowan, Taylor's Differential piece wage.	
	Unit III: Elements of Cost	15	<ul style="list-style-type: none"> Overheads: Classification, allocation, apportionment and absorption of overheads; Under- and over absorption; Capacity Levels and Costs; Treatments of certain items in costing like interest on capital, packing expenses, bad debts, research and development expenses; Activity based cost allocation. 	4
INDIAN ECONOMY G 404	Unit I: Basic Issues in Economic Development	12	<ul style="list-style-type: none"> Concept and Measures of Development and Underdevelopment Human Development 	1
	Unit II: Basic Features of the Indian Economy at Independence	12	<ul style="list-style-type: none"> Composition of National Income and Occupational Structure. The Agrarian Scene The Industrial Structure. 	1
	Unit III: Policy Regimes	12	<ul style="list-style-type: none"> The evolution of Planning and Import Substituting Industrialization. Economic Reforms since 1991 Monetary and Fiscal Policies with their Implications on Economy. 	1


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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
Consumer Behaviour/CB (DSE-501)	B.Com 5 th Semester	Unit I	14	<ul style="list-style-type: none"> • Introduction to Consumer Behaviour [7] • Consumer Behaviour as a Marketing Discipline[2] • Consumer Involvement and Decision Making Process[5] 	0
		Unit II	12	<ul style="list-style-type: none"> • Information search process- Evolution criteria [6] • Decision Rules-Consumer Need & Motivate. [6] 	0
		Unit III	17	<ul style="list-style-type: none"> • Socio-Cultural Factors of Consumer Behaviour [3] • Buyers Block Box [2] • Cultural Factors- Culture-sub Culture-Socio Class-Socio Factors- Reference Groups-Family- Rules and Statuses. [12] 	0
		Unit IV	17	<ul style="list-style-type: none"> • Personal and Psychological Factors of Consumer Behaviour [2] • Personal Factors-Age and Life Cycle stage- [4] • Economic Circumstances [1] • Life Style- Personality & Self Concept [5] • Psychological Factors [5] 	0
Advanced Financial Accounting (DSE 502)	B.Com 5 th Semester	Unit II	15	<ul style="list-style-type: none"> • Accounting of Life Insurance Companies: Definition and elements of Insurance Contract (2) • Books of Accounts maintained under life insurance business (1) • Ascertainment of profit in life Insurance Business (3) • Preparation of Revenue Account, Balance Sheet and Valuation Balance Sheet of Life Insurance Companies (9) 	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
Fundamentals of tourism (SEC I)	B.A./B.Sc. 3 rd Semester	Unit I	8	<ul style="list-style-type: none"> • Basic Concepts of Tourism: Meaning and Significance of tourism (1) • Types of tourism (1) • Characteristics of tourism (1) • Tourism Product (1) • Tourism Planning (1) • Dynamics and growth of tourism (1) • Tourism demand, Types, Indicators (2) 	0
		Unit II	8	<ul style="list-style-type: none"> • Tour Operator and Travel Agent Service: Definition and Scope (2) • Function of travel agent (2) • Procedure of getting IATA Certificates(2) • Types of tour (2) 	0
		Unit III	7	<ul style="list-style-type: none"> • Sustainable tourism Meaning (2) • Forces promoting sustainable tourism (1) • Economic forces which resist sustainable tourism (2) • Principles of sustainable tourism (2) 	0
		Unit IV	9	<ul style="list-style-type: none"> • The environmental impact of Tourism (2) • Basic property of ecology-definition of ecology, Environment and Ecosystem (4) • Tourism Activities and their linkages to ecology and environment. (3) 	0
Fundamentals of Accounting (GEC)	B.Com 1 st Semester	Unit I	8	<ul style="list-style-type: none"> • Conceptual Framework of Accounting (2) • Basic Accounting Terms (1) • Branches of Accounting (1) • Bases of Accounting: Cash Basis and Accrual Basis (1) • Capital Receipts and expenditures & Revenue Receipts and expenditures (2) 	3

				<ul style="list-style-type: none"> • Double Entry System (1) 	
		Unit II	17	<ul style="list-style-type: none"> • Recording of Transaction: Rules of Debit and Credit (2) • Meaning and analysis of transactions using accounting equations. (5) • Preparation of journal (4) • Preparation of special purpose books: cash book, purchase book and sales book (4) • Preparation of Ledger and Trial Balance (2) 	3
		Unit III	7	<ul style="list-style-type: none"> • Meaning of GAAP (1) • Accounting Concepts (2) • Introduction to IFRS and Indian Accounting Standard (4) 	0
		Unit IV	15	<ul style="list-style-type: none"> • Bank Reconciliation Statement: Meaning & need (1) • Preparation of Bank Reconciliation Statement (2) • Detection and Rectification of errors (2) • Concept and application of Depreciation (2) • Provision and Reserves (2) • Financial Statement of Sole Proprietorship firm: Trading and Profit & Loss Account (2) • Preparation of Balance Sheet (1) • Not for Profit Organisation: meaning & Features (1) • Preparation of Receipts and payment A/C, Income and Expenditure A/C and Balance sheet (2) 	3

GARGAON COLLEGE
TEACHING PLAN

Course: B. Com.

Session: Even semester 2024 (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 IV	10	<ul style="list-style-type: none"> • Financial reporting by Banks[2] • Financial reporting by 	

				NBFCs[2] <ul style="list-style-type: none"> • 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.Com 4 th 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] 	
Cost Accounting (CC403)	B.Com 4 th Semester	Unit II	23	<ul style="list-style-type: none"> • Elements of Cost: Material; Material/Inventory control techniques. (2) • Accounting and control of purchases, storage and issue of materials (2) • Methods of pricing material issues: FIFO, LIFO, Simple Average, Weighted Average, 	

				<p>Replacement, Standard Cost (6)</p> <ul style="list-style-type: none"> • Treatment of material losses (2) • Elements of Cost: labour; Accounting and Control of Labour Cost.(1) • Time Keeping and Time Booking(1) • Concept and treatment of Idle Time, over time, labour turnover and fringe benefit (5) • Methods of wage payment and the incentive schemes: Halsey, Rowan, Taylor's Differential Piece wage. (4) 	
		Unit III	9	<ul style="list-style-type: none"> • Elements of Cost: Overhead: Classification, Allocation Apportionment and Absorption of overheads (2) • Under and Over absorption (2) • Capacity Levels and Costs (1) • Treatments of certain items in costing like interact on capital, packing expenses, bad debts, research and development expenses (3) • Activity based Cost Accounting(1) 	
Financial Accounting (C 2)	B.Com 2 nd Semester	Unit I	11	<ul style="list-style-type: none"> • Preparation of Financial Statements: preparation of trial balance including adjustment and preparation of financial statements (3) • Financial Accounting Principles: the nature of financial accounting principles (2) • Financial Accounting standards: Concepts, benefits, procedure for issuing accounting standards in India. (2) • Salient features of first time adoption of Indian Accounting standard (Ind-AS) (2) • International Financial Reporting Standard(IFRS): 	2

				need and Procedure (2)	
		Unit II	17	<ul style="list-style-type: none"> Accounting for Partnership firm: Admission, Retirement, Death and Dissolution of Partnership Firm (10) Single Entry System: Meaning, Distinction between single entry system and double entry system.(1) Statement of Affairs and ascertainment of profit under single entry system.(2) Conversion of Single entry system into double entry system: Steps involved & Missing figures.(2) Comprehensive problems relating to conversion.(2) 	2
		Unit III	12	<ul style="list-style-type: none"> Not for Profit Organisation: meaning & Features (1) Preparation of Receipts and payment A/C, Income and Expenditure A/C and Balance sheet (2) Distinction between Receipts and payment A/C & Income and Expenditure A/C (1) Peculiar item used in the accounts of non trading concern (1) Depreciation Accounting: The nature of depreciation.(1) The accounting concept of Depreciation.(1) Factors in the measurement of depreciation.(1) Methods of computing depreciation: straight line method and diminishing balance method.(3) Disposal of depreciable assets-change of methods.(1) 	4
		Unit IV	20	<ul style="list-style-type: none"> Meaning, Features and Important terms used in Hire Purchase System [2] Calculation of interest, 	4

				<p>Depreciation and Cash price in Hire Purchase System; [3]</p> <ul style="list-style-type: none"> • 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] • Meaning and Importance of Corporate Accounting. [1] • Books of Accounts: Legal provisions relating to books of accounts [1] • Legal provisions relating to books of financial statements, Board of Directors report & Audit of Company accounts.[2] • Book Building process of allotment of shares[1] 	
Sales Management (GEC 2B)	B.Com 2 nd Semester	Unit III	8	<ul style="list-style-type: none"> • Sales Force Management: Personal Management in the selling field (1) • Recruiting Sales Personnel(1) • Planning sales training programmes (1) • Executing and evaluating sales training programmes (2) • Motivating sales personnel (1) • Compensating Sales personnel (2) 	

		Unit IV	14	<ul style="list-style-type: none">• Controlling and Sales Effort: The Sales Budget (4)• Sales Quotas (3)• Sales Territories (3)• Sales Control (2)• Cost Analysis (2)	
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Anil Tanti
Head, Department of Commerce

Gautom Hazarika

Gautom Hazarika

GARGAON COLLEGE
TEACHING PLAN
Course: B. Com.
Session: Odd semester 2023

Subject:COMMERCE

Name of the Teacher:Dr. Nazreen Parveen Ali

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

Teaching Materials:Traditional classroom sessions supplemented with multimedia presentations and real-life case studies to enhance understanding. **Practical Sessions:** Hands-on experience with website designing using HTML, allowing students to apply theoretical concepts practically. **Interactive Discussions:** Engage students in discussions, debates, and group activities to encourage critical thinking and problem-solving skills.


PaperCode/Ti tle	Allotted Unit/ Topic	No. of Class required	Detail of the topics to be taught & class required	No. of tutorials
Business Statistics (G 303)	1. Statistical Data and Descriptive Statistics	7	<ul style="list-style-type: none"> ➤ Nature and Classification of Data ➤ Measures of Central Tendency ➤ Measures of Variation ➤ Skewness 	1
	2. Probability and Probability Distribution	9	<ul style="list-style-type: none"> ➤ Theory of Probability ➤ Probability Distributions: Binomial, Poisson, Normal Distribution ➤ Expectation and Variance of a Random Variable 	1
	3. Simple Correlation and Regression	8	<ul style="list-style-type: none"> ➤ Correlation Analysis: Types of Correlation, Scatter Diagram, Pearson's Coefficient ➤ Regression Analysis: Principle of Least Squares, Regression Equations, Standard Error of Estimate 	1
	4. Index Numbers	8	<ul style="list-style-type: none"> ➤ Meaning and Uses of Index Numbers 	1

			<ul style="list-style-type: none"> ➤ Construction of Index Numbers: Fixed and Chain Base ➤ Tests of Adequacy of Index Numbers 	
	5. Time Series and Analysis	5	<ul style="list-style-type: none"> ➤ Components of Time Series ➤ Trend Analysis: Fitting of Trend Line, Moving Averages ➤ Seasonal Variations: Calculation of Seasonal Indices 	1
	6. Sampling Concepts, Sampling Distribution and Estimations	5	<ul style="list-style-type: none"> ➤ Sampling Methods ➤ Sampling Distributions ➤ Point and Interval Estimation 	1
SE 302 - E-Commerce	1. Introduction	4	<ul style="list-style-type: none"> ➤ Meaning, Nature, and Concepts of E-Commerce ➤ Advantages and Disadvantages of Transacting Online ➤ Types of E-Commerce and Business Models ➤ Forces Behind E-Commerce ➤ Technology Used in E-Commerce. 	0
	2. Security and Encryption	4	<ul style="list-style-type: none"> ➤ Overview of IT Act 2000 ➤ Definitions and Key Provisions ➤ Digital Signatures and Certificates ➤ Duties of Subscribers and Penalties ➤ Cyber Crimes and Offences 	0
	3. IT Act 2000 and Cyber Crimes	4	<ul style="list-style-type: none"> ➤ Overview of IT Act 2000 ➤ Definitions and Key Provisions ➤ Digital Signatures and Certificates 	0

			<ul style="list-style-type: none"> ➤ Duties of Subscribers and Penalties ➤ Cyber Crimes and Offences 	
	4. E Payment Systems	5L+3P	<ul style="list-style-type: none"> ➤ Models and Methods of E-Payments ➤ Digital Signatures: Procedure and Legal Position ➤ Payment Gateways and Online Banking ➤ Risks Involved in E-Payments 	1
	5. Online Transactions	6L+3P	<ul style="list-style-type: none"> ➤ Meaning and Purpose of Transacting Online ➤ Advantages and Disadvantages of Online Transactions ➤ E-Commerce Applications in Various Industries ➤ Online Shopping and E-Tailing Platforms 	1
	6. Website Designing	4L+3P	<ul style="list-style-type: none"> ➤ Introduction to HTML ➤ Tags and Attributes ➤ Text Formatting, Fonts, and Hypertext Links ➤ Tables, Images, and Lists ➤ Forms, Frames, and Cascading Style Sheets 	1
C307: Management Principles and Applications	1. Introduction	12	<ul style="list-style-type: none"> ➤ Management Functions ➤ Management Principles ➤ Management Thoughts 	
	2. Planning	12	<ul style="list-style-type: none"> ➤ Types of Plans ➤ Strategic Planning ➤ Environmental Analysis and Diagnosis 	

			➤ Decision Making	
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Nazreen Parveen


 Dr. Meghali Bora
 Head,
 Department of Commerce
 Gargaon College
 HOD
 Department of Commerce
 Gargaon College

GARGAON COLLEGE
TEACHING PLAN
Course: B. Com.
Session: Even semester 2024

Subject: COMMERCE

Name of the Teacher: Dr. Nazreen Parveen Ali

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.

Paper Code/Title	Allotted Unit/ Topic	No. of Class required	Detail of the topics to be taught & class required	No. of tutorials
C409 Business Mathematics	Unit 1: Matrix and Determinants	12	<ul style="list-style-type: none"> ➤ Algebra of Matrices ➤ Determinants ➤ Cramer's rule of solving linear equations 	1
	Unit 2: Calculus I	14	<ul style="list-style-type: none"> ➤ Mathematical Functions ➤ Limits and Continuity ➤ Concept and rules of differentiation ➤ Application of Derivatives ➤ Functions of Economics 	1
	Unit 3: Calculus II	14	<ul style="list-style-type: none"> ➤ Partial Differentiation ➤ Euler's Theorem ➤ Maxima and Minima 	1

	Unit 4: Mathematics of Finance	14	<ul style="list-style-type: none"> ➤ Rates and Interest ➤ Compound Interest ➤ Depreciation and annuities 	1
	Unit 5: Linear Programming	6	<ul style="list-style-type: none"> ➤ Formulation of LPP ➤ Graphical Solution to LPPs 	1
C410- omputer Application in Business	Unit 1: Word Processing	4T+8P	<ul style="list-style-type: none"> ➤ Creating Documents ➤ Formatting in MS word ➤ Mail Merge ➤ Creating business documents using MS Word 	1
	Unit 2: Preparing presentations	4T+8P	<ul style="list-style-type: none"> ➤ Creating Presentations in MS Powerpoint ➤ Using Formatting Tools ➤ Slide Show creation ➤ Creating business documents using MS Powerpoint 	1
	Unit 3: Spreadsheet and its Business Applications	4T+8P	<ul style="list-style-type: none"> ➤ Creating Spreadsheet Documents ➤ Formatting in MS Excel ➤ Creating Charts ➤ Formulas and Functions in MS Excel 	1
	Unit 4: Creating Business Spreadsheet	4T+8P	<ul style="list-style-type: none"> ➤ Depreciation in MS Excel ➤ Ratio Analysis and Capital Budgeting ➤ Frequency Distribution 	1
	Unit 5: Database Management Process	4T+8P	<ul style="list-style-type: none"> ➤ Database Designs in Accounting and Business Application ➤ SQL Retrieval of Information ➤ DBMS Software 	1
G404- Indian Economy	Unit 4: Growth, Development and Structural Change	14	<ul style="list-style-type: none"> ➤ Structural change in different phases of growth ➤ The Institutional framework ➤ Change in institutional framework ➤ Unemployment, poverty and Human Development ➤ Demographic Constraints and Population Griwth 	1
	Unit 5: Sectoral Trends and Issues	14	<ul style="list-style-type: none"> ➤ Agricultural Sector ➤ Green Revolution ➤ Industry and Service Sector 	1

			➤ Financial Sector	
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Nazreen Parveen



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