

## **DEPARTMENT OF COMMERCE: DIBRUGARH UNIVERSITY**

### **Structure of B.Com Course**

#### **Under Choice Based Credit System (CBCS)**

Semester	Course	Course Code	Title	Credit	Remarks
I	Core	CG 101	Financial Accounting	6	Compulsory
		CG 102	Business Organisation and Management	6	Compulsory
		CG 103	English Language	6	Compulsory
	Ability Enhancement Compulsory	AEG 101	Environmental Studies	2	Compulsory
Total Credit				20	
II	Core	CG 201	Business Law	6	Compulsory
		CG 202	Business Mathematics and Statistics	6	Compulsory
		CG 203	Modern Indian Language	6	Compulsory
	Ability Enhancement Compulsory	AEG 202	Language: English/Hindi/Assamese etc.	2	Compulsory
Total Credit				20	
III	Core	CG 307	Company Law	6	Compulsory
		CG 308	Income Tax Law and Practice	6	Compulsory
		CG 309	MIL	6	Compulsory
	Skill Enhancement Elective Course	SEG 301	Computer Applications in Business	4	Compulsory
Total Credit				22	
IV	Core	CG 410	Business Communication	6	Compulsory
		CG 411	Corporate Accounting	6	Compulsory
		CG 412	Cost Accounting	6	Compulsory
	Skill Enhancement Elective Course	SEG 402	E-Commerce	4	
Total Credit				22	

V	Discipline Specific Elective	DSG 501	<b><u>Any one of Group-A</u></b>	6	Compulsory
		DSG 502	<b><u>Any one of Group-B</u></b>	6	Compulsory
			<b><u>Group-A</u></b> a. Human Resource Management b. Principles of Marketing c. Auditing and Corporate Governance		
			<b><u>Group-B</u></b> a. Fundamentals of Financial Management b. Indirect Tax Laws		
	Skill Enhancement Elective	SEG 503	Entrepreneurship	4	Compulsory
	Generic Elective	GEC 501	Principles of Micro Economics	6	Compulsory
Total Credit				22	
		DSG 603	<b><u>Any one of Group-C</u></b>	6	Compulsory
		DSG 604	<b><u>Any one of Group-D</u></b>	6	Compulsory
VI	Discipline specific		<b><u>Group-C</u></b> a. Corporate Tax Planning b. Banking and Insurance c. Management Accounting d. Computerised Accounting System		
			<b><u>Group-D</u></b> a. International Business b. Office Management and Secretarial Practice c. Fundamentals of Investment d. Consumer Protection		
	Skill Enhancement Elective	SEG 604	Personal Selling and Salesmanship	4	Compulsory
	Generic Elective	GEC 602	Indian Economy	6	Compulsory
Total Credit				22	
Grand Total of Credits				128	

**DEPARTMENT OF COMMERCE: DIBRUGARH UNIVERSITY**

**B.Com Course (CBCS)**

**Credit and Marks Distribution of B.com Course**

Course	Credit	Mark
CORE	12X6=72	1200
DSE	4X6=24	400
GEC	2X6=12	200
SEC	4X4=16	400
AEC	2X2=4	100
<b>Total</b>	<b>128</b>	<b>2,300</b>

**Note: Course Wise Break –up of Credit and Mark.**

**B.Com.: (CBCS)**  
**Semester- I**  
**CG101 : FINANCIAL ACCOUNTING (6 Credit)**

**Marks: 100(Internal Assessment 20+ Term-end 80)**  
**Lectures: 45, Practical: 26 Hours, Tutorial: 7 Hrs**

**Objectives:** The objective of this paper is to help students to acquire conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions.

**CONTENTS**

**Unit 1: (a) Theoretical Framework**

**3 L + 1 T**

- i. 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.
- ii. 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.
- iii. Financial accounting standards: Concept, benefits, procedure for issuing accounting standards in India. Salient features of First-Time Adoption of Indian Accounting Standard (Ind-AS) 101. International Financial Reporting Standards (IFRS): - Need and procedures.

**(b) Accounting Process**

**2 L+ 1 T**

From recording of a business transaction to preparation of trial balance including adjustments

**Marks: 10**

**(c) Computerised Accounting Systems**

**26 Practical Lab\***

Computerised Accounting Systems: Computerized Accounts by using any popular accounting software: Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Creating Stock Items and Groups; Vouchers Entry; Generating Reports - Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Funds Flow Statement, Cash Flow Statement  
Selecting and shutting a Company; Backup and Restore data of a Company

**Unit 2: (a) Business Income**

**6 L + 1 T**

- i. Measurement of business income-Net income: the accounting period, the continuity doctrine and matching concept. Objectives of measurement.
- ii. Revenue recognition: Recognition of expenses.
- iii. The nature of depreciation. The accounting concept of depreciation. Factors in the measurement of depreciation. Methods of computing depreciation: straight line method and diminishing balance method; Disposal of depreciable assets-change of method.
- iv. Inventories: Meaning. Significance of inventory valuation. Inventory Record Systems: periodic and perpetual. Methods: FIFO, LIFO and Weighted Average. Salient features of Indian Accounting Standard (IND-AS): 2

**(b) Final Accounts**

**7 L**

Capital and revenue expenditures and receipts: general introduction only. Preparation of financial statements of non-corporate business entities

**Marks: 20**

**Unit 3: Accounting for Hire-Purchase and Installment Systems, Consignment, and Joint Venture**

**12 L+ 1 T**

- i) **Accounting for Hire-Purchase** Transactions, Journal entries and ledger accounts in the books of Hire Vendors and Hire purchaser for large value items including Default and repossession.
- ii) **Consignment:** Features, Accounting treatment in the books of the consignor and consignee.
- iii) **Joint Venture:** Accounting procedures: Joint Bank Account, Records Maintained by Coventurer of (a) all transactions (b) only his own transactions. (Memorandum joint venture account).

**Marks: 20**

**Unit 4: Accounting for Inland Branches**

**7L + 1 T**

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 balance sheet.

**Marks: 15**

**Unit 5: Accounting for Dissolution of Partnership Firm**

**7 L**

Accounting of Dissolution of the Partnership Firm Including Insolvency of partners, sale to a limited company and piecemeal distribution .

**Marks: 15**

**Note:**

- 1. The relevant Indian Accounting Standards in line with the IFRS for all the above relevant topics should be covered.
- 2. Any revision of relevant Indian Accounting Standard would become applicable immediately.
- 3. Examination Scheme for Computerised Accounts – Practical for 15 marks. The practical examination will be for 1 hour.
- 4. Theory Exam shall carry 80 marks

**\*Internal Component of 15 Marks for Practical and 5 Marks for Attendance.**

**Suggested Readings:**

1. Robert N Anthony, David Hawkins, Kenneth A. Merchant, *Accounting: Text and Cases*. McGraw-Hill Education, 13<sup>th</sup> Ed. 2013.
2. Charles T. Horngren and Donna Philbrick, *Introduction to Financial Accounting*, Pearson Education.
3. J.R. Monga, *Financial Accounting: Concepts and Applications*. Mayur Paper Backs, New Delhi.
4. M.C.Shukla, T.S. Grewal and S.C.Gupta. *Advanced Accounts. Vol.-I*. S. Chand & Co., New Delhi.
5. S.N. Maheshwari, and. S. K. Maheshwari. *Financial Accounting*. Vikas Publishing House, New Delhi.
6. Deepak Sehgal. *Financial Accounting*. Vikas Publishing H House, New Delhi.
7. Bhushan Kumar Goyal and HN Tiwari, *Financial Accounting*, International Book House
8. Goldwin, Alderman and Sanyal, *Financial Accounting*, Cengage Learning.
9. Tulsian, P.C. *Financial Accounting*, Pearson Education.
10. *Compendium of Statements and Standards of Accounting*. The Institute of Chartered Accountants of India, New Delhi

**(Note: Latest edition of the text book should be used.)**

**B.Com.: (CBCS)**  
**Semester- I**  
**CG102 : BUSINESS ORGANISATION AND MANAGEMENT (6 Credit)**

**Marks: 100 (Internal Assessment 20+ Term-end 80)**  
**Lectures: 60 Tutorial: 5**

**Objective:** The course aims to provide basic knowledge to the students about the organisation and management of a business enterprise.

**Contents:**

**Unit 1: Foundation of Indian Business**

**12L+ 1T**

Manufacturing and service sectors; Small and medium enterprises; Problems and government policy. India's experience of liberalisation and globalisation. Technological innovations and skill development. 'Make in India' Movement. Social responsibility and ethics. Emerging opportunities in business; Franchising, Outsourcing, and E-commerce.

**Marks: 16**

**Unit II: Business Enterprises**

**12L+ 1T**

Forms of Business Organisation: Sole Proprietorship, Joint Hindu Family Firm, Partnership firm, Joint Stock Company, Cooperative society; Limited Liability Partnership; Choice of Form of Organisation. Government - Business Interface; Rationale and Forms of Public Enterprises. International Business. Multinational Corporations.

**Marks: 16**

**Unit III: Management and Organisation**

**12L + 1T**

The Process of Management: Planning; Decision-making; Strategy Formulation. Organizing: Basic Considerations; Departmentation – Functional, Project, Matrix and Network; Delegation and Decentralisation of Authority; Groups and Teams.

**Marks: 16**

**Unit IV: Leadership, Motivation and Control**

**12L + 1T**

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.

**Marks: 16**

**Unit V: Functional Areas of Management**

**12L + 1T**

Marketing Management: Marketing Concept; Marketing Mix; Product Life Cycle; Pricing Policies and Practices.

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.

**Marks: 16**

**Suggested Readings:**

1. Kaul, V.K., *Business Organisation and Management*, Pearson Education, New Delhi
  2. Chhabra, T.N., *Business Organisation and Management*, Sun India Publications, New Delhi,
  3. Gupta CB, *Modern Business Organisation*, Mayur Paperbacks, New Delhi
  4. Koontz and Weihrich, *Essentials of Management*, McGraw Hill Education.
  5. Basu, C. R., *Business Organization and Management*, McGraw Hill Education.
  6. Jim, Barry, John Chandler, Heather Clark; *Organisation and Management*, Cengage Learning.
  7. B.P. Singh and A.K.Singh, *Essentials of Management*, Excel Books
  8. Buskirk, R.H., et al; *Concepts of Business: An Introduction to Business System*, Dryden Press, New York.
  9. Burton Gene and Manab Thakur; *Management Today: Principles and Practice*; Tata McGraw Hill, New Delhi.
  10. Griffin, *Management Principles and Application*, Cengage Learning
- (Note: Latest edition of the text book should be used.)**



**B.Com (Gen) (CBCS)**  
**Semester - I**  
Ability Enhancement Compulsory Course  
**AEG 101-Environmental Science (2 Credit)**  
**Lectures: 30**  
**Full Marks: 50 (Internal Assessment 10 + 40 End-Term)**

**Unit I: Ecosystems**

**10 L**

Ecosystem-Structure and function of ecosystem (Abiotic and biotic factors); Energy flow in an ecosystem.

Environmental Problems: Global warming and Climate change, ozone layer depletion. Deforestation, acid rain; impacts of environmental disturbances.

**Unit II: Natural Resources and Biodiversity**

**10 L**

Energy resources: Renewable and non-renewable energy sources. Biodiversity patterns and global biodiversity hot spots, India as a mega-diversity, Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity.

**Unit III: Environmental Pollution, Impact and Management**

**10 L**

Environmental pollution: Air, water, soil and noise pollution, Nuclear hazards and human health risks, solid waste management: Control measures of urban and industrial waste.

Environmental Protection Act and International agreements: Montreal and Kyoto protocols and Convention on Biological Diversity (CBD).

**Unit wise distribution of marks shall be same for all the disciplines.**

**Suggested Readings:**

1. Carson, r. 2002 Silent Spring. Houghton Mifflin Harcourt.
2. Gadgil, M., & Guha, R. 1993. This Fissured Land: An Ecological History of India. University of California Press.
3. Gleeson, B. and Low, N. (eds) 1999. Global Ethics and Environment, London, Routledge.
4. Gleick, P.H. 1993. Water in Crisis. Pacific Institute for Studies in Dev., Environment & Security. Stockholm Env. Institute, Oxford University Press.
5. Groom, Martha J., Gary K. Meffe, and Carl Ronald Carroll. Principles of conservation Biology. Sunderland: Sinauer Associates, 2006.
6. Grumbine, R. Edward and Pandit, M.K. 2013. Threats from India's Himalaya dams. Science, 339:36-37.

7. McCully, P. 1996. Rivers no more: the environmental effects of dams (pp. 29-64). Zed Books.
8. McNeill, John R. 2000. Something New Under the Sun: Ann Environmental History of the Twentieth Century.
9. Odum, e.P., Odum, H.T. & Andrews, j. 1971. Fundamentals of Ecology. Philadelphia: Saunders.
10. Pepper, I.L., Gerba, C.P. & Brusseau, M.L. 2011. Environmmmental and Pollution Science. Academic Press.

**B.Com.: (CBCS)**  
**Semester- II**  
**CG 204 : BUSINESS LAW (6 Credit)**

**Marks: 100 (Internal Assessment 20+ Term-end 80)**

**Lectures: 60 Tutorials: 5**

**Objective:** The objective of the course is to impart basic knowledge of the important business legislation along with relevant case law.

**Contents:**

**Unit I: The Indian Contract Act, 1872: General Principles of Contract** **12 L+ 1 T**

- a) Contract – meaning, characteristics and kinds
- b) Essentials of a valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects.
- c) Void agreements
- d) Discharge of a contract – modes of discharge, breach and remedies against breach of contract.
- e) Contingent contracts
- f) Quasi - contracts

**Marks: 16**

**Unit II: The Indian Contract Act, 1872: Specific Contracts** **12 L+ 1 T**

- a) Contract of Indemnity and Guarantee
- b) Contract of Bailment
- c) Contract of Agency

**Marks: 16**

**Unit III: The Sale of Goods Act, 1930** **12 L + 1 T**

- a) Contract of sale, meaning and difference between sale and agreement to sell.
- b) Conditions and warranties
- c) Transfer of ownership in goods including sale by a non-owner
- d) Performance of contract of sale
- e) Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer.

**Marks: 16**

**Unit IV: Partnership Laws** **12 L + 1 T**

**A) The Partnership Act, 1932**

- a. Nature and Characteristics of Partnership
- b. Registration of a Partnership Firms
- c. Types of Partners
- d. Rights and Duties of Partners
- e. Implied Authority of a Partner
- f. Incoming and outgoing Partners
- g. Mode of Dissolution of Partnership

**B) The Limited Liability Partnership Act, 2008**

- a) Salient Features of LLP
- b) Differences between LLP and Partnership, LLP and Company
- c) LLP Agreement,
- d) Partners and Designated Partners
- e) Incorporation Document
- f) Incorporation by Registration
- g) Partners and their Relationship

**Marks: 16**

**Unit V: The Negotiable Instruments Act 1881**

**12 L+ 1 T**

- a) Meaning, Characteristics, and Types of Negotiable Instruments : Promissory Note, Bill of Exchange, Cheque
- b) Holder and Holder in Due Course, Privileges of Holder in Due Course.
- c) Negotiation: Types of Endorsements
- d) Crossing of Cheque
- e) Bouncing of Cheque

**Marks: 16**

**Suggested Readings:**

1. M.C. Kuchhal, and Vivek Kuchhal, *Business Law*, Vikas Publishing House, New Delhi.
2. Avtar Singh, *Business Law*, Eastern Book Company, Lucknow.
3. Ravinder Kumar, *Legal Aspects of Business*, Cengage Learning
4. SN Maheshwari and SK Maheshwari, *Business Law*, National Publishing House, New Delhi.
5. Aggarwal S K, *Business Law*, Galgotia Publishers Company, New Delhi.
6. Bhushan Kumar Goyal and Jain Kinneri, *Business Laws*, International Book House
7. Sushma Arora, *Business Laws*, Taxmann Publications.
8. Akhileshwar Pathak, *Legal Aspects of Business*, McGraw Hill Education, 6th ed.
9. P C Tulsian and Bharat Tulsian, *Business Law*, McGraw Hill Education
10. Sharma, J.P. and Sunaina Kanojia, *Business Laws*, Ane Books Pvt. Ltd., New Delhi.

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**B.Com.: (CBCS)**  
**Semester- II**  
**CG205 : BUSINESS MATHEMATICS AND STATISTICS (6 Credit)**

**Marks: 100 (Internal Assessment 20+ Term-end 80)**

**Lectures: 60 Tutorials: 5**

**Objective:** The objective of this course is to familiarize students with the applications of mathematics and statistical techniques in business decision-making.

**Notes:**

1. Use of simple calculator is allowed.
2. Proofs of theorems / formulae are not required.
3. Trigonometric functions are not to be covered.

**Part – A: Business Mathematics**

**23L+3T**

**Unit I: Matrices**

Definition of a matrix. Types of matrices; Algebra of matrices. Calculation of values of determinants up to third order; Adjoint of a matrix; Finding inverse of a matrix through adjoint; Applications of matrices to solution of simple business and economic problems

**Marks: 10**

**Unit II: Differential Calculus**

Mathematical functions and their types – linear, quadratic, polynomial; Concepts of limit and continuity of a function; Concept of differentiation; Rules of differentiation – simple standard forms. Applications of differentiation – elasticity of demand and supply; Maxima and Minima of functions (involving second or third order derivatives) relating to cost, revenue and profit.

**Marks: 10**

**Unit III: Basic Mathematics of Finance**

Simple and compound interest Rates of interest – nominal, effective and continuous – their inter relationships; Compounding and discounting of a sum using different types of rates.

**Marks: 12**

**Part – B: Business Statistics**

**37L+2T**

**Unit I: Uni-variate Analysis**

Measures of Central Tendency including arithmetic mean, geometric mean and harmonic mean: properties and applications; mode and median. Partition values - quartiles, deciles, and percentiles.

Measures of Variation: absolute and relative. Range, quartile deviation and mean deviation; Variance and Standard deviation: calculation and properties.

**Marks: 16**

**Unit II: Bi-variate Analysis**

Simple Linear Correlation Analysis: Meaning, and measurement. Karl Pearson's co-efficient and Spearman's rank correlation.

Simple Linear Regression Analysis: Regression equations and estimation. Relationship between correlation and regression coefficients.

**Marks: 16**

### **Unit III: Time-based Data: Index Numbers and Time-Series Analysis**

Meaning and uses of index numbers; Construction of index numbers: Aggregative and average of relatives – simple and weighted, Tests of adequacy of index numbers, Construction of consumer price indices.

Components of time series; additive and multiplicative models; Trend analysis: Finding trend by moving average method and Fitting of linear trend line using principle of least squares.

**Marks: 16**

#### **Suggested Readings:**

1. Mizrahi and John Sullivan. *Mathematics for Business and Social Sciences*. Wiley and Sons.
2. Budnick, P. *Applied Mathematics*. McGraw Hill Publishing Co.
3. N. D. Vohra, *Business Mathematics and Statistics*, McGraw Hill Education (India) Pvt Ltd
4. J.K. Thukral, *Mathematics for Business Studies*, Mayur Publications
5. J. K. Singh, *Business Mathematics*, Himalaya Publishing House.
6. J. K. Sharma, *Business Statistics*, Pearson Education.
7. S.C. Gupta, *Fundamentals of Statistics*, Himalaya Publishing House.
8. S.P. Gupta and Archana Gupta, *Elementary Statistics*, Sultan Chand and Sons, New Delhi.
9. Richard Levin and David S. Rubin, *Statistics for Management*, Prentice Hall of India, New Delhi.
10. M.R. Spiegel, *Theory and Problems of Statistics*, Schaum's Outlines Series, McGraw Hill Publishing Co.

**(Note: Latest edition of text books may be used.)**