



গড়গাঁও মহাবিদ্যালয় GARGAON COLLEGE

TEACHING PLAN
DEPARTMENT OF COMMERCE
JULY 2019 - JUNE 2020

GARGAON COLLEGE
TEACHING PLAN
 Course: B. COM.
 Session: Odd semester 2019

Subject: COMMERCE

Name of the Teacher: Anil Tanti

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

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

1st Semester


Paper Code/Title	Allotted Unit/ Topic	No. req	Detail of the topics to be taught & class required	No. of tutorials
Business Organisation Management	Unit 1: Foundation of Indian Business:	15	Foundation of Indian Business: Manufacturing and Service Sectors, Small and Medium enterprises, problems and government policy, India's experience of liberalisation and globalisation. Technological Innovation and Skill Development. Make in India Movement, social responsibility and ethics, Emerging opportunity in business, franchising, outsourcing and e-commerce	3
	Unit 2: Forms of business organisations:	15	Forms of business organisations: 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 form of public enterprises, international business and multinational	3

			corporations.	
	Unit-3: Management and Organisation:	15	Management and Organisation: The process of planning, decision making, strategy formulation. Organising: Basic considerations, Departmentation- functional, project, matrix, network, delegation and decentralisation of authority: groups and teams.	3
	Unit-4: Leadership	15	Leadership & Motivation and Control	3
3rd Semester				
Human Resource Management	Unit-1: Introduction: Human Resource Management:	15	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	2
	Unit-2: Acquisition of Human Resource:	12	Acquisition of Human Resource: 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	1

			induction.	
	Unit-3: Training and Development:	12	Training and Development: 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.	1
	Unit-4: Performance Appraisal:	15	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.	2
	Unit-5: Maintenance: Employee health and safety	10	Maintenance: Employee health and safety; employee welfare; social security; Employer-Employee relations- an overview. grievance-handling and redressal; Industrial Disputes: causes and settlement machinery.	1
5th Semester				
Entrepreneurship	Unit-1: Concept and	7	Concept and definition of	1

Development	definition of entrepreneur and entrepreneurship		entrepreneur and entrepreneurship, types of entrepreneur, Matching of situational requirements and types of entrepreneur.	
	Unit-2: Entrepreneurship and economic development	8	Entrepreneurship and economic development, emergence of Women entrepreneurship in national and global perspective, problems of women entrepreneurship in Assam. Opportunities and challenges of women entrepreneurship. Concept, role, problems and prospects of rural entrepreneurship	1
	Unit-3: Self- help Groups		Self- help Groups-objectives , formation, funding and working , Leadership - styles , Theories - The Trait Theory, The Situational Theory, The Free Rein Theory, The followers' Theory, EDP-needs , objectives – weaknesses.	2
	Unit-4: Salient features of Micro Small and Medium Enterprises Development Act 2006		: Salient features of Micro Small and Medium Enterprises Development Act 2006 , promotional agencies - Micro, Small and Medium Enterprises Development Organisation (MSMDO), District Industries and Commerce Centre (DI&CC) Khadi and Village Industries Commission / Board (KVIC/ KVIB) , IIE , NEDFi , NEITCO	2


 Dr. Meghali Bora
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Mr. Anil Tanti

GARGAON COLLEGE
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 Course: B. COM.
 Session: Odd semester 2019

Subject: COMMERCE


Name of the Teacher: Anil Tanti


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5th Semester

Paper Code/Title	Allotted Unit/ Topic	No. req	Detail of the topics to be taught & class required	No. of tutorials
Management Accounting	Unit-1: Management Accounting:	15	Management Accounting: Meaning, nature, scope, and functions of Management accounting in decision making; Tools and Techniques of Management accounting	3
	Unit-2: Cash flow Statements	15	Cash flow Statements as per Indian Accounting Standard 3 (revised), fund flow statement.	3
	Unit-3: Absorption & Marginal Costing:	15	Absorption & Marginal Costing: Marginal & differential costing as a tool for decision making –making or buy; change of product mix; Pricing; Break-even analysis; Exploring new markets; Shutdown decisions.	3
	Unit-4: Budgeting for profit Planning and Control:	15	Budgeting for profit Planning and Control: Meaning of budget and budgetary control; Objectives; Types of budgets; Fixed and flexible budgeting, Functional budgeting; Control ratios; Zero base budgeting; Responsibility accounting; Performance budgeting.	3


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2nd Semester

Paper Code/Title	Allotted Unit/ Topic	No. req	Detail of the topics to be taught & class required	No. of tutorials
Business Law	Unit-1: Definition, Nature, Essential Elements of Contract	15	Definition, Nature, Essential Elements of Contract, Void and Voidable Contract	3
	Unit-2: Consideration	15	Consideration, Contingent contract, Quasi Contract, Discharge of Contract.	3
	Unit-3: Sale of Goods Act 1930	15	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, Definition of Consumer, Grievance Redressal Machinery, Definition of Compliant, Procedure for Filing Complaints.	3
	Unit-4: Negotiable Instrument Act 1881	15	Negotiable Instrument Act 1881 Definition, Characteristics, Promissory Note. Bill of Exchange and Cheque, Crossing of Cheque, Type of Crossing.	3
	Unit-5: Industrial Disputes Act,1948:		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.	
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Subject: COMMERCE

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4th Semester

Paper Code/Title	Allotted Unit/ Topic	No req	Detail of the topics to be taught & class required	No. of tutorials
402 COMPANY LAW	Unit-I: Incorporation of Company	15	Incorporation of Company , Memorandum Contents and Alteration , Articles of Association. Prospectus- contents legal effects of Memorandum, Article and Prospectus.	3
	Unit-II: Types of Company Membership-	15	Types of Company Membership-acquisition, termination and rights . Company secretary- qualification , rights , duties.	3
	Unit-III: Company meetings	15	Company meetings - Requisites of a valid meeting, AGM, EGM , Statutory Meeting , Board's Meeting.	3
	Unit-IV: Company Management	15	Company Management – Board of Directors, Managing Director , Woman Director , Appointment and removal of Director Winding up -modes, powers and duties of official Liquidator, effects of winding up.	3
602 INTERNATIONAL BUSINESS	6 th semester			

Unit-1: India's Foreign Trade:	7	India's Foreign Trade: Trends and Developments; Commodity composition and direction; India's Foreign Trade in global context.	1
Unit-2: Foreign Trade Policy and control in India:	8	Foreign Trade Policy and control in India: Policy making body and Institutions. Exchange control in India – objectives and definition.	1
Unit-3: Import Substitution and Export Promotion Policies:	12	Import Substitution and Export Promotion Policies: Export Incentives-duty exemption schemes, EPCG, duty draw backs; Role of Commercial Banks in foreign trade; Deferred payment system; Exim Bank; Export credit insurance and ECGC.	2
Unit-4: Infrastructure Support for Export Promotion:	15	Infrastructure Support for Export Promotion: Export Promotion Councils; Commodity boards/product export development authorities; Specific service institutions; State trading organizations; Export and Trading Houses.; Export Processing Zones/Special Economic Zone (EPZ/SEZ); Export Oriented units (EOUs).	2


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1st Semester

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

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



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GARGAON COLLEGE
TEACHING PLAN

Course: B. Com.

Session: Odd semester 2019 (July to Dec, 2019)

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
302/ Financial Management	UNIT-II: Management of Working Capital	10	<ul style="list-style-type: none"> ● Working Capital- concept, need and influencing factors ● Estimation of working capital 	
	UNIT-III	10	<ul style="list-style-type: none"> ● Investment Decision- Investment Decision- techniques ● Cost of Capital and Measurement. ● Financial Leverage ● Determinants of financial leverage ● Optimal capital structure 	3
	UNIT-IV: Dividend Policy	10	<ul style="list-style-type: none"> ● Dividend Policy ● Influencing Factors ● Dividend Theories ● Optimal Pay-out Ratio ● Retained earnings 	3
504/ Direct Tax I	Unit-I: Income Tax Law	10	<ul style="list-style-type: none"> ● An Introduction - Concept of Tax ● an Overview of Income Tax Law in India ● Levy of Income Tax ● Concept of Income ● Important Definition of Income Tax Act- 	

			<p>Assessee, Assessment Year, Previous Year, Person, Income, Charge of Income Tax, Return of Tax, Gross Total Income. Scope of Total Income</p> <ul style="list-style-type: none"> ● Residential status and tax liability ● Exempted Income U/s 10. 	
	<p>Unit-II: Computation of Income from Salary</p>	15	<ul style="list-style-type: none"> ● Definition of salary. ● Basis of charge. Place of accrual of Salary, ● Profit in lieu of Salary, ● Advance Salary, Arrear Salary, Loan or Advance against Salary ● Annuity, Gratuity, Pension, Leave Salary, Retrenchment Compensation, Compensation received on Voluntary Retirement, ● Provident Fund, Approved Superannuation Fund ● Allowances, Perquisites and its valuation. ● Deductions from salary. ● Deduction U/S 80C 	3
	<p>Unit-III: Computation of Income from House Property</p>	10	<ul style="list-style-type: none"> ● Chargeability, Composite Rent ● Income from House Property situated outside India ● Determination of Annual Value ● Deduction from annual Value ● Computation of Income from House Property for 	1

			<p>Different categories of Property</p> <ul style="list-style-type: none"> ● Taxability of recovery of unrealized rent. ● Inadmissible deductions ● Treatment of Income from Co-owned Property, ● Deemed Ownership, ● Exempted Property Income. 	
	Unit IV	5	<ul style="list-style-type: none"> ● Direct tax authority, ● Duties, powers and functions of Various authorities, ● Appeal. 	1

Course: B. Com.
Session: Even semester 2020 (Jan to June)

Paper Code/Title	Allotted Unit/ Topic	No. of Class Required	Detail of the topics to be taught & class required	No. of tutorials
C203/ Corporate Accounting	Unit IV: Amalgamation of Companies		<ul style="list-style-type: none"> ● Concepts and accounting treatment as per Accounting Standard 14 (ICAI) excluding inter-company holdings). ● Internal reconstruction: concepts and accounting treatment excluding scheme of reconstruction. 	
	Unit V: Accounts of Holding Companies/Parent Companies		<ul style="list-style-type: none"> ● Preparation of Consolidated Balance Sheet with one subsidiary company. ● Relevant Provisions of Accounting Standard: 21(ICAI). 	
601/ Direct Tax II	Unit I: Computation of Income under the head Profits and Gains of Business-	10	<ul style="list-style-type: none"> ● Meaning of Business, Profession and Profits ● Chargeability, ● Computation of Income from Business. ● Admissible Deduction, ● Inadmissible Deduction u/s 40, ● Payment not Deductible under certain circumstances u/s 40A, ● Treatment of Depreciation under Income tax Act. 	

			<ul style="list-style-type: none"> ● (Numerical) 	
	<u>Unit II:</u> Computation of Income from Capital Gains	14	<ul style="list-style-type: none"> ● Chargeability ● Capital Assets ● Long term and Short Term Capital Assets ● Meaning of Transfer ● Transactions not regarded as transfer. ● Mode of computation of capital assets. ● Ascertainment of cost in certain circumstances section 49, ● cost of improvement and cost of acquisition. ● Income from other sources- income chargeable under this head, allowable and not allowable ● deductions, deemed income chargeable to tax. (Numerical) 	3
	<u>Unit III:</u> Carry over and set off of losses	4	<ul style="list-style-type: none"> ● Set off & Carry Forward of Losses ● Unabsorbed Depreciation. ● (Numerical) 	3
	<u>Unit IV:</u> Tax Planning-	2	<ul style="list-style-type: none"> ● Concept ● Tax Planning for Salaried Assessee, ● Corporate Assessee. 	
601/ Income Tax	<u>Unit-I:</u> Income Tax Law	10	<ul style="list-style-type: none"> ● An Introduction - Concept of Tax, ● An Overview of Income Tax Law in India ● Levy of Income Tax ● Concept of Income 	

			<ul style="list-style-type: none"> ● Important Definition of Income Tax Act- Assessee, Assessment Year, Previous Year, Person, Income, Charge of Income Tax, Return of Tax, Gross Total Income. Scope of Total Income ● Residential status and tax liability. 	
	Unit-II: Exempted Income U/s 10.	15	<ul style="list-style-type: none"> ● Income which do not form a part of Total Income, ● Tax Holiday for industrial Units in Trade Zones ● Tax holiday for newly established units in Special Economic Zones ● Tax holiday for 100% export oriented undertakings. 	3
	Unit-III: Computation of Income from Salary	5	<ul style="list-style-type: none"> ● Definition of Salary ● Basis of Charge. ● Place of Accrual of Salary, ● Profit in lieu of Salary ● Advance Salary, Arrear Salary, Loan or advance against Salary, ● Annuity, Gratuity, Pension, Leave Salary, ● Retrenchment Compensation, Compensation received on Voluntary Retirement, ● Provident Fund, Approved Superannuation Fund ● Allowances, Perquisites and its valuation. 	1

			<ul style="list-style-type: none"> • Deductions from salary. Deduction U/S 80C 	
	Unit-IV: Computation of Income from House Property	3	<ul style="list-style-type: none"> • Chargeability, • Composite Rent • Income from House Property situated outside India • Determination of Annual Value, • Deduction from annual Value • Computation of Income from House Property for different categories of Property • Taxability of recovery of unrealized rent. • Inadmissible deductions • Treatment of Income from Co-owned Property, • Deemed Ownership, • Exempted Property Income 	1


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GARGAON COLLEGE**TEACHING PLAN**

Course: B. Com.

Session: Odd semester 2019 (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
GHRM	5 th semester	All	10	<ul style="list-style-type: none"> • Meaning, Definitions, Objectives, Functions. • Differences between Home country HRM and Host Country HRM. 	2
			5	<ul style="list-style-type: none"> • Global Human Resource Planning- Recruitment, Selection, Job Design and Job Analysis (in Global context), Retention issue. 	2
			10	<ul style="list-style-type: none"> • Human Resource Management in a dynamic global environment:- Technological Changes, • Total Quality Management (TQM)-International Assignment and issues related to Work Life Balances. 	2
			9	<ul style="list-style-type: none"> • Globalization and Human Resource Management- Cultural variables in Global Organization, • Cross Culture Management, Global recruitment policies, Succession Policy. 	2
FINANCIAL ACCOUNTING C101	1st semester	All	5	<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 	

				<p>accounting principles</p> <ul style="list-style-type: none"> • 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 Accounting Standard(Ind-AS) 101. • International Financial Reporting Standards (IFRS): - Need and procedures. 	
			13	<ul style="list-style-type: none"> • From recording of a business transaction to preparation of trial balance including adjustments 	3
			11	<p>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</p> <ul style="list-style-type: none"> • Selecting and shutting a Company; Backup and Restore data of a Company 	4
			5	<ul style="list-style-type: none"> • Measurement of business income-Net income: the accounting period, the continuity doctrine and matching concept. • Objectives of measurement. <p>ii. Revenue recognition: Recognition of expenses.</p> <p>iii. The nature of depreciation. The accounting concept of depreciation. Factors in the measurement of depreciation.</p> <ul style="list-style-type: none"> • Methods of computing depreciation: straight line method and diminishing balance method; Disposal of depreciable assets-change of method. <p>iv. Inventories: Meaning. Significance</p>	2

				<p>of inventory valuation.</p> <ul style="list-style-type: none"> • Inventory Record Systems: periodic and perpetual. Methods: FIFO, LIFO and Weighted Average. • Salient features of Indian Accounting Standard (IND-AS): 2 <ul style="list-style-type: none"> • Capital and revenue expenditures and receipts: general introduction only. • Preparation of financial statements of non-corporate business entities 	
			9	<p>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.</p> <p>ii) Consignment: Features, Accounting treatment in the books of the consignor and consignee.</p> <p>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).</p>	3
			7	<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 balance sheet. 	2
			8	<ul style="list-style-type: none"> • Accounting of Dissolution of the Partnership Firm Including Insolvency of partners, sale to a limited company and piecemeal distribution . 	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) 	

				<ul style="list-style-type: none"> • 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 2020 (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 semester	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 	

				<ul style="list-style-type: none"> 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) 	
PRWK 604	6 th semester	All	15	<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. 	
			14	<ul style="list-style-type: none"> • Types of Data-Secondary Data-types of secondary data; • sources of secondary data, • types of interview, role of interview in data collection, • interview skills and interviewer’s effect. 	
			15	<ul style="list-style-type: none"> • questionnaires; types, dealing with non responses, • designing the questionnaire, • various methods sampling for collection 	

				of data	
			8	<ul style="list-style-type: none"> Data Processing, analysis interpretation and writing the research project report: Quantitative data analysis, Quantitative data analysis, writing of the research report format of research reports, referencing 	
COMT 603	6 th semester	All	9	Meaning, Definitions, Objectives, Principles, <ul style="list-style-type: none"> Importance. Wage Payment-Essentials of a sound Wage Plan. 	
			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	Advertising agency roles and services of selection and types of agency(8) Advertising agency, relationship with clients(3)	


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Course: B. COM.

Session: Odd semester 2019

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.

Paper Code/Title	Allotted Unit/ Topic	No. of Class required	Detail of the topics to be taught & class required	No. of tutorials
MANAGEMENT ACCOUNTING C 503	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 Planning and Control:	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; • Zero based budgeting; • Responsibility accounting; • Performance budgeting. 	3
HUMAN RESOURCE DEVELOPMENT C-504	Unit-I	15	<ul style="list-style-type: none"> • Introduction to HRD: Concept, Growth, Position of HRD in Human Resource Management, • Objectives, Scope, Need and Importance of HRD. • Role of a HRD Manager. 	1

	Unit-II:	12	<ul style="list-style-type: none"> • HRD Structure, • HRD Culture and Climate, • HRD as a System, • Role of Line Managers in HRD System, • HRD Audit. 	1
	Unit-III:	12	<ul style="list-style-type: none"> • HRD Practices in India, • Objective of Strategic HRD, • Components and Principles of Strategic HRD. 	1
	Unit-IV:	15	<ul style="list-style-type: none"> • Training and Development-Meaning and Importance. Methods of Training. • Identification of Training Needs. • Implementation and evaluation of Training and Development Programme. • Executive/ Management Development. 	1
HUMAN RESOURCE MANAGEMENT C-301	UNIT I:	15	<ul style="list-style-type: none"> • Nature and Scope of HRM-Meaning, definitions, Nature, Objectives, Scope, Functions. • Personnel Management and HRM. • Importance of HRM, • Evolution and Development of HRM. 	3
	UNIT II:	15	<ul style="list-style-type: none"> • Human Resource Planning-Meaning, Objectives, Importance, Process, Effective Human Resource Planning, • Problems of Human Resource Planning. • Job Analysis-Meaning, aspects and Process of job Analysis, • Job Design, • Job Enrichment. 	1
	UNIT III:	15	<ul style="list-style-type: none"> • Recruitment-Meaning, definitions, Sources, Process, Constraints, • Recruitment Processes in India. • Selection- Meaning, Purposes, Process, Need for Scientific Selection. 	3

			<ul style="list-style-type: none"> • Placement, • Induction, Inductive Training in India. 	
	UNIT IV:	15	<ul style="list-style-type: none"> • Employee Training-Concept, Needs, Areas of Training, Methods of Training. • Executive Development. • Compensation Administration-Meaning and Objectives. • Incentives and Employee Benefits-Meaning and Importance. 	1
FINANCIAL MANAGEMENT C-302	Unit I: Introduction:	12	<ul style="list-style-type: none"> • Introduction-Financial Management – Nature, Scope and Objectives; • Finance Function; • Profit Maximization vs. Wealth Maximization; • Role and Responsibilities of a Finance Manager. 	1
ADVANCED FINANCIAL ACCOUNTING C-301	Unit III:	15	<ul style="list-style-type: none"> • Accounts of General Insurance Companies • Preparation of Revenue Account • Balance Sheet of General Insurance companies. 	3
	Unit IV:	15	<ul style="list-style-type: none"> • Investment Account: Meaning, meaning of cum-dividend and ex-dividend transactions, cum-interest and ex-interest transactions, brokerage • Accounting for investment. 	3

**GARGAON COLLEGE
TEACHING PLAN**

Course: B. COM.

Session: Even semester 2020

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.

Paper Code/Title	Allotted Unit/ Topic	No. of Class required	Detail of the topics to be taught & class required	No. of tutorials
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CORPORATE ACCOUNTING C203	Unit – III:	14	<ul style="list-style-type: none"> • Accounting for Share Capital & Debentures • 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; • Issue and Redemption of Debentures. 	4
	Unit II.	15	<ul style="list-style-type: none"> • Final Accounts • Preparation of profit and loss account and balance sheet of corporate entities, excluding calculation of managerial remuneration, Disposal of company profits, • Accounts of Banking Companies. 	4
	Unit III.	15	<ul style="list-style-type: none"> • Valuation of Goodwill and Valuation of Shares and Cash flow Statement. Concepts and calculation: simple problem only, • Cash Flow Statement. 	4
SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT C-404	UNIT-I:	15	<ul style="list-style-type: none"> • Investments: Meaning, process, and alternatives; • Valuation of fixed, variable and convertible securities • Measurement of risk and return; Systematic and unsystematic risk; Sources and measurement; • Fundamentals and technical analysis. • Market Efficiency in various forms. 	1
	UNIT-II:	15	<ul style="list-style-type: none"> • Portfolio Analysis & Management: 	1

			<ul style="list-style-type: none"> • Traditional portfolio analysis; • Effects of combining securities; • Diversification; • Markowitz model; location of the efficiency frontier. 	
	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
LABOUR AND INDUSTRIAL LAWS C-601	Unit I:	15	<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. 	1

	Unit II:	15	<ul style="list-style-type: none"> Objective, provisions and working of the Factories Act, 1948. 	1
	Unit III:	15	<ul style="list-style-type: none"> The Trade Union Act, 1926. 	1
	Unit IV:	15	<ul style="list-style-type: none"> The payment of Wages Act, 1936; The Minimum Wages Act, 1948; The Payment of Bonus Act, 1965. 	1


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 Head,
 Department of Commerce
 Gargaon College

 HOD
 Department of Commerce
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 Ms. Nomami Dutta

Lesson Plan

Subject: Trade Unionism / TRUM (HRM Honours)			Semester: 6 th semester/ DSE 602			
Learning objective		The objective of this course is to orient students about the concept, role and functions of Trade Unionism.				
Name of the Teacher : Gautom Hazarika						
Topics to be Covered		Teaching method	Week	No of class required	Progress	Remarks
Introduction to Trade Unionism: Concept, functions, Objectives and Structure of Trade Unionism. Recognition of Trade Unionism, Problems of Indian Trade Unions, Growth of Trade Union movement in India.		Lecture/ Interactive session	3	12	√	
White Collar Trade Unions-Meaning and features. Growth of white collar unions in India, differences between white collar workers and blue collar workers, Managerial Associations-nature, growth and activities of Managerial Association.		Lecture/ Interactive session	6	14	√	
Employers' Association-Introduction, Aims and Objectives. Growth of Employers' Associations. Organization and Management of Employers' Association in India.		Lecture/ Interactive session	9	14	√	
International Labour organization-Background, Structure, Major activities of ILO, The Philadelphia Declaration. Impact of ILO in Labour Legislation in India.		Lecture/ Interactive session	12	14	√	
Teaching Taxonomy		Materials/Resources		Assessment		
	knowledge		E- resources		Class test	
	Understanding		e-book		Group discussion	
	Application		Notes		Seminar	
	Analysis				Home Assignment	
	Synthesis					
	Evaluation					
Personal Notes/Reminders/Homework/Other Considerations:						

Subject: Financial Statement Analysis			Semester: 6th semester/ DSE 602			
Learning objective		The basic aim of this course is to acquaint students with the skill of Financial Statement Analysis.				
Name of the Teacher : Gautom Hazarika						
Topics to be Covered		Teaching method	Week	No of class required	Progress	Remarks
Financial statement Analysis, Meaning, Significance, Types and Limitation of Financial Statements, Accounting Choices/Practices, Comparative and Common Size Statement, Value Added Statement and Economic Value added Statements.		Lecture/ Interactive session/Practical	3	10	√	
Ratio Analysis - Classification of Ratios, Advantages and its limitation. Profitability Ratio, Solvency Ratio, Activity Ratio, Profit and Loss Account Ratio, Balance sheet and Composite Ratios.		Lecture/ Interactive session/ Practical	6	12	√	
Concept of Financial Reporting, Reporting of Corporate Social Responsibility, Reporting of Corporate Governance, Status of Corporate Reporting in India.		Lecture/ Interactive session	8	10	√	
Accounting Standards: An overview of Indian Accounting Standard, International Accounting Standard and International Financial Accounting Standards, need and status of convergence of accounting standards with IFRS in International field.		Lecture/ Interactive session	10	10	√	
Financial reporting by banks and NBFCs and Insurance Companies; RBI guidelines relating to Financial reporting by banks and NBFCs.		Lecture/ Interactive session	12	10	√	
Teaching -learning Taxonomy		Materials/Resources		Assessment		
	knowledge		E- resources		Class test	
	Understanding		e-book		Group discussion	
	Application		Notes		Seminar	
	Analysis				Home Assignment	
	Synthesis					
	Evaluation					
Personal Notes/Reminders/Homework/Other Considerations:						

Subject: Industrial Relations/ INRL **Semester:** 4th semester

Learning objective The objective of this course is to acquaint students with the different aspects of Industrial Relations and Govt. Labour policies.

Name of the Teacher : Gautom Hazarika


Topics to be Covered	Teaching method	Week	No of class required	Progress	Remarks
Introduction to Industrial Relations: Definitions, Concepts, Objectives and Theories of Industrial Relations.	Lecture/ Interactive session	3	12	√	
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.	Lecture/ Interactive session	6	14	√	
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).	Lecture/ Interactive session	9	14	√	
Industrial Disputes: Meaning and causes of Industrial Disputes. Machinery for prevention and settlement of Industrial disputes. Negotiation- Concepts and importance of negotiation, Skill for and tactics of Negotiation, negotiation for Win-win Dispute Resolution.	Lecture/ Interactive session	12	14	√	


Teaching Taxonomy		Materials/Resources		Assessment	
knowledge		E- resources		Class test	
Understanding		e-book		Group discussion	
Application		Notes		Seminar	
Analysis				Home Assignment	
Synthesis					
Evaluation					

Personal Notes/Reminders/Homework/Other Considerations:

Subject: Cost Accounting (COAC)			Semester: 4 th semester			
Learning objective	The objective of this course is to acquaint students with basic concept used in cost accounting; various methods involved in cost ascertainment and cost accounting book keeping systems.					
Name of the Teacher : Gautom Hazarika						
Topics to be Covered		Teaching method	Week	No of class required	Progress	Remarks
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		Lecture/ Interactive session/Practical	3	12	√	
Methods of Costing: Unit Costing, Job Costing, Contract Costing, Process Costing (Process Losses, Valuation of Work-in Progress, Joint and By products, Service Costing (only Transport)		Lecture/ Interactive session/Practical	6	14	√	
Teaching -learning Taxonomy		Materials/Resources		Assessment		
	knowledge		E- resources		Class test	
	Understanding		e-book		Group discussion	
	Application		Notes		Seminar	
	Analysis				Home Assignment	
	Synthesis					
	Evaluation					
Personal Notes/Reminders/Homework/Other Considerations:						

Subject: Human Resource Management / HRMT			Semester: 4 th semester			
Learning objective		The objective of this course is to acquaint students with the different aspects of Industrial Relations and Govt. Labour policies.				
Name of the Teacher : Gautom Hazarika						
Topics to be Covered		Teaching method	Week	No of class required	Progress	Remarks
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		Lecture/ Interactive session	3	12	√	
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.		Lecture/ Interactive session	6	12	√	
Concept and Importance of Training; Identifying Training and Development Needs; Designing Training Programmes; Role-Specific and Competency-Based Training; Evaluating Training Effectiveness; Training Process Outsourcing; Management Development; Career Development.		Lecture/ Interactive session	8	10	√	
Nature, objectives and importance of Performance Appraisal ; 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.		Lecture/ Interactive session	10	10	√	
Employee health and safety; employee welfare; social security; Employer-Employee relations- an overview; grievance-handling and redressal; Industrial Disputes: causes and settlement machinery		Lecture/ Interactive session	12	10	√	
Teaching Taxonomy		Materials/Resources		Assessment		
	knowledge		E- resources		Class test	
	Understanding		e-book		Group discussion	
	Application		Notes		Seminar	
	Analysis				Home Assignment	
Personal Notes/Reminders/Homework/Other Considerations:						


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