

**B.COM 2<sup>nd</sup> SEMESTER FULL SYLLABUS (FYUGP/NEP)****FOR THE STUDENTS OF GAUHATI UNIVERSITY****TOTAL SUBJECTS = 6 (SIX)****COMMON PAPER FOR ALL SPECIALIZATIONS**

| NAME OF THE PAPER                     | PAPER CLASSIFICATION  | CREDITS (TOTAL =20) | TOTAL MARKS (IN FINALS) |
|---------------------------------------|---|---------------------|-------------------------|
| Corporate Accounting                  | Minor Paper   | 4                   | 60                      |
| Principles and Practice of Management | Major Paper   | 4                   | 60                      |
| Business Mathematics                  | Multi-Disciplinary Paper (MDC)                              | 3                   | 45                      |
| E-Commerce                            | Value Added Course (VAC)                                    | 2                   | 30                      |
| Principles of Marketing               | Skill Enhancement Course (SEC)<br><b>(Major Oriented) *</b> | 3                   | 45                      |
| English Communication                 | Ability Enhancement Course (AEC)                            | 4                   | 60                      |

**Note:** The above six subjects are common across all specializations.

**There are 4 Specializations/Majors in B.com:-**

1. Accounting / Accountancy Specialization
2. Banking/Finance Specialization
3. Marketing Specialization
4. Human Resource Management Specialization



Pankaj Ki Kaksha B.com 2nd Sem  
(2025 Batch) Group 1  
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With regards,  
**Pankaj Ki Kaksha**

**2<sup>nd</sup> Semester**  
**Course Name: CORPORATE ACCOUNTING**  
**Credit 4**  
**Total Marks: 100**

Existing based syllabus: UGCBCS

Course Level: 200 to 299

**Unit - I: Final Accounts (12 Classes) (20 Marks)**

Preparation of Final Accounts of a Joint Stock Company (as per Companies Act, 2013) with necessary adjustments.

**Unit - II Incentive Equity, Buy Back, and Valuation of shares and goodwill:**

**(12 Classes) (20 Marks)**

- i. **Incentive Equity:** Right and Bonus Shares – Meaning, Advantages and Disadvantages, Provisions as per Companies Act, 2013 and their Accounting Treatment.
- ii. **Buy back of shares:** Meaning, Provisions of Companies Act, 2013 and Accounting Treatment.
- iii. **Valuation of shares and goodwill:** Meaning, provision of Companies Act on Valuation of Shares and Valuation of Goodwill, Concepts and calculation: simple problem only.

**Unit III: Internal Reconstruction of Companies : (12 Classes) (20 Marks)**

Concept and meaning of Internal Reconstruction, Different forms of Internal Reconstruction; Provisions as per Companies Act and Accounting treatment for Alteration of Share Capital and Reduction of Share Capital; Preparation of Balance Sheet after Internal Reconstruction.

**Unit - IV Amalgamation of Companies: (12 Classes) (20 Marks)**

Meaning and objectives; Provisions as per Accounting Standard 14; Amalgamation in the nature of Merger and Purchase; Consideration for Amalgamation; Accounting Treatment for Amalgamation and preparation of Balance Sheet after Amalgamation.

**Unit V. Accounts of Holding Company (12 Classes) (20 Marks)**

Concept and meaning of different terms: holding company, subsidiary company, pre-acquisition profit/loss, post acquisition profit/loss, minority interest; cost of control.

Meaning and needs for consolidation of financial statements as per AS 21.

Preparation of consolidated balance sheet of a holding company with one subsidiary.

**Note:**

- 1.The relevant Indian Accounting Standards in line with the IFRS for all the above topics should be covered.**
- 2.Any revision of relevant Indian Accounting Standard would become applicable immediately.**

**Suggested Readings:**

1. Hanif and Mukherjee: *Corporate Accounting*
2. B. B. Dam, H C Gautam and others, *Corporate Accounting*, Gayetri Publications, Guwahati
3. K. R. Das & K. M. Sinha. *Corporate Accounting*
4. M.C.Shukla, T.S. Grewal and S.C.Gupta. *Advanced Accounts*. S. Chand & Co., New Delhi.
5. S. N. Maheshwari Corporate Accounting -, Vikash Publishing House
6. S. Sehgal & D. Sehgal, Advanced Accounting Taxmann Publication
7. Modern Accounting by Hanif and Mukherjee, Tata McGraw Hill.
8. V. K. Saxena Advanced Accounting - Sultan Chand & sons.

**Objectives:** To help the students to acquire the conceptual knowledge of the corporate accounting and to learn the techniques of preparing the financial statements.

**Course Outcome:** The learning outcomes of corporate accounting include the ability to analyze and interpret financial statements, apply accounting standards and principles to prepare accurate financial reports, and make informed financial decisions based on a thorough understanding of corporate financial performance

No. of Contact Classes: 60

Name of the Designer: Prof. Prashanta Sharma, Dr. Upasana Borpujari, Gauhati University,  
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**2<sup>nd</sup> Semester**  
**Course Name: Principles and Practice of Management**  
**Credit:-4**  
**Total Marks: 100**

Existing based syllabus: UGCBCS

Course Level: 200 to 299

Unit 1: Introduction: Meaning and importance of management; Coordination mechanisms in organisations; Management theories- classical, neo-classical and modern theory of management; Managerial functions; Mintzberg Managerial Role Model, Indian Ethos for Management: Value-Oriented Holistic Management (12 Classes) (20 Marks)

Unit 2: Planning: Organisational objective setting; Decision-making environment (certainty, risk, uncertainty); Techniques for individual and group decision-making; Planning vis-à-vis Strategy-meaning, Business and Corporate Level Strategies. (12 Classes) (20 Marks)

Unit 3. Motivation: -Motivation Theory- needs (including Maslow's theory), incentives, Equity and two-factor theory (Herzberg); McGregor Theory X and Theory, Goal Setting Theory, Reinforcement theory. (12 Classes) (20 Marks)

Unit 4: Leadership: - Leadership Theory –Situational, Behavioural and Contemporary theories of Leadership), Likert's scale Theory, Blake & Mouton's Managerial Grid theory, Transactional Vs. Transformational Leadership. (12 Classes) (20 Marks)

Unit 5: Contemporary Issues in Management: Management challenges of the 21st Century; Factors reshaping and redesigning management purpose:-( Digitization and Automation of the work processes, Globalization Uncertainties, ethical and environmental issues), Values & Ethics - Case studies of renowned Indian Corporates. Workplace diversity, Democracy and Sociocracy in management and organisational structure (12 Classes) (20 Marks)

**Suggested Readings:**

- Drucker, P. F. (1954). *The Practice of Management*. Newyork: Harper & Row.
- Drucker, P. F. (1999). *Management Challenges for the 21st Century*. Harper Collins Publishers Inc.
- Chakraborty, S. K. (1997). *Human Values for Managers*. Wheeler Publishing
- Griffin. (2013). *Management Principles and Application*. Cengage.
- Koontz, H., & Wehrich, H. (2012). *Essentials of Management: An International and Leadership Perspective*. McGraw Hill Publications
- Laasch, O. (2022). *Principles of Management*, 2e, Sage Textbook
- Mitra, J. K. (2018). *Principles of Management*. Oxford University Press.
- Rao, V. S. P. (2020). *Management Principles and Applications*. Taxmann Publications.
- Sharlekar, S. A. (2010). *Management (Value-Oriented Holistic Approach)*. Himalaya Publishing House. (Chapters 3 and 4)
- Tulsian, P. C., & Pandey, V. (2021). *Business Organisation & Management*. Pearson Education, India

No. of Contact Classes: 60

Course Objective: The objective of the course on principles and practice of management is to provide students with a comprehensive understanding of the fundamental principles, theories, and techniques of management.

Learning Outcomes: By the end of the course, students will be able to apply management principles and theories in practical situations, demonstrate effective leadership skills, analyze and solve management problems, and make informed decisions to enhance organizational effectiveness

**Course Designer:** Dr. Tilak Ch. Das, Prof. Aparajeeta Borkakoty, Gauhati University, [tilak@gauhati.ac.in](mailto:tilak@gauhati.ac.in), [apara\\_jeeta@yahoo.com](mailto:apara_jeeta@yahoo.com)

**2<sup>nd</sup> Semester**  
**Course Name: PRINCIPLES OF MARKETING**  
**Credit 4**  
**Total Marks: 100**

Existing based syllabus: UGCBCS

Course Level: 200 to 299

**Contents:**

**Unit 1: Introduction:** Nature, scope and importance of marketing; Evolution of marketing; Selling vs Marketing; Marketing mix, Marketing environment: concept, importance, and components (Economic, Demographic, Technological, Natural, Socio-Cultural and Legal). (12 Classes) (20 Marks)

**Unit 2:** Consumer Behaviour: Nature and Importance, Consumer buying decision process; Factors influencing consumer buying behaviour.

a. Market segmentation: concept, importance and bases; Target market selection; Positioning concept, importance and bases; Product differentiation vs. market segmentation. (12 Classes) (20 Marks)

b. Unit 3: Product: Concept and importance, Product classifications; Concept of product mix; Branding, packaging and labeling; Product-Support Services; Product life-cycle; New Product Development Process; Consumer adoption process. (12 Classes) (20 Marks)

**Unit 4: Pricing: Significance. Factors affecting price of a product. Pricing policies and strategies.**

c. Distribution Channels and Physical Distribution: Channels of distribution - meaning and importance; Types of distribution channels; Functions of middle man; Factors affecting choice of distribution channel; Wholesaling and retailing; Types of Retailers; e-tailing, Physical Distribution. (12 Classes) (20 Marks)

Unit 5:

a. Promotion: Nature and importance of promotion; Communication process; Types of promotion: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics; Promotion mix and factors affecting promotion mix decisions;

b. Recent developments in marketing: Social Marketing, online marketing, direct marketing, services marketing, green marketing, Rural marketing; Consumerism

(12 Classes) (20 Marks)

**Suggested Readings:**

1. Kotler, Philip, Gary Armstrong, Prafulla Agnihotri and Ehsanul Haque. *Principles of Marketing*. 13<sup>th</sup> edition. Pearson Education.
2. Michael, J. Etzel, Bruce J. Walker, William J Stanton and Ajay Pandit. *Marketing: Concepts and Cases*. (Special Indian Edition)., McGraw Hill Education
3. William D. Perreault, and McCarthy, E. Jerome., *Basic Marketing*. Pearson Education.
4. Majaro, Simon. *The Essence of Marketing*. Pearson Education, New Delhi.
5. The Consumer Protection Act 1986.
6. Iacobucci and Kapoor, *Marketing Management: A South Asian Perspective*. Cengage Learning.
7. Dhruv Grewal and Michael Levy, *Marketing*, McGraw Hill Education.
8. Chhabra, T.N., and S. K. Grover. *Marketing Management*. Fourth Edition. Dhanpat Rai & Company.
9. Neeru Kapoor, *Principles of Marketing*, PHI Learning
10. Rajendra Maheshwari, *Principles of Marketing*, International Book House

No. of contact Classes: 60

Designer Name: Dr. Angana Borah, Dr. Saptadweepa Shandilya Gauhati University, [angana.ght@gmail.com](mailto:angana.ght@gmail.com), [saptashandilya@gmail.com](mailto:saptashandilya@gmail.com)

Course Objective: The objective of the course on principles of marketing is to provide students with a comprehensive understanding of the fundamental concepts, strategies, and techniques used in marketing.

Learning Outcomes: By the end of the course, students will be able to analyze consumer behavior, develop marketing strategies, utilize marketing tools and techniques, and evaluate marketing campaigns to effectively target and engage customers in diverse market environments.

**2<sup>nd</sup> Semester**  
**Course Name: E- COMMERCE (SEC)**  
Credit: 2

Total Marks: 50

**Unit 1: Introduction:**

Meaning, nature, concepts, advantages, disadvantages and reasons for transacting online, types of E-Commerce, e-commerce business models (introduction, key elements of a business model and categorizing major E-commerce business models), forces behind e-commerce.

Technology used in E-commerce: The dynamics of world wide web and internet (meaning, evolution and features); Designing, building and launching e-commerce website (A systematic approach involving decisions regarding selection of hardware, software, outsourcing vs. in-house development of a website)

**Unit 2: Security and Encryption:**

Need and concepts, the e-commerce security environment: (dimension, definition and scope of e-security), security threats in the E-commerce environment (security intrusions and breaches, attacking methods like hacking, sniffing, cyber-vandalism etc.), technology solutions (Encryption, security channels of communication, protecting networks and protecting servers and clients),

**Unit 3:E-payment System:**

Models and methods of e-payments (Debit Card, Credit Card, Smart Cards, e-money), digital signatures (procedure, working and legal position), payment gateways, online banking (meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting), risks involved in e-payments.

**Unit 4 : On-line Business Transactions:**

Meaning, purpose, advantages and disadvantages of transacting online, E-commerce applications in various industries like {banking, insurance, payment of utility bills, online marketing, e-tailing (popularity, benefits, problems and features), online services (financial, travel and career), auctions, online portal, online learning, publishing and entertainment} Onlineshopping (amazon, nykaa, alibaba, flipkart, etc.)

**Unit 5:Website designing**

Introduction to HTML; tags and attributes: Text Formatting, Fonts, Hypertext Links, Tables, Images, Lists, Forms, Frames, Cascading Style Sheets.

**Note:**

1. There shall be 3 Credit Hrs. for lectures + One Credit hr. (2 Practical periods per week per batch) for Practical Lab

2. Latest edition of text books may be used.

**Suggested Readings**

1. Kenneth C. Laudon and Carlo Guercio Traver, *E-Commerce*, Pearson Education.
2. David Whiteley, *E-commerce: Strategy, Technology and Applications*, McGraw Hill Education
3. Bharat Bhaskar, *Electronic Commerce: Framework, Technology and Application*, 4<sup>th</sup> Ed.,

McGraw Hill Education

4. PT Joseph, *E-Commerce: An Indian Perspective*, PHI Learning
5. KK Bajaj and Debjani Nag, *E-commerce*, McGraw Hill Education
6. TN Chhabra, *E-Commerce*, Dhanpat Rai & Co.
7. Sushila Madan, *E-Commerce*, Taxmann
8. TN Chhabra, Hem Chand Jain, and Aruna Jain, *An Introduction to HTML*, Dhanpat Rai & Co.

**Course Name: Business Mathematics (Multi disciplinary)****Credit: 3****Total Marks: 100****Unit I: Introduction to Business Mathematics**

Linear, Quadratic, and system of Simultaneous linear equations - Application of concept of equations to business and commerce, Time and work: Simple cases, Profit, Loss and discount (business applications), Shares- Concept of share, face value, Market value, equity shares, preferential shares, dividend, bonus shares, Ratio and proportion- Finding the missing term of the proportion, merging of two ratios in one, Concept of mixture and its examples

**Unit 2: Interest & Annuities**

Concept of Simple Interest & Compound Interest (solution of related problem), PV and FV of single principal amount, Annuity –Types of annuities: ordinary, due, deferred, continues, perpetual their futureand present values using different types of rates of interest. Depreciation of Assets. Definition of sinking fund (General annuities to be excluded).

**Unit 3: Matrices and Determinants:** Algebra of Matrices, Matrix operation- Business Application, Determinant of a square matrix. Evaluation determinant of order three (Properties of determinants to be excluded), Inverse of a matrix, Solution of system of linear equations (having unique solution and involving not more than three variables) using Cramer's Rule.

**Unit 4:Differential Calculus:** Concept of limit and continuity of a function (simple functions only)

,Concept of differentiation, Rules of differentiation , Derivatives of  $e^x$ ,  $a^x$  ..,  $\log x$  (only result). Differentiation of simple algebraic functions, concept of partial differentiation (simple business problem)

,Maxima and minima involving second order derivative (relating to cost, revenue and profit), Concept of Marginal Analysis- The common marginal concept in economics and their application in Business. Profit Maximization under Monopoly. Economic Order Quantity.

**Unit 5:Integration-** Preliminary idea, definite integrals (simple polynomial functions), determination of area using definite integrals, application of integral calculus to Marginal analysis

**Unit 6: Linear Programming:**Linear Programming: Sketching of graphs of (i) Linear equation  $ax + by + c=0$  and (ii) Linear inequalities b) Formulation of linear programming problem (LPP).

Graphical solution to LPP

**Suggested Readings:**

- 1) Singh J.K. Business Mathematics. Himalaya Publishing House.
- 2) Ayres, Frank Jr. Schaum's Outlines Series: Theory and Problems of Mathematics of Finance McGraw Hill Education.
- 3) Aggarwal, R.S., Quantitative Aptitude, S. Chand.
- 4) Text Book of Business Mathematics, Padmalochan Hazarika, S. Chand.

## **GAUHATI UNIVERSITY : FYUGP SEMESTER II**

### **AEC (ENGLISH COMMUNICATION)**

**TOTAL CREDITS - 4**

This introductory course in English Communication is designed to equip students from all disciplines with the basics of English Communication skills both written and spoken in a variety of real-life situations. To this end the graduates are expected to acquire, by the end of this course, a comprehensive knowledge of the theory and practical application of communication, especially in English, and to develop communication skills that are crucial to their personal, social and professional interactions. The communicative ability of the graduates will reflect their acquisition of digital and technological skills imparted through the necessary inclusion of information and communication technology while teaching.

#### **COURSE OUTCOMES:**

After completing the course the students will be able to:

**CO1:** Define and describethe process of communication apply it to speak with confidence and clarity in both formal and informal situations.

**CO2:** Identify and explain the different purposes for listening in both academic and other contexts.

**CO3:** Apply appropriate conventions of intonation, stress and rhythm to speak English with intelligibility and perform different language functions.

**CO4:** Distinguish purpose, gist and intent of English when spoken and participate in formal and informal conversations adequately.

**CO5:** Produce complex structures, idiomatic language and integrate them with non-verbal aspects of communication to clearly articulate facts, ideas and opinions in English.

#### **UNIT I: UNDERSTANDING COMMUNICATION (Credit -1)**

It is important for everyone to understand what communication involves in order toimprove communication skills. In this section the aim is to introduce the students to the basics of communication:

- the process of communication
- types of communication: verbal-non-verbal – oral-written communication – formal-informal communication – modern forms of communication
- qualities of effective communication: reading - listening intelligently – thinking and planning – using appropriate language – using appropriate channel – using

appropriate language – intercultural sensitivity – showing empathy – not pre-judging – clarity – avoiding distractions – showing respect – barriers to effective communication

## **UNIT 2: LISTENING AND SPEAKING (Credit -1)**

In this unit, students will be acquainted with the attributes of effective speech like confidence, clarity, audibility, appropriate body language, intonation etc. and will acquire practice in listening and speaking in a variety of formal and informal settings. Listening enhances our understanding and enables us to process ideas and arguments better. It sharpens our ability to empathize with others, which is a critical factor in effective communication. Students will be training to acquire the following skills:

- Familiarity with English sounds, stress and intonation
- Understanding the main idea
- Listening for detailed and specific information
- Understanding the speaker's intent and attitude
- Introducing oneself and others
- Asking for clarification, giving directions/instructions
- Expressing gratitude, making requests, congratulating, apologizing etc.
- Agreeing/disagreeing, sharing opinions etc.

The above skills will be applied in a number of settings like:

- **Describing an idea, scenario, picture, etc.**
- **Group Discussion:** Students will learn to articulate their views in group situations and to also be group leaders adept at presenting the views of the group whenever necessary.
- **Interviews:** Mock interviews will be conducted to equip students with the skills needed to face formal interview situations whether face-to-face, telephonic or the visual mode.
- **Oral presentations:** Students will also learn to make formal oral presentations using information and communication technology besides the verbal mode of communication.
- **Public speaking:** Students will be given practice in speaking on given topics before an audience with correct pronunciation, body language etc.
- **Interpersonal skills in speaking:** Besides the above, various other contexts of interpersonal communication, situations requiring expression of opinions, feelings, and description will be simulated in the classroom so that students can speak with appropriate tone, politeness, gestures and postures.

## **UNIT 3: READING (Credit -1)**

Reading is an essential skill in making communication effective. Reading enables the acquisition of new words and expressions which enriches our vocabulary and tightens

our grasp over sentence structure. The development of reading is foundational in building our comprehension skills. To this end, this section uses literary texts drawn from diverse contexts in order to familiarize and orient students with the dynamic use of English.

#### **Texts:**

- Carl Sagan: "Growing up with Science Fiction"
- Shirley Jackson: "The Lottery"
- A.G. Gardiner: "On Saying Please"

In this section, the texts mentioned above will be studied in detail in the context of the following aspects:

- **Close-reading**, i.e., a reading strategy that involves the careful and detailed examination of the language used (in terms of structure, choice of words, style, etc.) in a particular text as well as the finer details and deeper meanings within it.
- **Comprehension**, i.e., the ability to understand and process what one reads or listens to
- **Analysis and interpretation** of the texts
- **Anticipating, predicting and personalizing** the ideas in the text
- **Paraphrasing**, i.e., expressing the speech, ideas or thoughts or arguments of others in one's own words
- **Building vocabulary** by identifying, learning and using new words and deriving or guessing meaning from context
- **Reading for the main idea or argument** in a text in addition to the supporting details
- **Locating specific information** in a text

#### **UNIT 4: WRITING (Credit -1)**

Writing skills are as crucial in communication as reading, listening, and speaking. Students will be trained in developing the following skills in writing:

- Using grammar and punctuation appropriately
- Generating ideas
- Building sentences and paragraphs
- Understanding the styles of different types of texts
- Summarizing and note taking

These skills should be taught using the following forms of writing so that these can be used by them in both their day to day and professional lives:

- Report-writing (types of reports, structure of a report, features of a good report)

- Letter writing (types of letters, parts of a letter, writing emails, essentials of letter writing)
- Memos and circulars
- Agendas and minutes
- PowerPoint Presentation
- Scientific and technical writing

#### **REFERENCE BOOKS & MATERIALS:**

- Alley, Michael. *The Craft of Scientific Writing* (Fourth Edition). Springer, 2018
- Bandopadhyay, Debashish, and Malathy Krishnan. *Connect: A Course in Communicative English*. Cambridge University Press, 2018.
- Brown, K. & Hood, S. *Academic Encounters: Intermediate to High Intermediate*. Cambridge University Press, 2002.
- Doff, A. & Jones, C. *Language in Use: Intermediate Classroom Book*. Cambridge University Press, 2004.
- Jones, L. *Cambridge Advanced English: Student's Book*. Cambridge University Press, 1988.
- Locker, Kitty O., and Stephen Kyo Kaczmarek. *Business Communication: Building Critical Skills*, Third Edition. McGraw Hill Education, 2017 (rpt).
- Soars, J. & Soars, L. *New Headway: Intermediate*. Oxford University Press, 2012.
- Tamuli, A. *English Language for Undergraduate Students*. Cambridge University Press, 2019.
- Taylor, Shirley. *Communication for Business: A Practical Approach* (Fourth Edition). Pearson, 2009.
- Thaine, C. *Cambridge Academic English: B1+ Intermediate Student's Book*. Cambridge University Press, 2012.
- Turk, Christopher, and John Kirkman. *Effective Writing: Improving scientific, technical and business communication*, Second Edition. Taylor and Francis, 1989.