


Syllabus of TDC (CBCS)
Undergraduate Programme in Commerce
Department
Assam University, Silchar
Honours Course

Sl No	Course Code	Course Description	Course Outcome
1.	COMAEC101T	<p>BUSINESS COMMUNICATION</p> <p>This course deals with the various primary concepts of business communication which comprises of Nature and Importance of Communication, forms and barriers of Communication etc. It also deals with number of concepts related to business correspondence such as</p>	<p>After completing the course, the students will acquire knowledge on different concepts related to business communication. This will effectively help the students to acquire skills in reading, writing, comprehension and communication, as also to use electronic media for business</p>


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 Karimganj College


 Head of Course

		Letter Writing, presentation, Inviting & Sending quotations, Placing orders, Memorandum, Inter-office Memo and so on. Besides it also covers important concepts of Business reports and Oral Presentation.	communication.
2.	COMHCC101T	<p>FINANCIAL ACCOUNTING</p> <p>The course focuses on detailed understanding of Theoretical Framework and Computerized Accounting Systems which includes accounting information system, accounting concepts, accounting principles, accounting cycle, recording of transactions, and financial statement concepts. Further it also covers the areas of Accounting for Hire-Purchase and Installment</p>	<p>After the completion of this course, the students will be familiarized with important concepts related to financial accounting. This will help students to acquire conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions.</p>

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		Systems and Inland Branches etc.	
3.	COMHCC102T	<p align="center">BUSINESS LAW</p> <p>This course is concerned with different laws relating to trade, industry & commerce. The detailed discussion of laws includes Indian Contract Act, 1872: General Principles of Contract & Specific Contracts, The Sale of Goods Act, 1930, Partnership Laws and The Negotiable Instrument Act 1881.</p>	<p>After completing the course, the students will acquire knowledge of the important business legislation along with relevant case law. They will acquire knowledge of the drafting of varied agreements and notices, affidavits, bonds and calculations of various kinds of damages under Indian Contract Act, 1872. They will also gain basic knowledge of the provisions of the Negotiable Instruments Act, 1881, types of Negotiable Instruments and the laws related to bouncing of cheques.</p>
4.	COMGEC101T	<p align="center">MICRO ECONOMICS</p> <p>This course focuses on basic concepts of economics like demand, supply and their relevant theories.</p>	<p>After completing this course, the students will be familiarized with the concepts of microeconomics dealing</p>

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		Besides it focuses on important concepts and theories related consumer and producer behavior. Further it also includes detailed discussion on numerous forms of markets and its related theories.	with consumer behavior. The course also makes the student understand the supply side of the market through the production and cost behavior of firms.
5.	BCH-CC- 201T	CORPORATE ACCOUNTING This course covers various knowledge and skills related concepts associated with Corporate Accounting. The areas include accounting for Share Capital & Debentures, final accounts &Accounts of Holding Companies, and Valuation of Goodwill and Valuation of Shares. Moreover, it also covers concepts related to Banking and Insurance Accounts.	After the completion of this course, the students will be acquainted with the conceptual knowledge of the corporate accounting and to learn the techniques of preparing the financial statements.They will also able to analyze financial statements; combine financial analysis with other information to assess the financial performance and position of a company.
6.	COMHCC202T	CORPORATE LAWS	

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		<p>This course is designed to educate students on the legal aspects governing business operations. The key concepts that cover in the course are Administration of Company Law, Memorandum and Articles of association, various concepts of directors, Meetings, Committees of Board of Directors, and many more. Apart from this various concepts like Dividends, Accounts, Audit, Insider Trading, Whistle Blowing, and Depositories Law are covered in the course.</p>	<p>After completing this course, the students will be able impart knowledge legal aspects governing business operations. Further it will familiarize the students with basic knowledge of the provisions of the Companies Act 2013 and the Depositories Act, 1996.</p>
7.	BCH-GE-201T	MACRO ECONOMICS	<p>This course deals with the fundamental concepts of macroeconomics. It covers the analysis of the economy as a whole including measurement and</p> <p>After the completion of this course, the students will acquire knowledge on basic concepts of the macro economics. It will help the students to understand the modern tools of macro-economic</p>

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		determination of Aggregate Demand and Aggregate Supply, national income, inflation, and unemployment etc. other topics includes concepts and theories of Open economy, Behavioral Foundations, and demand & supply of money.	analysis and the policy framework related to close and open economy.
8.	COMHCC301T	HUMAN RESOURCE MANAGEMENT This paper deals with the principles and techniques of managing human resource in an organization. It provides deep understanding of evolution of HRM, training and development needs, techniques of performance appraisal, employee health and safety, employee welfare, industrial disputes, etc.	After completion of the course, students will learn to apply different techniques of HRM in their practical life. The students will be familiarized with different aspects of performance appraisal along with its practical parts too. It will make the students well equipped with the managerial aspects of human resources in an organization/business/firm.
9.	COMHCC302T	INCOME TAX LAW AND	

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		<p>PRACTICE</p> <p>This paper provides basic knowledge regarding direct tax. It imparts specialized knowledge regarding calculations of income from different heads. It also includes the computation of total income and tax liability of assessee.</p>	<p>After completion of the course, the students will be able to apply the provisions of Income Tax Act for estimating the income under five heads. The students will also learn to apply the provisions relating to deductions and exemptions within five heads of income and compute the total income and tax liability.</p>
10.	COMHCC303T	<p>MANAGEMENT PRACTICE AND APPLICATIONS</p> <p>This course covers basic concepts, principles and practices of management, Evolution of the Management Thought, and different Concept of planning & Decision-making. Further, it covers Concept and process of organizing Span of management, Principles of Organising, Staffing and Leading,</p>	<p>After completing the course the student will understand the basic management concepts, principles and practices. They will understand various types of leadership styles and identify the motivation techniques used by leaders. They will also be able to prepare Resources Planning and Scheduling of Operations.</p>

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		and basic concepts control and Principles of Effective Control.	
11.	COMSEC301T	<p>E-COMMARCE</p> <p>This paper is offered to provide basic knowledge of E-Commerce which includes E-Marketing, E-payment system, E-business and legal framework. In addition, the course also covers concepts like Security & Encryption, IT Act 2000 & Cybercrimes, and important concepts of web designing for business etc.</p>	<p>After completing the course, the students will understand the different aspect of e- business and its potentialities. It will provide students a clear-cut idea of e-commerce and e-business and their types and models. The students will also gains knowledge on the basics of starting online business, and key security threats in the E-commerce environment.</p>
12.	COMGEC301T	<p>BUSINESS STATISTICS</p> <p>This course covers various statistical applications, methods for gathering, analyzing, and interpreting data. It included basic probability concepts, including measuring and modeling uncertainty in the business. In</p>	<p>This course will provide an opportunity to understand basic theoretical and applied principles of Statistics that are required in business profession. Further, the learners will be able to understand various statistical tools and techniques,</p>

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		addition various data distributions, along with the Linear Regression Model to analyze business decisions are covered.	so that, they can use them in their routine business activities.
13	COMHCC401T	<p>COST ACCOUNTING</p> <p>This paper develops and creates cost consciousness among the students and prepares students for careers in the areas of costing. Students will be aware of various aspects of cost, cost classification and also decision making skills in terms of cost benefit and profit.</p>	After completion of the course, the students will be able to apply the various aspects of material, labour and overhead costing in business decision making. The students will be familiarized with different methods of costing, such as, job costing, contract costing, process costing and service costing. The students will also gain a specialized knowledge on reconciliation of cost and financial accounting.
14	COMHCC402T	<p>BUSINESS MATHEMATICS</p> <p>This course focuses on an integrated treatment of mathematics and covers five major topics such as algebra,</p>	After completion the course, students will understand the use equations, formulae, and mathematical expressions


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		matrices and simultaneous equations, differential calculus, multivariate functions, Integral calculus, and modelling techniques with an emphasis on application in commerce. This course also covers many mathematical application related to finance.	and relationships in a variety of contexts. They will also able apply the knowledge of mathematics (algebra, matrices, calculus, and optimization) in solving financial and business problems.
15	COMHCC403T	<p>COMPUTER APPLICATIONS IN BUSINESS (CAB)</p> <p>This course provides the knowledge base for understanding and practicing of the computer applications in business. The course provides thorough knowledge on various functions of business data processing using MS Excel software. It also acquaints students with knowledge relating to Database Designs for Accounting and Business</p>	After completing the course, students can gains comprehensive understanding to students on aspects relating to computer applications in business and business data processing. Students also gains knowledge of using MS Office in business data processing, and Database Management System.

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		Applications, and Managing the data records of Employees, Suppliers and Customers etc.	
16	COMSEC401T	<p>ENTREPRENEURSHIP</p> <p>This paper provides the basic understanding of entrepreneurship, its determinants, importance and dimensions. It also includes the role of different business groups, such as, micro, small and medium enterprises and family business in India. It helps in identifying the source of business ideas and how to mobilize resources for start-ups.</p>	<p>After completion of the course, the students will be able to understand the fundamental concepts and emerging trends of entrepreneurship that helps in making timely and effective decisions. It will enable the students to know about the process of starting their own business and sources of acquiring the required finance. It will also aware students on the creative problem solving technique and different type of innovation.</p>
17	COMGEC401T	<p>INDIAN ECONOMY</p> <p>This course provides a broad sweep of the Concept, Structure and Trends in the Indian Economy. The course</p>	<p>After studying the structure aspects of Indian Economy, students will be exposed to economic reforms in India and problems of Indian economy. They will understand the changes in policy</p>


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	seeks to offer an analytical introduction to the main aspects of economic policy and performance in post independent India. It also covers the areas like evolution of the economy, its institutional framework, structural and sectional changes in India.	perspectives on the role of institutional framework after 1991. Student will also be able to understand the role of economic policies in shaping and improving economic performance in agriculture, manufacturing and services.
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COMHCC501T

PRINCIPLES OF MARKETING

The objective of this paper is to provide basic knowledge on the concept, principles, tools and techniques of marketing. It includes topics, such as, marketing mix, marketing environment and its components, consumer behaviour, market segmentation, product classification. It also focuses on pricing of a product, distribution channels, promotion of a product,

The students after completing this syllabus will be able to learn technical skills relating to marketing of a product. The students will be able to show their aptitude in the marketing field. The course will also enable the students to gain an insight on various aspects of services marketing, social marketing, green marketing, rural marketing, etc.

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		etc.	
19	COMHCC502T	<p>FUNDAMENTALS OF FINANCIAL MANAGEMENT</p> <p>This paper develops an understanding among the students towards corporate financial activities. It helps to study the role and responsibilities of finance manager, finance function, management of finance and covers management of capital, working capital management and dividend policy.</p>	<p>After completing this course, the students will be familiarized with the fundamentals of managing finance of a company. The students will be capable of taking various financing decisions, long term and short term investment decisions and dividend decisions.</p>
20	COMDSE501T/502T	<p>MANAGEMENT ACCOUNTING</p> <p>This paper deals with imparting knowledge about the use of financial, cost and other data for the purpose of managerial planning, control and decision making. It covers broad areas, such as, budgetary control,</p>	<p>After completion of the course, students will acquire knowledge on nature, scope and techniques of management accounting, cost accounting vs. management account, control, cost reduction and cost management. The</p>

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		standard costing, decision making and contemporary issues in management accounting.	students will gain an insight on the concepts of budgeting and budgetary analysis and will be familiarized with different aspects of standard costing and variance analysis. It will also enable the students to have a glimpse of decision making with respect to different situations of a business.
21	COMDSE501T/502T	CORPORATE TAX PLANNING The objective of this paper is to provide basic knowledge regarding corporate tax planning and its impact on decision making. It covers topics, such as, tax planning with reference to setting up a new business, financial management decisions, employees' remuneration, distribution of assets at the time of liquidation. It also includes special	After completion of the course, the students will be able to recognize the concepts of tax planning, tax management, tax evasion and tax avoidance. They will be able to identify the need for tax panning with respect to financial management and specific management decisions. It will enable the students to explore the implications of tax planning with regard to amalgamation, demerger, slump sale,

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		provisions relating to non-residents.	etc.
22	COMDSE501T/502T	<p>ADVERTISING</p> <p>The Advertising course is an in-depth study of concepts like Communication Process, Advertising as a tool of communication, Major media types, Factors influencing media choice, Advertising through the Internet-media devices, designing & planning of advertising marketing etc. In addition it also covers topics like measuring Advertising Effectiveness, Advertising Agency, Social, ethical and legal aspects of advertising in India.</p>	<p>After completion of the course, the student will understand the concept and the role of IMC & the evolution of advertising. They will be able to evaluate various aspects related to advertising, ad agencies, careers in advertising and agency selection criteria. The student will also assesses the economic and social aspects of advertising and able to examine the brand building in advertising and special purpose advertising.</p>
23	COMDSE501T/502T	<p>BANKING AND INSURANCE</p> <p>This course provides the complete knowledge about evolution of banking industries in India,</p>	<p>The course helps to trace the evolution of the central bank concept and prevalent central banking system</p>

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		<p>nationalisation of banks in India. The detail discussion of Cheques and Paying Banker, Banking Lending, pros cons of Internet Banking are covers. This course also provides a basic understanding of the insurance mechanism and how it is used to cover risk. The relationship between Risk and return, and Need for coordination are also discussed as well.</p>	<p>around the world and their roles and function. Further, it also help students to gain knowledge on cheques, and Internet Banking. Besides students will learn the conceptual and theoretical nature of insurance and how insurance operates in the present world.</p>
24	COMDSE501T/502T	<p>FINANCIAL MARKETS, INSTITUTIONS AND FINANCIAL SERVICES</p> <p>The course provides in depth of financial markets and capital markets. It also describes financial institutions like commercial banks, development financial institutions, insurance companies, mutual funds,</p>	<p>The course will provide an insight to students into the functions and role of varied and multiple constituents of the financial system. It will lay out a strong and firm theoretical foundation of studies in the field of banking, capital market and financial services. It will also help the students to understand the role of financial system regulators and</p>

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		<p>NBFCs, etc. It presents an overview of the financial services industry, along with explaining merchant banking, post and pre-issue management, underwriting and their regulatory framework in India. Topics like leasing, hire purchase, personal and housing finance, venture capital, bank guarantee, letter of credit, factoring, financial counseling, credit rating, etc. are also covered in the course.</p>	<p>its major players.</p>
25	COMHCC601T	<p>AUDITING AND CORPORATE GOVERNANCE</p> <p>The objective of this paper is to provide knowledge of auditing principles, procedures and techniques in accordance with current legal requirements and professional standards and to give an overview on</p>	<p>After completion of the course, the students will be acquainted with the fundamental concepts of auditing with respect to company form of organization. They will be able to apply the tools, techniques and procedures of vouching and verification of assets and liabilities. The students will be</p>

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	<p>the principles of Corporate Social Responsibility. The paper pertains to topics, such as, concept, principles and classification of audit, vouching and verification of assets and liabilities, audit of limited companies, etc.</p>	<p>familiarized with the rights, duties and liabilities of an auditor. It will enable the students to gain an insight about the different aspects of Corporate Social Responsibility.</p>
<p>COMHCC602T</p>	<p>INDIRECT TAX LAW</p> <p>This paper deals with the basics of GST and Customs Act. It includes topics, such as, concept and rationale of GST, types of GST invoice, powers and functions of GST council. It also pertains to other important areas, such as, levy and collection of GST, ITC, assessment and audit under GST and rules and regulations of Customs Act.</p>	<p>After completion of the course, the students will gain specialized knowledge on GST and Customs Act. They will be able to identify the different types of GST and its applicability in different types of business, place & time of supply of goods and services, conditions of claiming ITC, availability of tax credit under special circumstances. The students will get familiarized with the procedure of GST assessment, e-filing of GST, impact of GST on customs</p>

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			duty.
26	COMDSC601T/602T	FUNDAMENTALS OF INVESTMENT The purpose of this paper is to familiarize the students with different investment alternatives. This paper include, topics such as, bond and its types, different approaches to equity analysis, portfolio analysis and financial derivatives, role of SEBI and stock exchanges in investors' protection.	After completing this course, the students will be able to understand the fundamental and technical aspects of investments in- commodities, real estate and financial assets. The students will acquire knowledge with respect to formation of efficient portfolio of investments. The course will also enable the students to gather knowledge on investors' protection, investors' grievance and their redressed mechanism.
27	COMDSC601T/602T	CONSUMER AFFAIRS AND CUSTOMER CARE This paper seeks to familiarize the students with their rights as a consumer, the social and legal framework of consumer right. It also	After completing this course, the students will be acquainted with the conceptual framework of consumer protection. The students will acquire knowledge on the Consumer Protection Act, 1986 and will know about the

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		<p>provides an understanding of the procedure to redress consumer complaints and the role of different agencies in establishing product and service standards. The paper also comprehends students regarding business firms' interface with consumers and the consumer related regulatory and business environment.</p>	<p>grievance redressal mechanism under the Act. The students will gain an insight on the regulators of different industries and its consumer complaint redressal mechanism. The paper will also enable the students to have a thorough knowledge on consumerism in India.</p>
28	COMDSC601T/602T	<p>BUSINESS TAX PROCEDURE AND MANAGEMENT</p> <p>The course provides in depth of many important concepts of business tax procedures and management including Advance payment of tax, Interest payable by Assessee/Government; Collection and recovery of tax, Penalties and prosecutions, Assessment, re-assessment, rectification of mistakes</p>	<p>The course will provide basic knowledge of business tax procedures and management under different provisions of the Income Tax. Students will gain the knowledge on the schedule for the payment of tax in advance, understand the provisions for deduction of tax at source and compute the tax interest and fee payable to / by government. They will also understand the procedure of assessment and filing</p>

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		etc. Further, it also cover concepts like Tax clearance certificate; Securities transaction, TAN, TIN and link between Information Technology and Tax administration.	of appeals and know penalties for offences related to income tax, provisions relating to undisclosed income, and provisions of search and seizure.
29	COMDSC601T/602T	<p>INTERNATIONAL BUSINESS</p> <p>The course offers primary contents for details understanding of key international business issues including Complexities of international business; Modes of entry into international business, and idea of different International Business & financial Environment. It also deals with the theories of international trade, role of regional economic Co-operation, IMF, IT, World Bank, and Foreign investments. Organisational structure for international business operations,</p>	After completing the course, the students will understand the concepts, importance and dynamics of international business and India's involvement with global business. It will also provide theoretical foundations of international business to the extent these are relevant to the global business operations and developments.


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		International business negotiations is also discussed.	
30	COMDSC601T/602T	<p>INDUSTRIAL RELATIONS AND LABOUR LAWS</p> <p>This course provides details description industrial relations and various labour laws applicable to industries. It provides depth knowledge about the nature, objectives, and factors affecting IR in changing Environment etc. Besides it also includes the nature and purposes of the legal system and industrial law, the law concerning the contract of employment, Trade union law and industrial law powers of governments.</p>	After completing the course students will develop understanding of constitutional provisions and industrial relations legislation relating to Labour, and Impart knowledge of Labour Legislations relating to working conditions and social Security. They will understand the historical aspects of labour movement in India. Besides they will also gains knowledge on Industrial Disputes, Strikes and Lockouts with reference to concerned Legislations etc.
31	COMDSC601T/602T	<p>BUSINESS RESREARCH METHODS AND PROJECT</p>	After completing the course students will develops knowledge on general

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WORKS


This course provides details introduction about the nature of Social and Business research. It analyses the techniques of research, identification of problem, research design, data collection, sampling, hypothesis, processing, and interpretation of data. Finally it also provides details description about preparation of reports/ research project.

understanding of business research and the methods of business research. The students will gather knowledge understanding of various research designs and techniques, and able to identify various sources of information for literature review and data collection. Further, they will understand basic concepts organizing and conducting research in the field of business more appropriate manner.

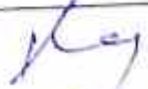
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Course 20

Syllabus of TDC (CBCS)
Undergraduate Programme In Commerce
Department
Assam University, Silchar
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Sl No	Course Code	Course Description	Course Outcome
1.	COMAEC101T	<p>BUSINESS COMMUNICATION This course deals with the various primary concepts of business communication which comprises of Nature and Importance of Communication, forms and barriers of Communication etc. It also deals with number of concepts related to business correspondence such as Letter Writing, presentation, Inviting & Sending quotations, Placing orders, Memorandum, Inter-office Memo and so on. Besides it also covers important</p>	<p>After completing the course, the students will acquire knowledge on different concepts related to business communication. This will effectively help the students to acquire skills in reading, writing, comprehension and communication, as also to use electronic media for business communication.</p>


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		concepts of Business reports and Oral Presentation.	
2.	COMDSC101T	<p>FINANCIAL ACCOUNTING</p> <p>The course focuses on detailed understanding of Theoretical Framework and Computerized Accounting Systems which includes accounting information system, accounting concepts, accounting principles, accounting cycle, recording of transactions, and financial statement concepts. Further it also covers the areas of Accounting for Hire-Purchase and Installment Systems and Inland Branches etc.</p>	After the completion of this course, the students will be familiarized with important concepts related to financial accounting. This will help students to acquire conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions.
3.	COMDSE 103T	<p>BUSINESS ORGANIZATION & MANAGEMENT</p> <p>This paper deals with the basic knowledge about the organization and management of a business enterprise. It aims at the development of knowledge and skills in various areas of business</p>	After completion of the course, the students will be acquainted with various dimensions of management, organisation, control, motivation and leadership. The students will also be familiarized with the preliminary aspects of marketing management, financial management and human resource management.


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and management.

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BUSINESS LAW

This course is concerned with different laws relating to trade, industry & commerce. The detailed discussion of laws includes Indian Contract Act, 1872: General Principles of Contract & Specific Contracts, The Sale of Goods Act, 1930, Partnership Laws and The Negotiable Instrument Act 1881.

After completing the course, the students will acquire knowledge of the important business legislation along with relevant case law. They will acquire knowledge of the drafting of varied agreements and notices, affidavits, bonds and calculations of various kinds of damages under Indian Contract Act, 1872. They will also gain basic knowledge of the provisions of the Negotiable Instruments Act, 1881, types of Negotiable Instruments and the laws related to bouncing of cheques.

5.

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**BUSINESS MATHEMATICS &
STATISTICS**

This paper includes different mathematical and statistical techniques for taking various decisions related to the business. It aims at cultivating right

After completion of the course, the students will be able to apply the different aspects of matrices and differential calculus in business decision making. The students will also gain knowledge on

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		understanding among the students regarding numerical aptitude.	numerous statistical aspects, such as, measures of central tendency, measures of dispersion, correlation, regression, index numbers and time series analysis.
6.	COMDSE301T	<p>COMPANY LAWS</p> <p>This course is designed to educate students on the legal aspects governing business operations. The key concepts that cover in the course are Administration of Company Law, Memorandum and Articles of association, various concepts of directors, Meetings, Committees of Board of Directors, and many more. Apart from this various concepts like Dividends, Accounts, Audit, Insider Trading, Whistle Blowing, and Depositories Law are covered in the course.</p>	<p>After completing this course, the students will be able to acquire knowledge on legal aspects governing business operations. Further it will familiarize the students with basic knowledge of the provisions of the Companies Act 2013 and the Depositories Act, 1996.</p>
COMDSC 302T		INCOME TAX LAW & PRACTICE	<p>After completion of the course, the students will be able to apply the</p>

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		This paper provides basic knowledge regarding direct tax. It imparts specialized knowledge regarding calculations of income from different heads. It also includes the computation of total income and tax liability of an assessee.	provisions of Income Tax Act for estimating the income under five heads. The students will also learn to apply the provisions relating to deductions and exemptions within five heads of income and compute the total income and tax liability.
8.	COMSEC301T	E-COMMERCE This paper is offered to provide basic knowledge of E-Commerce which includes E-Marketing, E-payment system, E-business and legal framework. In addition, the course also covers concepts like Security & Encryption, IT Act 2000 & Cybercrimes, and important concepts of web designing for business etc.	After completing the course, the students will understand the different aspects of e-business and its potentialities. It will provide students a clear-cut idea of e-commerce and e-business and their types and models. The students will also gain knowledge on the basics of starting online business, and key security threats in the E-commerce environment.
9.	COMDSC 402T	COST ACCOUNTING This paper develops and creates cost consciousness among the students and prepares students for careers in the areas	After completion of the course, the students will be able to apply the various aspects of material, labour and overhead costing in business decision making. The

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		of costing. Students will be aware of various aspects of cost, cost classification and also decision making skills in terms of cost benefit and profit.	students will be familiarized with different methods of costing, such as, job costing, contract costing, process costing and service costing. The students will also gain a specialized knowledge on reconciliation of cost and financial accounting.
10.	COMSEC 401T	ENTREPRENEURSHIP This paper provides the basic understanding of entrepreneurship, its determinants, importance and dimensions. It also includes the role of different business groups, such as, micro, small and medium enterprises and family business in India. It helps in identifying the source of business ideas and how to mobilize resources for start-ups.	After completion of the course, the students will be able to understand the fundamental concepts and emerging trends of entrepreneurship that helps in making timely and effective decisions. It will enable the students to know about the process of starting their own business and sources of acquiring the required finance. It will also aware students on the creative problem solving technique and different type of innovation.
11.	COMDSE 501T	HUMAN MANAGEMENT This paper deals with the principles and	After completion of the course, students will learn to apply different techniques of

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		<p>techniques of managing human resource in an organization. It provides deep understanding of evolution of HRM, training and development needs, techniques of performance appraisal, employee health and safety, employee welfare, industrial disputes, etc.</p>	<p>HRM in their practical life. The students will be familiarized with different aspects of performance appraisal along with its practical parts too. It will make the students well equipped with the managerial aspects of human resources in an organization/business/firm.</p>
12.	COMDSE 501T	<p>PRINCIPLES OF MARKETING</p> <p>The objective of this paper is to provide basic knowledge on the concept, principles, tools and techniques of marketing. It includes topics, such as, marketing mix, marketing environment and its components, consumer behaviour, market segmentation, product classification. It also focuses on pricing of a product, distribution channels, promotion of a product, etc.</p>	<p>The students after completing this syllabus will be able to learn technical skills relating to marketing of a product. The students will be able to show their aptitude in the marketing field. The course will also enable the students to gain an insight on various aspects of services marketing, social marketing, green marketing, rural marketing, etc.</p>
13.	COMDSE 501T	<p>AUDITING & CORPORATE GOVERNANCE</p> <p>The objective of this paper is to provide</p>	<p>After completion of the course, the students will be acquainted with the fundamental concepts of auditing with</p>


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knowledge of auditing principles, procedures and techniques in accordance with current legal requirements and professional standards and to give an overview on the principles of Corporate Social Responsibility. The paper pertains to topics, such as, concept, principles and classification of audit, vouching and verification of assets and liabilities, audit of limited companies, etc.

respect to company form of organization. They will be able to apply the tools, techniques and procedures of vouching and verification of assets and liabilities. The students will be familiarized with the rights, duties and liabilities of an auditor. It will enable the students to gain an insight about the different aspects of Corporate Social Responsibility.

14. COMDSE
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FUNDAMENTALS OF FINANCIAL MANAGEMENT

This paper develops an understanding among the students towards corporate financial activities. It helps to study the role and responsibilities of finance manager, finance function, management of finance and covers management of capital, working capital management and dividend policy.

After completing this course, the students will be familiarized with the fundamentals of managing finance of a company. The students will be capable of taking various financing decisions, long term and short term investment decisions and dividend decisions.

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15.	COMDSE 502T	INDIRECT TAX LAW This paper deals with the basics of GST and Customs Act. It includes topics, such as, concept and rationale of GST, types of GST invoice, powers and functions of GST council. It also pertain other important areas, such as, levy and collection of GST, ITC, assessment and audit under GST and rules and regulations of Customs Act.	After completion of the course, the students will gain specialized knowledge on GST and Customs Act. They will be able to identify the types of GST and its applicability in different types of business, place & time of supply of goods and services, conditions of claiming ITC, availability of tax credit under special circumstances. The students will get familiarized with the procedure of GST assessment, e-filing of GST, impact of GST on customs duty.
16.	COMSEC 501T	COMPUTER APPLICATIONS IN BUSINESS (CAB) This course provides the knowledge base for understanding and practicing of the computer applications in business. The course provides thorough knowledge on various functions of business data	After completing the course, students can gains comprehensive understanding to students on aspects relating to computer applications in business and business data processing. Students also gains knowledge of using MS Office in business data processing, and Database

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		processing using MS Excel software. It also acquaints students with knowledge relating to Database Designs for Accounting and Business Applications, and Managing the data records of Employees, Suppliers and Customers etc.	Management System.
17.	COMGEC501T	MICRO ECONOMICS This course focuses on basic concepts of economics like demand, supply and their relevant theories. Besides it focuses on important concepts and theories related consumer and producer behavior. Further it also includes detailed discussion on numerous forms of markets and its related theories.	After completing this course, the students will be familiarized with the concepts of microeconomics dealing with consumer behavior. The course also makes the student understand the supply side of the market through the production and cost behavior of firms.
18.	COMDSE 601T	CORPORATE TAX PLANNING The objective of this paper is to provide basic knowledge regarding corporate tax planning and its impact on decision	After completion of the course, the students will be able to recognize the concepts of tax planning, tax management, tax evasion and tax

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making. It covers topics, such as, tax planning with reference to setting up a new business, financial management decisions, employees' remuneration, distribution of assets at the time of liquidation. It also includes special provisions relating to non-residents.

avoidance. They will be able to identify the need for tax panning with respect to financial management and specific management decisions. It will enable the students to explore the implications of tax planning with regard to amalgamation, demerger, slump sale, etc.

19. COMDSE
601T

BANKING AND INSURANCE

This course provides the complete knowledge about evolution of banking industries in India, nationalisaiton of banks in India. The detail discussion of Cheques and Paying Banker, Banking Lending, pros cons of Internet Banking are covers. This course also provides a basic understanding of the insurance mechanism and how it is used to cover risk. The relationship between Risk and return, and Need for coordination are also discussed as well.

The course helps to trace the evolution of the central bank concept and prevalent central banking system around the world and their roles and function. Further, it also help students to gain knowledge on cheques, and Internet Banking. Besides students will learn the conceptual and theoretical nature of insurance and how insurance operates in the present world.

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20.	COMDSE 601T	<p>MANAGEMENT ACCOUNTING</p> <p>This paper deals with imparting knowledge about the use of financial, cost and other data for the purpose of managerial planning, control and decision making. It covers broad areas, such as, budgetary control, standard costing, decision making and contemporary issues in management accounting.</p>	<p>After completion of the course, students will acquire knowledge on nature, scope and techniques of management accounting, cost accounting vs. management account, control, cost reduction and cost management. The students will gain an insight on the concepts of budgeting and budgetary analysis and will be familiarized with different aspects of standard costing and variance analysis. It will also enable the students to have a glimpse of decision making with respect to different situations of a business.</p>
21.	COMDSE 602T	<p>INTERNATIONAL BUSINESS</p> <p>The objective of this paper is to familiarize students with the concepts, importance and dynamics of international business and India's involvement with global business. The course also seeks to provide theoretical foundations of international business to</p>	<p>After completion of this course, students will gain an insight on the introductory aspects of international business. The students will get familiarized with the theories of international trade, international organizations and its arrangements, regional economic co-operation, international financial</p>

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		the extent these are relevant to the global business operations and developments.	environment and issues of international business. It will also enable the students to acquire knowledge on different aspects of foreign trade.
22.	COMDSE 602T	<p>OFFICE MANAGEMENT & SECRETARIAL PRACTICE</p> <p>The purpose of this course is to familiarize the students with the activities in a modern office. This paper explains that smooth functioning of any organization depends upon the way various activities are organized, facilities provided to the staff working in the office, the working environment and the tools and equipments used in the office.</p>	<p>After completion of the course, students will be equipped with knowledge on introductory aspects of office management and secretarial practice. The students will be able to identify mailing procedures used in an office and different types of forms and stationeries used in an office. It will enable the students to know about the modern equipments in an office and different banking activities related to an office. The students will also have a glimpse of the role of secretary in an office.</p>
23.	COMDSE 602T	<p>FUNDAMENTALS OF INVESTMENT</p> <p>The purpose of this paper is to familiarize the students with different investment alternatives. This paper</p>	<p>After completing this course, the students will be able to understand the fundamental and technical aspects of investments in- commodities, real estate and financial assets. The students will</p>

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		include, topics such as, bond and its types, different approaches to equity analysis, portfolio analysis and financial derivatives, role of SEBI and stock exchanges in investors' protection.	acquire knowledge with respect to formation of efficient portfolio of investments. The course will also enable the students to gather knowledge on investors' protection, investors' grievance and their redressal mechanism.
24.	COMDSE 602T	<p>CONSUMER PROTECTION</p> <p>This paper seeks to familiarize the students with their rights as a consumer, the social and legal framework of consumer right. It also provides an understanding of the procedure to redress consumer complaints and the role of different agencies in establishing product and service standards. The paper also comprehends students regarding business firms' interface with consumers and the consumer related regulatory and business environment.</p>	<p>After completing this course, the students will be acquainted with the conceptual framework of consumer protection. The students will acquire knowledge on the Consumer Protection Act, 1986 and will know about the grievance redressal mechanism under the Act. The students will gain an insight on the regulators of different industries and its consumer complaint redressal mechanism. The paper will also enable the students to have a thorough knowledge on consumerism in India.</p>
25.	COMSEC 601T	<p>PERSONAL SELLING AND SALESMANSHIP</p> <p>The purpose of this paper is to</p>	<p>After completion of the course, the students will gain an insight about the introductory aspects of personal selling</p>

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		familiarize students with the fundamentals of personal selling and the selling process. The paper focuses on understanding selling as a career and what it takes to be a successful salesman.	and salesmanship. The students will acquire knowledge on the motives of buyers and will understand the process of selling a product. It will also enable the students to learn the process of preparing sales report.
26.	COMGE601T	<p>INDIAN ECONOMY</p> <p>This course provides a broad sweep of the Concept, Structure and Trends in the Indian Economy. The course seeks to offer an analytical introduction to the main aspects of economic policy and performance in post independent India. It also covers the areas like evolution of the economy, its institutional framework, structural and sectional changes in India.</p>	<p>After studying the structure aspects of Indian Economy, students will be exposed to economic reforms in India and problems of Indian economy. They will understand the changes in policy perspectives on the role of institutional framework after 1991. Student will also be able to understand the role of economic policies in shaping and improving economic performance in agriculture, manufacturing and services.</p>


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