

**Teaching Plan**  
**P.G. Department of Commerce (M.Com)**  
**D.H.S.K. Commerce College**  
**for the Period**  
**March – July 2022**  
**(M.Com 2<sup>nd</sup> & 4<sup>th</sup> Semester)**

SEMESTER	COURSE	COURSE CODE	TITLE OF THE COURSE
<b>2<sup>ND</sup> SEMESTER</b>	<b>CORE</b>	COM 20100	Human Resource Management
		COM 20200	Financial Accounting & Reporting
		COM 20300	Research Methodology.
	<b>DSE</b>	<b>GROUP : A (FINANCE)</b> COM 20412	Security Analysis & Portfolio Management
		<b>GROUP : B (MARKETING)</b> COM 20422	Retail Marketing
	<b>GE</b>	ECNGE201	Issues of Indian Economy

SEMESTER	COURSE	COURSE CODE	TITLE OF THE COURSE
<b>4<sup>TH</sup> SEMESTER</b>	<b>CORE</b>	COM 40101	Company Law
		COM 40200	Foreign Trade
		COM 40300	Entrepreneurship Development
	<b>DSE</b>	<b>GROUP : A (FINANCE)</b> COM 40412	Income Tax Law and Practice
		<b>GROUP : B (MARKETING)</b> COM 40422	Advertising Management

# M.COM 2<sup>ND</sup> SEMESTER

**Course Code: 20100**

**Course Title: Human Resource Management (HRM)**

**Nature of Course: Core**

**Total Credit Assigned: 4 Credits.**

## ***Course Objective:***

The objective of the course is to understand the various functions of Human Resource Management. It helps students develop the knowledge, skills and concepts needed to resolve actual HR issues.

<b>Block</b>	<b>Unit</b>	<b>Contents</b>	<b>Teachers</b>
1	1 2 3	Concept and nature of HRM as a profession- objectives, importance, function and scope of HRM Evolution of the concept of HRM-Environment of HRM. Business Strategy and Human Resource Strategy: Concepts and Relationship, Linkage between strategy and HRM.	<b>Ms. Bani Kachari</b>
2	1 2 3	Human Resource Planning- need and importance-process and levels of Human Resource planning. Job Analysis and Job Design: Job analysis techniques, job evaluation techniques, job description, job specification, job design approaches, job characteristics, approach to job design. Factors affecting recruitment, sources of recruitment (internal and external), basic selection model, psychological tests for selection. Requirement of a good test for selection.	<b>Dr. Bhupesh Bhagawati.</b>
3	1 2	Training and Development- concept and need of training, Designing a training programme- methods of training, evaluating training effectiveness. Performance Appraisal- concept and objectives, Performance Appraisal process, essential of effective appraisal system- methods and techniques of appraisal, Performance Management System.	<b>Dr. Priyanka Dhanuka.</b>
4	1 2 3	Compensation-wage and salary administration: Compensation Management, Wage versus salary, determination of compensation, incentives schemes, fringe benefits. Employee welfare- meaning and significance of labour welfare Personnel audit and research. Diversity at Work: Managing diversity, the paradox of diversity, diversity with special reference to differently abled, women and aging. Empowerment and gender issues.	<b>Ms. Bani Kachari</b>

**Course Code: 20200**

**Course Title: Financial Accounting and Reporting**

**Nature of the course: CoreTotal**

**Credits assigned: 4 credits**

**Course Objectives:**

To acquaint the students with financial accounting and reporting practices especially of the corporations.

<b>Block</b>	<b>Unit</b>	<b>Contents</b>	<b>Teachers</b>	
I Financial Accounting Frame Work-I	1. 2. 3. 4. 5.	Accrual Basis Accounting Role of Valuation in Accounting Allocation in Accounting Financial and Physical Capital Maintenance Brief ideas on: Accounting Standards (AS), Indian Accounting Standards (Ind-AS), International Financial Reporting Standards (IFRS) and International Accounting Standards (IAS)	<b>Mr. Keshabananda Haloi.</b>	
	6.	Books of Account under the Companies Act, 2013		
II Financial Reporting Structure & Terminologies	1. 2. 3. 4. 5. 6.	Structure under Section 129 read with Schedule-III of the Companies Act, 2013 Classification of Equity and some Liabilities Reserves and Surplus Non-current Liabilities Non-current Assets Current Assets		<b>Mr. Keshabananda Haloi.</b>
III Financial Reporting (This block should be instructed giving reference to Annual Reports of Large Companies)	1. 2. 3.	Presentation of Standalone and Consolidated Financial Statements Independent Auditor's Report Notes on Accounts annexed to and forming part of the Financial Statements		
IV Financial Reporting (Non-Accounting Reports) (This block should be instructed giving reference to Annual Reports of Large Companies)	1. 2. 3. 4.	Corporate Governance Report Director's Report Management Discussion and Analysis Report on Corporate Social Responsibility		<b>Mr. Borsing Hanse.</b>

**Course Code: 20300**

**Course Title: Research Methodology**

**Nature of the Course: Core**

**Total Credits assigned: 4 Credits**

**Course objective:**

To acquaint the students with the basics of Research Methodology in social science.

<b>Block</b>	<b>Unit</b>	<b>Contents</b>	<b>Teachers</b>
1 Introduction	1 2 3 4 5	Research: Concept, Characteristics, Types Research Process Formulating a Research problem, Steps in Formulation Identifying variables: Definition and types of variables, Difference between Concept and variable, Scaling techniques Hypothesis: Definition, Characteristics and Types.	<b>Dr. T.P. Upadhyay.</b>
2 Research Design and writing a Research Proposal	1. 2.	Research Design: Definition and Functions The Research Proposal: Meaning and Concept, Contents of a Research Proposal	<b>Dr. Priyanka Dhanuka</b>
3 Data Collection	1. 2. 3. 4.	Method of Data Collection: Using primary sources- observation, interview and questionnaire Using Secondary Sources Sampling: Concept, Principles & Types Considering Ethical Issues in Data Collection	<b>Dr. Mintu Kr. Das.</b>
4 Processing, Analysis of Data and writing Research Report	1. 2. 3. 4.	Steps in Data Processing Editing Data collected through structural inquiries and unstructured interviewing. Analysis of Data: Procedure- Analysis of data using Statistical software. Research report: Types and contents, Steps in drafting report.	<b>Dr. Ajit Goswami.</b>

**Course Code: 20412**

**Course Title: Security Analysis & Portfolio Management**

**Nature of Course: DSE**

**Total Credit Assigned: 4 Credits.**

**Course objectives:**

1. To expose the students to the process of making investment in the security market.
2. To make the students aware about risk and return matrix while making investment in securities.
3. To help the students to equip themselves with various theories of constructing portfolio of the investment.

<b>Block</b>	<b>Unit</b>	<b>Contents</b>	<b>Teachers</b>
1. Introduction to Investment	I. II. III. IV.	Investment vs. Speculation Investment alternative and attributes Investment process, investment decision making. Common errors in investment management	<b>Dr. Priyanka Dhanuka &amp; Mr. Pankaj Sahu.</b>
2. Risk and Return	I. II. III. IV. V	Security returns, risk in a traditional sense. Systematic risk, unsystematic risk, risk in a contemporary mode. Using beta to estimate risk and analysis of risk and return. Calculating expected return and risk, historical risk and return on asset classes. Construction of Portfolio	<b>Mr. Pankaj Sahu.</b>
3. Fundamental and Technical Analysis	I II III	Fundamental Analysis – Economic analysis, industry analysis and Company analysis. Technical analysis – market indicators and forecasting Individual stock performance.	<b>Mr. Pankaj Sahu.</b>
4. Efficient Market and Capital Market Theory	I II III	Efficient Market Theory – Random walk, The efficient market hypothesis, Empirical tests of the semi-strong form. Capital market theory – Relaxing some assumptions of the capital asset pricing model, testing the capital asset pricing model. Arbitrage pricing theory	<b>Mr. Pankaj Sahu.</b>

**Course Code: 20422**

**Course Title: Retail Marketing**

**Nature of the Course: DSE**

**Total Credit Assigned: 4 Credits**

***Course Objectives:***

- To make students understand the concept, evolution and classifications in retailing.
- To enhance students' knowledge with regard to the various elements of the retail environment and different aspects of retail strategies.
- To highlight some of the systems, challenges and legal requirements specific to retailing.

<b>Block</b>	<b>Unit</b>	<b>Contents</b>	<b>Teachers</b>
<b>1 History, Concept and Classification of Retailing</b>	I II III	Meaning, Objectives, Importance, Characteristics. Evolution of Retailing. Classification of Retail Institutions; Retailer Relationship	<b>Dr. Priyanka Dhanuka</b>
<b>2 Consumer and the Location</b>	I II III IV	Value and the Value Chain; Retail Actions. Consumer Demographics and Lifestyle; Identification of Consumer Needs and Characteristics; Consumer Needs and Desire. Location Factor in Retailing; Trade Area Analysis; Types of Locations. Shopping Attitudes and Behaviour.	<b>Dr. Priyanka Dhanuka.</b>
<b>3 Elements and Systems in Retail</b>	I II III IV	Environmental Factors in Retailing; Elements of Retail Marketing Mix. Retail Information System; Retail Audit. Human Resource Skills Needed in Indian Retailing; Human Resource Challenges in Indian Retail Sector. Use of Feedback in Improving Customer Service	<b>Dr. Kasturi Saikia</b>
<b>4 Retail strategy and Legal provisions</b>	I II III	Significance of Retail Image; Integrating Retailing Strategy. Pricing Strategy, Promotional Strategy. Legal Requirements – Trade License; Legal Requirements with respect to Employees; Statutory Requirements for different types of Retail Stores (Pharmacies, Restaurants and Petrol Pumps)	<b>Dr. Kasturi Saikia.</b>

**Course Code: ECNGE201**

**Course Title: Issues of Indian Economy.**

**Nature of the Course: Generic Elective Course (GE)**

**Total Credit Assigned: 4 Credits**

<b>Unit</b>	<b>Contents</b>	<b>Teachers</b>
I	<b>Development Strategy and Growth</b> Development strategies since independence; Pre and Post Liberalisation period- an assessment of performance, Overview of Economic Reforms, major aspects of transformation and recent developments.	<b>Dr. Chitra Roy</b>
II	<b>Agriculture Sector</b> The Problem of Food Security: Public Distribution System, Agricultural Subsidies, Agricultural prices and marketing, Diversification of Agriculture, Agriculture and environment, WTO and agriculture.	<b>Dr. Chitra Roy.</b>
III	<b>Industry and Services Sector</b> Strategy of Industrial development, Identification of industries having India's Comparative Advantage: IT Industry, MSME; Industrial sickness, privatization and disinvestments; Services sector: Importance of the Services Sector in India, Services led growth- sustainability	<b>Dr. Bidisha Mahanta.</b>
IV	<b>Public Finance</b> Fiscal Reforms, FRBM Act and its Implication, Finance Commission and Fiscal Federalism	<b>Dr. Bidisha Mahanta.</b>
V	<b>India's External Sector</b> Recent changes in Foreign Trade Policy, Balance of Payments: Role of Private Transfer, Software Services and Foreign Capital in BOP, Current and Capital Account Convertibility; WTO, TRIPS and GATS	<b>Dr. Chitra Roy.</b>

## M.COM 4<sup>th</sup> SEMESTER

**Course Code: 40100**

**Course Title: Company Law**

**Nature of the Course: Core**

**Total Credit Assigned: 4 Credits**

### **Course Objectives:**

To acquire knowledge regarding Formation of Company and develop understanding of the regulatory framework of Companies with reference to various Provisions of Companies Act.

<b>Block</b>	<b>Unit</b>	<b>Contents</b>	<b>Teachers</b>
1.	I. II. III. IV. V. VI.	Incorporation of Company: Formation of Company. Memorandum and Articles of Association. Act to override Memorandum, and Articles of Association. Commencement of business. Alteration of Memorandum and Articles of Association. Various kinds of companies.	<b>Dr. Tulika Mattack.</b>
2.	I. II. III. IV.	Prospectus and allotment of Securities: Legal Rules Relating to the Issue of Prospectus. Contents of Prospectus, Golden Rules as to the Framing of Prospectus. Advertisement of Prospectus. Criminal liability for mis-statement in prospectus and Civil liability for mis-statement in prospectus. Conditions for Rescission of Contract, Types of Prospectus, Remedies for misleading Prospectus.	<b>Dr. Priyanka Dhanuka.</b>
3.	I. II. III.	Management and Administration of Company: Modes of Acquiring Membership; Rights of Members, Register of Members, Power to clear register of members or debenture holder or other security holders. Annual Return, Annual General Meeting, Calling of Extraordinary General Meeting, notice of meeting, Quorum for meetings, Chairman of meetings, Proxies, voting rights and means, Representation of President & Governors in meeting. Ordinary & Special resolutions, Inspection of Minute Books, Report on Annual General meeting.	<b>Dr. Tulika Mattack.</b>
4.	I. II. III. IV.	Declaration and payment of dividend: Rules Regarding the Payment of Dividend, Unpaid Dividend Account. Investor Education and Protection Fund. Right to dividend, right share and bonus shares to be held, transfer of shares. Punishment for Failure to distribute dividends.	<b>Dr. Tulika Mattack.</b>

**Course Code: 40200**

**Course Title: Foreign Trade.**

**Nature of the Course: CORE**

**Total Credit Assigned: 4 Credits**

***Course Objectives:***

To understand the concepts and application of various functional factors, documentations and theories in Foreign Trade and to be able to understand the functions of International Economic and other trade related institutions.

<b>Block</b>	<b>Unit</b>	<b>Contents</b>	<b>Teachers</b>
<b>1: Foundationof Foreign Trade</b>	I. II. III.	Meaning and concepts of Foreign Trade Domestic Trade Vs Foreign Trade Entry mode in IB (Contract, Branch, Joint Venture, Turn Key, Subsidiary)	<b>Dr. Chitra Roy</b>
<b>2: Theoretical base</b>	I. II. III.	Theories of International Trade (2 Theories) Balance of Trade (Meaning, requirements, Balancing the account- brief idea) International Economic Institutions (Role of IMF, World Bank, ADB in Foreign Trade)	<b>Dr. Bidisha Mahanta.</b>
<b>3.: Functional Aspect</b>	I. II. III. IV.	Marketing (Product, Place, Price, Promotion) Finance (Foreign Exchange, Convertibility) Human Resource (Recruitment, Cross –culture) Logistics (Documentation, DGFT functions)	<b>Dr. Chitra Roy.</b>
<b>4: Global Integration</b>	I. II. III. IV.	Regional Economic Integration ( SAARC, ASEAN, EC,NAFTA) MNCs and LDCs WTO IPR	<b>Dr. Bidisha Mahanta.</b>

**Course Code: 40300**

**Course Title: Entrepreneurship Development**

**Nature of the Course:**

**Total Credit Assigned: 4 Credits**

<b>Block</b>	<b>Unit</b>	<b>Contents</b>	<b>Teachers</b>
<b>1</b>	<b>I</b>	Introduction – The Entrepreneur – Definition; Evolution of the term entrepreneur, who is an entrepreneur, entrepreneur and enterprise, entrepreneurs and managers, traits of entrepreneurs, functions of an entrepreneur, behavioural pattern of entrepreneurs.	<b>Dr. Priyanka Dhanuka.</b>
<b>2</b>	<b>II</b>	Competing Theories of Entrepreneurship – Definitions of entrepreneurship, characteristics of entrepreneurship, A conceptual model, views of Schumpeter, Walker and Drucker. Theories of entrepreneurial origin, Entrepreneurs, moral thinking of economists. The theory of invisible cost or the theory of transaction cost.	<b>Dr. Priyanka Dhanuka.</b>
<b>3</b>	<b>III</b>	(a) Opportunity Analysis–Project :search for a business idea, sources and selection. (b) Financial Analysis – SCBA, sources, financial institutions and other institutions assisting entrepreneurs. (c) Marketing channels and institutions. (d) Meaning of Micro Finance, its objective and approach, Trust areas of Micro Finance and the different institutions providing Micro Finance.	<b>Ms. Pallavi Kashyap.</b>
<b>4</b>	<b>IV</b>	Entrepreneurial Development Programmes in India : entrepreneurial development programmes – their relevance and achievements, role of government in organising such programmes. Critical evaluation with special reference to the North East India Management of small unit	<b>Ms. Pallavi Kashyap.</b>
<b>5</b>	<b>V</b>	Entrepreneurship and Economic Development : Factors impeding the growth of entrepreneurship, How to encourage entrepreneurship; Prospects, problems and solutions for entrepreneurial development (with special reference to North East). Industrial Policies of the state of Assam and the North East Industrial Policy is to be added	<b>Ms. Pallavi Kashyap &amp; Dr. Priyanka Dhanuka.</b>

**Course Code: 40412**

**Course Title: Income Tax Law and Practice.**

**Nature of the Course: DSE**

**Total Credit Assigned: 4 Credits**

<b>Block</b>	<b>Unit</b>	<b>Contents</b>	<b>Teachers</b>
1	I	Basic Concepts, residential status and tax incidence, income exempted from tax, GTI, taxable income, special tax incentives	<b>Dr. Jacob Konwar.</b>
2	II.	Heads of income- computation of income from salary, house property and profits and gains of business or profession. Tax planning aspects in computing income under these two heads.	<b>Dr. Satya Ranjan Doley</b>
3	III	Computation of Income from capital gain and income from other sources. Permissible general deductions in computing GTI tax liability, set off and carry forward losses.	<b>Mr. Pankaj Sahu</b>
4	IV	Deductions and collection of tax at source, income tax authorities, advance payment of tax.	<b>Dr. Satya Ranjan Doley &amp; Dr. Jacob Konwar.</b>

**Course Code: 40422**

**Course Title: Advertising Management**

**Nature of the Course: DSE**

**Total Credit Assigned: 4 Credits**

**Course Objectives:**

To acquaint the students with the meaning of Advertising and its planning as well as Decision Making for the selection of the target market, segmentation, media as well as the creative contents.

<b>Block</b>	<b>Unit</b>	<b>Contents</b>	<b>Teachers</b>
1:Foundation of Advertising	I	Field of Advertising (Advertiser, facilitating Institutions, Perspectives on Advertising)	<b>Dr. Joydev Gogoi.</b>
	II	Advertising Planning ( Framework, Situation Analysis,marketing Plan)	
	III	Decision Making in Advertising (Persuasion Process, Facilitating Agencies, Social, Legal, GlobalFactors)	
2: Objective Setting and Positioning	I	Integrated marketing Communication (sales promotion, action-oriented Communication, Public Relations, Integrating the Different Elements)	<b>Dr. Priyanka Dhanuka.</b>
	II	Setting Goals and Objectives (Behavioural Dynamics, DAGMAR Approach, Specifyingthe target Segment)	
	III	Segmentation and Possitioning ( Determinants, strategies for segmentation and position, decision making)	
3.Message Strategy	I	Attention and Comprehension (Recall, Comprehension, Interpretation)	<b>Dr. Kasturi Saikia.</b>
	II	Understanding Benefit based attitude (level and components, attributes, multi-attribute models(2 nos.))	
	III	Word-of-mouth Advertising	
	IV	Advertising Copy (Creative Process: Coming up with an ideaof Ad. Copy)	
4: Media Strategy	I	Art of Copy Writing ( Illustrating, layout, Types of Commercials, Creative Styles)	<b>Dr. Joydev Gogoi, Dr. Kasturi Saikia &amp; Dr. Priyanka Dhanuka.</b>
	II	Setting Media Budget( Economic analysis, market experimentation and Budgeting, Regression analysis for Budgeting)	
	III	Media tactics ( Media class, vehicles, option decisions)	

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