



**Darrang College  
(Autonomous),  
Tezpur-784001**

**Syllabus for  
FYUGP**

**Subject: Management  
(Major Course)**

**Approved by :**

Board of Studies meeting held on 18-12-2025

&

Academic Council vide Resolution no. 2, dated 29-12-2025

**FOUR-YEAR UNDERGRADUATE PROGRAMME (FYUGP)  
IN COMMERCE**

**Darrang College (Autonomous)**

## **INTRODUCTION**

The syllabus for the Four Year Undergraduate Programme (FYUGP) in Commerce at Darrang College (Autonomous) has been designed in alignment with the National Education Policy (NEP) 2020, which emphasizes a holistic, multidisciplinary, and flexible education system rooted in Indian values and focused on developing globally competent graduates.

This curriculum aims to provide students with a strong foundation in the principles and practical applications of commerce, accountancy, finance and management, while fostering scientific temper, critical thinking, creativity, and problem-solving abilities. In accordance with NEP 2020, it features flexible entry and exit options, emphasizes skill-oriented learning, promotes interdisciplinary integration, and adopts continuous formative assessment practices.

The program seeks to offer students a personalized and diverse learning experience across a broad spectrum of specialized areas, while equipping them with practical skills and comprehensive knowledge in commerce to help them excel in their chosen career paths and promote individual growth and success.

## **AIMS OF THE FOUR-YEAR UNDERGRADUATE PROGRAMME (FYUGP) IN COMMERCE:**

The FYUGP in Commerce is designed with the following core objectives:

1. To provide students with a well-rounded understanding of commerce, encompassing a wide range of specialized areas like Finance, Marketing, Accounting, Taxation, Human Resource, etc.

2. To bridge the gap between academic knowledge and real-world applications with practical skills and knowledge.
3. To familiarize students with the changes evidenced in the use of technology in modern trade and commerce in general and more specifically in the practices of each of the sub-disciplines.
4. To prepare students for a wide array of career opportunities while fostering their individual growth, ethical awareness, and ability to excel in the ever-evolving world of commerce.
5. To prepare students to be job-ready or drive entrepreneurship initiatives or higher education in business at home and abroad.
6. To inculcate a spirit of Ethics and Social Commitment in the personal and professional life of management graduates so that they add value to the society.

### **PROGRAMME OUTCOME (PO) OF FYUGP IN COMMERCE:**

After completing the FYUGP in Commerce, a student is expected to achieve the below-mentioned programme outcomes:

**PO-1:** A student will be able to acquire the ability to understand and explain the fundamental concepts in various areas of accounting, finance, banking, management, marketing, advertising, economics, taxation, mathematics and statistics, information technology, and business environment.

**PO-2:** A student will be able to record, classify, and summarize financial transactions, apply accounting standards and principles to prepare accurate financial reports, and make informed financial decisions based on analysis of basic financial information.

**PO-3:** A student will be able to understand about various organizational structures, acquaint themselves with the knowledge and skills regarding management principles and functions required to run an organization, 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.

**PO-4:** A student will be able to understand the diverse components and functions of the financial system, the role of regulatory bodies, the impact of policies on economic growth, and the development of analytical skills to evaluate and navigate financial markets effectively.

**PO-5:** A student will be able to acquire knowledge of various laws relating to business, corporate sector, financial sector, labour, taxation, international business, etc.

**PO-6:** A student will be able to analyze consumer behaviour, develop marketing strategies, utilize marketing tools and techniques, and evaluate marketing campaigns to effectively target and engage customers in diverse market environments.

**PO-7:** A student will be able to develop entrepreneurial mindset and skills, and zeal to pursue entrepreneurship as a profession and reap the benefits of self-employment.

**PO-8:** A student will be able to understand the functions and working of the market and determination of equilibrium price and output under various market forms.

**PO-9:** A student will be able to acquaint themselves with statistical and mathematical skills like collection, organization, tabulation, and analysis of empirical data, and acquire in-depth knowledge of correlation, regression and time series analysis and their associated problems and other related issues.

**PO-10:** A student will be able to develop the skill of E-Filing of income tax returns, TDS returns, and GST returns.

**PO-11:** A student will be able to understand the key economic principles, policies, and factors that shape the Indian economy, major trends in economic indicators and policy debates in India in the post-Independence period, and sector-specific policies and their impact in shaping trends in key economic indicators in India.

**PO-12:** A student will be able to develop communication skills, professional skills, managerial and accounting skills, and thus will be industry ready after the completion of the course.

## **TEACHING-LEARNING PROCESS:**

The Four-Year Undergraduate Programme (FYUGP) in Commerce employs a variety of pedagogical approaches to strengthen student engagement and deepen understanding across both classroom instruction and laboratory-based learning. These approaches include:

- Traditional
- Tutorials
- Power Point presentations
- Project work
- Class seminars, group discussions, case studies, quizzes
- Industry and field visits, Internship programme
- Mentoring and Counselling

## **TEACHING-LEARNING TOOLS:**

To support effective delivery of the curriculum, a variety of instructional tools are utilized:

- Whiteboard/Green board/Blackboard
- LCD projectors and monitors
- Smart boards for interactive teaching
- Distribution of case studies among students.
- Industry and field visits for experiential learning

## **ASSESSMENT METHODS:**

Student progress is continuously evaluated through a combination of formative and summative assessment techniques, including:

- Home Assignments
- Class Test/Group Discussions /Quiz/Class Presentation/ Seminars Presentation
- In-semester/ Sessional examinations
- End-Semester examinations

# FYUGC B.COM PROGRAMME

## MAJOR COURSES FOR MANAGEMENT SPECIALIZATIONS

**FYUGC B.Com Major Course Structure for Management Specializations**

Year	Semester	Course	Credit	Management
1st	1st	Major-1	4	COM-MJ-01014 Financial Accounting
1st	2nd	Major-2	4	COM-MJ-02014 Principles and Practice of Management
2nd	3rd	Major-3	4	COM-MJ-03034 Human Resource Management
		Major-4	4	COM-MJ-03044 Corporate Accounting
2nd	4th	Major-5	4	COM-MJ-04034 Marketing Management
		Major-6	4	COM-MJ-04064 Industrial Relation and Labour Laws
		Major-7	4	COM-MJ-04074 Income Tax Law and Practice
		Major-8	4	COM-MJ-04084 Business Law
3rd	5th	Major-9	4	COM-MJ-05024 Cost and Management Accounting
		Major-10	4	COM-MJ-05054 Consumer Behaviour
		Major-11	4	COM-MJ-05064 Corporate Law
3rd	6th	Major-12	4	COM-MJ-06034 Marketing of Services
		Major-13	4	COM-MJ-06054 Retail Management
		Major-14	4	COM-MJ-06064 Financial Management
		Major-15	4	COM-MJ-06074 International Business
4th	7th	Major-16	4	COM-MJ-07024 Performance Management
		Major-17	4	COM-MJ-07054 Brand Management
		Major-18	4	COM-MJ-07064 Project Management
		Major-19	4	COM-MJ-07074 Research Methodology
<b>Degree with Honours</b>				
4th	8th	Major-20	4	COM-MJ-08034 Global Human Resource Management
		Major-21	4	COM-MJ-08064 Organizational Behaviour
		Major-22	4	COM-MJ-08074 Business Environment and Policy
<b>Degree with Honours with Research</b>				
4th	8th	Major-20	4	COM-MJ-08034 Global Human Resource Management

**FYUGC B.COM PROGRAMME  
DETAILED SYLLABUS OF 1ST SEMESTER**

Title of the Course	<b>FINANCIAL ACCOUNTING</b>
Course Code	COM-MJ-01014
Nature of the Course	Major
Total Credit	04 Credits
Contact Hours	60 Hours
Distribution of Marks	60 (End Sem) + 40 (In-Sem)

**COURSE OBJECTIVE:**

The course aims to help learners to acquire conceptual knowledge on financial accounting, to impart skills for recording various kinds of business transactions and to prepare financial statements.

**COURSE OUTCOMES:**

1. The learner will be able to identify and explain the various accounting concepts and conventions applicable to the accounting system. The learner will be able to identify, summarize, distinguish the purpose of policies and commute the valuation of selected Accounting Standards
2. The learner will be able to calculate the profit/loss of the manufacturing firm and prepare its final accounts.
3. The learner will be able to calculate the interest on the outstanding balance and prepare the journal, and ledger in the books of the Purchaser and Seller involved in the hire purchase system.
4. The learner will be able to figure out the impact of inter-departmental transfers and prepare the final accounts of the departmental store also able to develop the application skills to apply Garner Vs. Murray rule at the time of insolvency of a partner, piecemeal method of distributing assets and settlement of liabilities.

UNITS	COURSE CONTENTS	L	T	P	Total Hours
Unit-I 10 Marks	<p><b>Theoretical Framework</b></p> <ul style="list-style-type: none"> <li>• Accounting as an information system, the users of financial accounting information and their needs. Qualitative characteristics of accounting, information. Functions, advantages and limitations of accounting. Branches of accounting. Bases of accounting: cash basis and accrual basis.</li> <li>• Financial accounting principles; Concepts and Conventions</li> <li>• Accounting Standards: Concept, needs and objectives; procedure for issuing Accounting Standards in India</li> <li>• Salient features of First-Time Adoption of Indian</li> </ul>	10	1	0	11

	Accounting Standard (Ind-AS) 101. Salient features of Indian Accounting Standards Ind AS 1, 2, 16 and AS 9. <ul style="list-style-type: none"> <li>International Financial Reporting Standards (IFRS): Meaning need and scope, Process of issuing IFRS</li> </ul>				
Unit-II 20 Marks	<p><b>Determination of Business Income</b></p> <ul style="list-style-type: none"> <li>Business income-Net income, Application of accounting period, continuity doctrine and matching concept in the measurement of net income. Objectives of measurement.</li> <li>Capital and revenue expenditures and receipts</li> <li>Revenue recognition: Recognition of income and expenses as per AS 9.</li> <li>Inventories: Meaning, Significance of inventory valuation. Inventory Record system; periodic and perpetual. FIFO, LIFO and Weighted Average. Application of accounting standard in valuation of Inventory. Impact of inventory valuation on measurement of business income.</li> </ul> <p><b>Final Accounts</b></p> <ul style="list-style-type: none"> <li>Preparation of Financial statements of non- corporate business entities Sole proprietorship and Partnership</li> </ul>	15	2	0	17
Unit-III 10 Marks	<p><b>Hire-Purchase system</b></p> <ul style="list-style-type: none"> <li>Introduction and meaning, advantages and disadvantages of Hire purchase</li> <li>Rights of Hire Purchaser and Hire vendor of Hire Purchase Accounting.</li> <li>Methods of accounting for hire purchase, Calculation of interest, cash price</li> <li>Accounting for hire purchase transactions by asset purchase method based on full cash price.</li> <li>Journal entries, ledger accounts and disclosure in balance sheet for hirer and vendor (excluding default, repossession).</li> </ul>	10	1	0	11
Unit-IV 20 Marks	<p><b>Departmental accounting</b></p> <ul style="list-style-type: none"> <li>Introduction and meaning of Department accounting.</li> <li>Basic Principles of Departmental Accounts.</li> <li>Allocation of Expenses.</li> <li>Inter-Departmental Transfers at Cost / Invoice Price.</li> <li>Preparation of Final Account.</li> </ul> <p><b>Accounting for Dissolution of Partnership Firm:</b></p> <ul style="list-style-type: none"> <li>Accounting of Dissolution of the Partnership Firm including Insolvency of partners, sale to a limited company and piecemeal distribution</li> </ul>	20	1	0	11

<b>TOTAL</b>	<b>55</b>	<b>5</b>	<b>60</b>
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Where, L =Lectures, T =Tutorials, P =Practicals

### REFERENCE BOOKS:

- *Introduction to Accountancy* by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi
- *Advance Accounts* by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi
- *Modern Accountancy* by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- *Financial Accounting* by P.C. Tulsian, Pearson Publications, New Delhi
- *Financial Accounting* by Monga, J.R. Ahuja, Girish Ahuja and Ashok Shehgal, Mayur Paper Back, Noida
- *Financial Accounting* by M. Mukherjee and M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi.
- *Financial Accounting* by Dam, Gautam, Chakraborty & Barman, Gayatri Publications, Guwahati.
- *Financial Accounting* by Goyal & Tiwari, Taxmann Publication, New Delhi

**FYUGC B.COM PROGRAMME  
DETAILED SYLLABUS OF 2ND SEMESTER**

Title of the Course	<b>PRINCIPLES AND PRACTICE OF MANAGEMENT</b>
Course Code	COM-MJ-02014
Nature of the Course	Major
Total Credit	04 Credits
Contact Hours	60 Hours
Distribution of Marks	60 (End Sem) + 40 (In-Sem)

**COURSE OBJECTIVE:**

To provide learners with a foundational understanding of management concepts, principles, and their practical applications in various organizational settings. The course aims to equip students with the necessary skills required for analyzing situations and effectively manage resources within an organisation.

**COURSE OUTCOME:**

1. Learners will gain a clear understanding of the core concepts, principles and theories of management functions including historical perspectives.
2. It will equip learners with the knowledge of contemporary management issues, leadership styles, motivation theories and how they impact team performance.
3. The course will help learners to understand and effectively manage in various organizational settings.
4. Learners shall be able to analyze organizational challenges and apply management principles to develop solutions.

<b>UNITS</b>	<b>COURSE CONTENTS</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>Total Hours</b>
Unit-I (25 marks)	<b>Management Trends</b> (a) Management: concept and importance; Classical theories: Scientific Management, General theory of Administration- an overview, Hawthorne experiment, human relations movement and behavioural movement-an overview. (b) Contemporary Management theories: Management by Objectives (MbO) by Peter F. Drucker; Mary Parker Follet's theory of Management, Managerial roles by Henry Mintzberg.	12	4	1	17
Unit-II (15 marks)	<b>Planning</b> Planning: Planning Premises and Elements, Limitations of planning- Environmental analysis and SWOT analysis (Concept and Elements)	07	3	0	10

Unit-III (30 marks)	<b>Motivation and Leadership</b> (a) Motivation: meaning, importance; Motivation theory: Maslow's theory, Equity theory, McGregor's theory X and Y, two factor theory, Goal setting theory, McClelland's Needs theory. (b) Leadership: meaning, importance; Leadership theory: Great Man, Trait, Situational, Behavioural, Blake and Mouton's Managerial Grid theory, Transactional vs Transformational leadership.	14	2	2	18
Unit-IV (30 marks)	<b>Indian Ethos in Management</b> Indian Ethos in Management- (Management lessons from Indian heritage scriptures and Vedas, Bhagavad Gita, Management lessons from Kautilya's Arthashastra - an overview only, Ethics vs Ethos)	13	2	0	15
TOTAL		46	11	03	60

Where, L =Lectures, T =Tutorials, P =Practicals

#### SUGGESTED READINGS:

- Vasishth, N. and Vasishth, V. (2022). *Principles of Management*. Taxmann Publication.
- Kumar. P. (2024). *Management Principles and Applications*. S. Chand & Sons.
- Gupta, C.B. and Mathur, S. (2022). *Management Principles and Applications*. Scholar Tech Press.
- Nath, A.S. (2025). *Principles and Practice of Management*. Ashok Publication.
- Sharlekar, S.A. (2010). *Management (Value Oriented Holistic Approach)*. Himalaya Publishing House.
- Mitra, J.K. (2018). *Principles of Management*. Oxford University Press.
- Prasad. L.M. (2025). *Principles and Practice of Management*. S. Chand & Sons.
- Pillai, R.S.N., Kala, S. *Principles and Practice of Management*. S. Chand & Sons.

**FYUGC B.COM PROGRAMME  
DETAILED SYLLABUS OF 3RD SEMESTER**

Title of the Course	<b>HUMAN RESOURCE MANAGEMENT</b>
Course Code	COM-MJ-03034
Nature of the Course	Major
Total Credit	04 Credits
Contact Hours	60 Hours
Distribution of Marks	60 (End Sem) + 40 (In-Sem)

**COURSE OBJECTIVE**

To provide learners with a foundational understanding of role of human resource in achieving organizational goals through functions like human resource planning, training and performance management. The course aims to equip students with the knowledge how HRM contributes to a positive work culture, employee satisfaction and compliance with labour laws.

**COURSE OUTCOME**

1. It will equip students with the knowledge how HRM concepts and tools are implemented to accomplish organizational objectives.
2. Learners will gain knowledge of essential HR functions like human resource planning, job analysis, recruitment, selection, training and development.
3. The course will enable students gain an insight of how to manage the employee lifecycle, from hiring to termination aiming at their optimum utilization.
4. The learners will gain knowledge of employee compensation, benefits, health, safety and industrial disputes including settlement machinery.

UNITS	COURSE CONTENTS	L	T	P	Total Hours
Unit-I (25 Marks)	<b>Introduction:</b> Human Resource Management: Concept and Functions, Role, Status and Competencies of HR Manager, HR Policies, HRM vs HRD. Emerging Challenges of Human Resource Management; Employee empowerment, Downsizing, Workforce diversity, Work-life balance, Human Resource Information System.	12	03	0	15
Unit-II (20 Marks)	<b>Procurement of Human Resource:</b> Human Resource Planning- Quantitative and Qualitative dimensions; Job Analysis- job description and job specification; Recruitment- concept and sources, Selection- concept and process; Test and Interview: Placement and	10	02	0	12

	Induction, Employee retention.				
Unit-III (25 Marks)	<b>Training and Development:</b> Concept and Importance; Identifying training and development needs; Job rotation, Understudy, Apprenticeship, Mentoring, Vestibule training, Case study, Conferences and seminars. Evaluating training effectiveness; Training process outsourcing. Management development; Role playing, In-basket exercises, Management games; Career development.	12	02	02	16
Unit-IV (30 Marks)	<b>Performance Appraisal and Maintenance:</b> Nature, objectives and importance, Modern techniques of performance appraisal; Concept: Potential appraisal, Employee counselling, Transfers and Promotion; Compensation: concept and policies; Job evaluation: methods of wage payments and incentive plans; Fringe benefits. Employee health and safety; Employee welfare; Social security; Employer-Employee relations: an overview; Grievance handling and Redressal.	13	02	02	17
	<b>TOTAL</b>	47	09	04	60

#### SUGGESTED READINGS:

- Aswathappa K., Human Resource Management, Tata McGraw-Hill, New Delhi.
- Gupta, C.B., Human Resource Management, Sultan Chand & Sons, Delhi.
- Rao, V. S. P., Human Resource Management: Text and Cases, Excel Books.
- Nath, A.S. Human Resource Management. Ashok Publication, India.
- Decenzo, D.A. and Robbins, S. P., Fundamentals of Human Resource Management, Wiley, India.
- Dessler, G. and Varkkey, B., Human Resource Management, Pearson Education, Delhi.
- Biswajeet Pattanayak, Human Resource Management, PHILearning

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

**FYUGC B.COM PROGRAMME  
DETAILED SYLLABUS OF 3RD SEMESTER**

Title of the Course	<b>CORPORATE ACCOUNTING</b>
Course Code	COM-MJ-03044
Nature of the Course	Major
Total Credit	04 Credits
Contact Hours	60 Hours
Distribution of Marks	60 (End Sem) + 40 (In-Sem)

**COURSE OBJECTIVE**

The objective of the course is to acquire the conceptual knowledge of corporate accounting and to understand the various techniques of preparing accounting and financial statements.

**COURSE OUTCOME**

1. The learners will able to identify the provisions to be followed for the preparation of final accounts of companies as per Companies Act 2013.
2. The learners will able to understand the concept of Right shares, Bonus shares, Buy back shares and their accounting treatment.
3. The learners will able to understand the concept of valuation of business after amalgamation and merger and internal reconstruction of companies and its implications in various accounting procedures.
4. The learners will able to clear the concept of winding up or liquidation and will be able to prepare different statements under winding up of companies.

<b>UNITS</b>	<b>COURSE CONTENTS</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>Total Hours</b>
Unit-I (15 marks)	<b>Final Accounts</b> • Preparation of Final Accounts of a Joint Stock Company (as per Companies Act, 2013) with necessary adjustments	12	2	0	14
Unit-II (15 marks)	<b>Incentive Equity, Buy Back of shares and Valuation of shares</b> • Incentive Equity: Right and Bonus Shares – Meaning, Advantages and Disadvantages, Provisions as per Companies Act, 2013 and their Accounting Treatment. • Buy back of shares: Meaning, Provision of Companies Act, 2013 and Accounting Treatment. • Valuation of shares: Meaning, provisions of Companies Act on valuation of shares with simple practical problems	15	1	0	16
Unit-III	<b>Internal reconstruction of companies</b>	15	2	0	17

(15 marks)	<ul style="list-style-type: none"> <li>• Concept and meaning of Internal Reconstruction</li> <li>• Different forms of Internal Reconstruction</li> <li>• Provisions as per Companies Act and Accounting treatment for Alteration of Share Capital and Reduction of Share Capital</li> <li>• Preparation of Balance Sheet after Internal Reconstruction</li> </ul>				
Unit-IV (15 Marks)	<b>Amalgamation of companies</b> <ul style="list-style-type: none"> <li>• Meaning and objectives of Amalgamation</li> <li>• Provisions as per Accounting Standard 14</li> <li>• Amalgamation in the nature of Merger and Purchase</li> <li>• Consideration for Amalgamation</li> <li>• Accounting Treatment for Amalgamation and preparation of Balance Sheet after Amalgamation</li> </ul>	12	1	0	13
	<b>TOTAL</b>	54	6		60

Where, L =Lectures, T =Tutorials, P =Practicals

#### **SUGGESTED READINGS:**

- Advance Accounting Jain, S.P., Narang, K.L., Agrawal, S., & Sehgal,
- M. Advanced Accountancy. Kalyani Publishers. • Agarwal, B.M. & Gupta, M.P.
- Advanced Accounting: Text & Problems. Bharat Law House Pvt. Ltd.
- Hanif, M. & Mukherjee, A. Financial Accounting-II. McGraw Hill Publications.
- Iyengar, S.P. Advanced Accounting. Sultan Chand & Sons.
- Corporate Accounting: B.B Dam; H. C Gautam; Chakraborty

**Note: Learners are advised to use latest edition of text books**

**FYUGC B.COM PROGRAMME  
DETAILED SYLLABUS OF 4TH SEMESTER**

Title of the Course	<b>MARKETING MANAGEMENT</b>
Course Code	COM-MJ-04034
Nature of the Course	Major
Total Credit	04 Credits
Contact Hours	60 Hours
Distribution of Marks	60 (End Sem) + 40 (In-Sem)

**COURSE OBJECTIVE**

The course aims to provide basic knowledge of concepts, principles, tools and techniques of marketing and to provide knowledge about various developments in the subject.

**COURSE OUTCOME**

After the completion of the course, the learners will be able to:

1. Develop understanding of basic concepts of marketing, marketing philosophies, and environmental conditions affecting marketing decisions of a firm.
2. Analyse the process of marketing decisions in terms of product, pricing, distribution and promotion.
3. Learn various recent developments in marketing area that may govern marketing decisions of a firm and also various ethical and legal issues.
4. Comprehend the recent trends in marketing and its implication on business

<b>UNITS</b>	<b>COURSE CONTENTS</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>Total Hours</b>
Unit-I (15 Marks)	<b>Foundation to Marketing:</b> Nature, Scope and Importance of Marketing; Marketing vs. Selling; Marketing Concepts.  <b>Marketing Environment:</b> Concept, Importance and Components of Marketing Environment.	10	2	0	12
Unit-II (15 Marks)	<b>Consumer Behaviour:</b> Concept and Importance, Consumer Buying Process, Consumer Buying Behaviour models- EKB Model, Howard Sheth Model; Targeting strategies- target market selection, Product Positioning: concept, purpose and steps in product positioning.  <b>Customer Relations:</b> Meaning, Significance; Customer acquisition- concept; Customer life cycle and Customer	14	2	0	16

	lifetime value; CRM Process-objectives and advantages				
Unit-III (15 Marks)	<b>Marketing Mix:</b> <b>Product Mix:</b> Concept and importance, branding, packaging & labeling; Product Life Cycle, New Product Development process. <b>Pricing Decisions:</b> Objectives; Factors affecting the price of a product; Pricing strategies. <b>Distribution Channels &amp; Physical Distribution:</b> Channels of distribution–meaning and importance; types and factors affecting choice of distribution channels; Channel management strategies	15	2	0	17
Unit-IV (15 Marks)	<b>Promotion and Recent Developments in Marketing:</b> Concept and importance of Promotion; Types of promotion: Advertising, Personal Selling, Public Relations & Sales Promotion, and their distinctive characteristics. Concept only: Green marketing; Digital marketing, SEO marketing, Sustainable Marketing; Rural marketing, Niche Marketing.	13	2	0	15
	<b>TOTAL</b>	52	8	0	60

Where, L =Lectures, T =Tutorials, P =Practicals

### Practical Exercise:

Learners are required to:

1. Analyse the impact of various environmental forces in the context of a given durable and non- durable product.
2. Analyse a marketing mix strategy of a durable and non-durable product.
3. Select any product and analyse its segmentation strategy in comparison to its immediate competitive product.
4. Analyse the distribution strategy of a given company.
5. Find out ethical concerns of customers with regard to different marketing mix decisions in regard to select products

### SUGGESTED READINGS:

- Czinkota, Miachel: Marketing Management, Cengage Learning.
- Etzel, Michael J., Walker, Bruce J., Stanton, William J., and Ajay Pandit: Marketing Concepts and Cases, Tata McGraw Hill (Special Indian Edition).
- Kazmi, SHH: Marketing Management Text and Cases, Excel Books.
- Kotler, Philip; Keller, Kevin Lane; Koshy, Abraham, and Mithileshwar Jha: Marketing Management: A South Asian Perspective, Pearson.
- Kumar, Arun and N. Meenakshi: Marketing Management, Vikas Publishing House.

- Lamb, Charles W.; Hair, Joseph F., and Carl McDaniel: Marketing, Cengage Learning.
- Zikmund, William G. and Michael D'Amico: Marketing: Creating and Keeping Customers in an E-Commerce World, South-Western College Pub. Note: Learners are advised to use latest edition of text books.

*Note: Learners are advised to use latest edition of text books.*

**FYUGC B.COM PROGRAMME  
DETAILED SYLLABUS OF 4TH SEMESTER**

Title of the Course	<b>INDUSTRIAL RELATION AND LABOUR LAWS</b>
Course Code	COM-MJ-04064
Nature of the Course	Major
Total Credit	04 Credits
Contact Hours	60 Hours
Distribution of Marks	60 (End Sem) + 40 (In-Sem)

**COURSE OBJECTIVE**

The course aims to enable the students to learn the concepts of industrial relations including trade unions, discipline, grievance redressal and various labour laws/ code.

**COURSE OUTCOME**

After the completion of the course, the learners will be able to:

1. Understanding the evolution of industrial relations helps managers handle changing workplace dynamics effectively.
2. Globalized operations require knowledge of international labor standards and cross-country industrial relations.
3. Effective IR depends on managers' ability to communicate, negotiate, and collaborate with trade unions.
4. Strong disciplinary systems, grievance procedures, and legal frameworks ensure fair and peaceful dispute resolution.

UNITS	COURSE CONTENTS	L	T	P	Total Hours
Unit-I (15 Marks)	<b>Industrial Relations (IR)</b> Concept and scope of Industrial Relations; Objectives of IR; Factors affecting IR in changing Environment, Evolution of IR in India; overview of stakeholders in industrial relations; international dimensions of industrial relations. Labour welfare: Concept, Labour welfare officer, importance of workers education	12	2	0	14
Unit-II (10 Marks)	<b>Trade Unions and Industrial Disputes</b> <b>Trade Unions:</b> Concept, objectives, role, functions and challenges of trade unions; growth of trade unions in India; union- management relations <b>Industrial Disputes:</b> Concept, nature, causes of disputes, collective bargaining, dispute settlement mechanism –	10	2	0	12

	Conciliation, Arbitration and Adjudication, Tripartite Labour convention in India, Strikes and Lockouts				
Unit-III (15 Marks)	<p><b>Labour Laws</b></p> <p><b>Trade Union Act, 1926:</b> Objectives, importance, definitions, registration of Trade Union, Recognized trade unions, duties &amp; liabilities, rights &amp; privileges of Registered trade union.</p> <p><b>Industrial Disputes Act, 1947:</b> Important definitions, provisions relating to Layoff, Retrenchment, and Closure, powers and duties of authorities</p> <p><b>Factories Act, 1948:</b> Important definitions, Provisions relating to health, safety and welfare</p> <p><b>Miscellaneous Legislations:</b> The Child Labour (Prohibition &amp; Regulation) Act, 1986; Equal Remuneration Act, 1976; Payment of Wages Act, 1936; Maternity Benefit (Amendment) Act, 2017; Employees Compensation (Amendment) Act, 2017</p>	12	2	0	14
Unit-IV (20 Marks)	<p><b>Discipline, Grievance Handling and Emerging Issues in Industrial Relations</b></p> <p><b>Discipline:</b> Causes of indiscipline, Maintenance of discipline, Misconduct, Types of punishments, Code of Discipline, Domestic enquiries;</p> <p><b>Grievance:</b> Meaning and effects of grievances; Grievance handling procedures;</p> <p><b>Emerging Issues in industrial relations:</b> recent trends in labour relations; technology- driven changes; globalization impacts; future prospects and policy recommendations.</p>	18	2	0	20
	<b>TOTAL</b>	52	8	0	60

Where, L =Lectures, T =Tutorials, P =Practicals

#### SUGGESTED READINGS:

- S. C Srivastava, Industrial relations and Labour Laws, Vikas Publishing House
- Dr. Satish Kumar Saha, Anju Agarwal, Industrial Relations and Labour Laws, SBPD Publications
- Dr.SrigouriKosuri, Industrial Relations and Labour Laws, AG Publishing House
- P.C. Tripathi;C.B. Gupta; N.D. Kapoor, Industrial Relations and Labour Laws, Sultan Chand& Sons

*Note: Learners are advised to use latest edition of text books.*

**FYUGC B.COM PROGRAMME  
DETAILED SYLLABUS OF 4TH SEMESTER**

Title of the Course	<b>INCOME TAX LAW AND PRACTICE</b>
Course Code	COM-MJ-04074
Nature of the Course	Major
Total Credit	04 Credits
Contact Hours	60 Hours
Distribution of Marks	60 (End Sem) + 40 (In-Sem)

**COURSE OBJECTIVE**

To provide basic knowledge and equip students with application of principles and provisions of Income-tax Act, 1961 and the relevant Rules.

**COURSE OUTCOME**

After completing the course, the student shall be able to:

1. Determine the residential status of individuals and to calculate the incidence of taxation.
2. Compute income from salary by applying the provisions of the Income Tax Act 1961.
3. Compute income/loss from house property
4. Prepare a Statement showing taxable income from business/profession and Assess capital gains and income from other sources.

<b>UNITS</b>	<b>COURSE CONTENTS</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>Total Hours</b>
Unit-I (10 Marks)	<b>Basic Concepts:</b> Income, agricultural income, person, assesses, assessment year, previous year, gross total income, total income. <b>Residential status;</b> Scope of total income on the basis of residential status Exempted income under section 10.	8	2	0	10
Unit-II (20 Marks)	<b>Computation of Income under Salaries:</b> Income from Salary: Meaning of salary, Basis of charge, Conditions of chargeability, Allowances, Perquisites, Treatment of Gratuity and Provident Fund, Computation of Income from Salary.	18	2	0	20
Unit-III (15 Marks)	<b>Income from House property:</b> Basis of charge – Exempted house property incomes – Computation of income from let out house property – Gross Annual Value – Deductions u/s24 – Treatment of loss from house property – Income from self-occupied house property – Computation of total Income from house property.	11	4	0	15

Unit-IV (15 Marks)	<b>Computation of Income under different heads:</b> Profits and gains of business or profession; Capital gains; Income from other sources <b>Computation of Tax Liability:</b> Assessment of Tax-Types – PAN- Tax Liability of Individuals and HUF.	14	1	0	15
	<b>TOTAL</b>	<b>51</b>	<b>9</b>	<b>0</b>	<b>60</b>

Where, L =Lectures, T =Tutorials, P =Practicals

#### **SUGGESTED READINGS:**

- Banerjee, B.: Cost Accounting – Theory and Practice, PHI Learning Pvt. Ltd.
- Kishor, R. M.: Taxman’s Cost Accounting, Taxmann Publication Pvt. Ltd.
- Lal, J., & Srivastava, S.: Cost Accounting, McGraw Hill Publishing Co.
- M. C. Shukla, T. S. Grewal and M.P. Gupta: Cost accounting, Text and Problems, S. Chand.
- S.P. Jain & K.L. Narang: Cost Accounting Principles and Methods, Kalyani Publishers.

*Note: Learners are advised to use latest edition of text books.*

**FYUGC B.COM PROGRAMME  
DETAILED SYLLABUS OF 4TH SEMESTER**

Title of the Course	<b>BUSINESS LAW</b>
Course Code	COM-MJ-04084
Nature of the Course	Major
Total Credit	04 Credits
Contact Hours	60 Hours
Distribution of Marks	60 (End Sem) + 40 (In-Sem)

**COURSE OBJECTIVE**

To provide students with foundational knowledge of key business laws in India and develop the ability to apply legal principles to real-world commercial situations.

**COURSE OUTCOME**

1. To explain the essential elements and enforcement of valid business contracts and special agreements.
2. To analyze legal provisions governing partnerships, LLPs, and the sale of goods in commercial contexts.
3. To identify and interpret various forms of intellectual property and their significance in business protection.
4. To evaluate the legal and ethical considerations in resolving business disputes and ensuring compliance with regulatory frameworks.

UNITS	COURSE CONTENTS	L	T	P	Total Hours
Unit-I (15 Marks)	<b>The Indian Contract Act 1872 and Special Contract Act:</b> <ul style="list-style-type: none"> <li>• Contract-meaning, characteristics and its types</li> <li>• Essentials of a Valid Contract- Offer and Acceptance, Consideration, Contractual capacity, Free consent</li> <li>• Discharge of contracts- Modes of discharge of contracts</li> <li>• Contract of bailment and contract of Agency</li> <li>• Contract of indemnity and guarantee</li> </ul>	10	5	0	15
Unit-II (15 Marks)	<b>Partnership Act 1932 and Limited Liability Partnership Act 2008:</b> <ul style="list-style-type: none"> <li>• Nature and Characteristics of Partnership, Forms of Partnership</li> <li>• Rights and Duties of Partners, Modes of Dissolution of Partnership</li> <li>• Concept and features of LLP, difference between LLP, Partnership and company</li> <li>• LLP agreement, Partners and their relationship, Designated Partners.</li> </ul>	12	3	0	15

	<ul style="list-style-type: none"> <li>• Incorporation of LLP- Documents and Registration</li> </ul>				
Unit-III (15 Marks)	<b>The Sales of Goods Act, 1930</b> <ul style="list-style-type: none"> <li>• Contract of Sale, meaning and difference between sale and agreement to sell</li> <li>• Condition and Warranties</li> <li>• Transfer of ownership of goods and performance of contract of sale</li> <li>• Unpaid seller- concept, rights of the unpaid seller against the goods and the buyer</li> <li>• International Contract of Sale – Concept, objectives and features</li> </ul>	9	3	0	12
Unit-IV (15 Marks)	<b>Miscellaneous Acts</b> <b>A. Intellectual Property Rights</b> <ul style="list-style-type: none"> <li>• Introduction of Intellectual Property</li> <li>• Basics of TRIPS and World Trade Organisation (WTO)</li> <li>• Kinds of Intellectual Property rights- Copyright, Patent, Trademark, Trade secret, Design and Layout design, Geographical indication, Plant varieties and Traditional Knowledge</li> <li>• Case Studies</li> </ul> <b>B. Competition Act, 2002</b> <ul style="list-style-type: none"> <li>• Introduction of Competition Law and Objectives of the Competition Act, 2002</li> <li>• Concept of Anti-competitive agreements and Abuse of dominant position</li> <li>• Regulation of combinations (mergers, acquisitions, amalgamations)</li> <li>• Competition Commission of India (CCI): Composition, powers and functions. Importance of the Act in business practices</li> </ul>	14	4	0	18
	<b>TOTAL</b>	<b>45</b>	<b>15</b>	<b>0</b>	<b>60</b>

Where, L =Lectures, T =Tutorials, P =Practicals

#### SUGGESTED READINGS:

- Dhingra, J. (n.d.). Business laws. Kalyani Publishers.
- Kapoor, N. D. (n.d.). Business law. Sultan Chand & Sons.
- Varshney, G. K. (n.d.). Business law. Sahitya Bhawan Publications.
- Gupta, O. P. (n.d.). Business law. SBPD Publishing House.
- Das, S. K., & Roy, P. K. (2018). *Business law*. Oxford University Press.
- Singh, A. (2019). *Business law*. Bharat Law House.
- Jagota, R. (2022). *Business laws*. Kalyani Publishers.