

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



Syllabus for FYUGP

**Subject: Commerce
Skill Enhancement Course (SEC)
(Common for all Specializations/Honours)**

Approved by :

**Board of Studies meeting held on 23-06-2026
&**

Academic Council vide Resolution No. DC/AC/3/2026/02, dated 29-06-2026.

**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

Skill Enhancement Course (SEC) (Common for all Specializations/Honours)

FYUGC B.Com SEC Course Structure

Semester	Course	Credit	Level	Paper Code and Paper Name
SEM-I	SEC-1	3	100	COM-SEC-01013 Personal Financial Planning
SEM-II	SEC-2	3	100	COM-SEC-02013 Office Management
SEM-III	SEC-3	3	200	COM-SEC-03013 E-Commerce

Course Levels:

0-99 : Pre-requisite

100-199 : Foundation & Introductory

200-299 : Intermediate-level

300-399 : Higher-level

400-499 : Advanced course

FYUGC B.COM PROGRAMME DETAILED SYLLABUS OF 1ST SEMESTER

Title of the Course	PERSONAL FINANCIAL PLANNING
Course Code	COM-SEC-01013
Nature of the Course	Skill Enhancement Course (SEC)
Total Credit	03 Credits
Contact Hours	45 Hours
Distribution of Marks	45 (End Sem) + 30 (In-Sem)

COURSE OBJECTIVE:

The course aims to familiarize the learners with different aspects of personal financial planning like savings, investment, taxation, insurance, and retirement as well as financial scams and financial system regulation, and to develop the necessary knowledge and skills for effective financial planning.

COURSE OUTCOMES:

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

1. Understand the meaning and relevance of personal financial planning.
2. Demonstrate the concepts of investment and tax planning.
3. Analyze insurance and retirement planning and its relevance.
4. Understand various financial scams, importance of digital security, and roles of the regulatory bodies.

UNITS	COURSE CONTENTS	L	T	P	Total Hours
Unit-I (15 Marks)	Introduction to Financial Planning Financial goals; steps in financial planning; budgeting incomes and payments; time value of money; Introduction to savings; benefits of savings; management of spending and financial discipline; setting alerts and maintaining sufficient funds for fixed commitments.	07	01	0	8
Unit-II (30 Marks)	Investment & Tax Planning - Process and objectives of investment; concept and measurement of return and risk for various asset classes; Investment in stocks; measurement of portfolio risk and return, diversification and portfolio formation; Gold bond; Real estate; Fixed income instruments, financial derivatives and commodity market in India; Mutual fund schemes; International investment avenues; Currency derivatives and digital currencies. - Tax structure in India for personal taxation; Scope of personal tax planning; exemptions and deductions available	14	06	0	20

	to individuals under different heads of income and gross total income; Comparison of benefits: special provisions u/s 115BAC vis-à-vis General provisions of the Income-tax Act, 1961.				
Unit-III (15 Marks)	Insurance & Retirement Planning Need for insurance; Types of Insurance: life insurance, health insurance, property insurance, credit life insurance and professional liability insurance; Retirement planning goals; process of retirement planning; Pension plans available in India; Reverse mortgage; Estate planning.	07	03	0	10
Unit-IV (15 Marks)	Financial Scams & Financial System Regulation Financial scams in India; Nature and scope of financial scams; Psychology of scams and victim vulnerability; Importance of digital security; Financial system regulation in India; Grievance redressal mechanism; Roles of ombudsmen; Key financial regulatory bodies-RBI, SEBI, IRDAI, PFRDA, and MCA.	07	0	0	7
	TOTAL	35	10	0	45

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

SUGGESTED READINGS:

- Garg, S. *Personal Financial Planning*. S. Chand & Sons.
- Indian Institute of Banking & Finance. *Introduction to Financial Planning*. Taxmann Publications.
- Jaiswal, B., Shimpi, L.S., & Srivastava, S.K. *Managing Personal Finance*. New Royal Book Company.
- Kevin, S. *Security Analysis and Portfolio Management*. PHI Learning Private Ltd
- Madura, J. *Personal Finance*. Pearson Publications.
- Kapoor, J.R., Dlabay, L.R., Hughes, R.J., & Hart, M.M. *Personal Finance*. McGraw Hill Publications.
- Pandit, A. *The Only Financial Planning Book that You Will Ever Need*. Network 18 Publications Ltd.
- SCERT, Delhi. *Money Matters Unveiled: A Simple Approach to Financial Literacy*, State Council of Educational Research & Training, New Delhi.
- Sinha, M. *Financial Planning: A Ready Reckoner*. McGraw Hill Education.

FYUGC B.COM PROGRAMME DETAILED SYLLABUS OF 2ND SEMESTER

Title of the Course	OFFICE MANAGEMENT
Course Code	COM-SEC-02013
Nature of the Course	Skill Enhancement Course (SEC)
Total Credit	03 Credits
Contact Hours	45 Hours
Distribution of Marks	45 (End Sem) + 30 (In-Sem)

COURSE OBJECTIVE:

The course aims to equip THE learners with the knowledge and skills to manage office operations effectively. It also aims to make the learners aware and understand about necessary office layout, significance of conducive work environment, office communication and record management.

COURSE OUTCOME:

1. After completion of the course, learners will gain a comprehensive understanding of various administrative and official roles in diverse organizations and can effectively manage office operations.
2. Learners will better understand the principles and benefits of effective office layout and design for optimizing productivity.
3. Learners shall develop effective written and oral communication skills having better command on business writing and presentations.
4. Learners will be equipped with knowledge and understanding to take up the roles of office assistants, front office executives, data entry operator, secretary and office manager.

UNITS	COURSE CONTENTS	L	T	P	Total Hours
Unit-I (15 Marks)	Fundamentals of Office Management Office management: concept, scope and its importance. Primary and administrative functions of office management. Responsibilities and qualities of a successful office manager. Concept of front office, back office, virtual office.	08	02	0	10
Unit-II (20 Marks)	Office Layout and Environment (a) Office layout: meaning, principles of effective office layout, ergonomics, noise management, workflow organisation, allotment of seats, chambers, cabins, rooms etc. (b) Office environment: working conditions, lighting and	10	02	0	12

	ventilation, safety of employees. Security and secrecy in office.				
Unit-III (20 Marks)	Record Management (a) Basic principles of record management, features of a good filing system, different filing systems, digital filing, importance of indexing, types of indexing, proper record retention. (b) Handling mails: inward and outward mails.	08	04	0	13
Unit-IV (20 Marks)	Office Communication and use of Technology (a) Various communication methods used in organizations- their respective advantages and disadvantages in office setting. Cross-cultural communication. Office automation and digitalization. (b) Meeting management (agendas, minutes). Types of meetings. Handling customer complaints and conflict resolution.	08	2	0	10
	TOTAL	35	10	0	45

SUGGESTED READINGS:

- R.S.N. Pillai & Bhagavati, *Office Management*, S. Chand & Company Ltd, New Delhi.
- R.K. Chopra, *Office Management*, Himalaya Publishing House.
- P.K. Ghose, *Office Management*, S. Chand & Sons, New Delhi.

FYUGC B.COM PROGRAMME DETAILED SYLLABUS OF 3RD SEMESTER

Title of the Course	E-COMMERCE
Course Code	COM-SEC-03013
Nature of the Course	Skill Enhancement Course (SEC)
Total Credit	03 Credits
Contact Hours	45 Hours
Distribution of Marks	45 (End Sem) + 30 (In-Sem)

COURSE OBJECTIVE:

This value-added course in E-Commerce equips students with foundational knowledge of online business operations, digital payment systems, and e-marketing tools. It enhances their understanding of cyber security, legal frameworks, and emerging technologies such as AI and block chain. The course aims to develop practical skills, digital awareness, and an entrepreneurial mindset, thereby improving students' employability and preparing them for diverse career opportunities in the evolving digital business environment.

COURSE OUTCOMES:

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

1. Understand the core concepts and scope of E-Commerce
2. Explain the technological infrastructure required for an online business
3. Apply knowledge of digital marketing and online business models
4. Demonstrate practical skills through projects or simulations

UNITS	COURSE CONTENTS	L	T	P	Total Hours
Unit-I (15 Marks)	Introduction to E-Commerce: Definition and Meaning of E-Commerce, Scope and significance of E-Commerce, Benefits of E-Commerce, Limitations of E-Commerce, Traditional Commerce vs E-Commerce, Growth of E-Commerce in India	6	0	0	6
Unit-II (25 Marks)	Infrastructure and Technologies of E-Commerce Internet and WWW Basics, E-Commerce Hardware and Software Requirements, E-Commerce Platforms and Applications, Website Design and Hosting Basics, Mobile Commerce, Payment Gateways and Online Payment Methods, Credit & Debit cards, UPI, E-Wallets, Net Banking.	12	5	0	17
Unit-III	E-Marketing and Online Business Models	8	3	0	11

(17 Marks)	Digital Marketing: Concepts and Tools, Social Media Marketing, Search Engine Optimization (SEO), Email Marketing, Affiliate Marketing, Online Business Models: Marketplace, Aggregator, Subscription, Freemium, Case Studies of E-Commerce Giants Amazon and Flipkart.				
Unit-IV (18 Marks)	E-Commerce Security Issues and Information Technology Act 2000 Cyber Threats, Data Breaches, Payment Fraud, SSL Certificates, Firewalls, and Antivirus –Two-Factor Authentication, Encryption, Digital Signature Legality, Governing Electronic Transactions in India, Consumer Protection in Online Transactions, Consumer Rights in E-Commerce, Emerging Trends, Artificial Intelligence, Block chain, Green E-Commerce, and Sustainable Practices.	9	2	0	11
	TOTAL	35	10	0	45

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

SUGGESTED READINGS:

- Joseph, P. T. (2016). *E-Commerce: An Indian Perspective* (5th Ed.). PHI Learning Pvt. Ltd.
- Whiteley, D. (2000). *E-Commerce: Strategy, Technologies and Applications*. McGraw-Hill Education.
- Kalakota, R., & Whinston, A. B. (1997). *Frontiers of Electronic Commerce*. Pearson Education.
- Turban, E., King, D., Lee, J. K., Liang, T.-P., & Turban, D. C. (2015). *Electronic Commerce: A Managerial and Social Networks Perspective* (8th Ed.). Springer.
- Bajaj, K. K., & Nag, D. (2005). *E-Commerce: The Cutting Edge of Business*. Tata McGraw-Hill Education.
- Jaiswal, S. (2001). *Doing Business on the Internet: E-Commerce*. Galgotia Publications.
- Ministry of Electronics & Information Technology (MeitY). (2023). *Digital India Programme Overview*. Government of India. Retrieved from <https://www.digitalindia.gov.in>
- Invest India. (2024). *E-Commerce Sector in India*. Retrieved from <https://www.investindia.gov.in>