Darrang College (Autonomous), Tezpur-784001

Syllabus for FYUGP

Subject: Commerce (Minor Course)

(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-Filling 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 polices 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

MINOR COURSE

(Common for all Specializations/Honours)

FYUGC B.Com Minor Course Structure

Semester	Course	Credit	Level	Paper Code and Paper Name
SEM-I	Minor-1	4	100	COM-MN-01014 Business Organisation and Management
SEM-II	Minor-2	4	100	COM-MN-02014Indian Financial System
SEM-III	Minor-3	4	200	COM-MN-03014Entrepreneurship
SEM-IV	Minor-4	4	200	COM-MN-04014 Business Statistics
SEM-V	Minor-5	4	300	COM-MN-05014 Indian Economy
SEM-VI	Minor-6	4	300	COM-MN-06014 Auditing & Assurance
SEM-VII	Minor-7	4	400	COM-MN-07014 Statistics for Business Analysis
SEM-VIII	Minor-8	4	400	COM-MN-08014 Business Policy Analysis

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	**BUSINESS ORGANISATION AND MANAGEMENT**
Course Code	COM-MN-01014
Nature of the Course	Minor
Total Credit	04 Credits
Contact Hours	60 Hours
Distribution of Marks	60 (End Sem) + 40 (In-Sem)

COURSE OBJECTIVE:

To promote a fundamental understanding of various forms of business organizations, the organization structure and the importance of managerial functions needed to be performed for its success.

COURSE OUTCOME:

1. The learners will be equipped with a foundational understanding of different business structures.
2. The learners shall gain insights in business principles and management practices applied in complex business situations.
3. The learners will gain insight in managerial functions, decision-making along with an awareness of ethical considerations and social responsibility.
4. The learners will acquire knowledge about the external and internal factors influencing a business.

UNITS	COURSE CONTENTS	L	T	P	Total Hours
Unit-I (25 Marks)	**Forms of Business Organisation** • Business: meaning, objectives and functions. Some important concepts: franchising, outsourcing, social responsibility, business ethics. • Forms of business organizations, their meaning and features: sole proprietorship, partnership, joint stock company, cooperative, joint Hindu family business.	10	2	0	12
Unit-II (30 Marks)	**Planning & Organising** • Strategic planning, decision making process. • Organizing - meaning, features, process; Formal and Informal organizations; Organisation structure: line and staff, functional, matrix, project; Span of management: meaning, factors determining span of management. • Delegation: meaning, elements; Centralization vs Decentralization	12	5	0	17

Unit-III (25 Marks)	**Directing & Controlling** • Motivation: meaning, importance, factors affecting motivation; Leadership: meaning, importance ,leadership styles; Communication: new trends and directions (Role of IT and social media); • Controlling: principles of controlling, measures of controlling, Relationship between planning and controlling,	14	5	0	19
Unit-IV (20 Marks)	**Contemporary Issues in Management** • Business Process Reengineering, Six Sigma, AI in workplace: concept, examples, benefits. • Work-life balance, Flexi-time and work from home; Co-sharing.	09	3	0	12
	TOTAL	**45**	**15**	**0**	**60**

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

SUGGESTED READINGS:

- Basu, C. (2017). *Business Organisation and Management*. McGraw Hill Education, New Delhi.
- Sherlekar, S.A. (2016). *Modern Business Organisation and Management*. Himalayan Publishing House.
- Gupta, C.B. *Business Organisation and Management*. S. Chand & Sons.
- Mathur, CA Abha. *Business Organisation and Management* (3^{rd} Ed.), Taxmann Publications Pvt. Ltd.
- Kumar, P. *Business Organisation*. S. Chand & Sons.
- Tulsian, P.C. and Pandey, V. *Business Organisation and Management*. Pearson Education.
- Singla, R.K. *Business Organisation and Management*. V.K Global Publications Pvt. Ltd.

FYUGC B.COM PROGRAMME
DETAILED SYLLABUS OF 2ND SEMESTER

Title of the Course	**INDIAN FINANCIAL SYSTEM**
Course Code	COM-MN-02014
Nature of the Course	Minor
Total Credit	04 Credits
Contact Hours	60 Hours
Distribution of Marks	60 (End Sem) + 40 (In-Sem)

COURSE OBJECTIVE:

This course aims to provide foundational knowledge of the Indian financial system, covering financial markets, institutions, services, and regulatory bodies, enabling undergraduate commerce students to understand their structure, functions, and significance in promoting financial stability and economic development.

COURSE OUTCOMES:

By the end of the course, the students will be able to:

1. Understand the structure, components, and functioning of the Indian financial system and its role in economic development.
2. Explain the operations of the financial markets, institutions, and services, including banking, non-banking institutions, mutual funds, and insurance companies.
3. Understand and analyze the financial institutions and key financial services, including banking, non-banking sectors, and apply this knowledge effectively within the Indian financial system.
4. Analyse the functions and regulatory roles of RBI, SEBI, IRDAI, and PFRDA in ensuring financial system efficiency and stability.

UNITS	COURSE CONTENTS	L	T	P	Total Hours
Unit-I (20 Marks)	**Introduction to Indian Financial System** • Financial System – Meaning, Components of Financial system, Functions of Financial System, Financial System and Economic Development, Overview of the Indian Financial System.	8	2	0	10
Unit-II (30 Marks)	**Financial Markets & Instruments** • **Financial Markets** Meaning and Classifications of financial markets; Money market–its constitutions, Functions and Significance; Capital market–Primary and secondary market, Functions	17	3	0	20

	of capital market and its significance. • **Financial Instruments** Meaning and Types of financial instruments; Money market instruments- Treasury bills, Certificate of deposits, Commercial papers, Call money, Repurchase agreements; Capital market instruments–Shares, Debentures, Bonds, Mutual Funds, Derivatives.				
Unit-III (30 Marks)	**Financial Institutions& Services** • **Financial Institutions** Banking financial institutions, Types of banks, Functions of Banks, Structure of Indian banking system; Non-banking financial institutions, types and structure; Mutual Funds, Insurance Companies and Pension Funds. • **Financial Services** Meaning, Features and importance, Types of financial services–Factoring, Leasing, Venture Capital, Consumer finance and Housing finance.	17	3	0	20
Unit-IV (20 Marks)	**Regulatory Bodies** • Reserve Bank of India–organization, objectives, role and functions; • Securities and Exchange Board of India–organization and objectives; • Insurance Regulatory and Development Authority of India; • Pension Fund Regulatory and Development Authority.	8	2	0	10
	TOTAL	**50**	**10**	**0**	**60**

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

SUGGESTED READINGS

- Pathak, B. *The Indian financial system*. Pearson Education.
- Bhole, L. M. *Financial institutions and markets*. Tata McGraw Hill.
- Srivastava, R. M., & Nigam, D. *Dynamics of financial markets and institutions in India*. Excel Books.
- Machiraju, H. R. *Indian financial system*. Vikas Publishing House.
- Desai, V. *The Indian financial system and development*. Himalaya Publishing House.
- Varshney, P. N., & Mittal, D. K. *Indian financial system*. Sultan Chand & Sons.

FYUGC B.COM PROGRAMME
DETAILED SYLLABUS OF 3RD SEMESTER

Title of the Course	**ENTREPRNEURSHIP**
Course Code	COM-MN-03014
Nature of the Course	Minor
Total Credit	04 Credits
Contact Hours	60 Hours
Distribution of Marks	60 (End Sem) + 40 (In-Sem)

COURSE OBJECTIVE

The course aims to equip the learners to entrepreneurship so that they are inspired to look at entrepreneurship as a viable, lucrative, and preferred option of professional life.

COURSE OUTCOME

On successful completion of the course the learner will be able to:

1. Discern distinct entrepreneurial traits.
2. Identify the parameters to assess opportunities and constraints for new business ideas;
3. Gain theoretical insights and practical understanding of creating a new business right from conception of an idea to its implementation.
4. Understand the nature and kind of government initiatives in promoting entrepreneurship.

UNITS	COURSE CONTENTS	L	T	P	Total Hours
Unit-I (25 Marks)	**Entrepreneur and Entrepreneurship:** Entrepreneurship, Nature, functions and significance, Qualities of an entrepreneur, Types of entrepreneurs – meaning, characteristics; Creativity and innovation in entrepreneurship; Entrepreneurial continuum, entrepreneurial stimulants, Dimensions of entrepreneurship: intra-preneurship, techno-preneurship, cultural entrepreneurship, Rural entrepreneurship, Women entrepreneurship and social entrepreneurship, Entrepreneurship vs. intra-preneurship.	12	1	0	13
Unit-II (25 Marks)	**Entrepreneurship Policies in India**: Government's initiatives and agencies – MSME Sector, Start-up India, Stand-up India, Make in India, and other recent developments. Entrepreneurship in North east India with special reference to Assam.	11	2	0	13
Unit-III (25	**Entrepreneurship Development Programme (EDP):** Meaning, objectives, importance, Indian EDP model; Phases	14	3	0	17

Marks)	of EDPs, Evaluation of EDPs, Common Denominators of success of EDPs, Role, Relevance and Achievements of EDPs, Role of Government in organizing EDPs, Institutional support for EDP and need for institutional Support. Concept of business incubators, angel investors, venture capital. Venture capital- Concepts & types, Venture capital finance in India,				
Unit-IV (25) Marks)	**Sources of business ideas and tests of feasibility**: Significance of writing the business plan/project including feasibility analysis; Main aspects of the project report; Project presentation and appraisal thereof by external agencies.	**13**	4	0	17
	TOTAL	**50**	**10**	**0**	**60**

Practical Exercise: Learners are required to:

1. Analyse various case studies of entrepreneurship at TATA Group, Aditya Birla Group, Reliance, and so on.
2. Analyse the key initiatives of Government of India for promoting entrepreneurship in the country for any one business area.
3. Develop a business idea and conduct a feasibility analysis of the same.
4. Participate in Business Plan Competition, and identifying alternative sources of raising finance for a start-up.

SUGGESTED READINGS:

- Desai, Vasant. Dynamics of Entrepreneurial Development and Management.Mumbai, Himalaya Publishing House.
- Singh, Nagendra P. EmergingTrendsinEntrepreneurshipDevelopment. New Delhi: ASEED.
- Deb R.B. Entrepreneurship, Kalyani Publishers, India.
- S S Khanka,EntrepreneurialDevelopment,S.Chand&Co,Delhi.
- K Ramachandran,EntrepreneurshipDevelopment,McGraw-HillEducation
- Innovation and Entrepreneurship: Practice and Principles, by Peter F. Drucker
- Mali, D.D.: Entrepreneurship Development in North East, IIE.

Note: Latest edition of text books may be used.

FYUGC B.COM PROGRAMME
DETAILED SYLLABUS OF 4TH SEMESTER

Title of the Course	**BUSINESS STATISTICS**
Course Code	COM-MN-04014
Nature of the Course	Minor
Total Credit	04 Credits
Contact Hours	60 Hours
Distribution of Marks	60 (End Sem) + 40 (In-Sem)

COURSE OBJECTIVE:

The objective of this course is to develop students' ability to apply statistical methods for analyzing business data, interpreting results accurately, and making informed managerial decisions.

COURSE OUTCOMES:

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

1. To understand how to collect, organise, and analyse business data using appropriate statistical techniques.
2. To interpret statistical results for making effective and evidence-based business decisions.
3. To evaluate uncertainty, identify relationships between variables, and make reliable inferences using statistical tools.
4. To apply forecasting and analytical methods to support business planning and problem-solving.

UNITS	COURSE CONTENTS	L	T	P	Total Hours
Unit-I (25 Marks)	**Statistical Data and Descriptive Statistics** • **Nature and Classification of data**: univariate, bivariate and multivariate data; time-series and cross-sectional data. • **Measures of Central Tendency**: Mathematical averages including the arithmetic mean, geometric mean and harmonic mean. Properties and applications. • **Positional Averages**: Mode and Median (and other partition values including quartiles, deciles, and percentiles). • **Measures of Variation**: absolute and relative. Range, quartile deviation, mean deviation, standard deviation, and their coefficients, Properties of standard deviation/variance • **Skewness**: Meaning, Measurement using Karl Pearson and	12	2	0	14

	Bowley's measures; Concept of Kurtosis				
Unit-II (30 Marks)	**Probability and Probability Distributions** • Theory of Probability. Approaches to the calculation of probability; Calculation of event probabilities. Addition and multiplication laws of probability (Proof not required); Conditional probability • Expectation and Variance of a Random Variable, Probability Distribution of a Random Variable. • Probability distributions: Binomial, Poisson and Normal distribution probability function and properties (proof not required), simple problems related to the distributions . • Sampling and Sampling techniques, Estimation: Populations and samples, Parameters and Statistics, Census vs. Sample survey. • Testing of hypothesis- concepts of Null hypothesis, alternative hypothesis, level of significance, test of significance, one-tailed and two-tailed test and errors in testing hypothesis.	15	3	0	18
Unit-III (15 Marks)	**Simple Correlation and Regression Analysis** • **Correlation Analysis**: Meaning of Correlation: simple, multiple and partial; linear and non-linear, Correlation and Causation, Scatter diagram, Pearson's co-efficient of correlation; calculation and properties (Proof not required). Rank Correlation: Interpretation of various values of the correlation co-efficient. • **Regression Analysis**: Principle of least squares and regression lines, Regression equations and estimation; Properties of regression coefficients; Relationship between Correlation and Regression coefficients;	8	2	0	10
Unit-IV (30 Marks)	**Time Series Analysis**: • Components of time series; Additive and multiplicative models; Trend analysis: Fitting of trend line using the principle of least squares – linear case. Determination of trend by semi-average and moving average. Uses of Time Series analysis.	15	3	0	18
	TOTAL	**50**	**10**	**0**	**60**

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

SUGGESTED READINGS

- Gupta, S.C., Fundamentals of statistics, Himalaya Publishing House.
- Hazarika, Padmalochan, Business Statistics, S.Chand.
- Bhowal, M.K. Fundamentals of Business Statistics, Kalyani Publication.