

**Draft Structure of Four Year Under Graduate Programmes (FYUGP) In Commerce Of  
Dibrugarh University And Its Affiliated Colleges As Per UGC DRAFT RELEASED On  
12/12/2022**

**MARKETING (MAJOR)**

Year	Semester	Course (Lecture+Tutorial+Practical) (L+T+P)	No. of Courses	Course Code	Name of the Course	Credit	Remarks
		Major (Core)	1	C-1	Business Organization and Management	4	
1	1st	Minor	1	Minor 1	Marketing Management	4	The course shall be taken by students from disciplines other than Marketing.
		Multi-Disciplinary Generic Elective Course: Natural Sciences-I/ Social Science/Humanities-I/ Commerce-I	4	GEC- 1B	Marketing for Beginners	3	The Course shall be taken by students from disciplines other than Marketing.
		AEC Language (MIL/Regional Language)	1	AEC 1		4	The students shall have to take one of the language disciplines offered by DU.
		Value Added Course-1 Understanding India	1	VAC 1		2	The students shall have to take the course offered by DU.
		Value Added Course-2 Health and Wellness	1	VAC 2		2	The students shall have to take the course offered by DU.
		Skill Enhancement Course	2	SEC- 1A	MS-Excel and its Application in Business	3	The students shall have to take any of the courses
				SEC- 1B	Tourism Management	3	

							offered by DU and also by the Commerce Stream.
		<b>Total</b>				<b>22</b>	

Year	Semester	Course (Lecture+Tutorial+Practical) (L+T+P)	No. of Courses	Course Code	Name of the Course	Credit	Remarks
		Major (Core)	1	C-2	Financial Accounting	4	
1	2 <sup>nd</sup>	Minor	1	Minor 2	Advertising management	4	The Course shall be taken by students from disciplines other than Marketing.
		Multi-Disciplinary Generic Elective Course: Natural Sciences-I/ Social Science/Humanities-I/ Commerce-I	4	GEC-2B	Sales Management	3	The Course shall be taken by students from disciplines other than Marketing.
		Ability Enhancement Course: English Language and Communication Skills	1	AEC 2		4	The students shall have to take one of the language disciplines offered by DU.
		Value Added Course-3 Environmental Science	1	VAC 3		2	The students shall have to take the course offered by DU.
		Value Added Course-4 Yoga Education	1	VAC 4		2	The students shall have to take the course offered by DU
		Skill Enhancement Course	2	SEC-2	Event management	3	The students shall have to take any

							of the courses offered by DU and also by the Commerce Stream.	
		<b>Total</b>				<b>22</b>		
		<b>Grand Total (Semester I and II)</b>					<b>44</b>	
<b>Students on exit shall be awarded Undergraduate Certificate (in the Field of Study/Discipline) after securing the requisite 44 credits in semesters I and II</b>								

Year	Semester	Course (Lecture+Tutorial+Practical) (L+T+P)	No. of Courses	Course Code	Name of the Course	Credit	Remarks
2	3 <sup>rd</sup>	Major (Core)	2	C-3	Business Economics	4	
				C-4	Entrepreneurship		
		Minor	1	Minor 3	Consumer Behaviour-I	4	The Course shall be taken by students from disciplines other than Marketing.
		Multi-Disciplinary Generic Elective Course: Natural Sciences-I/ Social Science/Humanities-I/ Commerce-I	4	GEC- 3B	Retail Marketing	3	The Course shall be taken by students from disciplines other than Marketing.
		Value Added Course: Digital and Technological Solutions / Digital Fluency	1	VAC 3		2	The students shall have to take the course offered by DU.
		Ability Enhancement Course: Communicative English / Mathematical Ability	1	AEC 3		2	The students shall have to take one of the language disciplines offered by DU.
		Skill Enhancement Course	2	SEC- 3A	Introduction to Stock Market	3	The students shall have to take any of the courses offered by DU and also by the Commerce Stream.
				SEC- 3B	Hospitality Management		
		<b>Total</b>				<b>22</b>	

**Note: - For Core and GEC Courses, the code:**

**‘A’ stands for Finance Major;**

**‘B’ stands for Marketing Major;**

**‘C’ stands for Human Resource Management (HRM) Major; and**

**‘D’ stands for Banking and Insurance Major**

**Abbreviations Used:**

- **C = Core/Major**
- **GEC = Generic Elective Course / Multi Disciplinary Course**
- **AEC = Ability Enhancement Course**
- **SEC = Skill Enhancement Course**
- **VAC = Value Added Course**

**BACHELOR OF COMMERCE PROGRAMME (FYUGP) DETAILED SYLLABUS  
OF 1<sup>ST</sup> SEMESTER**

**Course Title: BUSINESS ORGANISATION AND MANAGEMENT**

**Course Code: C-1**

**Nature of the Course: CORE**

**Course Credit: 04 Credits**

**Distribution of Marks: 80 (End Sem) + 20 (In-Sem)**

**Course Objective :**

- To gain a basic understanding of the structure and forms of business organisations and the primary functions of management that are vital for the smooth operation of business organisations.

UNIT	Contents	L	T	P
<b>I (16 Marks)</b>	Forms of Business Organisation – Sole Proprietorship; Joint Hindu Family Firm; Partnership Firm; Joint Stock Company; Cooperative Society; Limited Liability Partnership	05	-	-
	Forms of Public Enterprises; International Business – Types	05	02	
<b>II (16 Marks)</b>	Planning, Organising and Decision Making; Policy and Strategy Formulation	06	-	-
	Departmentation – Functional, Project, Matrix and Network	04	-	-
<b>III (16 Marks)</b>	Authority Relationships – Line and Staff; Delegation of Authority; Decentralisation; Groups and Teams; Reporting and Accountability	06	02	-
	Leadership – Nature, Types, Leadership Theories	04	-	-
<b>IV (16 Marks)</b>  <b>V (16 Marks)</b>	Motivation – Theories and Practices: Herzberg's Theory, Vroom's Expectancy Theory, Z-theory, Control – Concept and Process	06	-	-
	Communication and Coordination – Process of Communication; Formal and Informal Channels of Communication; Leakages in Organisational Communication; Interpersonal Communication.	05	02	-
	Indian Ethos for Management: Value-Oriented Holistic Management; Business Process Reengineering (BPR), Learning Organisation, Outsourcing	05	-	-
	Subaltern Management Ideas from India; Diversity & inclusion; Work-life Balance; Freelancing; Flexi-time and work from home; Co-sharing/co-working.	06	02	-

UNIT	Contents	L	T	P
	TOTAL	52	08	-

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

**MODES OF IN-SEMESTER ASSESSMENT:**

**(20 Marks)**

- One Sessional Examination - **10 marks**
- Other (any one) **10 marks**
  - Group Discussion
  - Assignment
  - Seminar Presentation on any of the relevant topics

**Course Outcome:** The students should be able to understand the distinctive significance of each functional sphere of management and take meaningful decisions regarding the same for effective their application in different types of organisations.

**Recommended Books:**

- O.P. Gupta, Business Organisation and Management (According to National Education Policy 2020), SBPD Publications
- P.C. Tulsian, Business Organisation and Management, Pearson India
- Anthony, Lakshmi, Padmavathi and Satyavathi, Business Organisation and Management, Himalaya Publishing House
- Sharma, Gupta and Sharma, Business Organisation and Management, Kalyani Publications

**SEMESTER-I**  
**Title of the Course: MARKETING MANAGEMENT**  
**Course Code: MINCOM1**  
**Nature of the Course: Minor**  
**Course Credit: 04 credits**  
**Distribution of Marks: 80 (End Sem) + 20 (In-Sem)**

**Objective:** The objective in this course is to help students to understand the concept of marketing and its applications.

UNITS	COURSE CONTENTS	L	T	P
<b>I (20 Marks)</b>	Introduction: Nature and scope of marketing; Importance of marketing; Marketing concepts- traditional and modern; Marketing mix; marketing environment. Concept of Online Marketing.	<b>12</b>	<b>02</b>	-
<b>II (20 Marks)</b>	Consumer behavior and market segmentation, meaning and significance of consumer behaviors; Market segmentation- meaning and importance; Bases for s market segmentation.	<b>14</b>	<b>02</b>	-
<b>III (20 Marks)</b>	Product: Concept of product; Product planning and development; Packaging - role and functions; Brand name and trade mark; after sales service. Price: Significance & Types.	<b>14</b>	<b>02</b>	-
<b>IV (20 Marks)</b>	Promotion: Meaning, needs and importance of promotion; Methods of promotion. Distributions Channels and Physical Distribution channels; Factors affecting choice of a distribution channel.	<b>12</b>	<b>02</b>	-
	<b>TOTAL</b>	<b>52</b>	<b>08</b>	-

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

**Modes of In-Semester Assessment: (20 Marks)**

- One Sessional Examination - **10 marks**
- Other (any of the following listed below) **10 marks**
  - Group Discussion
  - Assignment
  - Seminar Presentation on any of the relevant topics
  - Hands-on-learning

**Learning Outcomes: On successful completion of the course, the students will be able to:**

1. Apply marketing concept and behavioural aspects of the consumers
2. Understand market segmentation strategies in practice.

**Suggested Readings:**

1. Philip Kotler: Marketing Management, Prentice Hall, New Delhi.
2. Sontakki C.N: Marketing Management, Kalyani Publishers, New Delhi.
3. Evans: Marketing Management, Cengage Learning India Pvt. Ltd., Delhi



4.Sharlekar: Marketing Management, Himalaya publishing, New Delhi.

5.Dabur: Marketing Management, S. Chand, New Delhi.

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

**SEMESTER-I**

**Course Title : MARKETING FOR BEGINNERS**  
**Course Code : GEC-1B**  
**Nature of the Course : Generic Elective Course (GEC)**  
**Course Credit : 03 Credits**  
**Distribution of Marks : 80 (End Sem) + 20 (In-Sem)**

**Course Objectives :**

- To help students understand the fundamentals of marketing concept.
- To help students understand the importance of Marketing in business.

UNIT	CONTENTS	L	T	P
I (20 Marks)	Introduction: Concept and importance of Marketing Market Segmenting, Targeting, and Positioning and Repositioning, Marketing Mix, <u>Targeted Marketing versus Mass Marketing.</u>	09	-	-
II I (20 Marks)	Product and Services Strategy: Product, Product classifications, Individual product decisions, Product line decisions, Product mix decisions, New-Product Development and Product Life-Cycle Strategies; Service marketing.	09	01	02
III I (20 Marks)	<u>The Pricing Framework and a Firm's Pricing Objectives, Factors That Affect Pricing Decisions, Pricing Strategies</u>	10	02	-
IV I (20 Marks)	Promotion Mix; Distribution Channels and Logistics Management; The nature of distribution channels, Channel design decisions, Physical distribution and logistics management.	10	02	02
	<b>TOTAL</b>	38	05	04

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

**MODES OF IN-SEMESTER ASSESSMENT:****(20 Marks)**

- One Sessional Examination -
- Other (any one)
  - Group Discussion
  - Assignment
  - Seminar Presentation on any of the relevant topics

**10 marks****10 marks****Course Outcome:**

This course will help students understand the basics of marketing and also the application of marketing concepts in practical life.

**Suggested Readings:****Reference Book:**

1. Principles Of Marketing: A Global Perspective- Philip Kotler, Gary Armstrong, SweeHoonAng, Prof SiewMeng Leong, Chin-Tiong Tan, Prof Oliver Hong-Ming Yau , Pearson Publication

**Text Books:**

1. Marketing Management -R S N Pillai, V Bagavathi,S. ChandEdition: 1st edition, 2010

2. Marketing Management - Concepts, Cases, Challenges And Trends – Govindarajan Madabusi, PHI publication.

3. Marketing Management, Dr. Amit Kumar, Dr. B. Jagdish Rao, Sahitya Bhawan Publications 3rd Revised Edition 2017

**SEMESTER-I**  
**Course Title: MS EXCEL AND ITS APPLICATION IN BUSINESS**  
**Course Code: SEC-1A**  
**Nature of the Course: Skill Enhancement Course (SEC)**  
**Course Credit: 03 Credits**  
**Distribution of Marks: 80 (End Sem) + 20 (In-Sem)**

**Course Objectives:**

- To learn MS Excel Features and how business activities can be performed effectively and efficiently using MS Excel.

Unit	Contents	L	T	P
<b>1</b> <b>Basics of MS Excel</b>	Managing Worksheets and Workbooks: Labeling and Naming Worksheets and Workbooks, Adding, Deleting and Saving Worksheets and Workbooks, Reposition Worksheets, Inserting, Deleting, and Renaming Worksheets, Copy Worksheets, Printing a Workbook, Formatting a Worksheet, Adding Elements to a Workbook, Protecting Worksheet and Workbook. Inserting and deleting rows and columns. Inserting and deleting cells.	<b>12</b>	<b>01</b>	<b>02</b>
<b>2</b> <b>Data Representation using MS Excel</b>	Entering, Editing and Formatting Data, Uses of mathematical, logical and Financial and Date and Time formulas, Import external data, Creating Table, Sorting Data, Data Validation, Consolidation, Creating Pivot table.	<b>06</b>	<b>01</b>	<b>01</b>
	Charts: Chart elements: Titles, legend, data labels, creating a New Chart, Formatting Chart, Types of charts, Using Chart Templates, Pivot chart.	<b>05</b>	<b>01</b>	<b>01</b>
<b>3</b> <b>Preparation of Financial Statements</b>	Preparation of Profit & Loss Account, Balance Sheet, Perform Ratio Analysis and Financial Statement Analysis using MS Excel.	<b>12</b>	<b>01</b>	<b>02</b>
	<b>TOTAL</b>	<b>35</b>	<b>04</b>	<b>06</b>

\*L= Lecture, T= Tutorial, P= Practical

**MODES OF IN-SEMESTER ASSESSMENT:**

**(20 Marks)**

- One Sessional Examination - **10 marks**
- Other (any one) **10 marks**
  - Group Discussion
  - Assignment
  - Seminar Presentation on any of the relevant topics

**Course Outcomes: On successful completion of the course, the students will be able to:**

- To familiarize oneself with Excel's Basic features
- To gain skills on data representation using MS Excel.
- To acquire skills for data analysis using MS Excel.

4. To prepare Financial Statements using MS Excel

**Suggested Readings:**

1. MS Office: Sanjay Saxena, Vikas Publishing House
2. Financial Modeling in Excel for Dummies by Danielle Stein Fairhurst
3. Microsoft Office Excel 2007 step by step: Frye, PHI

**Note: Latest edition books shall be used.**

**SEMESTER-I**  
**Course Title: TOURISM MANAGEMENT**  
**Course Code: SEC-1B**  
**Nature of the Course: Skill Enhancement Course (SEC)**  
**Course Credit: 03 Credits**  
**Distribution of Marks: 80 (End Sem) + 20 (In-Sem)**

**Course Objective:**

- To understand some important concepts and practices of the tourism sector and shall throw light on the potentialities of tourism as a career and employment opportunity.

BLOCK	UNIT	CONTENTS	L	T	P
<b>I Tourism Management an overview</b>	1	Concept of tourism, different types of tourism- Domestic, Foreign, Excursionist, Role of tourism in economic development	05	-	-
	2	Types of tourism product- Eco tourism, Nature tourism, Pilgrimage tourism, Heritage tourism, Cultural Tourism, Adventure tourism, Medical Tourism, Rural tourism	07	-	01
<b>II Constituents of Tourism Industry</b>	1	Transportation facility, accommodation, catering, food and entertainment, Banking and financial facilities	06	02	01
	2	Tourism Intermediaries: Travel Agent, Tour Operator, Duties function and responsibilities of tour operator, Host community involvement.	06	02	01
<b>III Management Issues</b>	1	Tourism planning and development, human resource management in tourism	06	02	01
	2	Marketing in Tourism, Careers in Tourism	05	-	-
		<b>TOTAL</b>	<b>35</b>	<b>06</b>	<b>04</b>

**\*\* L =Lectures, T =Tutorials, P =Practicals**

**MODES OF IN-SEMESTER ASSESSMENT:**

**(20 Marks)**

- One Sessional Examination -
- Other (any one)
  - Assignment
  - Seminar Presentation on any of the relevant topics
  - Field visit

**10 marks**

**10 marks**

**Course Outcome:** After studying this paper, students should be able to understand the workings of the tourism industry to an extent that they are able to choose a career path in this sector after careful consideration and further scrutiny of the various determining variables.

**Recommended Books:**

- Roday, Biswal & Joshi: Tourism Operations and Management. Oxford University Press.
- Swan & Mishra: Tourism Principles and Practices. Oxford University Press.
- Gupta, Singh, Kirar&Bairwa: Hospitality and Tourism Management. Vikas Publications.
- Kadam, Shaifaalee&Chainickaa: A Textbook of Tourism and Hospitality Management. Bookman Publications. New Delhi.

**MODES OF IN-SEMESTER ASSESSMENT:**

**(20 Marks)**

- One Sessional Examination -

**10 marks**

- Other (any one)
  - Assignment
  - Seminar Presentation on any of the relevant topics
  - Field visit

**10 marks**

**Course Outcome:** After studying this paper, students should be able to understand the workings of the tourism industry to an extent that they are able to choose a career path in this sector after careful consideration and further scrutiny of the various determining variables.

**Recommended Books:**

5. Roday, Biswal & Joshi: Tourism Operations and Management. Oxford University Press.
6. Swan & Mishra: Tourism Principles and Practices. Oxford University Press.
7. Gupta, Singh, Kirar&Bairwa: Hospitality and Tourism Management. Vikas Publications.
8. Kadam, Shaifaalee&Chainickaa: A Textbook of Tourism and Hospitality Management. Bookman Publications. New Delhi.

**BACHELOR OF COMMERCE PROGRAMME (FYUGP) DETAILED SYLLABUS  
OF 2<sup>ND</sup> SEMESTER**

**SEMESTER-II**

**Title of the Course: FINANCIAL ACCOUNTING**

**Course Code: C-2**

**Nature of the Course: CORE**

**Course Credit: 04 credits**

**Distribution of Marks: 80 (End Sem) + 20 (In-Sem)**

**COURSE OBJECTIVES:**

- To enable the students to acquire conceptual and practical knowledge of the Financial Accounting and to impart skills for recording various kinds of business transactions.

UNIT	Contents	L	T	P
<b>I Recording and Presentation of Accounting Transactions (20 Marks)</b>	<b>Preparation of Financial Statements:</b> Preparation of Trial Balance including adjustments and preparation of Financial Statements.	<b>08</b>	-	-
	<b>Financial Accounting Principles:</b> The nature of financial accounting principles – Basic concepts and conventions: entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosures.	02	-	-
	<b>Financial accounting standards:</b> Concept, benefits, procedure for issuing accounting standards in India. Salient features of First-Time Adoption of Indian Accounting Standard (Ind-AS), International Financial Reporting Standards (IFRS): - Need and procedures.	03	-	-
<b>II Accounting Process (20 Marks)</b>	<b>Accounting for Partnership Firm:</b> Admission, Retirement, Death and Dissolution of Firms;	10	02	01
	<b>Single Entry System:</b> Meaning of single entry or incomplete records and distinction between single entry v/s double entry; statement of affairs and ascertainment of profit under single entry system; conversion into double entry system – steps involved – missing figures – comprehensive problems relating to conversion.	05	02	01
<b>III Accounting for Not-for-profit Organisation and Depreciation Accounting (20 Marks)</b>	<b>Preparation of Accounts of Not-for-profit Organisation:</b> Introduction, Preparation of Receipts and Payment Account, Income and Expenditure Account, Balance Sheet, Distinction between Receipts and Payments account and Income and Expenditure Account, Peculiar items used in the Accounts of Non-Trading Concerns.	06	01	01



	<b>Depreciation Accounting:</b> The nature of depreciation. The accounting concept of depreciation. Factors in the measurement of depreciation. Methods of computing depreciation: straight line method and diminishing balance method; Disposal of depreciable assets-change of method.	04	01	01
<b>IV Accounting for Hire Purchase, Instalments, and Introduction to Corporate Accounting (20 Marks)</b>	<b>Hire Purchase and Instalment System:</b> Calculation of interest, partial and full repossession, Hire purchase trading (total cash price basis), stock and debtors' system; Instalment Purchase System.	06	01	01
	<b>Introduction to Corporate Accounting:</b> Meaning and Importance of Corporate accounting. Books of Accounts; legal provisions relating to books of accounts, legal provisions relating to financial statements. Report of Director's or Board's Report, audit of company accounts. (As per Company's Act, 2013). Book-Building process of allotment of shares	07	01	01
	<b>TOTAL</b>	<b>49</b>	<b>08</b>	<b>06</b>

#### **MODES OF IN-SEMESTER ASSESMENT:**

**(20 Marks)**

- One sessional Examination - 10 Marks
- Others (Any One) - 10 Marks
  - Seminar Presentation on any of the relevant topics
  - Assignment

#### **Course Outcome: The course will enable the students.**

1. To gain both conceptual and practical knowledge of Financial Accounting
2. To pursue advanced course on Financial Accounting
3. To get engaged in the jobs with basic accounting knowledge requirements.

#### **Suggested Readings:**

1. S.N. Maheshwari, and. S. K. Maheshwari. *Financial Accounting*. Vikas Publishing House, New Delhi.
2. Deepak Sehgal. *Financial Accounting*. Vikas Publishing H House, New Delhi.
3. Bhushan Kumar Goyal and HN Tiwari, *Financial Accounting*, International Book House
4. Goldwin, Alderman and Sanyal, *Financial Accounting*, Cengage Learning
5. Tulsian, P.C. *Financial Accounting*, Pearson Education.
6. *Compendium of Statements and Standards of Accounting*. The Institute of Chartered Accountants of India, New Delhi

**Note: Latest edition of the text books should be used.**

**SEMESTER-II**  
**Title of the Course: ADVERTISING MANAGEMENT**  
**Course Code: MINCOM2**  
**Nature of the Course: Minor**  
**Course Credit: 04 credits**  
**Distribution of Marks: 80 (End Sem) + 20 (In-Sem)**

**Objective:** 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.

UNITS	COURSE CONTENTS	L	T	P
<b>I FOUNDATION OF ADVERTISING (20 Marks)</b>	Field of Advertising (Advertiser, facilitating Institutions, Perspectives on Advertising) Advertising Planning ( Framework, Situation Analysis, marketing Plan) Decision Making in Advertising (Persuasion Process, Facilitating Agencies,	<b>12</b>	<b>02</b>	<b>-</b>
<b>II OBJECTIVE SETTING AND POSITIONING (20 Marks)</b>	Integrated marketing Communication (sales promotion, action-oriented Communication, Public Relations, Integrating the Different Elements) Setting Goals and Objectives (Behavioural Dynamics, DAGMAR Approach, Specifying the target Segment) Segmentation and Possitioning (Determinants, strategies for segmentation and position, decision making)	<b>14</b>	<b>02</b>	<b>-</b>
<b>III MESSAGE STRATEGY (20 Marks)</b>	Attention and Comprehension (Recall, Comprehension, and Interpretation) Understanding Benefit based attitude (level and components, attributes, multi-attribute models (2 nos.)) Word-of-mouth Advertising	<b>14</b>	<b>02</b>	<b>-</b>
<b>IV MEDIA STRATEGY (20 Marks)</b>	Art of Copy Writing ( Illustrating, layout, Types of Commercials, Creative Styles) 6 - - II III Setting Media Budget( Economic analysis, market experimentation and Budgeting, Regression analysis for Budgeting) Media tactics ( Media class, vehicles, option decisions)	<b>12</b>	<b>02</b>	<b>-</b>
	<b>TOTAL</b>	<b>52</b>	<b>08</b>	<b>-</b>

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

**Modes of In-Semester Assessment: (20 Marks)**

- One Sessional Examination - **10 marks**
- Other (any of the following listed below) **10 marks**
  - Group Discussion
  - Assignment
  - Seminar Presentation on any of the relevant topics
  - Hands-on-learning

**Learning Outcomes: On successful completion of the course, the students will be able to:**

1. understand the efforts to be made while developing an advertisement and the various decisions to be made while creating an advertisement.

**Suggested Readings:**

1. Baines P., Fill C., Page K., adapted by Piyush K. Sinha, Marketing, Asian Edition, Oxford University Press.
2. Philip Kotler, Kevin Lane Keller, Marketing Management, Pearson Education Ltd.
3. Jaishri Jethwaney, Shruti Jain, Advertising Management, Oxford University Press, India.
4. Rajeev Batra, John G Myers and David A Aaker, Advertising Management, Eastern Economy Edition, Prentice Hall India.
5. Frank Jefkins – Revised by Daniel Yadin, Advertising, Pearson Education Ltd.
6. Geeta Naidu, Pooja Dhaktod, Advertising Management, Sai Jyoti Publication.

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

## SEMESTER-II

<b>Title of the Course</b>	<b>: SALES MANAGEMENT</b>
<b>Course Code</b>	<b>: GEC-2B</b>
<b>Nature of the Course</b>	<b>: Generic Elective Course (GEC)</b>
<b>Course Credit</b>	<b>: 03 credit</b>
<b>Distribution of Marks</b>	<b>: 80 (End Sem) + 20 (In-Sem)</b>

### COURSE OBJECTIVES:

- To make the students acquainted with sales and Sales Management Process, its role in overall marketing policy and strategies, effective sales techniques and controlling sales process.

UNIT	CONTENTS	L	T	P
<b>I (25 Marks)</b>	<b>Personal Selling and Marketing Strategy:</b> Sales Management and the Business Enterprise; Personal Selling and Salesmanship; Personal Selling Objectives; Types of Selling- Transaction, Relationship, Solution and Partnership; Sales Cycle.	12	01	-
<b>II (20 Marks)</b>	<b>Organizing the Sales Efforts:</b> The Effective Sales Organization; Sales Department Relations and Distribution Network Relations	10	02	02
<b>III (20 Marks)</b>	<b>Sales Force Management:</b> Personal Management in the Selling Field; Recruiting Sales Personnel; Planning Sales Training Programmes; Executing and Evaluating Sales Training Programmes; Motivating Sales Personnel; Compensating Sales Personnel;	10	02	02
<b>IV (15 Marks)</b>	<b>Controlling and Sales Effort:</b> The Sales Budget; Quotas; Sales Territories; Sales Control and Cost analysis.	07	01	-
	<b>TOTAL</b>	<b>39</b>	<b>04</b>	<b>04</b>

### Course Outcome:

The course will be enabling the students to understand

1. Process of Sales Management
2. Marketing Policies and Strategies
3. Sales Techniques

### MODES OF IN-SEMESTER ASSESMENT:

**(20 Marks)**

- One sessional Examination - 10 Marks
- Others (Any One) - 10 Marks
  - Seminar Presentation on any of the relevant topics
  - Assignment
  - Field Visit

### Suggested Readings:

1. George E. Belch & Michael A. Belch: Advertising and Promotion; published by Tata Mc.Graw Hill.
2. B. Ghosh: Fundamentals of Marketing Management published by Books & Allied (P) Ltd.
3. Kotter, Keller, Kashey & Jha: Marketing Management, published by Prentice Hall; India.
4. Mike Gale & Julian Clay: The Sales Manager's-A Handbook; Crest publishing House, India.
9. Richard R. Still, Edward W. Cundeff & Norman A.P. Govoni: Sales Management. published by Prentice Hall India.

**SEMESTER-II**

**Title of the Course : EVENT MANAGEMENT**  
**Course Code : SEC-2**  
**Nature of the Course : Skill Enhancement Course (SEC)**  
**Course Credit : 03 credit**  
**Distribution of Marks : 80 (End Sem) + 20 (In-Sem)**

**COURSE OBJECTIVES:**

- To understand the various concepts and technical nitty-gritties of the event management industry.

UNIT	CONTENTS	L	T	P
<b>I. Principles of Event Management</b>	Historical perspective, Introduction to Event Management, Characteristics of events, Scope of Events Market, Requirements of Events Manager	07		
	Logistics of Event Management, Initial Planning, Visualisation, Monitoring the Budget, Critical Path	05		02
<b>II. Event Planning and Marketing</b>	Preparing event protocol, use of planning tools, dress code, staging, staffing, leadership skill and management, guest demographics, work permits	06	02	02
	Process of event marketing, marketing mix, sponsorship, advertising, event publicity, image and branding, use of other non-conventional mode for event marketing	06	02	
<b>III. Communication, Public Relations and Risk Handling</b>	Public Relations – Overview, Strategy & Planning, Techniques, Journalism, Blogs, Employee communications, Lobbying, Community Relations,	07	02	
	Event Risk Assessment, Various Service Providers / Organizations / Stakeholders, Crisis Communications	04		
	<b>TOTAL</b>	<b>35</b>	<b>06</b>	<b>04</b>

\*\* L =Lectures, T =Tutorials, P =Practical

**MODES OF IN-SEMESTER ASSESMENT:****(20 Marks)**

- One sessional Examination -

10 Marks

- Others (Any One) - 10 Marks
  - Seminar Presentation on any of the relevant topics
  - Field Visit
  - Assignment

**Course Outcome:** After studying this course, the students should be able to identify the various prospects and operational mechanics of the event management industry.

**References:**

Abson, E., Kennell, J., Wilde, N., Bladen, C. (2017). Events Management: An Introduction. United Kingdom: Taylor & Francis.

Genadinik, A. (2015). Event Planning: Management & Marketing for Successful Events. United States: CreateSpace Independent Publishing Platform.

Quinn, B. (2013). Key Concepts in Event Management. United Kingdom: SAGE Publications.

The Business of Events Management. (2014). United Kingdom: Pearson Education.

Shone, A., Parry, B. (2013). Successful Event Management: A Practical Handbook. United Kingdom: Cengage Learning.

**BACHELOR OF COMMERCE PROGRAMME (FYUGP) DETAILED SYLLABUS  
OF 3<sup>RD</sup> SEMESTER**

**Title of the Course: BUSINESS ECONOMICS**

**Course Code: C-3**

**Nature of the Course: CORE**

**Course Credit: 04 Credits**

**Distribution of Marks: 80 (End Sem) + 20 (In- Sem)**

**Course Objectives:**

To gain understanding of the various economic concepts and theories that influence business operations and decisions and that determine the market forces and overall business environment.

**Course Contents:**

UNIT	Contents	L	T	P
<b>I (20 Marks)</b>	Nature and Scope of Business Economics; Role and Responsibility of a Business Economist	06	-	-
	Micro and Macro Economics – features, scope, merits and demerits; Static and Dynamic Analysis	06	02	-
<b>II (20 Marks)</b>	Demand – Law of Demand, Determinants of Demand, Need and Types of Demand Analysis	06	02	-
	Supply – Law of Supply, Exceptions to the Law, Determinants of Supply; Market Equilibrium – Concept and Determinants	06	-	-
<b>III (20 Marks)</b>	Theory of Consumption; Theory of Production – Production Function, Production Possibility	07	02	-
	Cost Theories, Types of Costs; Price and Pricing – Features, Types and Process; Profit – Features, Theories of Profit	06	02	-
<b>IV (20 Marks)</b>	Market Structure, Types of Market Competition – Monopoly, Duopoly, Oligopoly, Monopolistic	08	02	-
	Factors of Production, Factor Pricing; Trade Cycles; National Income and International Trade – Features and Types	07	-	-
	<b>TOTAL</b>	<b>52</b>	<b>08</b>	<b>-</b>

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

**MODES OF IN-SEMESTER ASSESSMENT:**

**(20 Marks)**

- One Sessional Examination -

**10 Marks**

- Others (Any one) -

**10 Marks**

- Group discussion
- Seminar Presentation
- Assignment

**Course Outcome:** The student should be able to consider and interpret the primary economic factors that influence business operations and thereby, be able to take more calculated business decisions.

**Recommended Books:**

- C. Snyder and W. Nicholson, Fundamentals of Microeconomics, Cengage Learning (India)
- Aryasri and Murthy, Business Economics, Tata McGraw Hill
- Mithani, Fundamentals of Business Economics, Himalaya Publishing House
- V.C. Sinha, Business Economics (According to Minimum Uniform Syllabus prescribed by National Education Policy 2020), Sahitya Bhawan



**SEMESTER-III**

<b>Title of the Course</b>	<b>:</b>	<b>Entrepreneurship</b>
<b>Course Code</b>	<b>:</b>	<b>C-4</b>
<b>Nature of the Course</b>	<b>:</b>	<b>CORE</b>
<b>Course Credit</b>	<b>:</b>	<b>04 Credits</b>
<b>Distribution of Marks</b>	<b>:</b>	<b>80 (End Sem) + 20 (In- Sem)</b>

**Course Objective:** This paper shall help students to understand some important concepts and practices of entrepreneurship and induce them to undertake entrepreneurship as a career.

<b>UNIT</b>	<b>CONTENTS</b>	<b>L</b>	<b>T</b>	<b>P</b>
1 (15 Marks)	Introduction – The Entrepreneur – Definition; Evolution of the term entrepreneur, who is an entrepreneur, entrepreneur and enterprise, entrepreneurs and managers, behavioural pattern of entrepreneurs.	09	-	-
2 (20 Marks)	Competing Theories of Entrepreneurship – Definitions of entrepreneurship, characteristics of entrepreneurship, A conceptional model, views of Schumpeter, Walker and Drucker. Theories of entrepreneurship, The theory of invisible cost or the theory of transaction cost.	13	02	02
3 (25 Marks)	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	16	02	-
4 (20 Marks)	Entrepreneurial Development Programmes in India: entrepreneurial development programmes – their relevance and achievements, role of government in organising such programmes.	12	03	04
	<b>TOTAL</b>	<b>50</b>	<b>07</b>	<b>06</b>

**MODES OF IN-SEMESTER ASSESSMENT: (20 Marks)**

- One Sessional Examination - **10 Marks**
- Others (Any one) - **10 Marks**
  - Group discussion
  - Seminar Presentation
  - Assignment

**COURSE OUTCOME:** The course will make an attempt to induce entrepreneurship in the students. Students will be able to understand role of entrepreneurs for the development of the economy. The practical aspects of how to become an entrepreneur will be taught.

**Suggested readings:**

1. Khanka S S: "Entrepreneurial Development" S Chand; Reprint Edn. 2006 edition (December 1, 2007)
2. Dr P T Vijayashree& M Alagamma: "Entrepreneurial Development and Small Business Management" Margham Publications; 2016th edition (1 January 2010)
3. Vasant Desai: "Entrepreneurial Development" Himalaya Publishing House (1 September 2014)

**SEMESTER-III**  
**Title of the Course: CONSUMER BEHAVIOUR-I**  
**Course Code: MINCOM3**  
**Nature of the Course: Minor**  
**Course Credit: 04 credits**  
**Distribution of Marks: 80 (End Sem) + 20 (In-Sem)**

**Objective:** The course aims at perceiving the students the principle factors influencing Consumer Behaviour and Consumer Market.

UNITS	CONTENTS	L	T	P
<b>I (20 Marks)</b>	Introduction to Consumer Behaviour-Consumer Behaviour as a Marketing Discipline- Consumer Involvement and Decision Making Process	<b>12</b>	<b>02</b>	-
<b>II (20 Marks)</b>	Information search process- Evaluation criteria & Decision Rules; Consumer Need & Motives.	<b>14</b>	<b>02</b>	-
<b>III (20 Marks)</b>	Socio-Cultural Factors of Consumer Behaviour: Buyers Black Box Cultural Factors- Culture, Sub-Culture, Social Class- Social Factors Reference Groups, Family, Rules and Status..	<b>14</b>	<b>02</b>	-
<b>IV (20 Marks)</b>	Personal and Psychological Factors of Consumer Behaviour: Personal Factors- Age and Life Cycle stage, Economic Circumstances, Life Style, Personality & Self Concept, Psychological Factors. M	<b>12</b>	<b>02</b>	-
	<b>TOTAL</b>	<b>52</b>	<b>08</b>	-

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

**Modes of In-Semester Assessment: (20 Marks)**

- One Sessional Examination - **10 marks**
- Other (any of the following listed below) **10 marks**
  - Group Discussion
  - Assignment
  - Seminar Presentation on any of the relevant topics
  - Hands-on-learning

**Learning Outcomes: On successful completion of the course, the students will be able to:**

1. Understand consumer and industrial buying processes and to take rational marketing decisions.

**Suggested Readings:**

- 1.Hawkins: Consumer Behaviour: Building Marketing Strategy. Tata McGraw. New Delhi.
- 2.Loudon: Consumer Behaviour: Corporate Application. Tata Mc Graw . New Delhi.
- 3.Peler: Consumer Behaviour and Marketing Strategy. Tata Mc. GRaw New Delhi.
4. Kumar: Consumer Behaviour and Branding: Concepts, Reading and Cases, Pearson, New Delhi

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

### SEMESTER-III

<b>Title of the Course</b>	<b>: RETAIL MARKETING</b>
<b>Course Code</b>	<b>: GEC-3B</b>
<b>Nature of the Course</b>	<b>: Generic Elective Course (GEC)</b>
<b>Course Credit</b>	<b>: 03 Credits</b>
<b>Distribution of Marks</b>	<b>: 80 (End Sem) + 20 (In- Sem)</b>

#### Course Objectives:

- To acquaint the students with the concept, evolution, and classification in retailing.
- To familiarise the students with the various strategies used for retail store location and layout
- To familiarise the students with the different strategies used for retail product planning, pricing and promotion.
- To highlight some of the ethical and legal requirements specific to retailing.

#### Course Contents:

UNIT	Contents	L	T	P
<b>I (16 Marls)</b>	Introduction to retailing: Meaning, Scope and functions of retailing	02		
	Evolution of retailing, Retail as a career option	02	02	-
	Types of retailing: Organised and unorganised retail stores	02		-
<b>II (16 Marls)</b>	Store Location: Types of retail locations, determinants of choosing a retail store location	03	02	-
	Store Layout: Types, Key considerations and steps in designing layout	03	02	-
<b>III (24 Marls)</b>	Retail Product Planning and Management: Product Selection and Assortment, Retail Brand Equity and Retail Branding Strategies	04	01	-
	Retail Price: Pricing strategies in retail, factors influencing setting of retail prices	02	02	-
	Retail Promotion: Advertising, Public Relations, Personal Selling, Sales Promotion	04	02	-
<b>IV (24 Marls)</b>	Non-store based retailing: Direct Marketing, Direct Selling, Vending Machines, Electronic Retailing	02	02	-
	Ethical performance and relationships in retailing: ethics, social responsibility and consumerism	03	02	-
	Legal issues in retailing; Pharma retailing, jewellery retailing, e-retailing	03		-
	<b>TOTAL</b>	<b>30</b>	<b>15</b>	<b>-</b>

\* L= Lecture, T= Tutorial, P= Practical

#### MODES OF IN-SEMESTER ASSESSMENT: (20 Marks)

- One Sessional Examination - **10 Marks**
- Others (Any one) - **10 Marks**
  - Group discussion
  - Seminar Presentation
  - Assignment

**Course Outcome:**

This course will enable students to understand the following:

- The concept of retailing and the status of retail marketing in India and worldwide.
- The different marketing strategies used for retail.
- The various legal and ethical obligations to be complied with for starting and running a retail institution in India.

**Suggested Readings:****Reference Books:**

Retail Marketing Management by David Gilbert, Pearson Education Pvt Ltd, Delhi

Retail Management by Rogre Cox, Pearson Education Pvt Ltd, Delhi

Retailing Management –Text and Cases by S. Pradhan, Tata McGraw Hill, Delhi

**Text Books:**

Retail Marketing by A. Sivakumar, Excel Books, New Delhi

Retail Management: A Strategic Approach by Barry Berman et al., Pearson Education Pvt. Ltd., Delhi

Retail Management by Arif I. Sheikh and Dr. Kaneez Fatima, Himalaya Publishing House Pvt. Ltd., Mumbai

Retail Marketing by Sudarshan Seshanna and Raghu Prasad, McGraw Hill Education (India) Pvt. Ltd., New Delhi

**SEMESTER-III**  
**Title of the Course: INTRODUCTION TO STOCK MARKET**  
**Course Code: SEC-3A**  
**Nature of the Course: Skill Enhancement Course**  
**Course Credit: 03 Credits**  
**Distribution of Marks: 80 (End Sem) + 20 (In- Sem)**

**Course Objective: -**

To make the students understand the concept of the stock market and acquaint them with the different terminologies, and strategies, related to investment in the stock market.

UNIT	CONTENTS	L	T	P
<b>I Introduction (15 Marks)</b>	Introduction to Stock Exchange:- Stock Market Operation, SEBI regulations for stock exchanges, role and function of SEBI.	05	02	02
<b>II Stock Market Terminologies (20 Marks)</b>	Stock Market Terminologies:- Description of major stock exchanges in India; Limit order, bull market, bear and delivery of stock and bond; Put, call and stop loss; Booking profit and loss; Short and long trading options; Brokerage houses.	07	02	02
<b>III Trading In Stock Market (25 Marks)</b>	Methods of Online Transactions in the Stock Market:- Volume of money to invest in the stock market; Investing in Equities; Investing in Bonds; Investing in Mutual Funds; Investment in Initial Public Offers; How to check on what to buy	12	02	02
<b>IV Dematerialisation Of Securities (20 Marks)</b>	Types of Investors in Stock Market:- Speculator, hedger and arbitragers; Dematerialisation of securities and the process; Role of Depositories; Formation of portfolios; Major stock indices in India.	12	-	-
	<b>TOTAL</b>	<b>36</b>	<b>06</b>	<b>06</b>

**\*L= Lecture, T= Tutorial, P= Practical**

**MODES OF IN-SEMESTER ASSESSMENT: (20 Marks)**

- One Sessional Examination - **10 Marks**
- Others (Any one) - **10 Marks**
  - Group discussion
  - Seminar Presentation
  - Assignment
  -

**Course Outcome:-**

To impart working knowledge on the stock market to students from other disciplines.

**Suggested Reading:**

1. Bodie, Kane, Markus and Mohanty: Investments (Eighth Edition), McGraw Hill, New Delhi.  
Bhole: Indian Financial System: Himalaya Publishers, Mumbai.
2. Madura: International Corporate Finance: Thomson, USA

**SEMESTER-III**

<b>Title of the Course</b>	<b>:</b>	<b>Hospitality Management</b>
<b>Course Code</b>	<b>:</b>	<b>SEC-3B</b>
<b>Nature of the Course</b>	<b>:</b>	<b>Skill Enhancement Course (SEC)</b>
<b>Course Credit</b>	<b>:</b>	<b>03 Credits</b>
<b>Distribution of Marks</b>	<b>:</b>	<b>80 (End Sem) + 20 (In- Sem)</b>

**Course objective:**

This paper shall introduce students to some of the basic but significant aspects of the Hospitality Industry.

<b>UNIT</b>	<b>CONTENTS</b>	<b>L</b>	<b>T</b>	<b>P</b>
<b>I. Concept and Types of Hospitality Industry</b>	Definition of Hospitality management, meaning & significance of hospitality management, basic components of hospitality, history of hospitality industry, hospitality products, importance of hospitality management for the economic development of the country	06		-
	Hospitality Industry Services: Accommodation, Food & Beverages, Entertainment, Event Management, Recreation, Functions & Banquets, Business Centre Services, Security, Gaming-seminars, conferences, exhibitions & sales meet, Tourism, Aviation, Railway Catering, Cruise Line Services	07	02	02
<b>II. Factors Influencing Operation of Establishment</b>	Internal and external factors, controllable and uncontrollable factors; market needs and expectations, economics, climate, seasonal conditions, industry regulations	08	02	-

UNIT	CONTENTS	L	T	P
	Commercial and Non-commercial Establishment; Marketing Communications, Hotel Grading and Laws governing the Hotel Industry	06	02	02
<b>III. Key Department and Service</b>	Front Office, Housekeeping, Food & Beverages, Sales & Marketing, Human Resources, Front Office Accounting, Finance: Maintenance of accounts, Tracking Transactions	06		02
	<b>TOTAL</b>	<b>33</b>	<b>06</b>	<b>06</b>

**\*\* L =Lectures, T =Tutorials, P =Practicals**

**MODES OF IN-SEMESTER ASSESSMENT: (20 Marks)**

- One Sessional Examination - **10 Marks**
- Others (Any one) - **10 Marks**
  - Group discussion
  - Seminar Presentation
  - Assignment

**Course Outcome:** After studying this paper, the students should be able to understand the operational mechanism of the Hospitality industry and be able to identify the different components and determinants of this sector.

***Suggested Readings:***

1. Wood, R. C. (2015). Hospitality Management: A Brief Introduction. United Kingdom: SAGE Publications.
2. Reynolds, D. R., Rahman, I., Barrows, C. W. (2021). Introduction to Hospitality Management. United Kingdom: Wiley.
3. Pont, L. (2014). Hospitality Management: People Skills and Manners on and Off the Job. United States: Universe.
4. Key Concepts in Hospitality Management. (2013). India: SAGE Publications.
5. Manohar, G. (2009). Hospitality Management. India: Laxmi Publications Pvt Limited.
6. Tesone, D. (2017). Principles of Management for the Hospitality Industry. United Kingdom: Taylor & Francis Group.