B.COM 1st SEMESTER FULL SYLLABUS (FYUGP/NEP)

FOR THE STUDENTS OF GAUHATI COMMERCE COLLEGE (AUTONOMOUS)

TOTAL SUBJECTS = 6 (SIX)

COMMON PAPER FOR ALL SPECIALIZATIONS

SL. NO.	NAME OF THE PAPER	PAPER CLASSIFICATION	CREDITS	TOTAL MARKS (IN FINALS)
1	Information Technology in Business	Multi-Disciplinary Paper (MDC)	3	45
2	Environmental Studies	Value Added Course (VAC)	2	30
3	Accounting with Spreadsheet (AWS) Entrepreneurship and Start-ups (ENS) Economics of Agriculture (EA)	Skill Enhancement Course (SEC) **(Choose any one)**	3	45
4	Alternative English Assamese Bengali Hindi	Ability Enhancement Course (AEC) **(Choose any one)**	4	60

Note: The above **four subjects** are common across all specializations. In addition to these, there are **two subjects** specific to **each specialization.**

There are 5 Specializations/Majors in B. Com:

1. Accountancy Specialization
2. Finance Specialization
3. Marketing Specialization
4. Human Resource Management Specialization
5. Economics Specialization

Pankaj Ki Kaksha B.Com 1st Sem (2026 Batch)
WhatsApp group

FOR DETAILED NOTES AND STUDY MATERIALS

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MAJOR SUBJECTS

(Choose **1 paper** according to your selected specialization/major.)

SL. NO.	SPECIALIZATION NAME	NAME OF THE PAPER	PAPER CLASSIFICATION	CREDITS	TOTAL MARKS (IN FINALS)
5	Accounting	Financial Accounting (FA)	Major Paper	4	60
	Finance	Indian Financial System (IFS)	Major Paper	4	60
	Marketing	Basics of Marketing Management (BOM)	Major Paper	4	60
	Human Resource Management	Foundations of Human Resource Management (FHRM)	Major Paper	4	60
	Economics	Principles of Micro Economics (PME)	Major Paper	4	60

MINOR SUBJECTS

(Choose **1 paper** according to your selected minor specialization/major.)

SL. NO.	SPECIALIZATION NAME	NAME OF THE PAPER	PAPER CLASSIFICATION	CREDITS	TOTAL MARKS (IN FINALS)
6	Accounting	Financial Accounting (FA)	Minor Paper	4	60
	Finance	Indian FinancialSystem (IFS)	Minor Paper	4	60
	Marketing	Fundamentals of Business Organizations (FBO)	Minor Paper	4	60
	Human Resource Management				
	Economics	Principles of Micro Economics (PME)	Minor Paper	4	60

TOTAL 6 SUBJECTS = 4 COMMON PAPERS + 1 MAJOR PAPER + 1 MINOR PAPER

DISCLAIMER

The information provided above has been compiled from the official website of **Gauhati Commerce College (Autonomous)** (https://gcc.ac.in/) and other available official sources. However, some portions of the syllabus have also been collected from **students** who have attended the respective classes.

Students are therefore advised to **cross-verify** the syllabus and other academic information with the official college website and relevant official notifications before relying on it. Please regularly check the official website for any updates, revisions, corrections, or changes to the syllabus, subject selection, examination pattern, or other academic information.

Pankaj Ki Kaksha shall not be held responsible for any errors, omissions, inaccuracies, subsequent changes, or any consequences arising from reliance on the information provided herein. Students are solely responsible for verifying the latest and official information from the college.

INFORMATION TECHNOLOGY IN BUSINESS
(MDC)

Credits:3 (L+T+P=3+0+0)
Total Hours : 45
Full Marks : 75
Code :

Course Objectives:

- To introduce students to the fundamentals of Information Technology and its role in modern business.
- To develop digital literacy and technological awareness among commerce students.
- To familiarize students with Internet, business softwares and other emerging technologies.
- To understand the impact of IT on business operations, decision-making and customer engagement.

Course Outcomes:

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

CO1: Understand basic concepts of Information Technology and computer systems.
CO2: Use common business software and digital productivity tools effectively.
CO3: Understand the role of Internet and applications of emerging technologies such as AI, Cloud Computing, and Data Analytics in business.
CO4: Identify cybersecurity risks and adopt safe digital practices in personal and business environments.

Unit I: Fundamentals of Computers and Information Technology

Introduction to Information Technology, Application of IT, Hardware and Software, Components of a Computer System- Input Unit, Output Unit, Memory Unit and CPU.Types of Software: System Software and Application Software, Operating Systems and their Functions **(Hours: 10)**

Unit II: IT Tools for Business

Word Processing Applications, Spreadsheet Applications and Business Uses, Presentation Software, Cloud-based Office Applications, Business Communication Tools, Online Collaboration Platforms, Data Storage and File Management, Use of IT in Office Automation, Digital Transformation in Business **(Hours: 12)**

Unit III: Internet & Emerging Technologies in Business

Computer Networks, Types of Networks, Internet and World Wide Web, Introduction to Artificial Intelligence (AI), Ethics in AI, Introduction to Cloud Computing, Big Data and Business Analytics, Internet of Things (IoT), Blockchain Technology, Automation and Robotics in Business. **(Hours: 12)**

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Unit IV: Cyber Security and Ethical Use of Technology

Cyber Security Fundamentals, Common Cyber Threats: Malware, Phishing, Ransomware; Data Privacy and Protection, Safe Internet and Social Media Practices, Password Management and Digital Security, Cyber Laws and IT Act (Overview), Ethical Issues in Information Technology, Responsible Use of Digital Resources.

(Hours: 11)

Suggested Practical Exposure / Assignments

Students may be encouraged to:

1. Create a professional business document using a word processor.
2. Prepare a simple sales analysis using spreadsheets.
3. Develop a presentation on a digital business model.
4. Demonstrate the use of AI tools for business communication and content creation.

Suggested Readings:

1. Introduction to Information Technology, ITI, Education Solutions, Ltd, Pearson Education.
2. Information Technology by Dr.SushilaMadan, Taxmann
3. Microsoft Office for Windows – S. Sagman, Pearson Education.
4. Introduction to Computers – Peter Norton, McGraw Hill

B.Com 1st Semester

ENVIRONMENTAL STUDIES

(VAC)
Credits: 2 (L+T+P = 2+0+0)
Total Hours: 30
Full Marks: 50
Code:

Course Objectives

- To introduce students to the basic concepts, scope, and multidisciplinary nature of environmental studies.
- To create awareness about natural resources, patterns of their use, and the consequences of over-exploitation.
- To familiarize students with ecosystem structure and function, and the levels, value, and conservation of biodiversity.
- To develop an understanding of environmental pollution, relevant environmental legislation, and contemporary issues such as climate change and disaster management.
- To inculcate a sense of responsibility toward environmental protection and sustainable development among undergraduate commerce students.

Course Outcomes:

CO1: Understand the fundamental concepts of environmental studies, natural resources, ecosystems, biodiversity, and sustainable development.
CO2: Explain the structure and functioning of ecosystems, energy flow, ecological processes, and the importance of biodiversity conservation.
CO3: Identify and assess major environmental issues, including pollution, climate change, resource depletion, and their ecological and societal impacts.
CO4: Demonstrate awareness of environmental laws, disaster management, waste management practices, and the role of environmental ethics in sustainable development.
CO5: Apply environmental knowledge to analyze real-world environmental challenges and adopt environmentally responsible practices for sustainable living.

Unit 1: Introduction to Environmental Studies and Natural Resources

Definition, multidisciplinary nature, scope, and sustainable development. Natural resources: renewable and non-renewable resources; land degradation, deforestation, and the impacts of big dams. Water resources: use and over-exploitation, floods, droughts, and water conflicts. Energy resources: types of energy sources, growing energy needs, energy conservation, alternate energy sources, and case studies on coal mining and crude oil extraction. **(Hours: 6)**

Unit 2: Ecosystems

Structure and functions of ecosystems; biotic and abiotic components. Functional components: producers, consumers, decomposers, and trophic structure. Energy flow, food chains, food webs, and ecological succession. Case studies of forest, grassland, and aquatic ecosystems. **(Hours: 6)**

Unit 3: Biodiversity and Conservation

Genetic, species, and ecosystem diversity; global biodiversity hotspots and India's mega-diversity. Values of biodiversity: consumptive, productive, social, ethical, aesthetic, and option values. Threats to biodiversity; endangered and endemic species of India. Conservation of biodiversity through in-situ and ex-situ methods. **(Hours: 6)**

Unit 4: Environmental Pollution, Policy, and Sustainable Development

Air, water, soil, and noise pollution; nuclear hazards. Solid waste management: biodegradable and non-biodegradable waste, hazardous and non-hazardous waste. Environmental laws: Environment (Protection) Act, 1986; Air Act; Water Act; Wildlife (Protection) Act, 1972; and Forest (Conservation) Act. Greenhouse gases and global warming, ozone layer depletion, and acid rain. Disaster management: floods, earthquakes, cyclones, and landslides. Environmental ethics and environmental movements (Chipko Movement and Narmada Bachao Andolan); National Environmental Policy, 2006; corporate environmental practices, including Environmental Impact Assessment (EIA), environmental audit, green accounting, and Corporate Social Responsibility (CSR) in environmental management. **(Hours: 12)**

Recommended Reading

Core Textbooks

- Asthana, D.K. and Asthana, Meera. A Textbook of Environmental Studies. S. Chand & Company.
- Singh, R.B., Thakur, D.K., and Chauhan, J.P.S. Environmental Studies. Romesh Book Depot.
- Kaushik, Anubha and Kaushik, C.P. Perspective in Environmental Studies. New Age International.

Reference – Legislation (for Unit 4)

- The Environment (Protection) Act, 1986, Government of India.
- The Wildlife (Protection) Act, 1972, Government of India.
- The Forest (Conservation) Act, 1980, Government of India.

Four Year Undergraduate Programme (FYUGP) Semester: I

Financial Accounting

Course Type: Major and Minor Course Credits: 4

Total Marks: 100 (End-Semester Exam: 60+ Internal Assessments: 40) Teaching Hours: 60 Hours

Unit - I:

(10 Hours)

1. Framework of Financial Accounting:

Introduction to Financial Accounting, meaning, advantages and limitations; Accounting as information system, users of accounting information, qualitative features of accounting information; Bases of accounting.

2. GAAP:

Meaning and its structure, role of GAAP in preparation of Financial Statements.

3. Accounting Standards:

Meaning, need, advantages and limitations; Accounting Standards in India, Authorities to issue AS, Accounting Standards Board and its functions, Procedure for issuing Accounting Standards in India; IFRS: need and importance, Meaning of Ind AS and its applicability.

Unit - II:

(10 Hours)

Accounting for Not for Profit Organisations:

Meaning and characteristics/features of Not for Profit Organisations, Receipts and Payments Account & Income and Expenditure Account: meaning, features, difference between Receipts and Payments account & Income and Expenditure account,Preparation of both the accounts,Steps to prepare Income and Expenditure Account from Receipts and Payments Account.

Unit - III:

(15 Hours)

Accounting for Hire-Purchase and Instalment Systems:

Meaning and features, advantages, disadvantages, and difference between Hire Purchase & Instalment systems; Rights of Hire Purchaser and Vendor, methods for calculation of interest and capital value, etc.; Journal entries and preparation of Ledger accounts under Hire Purchase System (Full Cash Price method only), and Instalment Purchase System [excluding default and repossession under both the systems]

Unit - IV:

(25 Hours)

1. Departmental Accounting: (10 Hours)

Meaning and objectives; Allocation of common expenses; System of preparation of Departmental Trading Account and Profit and Loss Account; Inter-department transfer.

2. Branch Accounting: (15 Hours)

Branch Accounting: Meaning, need and objectives, Difference between Departmental Accounting and Branch Accounting. Types of Branches, Systems of Dependent Branch Accounting and their Accounting Treatments (Debtors System and Stock and Debtors System only);

Four Year Undergraduate Programme (FYUGP) Semester: I
Accounting With Spreadsheets
Course Type: Skill Enhancement Course
Credits: 3
Total Marks: 75 (Term End: 45 +Internal Assessments: 30)
Teaching Hours: Theory 15 hours + Practical/Lab: 60 hours

Unit I:

Fundamentals of Excel

(20 lab Hours +5 Theory Hours=25 Hours)

- Introduction to spreadsheets and their role in modern accounting and business; overview of Excel, Google Sheets.
- The application window: ribbon and tabs, workbook and worksheet, cells, rows and columns, Name Box and Formula Bar.
- Entering and editing data: data types - text, number, date, currency; AutoFill and custom series.
- Managing worksheets (insert, rename, move, copy, delete). Saving and file formats (.xlsx, .csv, .pdf).
- Essential navigation and productivity keyboard shortcuts.
- Formatting for accounting: Number / Currency / Accounting formats, decimal and thousands separators, borders and shading, cell styles.
- An introduction to Conditional Formatting

Unit II:

Data Analytics in Excel, Formulas, Functions and Cell Referencing

(20 lab Hours +5 Theory Hours=25 Hours)

- Cell Referencing: relative, absolute and mixed cell referencing
- Essential functions: SUM, AVERAGE, MAX, MIN, COUNT, COUNTA, ROUND.
- Logical functions: IF, AND, OR, IFERROR.
- Introduction to lookup functions: VLOOKUP / XLOOKUP
- Useful text and date functions for accounting: TODAY, DATEDIF, LEFT, RIGHT, TEXT, and concatenation with &.
- Understanding and fixing common errors (#DIV/0!, #N/A, #VALUE!, #REF!).
- Sorting and filtering; Freeze Panes; Data Validation (drop-down lists for account heads / ledger names).
- Working with Excel Tables.
- Introduction to PivotTables and PivotCharts for summarising ledger and expense data.

Unit III :

Applying Spreadsheets to Accounting: Statements, Schedules & Reconciliations , Financial Reporting in Excel

(20 lab Hours +5 Theory Hours=25 Hours)

- Introduction to essential financial functions: PMT (loan EMI / instalment), FV, PV and a simple NPV illustration.
- Constructing financial statements, linking Excel sheets to automate the preparation of the Income Statements and Balance sheet with following exercises
  - From Trial Balance / transaction listing, prepare the Trading Account, Profit & Loss Account and Balance Sheet using formulas and cross-sheet linking
  - Fixed-asset & depreciation schedule - Straight Line and Written Down Value methods, formula-driven
  - Bank Reconciliation Statement (BRS) in a spreadsheet (comparing two data sets , Bank ledger as per books vs bank-statement)
- Dashboard: Concepts, importance and example of business dashboards

Gauhati Commerce College (Autonomous)

FYUGP Syllabus
(To be implemented from the Academic Session 2026-27)

B. Com 1st Semester
Course Name: Fundamentals of Business Organisation
(For Major- 1 and Minor-1 of B. Com in Human Resource Management and Marketing Management)

Internal Assessment: 40 Marks
End Term Examination: 60 Marks
Total: 100 Marks
Credit 4

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

CO1: Understand the meaning of business, different forms of Business 0rganisations, MNCs and Make in India Movement.
CO2: Examine different business formats, E-commerce, Franchising, Outsourcing, Learning and Virtual organization, Six sigma.
CO3: Analyse business environment and its layers, environmental scanning, SWOT and PESTEL analysis.
CO4: Evaluate Rationalization, Business Process, Reengineering, Business Combinations, Merger and Acquisition in India.
CO5: Gain knowledge about contemporary issues in modern business.

UNIT 1: Introduction

Business- Meaning, objectives; Business Organisation- Meaning, Forms- (Sole Trading, Partnership, Co-operative Society, Joint Stock Company, Limited Liability Partnership (LLP), One Person Company); MNCs- Meaning, Features, Forms, Advantages and Limitations; Make in India Movement.

UNIT 2: Business Formats

Business Formats- Brick and Mortar, Brick and Click; Franchising, E-commerce, Outsourcing, Learning Organisation, Virtual Organisation, Six Sigma.

UNIT 3: Business Environment

Business Environment- Meaning, Layers of Business Environment- Micro/Immediate, Meso/Intermediate, Macro and International; Environmental Scanning- Process, SWOT and PESTEL Analysis; Impact of Business Environment on Business Decision

UNIT 4: Rationalisation and Business Combination

Rationalisation- Meaning, History, Objectives, Benefits, Challenges; Business Process Reengineering; Business Combination- Meaning, Causes, Types; Joint Venture; Merger and Acquisition in India.

UNIT 5: Contemporary Issues in Business

Digital Transformation- Artificial Intelligence (AI), Prospect of and Challenges to Digital Transformation; Sustainable development- Environmental Protection, Green Business Practices; CSR Practices- Concept, Legal Implications, Areas; Workforce Dynamics- Employee Well-being, Work-life Balance, Mental Health of Employees, Hybrid Work Model/Remote Working, Flexi-time, Freelancing; Workforce Diversity; Gig Economy

Suggested Readings:

1. Vasishth, N., (2025), Business Organisation, Taxman Publications (P) Ltd., New Delhi.
2. Kumar, P., Business Organisation, Sultan Chand & Sons, New Delhi.
3. Sharma, R. K., Gupta, S.K., Sharma, R., Business Organisation, Kalyani Publishers, Ludhiana.
4. Basu, C.R., (2017), Business Organisation and Management, McGraw Hill Education, New Delhi.
5. Sherlekar, S. A., (2016), Modern Business Organisation and Management, Himalaya Publishing House, Bengaluru.

Gauhati Commerce College (Autonomous)

FYUGP Syllabus
(To be implemented from the Academic Session 2026-27)

B. Com 1st Semester
Course Name: Entrepreneurship and Start-ups
(SEC Paper 1)

Internal Assessment: 30 Marks
End Term Examination: 45 Marks
Total: 75 Marks
Credit 3

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

CO1: Explain the concepts, characteristics, types, and significance of entrepreneurship, and identify entrepreneurial opportunities within the startup ecosystem.
CO2: Apply market research, design thinking, lean startup principles, and business model development tools to validate and develop innovative business ideas.
CO3: Analyze startup financing options, legal and regulatory requirements, government support schemes, and ethical and sustainable business practices for entrepreneurial ventures.
CO4: Develop practical entrepreneurial skills by preparing business plans, designing branding and digital marketing strategies, analyzing startup case studies, and evaluating the startup ecosystem and MSME sector.

Unit 1: Entrepreneurship, Innovation and Opportunity Recognition

Entrepreneurship- Meaning, characteristics and significance; History of entrepreneurship development; Types of Entrepreneurs, Entrepreneurial Mindset and Personal Entrepreneurial Competencies (PECs), Opportunity Identification and Problem Solving; Startup Ecosystem in India; Role of entrepreneurship in socio economic development; Start Ups- Definition, Types, seven stages of Start Ups, Future of Entrepreneurship and Start Ups.

Unit 2: Startup Creation and Business Model Development

Market research and idea validation; Environment scanning for business opportunities, generating/testing ideas, and preparing feasibility reports, Design Thinking and Lean Startup approach., Business Model Canvas, Customer discovery and customer journey; Intellectual Property Rights (IPR)- Patent, Trademark, Copyright; Business plan - concept, format, components of business plan, Significance of Business Plan, Making of a Business plan.

Unit 3: Startup Finance, Govt Support Schemes and Legal Framework

Sources of Finance- Bootstrapping, Crowdfunding, Angel Investors, Venture Capital; Funding strategy design, Cash flow management, break-even analysis, financial planning, revenue model and start-up valuation.

Government Support Schemes- MSME Development Scheme - Startup India, Stand Up India, Make in India Scheme, Atal Innovation Mission, Assam Start Up Institutions supporting Entrepreneurs, Various Central and State Level Organizations which Help the Entrepreneurs, Banks and Non banking financial organisations; Startup registration and DPIIT recognition; GST basics and compliances.

Unit 4: Venture Planning and Practical Components

Business Plan Preparation- Develop a business idea that addresses a social problem such as- Waste management, Women empowerment, Rural employment, Sustainable business.

Branding and Digital Marketing- Create a social media marketing content, and a promotional plan for a real startup for print and electronic media.

Case Studies of Successful Startups- Study entrepreneurs from Assam or India and analyse background, Challenges faced, growth strategies, Lessons learned.

MSME Visit Report- Visit an MSME unit/industrial estate/area and prepare a report on: Nature of business, Production process, Marketing practices, Marketing challenges.

Startup Ecosystem Mapping- Identify Startup support organisations/ Assam start up- nest, Incubators, Funding agencies, Government schemes available in Assam.

Suggested Readings:

1. Kathleen R Allen, Launching New Ventures, An Entrepreneurial Approach, Cengage Learning.
2. Anjan Raichaudhuri, Managing New Ventures Concepts and Cases, Prentice Hall International.
3. S. R. Bhowmik & M. Bhowmik, Entrepreneurship, New Age International.
4. Steven Fisher, Ja-nae' Duane, The Startup Equation -A Visual Guidebook for Building Your Startup, Indian Edition, Mc Graw Hill Education India Pvt. Ltd.
5. Byrd Megginson, Small Business Management an Entrepreneur's Guidebook, 7th ed, McGrawHill.
6. A Fayolle Entrepreneurship and new value creation, Cambridge, Cambridge University.
7. Kuratko, D. F. (2021). Entrepreneurship: Theory, Process, and Practice (12th ed.). Cengage Learning.
8. Hisrich, R. D., Peters, M. P., Shepherd, D. A., & Sinha, S. (2020). Entrepreneurship (11th ed.). McGraw-Hill Education.
9. Drucker, P. F. (2006). Innovation and Entrepreneurship. Harper Business. (Reprint Edition).
10. Bessant, J., & Tidd, J. (2025). Innovation and Entrepreneurship (4th ed.). Wiley.
11. Bhatia, R. C. (2020). Entrepreneurship: Business and Management. Sultan Chand & Sons.
12. Anitha, K., & Panneer Selvam, P. Entrepreneurship and Start-Up Ecosystem.

SUBJECT: ALTERNATIVE ENGLISH

[SYLLABUS]

UNIT-I: POETRY [40 marks]

1. This is a Photograph of Me – [Margaret Atwood]
2. So many oaks – [Sujata Bhatt]
3. Dawn at Puri – [Jayanta Mahapatra]
4. O Shahar ! – [Jacinta Kerketta]
5. Green in the time of floods – [Mamang Dai]

UNIT-II: SHORT FICTION [20 marks]

1. Memoirs of a Yellow Dog – [O. Henry]
2. A Handful of Dates – [Tayeb Salih]

UNIT-III: NON-FICTIONAL ESSAYS [20 marks]

1. Towards creating a poverty-free world – [Muhammad Yunus]
2. Coming home to Dehra – [Ruskin Bond]
3. "Hey, Siri! Is Artificial Intelligence the Ultimate Oxymoron?" – [Richard M. Weber]

UNIT-IV: LANGUAGE [20 marks]

1. Phrases and Idioms
2. Question Tag
3. Common Errors
4. Precis Writing

SUBJECT: FOUNDATIONS OF HUMAN RESOURCE MANAGEMENT (FHRM)

[SYLLABUS]

UNIT – I: FOUNDATION OF HRM

HRM – Concept, definition, features, scope, objectives, importance, evolution of HRM, functions of HRM, HRM vs Personnel Management, role and functions of HR Manager, HRM vs HRD, emerging challenges of HRM, concept of Human Capital.

UNIT – II: HUMAN RESOURCE PLANNING

HRP – Meaning, need, objectives, process, demand and supply of HR, qualitative and quantitative techniques, factors affecting HRP, benefits and problems of HRP, suggestions for making HRP effective.

UNIT – III: JOB ANALYSIS AND JOB DESIGN

Job Analysis: Meaning, objectives, uses, process, techniques, job description, job specification.

Job Design: Job enlargement and job enrichment.

UNIT – IV: RECRUITMENT AND SELECTION

Recruitment: Meaning, process, sources, merits and demerits of internal and external sources, factors affecting recruitment, recent trends in recruitment.

Selection: Meaning, process, recruitment vs selection, test and interview – meaning and types, placement, induction and employee socialisation.

UNIT – V: TRAINING AND DEVELOPMENT

Training: Meaning, need, objectives, methods, evaluation of training and effectiveness.

Executive Development: Importance, objectives, process, methods, training vs development, career development, managing employee wellbeing, work-life balance.

SUBJECT: PRINCIPLES OF MICRO ECONOMICS

[SYLLABUS]

UNIT – 1: MEANING, SCOPE AND METHODS OF ECONOMICS

- Basic Problems of an Economy
- Economic System
- Scarcity and Choice
- Opportunity Cost

UNIT – 2: DEMAND AND SUPPLY

- Concepts of Individual Demand and Supply
- Demand Curve and Supply Curve
- Market Demand and Market Supply
- Concepts of Elasticity of Demand and Supply (Methods and Measurements)

UNIT – 3: COST AND REVENUE ANALYSIS

- Cost Concept
- Long Run and Short Run Cost
- Modern Theory of Costs
- Economies and Diseconomies of Scale
- Concept of Revenue

UNIT – 4: CONSUMER EQUILIBRIUM

- Budget Constraint
- Consumer Equilibrium
- Consumption, Income/Price Changes
- Price Consumption Curve
- Income Curve for Normal Goods
- Indifference Curve

- Properties of Indifference Curve

- Consumer's Optimum Choice

UNIT – 5: PRODUCER'S EQUILIBRIUM

- Production Function – Meaning and Types

- Law of Variable Proportion

- Law of Returns to Scale

- Isoquant – Meaning and Properties

- Producer's Equilibrium

- Least Cost Combination of Factors

Unit – 6: Market Structure and Price Determination

➢ *Perfect Competition*

- Meaning

- Features

- Price and Output Determination in Short Run and Long Run

➢ *Monopoly*

- Meaning

- Features

- Price and Output Determination

- Discriminatory Monopoly

- Features of Monopolistic Competition

- Difference between Monopolistic Competition and Perfect Competition

➢ *Oligopoly Market*

SUBJECT: BASICS OF MARKETING MANAGEMENT

[SYLLABUS]

Unit-1: Introduction to Marketing

Meaning, Nature, Scope and Importance of Marketing, Evolution of Marketing Concept, Marketing Functions, Marketing Ethics – meaning and importance, Ethical Principles, Ethical Issues (misleading and deceptive advertising, false product claims and exaggerated promotions, unfair pricing practices), Role of Marketing in Economic Development.

Unit-2: Marketing Environment

Micro Marketing Environment – meaning and characteristics, components of the micro environment, Macro Marketing Environment – meaning and characteristics, components of the macro environment, Environmental Scanning – meaning and importance, objectives, process and tools for environmental analysis (basic introduction of SWOT and PESTLE analysis).

Unit-3: Consumer and Market

Consumer Behaviour – meaning and importance, consumer buying decision process, factors influencing consumer behaviour, introduction to market segmentation, targeting and positioning (basic concepts only).

Unit-4: Marketing Information and Emerging Trends

Marketing Information System (MIS) – definition, objectives, importance of information in marketing decision-making, components, functions, Marketing Research – meaning, process and tools, digital marketing overview, Green Marketing and Social Marketing.

Unit-5: Practical Applications and Case Studies

Consumer survey using Google Forms, observation of buying behaviour in retail store, case study of a successful Indian or Assamese brand, prepare a simple marketing report of a local business, brand identification and positioning exercise, group presentation on current marketing trends.