গুৱাহাটী বিশ্ববিদ্যালয়
Gauhati University
Gopinath Bordoloi Nagar, Jalukbari, Guwahati-781014
:: OFFICE OF THE REGISTRAR ::

Website: www.gauhati.ac.in :: Email: registrar@gauhati.ac.in6

NOTIFICATION

Standard Operating Procedures (SOP)and Guidelines for Introduction of 4th year of the Four Year Under Graduate Programme (FYUGP) in Colleges affiliated to Gauhati University

The Gauhati University (GU)FYUGP Regulations provide for the following degrees:

3-year UG Degree:

(i) **With Major**: Students who undergo a 3-year UG programme will be awarded UG Degree in the Major subject/discipline after successful completion of three years, securing 120 credits and satisfying the minimum credit requirement.

(ii) **Without Major**: Students who undergo a 3-year UG programme without major (only Minor) will be awarded a UG Degree in the stream concerned(Arts/Science/Commerce) after successful completion of three years, securing 120 credits and satisfying the minimum credit requirement.

4-year UG Degree (Honours):
A student who has completed the three years of the FYUGP with Major may enroll for a four-year UG Honours degree in the major subject/discipline provided that the UG (Honours) degree will be awarded after completion of the four-year degree programme with a minimum of 160 credits.

4-year UG Degree (Honours with Research):
Students who secure overall 75% marks or 7.5 CGPA and above in the first six semesters (three years) and wish to undertake research at the undergraduate level can choose a research stream (Honours with Research) in the Major subject in the fourth year. Students who have not cleared all courses till their sixth semester shall not be allowed to enroll in the FYUGP for the Honours with Research degree. Admitted students shall do a research project or dissertation under the guidance of a duly recognized faculty member with Ph.D. degree of the College. The research project/dissertation will be in the Major subject. The students who secure 160 credits, including 12 credits from a research project/dissertation, are awarded UG Degree (Honours with Research).

In the light of the above and in pursuance of Resolution No. R/EC03/2026/34 of the Hon'ble Executive Council notified vide Memo No. GU/Acad/2026/Noti./2654-2660, dated 08.04.2026, the following Standard Operating Procedures (SOP) are to be followed by the colleges affiliated to Gauhati University (GU) for introduction of the 4th year of the Four Year Under Graduate Programme (FYUGP):

1. A College having obtained affiliation upto 3rd year in the Major programme(s) shall be permitted to introduce the fourth year of the FYUGP Honours programme on submission of application expressing interest subject-wise as per prescribed proforma (Annexure I)along with the necessary fee.

2. The colleges willing to introduce 4th year Honours with Research programme(s) of FYUGP will have to apply to Gauhati University (GU) for permission to start/introduce the same in the prescribed proforma (Annexure II) along with the necessary fee. The university after scrutiny of the documents of the college may cause an inspection if necessary, following which a college may be permitted by GU to admit students to the fourth year of the FYUGP for Honours with Research degree.
3. The college shall clear all outstanding fees payable to the University prior to the commencement of the fourth-year programme.

Sd/-
Registrar
Gauhati University

Copy forwarded for information and needful to:
Memo No. GU/Affil/2026/1506-1512 ***Date: 23-04-2026***

1. The Controller of Examinations, GU
2. The Academic Registrar, GU
3. The Principals of all affiliated Colleges under GU conducting the FYUGP
4. Secretary to the Vice Chancellor, GU
5. Director, CDC, GU.
6. The System Officer (IT) for uploading in the GU website.
7. Office File

23/4/26

Registrar
Gauhati University

Annexure I

Application Proforma for Introduction of UG Honours Degree of FYUGP in Colleges affiliated to Gauhati University

Name of the College: ____________________________

Year of establishment: ____________

Address : ____

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Name of the Principal: ____________________________________

Email: ______________________________

Phone No.: ______________________________

Information on Subjects for which permission is sought for introduction of 4th year (Honours) of the FYUGP(add more rows if necessary):

Subject (s) in which FYUGP (Honours) will be introduced	No. of Teachers available in the subject	Class Rooms available with size	Laboratory Space (if applicable)	Stream (Arts/Science/ Commerce)

Details of payment of Permission Fees: ________________________

The undersigned, on behalf of ________________________College, hereby undertake to strictly comply with the regulations and directives issued by Gauhati University on FYUGP and in conformity with Notification No. GU/Acad/2026/Noti/2654-2660 dated 08.04.2026 regarding the implementation of the 4th year of the FYUGP programme. Further, it is certified that the college maintains all requisite academic, infrastructural, and instructional facilities as mandated under the Gauhati University Ordinance on Permission and Affiliation of Degree Colleges to the Gauhati University, 1997(as amended from time to time).

Signature
(Name)
President, Governing Body
(Name of the College)

Signature
(Name)
Principal
(Name of the College)

Annexure II

Application Proforma for Introduction of UG Honours with Research Degree of FYUGP in Colleges affiliated to Gauhati University

Name of the College: ________________________

Year of establishment: ________________________

Address : ________________________

Name of the Principal: ________________________

Email: ________________________

Phone No.: ________________________

Information on Subjects for which permission is sought for introduction of 4th year (Honours with Research) of the FYUGP (add more rows if necessary):

Subject (s) in which FYUGP (Honours with Research) will be introduced	No. of Teachers with Ph.D. and Guideship available in the subject	Class Rooms available with size	Laboratory Space (if applicable) Attach equipment details separately	Stream (Arts/Science/ Commerce)

Details of payment of Permission Fees: ________________________

The undersigned, on behalf of ____________________College, hereby undertake to strictly comply with the regulations and directives issued by Gauhati University on FYUGP and in conformity with Notification No. GU/Acad/2026/Noti/2654-2660 dated 08.04.2026 regarding the implementation of the 4th year of the FYUGP programme. Further, it is certified that the college maintains all requisite academic, infrastructural, and instructional facilities as mandated under the Gauhati University Ordinance on Permission and Affiliation of Degree Colleges to the Gauhati University, 1997 (as amended from time to time).

Signature
(Name)
President, Governing Body
(Name of the College)

Signature
(Name)
Principal
(Name of the College)

FYUGP Commerce as per NEP

Programme Specific Outcomes (PSOs) B. Com course

PSO1: Demonstrate foundational understanding of commerce and business disciplines such as accounting, finance, marketing, and management, and their application in real-world scenarios.

PSO2: Acquire essential analytical and quantitative skills to address basic business challenges and support decision-making in organizational settings.

PSO3: Understand and apply core concepts in financial accounting, management principles, and economic theories to analyse and solve business problems effectively.

PSO4: Cultivate entrepreneurial thinking by identifying business opportunities, analysing market trends, and creating innovative business models.

PSO5: Build a strong foundation in legal and regulatory aspects of business, ensuring compliance with financial, taxation, and economic laws.

PSO6: Enhance communication, teamwork, and leadership skills through collaborative projects, presentations, and case studies, preparing for professional environments.

PSO7: Develop digital proficiency by integrating technology and tools such as Tally, MS Office, and e-filing systems to improve operational efficiency in business processes.

Four Year Undergraduate Programme: B. Com (offer four Specialization)

a. **B.com in specialization/ Major in Human Resource Management**
b. **B.com in specialization/ Major in Accounting**
c. **B.com in specialization/ Major in Marketing Management**
d. **B.com in specialization/ Major Finance**

FYUGP - B.COM (Accounting/Finance/Human Resource Management/Marketing) Common For all Four Specializations (Core papers)

Programme name	Eligibility Criteria of the programme, if any	Semester	Course name	Course code	credits	Credit distribution of the course			Pre-requisite of the course (if any)	Internal marks	External Marks
						Lecture	Tutorial	Practical			
FYUGP - B.COM(Accounting/Finance/Human Resource Management/ Marketing) For all Four Specializations)- **Core Papers**	(10+2) in Arts, Science or Commerce	1	Business Organisation & Management	BCM010104	4	3	1	-	No	40	60
		1	Financial Accounting	BCM010204	4	3	1	-	No	40	60
		1	Indian Financial System	BCM010304	4	3	1	-	No	40	60
		2	Corporate Accounting	BCM020104	4	3	1	-	No	40	60
		2	Principles & Practice of Management	BCM020204	4	3	1	-	No	40	60
		2	Principles of Marketing	BCM020304	4	3	1	-	No	40	60

(AEC/VAC/MDC/SEC)

FYUGP - B.COM(Accounting/Finance/Human Resource Management/Marketing) Common For all Four Specializations(AEC/VAC/MDC/SEC)

FYUGP - B.COM (AEC/VAC/MDC/SEC)	Eligibility Criteria of the programme, if any	Semester	Course name	Course code	credits	Credit distribution of the course			Pre-requisite of the course (if any)	Internal marks	External Marks	Practical
						Lecture	Tutorial	Practical				
AEC	(10+2) in Arts, Science or Commerce	1st	MIL-1/English (Alt)-1	AEC010402	2	2	-	-		20	30	-
AEC		2nd	English Communication-1	AEC050402	2	2	-	-		20	30	-
AEC		5th	MIL-2/English (Alt)-2	AEC050602	2	2	-	-		20	30	-
AEC		6th	English Communication-2	AEC060602	2	2	-	-		20	30	-
VAC		1st	Environmental Studies	VAC011002	2	2	-	-		20	30	-
VAC		2nd	Trade & Commerce in India	VAC020302	2	2	-	-		20	30	-
VAC		4th	Business Etiquette& Soft Skill	VAC040602	2	2	-	-		20	30	-
MDC		1st	Business Mathematics	MDC010403	3	2	1	-		30	45	-
MDC		2nd	Business Economics	MDC020403	3	2	1	-		30	45	-
MDC		3rd	Business Statistics	MDC030403	3	2	1	-		30	45	-

SEC		1st	Information Technology in Business	SEC010703	3	2	-	1		20	30	25
SEC		2nd	E-Commerce	SEC020702	3	2	-	1		20	30	25
SEC		3rd	New Venture Planning/E-Filling of Returns	SEC030603/ SEC030703	3	2	1	-		30	45	-

FYUGP - B.COM in Accounting- Major/Minor

Programme name B.COM in Accounting- Major/Minor	Eligibility Criteria of the programme, if any	Semester	Course name	Course code	credits	Credit distribution of the course			Pre-requisite of the course (if any)	Internal marks	External Marks	Practical Marks
						Lecture	Tutorial	Practical				
Major	XII Passed	3rd	Advanced Financial Accounting	BCM030104	4	3	1	-		40	60	-
Major	XII Passed	3rd	Entrepreneurship	BCM030204	4	3	1	-		40	60	-
Major	XII Passed	3rd	Business Laws	BCM030304	4	3	1	-		40	60	-
	XII Passed	3rd	Internship	BCM030504	4	-	-	4		0	100	-
Major	XII Passed	4th	Fundamentals of Financial Management	BCM040104	4	3	1	-		40	60	-
Major	XII Passed	4th	Cost Accounting	BCM040204	4	3	1	-		40	60	-
Major	XII Passed	4th	Income Tax Laws & Practices	BCM040304	4	3	1	-		40	60	-
Major	XII Passed	4th	Advanced Corporate Accounting	BCM040404	4	3	1	-		40	60	-
Minor	XII Passed	4th	Financial Market Operations	BCM040504	4	3	1	-		40	60	-
Major	XII Passed	5th	Indian Economy	BCM050104	4	3	1	-		40	60	-
Major	XII Passed	5th	Management Accounting	BCM050204	4	3	1	-		40	60	-
Major	XII Passed	5th	Fundamentals of Investment	BCM050304	4	3	1	-		40	60	-

Major	XII Passed	5^{th}	Indirect Taxes	BCM050404	4	3	1	-		40	60	-
Minor	XII Passed	5^{th}	Corporate Laws	BCM050504	4	3	1	-		40	60	-
Major	XII Passed	6^{th}	International Business	BCM060104	4	3	1	-		40	60	-
Major	XII Passed	6^{th}	Operation Research in Business	BCM060204	4	3	1	-		40	60	-
Major	XII Passed	6^{th}	Computerised Accounting	BCM060304	4	3	0	1		30	45	25
Major	XII Passed	6^{th}	Auditing & Assurance	BCM060404	4	3	1	-		40	60	-
Minor	XII Passed	6^{th}	Project Management	BCM060504	4	3	1	-		40	60	-

-FYUGP - B.COM in Finance- Major/Minor

Programme name B.COM in Accounting-Major/Minor	Eligibility Criteria of the programme, if any	Semester	Course name	Course code	credits	Credit distribution of the course			Pre-requisite of the course (if any)	Internal marks	External Marks
						Lecture	Tutorial	Practical			
Major	XII Passed	3rd	Banking	BCM030704	4	3	1	-		40	60
Major	XII Passed	3^{rd}	Entrepreneurship	BCM030204	4	3	1	-		40	60
Major	XII Passed	3^{rd}	Business Laws	BCM030304	4	3	1	-		40	60
	XII Passed	3^{rd}	Internship	BCM030504	4	-	-	4		0	100
Major	XII Passed	4^{th}	Fundamentals of Financial Management	BCM040104	4	3	1	-		40	60
Major	XII Passed	4^{th}	Financial Market Operations	BCM040504	4	3	1	-		40	60
Major	XII Passed	4^{th}	Insurance	BCM040804	4	3	1	-		40	60
Major	XII Passed	4^{th}	Cost & Management Accounting	BCM040904	4	3	1	-		40	60
Minor	XII Passed	4^{th}	Direct & Indirect Taxes	BCM041004	4	3	1	-		40	60
Major	XII Passed	5^{th}	Indian Economy	BCM050104	4	3	1	-		40	60
Major	XII Passed	5^{th}	Micro Finance	BCM050704	4	3	1	-		40	60
Major	XII Passed	5^{th}	Financial Services	BCM050804	4	3	1	-		40	60
Major	XII Passed	5^{th}	Fundamentals of Investment	BCM050304	4	3	1	-		40	60
Minor	XII Passed	5^{th}	Corporate Laws	BCM050504	4	3	1	-		40	60

Major	XII Passed	6th	International Business	BCM060104	4	3	1	-		40	60
Major	XII Passed	6th	Operation Research in Business	BCM060204	4	3	1	-		40	60
Major	XII Passed	6th	Treasury & Risk Management	BCM060704	4	3	1			40	60
Major	XII Passed	6th	Marketing of Services	BCM060804	4	3	1	-		40	60
Minor	XII Passed	6th	Project Management	BCM060504	4	3	1	-		40	60

FYUGP - B.COM in Human Resource Management- Major/Minor

Programme name B.COM in Accounting- Major/Minor	Eligibility Criteria of the programme, if any	Semester	Course name	Course code	credits	Credit distribution of the course			Pre-requisite of the course (if any)	Internal marks	External Marks
						Lecture	Tutorial	Practical			
Major	XII Passed	3rd	Human Resource Management	BCM030804	4	3	1	-		40	60
Major	XII Passed	3rd	Entrepreneurship	BCM030204	4	3	1	-		40	60
Major	XII Passed	3rd	Business Laws	BCM030304	4	3	1	-		40	60
	XII Passed	3rd	Internship	BCM030504	4	-	-	4		0	100
Major	XII Passed	4th	Fundamentals of Financial Management	BCM040104	4	3	1	-		40	60
Major	XII Passed	4th	Labour Laws	BCM040704	4	3	1	-		40	60
Major	XII Passed	4th	Industrial Relations	BCM041104	4	3	1	-		40	60
Major	XII Passed	4th	Cost & Management Accounting	BCM040904	4	3	1	-		40	60
Minor	XII Passed	4th	Direct & Indirect Taxes	BCM041004	4	3	1	-		40	60
Major	XII Passed	5th	Indian Economy	BCM050104	4	3	1	-		40	60
Major	XII Passed	5th	Strategic Human Resource Management	BCM050904	4	3	1	-		40	60
Major	XII Passed	5th	Labour Welfare & Social Security	BCM051004	4	3	1	-		40	60

Major	XII Passed	5th	Performance Management	BCM051104	4	3	1	-		40	60
Minor	XII Passed	5th	Corporate Laws	BCM050504	4	3	1	-		40	60
Major	XII Passed	6th	International Business	BCM060104	4	3	1	-		40	60
Major	XII Passed	6th	Operation Research in Business	BCM060204	4	3	1	-		40	60
Major	XII Passed	6th	Technology in HRM	BCM060904	4	3	1			40	60
Major	XII Passed	6th	Training & Development	BCM061004	4	3	1	-		40	60
Minor	XII Passed	6th	Project Management	BCM060504	4	3	1	-		40	60

-FYUGP - B.COM in Marketing Management- Major/Minor

Programme name B.COM in Accounting-Major/Minor	Eligibility Criteria of the programme, if any	Semester	Course name	Course code	credits	Credit distribution of the course			Pre-requisite of the course (if any)	Internal marks	External Marks
						Lecture	Tutorial	Practical			
Major	XII Passed	3rd	Advertising	BCM030904	4	3	1	-		40	60
Major	XII Passed	3rd	Entrepreneurship	BCM030204	4	3	1	-		40	60
Major	XII Passed	3rd	Business Laws	BCM030304	4	3	1	-		40	60
	XII Passed	3rd	Internship	BCM030504	4	-	-	4		0	100
Major	XII Passed	4th	Fundamentals of Financial Management	BCM040104	4	3	1	-		40	60
Major	XII Passed	4th	Retail Management	BCM041204	4	3	1	-		40	60
Major	XII Passed	4th	Customer Relationship Management	BCM041304	4	3	1	-		40	60
Major	XII Passed	4th	Cost & Management Accounting	BCM040904	4	3	1	-		40	60
Minor	XII Passed	4th	Direct & Indirect Taxes	BCM041004	4	3	1	-		40	60
Major	XII Passed	5th	Indian Economy	BCM050104	4	3	1	-		40	60
Major	XII Passed	5th	Consumer Behaviour	BCM051204	4	3	1	-		40	60
Major	XII Passed	5th	Personal Selling & Salesmanship	BCM051304	4	3	1	-		40	60
Major	XII Passed	5th	Brand Management	BCM051304	4	3	1	-		40	60

Minor	XII Passed	5th	Corporate Laws	BCM050504	4	3	1	-		40	60
Major	XII Passed	6th	International Business	BCM060104	4	3	1	-		40	60
Major	XII Passed	6th	Operation Research in Business	BCM060204	4	3	1	-		40	60
Major	XII Passed	6th	Consumer Affair & Customer Care	BCM061104	4	3	1			40	60
Major	XII Passed	6th	Marketing of Services	BCM060804	4	3	1	-		40	60
Minor	XII Passed	6th	Project Management	BCM060504	4	3	1	-		40	60

4th Year of FYUGP-Commerce

A. B. Com with Honours

Semester	Course Level	Course Work	Credit	Lecture	Tutorial	Practical	Internal marks	External marks
7th	400	**Compulsory:**						
		1. Quantitative methods in Business	04	03	01	---	40	60
		2. Economic Legislation	04	03	01	---	40	60

		Elective: Any one Group of the following Groups:	(4 x 2) =08					
		A. Accounting						
		3. Financial Reporting Analysis	04	03	01	--	40	60
		4. Advanced Cost & Management Accountancy	04	03	01	---	40	60
		B. Finance						
		3. Financial Markets & Institutions	04	03	01	---	40	60
		4. International Financial Management	04	03	01	--	40	60
		C. Human Resource Management	04	03	01	--	40	60
		3. International Human Resource Management	04	03	01	--	40	60

		4. Compensation Management	04	03	01	--	40	60
		D. Marketing Management						
		3. Marketing Policy Analysis	40	03	01	--	40	60
		4. International Marketing						
		Research Component: **Research Methodology**	04	03	01	--	40	60
		Total Credit of 7th Semester		**20**				
8th	400	**Compulsory:** 1 Organisational Behaviour	04	03	01	--	40	60
		2 Tax Planning	04	03	01	--	40	60
		3 Entrepreneurship Management	04	03	01	--	40	60
		4 Global Environmental Management	04	03	01	--	40	60

		Research Component: 5 Seminar/ Project based Course	04	03	01	--		
		Total Credit of 8th Semester		**20**				
Total of 4th Year (7th & 8th Semester)				**40**				

B) B. Com Honours with Research

Semester	**Course Level**	**Course Work**	**Credit**	**Lecture**	**Tutorial**	**Practical**	**Internal marks**	**External marks**
7th	400	**Compulsory:**						
		1. Quantitative Methods in Business	04	03	01	--	40	60
		2. Economic Legislation	04	03	01	--	40	60

		Elective: Any one Group of the following Groups: **A. Accounting** 3. Financial Reporting Analysis 4. Advanced Cost & Management Accountancy **B. Finance** 3. Financial Markets & Institutions 4. International Financial Management **C. Human Resource Management** 3. International Human Resource Management 4. Compensation Management **D. Marketing Management** 3. Marketing Policy 4. International Marketing	(4 x 2) =08 04 04 04 04 04 04 04	03 03 03 03 03 03 03	01 01 01 01 01 01 01	-- -- -- -- -- -- --	40 40 40 40 40 40 40	60 60 60 60 60 60 60

			04	03	01	--	40	60
		Research Component: 5. **Research Methodology**	04	03	01	--	40	60
Total Credit of 7th Semester				**20**				

8th	400	Dissertation Seminar based Course/Presentation	16 04	16 04
Total Credit of 8th Semester				**20**
Total of 4th Year (7th & 8th Semester)				**40**

Section 1: To be implemented from 2025 Newly Admitted FYUGP and FYIMP:(From August 2025)

B. Com (Accountancy)specialisation /Major

1st, and 2nd Semester of all the specialisation/major -B. Com (Accountancy), B.COM(Finance), B. Com (HRM), B. Com (marketing) will be same.

(Number in bracket); -shows credit

First Year Leading to Certificate								Total Credit
1st Semester	Minor 1	Major 1		Multi Dis1 (3)	VAC 1 (2)	AEC 1(4)	SEC-1 (3) (Major oriented) *	20
	Business Organisation & Management	Financial Accounting		Business Economics	Environmental Studies	MIL-1/English (Alt)-1	Indian Financial System	
2nd Semester	Minor 2	Major 2		Multi Dis2 (3)	VAC 2(2)	AEC 2(4)	SEC-2 (3) (Major oriented) *	20
	Corporate Accounting	Principles & Practice of Management		Business Mathematics	E-Commerce	Eng comm	Principles and Practice of Marketing	

Second Year Leading to Diploma								Total Credit
3rd Semester	Maj 3 (4)	Min 3(4)	Maj 4(4)	Multi Dis1 (3)	VAC 3(2)		SEC 3 (3)	20
	Advanced Financial Accounting	Entrepreneurship	Business Laws	Business Statistics	Business Etiquette& Soft Skill		Information Technology in Business	
4th Semester	Maj 5 (4)	Maj 6 (4)	Maj 7 (4)	Maj 8 (4)	Min 4 (4)			20
	Fundamentals of Financial Management	Cost Accounting	Income Tax Laws & Practices	Advanced Corporate Accounting	Financial Market Operations			

Third Year Leading to Degree								Total Credit
5th Semester		Maj 9 (4)	Maj 10 (4)	Maj 11 (4)	Min5 (4)	4 credit		20
		Management Accounting	Fundamentals of Investment	Indirect Taxes	Corporate Laws	Internship		
6th Semester	Maj 12 (4)	Maj 13 (4)	Maj 14(4)	Maj 15 (4)	Min 6(4)			20
	International Business	Operations Research in Business	Computerised Accounting	Auditing & Assurance	Project Management			

Total of 3 Year Degree Course	120

1st, and 2nd Semester of all the specialisation -B. Com (Accountancy), B.COM(Finance), B. Com (HRM), B. Com (marketing) will be same.

B. Com: (Finance) specialisation /Major

Second Year Leading to Diploma								Total Credit
3rd Semester	Maj 3 (4)	Min3 (4)	Maj 4 (4)	Multi Dis1 (3)	VAC3 (2)		SEC 3 (3)	20
	Banking	Entrepreneurship	Business Laws	Business Statistics	Business Etiquette& Soft Skill		Information Technology in Business	
4th Semester	Maj 5 (4)	Maj 6(4)	Maj 7 (4)	Maj 8 (4)	Min 4(4)			20
	Fundamental of Financial Management	Financial Market Operations	Insurance	Cost & Management Accounting	Direct & Indirect Taxes			

Third Year Leading to Degree								Total Credit
5th Semester	INT 1 (4)	Maj9 (4)	Maj 10 (4)	Maj 11(4)	Min5 (4)			20
	Internship	Micro Finance	Financial Services	Fundamentals of Investment	Corporate Laws			
6th Semester	Maj 12(4)	Maj 13 (4)	Maj 14 (4)	Maj 15 (4)	Min 6 (4)			20
	International Business	Operations Research in Business	Treasury & Risk Management	Marketing of Services	Project Management			

Total of 3 Year Degree Course	120

B. Com(Human Resource Management)specialisation /Major

Second Year Leading to Diploma								Total Credit
3rd Semester	Maj 3 (4)	Min 3 (4)	Maj 4 (4)	Multi Dis1 (3)	VAC 3(2)		SEC 3 (3)	20
	Human Resource Management	Entrepreneurship	Business Laws	Business Statistics	Business Etiquette& Soft Skill		Information Technology in Business	
4th Semester	Maj 5 (4)	Maj 6 (4)	Maj 7 (4)	Maj8 (4)	Min 4 (4)			20
	Fundamentals of Financial Management	Labour Laws	Industrial Relations	Cost & Management Accounting	Direct & Indirect Taxes			

Third Year Leading to Degree								Total Credit
5th Semester	INT 1 (4)	Maj 9 (4)	Maj 10 (4)	Maj 11 (4)	Min 5 (4)			20
	Internship	Strategic Human Resource Management	Labour Welfare & Social Security	Performance Management	Corporate Laws			
6th Semester	Maj 12 (4)	Maj 13 (4)	Maj 14 (4)	Maj 15(4)	Min 6 (4)			20
	International Business	Operations Research in	Technology in Human	Training & Development	Project Management			

		Business	Resource Management					
Total of 3 Year Degree Course								120

B. Com (Marketing Management) specialisation /Major

Second Year Leading to Diploma								Total Credit
3rd Semester	Maj 3 (4)	Min3 (4)	Maj 4 (4)	Multi Dis1 (3)	VAC 3(2)		SEC 3 (3)	20
	Advertising	Entrepreneurship	Business Laws	Business Statistics	Business Etiquette& Soft Skill		Information technology in Business	
4th	Maj 5 (4)	Maj 6 (4)	Maj 7 (4)	Maj 8 (4)	Min 4 (4)			20

Semester	Fundamentals of Financial Management	Retail Management	Customer Relationship Management	Cost & Management Accounting	Direct & Indirect Taxes			

Third Year Leading to Degree								Total Credit
5th Semester	INT 1 (4)	Maj9 (4)	Maj 10(4)	Maj 11(4)	Min 5 (4)			20
	Internship	Consumer Behaviour	Personal Selling & Salesmanship	Brand Management	Corporate Laws			
6th Semester	Maj 12 (4)	Maj 13 (4)	Maj 14 (4)	Maj 15 (4)	Min 6 (4)			20
	International Business	Operation Research in Business	Consumer Affair & Customer Care	Marketing of Service	Project Management			
Total of 3 Year Degree Course								120

Programme : FYUGP Commerce

A) **B.Com with Honours-----option A**

B) **B.Com Honours with Research-----------Option B**

OPTION A

4th Year

Programme Specific Outcome:

PSO1: Demonstrate comprehensive understanding of core concepts across a broad range of commerce and business disciplines including accounting, finance, taxation, marketing, and management.

PSO2: Apply advanced analytical and quantitative skills to solve complex business problems and support decision-making processes in various organizational contexts.

PSO3: Develop and implement strategic approaches to address challenges in human resource management, marketing , financial management, and international business operations.

PSO4: Cultivate an entrepreneurial approach by identifying innovative market opportunities, developing effective business plans, and leading startup projects or driving new initiatives within established companies.

PSO5: Conduct high-impact research that contributes to the advancement of knowledge in the field of commerce.

A. B. Com with Honours

Semester	Course Level	Course Work	Credit	Total Credit
7th	400	**Compulsory:**		
		1. Quantitative methods in Business 2. Economic Legislation	04 04	04 04
		Elective: Any one Group of the following Groups: **A. Accounting** 3. Financial Reporting Analysis 4. Advanced Cost & Management Accountancy **B. Finance** 3. Financial Markets & Institutions 4. International Financial Management **C. Human Resource Management** 3. International Human Resource Management 4. Compensation Management **D. Marketing Management** 3. Marketing Policy Analysis 4. International Marketing	(4 x 2)	08
		Research Component: 5. **Research Methodology**	04	04
		Total Credit of 7th Semester		**20**

8^{th}	400	**Compulsory:** 1 Organisational Behaviour 2 Tax Planning 3 Entrepreneurship Management 4 Global Environmental Management **Research Component:** 5 Seminar/ Project based Course	04 04 04 04 04	04 04 04 04 04
		Total Credit of 8^{th} Semester		**20**
Total of 4^{th} Year (7^{th} & 8^{th} Semester)				**40**

7^{th} Semester

Paper / Course 1: Quantitative Methods in Business

Course Outcome:

CO1: Describe the utility of sampling dist for estimation

CO2: Apply statistical method to solve business problem

CO3: Outline the differences between correlation & regression

CO4: Estimate variability, Inequality and Uncertainty

CO5: Use the knowledge of Uncertainty in decision making.

N.B.: At least three classes should be devoted to a discussion on probability, probability distribution, mathematical expectation and normal probability distribution before teaching the topics included in the syllabus.

Unit I: Sampling Distribution and Theory of Estimation

Concept of Sampling fluctuations, sampling distribution of a statistic and its standard error, statement of Central Limit Theorem, estimation of the mean and the variance of the sampling distribution of the sample mean, point estimation and interval estimation for population parameter.

Unit II: Testing of hypothesis

Null hypothesis, alternative hypothesis, simple hypothesis, composite hypothesis, Type I error, Type II error, level of significance, critical region, distinction between parametric and non-parametric tests, tests based on standard normal test or Z –test, t-test, chi-square test, F-test, paired –sample sign test, wilcoxon signed Rank-sum test, Mann-Whitney U-test, Run test and Median test for randomness.

Unit III: Partial and Multiple Correlation and Regression, Association of Attributes:

Concept of partial and multiple correlation and regression, various formulae and problems, uses and limitations of partial and multiple correlations and regressions, coefficient of multiple determination; Association of attributes: concept, order of a class, class frequency, consistency of data, kinds of association of attributes, methods of measuring association between two attributes, partial association.

Unit IV: Measures of Inequality

Standard deviation and variance, coefficient of variation, Lorenz curve and Gini coefficient, Pareto's Law of income distribution, deprivation index.

Unit V: Statistical Decision Theory

Basic terminologies in decision theory, payoff table, opportunity loss table, steps in decision making process, decision making under conditions of uncertainty and risk, decision trees, advantages and limitations of decision trees.

Books Recommended:

1. Essential Statistics for Economics and Business Studies: Padmalochan Hazarika, Akansha Publishing House, New Delhi.

2. Business Statistics: S. Saha, New Central Book Agency.

3. Basic Statistics: B.L. Agarwal, New Age International Limited.

4. Statistics for Management: Prentice Hall of India Limited Levin Richard, and Rubin David

5. Quantitative Techniques for Decision Making: Anand Sharma, Himalaya Publishing House

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Paper/ Course 2: Economic Legislations

Course Outcomes

CO1: Analyze business practices in the light of Competition Act

CO2: Demonstrate the role of FEMA in facilitating external trade

CO3: Infer the role of Legal Metrology Act for standardization and regulation of weights and measures

CO4: Identify how SEBI protects investors and promotes the development and regulation of Securities Market

CO5: Analyze the impact of Environmental Laws on business practices and the role of RTI Act 2005

Unit1: Competition Act. 2002

Objective and definitions- Prohibition of certain agreements, abuse of dominant position and regulation of combinations- Competition commission of India: duties, powers and function of commission- Duties of Director General, Penalties- Provisions relating to finance, account and audit- Miscellaneous provisions.

Unit II: Foreign Exchange Management Act. 1999

Objects and definitions- Regulation and management of foreign exchange, Dealings in foreign exchange, holding of foreign exchange etc, current account transactions, capital account transactions, export of goods and services, realization and repatriation of foreign exchange, exemption, authorized person- contravention & penalties- Adjudication & appeal, directorate of enforcement- Miscellaneous provisions.

Unit III: Legal Metrology Act 2009

Preliminary, standard weights & measures, Appointment and powers of Director, Controller and powers Legal Metrology Officer, Verification and Sampling weight and measures offences and penalties Legal of Metrology (packaged commodities Rules 20)

Unit IV: Securities and Exchange Board of India Act. 1992

Objects, organization and management of SEBI- powers and functions of the board- registration certificate- provisions relating to finance, accounts and audit- penalties and adjudication- Securities appellate tribunal.

Unit V: Prevention of Money Laundering Act, 2002

Definition- offences- punishment for money laundering –attachment of properties- adjudicating authorities- Banking Companies and Financial Institutions to maintain records- summons searches and seizures- special counts- authorities- reciprocal arrangement for assistance in certain matters and procedure for attachment and confiscation of property.

Unit VI: Law relating to pollution control and environment protection

Sailent features of the Air (prevention and Control of Pollution) Law, Water and Environment (Protection) Law- various Boards and their functions and powers; duties of occupier of specified industries to ensure adherence to standards; offences by companies. Legal and regulatory framework, procedures of obtaining various environments clearances: role and functions of Environment Tribunal Authority.

Unit VII: The Right to Information Act 2005

Preliminary, right to information and obligation of public authority, The Central Information Commission, the State Information Commission, powers and functions of the Information Commissions, appeals and penalties.

Books Recommended:

1. Economic Laws- Taxman Publication
2. Foreign Exchange Law & Practice- Gupta S.k. & Ajay Jain
3. Commentaries on Essential Commodities Act.- D.P. Varshini.
4. Essential Commoties Act Sarjoo Prasad.
5. Lall's Commentaries on water and Air Pollution Act- Law Publisher, Allahabad
6. Economic Laws & Practice- Sanjeev Kumar (Vrinda Publication)
7. R.T. Act., 2005.
8. Economic Labour & Industrial Laws- Gulshan & Kapoor.

Paper /Course 3 A:Financial Reporting and Analysis

Credit:4

Course Outcome:

CO1: Finalize with the idea of Indian and International Accounting Standard and identify its convergence.

CO2: Interpret the Conceptual framework for the preparation and presentation of financial statements

CO3: Prepare financial statements in accordance with the regulatory framework

CO4: Apply the Accounting Ratios for performance evaluation of corporate entities.

CO5: Using the Accounting tools (ratio) for diagnosing financial health of corporate entities.

Unit I: Conceptual Framework of Accounting:

(a) International Accounting Standards Committee Foundation (IASCF) and its objectives and responsibilities; International Accounting Standards Board and its objectives and responsibilities; International Financial Reporting Interpretations Committee (IFRIC); Scope and process of issuing International Financial Reporting Standards (IFRS). The conceptual framework for the preparation and presentation of financial statements

I. Issued by the ICAI, and Issued by the International Accounting Standards Board ('IASB') – under IFRS

Unit II: Regulatory Framework and National differences:

(a) The regulatory frameworks for the preparation and presentation of financial statements: Relevant provisions of Companies Act and compliance with the Accounting Standards and SEBI Guidelines.

(b) Comparison of Indian Accounting Standards and IFRS.

National differences in financial reporting practices; Reasons for national differences in financial reporting practices; Attempts to reduce national differences;

Unit III: Reporting Criteria:

Criteria for information appearing in a published income statement and balance sheet; Reporting comprehensive income; Segmental reporting; Accounting policies; Directors' report; Notes to the accounts.

Unit IV: Analysis and interpretation of Financial Statement:

Application of Accounting Ratios for Performance Evaluation (Activity and Profitability), for Financial Health (Solvency and Structural Analysis) and for Inter Firm Comparison and industrial averages.

Common size Statement, Trend Analysis, Comparative Statement. Funds Flow Analysis and Cash Flow Analysis

Unit-V: Valuation of Assets, Liabilities and Owners' Equity ,Application of relevant Accounting Standards

Books Recommended:

1. Financial Statement Analysis- Foster, Pearson Education, New Delhi.

2. Financial Policy and Management Accounting, - Bhabatosh Banerjee, Prentice hall of India, New Delhi.

3. Financial Statement Analysis – Sujit Sikidar & H.C. Gautam, New Central Book Agency, Kolkata

4. Management Accounting – M.Y. khan and P.K. Jain, Tata McGraw Hill Publishing Co. Ltd. New Delhi.

5. Financial Accounting for Business Managers Ashis Kumar Bhattacharjee, Prentice Hall of India, New Delhi.

6. Accounting Theory- L.S. Porwal, Tata McGraw Hill Publishing Co. Ltd., New Delhi.

Paper / Course 3 B: **Financial Markets and Institutions**

Credit:4

Course Outcome:

CO1: Demonstrate the diverse components and structure of Indian Financial System

CO2: Analyze the role of financial market and its instruments

CO3: Analyze the role of capital market and its instruments

CO4: Appraise the importance of banking and its operations in financial system.

CO5: Compare and contracts between banking and non banking financial institutions.

Unit-I

Review of Financial System – Components, Functions, Institutions; Review of Banking System - Banking and Non-Banking Financial Institutions; Financial Development and Economic Development, Flow of Funds Accounts; Financial Development and Economic Development, Flow of Funds Accounts, Indicators of financial Development; Integrated Financial Markets in the Globalised Environment and Financial Sustainability; Reforms in the Indian Financial System.

Unit II

Financial Markets- Functions, Types; Money Market: Nature and Scope, Types of money markets and instruments: Call Money Market, Treasury Bill Market, Commercial Bills, Certificate of Deposits, and Repos, Performance of Money Market in India; Capital Market: Nature and Scope, Types: Primary Market- Equity Market, Debt Market, IPOs, and Private Placement; Secondary Market- stock exchanges, their functions, Trading Mechanism, Security Depositories and its Benefits- NSDL and CDSL.

Unit III

Derivatives Market: Meaning, Nature and Scope, Significance of derivatives; Types- Commodity Vs. Financial Derivatives - Forward, Futures and Options , Pricing of Futures and Options - Factors affecting prices- pricing models, Binomial Pricing Models, Black & Scholes Pricing Model, Pricing of Index futures; Trading , clearing and settlement mechanism in Futures and Options; Derivative markets in India.

Unit IV

Financial Inclusion and Microfinance: Concept of Financial Inclusion, Exclusion and extent of of Financial Exclusion, History and Evolution of Financial Inclusion, Government Policy on Financial Inclusion- Various financial inclusion schemes in India, Financial Inclusion through Microfinance, Concept of Microfinance- Products and MFI Models, microfinance delivery methodologies, Recent Development in Microfinance in India.

Unit V

Innovative Financial Services: E-Banking – Concept of E-Banking and its importance, Role of E-Banking in Digitalised Economy, Benefits of E-Banking, Traditional Banking vs. Digital Banking, Smart Bank Strategy- Big data technology, Cloud Computing, Artificial Intelligence in Banking; Venture Financing- Startup Financing - Bootstrapping- Angel Investing; Crowd Funding- Peer to Peer lending; Fintech Innovations- Fintech Firms, their functions and operations, Block Chain, E-Commerce; Digital Currency- Centralized vs. Decentralized Digital Currency, Crypto Currency- Evolution, Nature and Scope; Trading Mechanism; Benefits and Risk, Regulations.

Suggested Books:

1. The Indian Financial System by Bharati Pathak, Pearson Education.

2. Financial Institutions and Markets by L M Bhole, Tata MC Graw Hill.

3. Dynamics of Financial Markets and Institutions in India by R M Srivastava and Divya Nigam, Excel Books.

4. Indian Financial System by H R Machiraju, Vikas Publishing House.

5. The Indian Financial System and Development by Vasant Desai, Himalaya Publishing House.

6. John C. Hull, Options, Futures, and Other Derivatives (10th Edition).

7. Sheldon Natenberg, Option Volatility and Pricing: Advanced Trading Strategies and Techniques (2nd Edition).

8. Kerry Back, A Course in Derivative Securities: Introduction to Theory and Computation.

9. Microfinance: Perspectives and Operations By IIBF, Macmillan.

10. Understanding Microfinance By D K Nanda, Wiley India.

Paper/ Course 3 C: International HRM

Credit:4

Course outcome

CO1:Distinguish between domestic and international HRM strategies, focusing on integrating key HRM issues into effective global practices.

CO2:Develop global HRM competencies, exploring globalization strategies and essential skills for international managers.

CO3:Enhance skills in cross-cultural negotiation and training, and improve communication across diverse cultures to boost organizational effectiveness.

CO:4Manage global employment relations, including expatriation, international staffing, and performance management in multinational settings.

CO:5Implement international compensation strategies, understanding theories and components to align with global standards and goals.

UNIT1. Introduction, Issues in HRM, Domestic and International HRM Strategy.

UNIT 2. International Business and HRM- Globalisation Approaches & Strategy, Competency required for International managers.

UNIT 3. Cross Cultural negotiations and training, multiculturalism communicating across cultures, cultural differences.

UNIT 4. International Labour Market, Global Employment Relations, Expatriation & Repatriation. International staffing approaches & Team, multinational performance management, rewards and benefits.

UNIT 5. International compensation approach and practices- theories, components, packages.

UNIT 6. HRM in International M&A & outsourcing its HR implications.

UNIT 7. Managing equality, diversity and inclusion in workplace.

Suggested Readings:

1. Multicultural Management: Farid Elashimawi and Philip R. Harris, Synergy Books International.

2. Multinational Management: John B. Cullen, South Western- Thomson hearning.

3. Global Challenges: Framework for HRM- Paul Evans, McGraw Hill.

4. International Human Resource Management- Anne-wie Harzing and Joris Van Ruyssevcldt, Sage

5. International Human Resource Management: Peter J. Dowling and Device E. Welch, Thompson- hearning.

6. International Human Resource management; K. Aswathappa and Sadhna Dash, McGraw Hill.

Paper / Course 3 D: Marketing Policy Analysis

Credit:4

Course Outcome:

CO1: Analyze marketing challenges in India, applying holistic concepts like the 4A's, target market selection, and positioning strategies.

CO2: Develop product policies focused on differentiation, branding strategies, and maintaining brand associations to enhance brand equity and loyalty.

CO3: Design integrated marketing communications, managing mass communications including advertising, promotions, and personal selling.

CO4: Implement pricing strategies, manage marketing channel structures, and address channel conflicts effectively.

CO5: Coordinate retail and non-store strategies, addressing issues like CRM, ethical e-marketing, green marketing, and social media tactics.

Unit I : Marketing challenges in a liberalizing and globalizing India; Holistic marketing concept; the value framework, Relationship of marketing with other functional areas, 4A's of Marketing, Target Market Selection, Positioning- Concept and process, 7 P's and 7C's.

Unit II: Product Policies; Differentiation; Challenges in new Product Development; Branding Strategies & Packaging, Role of Brands, Brand Equity, Brand Loyalty, Brand Awareness, Brand Associations, selection, creation & maintaining Associations

Unit III: Importance of Integrated Marketing Communication, Developing effective communication; Managing Mass Communications: Advertising, Sales Promotion, Events and Public relations, Personal selling

Unit IV : Pricing Strategies; Setting the price; Adapting the price and responding to price changes; Marketing Channels structures & functions, Channel design & Implementation, Channel Power, Conflict, Cooperation and Competition.

Unit V :Retail Organisation, Retail Planning Strategic issues in retail, Non store retailing & electronic channels, Market logistics ,Direct marketing ,Types and benefits, Online advertisement and promotion ;Ethical issues in E-marketing, Scope of CRM, Green Marketing and sustainability issues in Marketing, Aspects of Social Media Marketing.

Books Recommended

1. Philip Kotler, Keller Lane Kevin, Marketing Management, Prentice Hall of India, 2005.
2. P.K Agarwal, Marketing Management an Indian Perspective, Pragati Prakasan, 2003.
3. Judy Straus, Adel EL-Ansary, Raymond Frost, E-Marketing, Prentice Hall of India, 2004
4. Roger J Best, Market Based Management Strategies fro Growing Customer value an profitability, Prentice Hall of India Pvt Ltd, 2004.

5. V.S Ramswamy, S Namakumari, Marketing Management Planning, Implementation and Control, Macmilan India Ltd, 2001.

6. Dr. S.L Gupta, Brand Management, Text & Case an Indian Perceptive, Himalayan Publication House, 2000.

7. Kumar, Marketing Branding, Perason Education, Delhi-92.

8. Cox Roger, Brittain Paul, Retailing An Introduction,2006, Pearson Education

9. Coughlan, Anderson, Stern, Ansary, Marketing Channels, Sixth Edition,2006, Pearson Education

10. Aaker A. David, Managing Brand Equity,1991,The Free Press

11. Badi R.V, Badi N.V,Rural Marketing,2009, Himalaya Publishing House

12. Keller Lane Kevin, Strategic Brand Manager, Building, Measuring and Managing Brand Equity, 2007, Pearson Prentice Hall.

Paper/ Course 4A: Advanced Cost and Management Accounting

Course Outcomes **Credit:4**

CO1: Identify various cost concepts used for decision making

CO2: Analyze the management control system and responsibility accounting

CO3: Demonstrate the use of budgetary control and management information system in decision making

CO4: Discuss the concept of value analysis, cost control, cost reduction and cost compliance reports

CO5: Examine the various contemporary techniques of cost and management accounting like activity-based costing, target costing etc.

Unit I

Const concepts and Analysis:

(a) Various cost concepts for decision making; Relevant costs for decision making;

(b) Cost Volume Profit Analysis; Break Even Point; Limiting factors;

(c) Short term decision making: pricing, product mix, make or buy, multiple scarce resource problems, shut down etc.

Unit II:

Concept of Responsibility Accounting; Responsibility Centres – Cost Centre, Revenue Centre, Profit Centre, Investment Centre. Responsibility Performance Reporting. Divisional Performance Measurement – Measures of Performance: Return on Investment (ROI) Versus Residual Income (RI); Non- Financial Performance Measures; Transfer Pricing Methods, Safe Harbour Rules.

Unit III:

Budgetary control: Behavioural aspect of Budget, Preparation of Cash Budget and Flexible Budget, Performance Budgeting and Zero-based budgeting.

Unit IV:

Management Information System: Concept, Objectives, Functions, types and nature or Reports and their contents. Application of computer in Management Accounting Purposes.

Unit V:

Value analysis, cost control and cost reduction, and productivity, cost efficiency and effectiveness. Management Audit and Cost Audit. Cost accounting records under companies Act 2013, ,

Unit VI:

Activity based costing; Target Costing, Life Cycle Costing, Throughput Accounting Human Resource Accounting; Environmental Accounting, Management Audit.

Books Recommended:

1. Advanced Cost Accounting- Khan & Jain

2. Cost Accounting- B. Banerjee, PHI Pvt. Ltd., New Delhi..

3. Principles and Practice of Cost Accounting- N.N. Prasad, Book Syndicate.

4. Principles and Application of Cost Accounting- Mitra & Ghosh, Tee Dee Pub.

5. Cost and Management Audit- Saxena, Vishist, Sultan Chand & Sons, New Delhi.

6. Introduction to Management Accounting- Pearson Education, Delhi 092.

7. Management Control Systems- Anthony, Weldon & Vancil.

8. Management Accounting- Shastry & Dhameja.

9. Cost Accounting by B.K. Bhar, Allied Publishing Co. Ltd. Kolkata.

10. Management Accounting by Anthony and Gobindarajan.

Paper/Course 4 B: International Financial Management

Credit:4

Course Outcome

COI: Identify the concept of international finance and international trade

CO2: Examine the International Monetary System and various international finance markets

CO3: Analyse the various aspects of Foreign Exchange Market
CO4: Examine the various Exchange Rate Theories
CO5: Identify foreign exchange exposure and hedging strategies

Unit I:

International Financial Management – Nature, Scope and Importance, Growth and Development in International Finance Function of Multinational Firms, International Flow of Funds, Balance of Payments- Components, Factors affecting BOP Account.

Unit II:

International Trade: Gains from International Trade, Theories of International Trade, World Trade Organizations, India's International Trade, International Trade Finance.

Foreign Investment: Foreign Direct Investment (FDI) - Types of FDI, Determinants of FDI, Benefits and Limitations of FDI, FDI Policy of India.

Unit III:

International Monetary System. Exchange Rate Regimes Gold Standard, Gold Exchange Standard, Bretton Woods System, Post- Bretton Woods System, Alternative Exchange Rate regimes- Fixed Exchange Rate and Floating Rate Regimes, Currency Convertibility- Revenue and Capital Account Convertibility.

International Monetary Fund, World Bank and European Monetary System.

Unit IV:

Foreign Exchange Market, Structure of Foreign Exchange Markets and Participants, Types of Transactions, Mechanism of Currency Dealing. Exchange Rate Quotations, Arbitrage, Forward Rates and Future Spot Rates, Network for International Transactions-SWIFT and CHIPS. Foreign Exchange Market in India.

Unit V:

International Parity: Exchange Rate Determination, Factors Influencing Exchange Rates, Exchange Rate Theories: Purchasing Power Parity Theory, Interest Rate Parity, Forward Rate Parity Theory, The Fisher Effect Theory and International Effect Theory, Inter-relationship of Parity Conditions. Exchange Rate Forecasting- Balance of Payment Approach, Monetary Approach, Asset Approach, Portfolio Balance Approach.

Unit VI:

Nature and measurement of exposure and risk- defining foreign exchange exposure and risk, Types of Exposure - transactions exposure, translation exposure, operating exposure, Management of Exposure – Hedging and Operational Techniques.

Books Recommended:

1. Fundamentals of International Financial Management- S. Kevin. Prentice Hall India.
2. International Financial Management- V. Sharan, Prentice Hall of India, New Delhi.
3. International Financial Management- T Siddiah, Pearson
4. International Financial Management- P.G. Apte, Tata McGraw Hill.
5. Multinational Financial Management- Shapiro, Prentice Hall India.

Syllabus Designed by: Prof. S. K. Mahapatra, Department of Commerce, Gauhati University, skmahapatra@gauhati.ac.in

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Paper/Course 4 C: Compensation Management

Credit:4

Course Outcomes:

CO1: Analyze compensation management fundamentals, including objectives, influences, and wage theories, and explore compensation policies in India.

CO2: Assess employee compensation's link with the labor market, understand statutory benefits, and apply job design and evaluation methods.

CO3: Develop performance-related compensation systems using metrics like MBO and BARS, and manage team-based rewards.

CO4: Interpret and apply compensation laws like the Payment of Bonus Act 1965 and explore international compensation management.

CO5: Integrate compensation strategies with organizational goals to boost workforce motivation and ensure legal compliance.

Unit-I: Introduction to Compensation Management:

Objectives components, factors influencing compensation, theories of wage determination, Need based minimum wage, Living Wage, Fair Wage, Compensation Benchmarking, Broad band Play Plan, Executive Compensation; Compensation Policies in India.

Unit-II: Employee Compensation and the Labour Market

Unemployment, Employee Benefits, Types, Statutory Employee Benefits in India. Compensation and Job Design- strategies and techniques, components, job specification, Job Evaluation- methods of Job assessment.

Unit III: Performance Related Compensation

Performance Related Pay, Performance Metric, Dimensions of Performance- MBO, BARS, etc. Team based performance, Rewards.

Unit IV: Compensation Laws

Payment of Bonus Act 1965, International Compensation Management, Components and Approaches.

Suggested Readings

- Aswathappa, K. Human resource & personal management (text & cases). New Delhi: Tata McGraw-Hill.
- Mamoria, C. B., & Gankar, S.V. Personal management (text & cases). New Delhi: Tata McGraw-Hill.
- Rao, T. V. (2015). Performance Management: Toward organizational excellence. Sage Publication.
- Compensation planning, George T Mulkovich& Jerry Newmann, McGraw Hill Publication 2.
- Compensation and reward management, B. D. Singh, Excel Public

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Paper 4 D: International Marketing

Credit :4

Course Outcome:

CO1: Apply the key terms, definitions, and concepts used in marketing with an international perspective and Anticipate changes in the operating environment of a business on a global level

CO2: Evaluate different cultural, political, and legal environments influencing international trade

CO3: Apply basic internationally oriented marketing strategies

CO4: Evaluate the impact of global trade organizations and agreements, such as the World Trade Organization (WTO)

CO5: Examine the role of various international marketing institutions

Unit I:

Framework of International Marketing: concept, scope its growing importance, factors affecting international marketing; controllable and uncontrollable factors; International Marketing environment: cultural, political, geographical economic and legal requisitions trade clearance (tariff and non-tariff behaviour). Hofstede's dimensions. Management Orientation in Global Marketing.

Unit II:

Market Selection- Market profiling, market segment selection. Market entry strategies: Market Agreements in Force Free trade zones. Organization of International Marketing activities, Organization Structure, Global Marketing Information system and research. Management of Sales force.

Unit III:

International Marketing decision; International product planning Product design strategy, new product development; branding packaging and labeling. International pricing strategy. Pricing objectives, pricing methods dumping, transfer pricing, retrograde pricing,

Unit IV:

International Channels of Distribution; International channel system direct exports, indirect exports, marketing environment and distribution strategies, international logistics. International promotion: determining advertising strategy, communication mix role of export organization, management of sales force.

Unit V:

WTO and trade liberalization; Institutional Framework for International Business ; Central advisory Bodies; Export development councils, commodity boards, Export promotion council, ITPO, STC, MMTC, India's foreign trade and balance of payment position. Export procedure and documentation, export incentives and subsidies. Export Finance- EXIM Bank, Institutional Finance; ECGC and export credit insurance.

Books Recommended:

1. International Marketing- Francis Cherunilam, Himalaya Publishing House.
2. International Marketing- Subhash C. Jain, Asian Book Pvt. Ltd., New Delhi, 2001.
3. International Marketing- Sreenivasan, Prentice Hall India.
4. International Marketing- Onkvisit and Shaw, Pearson.
5. Global Marketing Management- Warren J. Keegan, Pearson.

Paper/Course 5: Research Methodology

Course Outcomes

CO1: Identify the conceptual framework in research methodology and understand the research design

CO2: Select an appropriate sampling technique for a given study

CO3: Classify from one to other methods of collecting primary and secondary data for given study

CO4: Select appropriate tool for hypothesis testing

CO5: Develop a report for research article and Project report

Unit I:

Concept and nature of research, objectives of research, criteria of a good research, social science research, business research, approaches to research-qualitative and quantitative research, types of research- pure and applied research, descriptive and analytical research, exploratory and empirical research, case study research, difficulties of social science research in India. Defining research problem, components of research problem, selection and formulation of research problem; formulation of hypothesis

Unit II

Sampling Design: meaning and significance of sample, sampling process, principles of sampling: essentials of a good sample, methods of sampling: random sampling, stratified sampling, judgment or purposive sampling, double and multistage sampling; determination of sample size.

Unit III:

Data Collection: types of data, methods of collection of primary data, collection secondary data and limitations of secondary data.

Unit IV:

Data processing, analysis and interpretation: steps in data processing, editing, coding, classification and tabulation, analysis and interpretation of data.

Unit V:

Test of Significance and Analysis of Variance (ANOVA): testing of hypothesis, Z-test, chi-squire test and F-test; ANOVA: meaning, basics principles, assumptions, one-way and two-way ANOVA.

Unit VI:

Report Writing: Types of report, steps in report writing, format of report, presentation style.

Books Recommended:

1. Research Methodology in Social Science- P. Sarvanavel, Katiab Mahal.
2. Research Methodology in Management- V.P. Michael, Himalaya Publishing House.
3. Research Methodology: Methods and Techniques- C.R. Kothari, New Age International.
4. Research Methodology for Business Students- M. Saunders, Philip Lewis and Adrian Thornhill, Pearson Education.
5. Statistics for Management- R.I. Levin and D.S. Rubin, Prentice Hall of India.

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8th semester

Course 1: Organisation Behaviour

Course Outcomes:

CO1: Analyze foundational concepts of Organizational Behavior, emphasizing cultural differences, workforce diversity, and cross-cultural sensitivity.

CO2: Examine personality theories and their impact on workplace behavior, with a focus on perceptual influences and attribution processes.

CO3: Evaluate motivation theories and job design strategies, particularly addressing the role of stress and its management in organizational contexts.

CO4: Investigate the dynamics of organizational structures, strategies, and culture, including conflict management and the influence of power and politics.

CO5: Apply theories of learning and behavior modification to improve performance management and enhance group effectiveness in organizations.

Unit I: Introduction to Organisational Behaviour: Organisation Behaviour Framework; contributing disciplines to OB, Challenges and Opportunities of OB, Cultural Differences and work related attitudes, managing work force diversity, cross cultural sensitivity- Hofstede's dimensions, Managing through knowledge: Behaviour in terms of emerging organisations.

Unit II

Personality, Perception, and Attribution:-

Personality and attitude- Personality determinants- Personality theories- Big Five Personality model, emotional intelligence, individual's personality and work place, organisational socialisation.

Perception- Perceptual Selectivity- Perceptual Errors-Perceptual Organisation- - Impression Management- Attribution in Organisation: process theory and errors.

Unit III

Motivation: motivation at work-design, traditional and modern approach motivating through job design. Stress and wellbeing at work, Approaches to stress; Individual and organisational factors to stress, consequences of stress on individual and organisation, management of stress.

Unit IV

Organisational Dynamics

relationship between organisation structure, system, and strategy; Organisational conflict- Managing conflict - reasons, types and strategies, Organisational change and Organisational development-concept and intervention techniques, organisational culture and climate; Power and Politics.

Unit V

Learning and Reinforcement: Importance and Barriers to learning, Behavioural models and theories of learning- Cognitive and Programmed Learning- Contingencies of Reinforcement- Positive reinforcement- Negative Reinforcement- Behaviour Modification- Performance management.

Unit VI

Group Dynamics: Group behaviour and norms, group decision making, Group Formation- stages of group development, Group effectiveness Cohesiveness, Group think, Work teams in modern work place, Common Threats to Group Effectiveness, Managing Culturally Diverse Group; Negotiation Techniques.

Recommended Books:

1. Organizational Behaviour, latest Ed. - Stephen Robbins, Judge, Sanghi, Pearson.

2. Organizational Behaviour - Fred Luthans, McGraw Hill

3. Organizational Behaviour - K.Aswathappa, Himalaya Publishing.

4. Organizational Behaviour - Jit S.Chandran

5. Human Relations & Organizational Behaviour - R.S.Dwivedi

6. ORGB- A South Asian perspective, Nelson, Quick, Khandelwal, CENGAGE Learning.

7. Understanding Organisational Behaviour, Pareek & Khanna- Oxford University Press.

8. Organisational Behaviour- S.S. Khanka, S. Chand Publishing.

Course 2: Tax Planning

Course Outcome

CO1: Identify the principles of tax planning and management

CO2: Develop tax planning strategies based on the Income Tax Act

CO3: Identify strategies for managing taxation on capital assets and gains, leveraging exemptions to optimize tax liabilities for both long-term and short-term capital gains.

CO4: Examine tax planning techniques for various income sources and understand the taxability of government securities and dividends

CO5: Assess tax planning for partnership firms and companies and other forms of business ventures.

Unit I:

Meaning concept of tax planning and tax management- distinction between tax planning, tax evasion and tax avoidance with illustrations. Tax planning through selection of suitable form of business organization, selection of type of business and industry and location; diversion of income and application of income.

Unit II:

Tax planning through the provisions of section 10 of the Income Tax Act. Relating to 'tax free incomes'- tax planning in regard to salary income of an individual; deductions and exemptions allowed in computing income from salaries and income from house property. Tax planning in regard to setting up and dates of commencement of business, make or buy decision; valuation of stock and export and domestic sales decision.

Unit III:

Capital assets in the context of capital gains and assets outside the purview of capital gains- taxation of long term and short term capital gains and exemptions thereof, for tax planning purposes.

Unit IV:

Tax planning in regard to residuary and non-residuary headings of income from other sources; taxability of interest on government securities and dividend from Indian companies- Tax planning and clubbing of incomes under section 64 of the IT Act. Important factors to be considered in regard to tax planning in case of an individual with reference to splitting of income and investment of surplus funds in selected securities. Tax planning and tax deducted at source and advance payment of tax by an individual assesses.

Unit V:

Tax planning by a partnership firm assessed as such and as association of persons. Tax planning by a company through the timing of payment of statutory dues, joint ventures abroad and foreign collaboration and transfer from holding company to subsidiary. Function of the tax planning department of a company Fringe benefit tax.

Books Recommended:

1. Taxation- Vinod Kr. Singhania, Taxmann Publication, New Delhi.
2. Official publication of national institute of Financial Planning, New Delhi.
3. Official Publication of CBDT, New Delhi.
4. lal: Direct Taxes, Income Tax, Wealth Tax and Tax Planning; Pearson Eduction, New Delhi.

Course 3: Global Business Environment

Global Business Environment

Course Outcomes:

CO1: Analyze global business environments, focusing on economic, legal, political, and cultural factors, with insights into transitioning economies.

CO2: Compare distinctive management styles in Korea, China, and Japan, highlighting key differences and impacts on business operations.

CO3: Evaluate international relations and global issues like the North-South divide, climate change, and migration challenges.

CO4: Examine globalization's effect on industrialization, including the role of the WTO, ethics in MNCs, and entry mode decisions.

CO5: Develop negotiation and cross-cultural communication skills, emphasizing effective styles, strategies, and procedures.

Unit 1: Global Business Environment Fundamentals

- Contemporary Economic Systems: Economic order of the present world
- Global Legal and Regulatory Frameworks: IPR, Data Privacy, Cybersecurity
- Political Risk Analysis in Global Trade
- Impact of Technological Change on Global Business

Unit 2: Comparative Management Practices

- Traditional vs. Contemporary Management Styles
- Management Styles : Korean, Chinese and Japanese Management styles
- Emerging trends: Agile Management, Remote Leadership, Digital Transformation
- Influence of National Culture, cultural dimension (Hofstede, Trompenaars)

Unit 3: Contemporary Global Affairs and Business

- International Political Economy and Trade Wars (US-China, Russia sanctions)
- Multilateralism: G20, BRICS, UN, WTO, IMF
- Sustainable Development Goals (SDGs) and Business
- Climate Agreements (e.g., Paris Agreement) and ESG
- Global Migration and Talent Mobility Challenges

Unit 4: Globalisation, Investment and Trade

- WTO, FTAs, Trade Blocs (ASEAN, RCEP, EU)
- FDI Trends, Barriers, and Opportunities
- Global Value Chains (GVCs) & Digital Trade
- Entry Strategies for MNCs: JV, Acquisition, Licensing
- International Negotiation

Unit 5: Contemporary Indian Business Environment

- Indian Economy Post-COVID and Geopolitical Shifts
- Role of Startups and MSMEs in Global Value Chains
- Disinvestment & Privatisation Policies. PPP model in India
- ESG, CSR and corporate Sustainability Reporting in India
- India's Global Investment and Trade Strategy

Suggested Readings:

1.Business Environment -Indian and Global perspective; Faisal Ahmed

2. The Business Environment: a global perspective: Ian Worthington and others: Pearson

3. The Global business environment-meeting the challenges-Janet Morrison, Palgrave. McMillian publication

4. Business Environment Text and Cases by Francis Cherunilam

Course 4: Entrepreneurship Management

Course Outcomes:

CO1: Analyze the evolution of entrepreneurship, including its impact on economic development and its significance in the Asia Pacific region.

CO2: Evaluate the interplay between creativity and innovation in entrepreneurship, discussing theories by Schumpeter and Drucker, and profiling successful entrepreneurs.

CO3: Develop plans for entrepreneurial ventures by identifying opportunities and assessing the critical factors that influence venture success globally.

CO4: Assess the external environmental impact on entrepreneurship, focusing on environmental scanning, eco-efficiency, and ethical business practices.

CO5: Explore international markets for new ventures, understanding the changing global landscape and the support structures for international entrepreneurship.

1. Entrepreneurship and Economic Development, Entrepreneurship in Asia Pacific Region.
2. Entrepreneurship and Innovation, Categories and Sources of Innovation, Schumpeter and Drucker's philosophy on Innovation and Entrepreneurship. Creativity-Process and Components, factors influencing Creativity, Linking Creativity, Innovation and Entrepreneurship, Creative problem solving, Cases. Personality of Entrepreneurs.
3. Entrepreneurial Venture Planning-Opportunity recognition, discovery and assessment, Triggers and barriers. Critical factors and stages in new venture development. Small business -national and global context, Characteristics-success and failures, economic and global significance
4. Entrepreneurship and Environmental Assessment-environmental scanning, ecoefficiency and ecopreneurship, economic and industry environment, Ethics and business decisions, ethical considerations, Entrepreneurship in the 21st century.
5. International markets and new venture opportunities, Changing International Environment, Facilitating institutions for International Entrepreneurship Development, Age of gazelles, GEM and its reports, Profiles & Cases (Both domestic & International)
6. Sample Business Plan- Managing key functions- marketing, operational, financial, legal issues. Financing New Ventures- equity finance, debt finance, debt vs. equity, short vs. long term, financing challenges for start-ups.
7. Intellectual property rights- issues and process. Contemporary issues- Social Entrepreneurship, Home based entrepreneur, environmental issues. Case Studies

Suggested Readings:

1. Indian Entrepreneurship and Industries: Challenges Ahead- Dr. Vivek Deolankar, Commonwealth Publishers, New Delhi, 1996.
2. Management of Small Scale Industries- Dr. Vivek Deolankar, Commonwealth Publishers, New Delhi, 1996.
3. Entrepreneurship of Small Scale Industries; Concept Growth Management M.U. Deshpande, Deep and Deep Publications, New Delhi, 1982.
4. Small-Scale Industries and Entrepreneurship- Dr. Vasanta Desai, Himalaya Publishing, 1st Edn. 1995.
5. Entrepreneurial Challenge in Under Developed Sectors- P. Subba Rao & M. Sundaram, Entrepreneurial Development Programme Series, Kanishka Publishers Distributors, Delhi, 1993.
6. Self-Mode Impact Making Entrepreneurs- Research Teamby Gautam Raj Jani and M. Akbar Ansari, Entrepreneurship Development Institute of India, Ahmedabad 1988.
7. No-born- The created entrepreneurs- Jose Subastian and Thakur, Entrepreneurship Development Institute of India, Ahmedabad 1994.
8. Zimmerer: Essential of Entrepreneurship and Small Business Management, Pearson Education, Delhi-6.

Course 5 One Seminar/Project Based Course and Presentation 4 Credit

For a Seminar/Project Based Course that requires students to select a project within their specialized field (such as accounting, HR, marketing, or finance), and with supervisors also from the same specialization

CO1: Identify and articulate key concepts and issues related to a specific topic within the field, integrating current research and theories in preparation for a seminar or project.

CO2: Develop and execute a project that applies theoretical knowledge to practical situations, demonstrating creativity and analytical skills in addressing real-world problems.

CO3: Utilize appropriate research methodologies and data collection techniques to gather, analyze, and interpret data relevant to their seminar topic or project.

CO4: Construct a well-organized presentation that clearly communicates the objectives, methodology, results, and implications of the seminar or project, adhering to academic and professional standards.

CO5: Effectively defend the project or seminar findings and methodologies in an academic setting, demonstrating the ability to engage with critical feedback and questions from an audience.

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FYUGP Commerce----------option B

B) B. Com Honours with Research

Semester	Course Level	Course Work	Credit	Total Credit

7th	400	**Compulsory:**		
		1. Quantitative Methods in Business 2. Economic Legislation	04 04	04 04
		Elective: Any one Group of the following Groups: **A. Accounting** 3. Financial Reporting Analysis 4. Advanced Cost & Management Accountancy **B. Finance** 3. Financial Markets & Institutions 4. International Financial Management **C. Human Resource Management** 3. International Human Resource Management 4. Compensation Management **D. Marketing Management** 3. Marketing Policy 4. International Marketing	(4 x 2)	08
		Research Component: 5. **Research Methodology**	04	04

Total Credit of 7th Semester				**20**
8th	400	Dissertation Seminar based Course/Presentation	16 04	16 04
Total Credit of 8th Semester				**20**
Total of 4th Year (7th & 8th Semester)				**40**

****7th Semester Courses are same as FYUGP B.Com with Honours**

8th Semester

Course 1	**Dissertation**	**16 credit**

Course Outcome

CO1: Conduct original research that contributes to the existing body of knowledge in their field of study.

CO2: Select and evaluate ideas and information.

CO3: Employ appropriate research methodologies and data analysis techniques to address research questions.

CO4: Prepare a comprehensive dissertation that adheres to academic standards of structure, style, and citation.

CO5: Defend the dissertation's findings and methodology effectively in an academic setting.

Guidelines for Dissertation Submission:

Eligibility of Supervisor:
The supervisor/guide for the dissertation must be a Ph.D. holder.

Plagiarism Check Requirement:
The college must have access to plagiarism evaluation software to ensure the originality of the research work.

The college will fix the maximum permissible percentage of plagiarism and AI-generated content score.

Plagiarism Report Submission:
The respective supervisor shall generate and sign a plagiarism report along with AI detection report, which must be submitted along with the final dissertation.

Viva-Voce Examination:
At the end of the 8th semester, each student must appear for a Viva-Voce to defend their research methodology, analysis, and findings before an academic panel.

Course 2	One Seminar/Project Based Course and Presentation 4 Credit

For a Seminar/Project Based Course that requires students to select a project within their specialized field (such as accounting, HR, marketing, or finance), and with supervisors also from the same specialization

CO1: Identify and articulate key concepts and issues related to a specific topic within the field, integrating current research and theories in preparation for a seminar or project.

CO2: Develop and execute a project that applies theoretical knowledge to practical situations, demonstrating creativity and analytical skills in addressing real-world problems.

CO3: Utilize appropriate research methodologies and data collection techniques to gather, analyze, and interpret data relevant to their seminar topic or project.

CO4: Construct a well-organized presentation that clearly communicates the objectives, methodology, results, and implications of the seminar or project, adhering to academic and professional standards.

CO5: Effectively defend the project or seminar findings and methodologies in an academic setting, demonstrating the ability to engage with critical feedback and questions from an audience.

Guidelines for Seminar/Project-Based Course:

Topic Selection:

Students must select a seminar/project topic from their area of specialization (Accounting, Finance, Marketing, or Human Resource Management).

The topic should address a contemporary issue, industry trend, or organizational challenge relevant to their chosen field.

Supervision:

Each student will be assigned a faculty supervisor from their area of specialization.

The supervisor will guide the student in topic selection, methodology development, data analysis, and presentation preparation.

Project/Seminar Report:

A written project/seminar report must be submitted in the prescribed format, including:

Introduction and background

Objectives of the study

Literature review

Research methodology

Data collection and analysis

Findings and discussion

Conclusion and suggestions

References (APA format)

Presentation and Viva:

Students are required to make an oral presentation of their project/seminar.

The presentation should highlight the problem statement, research objectives, methodology, data analysis, findings, and implications.

A viva-voce will follow the presentation, where students must defend their work before an evaluation committee.

Submission Deadline:

The final project/seminar report and presentation must be completed and submitted by the designated deadline as per academic calendar.