

Semester-I

Course Name: Financial Accounting (MAJOR)

Existing based syllabus: UGCBCS

Course Credit : 4

Total Marks: 100

Unit 1: Theoretical framework: 12 class/ 20 marks

- i) Accounting as an information system, the users of financial accounting information and their needs, Qualitative characteristics of Accounting, information, functions, advantages and limitations of accounting, Branches of accounting, Basis of Accounting:- cash basis and accrual basis.
- ii) The nature of financial accounting principles:- entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence, (conservatism), materiality, and full disclosure.
- iii) Accounting Standard:- concept, needs and objectives, procedures for issuing accounting standard in Indian, Salient features of Indian Accounting Standard IND AS 1, 2, 16 and AS 9. International Financial Reporting Standard (IFRS) : Need and procedure of issue.

Unit 2: Computerized Accounting System: 12 class/ 20 marks

Meaning, Components and advantages, difference between manual and computerized accounting, various types of accounting packages software and their advantages and disadvantages, Tally 9 and its features, working on Tally.

Unit 3:- Final Accounts:- 12 class/ 20 marks

Preparation of financial statement of non-corporate business entities; sole proprietorship and partnership firms.

Unit 4: Accounting for Hire Purchase and Installment systems: 12 class/ 20 marks

Meaning, features, advantages and disadvantages of hire purchase and installment system, Rights of hire purchaser and hire vendor, Journal entries and preparation of ledger accounts exceeding default and repossession.

Unit 5: Departmental Accounting: 12 class/ 20 marks

Introduction, methods and techniques, allocation of expenses, inter departmental transfer, preparation of departmental reading, profit and loss account and balance sheet.

Suggested Readings:

- Financial Accounting by B.B Dam, Gayatri Publication.
- Advance Financial Accounting by BB Dam, Gayatri Publication
- Theory and Practice of Accounting, by K.R Das, K.M Sinha, Dr. A.k Deka, H.J Medhi; Manab Publication.
- Financial Accounting Published by International Book House.

Decision making- Process

Organizing: Importance, Princi

Centralization and decentralization

Divisional, Product, Project & Matrix or

Semester-I
Course Name:- Business Organization and Management (MINOR) (CORE)
Existing based syllabus: UGCBCS
Credit: 4
Total Marks: 100

Unit-1: A: Organization:

(class-12: Marks-20)

PSE forms and rational, startup and unicorn companies.

MNC: Features-Form-Advantages and Disadvantages.

Virtual and learning organization.

B: Management:

Concept-origin-growth,

Scientific Management- Principle and Tools

Managerial competencies-concept

Unit-2: Planning and Organizing

(class-12: Marks-20)

Planning: Planning premises, concept of strategic planning

Decision making-Process and Techniques

Organizing: Importance, Principles, Formal and Informal organization

Centralization and decentralization.

Divisional, Product, Project & Matrix organization

Unit-3: Authority Relationship:

(class-12: Marks-20)

Sources of Authority Types of authority

Delegation of authority, Decentralization,

Line & staff relationship, Factors affecting organizational design and structure

Reporting and Accountability.

Unit-4: Directing and Controlling:

(class-12: Marks-20)

Motivation, importance and factors affecting motivation,

Theories-Herzberg, McGregor, Clayton Alderfer (ERG)

Leadership-Nature, types, Theories of leadership-Tier theories, Tannenbaum and Schaidf's Leadership continuum.

Communication: Process, channels-Formal & Informal, Leakages and effective communication.

Controlling: Process, Principles, Techniques, Measures, Relationship between Planning & Controlling.

Unit-5: Business Process Reengineering, Six Sigma, Outsourcing, Hybrid work model, Supply chain Management, Work-life balances, work from home, Freelancing, Co-working/Co-sharing.

(class-12: Marks-20)

Suggested Readings:

- Basu. C.(2017). Business Organization and Management. Mc graw Hill Education. New Delhi
- Drucker, P.F.(1954) The Practice of Management. Newyork: Harper & Row.
- Kaul, V.K. (2012). Business Organization and Management. Pearson Education.
- Koontz.H., & Wehrich, H.(2012). Essential of Management: An International and Leadership Perspective. Paperback.
- Laasch, O.(2022) Principles of Management, 2e, Sage Textbook.

B. Com 1st Semester (As Per NEP)
Course Name: Indian Financial System
Total Marks: 100 (80+20).
Credit: 4

Unit 1: Financial system: **(class-12: Marks-20)**

Meaning: Concept, Basic Function, Financial system and economic development, Components of financial system, Importance of financial system.

Unit 2: Financial Market: **(class-12: Marks-20)**

Classification of financial market: Money Market and its constitution. Function of money market, Money Market institution and importance of money market. Capital Market- Primary Market, secondary Market, function of capital market, Importance of capital market.

Unit 3: Financial Institutions: **(class-12: Marks-20)**

Banking and Non-Banking financial institution, Distinction between banking and non-banking financial institution, Structure of banking in India, Commercial Banks, Co-operative Bank, Regional Rural Bank- their features, types of non banking financial Institution.

Unit 4: Financial Instruments and services: **(class-12: Marks-20)**

Concept and characteristics, Features of various financial instruments, emerging services-leasing, Hire purchase, merchant banking, Depository, Credit Rating, Mutual Funds, UTI, Insurance Companies.

Unit 5: Regulatory Framework: **(class-12: Marks-20)**

Overview of regulatory framework of financial system, Functions and objectives of SEBI, Scope of securities Contract(regulation) Act 1956, Relevant Provisions of Indian Companies Act 1956 in regard to securities Market. Stock Exchange dealing Process, Demat Trading and its removal, NCLT & NCLAT.

Recommended Books:

- 1) Shashi k Gupta, Nisha agarwal. Indian Financial System. (Kalyani Publishers)
- 2) M.Y Khan (Tala Mc Graw Hill) Delhi University
- 3) Basant Desai. Indian Financial System and Development. (Himalaya Publishing House)
- 4) Indian Financial System and by P.N Varshey And DK Mittal, Saltan Chand and Sons.
- 5) Financial Institution and Market, L.M Bhole (Mc Graw Hill)

SEMESTER: I (B.Com)

Course Name: BUSINESS MATHEMATICS (MULTIDISCIPLINARY)

7 Marks: 100

Credit: 03

Objectives:

The objective of this course is to familiarize the students with the basic financial mathematics tools with an emphasis on application to business and economic situations.

UNIT 1: MATRICES AND DETERMINANTS (09 Lectures) Marks: 20

a) Algebra of matrices, Matrix operation-Business application, determinant of a square matrix. Evaluation determinant of order three (properties of determinant to be excluded). Inverse of a matrix.

b) Solution of system of linear equations (having unique solution and involving not more than three variables) using Cramer's rule.

UNIT 2: INTEREST (09 Lectures) Marks: 20

Simple and compound interest, Rates of interest-nominal, effective and continuous-their inter- relationships; compounding and discounting of sum using different types of rates.

UNIT 3: BASIC MATHEMATICS OF FINANCE (09 Lectures) Marks: 20

a) Ratio and Proportion-Finding the missing term of the proportion, amount attribution and merging of two ratios in one.

b) Time and work: Simple cases

c) Profit, Loss and discount

UNIT 4: SET THEORY (09 Lectures) Marks: 20

Elementary ideas, elements, types of sets, sub-sets(proper and improper), union, intersection and difference of sets, universal sets, complement of a set, Venn diagram, Application of sets(simple problems)

UNIT 5: LINEAR PROGRAMMING (09 Lectures) Marks: 20

a) Linear programming: Sketching of graphs of

- i) Linear equation $ax + by + c = 0$ and (ii) Linear inequalities
- b) Formulation of linear programming problem (LPP), graphical solution to LPP

Suggested Readings:

- a) Singh J.K., Business Mathematics. Himalaya publishing house
- b) Budnick P, Applied Mathematics. Mc Graw Hill publishing co
- c) Textbook of Business Mathematics, Padmalochan Hazarika, S.Chand publication
- d) An introduction to Business Mathematics and Statistics. Ajanta Mazumder and Runjun Phookun. S.Chand publication

Semester-I

Course Name: E-commerce (SEC)

Credit: 03

Total Marks: 100

Unit 1: Introduction:

12 Class: 20 Marks

Meaning, nature, concepts, advantages, disadvantages and reasons for transacting online, types of E-commerce, e-commerce business models (introduction, Key elements of a business model and categorizing major E-commerce business models), forces behind e-commerce. Technology used in E-commerce: The dynamics of world wide web and internet (meaning, evolution and features); Designing, building and launching e-commerce website.

Unit 2: IT Act 2000 and Cyber Crimes:

10 Class: 20 Marks

IT Act 2000: Definitions, Digital signature, Electronic governance, Attribution, acknowledgement and dispatch of electronic records, Regulation of certifying authorities, Digital Signature certificates, Duties of subscribers, penalties and adjudication, Appellate Tribunal, Offences and Cyber-Crimes.

Unit 3: E-Payment System:

12 Class (5 lab): 20 Marks

Models and methods of e-payment (Debit Card, Credit Card, Smart Cards, e-Money), digital signatures (Procedure, working and legal position), Payment gateways, online banking (meaning, concepts, importance, EFT, automated clearing house), risk involved in e-payments.

Unit 4: Online business Transactions:

11 class (5lab): 20 Marks

Meaning, purpose, advantages and disadvantages of transacting online, E-commerce applications in various industries like ((banking, insurance, payment of utility bills, online marketing, e-tailing (popularity, benefits, problems and features), online service, (financial, travel and career), auctions, online portal, online learning, publishing and entertainment)) online shopping (amazon, snapdeal, alibaba, flipkart, etc.)

Unit 5: Website designing:

(20 lab): 20 Marks

Introduction to HTML; tags and attributes: Text Formatting, Fonts, Hypertext Links, Tables, Images, Lists, Forms, Cascading Style Sheets.

- Suggested Readings:

1. TN Chhabra, E-commerce, Dhanpat Rai & Co.
2. Sushila Madan, E-commerce, Taxmann
3. PT Joseph, E-commerce: An Indian Perspective, PHILearning
4. KK Bajaj and Debjani Nag, E-commerce, McGraw Hill Education

**KRISHNAGURU ADHYATMIK VISVAVIDYALAYA,
NASATRA, BARPETA**

**B. COM 1ST SEMESTER AS PER NEP Act.
SESSION 2023-2024**

TOTAL SUBJECTS: 07

TOTAL CREDIT: 22

COURSE	CODE	TITLE OF THE COURSES	CREDIT HOUR
CORE	COM-HC-1011	FINANCIAL ACCOUNTING	04
CORE	COM-HC-1021	BUSINESS ORGANIZATION AND MANAGEMENT	04
CORE	COM-HC-1031	INDIAN FINANCIAL SYSTEM	04
MDC	COM-MDC-1011	BUSINESS MATHEMATICS	03
SEC	COM-SEC-1011	E- COMMERCE	03
VAC	COM-VAC-1011	SPIRITUAL STUDIES	02
AEC	SIMILER TO B.A.	ASSAMESE AND ALTERNATIVE ENGLISH	02

B.COM 2ND SEMESTER
KRISHNAGURU AADHYATMIK VISVAVIDYALAYA
SUBJECT: CORPORATE ACCOUNTING
COURSE CODE COM-HC-2011.
CREDIT HOUR: 04.
TOTAL MARKS: 80+20=100.

Unit 1: Final Accounts **12 lectures, 20 marks**

Preparation of profit and loss Accounts and Balance Sheets of Corporate entities (Excluding calculation of managerial remuneration) as per Companies Act. 2013. Disposal of company profits. Preparation of Cash Flow statement as per Indian Accounting standards: 7.

Unit 2: Branch Accounting: **12 lectures, 20 marks**

Meaning, Need and Objectives of Branch Accounting, classification of branches for accounting purpose, system of Branch Accounting; under synthetic or Debtors system, Analytical system or stock and debtors system; final accounting system and independent branch including foreign branch accounting system.

Unit 3: Accounting for share capital and Debentures: **12 lectures, 20 marks**

Meaning and various types of share and Debentures, Accounting for share capital. Issue of Rights and Bonus shares, ESOPs and Buy back of shares, Issue and Redemption of Preference shares and Debentures. Underwriting of share and Debentures as per relevant accounting Standards. ESOP's

i) Incentive Equity:- Right and Bonus Shares- Meaning, Advantages and disadvantages, provisions as per companies Act, 2023 and their Accounting treatment.

ii) Valuation of shares and Goodwill: Meaning, provision of companies Act on valuation of shares and valuation of goodwill, concept and calculation: simple problem only.

Unit 4: Amalgamation of Companies: **12 lectures, 20 marks**

Meaning, objectives, provisions as per Accounting Standard 14; Amalgamation in the nature of merger and purchase; consideration for amalgamation; Accounting treatment for Amalgamation and preparation of Balance Sheet after Amalgamation.

Unit 5: Accounts of Holding Companies/parent Companies: **12 lectures, 20 marks**

Meaning of Holding companies and subsidiary company. Concepts of Minority Interest, And calculation also. Preparation of consolidated balance sheet with subsidiary company; as per Relevant provisions of Accounting standards: 21.

Suggested Books list:

- Dr. S. M. Shukla, Dr. K.L. Gupta: CORPORATE ACCOUNTING: Sahitya Bhawan Publication.
- SN MAHESWARI, SUNEEL K MAHESWARI, SHARAD K MAHESWARI: CORPORATE ACCOUNTING :S CHAND.

- BB DAM: Corporate accounting: Gayetri publication.
- M Hanif, A Mukharjee: CORPORATE ACCOUNTING: Tata Mc. Graw hill.
- Bhushan Kumar Goyal: Corporate Accounting: Taxmann publishing house

Semester-II
Course Name: Principles of Marketing (CORE-II) Major.
Credit: 4

Total Marks: 100 (80+20)

LECTURE: 60

Objectives:

- To enable students to understand the basic concept and principles of Marketing.

Outcome:

- Students will be able to learn the application of Principles of marketing by business firms.

Unit 1: Introduction to Marketing:

12 Lecture, 20 Marks

Meaning and definition of Marketing - Core Marketing Concepts-Marketing Mix-Marketing environment-Functions of Marketing. 4Ps and 7Ps of marketing mix. Online Marketing - Relationship between Technology, Globalisation, Social Responsibility and online Marketing.

Unit 2: Product::

12 Lecture, 20 Marks

Meaning of a Product-Product plan- New Product idea-stages in new product development- Causes for Failure of a new product-product life cycle and Marketing strategy.

Unit 3: Pricing, Promotion and Distribution::

12 Lecture, 20 Marks

Pricing: Meaning-Significance-Pricing Strategy -Types of Pricing strategies.

Promotion: Meaning and Role of Promotion-Types of Promotion-Types of Promotion-Personal Selling-Advertising-Publicity and Sales promotion-Elements of promotional mix-Factors affecting Promotion Mix.

Unit 4: Place in Marketing Mix: :

12 Lecture , 20 Marks

Channels of Distribution-Types of Channels of Distribution-Middlemen and Distribution-Selection of distribution channel. Factors affecting Choice of distribution channel, Retailing – Nature and Importance-Non-store retailing-Wholesaling and Physical Distribution-Nature and Importance of Wholesaling and Physical Distribution.

Unit 5: Consumer Behavior: :

12 Lecture , 20 Marks

Meaning , Features, Scope, Importance, Models of Consumer Behavior , Consumer reference groups and their types- Consumer behavior in Online Marketing.

Suggested readings:

1. Principles of Marketing : Philip Kotler and Gary Armstrong
2. Principles of Marketing : Gupta C.B, Sultan Chand and Sons
3. Principles of Marketing : Dr. Manik Ch. Barman
4. Marketing Management: Philip Kotler, Pearson Education
5. Marketing : Saxena R, Himalaya Publishing House
6. Principle of Marketing: Niru Kapur,
7. The Essence of Marketing: Majaro Simon
8. Principles of Marketing: Rajendra Maheswari

B. Com 2nd Semester
KRISHNAGURU AADHYATMIK VISVAVIDYALAYA
(GENERAL), DEGREE COURSE
SUBJECT: Financial Services (core).
Credit Hour: 04
Marks: 80+20=100

OBJECTIVES:

To understand the world of financial services.

To facilitate the understanding of the various Financial Services.

UNITE: 1 (Introduction)

Lectures: 12

Financial services-Concepts Meaning Objectives Functions Characteristics - Financial Services Market- Constituents-Growth of Financial Service in India - Financial service sector problems-Financial services environment.

UNITE 2 (Banking services).

Lectures: 12

Banking-meaning and definition-Importance of Bankis-structure of Indian Banking System-Schedule and Non schedule Commercial Bank Coopertaive and regional Rural Bank-Public and Private sector bank payment Bank (Function Of Bank, accepting Deposit and types of deposit) Deployment of advances and types of advances, other function remittances - General utility and agency Function.

UNIT E: 3 (Money Market and Stock Exchange)

Lectures: 12

Meaning and Definition Of Money Market and Stock Exchange-Constituents Of Indian Capital Market-New Financial Institutions and Instruments-Investor Protection-Stock Exchange-function-Services-Features And Role-Stock Exchange Traders - Regulation Of Stock Exchanges-Depository-SEBI-Function and Workings.

UNITE: 4 (LEASING AND FACTORING AND SECURITISATION) Lectures: 12

Characteristics-Types-Participants-Myths about Leasing-Hire purchase-Lease Financing Vs Hire Purchase Financing-Factoring-Mechanism-Functions of a Factor-Factoring-Players-Types Operational Profile of Indian Factoring-Operational problems in Indian Factoring-Factoring Vs Bill discounting - Securitisation of Debt-Parties Involved-Steps of Securitisation-Types of Securitisation-Advantages-Limitations.

UNITE: 5 (Venture Capital, Credit Rating And Pension Fund)

Lectures: 12

Origin and Growth Of Venture Capital-Investment nurturing Methods-Mutual Fund-Portfolio Management in Mutual Fund - Credit Rating Systems-Growth Factors-Credit Rating Process-Global and Domestic Credit Rating agencies-Pension Fund-Objectives Function-Features-types-Chilen Model-Pension Investment Policy -

Pension Financing

SUGGESTED BOOKS LIST:

- Gordon. N and Natarajaan v. (2017) Financial Market and services. Himalayan Publishing House, 8th Edition
- Ashok kumar Sharma. Financial Services. Ashok book Stall (Assamese medium) \
- Vasant Desai, Financial Markets and Financial Services, Himalayan Publishing House Pvt. Ltd, 2000, Mumbai

- Rajesh Kothari, Financial Services in India: Concepts and Application, Sage Publication, 2012, New Delhi.
- Shashi kr. Gupta, Nisha Aggarwal, Neeti Gupta. Financial Markets and Services, Kalyani Publication.
- S Gurusamy, Essentials Of Financial Services, Vijay Nicole imprints private Ltd

B.COM 2nd semester

KRISHNAGURU ADHYATMIK VISVAVIDYALAYA

SUBJECT: INVESTING IN STOCK MARKET

COURSE CODE-COM -MDC-2031.

CREDIT HOUR: 03

TOTAL MARKS: 80+20=100.

UNITE :1 (Introduction)

Lectures: 12, Marks: 20.

Meaning of Investment-objectives of Investing-Investment process-Types of Investment-Investment-speculation Gambling.

Meaning of Stock Exchange Stock Market Operation-SEBI Regulation for Stock Exchange-role and Functions of SEBI.

UNITE: 2 (STOCK Market terminology and Instruments)

Lectures: 10, Marks:20.

Description Of Major Stock Exchanges In India - Limit order - Bull Market - Bear and Delivery - Stock and Bond-Put-Call-and stop loss-Booking profit and Loss: Short and Long Trading option -Brokerage House Instruments of Investment - Equity share - preference share - debentures - Bonds.

UNITE: 3 (TRADING IN STOCK MARKET)

Lectures: 13, Marks: 20

Meaning of Online transaction in Stock market - Method of Online transaction In stock market - Volume of money to invest in the stock market-Invest in Equities-Investing in Mutual funds - Investing in initial public offer - how to check on what to buy.

UNITE: 4 (DEMATERILISATION OF SECURITIES)

Lectures: 10, Marks: 20

Types of Investor in Stock market - Speculator - Hedger - arbitragers - Dematerialisation of Securities and process - Role of Depositories - Formation of Portfolios - Major stock Indices in India.

SUGGESTED BOOKS LIST:

- Bodie, Kane, Markus, and Mohanty: Investment (Eight Edition), McGraw Hill, New Delhi.
- Madura: International Corporate Finance: Thomsons, USA.
- Vinod Kumar, Raj Sethi Nangia: INVESTING IN STOCK MARKET: ANE BOOKS PVT LTD.
- CPC: Investing in Stock Market N: Cambridge Publishing Co. pvt. Itd.
- Louis Zeman: INVESTING FOR BEGINERS: Astrology books

Semester-II
Course Name: (SEC) ENTREPREUNUAL DEVELOPMENT
Credit: 3

Marks: 100

Lectures: 45

Unit 1:

9 Lectures, 20 Marks

Entrepreneurship- Concept, Definition, Characteristics of a successful entrepreneur, Entrepreneur and Entrepreneur. Types of entrepreneurship: Entrepreneurship, E-copreneurship, International entrepreneurship. Creativity and innovation in entrepreneurship.

Unit 2:

9 Lectures, 20 Marks

Entrepreneur- Meaning, Qualities, Functions, Role of an entrepreneur in Economic Development, Entrepreneurial Behavior-Theory of high Achievement, X- efficiency theory, Project theory, Weber's Theory of Social Change, Innovation theory of Schumpeter.

Women entrepreneurship- Global and Indian Perspective.

Problems of women entrepreneurship in Assam. Opportunities and Challenges,

Rural Entrepreneurship- Concept, Role, Problems and Prospects.

Unit 3:

9 Lectures, 20 Marks

Govt. Policies and Supports, Policy of Central Govt. for promotion of Industrial Development in North-East India. Major Schemes of Development of Indigenous Entrepreneurship in Assam.

Self-Help Groups (SHGs)- Objectives, Formulation, Working and funding Procedure and Problems.

Unit 4:

9 Lectures, 20 Marks

Promotional agencies and their functions- MSME-DO, DICCs,
KVIC/KVIP,NEDFI,SIDBI,NETTCO,IIE.

Unit 5:

9 Lectures, 20 Marks

Promotion of a venture- Opportunity analysis, External environment analysis,
legal requirements for establishing a new unit, Sources of Funds , Venture capital
and its sources.

KRISHNAGURUADHYATMIK VISVAVIDYALAYA
AE-2011 (B) ASSAMESE
CREADIT-2

Marks : 80+20

Credit : 2

গোট ১ : পৰিচিত : যোগাযোগৰ প্ৰকৃতি, যোগাযোগৰ পদ্ধতি, যোগাযোগ প্ৰক্ৰিয়াৰ উপাদান, যোগাযোগৰ প্ৰকাৰ (মৌখিক আৰু অমৌখিক), যোগাযোগৰ প্ৰয়োজনীয়তা, বিভিন্ন ধৰণৰ যোগাযোগ, যোগাযোগৰ বাধাৰ কাৰকবোৰ ভাষাগত বাধা, মানসিক বাধা, আন্ত ব্যক্তি সম্বন্ধীয় বাধা, সাংস্কৃতিকগত বাধা, দৈহিক বাধা, আনুস্থানিক আৰু অনানুস্থানিক যোগাযোগ ।

গোট ২ : ব্যৱসায়িক সংযোগ : পত্ৰ লিখন, উপস্থাপন, মূল্য জ্ঞাপন পত্ৰৰ আহ্বান, মূল্য জ্ঞাপনৰ প্ৰেৰণ, নিবিদাৰ আহ্বান, বিক্ৰী পত্ৰ, দাবী আৰু উপযোজন পত্ৰ আৰু সামাজিক, স্মাৰক লিপি, আন্তঃ কাৰ্যালয় সম্বন্ধীয় পত্ৰ জাননী, কাৰ্য্যক্ৰমগণিকা, সভা বিৱৰণী, চাকৰি বিচৰা পত্ৰ, অৰ্হতা আৰু যোগ্যতা সম্বন্ধীয় বিবৃতি ।

গোট ৩ : প্ৰতিবেদনৰ লিখন : ব্যৱসায়িক প্ৰতিবেদন, প্ৰকাৰ বৈশিষ্ট্য, প্ৰয়োজনীয়তা, প্ৰতিবেদনৰ গাৰ্খনিৰ উপাদান, লিখনৰ প্ৰক্ৰিয়া, লিখনৰ ক্ৰম, চূড়ান্ত খচৰা, প্ৰতিবেদনৰ বাবে পৰীক্ষণ তালিকা ।

গোট ৪ : শব্দ সম্ভাৰ : প্ৰায়ে বিভ্ৰান্ত কৰা শব্দবোৰ, প্ৰায়ে ভুলকৈ বানান লিখা শব্দবোৰ, ইংৰাজীৰ সাধাৰণতে হোৱা ভুল ক্ৰতিবোৰ ।

গোট ৫ : মৌখিক উপস্থাপন : অৰ্থ, প্ৰয়োজনীয়তা, বৈশিষ্ট্য, উপস্থাপনৰ পৰিকল্পনা, পাৰাৰ পইন্ট প্ৰেছেণ্টেশ্যন, দৃশ্য মাধ্যমৰ সহায়ক ।

পঠন গ্ৰন্থ :

- ১। ড উমাকান্ত ৰায়, গায়ত্ৰী গোস্বামী : যোগাযোগমূলক অসমীয়া
- ২। অসমীয়া আখৰৰ জেঁটনিৰ কথা : শিৱনাথ বৰ্মন
- ৩। ব্যৱহাৰিক অসমীয়া ব্যাকৰণ : উপেন ৰাভা হাকাচাম
- ৪। বিজ্ঞান লেখকৰ হাতপুথি : দীনেশ চন্দ্ৰ গোস্বামী

Management Principles and Applications B.Com 2nd Semester

Course Code: COM-HC-2031

Credit Hour-4

Total Mark-100

- Unit-1: Introduction: Meaning and Importance of Management, Co-ordination, Mechanism in Organization, Management theories- Classical, Neo-classical and Modern theory of Management, Managerial functions, mintzberg Managerial Roll Model, Indian ethos for Management, Applicability of Holistic Management in Modern era business, evolution and thoughts management. 16 Marks, 12 Classes
- Unit-2 : Planning : Organizational objective setting : decision making environment (risk and uncertainty), technique for institutions goal's decision making, planning vs strategy, policy, study about different planning premises in an Institutions . 16 Marks, 12 Classes
- Unit-3: Directing : Meaning, Effective directing's criteria, supervision, motivation, different theories of motivation, Maslow, Herzberg, Mc clelland, Vroom, Porter and Lawler, Job satisfaction, concept of leadership, theories and styles of leadership, communication process, channels and barriers of effective communication. Likert's scale theory of leadership, Blake and Mouton's managerial grid theory of leadership, transactional vs transformational leadership. 16 Marks, 12 Classes
- Unit-4: Controlling and Co-ordinating: Elements of Managerial control, control system, management control techniques effective control systems, co-ordination concept, importance and principles and techniques of co-ordination, concept of managerial effectiveness. 16 Marks, 12 Classes
- Unit-5: Contemporary issues of management, Management challenges of the 21st Century's , factors, reshaping, and re designing management purpose, values and ethics of management, case study on local business of impact of New Economic Policy or changing Foreign Policy. 16 Marks, 12 Classes

Suggested Books:

1. Drucker, P. F(1954) **The Practice of Management**, New York, Harper and Row
2. R.K. Sharma, S.S. Sarkar **Principles of Management**, Kalyani Publication
3. Dr. Manik Ch. Barman, **Principles of Management** , Manab Publication
4. Mitra, J.K. (2018), **Principles of Management**, Oxford University Press.

KRISHNAGURU ADHYATMIK VISVAVIDYALAYA,

NASATRA, BARPETA

B. COM 2ND SEMESTER AS PER NEP Act.

SESSION 2023-2024

TOTAL SUBJECTS : 07

TOTAL CREDIT : 22

COURSE	CODE	TITLE OF THE COURES	CREDIT HOUR
CORE	COM-HC-2011	CORPORATE ACCOUNTING	04
CORE	COM-HC-2021	PRINCIPLES OF MARKETING	04
CORE	COM-HC-2031	FINANCIAL SERVICES	04
MDC	COM-MDC-2011	INVESTING IN STOCK MARKET	03
SEC	COM-SEC-2011	ENTREPREUNUAL DEVELOPMENT	03
VAC	COM-VAC-2011	ENVIRONMENTAL STUDIES (SAME TO B.A.)	02
AEC	COM-AEC-2011(A) COM-AEC-2011(B)	COMMUNICATIVE ENGLISH AND COMMUNICATIVE ASSAMESE	02