Darrang College (Autonomous), Tezpur-784001

Syllabus for FYUGP Commerce (Major)

Approved by :

Board of Studies meeting held on 29th July, 2025

&

Academic Council vide Resolution no. 04, dated- 12/08/2025

FYUGC B.COM PROGRAMME

Specialization / Honors: Accountancy / Finance / Marketing Management

1st and 2nd Semester of all the specializations/Honors - B.Com (Accountancy), B.Com (Finance) and B.Com (Marketing Management) - will be same.

FYUGC B.Com Course Structure for the First Year

Year	Sem.	Course	Course code	Name of the Course	Credit
1st	**1st**	Major	COM-MJ-01014	Financial Accounting	4
		Minor	COM-MN-01014	Business Organisation & Management	4
		MDC	MDC-01023	Microeconomics	3
		SEC	COM-SEC-01013	Personal Financial Planning	3
		VAC	VAC-01012	Environmental Studies	2
		AEC	AEC	MIL / Alt. English	4
		TOTAL			**20**
1st	**2nd**	Major	COM-MJ-02014	Principles & Practice of Management	4
		Minor	COM-MN-02014	Corporate Accounting	4
		MDC	MDC-02023	Macroeconomics	3
		SEC	COM-SEC-02013	Office Management	3
		VAC	VAC-02022	E-Commerce	2
		AEC	AEC-02014	English Communication	4
		TOTAL			**20**

FYUGC B.COM PROGRAMME
DETAILED SYLLABUS OF 1ST SEMESTER

Title of the Course	FINANCIAL ACCOUNTING
Course Code	COM-MJ-01014
Nature of the Course	Major
Total Credit	04 Credits
Contact Hours	60 Hours
Distribution of Marks	60 (End Sem) + 40 (In-Sem)

COURSE OBJECTIVE:

The course aims to help learners to acquire conceptual knowledge on financial accounting, to impart skills for recording various kinds of business transactions and to prepare financial statements.

COURSE OUTCOMES:

1. The learner will be able to identify and explain the various accounting concepts and conventions applicable to the accounting system. The learner will be able to identify, summarize, distinguish the purpose of policies and commute the valuation of selected Accounting Standards
2. The learner will be able to calculate the profit/loss of the manufacturing firm and prepare its final accounts.
3. The learner will be able to calculate the interest on the outstanding balance and prepare the journal, and ledger in the books of the Purchaser and Seller involved in the hire purchase and installment purchase system.
4. The learner will be able to figure out the impact of inter-departmental transfers and prepare the final accounts of the departmental store.

UNITS	COURSE CONTENTS	L	T	P	Total Hours
Unit-I (20Marks)	**Theoretical Framework** • 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. Bases of accounting: cash basis and accrual basis. • The nature of financial accounting principles: entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosures. • Accounting Standards: Concept, needs and objectives; procedure for issuing Accounting Standards in India. Salient features of First-Time • Salient features of First-Time Adoption of Indian Accounting Standard (Ind-AS) 101. Salient features of Indian Accounting Standards Ind AS 1, 2, 16 and AS 9.	10	2	0	12

	• International Financial Reporting Standards (IFRS): - Need and procedures of Issue				
Unit-II (40 marks)	**Measurement of Business Income** • Measurement of business income-Net income, Application of accounting period, continuity doctrine and matching concept in the measurement of net income. Objectives of measurement. • Capital and revenue expenditures and receipts • Revenue recognition: Recognition of income and expenses as per AS 9. • Inventory Valuation: Meaning and Significance **Final Accounts** • Preparation of Financial statements of non- corporate business entities Sole proprietorship and Partnership	24	2	0	26
Unit-III (20 marks)	**Hire-Purchase and Installment Purchase system** • Introduction and meaning, advantages and disadvantages of Hire purchase and Installment system • Rights of Hire Purchaser and Hire vendor of Hire Purchase Accounting. • Methods of accounting for hire purchase, and instalment, Calculation of interest, cash price • Accounting for hire purchase transactions by asset purchase method based on full cash price. • Journal entries, ledger accounts and disclosure in balance sheet for hirer and vendor (excluding default, repossession).	10	1	0	11
Unit-IV (20 marks)	**Branch and Departmental accounting** Introduction and meaning and needs of Branch accounting Classification of branch. Accounting for Dependent Branch not maintaining full books: Debtors method and Stock & Debtors method. Introduction and meaning of Department accounting. Basic Principles of Departmental Accounts. Allocation of Expenses. Inter-Departmental Transfers at Cost / Invoice Price. Preparation of Final Accounts.	10	1	0	11
	TOTAL	**54**	**6**	**0**	**60**

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

Modes of In-Semester Assessment: (40 Marks)

	Assessment/ Evaluation	Marks
1	Sessional Examination	20
2	Class Test (Physical/Online) / Presentation / Group Discussion / Case Study / Class participation (any one)	10
3	Home Assignment	10
	TOTAL	40

<u>**Reference Books**</u>:

1. *Introduction to Accountancy* by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi
2. *Advance Accounts* by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi
3. *Modern Accountancy* by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai
4. *Financial Accounting* by P.C. Tulsian, Pearson Publications, New Delhi
5. *Financial Accounting* by Monga, J.R. Ahuja, Girish Ahuja and Ashok Shehgal, Mayur Paper Back, Noida
6. *Financial Accounting* by M. Mukherjee and M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi.
7. *Financial Accounting* by Dam, Gautam, Chakraborty & Barman, Gayatri Publications, Guwahati.
8. *Financial Accounting* by Goyal & Tiwari, Taxmann Publication, New Delhi

FYUGC B.COM PROGRAMME
DETAILED SYLLABUS OF 2ND SEMESTER

Title of the Course	PRINCIPLES AND PRACTICE OF MANAGEMENT
Course Code	COM-MJ-02014
Nature of the Course	Major
Total Credit	04 Credits
Contact Hours	60 Hours
Distribution of Marks	60 (End Sem) + 40 (In-Sem)

COURSE OBJECTIVE:

To provide learners with a foundational understanding of management concepts, principles, and their practical applications in various organizational settings. The course aims to equip students with the necessary skills required for analyzing situations and effectively manage resources within an organisation.

COURSE OUTCOME:

1. Learners will gain a clear understanding of the core concepts, principles and theories of management functions including historical perspectives.
2. It will equip learners with the knowledge of contemporary management issues, leadership styles, motivation theories and how they impact team performance.
3. The course will help learners to understand and effectively manage in various organizational settings.
4. Learners shall be able to analyze organizational challenges and apply management principles to develop solutions.

UNITS	COURSE CONTENTS	L	T	P	Total Hours
Unit-I (25 marks)	**Management Trends** (a) Management: concept and importance; Classical theories: Scientific Management, General theory of Administration- an overview, Hawthorne experiment, human relations movement and behavioural movement-an overview. (b) Contemporary Management theories: Management by Objectives (MbO) by Peter F. Drucker; Mary Parker Follet's theory of Management, Managerial roles by Henry Mintzberg.	12	4	1	17
Unit-II (15 marks)	**Planning** Planning: Planning Premises and Elements, Limitations of planning- Environmental analysis and SWOT analysis (Concept and Elements)	07	3	0	10
Unit-III (30 marks)	**Motivation and Leadership** (a) Motivation: meaning, importance; Motivation theory: Maslow's theory, Equity theory, McGregor's theory X and Y, two factor theory, Goal setting theory,	14	2	2	18

	McClelland's Needs theory. (b) Leadership: meaning, importance; Leadership theory: Great Man, Trait, Situational, Behavioural, Blake and Mouton's Managerial Grid theory, Transactional vs Transformational leadership.				
Unit-IV (30 marks)	**Indian Ethos in Management** Indian Ethos in Management- (Management lessons from Indian heritage scriptures and Vedas, Bhagavad Gita, Management lessons from Kautilya's Arthashastra - an overview only, Ethics *vs* Ethos)	13	2	0	15
	TOTAL	46	11	03	60

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

Modes of In-Semester Assessment: (40 Marks)

	Assessment/ Evaluation	Marks
1	Sessional Examination	20
2	Class Test (Physical/Online) / Presentation / Group Discussion / Case Study / Class participation (any one)	10
3	Home Assignment	10
	TOTAL	40

SUGGESTED READINGS:

1. Vasishth, N. and Vasishth, V. (2022). *Principles of Management*. Taxmann Publication.
2. Kumar. P. (2024). *Management Principles and Applications*. S. Chand & Sons.
3. Gupta, C.B. and Mathur, S. (2022). *Management Principles and Applications*. Scholar Tech Press.
4. Nath, A.S. (2025). *Principles and Practice of Management*. Ashok Publication.
5. Sharlekar, S.A. (2010). *Management (Value Oriented Holistic Approach)*. Himalaya Publishing House.
6. Mitra, J.K. (2018). *Principles of Management*. Oxford University Press.
7. Prasad. L.M. (2025). *Principles and Practice of Management*. S. Chand & Sons.
8. Pillai, R.S.N., Kala, S. *Principles and Practice of Management*. S. Chand & Sons.