Darrang College (Autonomous), Tezpur-784001

Syllabus for FYUGP Commerce (Minor)

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	BUSINESS ORGANISATION AND MANAGEMENT
Course Code	COM-MN-01014
Nature of the Course	Minor
Total Credit	04 Credits
Contact Hours	60 Hours
Distribution of Marks	60 (End Sem) + 40 (In-Sem)

COURSE OBJECTIVE:

To promote a fundamental understanding of various forms of business organizations, the organization structure and the importance of managerial functions needed to be performed for its success.

COURSE OUTCOME:

1. The learners will be equipped with a foundational understanding of different business structures.
2. The learners shall gain insights in business principles and management practices applied in complex business situations.
3. The learners will gain insight in managerial functions, decision-making along with an awareness of ethical considerations and social responsibility.
4. The learners will acquire knowledge about the external and internal factors influencing a business.

UNITS	COURSE CONTENTS	L	T	P	Total Hours
Unit-I (25 marks)	**Forms of Business Organisation** (a) Business: meaning, objectives and functions. Some important concepts: franchising, outsourcing, social responsibility, business ethics. (b) Forms of business organizations, their meaning and features: sole proprietorship, partnership, joint stock company, cooperative, joint Hindu family business.	10	2	0	12
Unit-II (30 marks)	**Planning & Organising** (a) Strategic planning, decision making process. (b) Organizing - meaning, features, process; Formal and Informal organizations; Organisation structure: line and staff, functional, matrix, project; Span of management: meaning, factors determining span of management. Delegation: meaning, elements; Centralization vs Decentralization	12	3	2	17
Unit-III (25 marks)	**Directing & Controlling** (a) Motivation: meaning, importance, factors affecting motivation; Leadership: meaning, importance ,leadership styles; Communication: new trends and directions (Role	14	2	3	19

	of IT and social media); (b) Controlling: principles of controlling, measures of controlling, Relationship between planning and controlling,				
Unit-IV (20 marks)	**Contemporary Issues in Management** (a) Business Process Reengineering, Six Sigma, AI in workplace: concept, examples, benefits. (b) Work-life balance, Flexi-time and work from home; Co-sharing.	08	2	2	12
	TOTAL	**44**	**9**	**7**	**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. Basu, C. (2017). *Business Organisation and Management*. McGraw Hill Education, New Delhi.
2. Sherlekar, S.A. (2016). *Modern Business Organisation and Management*. Himalayan Publishing House.
3. Gupta, C.B. *Business Organisation and Management*. S. Chand & Sons.
4. Mathur, CA Abha. *Business Organisation and Management* (3rd Ed.), Taxmann Publications Pvt. Ltd.
5. Kumar, P. *Business Organisation*. S. Chand & Sons.
6. Tulsian, P.C. and Pandey, V. *Business Organisation and Management*. Pearson Education.
7. Singla, R.K. *Business Organisation and Management*. V.K Global Publications Pvt. Ltd.

FYUGC B.COM PROGRAMME
DETAILED SYLLABUS OF 2ND SEMESTER

Title of the Course	CORPORATE ACCOUNTING
Course Code	COM-MN-02014
Nature of the Course	Minor
Total Credit	04 Credits
Contact Hours	60 Hours
Distribution of Marks	60 (End Sem) + 40 (In-Sem)

COURSE OBJECTIVE

The objective of the course is to acquire the conceptual knowledge of corporate accounting and to understand the various techniques of preparing accounting and financial statements

COURSE OUTCOME

1. The learners will understand the basic nature and importance of corporate accounting.
2. The learners will able to prepare financial statements in general as well as under different situations like amalgamation and internal reconstruction of companies.
3. The learners will understand the concept of Statement of Profit and Loss and Company Balance sheet as per 2013 companies act.
4. The learners will able to clear the concept of winding up or liquidation and will be able to prepare different statements under winding up of companies.

UNITS	COURSE CONTENTS	L	T	P	Total Hours
Unit-I: (20 marks)	**Final Accounts** Preparation of Final Accounts of a Joint Stock Company (as per Companies Act, 2013) with necessary adjustments	10	2	0	12
Unit-II: (20 marks)	**Incentive Equity, Buy Back, and Valuation of shares** • Incentive Equity: Right and Bonus Shares Meaning, Advantages and Disadvantages, Provisions as per Companies Act, 2013 and their Accounting Treatment with simple problems • Buy back of shares: Meaning, Provisions of Companies Act, 2013 and Accounting Treatment with simple problem • Valuation of shares: Meaning, provision of Companies Act on Valuation of Shares Concepts and calculation: simple problem only.	10	1	0	11
Unit-III: (40 marks)	**Internal reconstruction of companies and Amalgamation of companies** • Concept and meaning of Internal Reconstruction • Different forms of Internal Reconstruction • Provisions as per Companies Act and Accounting treatment for Alteration of Share Capital and Reduction of Share Capital	24	2	0	26

	• Preparation of Balance Sheet after Internal Reconstruction **Amalgamation of Companies** • Meaning and objectives of Amalgamation • 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-IV: (20 marks)	**Winding up of Companies** • Meaning and modes of winding up; Types of winding up • Procedures of winding up; Contributories • Preferential payments; • Voluntary winding up • Preparation of Liquidator's Final Statement of Account; Preparation of Statement of Affairs.	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

SUGGESTED READINGS:

1. Goyal, V. K., & Goyal, R. (2013). *Corporate Accounting*. New Delhi: Phi Learning.
2. Jain, S. P., & Narang, K. L. (2016). *Corporate Accounting*. New Delhi: Kalyani Publishers.
3. Goyal, B. K. (2019). *Fundamentals of Corporate Accounting*. New Delhi: Taxmann Publications.
4. Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2009). *Corporate Accounting*. New Delhi: Vikas Publishing House Pvt. Ltd.
5. Monga, J. R. (2019). *Fundamentals of Corporate Accounting*. New Delhi: Scholar Tech Press.
6. Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2016). *Advanced Accounts. Vol.-I*. New Delhi: S. Chand Publishing.
7. Mukherjee, A., & Hanif, M. (2005). *Corporate Accounting*. New Delhi: Tata McGraw Hill Education.
8. Sehgal, A. (2011). *Fundamentals of Corporate Accounting*. New Delhi: Taxmann Publications
9. Dam and Gautam (2025). *Corporate Accounting*, Gayatri Publications, Guwahati