Unit 1:- Fundamentals of Computers and Information Technology

Definition of a computer system, hardware, software, I/O devices, storage devices, other peripheral devices, CPU and its functions, communication among various parts of a computer system, memory measurement units, Data Information and knowledge, role of IT in information generation, management and decision making.

Unit2:- Introduction to the system software

Definition, different types of system software, different functions, introduction to resource management, memory management, I/O management, process management, deadlock, deadlock avoidance and prevention.

Unit 3:- Introduction to the computer networks

Fundamentals of computer networks and the internet, brief introduction to the OSI and the TCP/IP model, different layers and protocols, routing, different devices in different layers, network topologies, introduction to wireless technologies, security in computer networks, computer virus, the world wide web, search engines and their business prospective.

Unit 4:- Introduction to MS-Office 2010/11

Different MS-Office tools, working with MS-word, creating, editing, formatting and printing documents, working with MS- Excel, data sorting, formulas and functions, graph creation, creating simple and animated presentations with MS- PowerPoint, using MS-Access to create small databases and the respective forms to enter, edit, and delete data.

Unit 5:- Database fundamentals

Definition, table, field ,record, data types, different types of key, metadata, entity, attributes, different types of relationships, database management system, advantages of DBMS approach, 3-layred database architecture, data independence, different database languages, structured query language(SQL).

Unit 6:- Introduction to web resource creation

Introduction to Hypertext markup language (HTML), Extensible hypertext markup language (XHTML), Extensible markup language (XML), Extensible business reporting language (XBRL). Client side and server side programming, fundamentals of creating dynamic, interactive web pages: An introduction to Active Server Pages technology, introduction to VB script.

Unit 7:- Introduction to Management Information System

Transaction processing System, Decision support System, Expert Systems.

Practical:
1. Introduction to different hardware components and their functions.
2. MS-WORD, MS-EXCEL, MS-POWERPOINT & MS-ACCESS
3. Web resource creation.

Books Recommended:
- Introduction to Information Technology- ITL Education Solutions Ltd., Pearson Education.
- Information Technology- Dr. Sushila Madan, Taxman
- Microsoft Office for Windows - S. Sagman, Pearson Education.
- Introduction to Computers – Peter Nortion, McGraw hill
- Information Technology and Management- Turban, Mclean and Wetherbe, john Wiley &Sons.

Four Year Undergraduate Programme: B.Com
Core Papers Common for all four specialization

a. Human Resource Management
b. Accounting
c. Marketing Management
d. Finance

1st Semester

Course Name: Business Organisation and Management

Existing based syllabus: UGCBCS
Course Level: 100 to 199

Credit 4
Total Marks: 100

Unit 1: Introduction: Nature and Purpose of Business, Factors to be considered for starting a business, Forms of Business Organisation; Business formats- Brick & Mortar;Brick & Click; E-commerce; Franchising; Outsourcing Nature and Functions of Management (An overview); Managerial Competencies-concept.   16 Classes   (20 Marks)

Unit 2: Business Environment: Meaning and layers of Business Environment- (micro/immediate, meso/intermediate, macro and international); Business ethics and social responsibility;
                                                           8 Classes   (12 Marks)

Unit 3: Planning and Organizing: Strategic Planning (concepts), Decision-making- process and techniques; Organizing: -Formal and Informal Organisations, Centralisation and Decentralisation, Delegation, Factors affecting organisational design Organisational structures&Organograms – Divisional, Product, Matrix, Project and Virtual Organisation

                                                          12 Classes   (20 Marks)

Unit 4: Directing and Controlling: Motivation- meaning, importance and factors affecting motivation,Leadership- meaning, importance, trait and leadership styles, Communication – New trends and directions (Role of IT and social media); Controlling
–Principles of controlling; Measures of controlling, Relationship between planning and controlling.   12 Classes   (24 Marks)

Unit 5: Contemporary Issues in Management: Business Process Reengineering (BPR), Learning Organisation, Six Sigma, Supply Chain Management, Work-life Balance;Freelancing; Flexi-time and work from home; Co-sharing/coworking   12 Classes   (24 Marks)

Suggested Readings:
● Basu, C. (2017). Business Organisation and Management. McGraw Hill Education.New Delhi.
● Drucker, P. F. (1954). The Practice of Management. Newyork: Harper & Row.
● Kaul, V. K. (2012). Business Organisation Management. Pearson Education.
● Koontz, H., &Weihrich, H. (2012). Essentials of Management: An International and Leadership Perspective. Paperback.
● Laasch, O. (2022). Principles of Management, 2e, Sage Textbook
● Sherlekar, S. A. (2016). Modern Business Organisation and Management. Himalaya Publishing House

Objective: The course aims to provide basic knowledge to the students about the organisation and management of a business enterprise.

Learning outcome: On successful completion of the paper students will be able to understand about organization structure and its process. Develop knowledge and skills regarding management principles and functions required to run an organization.

No. of Contact Class: 60

Course Designer: Dr. Tilak Ch. Das, Gauhati University, tilak@gauhati.ac.in

Existing based syllabus: UGCBCS
Course Level: 100 to 199

Contents

Unit-1: Introduction   (12 Classes)   (20 Marks)
Financial System-Meaning, Components of Financial system, Functions of Financial System, Financial System and Economic Development, Overview of Indian Financial System.

Unit – 2: Financial markets   (12 Classes)   (20 Marks)
Financial Market- Classifications of Financial Markets; Money market- its constitutions, functions and significance; Capital Market- Primary and secondary market, functions of capital market and its significance.

Unit-3: Financial Institutions   (12 Classes)   (20 Marks)
Banking Financial Institutions- Types of Banks, Functions of Banks, Structure of Indian Banking System; Non-Banking Financial institutions, types and structure; Mutual Funds, Insurance Companies and Pension Funds.

Unit-4: Financial Services   (12 Classes)   (20 Marks)
Meaning, features and importance, Types of Financial Services- Factoring, Leasing, Venture Capital, Consumer Finance and Housing Finance.

Unit-5: Regulatory Institutions   (12 Classes)   (20 Marks)
Reserve Bank of India- organization, objectives, Role and Functions; Securities and Exchange Board of India- Organization and objectives; Insurance Regulatory and Development Authority of India; Pension Fund Regulatory and Development Authority.

Recommended 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. Indian Financial System by P N Varshney and D K Mittal, Sultan Chand & Sons.

Objective: To provide students the basic knowledge of Indian Financial System and its components, institutions and their functions.

Course Outcome: The learning outcomes of the Indian financial system include understanding the diverse components and functions of the system, the role of regulatory bodies, the impact of policies on economic growth, and the development of analytical skills to evaluate and navigate financial markets effectively

No. of Contact Classes: 60
Designer Name: Prof. S.K. Mahapatra, Gauhati University, skm27gu@gmail.com

Course Name: Business Mathematics (Multi disciplinary)
Credit: 3
Total Marks: 100

Unit I: Introduction to Business Mathematics

Linear, Quadratic, and system of Simultaneous linear equations - Application of concept of equations to business and commerce, Time and work: Simple cases, Profit, Loss and discount (business applications), Shares- Concept of share, face value, Market value, equity shares, preferential shares, dividend, bonus shares, Ratio and proportion- Finding the missing term of the proportion, merging of two ratios in one, Concept of mixture and its examples

Unit 2: Interest & Annuities

Concept of Simple Interest & Compound Interest (solution of related problem), PV and FV of single principal amount, Annuity –Types of annuities: ordinary, due, deferred, continues, perpetual their future and present values using different types of rates of interest. Depreciation of Assets. Definition of sinking fund (General annuities to be excluded).

Unit 3: Matrices and Determinants: Algebra of Matrices, Matrix operation- Business Application, Determinant of a square matrix. Evaluation determinant of order three (Properties of determinants to be excluded), Inverse of a matrix, Solution of system of linear equations (having unique solution and involving not more than three variables) using Cramer's Rule.

Unit 4: Differential Calculus: Concept of limit and continuity of a function (simple functions only)
Concept of differentiation, Rules of differentiation , Derivatives of e^x, a^x ., log x (only result). Differentiation of simple algebraic functions, concept of partial differentiation (simple business problem)
Maxima and minima involving second order derivative (relating to cost, revenue and profit), Concept of Marginal Analysis- The common marginal concept in economics and their application in Business. Profit Maximization under Monopoly. Economic Order Quantity.

Unit 5: Integration- Preliminary idea, definite integrals (simple polynomial functions), determination of area using definite integrals, application of integral calculus to Marginal analysis

Unit 6: Linear Programming: 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:

1) Singh J.K. Business Mathematics. Himalaya Publishing House.

2) Ayres, Frank Jr. Schaum's Outlines Series: Theory and Problems of Mathematics of Finance McGraw Hill Education.

3) Aggarwal, R.S., Quantitative Aptitude, S. Chand.

4) Text Book of Business Mathematics, Padmalochan Hazarika, S. Chand.

Existing based syllabus: UGCBCS
Course Level: 100 to 199

CONTENTS

Unit 1: Theoretical Framework   (12 Classes)   (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. Bases 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 disclosures.

iii. Accounting Standards: Concept, needs and objectives; procedure for issuing Accounting Standards in India. 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. International Financial Reporting Standards (IFRS): - Need and procedures of Issue.

Unit 2: Measurement of Business Income   (12 Classes)   (20 Marks)

i. Measurement of business income-Net income, Application of accounting period, continuity doctrine and matching concept in the measurement of net income. Objectives of measurement.

ii. Capital and revenue expenditures and receipts

iii. Revenue recognition: Recognition of income and expenses as per AS 9.

iv. Inventory Valuation: Meaning and Significance.

Unit 3: Final Accounts   (12 Classes)   (20 Marks)
Preparation of financial statements of non-corporate business entities: Sole proprietorship and Partnership firms.

Unit 4: Hire-Purchase, Instalment Systems and Branches: (12 Classes)   (20 Marks)
i) **Accounting for Hire-Purchase and Instalment Systems:** Meaning, features, advantages and disadvantages of Hire Purchase and Instalment Systems, Rights of Hire Purchaser and Hire Vendor, Journal entries and preparation of ledger accounts excluding default and repossession.

ii) **Accounting for Branches:** Meaning, Needs and Objectives of Branch Accounting. Systems of dependent Branch Accounting and their Accounting Treatments (Only debtors system, stock and debtors system).

Unit 5: Computerised Accounting System   (12 Classes) (20 Marks)
Computerised Accounting Systems: Meaning, components, and advantages, Difference between manual and computerised accounting, Various types of Accounting packages/software and their advantages and disadvantages; Tally 9 and its features, working on TALLY. Simple Practical Problems

Suggested Readings:
1. Robert N Anthony, David Hawkins, Kenneth A. Merchant, *Accounting: Text and Cases*. McGraw- Hill Education, 13ᵗʰ Ed. 2013.
2. Charles T. Horngren and Donna Philbrick, *Introduction to Financial Accounting*, Pearson Education.
3. J.R. Monga, *Financial Accounting: Concepts and Applications*. Mayur Paper Backs, New Delhi.
4. M.C.Shukla, T.S. Grewal and S.C.Gupta. *Advanced Accounts*. Vol.-I. S. Chand & Co., New Delhi.
5. B. B. Dam, H C Gautam and others, *Financial Accounting*, Gayetri Publications, Guwahati
6. K. R. Das & K. M. Sinha. *Financial Accounting*