

**PUBLIC COLLEGE OF COMMERCE
DIMAPUR : NAGALAND
Estd. - 1985**

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Permanently Affiliated to Nagaland University

Recognized by UGC u/s 2(f) & 12(B) of UGC Act, 1956
Accredited by NAAC (2nd Cycle)



PROSPECTUS
(Including Syllabi)

Bachelor of Commerce
General and Honours in (i) Accounting & Finance and (ii) Management
Under Nagaland University

Public College of Commerce
Burma Camp Road
Near Nagaland Fire Service Station/Railway Fly Over
Post Box No. 85
Dimapur – 797112, Nagaland.

`300

2020

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Part –A :GENERAL INFORMATION

1. INTRODUCTION

Public College of Commerce was set up in 1985 by a few academicians of the region. It was in 1983, the idea of starting a separate commerce college nurtured in the minds of some of the faculty members of Dimapur College. A steering committee was thus formed with Shri L. Lhoutuo as Convenor and Shri G.C.Paira as President which put forward the proposal to the Education Department, Government of Nagaland for setting up of a new commerce college in Dimapur. With the efforts of Shri Kiremwati, the then Director of Education, Government of Nagaland the dream of a commerce college came into reality with the appointment of Shri H.R. Ghose Roy, a senior faculty member as the Principal-in-Charge.

The college began its journey as a night college with only 5 students on its roll at premises of Dimapur College. But in 1988-89, when Dimapur College was shifted to its new campus, Public College started its session as a full-fledged commerce college. The college was initially affiliated to North Eastern Hill University, Shillong in 1990 and then to Nagaland University in 1992. Since then the college has not looked back and now can boast as one of the best colleges in Nagaland imparting commerce education. Today it has well experienced & devoted faculty members who are dedicated for the cause of good education with their valuable knowledge and experience to over 600 students per session. Since its inception, the College has maintained its excellence in academic records and discipline of the students. The college has made commendable progress in all round development of the students. The college, in addition to providing B. Com General and Honours courses, also provide computer education to students of 1st & 2nd year degree classes on different module basis semester wise.

Over the period the college has endeavored to instill in its students a love for excellence, integrity, brotherhood and the preservation of the environment in an atmosphere conducive to the awareness of God. The college has been recognized by University Grants Commission u/s 2(f) & 12(B) of the UGC Act 1956. It has completed 2nd Cycle of assessment and accreditation by National Assessment and Accreditation Council in July, 2019.

2. OUR VISION

To be the premier commerce institution, a student centric learning community, recognized for its quality teaching, guidance, moral building, skill up-gradation and training by using latest technology and innovative methodologies.

3. OUR MISSION

To promote excellence in different fields of commerce and wide aspects of other related fields of education in a conducive and rewarding environment for both students and faculty to light and uphold a zeal for quality education involving self-motivation, self-evaluation, accountability and reliability in the process of teacher-learner relationship by providing job-oriented courses in conjunction with the present industry demand.

4. MANAGEMENT

The College is governed by a Governing Body consisting of eleven members, headed by Deputy Commissioner, (Dimapur) as Ex-Officio Chairperson and Addl. Deputy Commissioner (Hq) as

Ex-Officio Vice Chairperson. The Governing Body looks after the overall administration of the college.

5. FACULTY, ADMINISTRATIVE, & TECHNICAL STAFF

1. **Dr. A.K.Talukder**, *M.Com(Acc), MBA(HRM), DCA, Ph.D* - Principal
2. **Mr. D. Majumdar**, *M.Com(Acc)* - Vice Principal

DEPARTMENT OF COMMERCE

1. **Mr. D. Majumdar**, *M.Com(Acc)* - *Asst. Professor (Sr.)*
2. **Mr. D. Roy**, *M.Com(Acc)* - *Asst. Professor (Sr.) & HoD*
3. **Dr. R. Paul**, *M.Sc.(Stats)* - *MBA(HRM), Ph.D, DCA,DTP* - *Asst. Professor (Sr.)*
4. **Mrs. Supongsangla**, *M.Com (Mgt)* - *Asst. Professor (Sr.)*
5. **Dr. N. Sutradhar**, *M.Com(Acc), NET,Ph.D* *Asst. Professor*
6. **Mr. Moaakam**, *M.Com(Acc), NET* *Asst. Professor*

DEPARTMENT OF ECONOMICS

1. **Dr. Pradip Chakraborty**, *M.A.(Eco), Ph.D* - *Asst. Professor (Sr.) & HoD*
2. **Mr. K.N.Mhabemo Humtsoe**, *MA. (Eco), NET* - *Asst. Professor*

DEPARTMENT OF ENGLISH

1. **Mr. A.K. Singh**, *M.A.(Eng)* - *Asst. Professor (Sr.) & HoD*
2. **Mr. D. Baruah**, *M.A.(Eng)* - *Asst. Professor (Sr.)*.

COMPUTER SECTION

1. **Mr. Rajesh Kuswaha**, *M.Com., MCA, Cert. in Computer Hardware* - *Center Head.*
2. **Mr. Rahul Choudhury**, *BCA* - *Instructor.*

LIBRARY

1. **Mr. R. Kuswaha** - *Library I/C*
2. **Mr. Amarendra Ghosh Roy**, *P.U.(Com.)* - *Library Assistant.*

NON-TEACHING STAFF

Grade-II

1. **Mr. Ratikanta Jana**, *M.Com.* - *Sr. Accountant-cum-Head Assistant.*

Grade-III

1. **Mr. Kishore Purkayastha** - *Sr. LDA-cum-Cashier*
2. **Mr. Dilip Paul** - *Sr. LDA-cum-Computer Assistant.*

Grade-IV

1. **Mr. Ratan Ghosh Roy** - *Peon.*
2. **Mr. S.K. Muhury** - *Watchman.*
3. **Mr. Romesh Soner** - *Watchman*
4. **Mr. TokhekaAssumi** - *Gardener-cum-Cleaner*
5. **Mrs. Temjenpongla** - *Attendant*
6. **Mrs. Merry Soner** - *Cleaner.*

6. FACILITIES

- a. **Library with Infilbnet Facility:** The college has well-equipped library with large number of text books, periodicals, magazines and both local and national news papers, which are made

available for the benefit of students and faculty. The library has also internet/inflibnet facility for the students & faculty for online access to e-books, journals, and periodicals. Students are encouraged to make extensive use of the existing library facility in order to enrich their learning process.

The Library Cards are issued at the beginning of the course on production of College Identity Card and the caution deposit receipt. Books are issued during the academic session only and students are required to return the same before issue of exam admit cards. For getting library card a student has to deposit caution money of `350. A passport size photograph has to be affixed on the library card. Each student is entitled to get three books at a time for 7 days only. `2 per day per book shall be charged as late fine. In case of loss of the library card, a duplicate one may be issued on payment of `30. In case the issued book is lost by the student, the cost of the book at the present market value shall be realized. The caution money is refundable only after the student has passed their final semester examination or has taken transfer certificate from the college.

- b. **Computer Lab:** The College has a computer lab with 36 computers with internet facility. Students of 1st to 4th semesters are taught different certificate courses on different modules.
- c. **IQAC:** The Internal Quality Assurance Cell of the college, constituted with the members from Governing Body, outside experts and college faculty, takes regular initiatives towards quality enhancement of the college and sends Annual Quality Assurance Report (AQAR) to NAAC. The Cell is working towards fulfilling the quality aspects for the 3rd cycle of assessment by NAAC in 2024.
- d. **Games & Sports:** The College organizes annual sports activities with active participation of both teachers and students in a number of games such as football volley ball, basket ball, cricket, athletics, and different indoor games. Keeping in view the importance of physical well-being, the college encourages students to participate in various games & sports events organized by other institutions or bodies.
- e. **Literary Activities:** The College organizes various co-curricular activities during the academic session such as debate, quiz, extempore, essay, short story writing, poem writing, pencil sketch competitions, both at intra-college and inter-college level, and also send its students to various institutions for their active participation in such programmes. As a routine, the college organizes *Annual Inter-College Literary Fest* every year, and the participants are awarded certificates and cash prizes to winners.
- f. **Skill Development:** The College periodically organizes various skill development programmes for both students and staff by hiring the services of outside agencies.
- g. **College Magazine:** The College publishes an annual magazine “*Expressions*” during every academic session, showcasing the creativity, talents, and interests of the students and staff.
- h. **College Journal:** Apart from the College Magazine, the college also publishes a refereed research journal, ‘*PCC Journal of Economics & Commerce*’ with ISSN 2229-6417, since 2009.

- i. **Seminars:** The College organizes national & state level seminars from time to time for the development of the students and faculty.
- j. **Career Counseling & Guidance:** Keeping in view the importance of career guidance and counseling for the well being of the students, a career counseling cell has been constituted with members from the faculty. The Cell from time to time organizes workshops and symposium by hiring the services of resource persons with different back grounds to highlight various career opportunities. The Cell also takes initiative to co-ordinate with organizations for placement of the students.
- k. **Personality Development:** The College hires the services of agencies for engaging personality development classes for the B. Com final year students on payment of reasonable fees.
- l. **Coaching Classes:** Keeping in view of the intense competition in all fields of employment, the college conducts coaching classes for the final semester students with the help of resource person from within and without the college.
- m. **Tutorial Programme:** In order to strengthen the learning process, tutorial classes are organized from time to time for slow learners or students requiring additional input to cope up with their course requirements.
- n. **Wall Magazine:** The College has wall magazine facility, where the students are encouraged to right topics of day to day importance.
- o. **National Service Scheme:** The National Service Scheme (NSS) is a youth and a students' programme that aims at arousing social consciousness of the youth with an overall objective of personality development of the students through community service. Students are encouraged to enroll with the NSS units of the college and participate in different programmes. The college is actively involved with various activities relating to social, environmental, and health issues. The NSS unit of the college has adopted 7th Mile Model Village, Chumukedima, Dimapur in 2019.
- p. **Red Ribbon Club:** Red Ribbon Club (RRC) of the college organizes blood donation camps and various awareness programmes on HIV/AIDS in line with National and State Programmes.
- q. **Grievance Redressal Mechanism:** The College has a Grievance Redressal Cell with members from faculty & students headed by a Teacher-in-Charge. A board containing Grievance Redressal Mechanism is displayed outside the Principal's Office for the information of all.
- r. **Swachh Bharat Abhiyan:** Cleanliness drives are undertaken time to time under the initiative of Swachh Bharat Committee of the college. As one of the best practices, last Friday of every month, cleanliness drive is undertaken by the students after the classes are over.
- s. **Fitness Activities:** In compliance with the directive of UGC and to give a fillip to the '*Fit India Campaign*' and to ensure that the youth of India grow up into mentally and physically fit individuals, a '*Fitness Club*' has been constituted in the College. The students and staff are encouraged/motivated to undertake physical activities everyday and /or periodically.

- t. **Parents-Teachers Interactions:** The Association, from time to time, invite parents/guardians of students and hold interacting sessions towards improving the performance and all round development of the students.
- u. **Alumni Association:** The Alumni Association has been formed with 13 members including 5 advisors, which meets periodically.
- v. **Students' Union:** The College has a students' union under the name 'SUPCC'. Every year in the month of June, elections are held to elect the office bearers of the union as well as class representatives of all classes.
- w. **Freshers & Parting Social Functions:** The College organizes a Freshers & Parting Social Functions every year, wherein the students in large number participate in different cultural items showcasing their creativity.
- x. **Drinking Water:** The College provides drinking water on all the floors including water cooler and water purifiers on the ground floor.
- y. **Power Backup:** The College provides uninterrupted power supply with the support of Generator.
- z. **CCTV Surveillance:** The College keeps proper surveillance of all the class rooms, library, computer lab, office, corridors, etc.
- aa. **Announcement System:** The Principal communicates with all its members (students & faculty) over the announcement system.
- bb. **Bulk SMS:** Bulk SMS has been introduced for fast and timely communication to the students.

7. IMPORTANT COMMITTEES/CELLS/BOARDS

In addition to the Governing Body, at present the college has the following committees/cells/boards:

Planning Board, Internal Quality Assurance Cell (IQAC), Admission-sub-Committee, Exam Committee, Library Development Committee, Seminar Committee, Research Committee, Grievance Redressal Cell, Career Counseling & Guidance Cell, National Service Scheme Committee, Swachh Bharat Committee, Alumni Association, Magazine Committee, Literary Committee, Anti-Ragging Cell, Internal Committee on Sexual Harassment, Red Ribbon Club, Disciplinary-sub-Committee, Fitness Club, Parents-Teachers Association, Students' Union (SUPCC).

8. PROGRAMMES/COURSES OFFERED

The college offers B.Com General & Honours in (i) Accounting & Finance and (ii) Management under Nagaland University, for both boys and girls. It also provides computer education to students of 1st and 2nd year on different module semester-wise.

OTHER INFORMATION

9. Uniform: The College prescribes uniform for both boys and girls to bring uniformity in dress code. Uniform also helps in maintenance of discipline in the college. The college provides materials for making dress along with other accessories. No students are allowed to attend classes without proper college uniform. The following dress code needs to be followed by every student:

FOR BOYS:

Summer - White half/full sleeve shirt, ash colour trouser, neck tie with college badge, black belt, white socks and black shoes. College T-Shirt on every Wednesday. T-Shirt is not allowed during exam days.

Winter – Same as above and black colour sweater.

FOR GIRLS:

Summer – Light bluish green colour kurta and off- white salwar, white chunni with college badge. College T-Shirt on every Wednesday. T-Shirt is not allowed during exam days.

Winter – Same as above and black colour sweater/cardigan.

10. Identity Card: The College issues identity card to the students at the beginning of each session, which is valid for one academic session. In case of loss of identity card, duplicate card may be issued on application and payment of requisite fee by the student.

11. Transfer Certificate: Students desirous to take Transfer Certificate in the middle of a year shall have to submit an application along with the following: i) College Identity Card, ii) Clearance certificate from library, iii) Clearance certificate from college office for payment of fees for the session, etc.

12. Admission Form: A student is required to fill in the admission form in his/her own hand writing and submit to the Admission Committee of the college, attaching all the required documents. (See **Annexure-I** enclosed).

13. Declaration by the Applicant and Guardian: The applicant and his guardian are required to sign a declaration form at the time of admission. (See **Annexure-II** enclosed).

14. Anti Ragging Form: Students and Guardians are required to sign an anti-ragging form at the time of admission. (See **Annexure – III** enclosed).

15. Gap Certificate: In certain exceptional cases, students may require to produce Gap Certificate. (See **Annexure-IV** enclosed).

16. Rules & Regulations: Students enrolled in the college are expected to nurture a quest for excellence, a love for hard work, a spirit for service and always exhibit exemplary discipline and good conduct. Given below are some of the rules and regulations that students need to follow:

- a) Students must attend classes regularly and punctually with the prescribed college uniform on all working days. 80% attendance is a must to be eligible to appear any exam.

- b) Use of alcohol, banned drugs, tobacco, gutkhas, and any other type of additives and use of gel on hair, is strictly prohibited within the college premises. Disciplinary action will be initiated against defaulters.
- c) No students union or association in any form shall be allowed to be formed or function without the prior approval of the college authority.
- d) The college authority reserves the right to impose fine, suspend or expel any student whose general conduct is considered to be prejudicial to the interest of the college.
- e) Insubordination to the college authority will be considered as a serious issue and appropriate disciplinary action shall be initiated.
- f) Ragging in any form is strictly prohibited by law. It is punishable under UGC Act (College & Universities Act).
- g) Any damage to the college property by a student will be recovered from the concerned student.
- h) Any student remaining absent in the class for a period of 15 days or more without the prior approval of the Principal shall lead to striking off of name(s) from the college register.
- i) Students need to possess the prescribed text books as recommended by Nagaland University. College doesn't provide text books, books are to be purchased from market.
- j) Students are not allowed to use cell phones in the classrooms. If carried, the same must be switched off during the class hours. During examination students are not allowed to carry cell phones inside the campus, if found they will be liable for expulsion.
- k) Students (boys) with long hair are not allowed to attend classes.

17. Disclaimer: Terms and Conditions laid out in this Prospectus are liable to change from year to year.

NOTE: *The College does not admit students who have passed from National Institute of Open Schooling.*

Part-B : DEGREE COURSES (B.Com. General & Honours in (i) Accounting & Finance and (ii) Management

1. *COURSE STRUCTURE*

The Nagaland University has introduced semester system w.e.f. July 2012. The three years B.Com course will have six semesters of six months duration each, i.e., beginning from July, 2012. The B.Com programme have both general & honours courses. The general programme consist of 24 courses of which 18 are elective courses and six are other courses. The honours programme consist of 32 courses of which 24 courses are of the general programme and 8 additional courses of which 6 are from the honours group opted and 2 compulsory courses namely:- i. *Project Planning and Control*, ii. *Financial Market Operations*. These two compulsory courses are common for all the honours groups. 6th semester students will have to

undertake a **project work** on a topic relating to their honours group. There are three honours groups introduced by the University consisting of six papers each excluding the two compulsory courses. A student desiring to take honours course has to opt for any one of the three honours groups, namely: i. *Accounting & Finance*, ii. *Management*, and iii. *Banking & Insurance*.

(Note: The College offers only 2 major groups, i.e., (i) Accounting & Finance & (ii) Management)

Honours/major degree in B.Com will be awarded on the basis of marks obtained in all the 32 papers. The 4th paper in each semester is an **elective paper** to be counted for honours course.

Each paper will be of 100 marks, of which 70 marks will be for semester end examination and 30 marks for internal assessment. A student must secure a minimum of 45% marks in both internal assessment & semester end examination : i.e., 14 marks in internal assessment & 32 marks in semester end examination. No student will be allowed to appear semester end examination unless he/she secures 45% marks in internal assessment and attended 80% of the classes engaged.

The detail of course structure is as follows:

PASS/GENERAL COURSE

SEMESTER – I

	Course Code	Course Title	Credit Points	Marks
Other Courses	BCM- 104	Gen.English-I	3	100
Elective papers	BC- 102	Principles of Management	4	100
-do-	BC- 103	Indian Banking System	4	100
-do-	BC- 104	Financial Accounting-I	4	100

SEMESTER – II

	Course Code	Course Title	Credit Points	Marks
Other Courses	BCM- 204	Gen. English-II	3	100
Elective papers	BC- 202	Business Economics	4	100
-do-	BC- 203	Commercial Law	4	100
-do-	BC- 204	Financial Accounting-II	4	100

SEMESTER – III

	Course Code	Course Title	Credit Points	Marks
Other Courses	BCM- 304	MIL/Alt.English-I	3	100
Elective papers	BC- 302	Organizational Behaviour	4	100
-do-	BC- 303	Auditing	4	100
-do-	BC- 304	Cost Accounting	4	100

SEMESTER – IV

	Course Code	Course Title	Credit Points	Marks
Other Courses	BCM- 404	MIL/Alt.English-II	3	100
Elective papers	BC- 402	Fundamentals of Entrepreneurship	4	100
-do-	BC- 403	Accounting for Managerial Decision	4	100
-do-	BC- 404	Corporate Accounting	4	100

SEMESTER – V

	Course Code	Course Title	Credit Points	Marks
Other Courses	EVS- 501	Environmental Studies	3	100
Elective papers	BC- 502	Business Environment	4	100
-do-	BC- 503	Business Maths & Computer Application	4	100
-do-	BC- 504	Company Law	4	100

SEMESTER – VI

	Course Code	Course Title	Credit Points	Marks
Other Courses	BC- 601	Business Communication	4	100
Elective papers	BC- 606(CBCP)	Entrepreneurship Development (CBCP)	3	100
-do-	BC- 603	Business Statistics	4	100
-do-	BC- 604	Income Tax Law & Practice	4	100

HONOURS PAPERS IN THE OPTIONAL GROUPS

Sem	Accounting & Finance Group	CP	Management Group	CP	Banking & Insurance Group	CP
I	BCAF- 01 Financial Management	4	BCM-01 Financial Management	4	BCBI-01 Fundamentals of Insurance	4
II	BCAF-02 Advanced Financial Accounting	4	BCM-02 Sales Management	4	BCBI-02 Legislative Insurance Framework	4
III	BCAF-03 Indirect Taxes	4	BCM-03 Bank Management	4	BCBI-03 Commercial Bank Management	4
IV	BCAF-04 Advanced Auditing	4	BCM-04 Insurance Management	4	BCBI-04 Insurance Management	4
V	BCAF-05 Advanced Cost & Management Accounting	4	BCM-05 Human Resource Management	4	BCBI-05 Merchant Banking & Financial Services	4
	BC-505 Project Planning & Control	3	BCM-505 Project Planning & Control	3	BC-505 Project Planning & Control	3
VI	BCAF-06 Project	4	BCM-06 Project	4	BCBI-06 Project	4
	BC-605 Financial Market Operations	3	BC-605 Financial Market Operations	3	BC-605 Financial Market Operations	3

***CP stands for Credit Points**

NOTE:

- i. Minimum Credit to be completed: 120 for Honours Students and 90 for Pass Students.
- ii. Minimum duration: 3 years (6 Semesters) and Maximum duration: 5 years (10 semesters).
- iii. A student will have to clear all the back log papers of 1st & 2nd Semesters to be eligible for admission to 5th Semester.
- iv. Students failing in more than 2 (two) papers in any of the semester examination will be detained and shall be required to repeat/appear in all the papers of the detained semester in the subsequent semester examination (effective from 2017 batch).

2. ELIGIBILITY, SELECTION, ADMISSION, FEES, INTERNAL ASSESSMENT, ATTENDANCE, ETC.

- a) **ELIGIBILITY:** A student, who has duly cleared class-XII examination of NBSE or any other Board, is eligible for admission to B.Com 1st Semester. However, a student desiring to opt for major course must secure a minimum of 50% marks in the subject specified in Higher Secondary or equivalents examination. To be eligible for admission to B.Com Honours in 'Accounting & Finance' must secure 50% marks in Accountancy and to be eligible for admission to B.Com Honours in 'Management' must secure 50% marks in Business Studies at the Higher Secondary level.
- b) **SELECTION:** The Admission Committee will examine the authenticity of the documents of students who have applied for admission and may conduct written test and/or viva, if necessary. The list of duly selected candidates shall be displayed in the College Notice Board. However, the Admission Committee may change the selection procedure from time to time depending on the circumstances and availability of seats.
- c) **ADMISSION:** Admission to B.Com.1st semester will be given as per the list of selected candidates. However, students of other institutions shall not be given admission to other semesters i.e., 2nd to 6th. The following documents should be submitted along with the Admission Form of 1st semester:
- a) Photo copies of Class X & XII Admit Card
 - b) Photo copy of Class XII Mark Sheet.
 - c) Photo copy of Class XII Pass Certificate.
 - d) Original copy of Transfer Certificate from the school last attended.
 - e) Original Copy of Migration Certificate (for students who have passed Class XII examination from Boards other than NBSE).
 - f) Four copies of recent passport size photograph of the student.
 - g) Original Registration Card of the Board under which the student has studied.
 - h) Duly filled in Applicant's and Guardian's Declaration Form (Annexure - II).
 - i) Duly filled in Anti-Ragging Form (Annexure - III)
 - j) Gap Certificate (Annexure - IV) – in case there is a gap in study

Admission to semesters other than 1st semester, for students of this college, will be given on the basis of Admit Cards & Mark Sheets of the last semester appeared.

Note: *Annexure – I (Admission Form), Annexure – II (Declaration-cum-Undertaking Form for Students & Parents/guardians), Annexure – III (Undertaking Form for Anti Ragging) are enclosed with prospectus.*

d) FEES:

GENERAL COURSE

Items	Sem-I ([₦])	Sem-II ([₦])	Sem-III ([₦])	Sem-IV ([₦])	Sem-V ([₦])	Sem-VI ([₦])
Admission fees	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
Tuition fees (Monthly)	700.00	700.00	700.00	700.00	700.00	700.00
Registration	100.00	--	--	--	--	--
Enrollment Fee	30.00	30.00	30.00	30.00	30.00	30.00
Admission Form	--	50.00	50.00	50.00	50.00	50.00
Necktie	150.00	--	--	--	--	--
Badge	50.00	--	--	--	--	--
ANCSU/DNSU/SUPCC(40+10+100)	150.00	--	150.00	--	150.00	--
Games & Sports	50.00	--	50.00	--	50.00	--
Building Fund	100.00	100.00	100.00	100.00	100.00	100.00
Magazine	100.00	--	100.00	--	100.00	--
Computer Adm. Fees	300.00	300.00	300.00	300.00	--	--
Comp. Tuition fees(Monthly)	200.00	200.00	200.00	200.00	--	--
Staff Welfare Fund	20.00	20.00	20.00	20.00	20.00	20.00
Uniform (Boys)– only clothes	450.00	--	--	--	--	--
Uniform (Girls)- only clothes	400.00	--	--	--	--	--
Library Fees	100.00	100.00	100.00	100.00	100.00	100.00
Events/Activities/Programmes	300.00	300.00	300.00	300.00	300.00	300.00

HONORS COURSE

Items	Sem-I ([₦])	Sem-II ([₦])	Sem-III ([₦])	Sem-IV ([₦])	Sem-V ([₦])	Sem-VI ([₦])
Admission fees	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
Tuition fees (Monthly)	750.00	750.00	750.00	750.00	750.00	750.00
Registration	100.00	--	--	--	--	--
Enrollment Fee	30.00	30.00	30.00	30.00	30.00	30.00
Admission Form	--	50.00	50.00	50.00	50.00	50.00
Necktie	150.00	--	--	--	--	--
Badge	50.00	--	--	--	--	--
ANCSU/DNSU/SUPCC(40+10+100)	150.00	--	150.00	--	150.00	--
Games & Sports	50.00	--	50.00	--	50.00	--
Building Fund	100.00	100.00	100.00	100.00	100.00	100.00
Magazine	100.00	--	100.00	--	100.00	--
Computer Adm. Fees	300.00	300.00	300.00	300.00	--	--
Comp. Tuition fees(Monthly)	200.00	200.00	200.00	200.00	--	--
Staff Welfare Fund	20.00	20.00	20.00	20.00	20.00	20.00
Uniform (Boys)– only clothes	450.00	--	--	--	--	--
Uniform (Girls)- only clothes	400.00	--	--	--	--	--
Library Fees	100.00	100.00	100.00	100.00	100.00	100.00
Events/Activities/Programmes	300.00	300.00	300.00	300.00	300.00	300.00

Note: The above fee structure is effective from June, 2020.

e) **INTERNAL ASSESSMENT:** For Internal Assessment of 30 marks, the following criteria are adopted in each semester :

- i) **Assignment** – one/two home assignment – 10 marks
- ii) **Internal Exam/ Test** – one/two internal exam - 10 marks

- iii) **Participation** - active participation in routine class instructional deliveries (5 marks) and Seminars, quizzes, peer teaching, etc. (5 marks) – 10 marks

However, depending on the availability of time and circumstances, the internal assessment criteria may be changed, keeping the same within the prescribed criteria/guidelines of the Nagaland University. A student, to be eligible to appear for the semester end examination, must secure a minimum of 45% (13.5) of the total 30 marks in the Internal Assessment.

- f) **ATTENDANCE:** To be eligible to appear semester end examination, a student must secure 80% of classes engaged in a semester.

B.COM COURSE STRUCTURE & SYLLABUS IN NUTSHELL

General and Honours Courses

Course Code	SEMESTER	Marks	
	SEMESTER - I		
ENG(BCM) 104	General English - I	100	General & Hons
BC-102	Principles of Management	100	General & Hons
BC-103	Indian Banking system	100	General & Hons
BC-104	Financial Accounting-I	100	General & Hons
BCAF-01/BCM-01	Financial Management	100	Hons (A&F & Mngt)
	SEMESTER - II		
ENG(BCM) 204	General English – II	100	General & Hons
BC-202	Business Economics	100	General & Hons
BC-203	Commercial Law	100	General & Hons
BC-204	Financial Accounting – II	100	General & Hons
BCAF-02	Advanced Financial Accounting	100	Honours (A&F)
BCM-02	Sales Management	100	Honours (Mngt)
	SEMESTER - III		
ALTE (BCM-304)	Alternative English – I	100	General & Hons
MIL(BCM-301) Hindi	MIL Hindi	100	General & Hons
BC-302	Organizational Behavior	100	General & Hons
BC-303	Auditing	100	General & Hons
Bc-304	Cost Accounting	100	General & Hons
BCAF-03	Indirect Taxes	100	Honours (A&F)
BCM-03	Bank Management	100	Honours (Mngt)
	SEMESTER – IV		
ALTE (BCM-404)	Alternative English – II	100	General & Hons
MIL(BCM-401) Hindi	MIL Hindi	100	General & Hons
BC-402	Fundamentals of Entrepreneurship	100	General & Hons
BC-403	Accounting for Managerial Decision	100	General & Hons
BC-404	Corporate Accounting	100	General & Hons
BCAF-04	Advanced Auditing	100	Honours (A&F)
BCM-04	Insurance Management	100	Honours (Mngt)
	SEMESTER - V		
BC-501	Environmental Studies	100	General & Hons
BC-502	Business Environment	100	General & Hons
BC-503	Business Mathematics & Computer Applications	100	General & Hons
BC-504	Company Law	100	General & Hons
BC-505	Project Planning and Control	100	Hons (A&F & Mngt)
BCAF-05	Advanced Cost and Management Accounting	100	Honours (A&F)

BCM-05	Human Resource Management	100	Honours (Mngt)
SEMESTER - VI			
BC-601	Business Communication	100	General & Hons
(CBCP BC-606)	Entrepreneurship Development	100	General & Hons
BC-603	Business Statistics	100	General & Hons
BC-604	Income Tax Law and Practice	100	General & Hons
BC-605	Financial Market Operations	100	Hons (A&F & Mngt)
BCAF/BCM-06	Project	100	Hons (A&F & Mngt)

Note: A&F = Accounting & Finance, Mngt. = Management

SEMESTER – I

ENG (BCM) - 104 General English – I (Prose, Composition & Grammar)

Objectives: The teachers are to give the students the bio-details of the authors, the background of the age/time and elucidate the works of the prescribed authors in simple language, give meanings of the words/prepare glossary from the text and find out the philosophy of life in the works and interpret the didactic value/moral in the literary writings, etc. and to teach and revise remedial grammar/ structural approach to language learning.

Unit – I : Prose (1 question of 10 marks; 2 objective/ short answer questions of 2 marks each)

1. Clarence B. Randale: Management Speaks to the Graduate
2. Lynn Doyle: Banking Without Blarney

Unit – II : Prose (1 question of 10 marks; 2 objective/ short answer questions of 2 marks each)

1. Melvin Anshen : A Social Role for Business
2. Michael George : A Daily Newspaper

Unit – III : Prose (1 question of 10 marks; 2 objective/ short answer questions of 2 marks each)

1. Daniel Defoe : The Balance Sheet of Robinson Crusoe
2. Sir. Harold Nicolson: This Modern world

Unit – IV : Composition (1 question of 14 marks)

1. Comprehension

Unit – V : Grammar (objective 14 marks)

- i) Adjectives – 7 marks
- ii) Common Errors – 7 marks

Books Prescribed:

1. NU Anthology of Prose and Short Stories, New Delhi: Macmillan, 2012.
2. Wood, F.T, A Remedial English Grammar for Foreign Students, Macmillan.
3. Thomson & Martinet, Practical English Grammar, OUP.
4. C.A Shepherd & David Reid Thomas, Grammar and Composition, Orient Longman.
5. Vandana R. Singh, The Written Word, New Delhi: OUP, 2007.

BC-102 Principles of Management

Objective: This course familiarizes the students with the basics of Principles of Management.

Unit – I : Introduction

Concept, Nature, Process, and Significance of Management; Managerial Roles (Mintzberg); An overview of functional areas of management; Development of management thought; classical and non-classical system: Contingency approaches.

Unit – II : Planning

Concept, Process, and types; Decision making: concept and process; Bound Rationality; Management by Objectives; Corporate Planning; Environment analysis and diagnosis; Strategy formulation.

Unit – III : Organizing

Concept, nature, process, and significance; Authority and responsibility relationships; centralization and decentralization; Departmentalization; organization, structure, forms and contingency factors.

Unit – IV : Motivation and Leading People at work

Motivation: concept; theories- Maslow; Herzberg; McGregor, and Ouchi; Financial and Non-financial incentives.

Leadership: concept and leadership styles; Leadership theories (Tannenbaum and Schimdt); Likert's system Management: Communication: nature, process, network, and barriers; Effective Communication/

Unit – V : Managerial Control

Concept and process; Effective control system; Techniques of control – Traditional and Modern.

Recommended Books:

1. L.M. Prasad – Principles of Management, Sultan Chand & Sons, New Delhi.
2. Drucker Peter F: Management Challenges for the 21st Century; Butterworth Heimen, Oxford.
3. Weihrich and Kootz, etal: Essentials of Management; tata McGraw Hill, New Delhi.
4. Fred Luthans: Organizational Behaviour, McGraw Hill, New York.
5. Louis A. Allen: Management and organization; McGraw Hill, Tokyo.
6. Ansoff H.I: Corporate Strategy; McGraw Hill, New York.
7. Stoner and Freeman: Management; Prentice Hall, New Delhi
8. Maslow Abraham: Motivation and Personality; Harper & Row, New York, 1954.
9. Hersey Paul and Blanchard Kenneth: Management of Organizational Behaviour – Utilization of the Human Resources; Prentice Hall of India, New Delhi.
10. Ibancevish J.M and Matleson M.T Organizational Behaviour & Management; Irwind. Homewood, Illinois.

BC-103**Indian Banking System**

Objective: This course enables the students to know the working of the Indian Banking System.

Unit – I : Indian Banking System

Structure and Organization of banks, Reserve Bank of India; Apex Banking Institutions; Commercial Banks; Regional Rural Banks; Co-operative Banks; Development Banks.

Unit – II : State Bank of India

Brief History; Objectives; Functions; Structure and Organization; Working & Progress.

Unit – III : Banking Regulation Act, 1949

History; Social Control; Banking Regulation Act as applicable to banking companies and public sector banks; Banking Regulation Act as applicable to co-operative banks.

Unit – IV : Regional Rural and Cooperative Banks in India

Functions, Role of Regional Rural and Co-operative Banks in Rural India; Progress and Performance.

Unit - V : Reserve bank of India

Objectives; Organization; Functions and Working; Monetary Policy; Credit Control Measure and their effectiveness.

Suggested Readings:

1. Basu A.K: Fundamentals of Banking – Theory and Practice; A. Mukherjee and Co., Calcutta.
2. Sayers R.S: Modern Banking; Oxford University Press.
3. Panandikar S.G. and Mithani D.M: Banking in India; Orient Longman.
4. Reserve Bank of India: Functions and Working
5. Dekock: Central Banking; Crosby Lockwood Staples, London.
6. Tennan M.L: Banking Law and Practice in India; Indian Law House, New Delhi.
7. Khubchandani B.S: Practice and Law of Banking; Macmillian, New Delhi.
8. Shekhar and Shekar; Banking Theory and Practice; Vikas Publishing House, New Delhi.

BC-104 Financial Accounting – I

Objective: To provide basic knowledge of accounting principles and their application in different business situations.

Unit – I : Introduction

Meaning, Concept and Conventions, Needs and Objectives of Accounting Characteristics of Accounting Principles, Generally Accepted Accounting Principles (GAAP) and their application. Accounting Standards – Needs/objectives and advantages, Accounting standard in India (only outline)

Unit – II : Business Income

Measurement, Accounting Concept of Income, Analysis of Changes in Income. Final Accounts and Statements: Construction of manufacturing, trading, Profit and Loss Accounts and Balance Sheet of Sole Proprietorship and Partnership concerns.

Unit-III : Hire Purchase and Installment System

Meaning, Features, Advantages and Disadvantages, Accounting Treatment

Unit – IV : Royalty Account

Definition of Royalty, Minimum Sent, Short Working, Strikes and Lockouts, Accounting for Royalty (sub-lease excluded).

Unit – V : Accounting Problems Relating to Admission

Retirement, Death of a Partner, Dissolution Sale of Firms to a Company.

Suggested Readings:

1. Anthony R.N and Reece, J.S: Accounting Principles; Richard Irwin Inc.
2. Gupta R.L. and Radhaswamy M: Financial Accounting, Sultan Chand & Sons, New Delhi
3. Monga J.R. Ahuja Girish and Sehgal Ashok: Financial Accounting, Mayur paper back, Noida.
4. Shukla M.C. Grewal T.S. and Gupta S.C: Advanced Accounts, S.Chand & Co., New Delhi.
5. Compendicem of statement and standards of accounting: The Institute of chartered Accountants of India, New Delhi
6. Agarwala A.I.I.Agarwala K.N Higher Science of Accountancy; Kitab Mahal, Allhabad
7. Jain & Narang: Advanced Accountancy, Ludhiana, Kalyani Publishers.
8. Gillesple: Accounting System: Procedures and Methods, Delhi, Prentice Hall India Ltd.
9. Advanced Accountancy by M.A. Arulanandum and K.S Raman, Himalaya Publishing House, Mumbai.

BCAF- 01/BCM- 01 Financial Management

Objective: The objective of this course is to help students understand the conceptual framework of financial management.

Unit – I : Financial Management

Financial goals, profit vs wealth maximization; financial functions investment. Financing and Dividend decisions; Financial Planning. Capital Budgeting; Nature of investment decisions. Investment evaluation criteria. Payback period. Accounting rate of return. Net present value. Internal rate of return profitability index; NPV and IRR comparison.

Unit – II : Cost of capital

Significance of cost of capital; Calculating cost of debit; preferences shares. Equity capital and retained earnings: combined (weighted) cost of capital.

Unit – III : Operating and financial leverage

Their measures; effects on profit. Analyzing alternate financial plans. Combined financial and operating leverage.

Unit – IV : Capital structure

Theories and dividend policies and determinants. Dividend Policies: issues in dividend policies; Walter's model; Gordon's model; M.M. Hypothesis. Forms of dividends and stability in dividends. Determinations.

Unit – V : Management of working capital

Nature of working capital. Significance of working capital. Operating cycle and factors determining of working capital requirements; management of working capital-cash. Receivables and inventories (Basic Concepts).

Suggested Readings:

1. Van Home J.C, Financial Management and Policy: Prentice Hall of India. New Delhi.
2. Van Home J.C Fundamentals of Financial Management, Prentice Hall of India. New Delhi
3. Khan M.Y and Jain P.K. Financial Management; text and Problems; Tata McGraw Hill. New Delhi
4. Prasanna Chandra: Financial Management and theory and prentice. Tata McGraw Hill. New Delhi.
5. Pandey I.M: Financial Management: Vikas Publishing House. New Delhi.
6. Brigham E.F. Gapenski L.C and Ehrhardt M.C. Financial Management-Theory and Perntice; Arcourt College Publishers. Singapore.
7. Bhalla V.K Modern Working Capital Management. Anmol Pub. Delhi

SEMESTER – II**ENG(BCM)- 204 General English – II - (Drama, Commercial Correspondence & Grammar**

Objectives: The teachers are to give the students the bio-details of the authors, the background of the age/time and elucidate the works of the prescribed authors in simple language/prepare glossary from the text and find out the philosophy of life in the works and interpret the didactic value/moral in the literary writings. To train the students in commercial written communication skills by various kinds of correspondence/letter writing etc., by exposing them to various situations of communications/correspondences.

Unit – I : One Act Play (1 question of 10 marks; 2 objectives/SAQ's of 2 marks each)

1. Norman Mckinnel – The Bishop's Candlesticks

Unit – II : One Act Play (1 question of 10 marks; 2 objectives/SAQ's of 2 marks each)

1. A.A. Milne – The Ugly Duckling

Unit – III : Short Story (1 question of 10 marks; 2 objectives/SAQ's of 2 marks each)

1. Leo Tolstoy : The Imp and the Peasant's Bread
2. O'Henry: The gift of the Magi

Unit – IV : Commercial Correspondence (2 question of 7 marks each)

1. Application for a situation
2. Circular Letters
3. Sales Letters
4. Trade Enquiries
5. Offers and Quotations
6. Trade Order
7. Confirmation of Orders

8. Banking Letters
9. Collection Letters
10. Complaints and their adjustments

Unit – V : Grammar (Objective question for 14 marks)

1. Articles 7 marks
2. Prepositions 7 marks

Recommended Reading:

1. Satyanarayanan Singh, ed. One Act Plays. Chennai: Macmilan, 2006.
2. R.S.N. Pillai & Bagavathi. Modern Commercial Correspondance. New Delhi: S. Chand & Co, 2006.
3. R.K. Madhukar. Business Communication. New Delhi: Vikas Publishing House, 2005.
4. Wood, F.T, A Remedial English Grammar for Foreign Students, MacMilan.
5. Thomson & Martinet, Practical English Grammar, OUP.
6. Vandana R. Singh. The Written Word, New Delhi: OUP, 2007.
7. C.A. Shepherd & David Reid Thomas, Grammar and Composition, Orient Longman, 1977.
8. Dhanavel, S.P. English and Soft Skills, Hyderabad: Orient Blackswan, 2010
9. Suresh Kumar, E & P. Sreehari, Communicative English. Hyderabad: Orient Blackswan, 2007.
10. Das, Bikram K, Functional Grammar & Spoken and Written Communication in English. Hyderabad: Orient Longman, 2010.

BC - 202 Business Economics

Objective: This course is meant to acquaint the students with the principles of Business Economics as are applicable in business.

Unit – I : Introduction

Inflation, Deflation & Reflation, causes & effects of inflation; objectives of the firm: Profit Maximization Theory, Growth Maximization Theory, Baumol's Sales or Revenue Maximization Theory.

Unit – II : Elasticity of Demand

The concept and measurement of elasticity of demand: Types of Elasticity of Demand, Determinants & Importance

Unit – III : Production Function & Theory of Cost.

Production Function: Law of variable proportions; Isoquants; Economics regions and optimum factor combination; Expansion path; Return to scale; Internal and External economics and dis-economics; Ridge lines. Theory of cost: Short run and long run cost curves: Traditional and modern approaches.

Unit – IV : Market Structure

Comparison between perfect competition & monopoly, price determination under monopoly firm, price discrimination, Degrees; perfect competition; Equilibrium of firm and industry, short run and long run supply curves; price and output determination. Monopolistic Competition: meaning and characteristics; price and output determination under monopolistic competition. Oligopoly: characteristics; indeterminate pricing and output; Classical models of oligopoly, price leadership; collusive oligopoly kinked demand curve.

Unit – IV : Factor Pricing Determination and Theory of Employment

Marginal productivity theory and demand for factors; wage determination under perfect competition and monopoly; Rent – concept, Ricardian and Modern Theory, Quasi-rent, Liquidity preference theory of interest, concept of profit – Gross Profit & Net Profit. Theory of Employment – Keynesian theory of employment, Say's Laws of Market.

Suggested Readings:

1. John Gould Jr. and Edward P. Dazear: Micro Economic Theory: All India Traveller, Delhi.
2. Browning Edger K. and Browning Jacqueline M: Micro Economic Theory and Applications; Kalyani, New Delhi.
3. Watson Donald S. and Getz Molcolm: Price Theory and its Uses; Khosla Publishing House, New Delhi.
4. Koulsoyanni A: Modern Microeconomics: Macmillan, New Delhi.
5. Richard G. Lipsey: An Introduction to positive Economics, ELBS, Oxford.
6. Stigler G: The Theory of Price, Printice Hall of India.
7. Nellis E Parker: The Essence of Business Economics, Printice Hall, New Delhi.
8. Ferguson P.R. and Rothschild R. and Furgoson G.J: Business Economics. Macmillan Hampshire.
9. Ahuja H.L: Business Economics, S. Chand & Co., New Delhi.

BC - 203 Commercial Law

Objective: The objective of this course is to provide a brief idea about the framework of Indian business laws.

Unit – I : Law of contract (1872): Nature of contract; offer and acceptance; capacity of parties to contract; free consent; consideration; legality of object; agreement declared void; performance of contract; discharge of contract; remedies for breach of contract; special contracts; indemnity; guarantee; bailment and pledge; agency.

Unit – II : Sale of goods Act 1930: formation of contracts sale: goods and their classification, price; conditions and warranties; transfer of property in goods; performance of the contract of sales; unpaid seller and his rights, sale by auction; hire purchase agreement.

Unit – III : The Partnership Act – Nature, test and types of partnership, partnership deed, rights and liabilities of partners, registration, Dissolution.

Unit – IV: Indian Negotiable Instrument Act 1881, Meaning, Characteristics, types – promissory notes, bills of exchange, cheques, crossing, types, holder-in-due course, endorsement.

Unit – V: The Consumer Protection Act 1986: Salient features; Definition of consumer; Grievances redressal machinery, Foreign Exchange Management Act, 2000: Definitions and main provisions.

Suggested Readings:

1. Desai T.R. Indian Contract Act, Sale of good: Act and Partnership Act, S.C. Sarkar & Sons Pvt. Ltd., Kolkata.
2. Khergaam J.S. The Negotiable Instrument Act. N.M. Tripathy Pvt. Ltd., Mumbai.
3. Singh Avtar: The Principles of Mercantile Law. Eastern Book Company, Lucknow.
4. Kuchal M.C. Business Law: Vikas Publishing House, New Delhi.
5. Kapoor N.D. Business Law: Sultan Chand & Sons, New Delhi.
6. Chandha P.R. Business: Galgotia, New Delhi.

BC - 203 Financial Accounting – II

Objective: The objective of this course is to provide knowledge and develop skills in the construction of accounts of companies and specialized business entities.

Unit – I : Introduction

Accounting Theory – meaning, nature and objectives; Approaches to accounting theory; Roots of Accounting Theory; Accounting as a Financial Information System; History and Development of Accounting Theory.

Unit – II : Insolvency Accounts

Concepts, Order of Payments for distribution of insolvency property – statement of affairs and deficiency accounts, accounts of individuals.

Unit – III : Branch and Departmental Accounts

Meaning, objectives and needs, system of branch accounting and accounting preparation (excluding independent branch and foreign branch). System of preparation of departmental trading and profit and loss accounts, allocation of common expenses (excluding interdepartmental transfer at selling price).

Unit – IV : Accounting of Banking and Insurance Companies

Preparation of Profit and Loss Accounts of Banks (under scheduled method) and Balance Sheet (final account). Preparation of Scheduled regarding particulars of advance (as amended up to date); special terms used in insurance accounts, preparation of revenue accounts of fire, marine, and life insurance companies.

Unit – V : Sectional and self-balancing ledger systems

Concepts, definition, sectional balancing system, self-balancing ledger system, difference between two accounting treatment of self-balancing ledger system.

Suggested Readings:

1. S.P. Jain & K.L. Narang: Accounting Theory and Management Accounting, Kalyani Publishers, New Delhi.
2. Jain & Narang: Company Accounts – Kalyani Publishing House, Ludhiana.
3. Gupta & R.L.: Advanced Accounts, Delhi, S.Chand.
4. Shukla & Grewal: Advanced Accounts Delhi, S.Chand.
5. Chakravarti A: Advanced Accountancy, Calcutta Oxford University, Press.
6. B.D. Agarwal: Financial Accounting – Advanced Delhi – Pitamber Publishers.
7. Myer. J.N: Financial Statements Analysis, Englewood Cliff Prentice Hall.
8. Helfret E: Techniques of Financial Analysis, Homewood, Richard D.

BCAF - 02 Advanced Financial Accounting (For Honors in Accounts & Finance)

Objective: This course enables the students to develop awareness about the advanced study of financial accounting.

Unit – I : Accounts of holding companies

Legal provisions, preparation of consolidated profit and loss accounts and balance sheet with subsidiaries.

Unit – II : Accounting for Amalgamation

and absorption of companies as per Indian Accounting standard 14, Accounting for internal reconstruction (excluding inter-company holdings and reconstruction schemes).

Unit – III : Financial Statement Analysis: Meaning, definition, importance of financial statement analysis and interpretation of financial statement, major user-groups, financial ratios-calculation and preparation.

Unit – IV: Fund Flow and Cash Flow statement: meaning, uses, significance, importance. Preparation of fund flow statement and cash flow statement.

Unit – V: Voluntary Liquidation of companies and Inflation Accounting: circumstance of voluntary liquidation of a company, order of disbursement of assets, preferential payments, liquidator's remunerations, liquidator's final statement of account. Inflation Accounting: accounting for price level changes with special reference to current cost accounting.

Suggested Readings:

1. Gupta R.L., Radhaswamy M: Company Account; Sultan Chand & Sons, New Delhi.
2. Maheswami S.N: Corporate Accounting, Vikas Publishing House, New Delhi.
3. Monga J.R: Ahuja, Girish and Sehgal Ashok: Financial Accounting: Mayur paper backs, Noida.
4. Shukla M.C Grewal T.S. and Gupta S.C. Advanced Accounts, S.Chand & Co., New Delhi.
5. Moore C.L. and Jaedick R.K.: Managerial Accounting; South Western Publishing Co., Cincinnati, Ohio.

BCM - 02 Sales Management

Objective: To help acquire the Techniques of Sales Management

Unit – I : Sales Planning and Policies

- a) Sales Planning: Planning process, setting objectives sales forecasting, sales programme planning, territorial coverage planning, sales budget; territory wise, and customer wise, fixation of sales quota.
- b) Sales Policies: Importance, objects and formulation, trademarks and brands, samples and packaging, distributing policies.

Unit – II: Distribution Channel

Meaning and importance, Selection of Distribution channel, Marketing Middlemen-Functions and types, wholesaling – Types and services, Retailing-Services and types of Retailers.

Unit – III: Sales Force Organization and Management

Meaning and Functions of Sales Promotion, Consumer sales promotion schemes, Retail store sales promotion schemes, sales promotion at salesmen's level, problems in sales promotion, sales promotion v/s advertising, salesmanship and communication process, factors affecting promotional activities, introduction of a new product, preparation of quotation invoice.

Unit – IV: Sales Reporting and Control

- a) Sales Reporting – Reports from field staff, Expense report, Debt and Dealers, collection and report for management.
- b) Sales Control – Sales analysis, marketing cost analysis and control, performance evaluation of sales force, sales audit.

Suggested Readings:

1. Chunawalla, S.A.: Sales Management, Himalaya Publishing House Pvt. Ltd. Mumbai.
2. Ghosh, P.K.: Sales Management, Himalaya Publishing House Pvt. Ltd., Mumbai
3. Dr. C.B. Gupta and Dr. N. Ranjan Nair: Marketing Management, Sultan Chand.
4. V.S. Ramaswamy and S. Namakumari: Marketing Management Planning, Implementation & Control, Macmillan India Ltd.
5. Sherlekar, S.K.: Marketing and Salesmanship, Himalaya pub.
6. Grief E.C.: Modern Salesmanship Prentice hall of India.
7. Anderson R.: Professional Sales Management, Prentice Hall of India.
8. Anand M.M.: Marketing, Delhi University Press, Still.
9. Chudiff and Covani: Sales Management and Decisions, pin, New Delhi.

SEMESTER – III**ALTE (BCM)- 304 Alternative English – I (Poetry, Prose, Short Stories, Essays & Composition)**

Objective: To train the students in written communication skills and analysis and analysis of literary texts.

Unit – I : Poetry (1 question of 10 marks; 2 objective/SAQ's of 2 marks each)

1. The Managers: W.H. Auden
2. The Express: Stephen Spender

Unit – II: Prose (1 question of 10 marks; 2 objectives/SAQ's of 2 marks each)

1. Herman Wouk – A Talk on Advertising
2. L. Engels et al. – The Stock Exchange Welcomes You

Unit – III: Short Stories (1 question of 10 marks; 2 objective/SAQ's of 2 marks each)

1. Arthur Conan Doyle: A case of Identity

2. Anton Chekov: The Bet

Unit – IV: Commercial Essays (1 question of 10 marks; 2 objective/SAQ's of 2 marks each)

1. Company Report: Philip Bingham
2. Making a Contract: Philip Bingham

Unit – V: Composition (1 question of 14 marks)

1. Essay

Suggested Readings:

1. NU Anthology of Prose & Short Stories, Published by Macmillan, 2012
2. NU Anthology of Poetry, Published by Macmillan, 2012. V
3. Vandana R. Singh, The Written Word. Delhi: OUP, 2007.
4. Watkins, F.C. & Dillingham, W.B., Practical English Handbook, All India Publishers, Chennai.

BC - 302

Organizational Behaviour

Objective: The objective of this course is to help students understand the conceptual framework of organizational behavior.

Unit – I: Organizational Behavior

Concept and significance, disciplines contributing to OB. Relationship between management and organizational behavior, foundations of OB, human relation approach, OB models.

Unit – II: Foundation of Individual Behavior

Perceptions – concepts, process, perceptual selectivity. Developing perceptual skills, managerial implications of perception. Learning – concept, process and theory. Personality – concept, theories, personality and behavior.

Unit – III: Attitudes and transactional Analysis

Attitudes – concept, sources of attitudes and beliefs, change of attitudes, attitudes and motivation. Transactional analysis – concept, ego states – life position, life scripts, stroking. Types of transactions – basic Human hungers – Benefits of transactional analysis and limitations.

Unit – IV: Organizational conflicts and change

Meaning – Functional and dysfunctional conflicts, types of conflicts and conflict management. Organizational change – concept, factors in organizational change, process of planned change, resistance to change, overcoming resistance to change.

Unit – V: Organizational development

Concept, process, OD interventions, sensitivity training/T group, grid training, survey feedback, process consultation, team building.

Suggested Readings:

1. L.M. Prasad: Organizational Behaviour; Sultan Chand & Sons. New Delhi.
2. Rakesh Gupta: Organizational Behaviour; Kitab Mahal, Allhabad.
3. Hersey and Blanchard: Management of original Behaviour, Prentice Hall of India, Private Limited, New Delhi.

BC - 303

Auditing

Objective: This course aims at imparting knowledge about the principles and methods of auditing and their applications.

Unit – I: Introduction

Meaning and definition, objects, detection and prevention of errors and frauds and auditor's duty in this connection, advantages and limitations of auditing. Basis of classification, types of audit – continuous audit, statutory audit, periodical audit, interim audit, management audit, cost audit, tax audit, social audit, govt. audit, internal audit.

Unit – II: Audit Principles, Planning and Process

Basic principles, procedures and techniques of auditing, concepts of auditing, audit planning, audit programme, audit notebook, audit working papers, test checking, routine checking, audit files.

Unit – III: Internal Control, Vouching and Verification

Internal Control – Meaning, objects, advantages, need for evaluation of internal control system, steps to evaluate internal control system, tools/technique of internal control evaluation. Internal Check – Meaning, advantages, limitation, internal check for wage payment, cash receipts & payments, distinction between vouching and verification, duties of auditor in verification. Objects and importance of valuation, auditor's duty in valuation. Distinction between valuation and verification. Verification of important items of Assets and liabilities.

Unit – IV: Company Auditor

Qualification, Appointment, Rights, Duties, Liabilities, Removal.

Unit – V: Investigation

Types, Investigation under Company Act, Difference between Auditing and Investigation.

Investigation – when fraud is suspected, on behalf of bank.

Suggested Readings:

1. P. Gupta – Auditing, Sahitya Bhawan, Agra.
2. Dr. A.K. Talukder – Auditing, Kalyani Publishers, Ludhiana, India.
3. B.N. Tandon – Principles of Auditing; S. Chand & Co., New Delhi.
4. T.R. Sharma – Auditing Principles and Problems; Shahitya Bhavan, Agra.
5. Gupta Kamal – Contemporary; S.Chan & Co., New Delhi.

BC - 304

Cost Accounting

Objective: This course exposes the students to the basic concept and tool used in cost accounting.

Unit – I: Nature and Scope of cost accounting

Cost concept, types of cost, relating between cost accounting and financial accounting, Methods and techniques of costing. Classification of costs, preparation of cost sheet.

Unit – II: Accounting for materials

Labour concept, techniques and procedures, Bin card, stores ledger, pricing of material (issue) labour turn over (meaning and nature), cause and effects of labour turn over – methods of remuneration features of an effective work plan.

Unit – III: Over heads

Classification of overheads – production, Administration, selling and distribution overheads. Allocation and appointment of production overheads, Absorption of overheads – Methods.

Unit – IV: Job, Batch and contract costing

Job costing - Nature, purposes and procedure of job costing. Job cost sheet batch costing – nature and use of batch costing. Determination of economic batch costing.

Unit – V: Process Costing

Meaning and application of process costing, recording of costs under process costing, normal and abnormal loss and abnormal gain, inter process profit (Excluding joint and by products and equivalent production).

Suggested Readings:

1. Arora M.N: Cost Accounting – Principles and Practice; Vikas, New Delhi.
2. Jain S.P and Narang K.L: Cost Accounting, Kalyani, New Delhi.
3. Khan M.Y and Jain P.K: Management Accounting; Tata McGraw Hill.
4. Kalpan R.S and Atkinson A.A: Advanced Management Accounting; Prentice India International.
5. Tulsian P.C; Practical Costing; Vikas, New Delhi.
6. Maheswari S.N: Advanced Problems and solutions in Cost Accounting; Sultan Chand, New Delhi.

BCAF - 03 INDIRECT TAXES

Objective: This course aims imparting basic knowledge about major indirect taxes.

Unit – I: Basis for taxation, Direct taxes, and indirect taxes, Features of indirect tax, Difference between direct and indirect taxes, Advantages and disadvantages of direct taxes and indirect taxes, Constitutional validity, Administration and relevant procedures – Union list, State list and Concurrent list.

Unit – II: Customs Act, 1962 (including latest amendments)

Definitions, Power to prohibit importation, and exportation of goods, Levy of and exemption from customs duties – dutiable goods, duty on pilfered goods, valuation of goods for the purpose of assessment, date for determination of rate of duty and tariff valuation of imported goods, date for determination of rate of duty and tariff valuation of export goods, power to grant exemption from duty.

Unit – III: The Goods and Services Tax, 2017 (including latest amendments to the GST Act)

Preliminary, Administration, Levy and collection of tax, Taxes under GST – CGST, SGST, IGST, UTGST.

Unit – IV: Registration, Input tax credit, Accounts and records, Returns.

Unit – V: Payment of tax, Refunds, Assessments, Audit, Appeals and revision.

Suggested Readings:

1. Indirect Taxation Study Notes (Intermediate), The Institute of Cost Accountants of India.
2. Customs Act, 1962
3. The Central Goods and Services Tax Act, 2017. The Gazette of India, Ministry of Law and Justice (Legislative Department).

BCM - 03 Bank Management

Objective: To provide an understanding of the nature and function of banks.

Unit – I: Nature of Banking Business

Banking and other financial institutions in India; Official regulations and control over banks and other financial institutions; social-economic environment and socio obligations of banks in India; An overview of monetary system in India.

Unit – II: Organizing and Managing Banks

Alternative organizational structures of banks; forms of banking – unit banking, branch banking, chain banking, satellite and affiliate banking and correspondent banking; organizational structure of banks and relative advantages and disadvantages.

Unit – III: Financial Management in Commercial Banks

Management of liabilities; Management of assets; Expenditure control and profitability.

Unit – IV: Process of Bank Management

Planning, organizing; Co-ordination; Motivation: Control, organizational structure of commercial banks in India: Departmental set-up; Delegation of authority, internal control and information system.

Unit – V: Manpower Planning

Employee selection; Appraisal and promotion. Banking education, training and research; Branch location, policies, and decisions; Management of rural branches; Recent developments and current issues; Problems in bank management in India.

Suggested Readings:

1. Desai, Vasant: Principles of Bank Management, Himalaya Publishing House, Delhi.
2. Reed, E.W.: Commercial Bank Management, Harper and Row Publishers, New York.
3. Ghotgalkar, R.K: Service Conditions of Bank Employees, Himalaya Publishing House, Delhi.
4. Subha Rao, P: Principles and Practices of Bank management, Himalaya Publishing House, Delhi.
5. Sundharam, K.P.M: Banking theory, law and practice; Sultan Chand, New Delhi.

SEMESTER – IV

ALTE(BCM)- 404 Alternative English – II Short Stories, Prose, Communication Skills & Grammar

Objectives: The teachers are to give the students the bio-details of the authors, the background of the age/time and elucidate the works of the prescribed authors in simple language, give meanings of the words/allusions and teach the scholars to write reference to contexts, prepare glossary from the text and find out the philosophy of life in the works and interpret the didactic value/moral in the literary writings, etc. and to teach and revise remedial grammar/structural approach to language learning.

Unit – I: Short Stories (1 question of 10 marks; 2 objective/SAQ's of 2 marks each)

1. Somerset Maugham: The Lion's Skin
2. Katherine Mansfield: The Doll's House

Unit – II: Short Stories (1 question of 10 marks; 2 objective/SAQ's of 2 marks each)

1. O'Henry: The Last Leaf.
2. Mark Twain: The 10,00,000 Bank Note

Unit – III: Prose (1 question of 10 marks; 2 objective/SAQ's of 2 marks each)

1. Nirad C. Chaudhuri: Money and the Englishman
2. Thomas Henry Huxley: The Method of Scientific Investigation.

Unit – IV: Communication Skills (2 questions of 7 marks each)

Advertisements: Sales ads, job vacancy, business offers, etc.

Unit – V: Grammar 14 marks (objective question of 14 marks)

1. Prefix – 7 marks
2. Suffix – 7 marks

Suggested Readings:

1. NU Anthology of Prose and Short Stories, New Delhi; Macmillan, 2012.
2. M.G. Narashima Murthy, ed. Stories British and American, Hyderabad: Orient Longman.
3. Communication Skills. Frank Bros & Co.
4. Dhanavel, S.P English and Soft Skills. Hyderabad: Orient Blackswan, 2010.
5. Suresh Kumar, E& P. Sreehari, Communicative English, Hyderabad: Orient Blackswan, 2007.
6. Das, Bikram K., Functional Grammar & Spoken and Written Communication in English.
7. Synergy: Communication in English and study skills; Hyderabad: Orient Blackswan.

BC - 402

Fundamentals of Entrepreneurship

Objective: It provides exposure to the students to the entrepreneurial culture and industrial growth so as to preparing them to set up and manage their own business units.

Unit – I: Introduction

The entrepreneur; definition; emergence of entrepreneurial class; theories of entrepreneurship; role of socio-economic environment; characteristics of entrepreneur; leadership; risk taking; decision-making and business planning.

Unit – II: Promotion of venture

Opportunities analysis, external environment analysis-economic, social, and technological; competitive factors; legal requirements for establishment of a new unit, and raising of funds; venture capital sources and documentation required.

Unit – III: Entrepreneurial Behaviour

Innovation and entrepreneur, entrepreneurial behavior and psycho theories, social responsibility.

Unit – IV: Entrepreneurial Development Programmes (EDP)

EDP, their role, relevance, and achievements; role of government in organizing EDPs, critical evaluation.

Unit – V: Role of Entrepreneur

Role of entrepreneur in economic growth as an innovator, generation of employment opportunities, complementing and supplementing economic growth, bringing about social stability and balance regional development of industries; role in export promotion and import substitution, forex earnings, and augmenting and methods local demand.

Suggested Readings:

1. Tandon B.C: Environment and Entrepreneur; Chugh Publications, Allhabad.
2. Siner A. David: Entrepreneurial Megabooks; John Willey and Sons, New York.
3. Srivastava S.B: A Practical Guide to Industrial Entrepreneurs; Sultan Chand & Sons, New Delhi.
4. Prasanna Chandra: Project Preparation, Appraisal, Implementation; Tata McGraw Hill, New Delhi.
5. Pandey I.M: Venture Capital – The Indian Experience; Prentice Hall of India.
6. Holt: Entrepreneurship – New Venture Creation; Prentice Hall of India.

BC - 403 Accounting for Managerial Decision

Objective: The objective of this course is to acquaint students with the accounting concepts, tools and techniques for managerial decisions.

Unit – I: Introduction

Meaning, Characteristics, limitations, functions, objective, advantages and disadvantages of financial accounting, functions of management accounting, management accounting and managerial decisions.

Unit – II: Scope, tools and role of management accounting

Difference between financial accounting and management accounting, cost accounting and management accounting. Importance of management accounting, limitation of management accounting, responsibility and position of management accountant.

Unit – III: Marginal Costing and Break – Even analysis

Meaning, advantages, disadvantages of marginal costing: applications of marginal costing for managerial decisions, Break-Even-Analysis – meaning, utility/uses and assumptions of BEA, calculation of BEP, MOS, etc. Decision package.

Unit – IV: Analysing financial statements

Horizontal, vertical and ratio analysis, cash flow analysis.

Unit – V: Reporting to Management

Objectives of reporting needs at different managerial levels; type of reports, methods of reporting, reporting at different levels of management.

Suggested Readings:

1. Pandey, I.M.; Management Accounting, Vani Publication, Delhi.
2. Anthony, Robert: Management Accounting, Tarapore-Wala, Mumbai.
3. Lal, B.M and I.C. Jain: Cost Accounting: Principles and Practice, Prentice Hall, Delhi.

BC - 404**Corporate Accounting**

Objective: To provide knowledge and develop skills in the preparation of accounts of companies.

Unit – I: Shares

Issue of shares, forfeitures and re-issue of forfeited shares, issue of bonus shares, redemption of preference shares, issue and redemption of debentures.

Unit – II: Final Accounts and Balance Sheet

Preparation of profit and loss account and balance sheet of a company in the prescribed form with necessary adjustments.

Unit – III: Voluntary Liquidation of companies

Circumstances of voluntary liquidation of a company, order of disbursements of assets, preferential payments, liquidators final statement of account.

Unit – IV: Valuation of goodwill and shares:

Features, needs and factors affecting valuation of goodwill and shares, methods of valuation of goodwill based on super profit and valuation of equity shares based on net assets.

Unit – V: Amalgamation and Absorption companies

Alteration and Reduction of Capital.

Suggested Readings:

1. Gupta R.L., Radhaswamy M.: Company Account; Sultan Chand & Sons, New Delhi.
2. Maheswami S.N: Corporate Accounting, Vikas Publishing House, New Delhi.
3. Monga J.R. Ahuja Girish and Sehgal Ashok: Financial accounting; Mayur paper Backs, Noida.
4. Shukla M.C Grewal T.S and Gupta S.C: Advanced Accounts; S. Chand & Co., New Delhi.

BCAF - 04**Advanced Auditing**

Objective: This course aims at imparting knowledge about the advanced methods of auditing and their applications.

Unit – I: Audit of Limited Companies

Inspection of documents books and registers. Audit of preliminary expenses, profit prior to incorporation, public deposits, managerial remunerations, share capital. The visible profits and dividends-meaning, provisions of companies act in regard to declaration and payment of dividend. Auditor's duties as regards to divisible profits.

Unit – II: Special Audit and Investigation

Audit of banking companies and audit of insurance companies. Investigation-Meaning, types, distinction between investigation and audit, investigation when fraud is suspected, investigation when running a business is proposed to be purchased, investigation on behalf of a bank intending to sanction a loan to a concern, investigation under Companies Act 1956.

Unit – III: Audit of Public Accounts and Government Accounts

Legislature and financial control over revenue and expenditure of Government: consolidated fund – public accounts and contingency funds: CAG of India – Appointment, duties and powers, audit functions by CAG.

Unit – IV: Auditing in EDP Environment

Approach to computer auditing, types of computer system, characteristics of an EDP Environment, approach to auditing in an EDP environment, internal controls in an EDP environment.

Unit – V: Professional Conducts and Ethics

Provisions of chartered accountants Acts 1949 – Management council, standing committee, membership; professional misconduct and negligence/procedure of and inquiry.

Suggested Readings:

1. O.P. Gupta – Auditing, Sahitya Bhavan, Agra.
2. Dr. A.K. Talukder – Advanced Auditing, Kalyani Publishers, Ludhiana, Punjab.
3. B.N. Tandon – Principles of Auditing: S. Chand and Co., New Delhi.
4. T.R. Sharma – Auditing Principles and Problems; Sahitya Bhavan, Agra.
5. Gupta Kamal – Contemporary Auditing; S. Chand and Co., New Delhi.

BCM - 04 Insurance Management

Objective: To acquaint the students with the basics of financial and tax planning in the area of insurance.

Unit – I: Introduction

Tax benefits under insurance policies; life cycle needs – including solutions, matching of the customer's needs and requirements to available products.

Unit – II: Computation of Premiums/Bonuses

Mode of rebate large-sum assured policies rebate; extra premium; under premium computation of benefits; surrender value; paid – up value.

Unit – III: Insurance Documents

Insurance documents, including proposal forms and other relevant forms; first premium receipt/renewal premium receipt; policy contract; endorsement; renewal notice/bonus notices.

Unit – IV: Life Insurance Products

Individual and group policies; with profit and without profit policies; different types of insurance products – whole life products, interest sensitive products, term-assurance amenities; endorsement, assurance.

Unit – V: Options and Guarantees

Group insurance and pension plans. Health Related Insurance.

Suggested Readings:

1. Mishra M N: Insurance Principles and Practice; S.Chand & Co. New Delhi.
2. Insurance Regulatory Development Act – 1999.
3. Gupta O.S – Life Insurance; Frank Brothers, New Delhi.

SEMESTER – V

BC - 501 Environmental Studies

As per UGC guideline this is a compulsory paper Environmental Studies (EVS). It is to be taught in various Undergraduate programmes under the Nagaland University for semester system. This syllabus includes classroom teaching followed by fieldwork. This may be taught in 25 lectures.

Credit System: This paper shall be of 2 credits

Distribution of marks:

Part A – Objective & Short Answer type – 25 marks.

Part B – Essay type 45 marks.

Field Work – 20 marks

Internal Assessment – 10 marks.

Objective: This paper aims to give the fundamental idea about the functions of natural system. This has to be related with various man induced activities affecting the nature in a destructive manner. Students have to be practically involved to understand this process by doing field and assessment is internal.

Unit – I: Ecosystem and the Environment

Max. Lecture – 06

- Definition, scope and importance of Environmental studies, Need for Public Awareness.
- Concepts of an Ecosystem, Structure and functions of an Ecosystem.
- Producers, Consumers and Decomposers in an Ecosystem.

Unit – II: Natural Resources

Max. Lecture – 06

- Renewable and Non-Renewable Resources, Role of individual in conservation of natural resources for sustainable life styles.
- Use and over exploitation of forest resources, deforestation, timber extraction, mining, dams and their effects on forest and tribal people.
- Use and over exploitation of surface and ground water resources, floods, drought, conflicts over water, dams- benefits and problems.

Unit – III: Biodiversity and its Conservation

Max. Lecture - 04

- Definition, Genetic, Species and Ecosystem diversity, Bio-geographical classification of India.
- Value of biodiversity; consumptive use, productive use, social, ethical, aesthetic and option values.

Unit – IV: Environmental Pollution

Max. Lecture – 04

- Definition, causes, effects and control measures of air pollution. Water pollution and soil pollution.
- Causes, effects and control measures of Marine pollution, noise pollution, thermal pollution, nuclear hazards.

Unit – V: Population Issues and the Environment

Max. Lecture – 04

- Population growth, variation among nations, population explosion – family welfare programmes, environment and human health, Human Rights, Value education, HIV/AIDS.
- Woman and Child welfare, Role of Information technology in environment and human health, case studies.

Field Work and Assignment

Internal Marks – 30

Students should submit a report at the end of the semester based on the field study on the topic chosen with prior consultation with teacher concerned Marks – 20

Assignment/Seminar/Debate, etc.

Marks – 10

Suggested Readings:

- Bharucha Erach – Text Book of Environmental Studies; University Press (India) Pvt. Ltd.

2. Bharucha Erach – The Biodiversity of India; Mapin Publishing Pvt. Ltd., Ahmedabad.
3. India Santra S.C – Environmental Science; New Central Agency Pvt. Ltd., Kolkata, India.
4. Kaushik, Anubha & Kaushik – Perspectives in Environmental Studies; New Age International.
5. Singh Savindra, Environmental Geography, Prayag Pustak Bhavan, Allhabad.

BC - 502 Business Environment

Objective: This course aims at acquainting the students with the emerging issues in business at the national and international level in the light of the policies of liberalization and globalization.

Unit – I: Indian Business Environment

Concept, components and importance.

Unit – II: Economic Trends

Savings and investment; industry; trade and balance of payments; money; finance; prices.

Unit – III: Problems of Growth

Unemployment; poverty; regional imbalances; social injustice; inflation; parallel economy; industrial sickness.

Unit – IV: Role of Government

Monetary and fiscal policy; industrial policy; industrial licensing; privatization; devaluation; export-import policy; regulation of foreign investment; collaborations in the light of recent changes.

Unit – V: The Current Five Year Plan

Major Policies; Resources allocation.

Suggested Readings:

1. Swabara Islam: Business Environment, Taxman, New Delhi.
2. Sundaram & Black: The International Business Environment; Prentice Hall, New Delhi.
3. Agarwal A.N: Indian Economy; Vikas Publishing House, New Delhi.
4. Khan Farooq A: Business and Society; S. Chand, Delhi.
5. Dutt R. and Sundaram K.P.M: Indian Economy; S.Chand, Delhi.
6. Misra S.K. and Puri V.K: Indian Economy; Himalaya Publishing House, New Delhi.
7. Hedge Lan: Environmental Economics; MacMillan; Hampshire.
8. Dutt Ruddar: Economic Reforms in India; S. Chand, New Delhi.

BC - 503 Business Mathematics and Computer Applications

Objectives: The objective of this paper is to enable the students to have minimum knowledge of mathematics and computer as is to applicable to business and economic situation.

Unit – I: Determinant

Determination of 2nd & 3rd order. Expansion of determinant by Sarras method, Minor and co-factors of determinant, solution of linear equation by Cramer's rule, applied problems in business.

Unit – II: Matrix

Meaning, types, operation of matrices, Ad joint and inverse of matrix, Matrix Method, Applications to Business Problems.

Unit – III: Differential Calculus

Concepts of function, limit and continuity, graphs of functions, definition of derivative, rules of differentiation, second order derivative, maximum and minimum of functions involving one

variable only. Concept of partial derivative, Euler's Theorem. Application in solving business economic problems.

Unit – IV: Computer Applications

Areas of computer applications, component of computer, classification of computer, basic explanation of different operating system: DOS, WINDOWS and UNIX, Computer languages, binary number system.

Unit – V: Computer Networking and Internet

Basic concept of network, types of computer networking. Network topologies, client/server, technological foundation; protocols used in Internet, application and drawback of internet and E-commerce.

Suggested Readings:

1. Allen R.G.D: Basic Mathematics; MacMillan, New Delhi.
2. Soni, R.S: Business Mathematics; Pitamber Publishing House.
3. Kapoor, V.K: Business Mathematics; Sultan Chand & Sons, Delhi.
4. Holden: Mathematics for Business Economics; MacMillan India, New Delhi.
5. Agarwala Kamlesh N and Agarwala Deeksha: Business on the Net-Introduction to E-Commerce; MacMillan India, New Delhi.
6. Agarwala Kamlesh K and Agarwala Deeksha: An Introduction to wireless application protocol; MacMillan India, New Delhi.

BC - 504 Company Law

Objective: The objective of this course is to provide basic knowledge of the provisions of the companies Act, along with relevant case law.

Unit – I: Corporate personality

Kinds of companies' promotion on and incorporation of companies.

Unit – II: Memorandum of Association

Articles of association, Prospectus, Shares: Share capital, members, transfer and transmission.

Unit – III: Capital management

Borrowing powers, mortgages and charges, debentures.

Unit – IV: Directors

Managing Director, whole time director. Company meetings – kinds, quorum, voting, resolutions, minutes.

Unit – V: Majority powers and minority rights

Prevention of oppression and mismanagement. Winding up – kinds and conduct.

Suggested Readings:

1. Grower LCB: Principles of Modern Company Law, Stevens & Sons, London.
2. M.C.Kuchal: Modern India Company Law Act, Wadha & Co. Nagpur.
3. Kapoor N.D: Company Law – Sultan Chand & Sons, New Delhi.
4. Bagriyal A.K – Company Law, Vikas Publishing House, New Delhi.

BC - 505 Project Planning and Control

Objective: The objective of this course is to enable students learn the process and issues relating to preparation, appraisal, review, and monitoring of projects.

Unit – I: Identification of Investment opportunities

Project ideas, screening of ideas, environment scanning and opportunity analysis; Government regulatory framework.

Unit – II: Market and Demand Analysis

Information required for market and demand analysis, sources of information-primary and secondary, demand forecasting.

Unit – III: Technical Analysis

Materials and inputs; production technology; product mix; plant location and layout; selection of plant and equipment.

Unit – IV: Cost of Project and Means of Financing

Major cost components; means of financing; planning capital structure; various financing schemes of financial institutions.

Unit – V: Profitability, financial projections and tax considerations

Cost of production; break even analysis; projected balance sheet, profits and loss account and cash flow statement; provisions and considerations for computing taxable income.\

Suggested Readings:

1. Chandra, Prasanna: Project Preparation, Appraisal and Implementation, Tata McGraw Hill, New Delhi.
2. Pitale, R.L; Project Appraisal Techniques, Oxford and IBH.
3. Chaudhary, S: Project Management, Tata McGraw Hill, New Delhi.
4. Planning Commission: Manual for preparation of feasibility report.

BCAF - 05 Advanced Cost and Management Accounting

Objective: This course exposes the students to the basic concepts and tools used in cost and management accounting.

Unit – I: Introduction

Nature and scope of cost and management accounting – management accounting v/s financial and cost accounting – functions of cost and management accounting – cost concepts and classification of costs – concepts of cost and management audit – role of management accounting in decision making – cost sheet. Reconciliation of cost and financial accounting.

Unit – II: Accounting for material, labour and overheads

Material, labour and overheads cost control – concepts, techniques and procedures; pricing of material issues; labour turnover, idle time and overtime; methods of wages payment; time and piece rates; overheads – its classification, departmentalization and absorption, termination of overheads rates.

Unit – III: Cost Ascertainment

Unit costing, job, batch and contract costing, operating costing, process costing excluding inter-process profit, joint and by-products.

Unit – IV: Cost analysis for decision making

Standard costing and variance analysis, Absorption and concept and application.

Unit – V: Budgeting for profit planning and control

Meaning of budget and budgetary control; objectives, merits and limitations; types of budgets, fixed and flexible budgeting: Zero Base Budgeting; performance budgeting, transfer pricing – responsibility accounting.

Suggested Readings:

1. Bhabatosh Banerjee, Cost Accounting (Theory & Practice) PHI Learning private Ltd. New Delhi.
2. Hinsorani, Ramanathan, Grewal – Management Accounting; Sultan Chand & Sons, New Delhi.
3. B.M. Lal Nigam and G.L. Sharma – Cost Analysis and Control – Himalaya Publishing House, New Delhi.

BCM - 05 Human Resource Management

Objective: This course familiarizes the students with the basic of Human Resource Management.

Unit – I: An Introduction to HRM

Introduction, Distinction between personnel management & HRM; Human Resources and its importance; evolution of HRM, Human Relations theory; objectives of human relations. HRM in India: Introduction, HRM in India; Human Relation Movement; Scope of HR in India.

Unit – II: HR Planning

Introduction, human resource planning; need for HR planning; process of HR planning; HR planning system; Responsibility of HR planning.

Unit – III: Procurement Process

Recruitment & Selection – Introduction, concept of recruitment, factors affecting recruitment, sources of recruitment, recruitment & selection policies; recruitment practices in India, concept of selection – selection techniques.

Unit – IV: Human Resource Development

Training & Development – Introduction, Meaning of training, Importance of training, Training needs identification, types and techniques of training, need and importance of Management development, Training Evaluation, why training fails?

Unit – V: Employee Growth & Performance Appraisal

Employee growth – concept of employee growth, career planning, succession planning, other career programmes. Performance Appraisal – concept and need of employee review, concept of employee appraisal, types of appraisal method – Individual evaluation methods, Multiple – person evaluation methods, 360 degree appraisal, MBO.

Suggested Readings:

1. Personnel Management: C.B. Mamoria, Himalaya Publishing House Mumbai.
2. Human Resource Management: Robins P. Stephen, Prentice Hall of India (P. Limited, New Delhi).
3. Personnel Management F.B FLippo, McGraw Hill, New Delhi.
4. Human Resource Development: Bhatia & Verma, Deep & Deep Publication.

SEMESTER – VI

BC - 601 Business Communication

Objective: The objective of this course is to develop effective business communication skills among the students.

Unit – I: Introducing Business Communication

Basic forms of communicating; communication models and process; effective communication; theories of communication; audience analysis.

Unit – II: Corporate Communication

Formal and informal communication networks; grapevine; Miscommunication (barriers); improving communication. Practices in business communication; group discussion; Mock interviews; seminars; effective listening exercises; individual and group presentations and report writing.

Unit – III: Writing skills

Planning business messages; rewriting and editing; the first draft; Reconstructing the final draft; business letters and memo formats; Appearance request letters; Persuasive letters; sales letters; collection letters; office memorandum.

Unit – IV: Report Writing

Introduction to a proposal; short report and formal report; Report preparation. Oral Presentation: Principles of oral presentation, factors affecting presentation, sales presentation, training presentation; conducting surveys, speeches to motivate, effective presentation skills.

Unit – V: Modern Forms of communicating

Fax; E-mail; Video Conferencing; International communication; cultural sensitive and cultural context; writing and presenting in international situations; inter-cultural factors in interactions; Adapting to global business.

Suggested Readings:

1. Bovee and Thil: Business Communication Today; Tata McGraw Hill, New Delhi.
2. Ronald E. Dulek and John Fielder: Principles of Business Communication; MacMillan Publishing Company.
3. Kaul: Business Communication; Prentice Hall, New Delhi.
4. Balasubramanyam: Business Communication; Vikas Publishing House, Delhi.

CBCP (BC – 606)**Entrepreneurship Development (CBCP)****Objective:****Unit – I: Entrepreneurship Development**

Concept, Growth of Entrepreneurship in India, Entrepreneurship Development and Economic Growth.

Unit – II: Rural Entrepreneurship

Meaning, Need, Problems, How to develop rural entrepreneurship, NGO's and Rural Entrepreneurship

Unit – III: Women Entrepreneurship

Concept of women entrepreneurship, Growth, Problems, and Development of Women Entrepreneurship – Recent Trends.

Unit – IV: Tourism Entrepreneurship

Meaning of Tourism Entrepreneurship, Role and Scope of Tourism Entrepreneurship, Tourism Enterprises, Eco-Tourism, Nature tourism, rural tourism.

Unit – V: Entrepreneurship Development with special reference to Nagaland

Entrepreneurship and Economic Development in Nagaland, Factors impeding, the growth of entrepreneurship in Nagaland, Agri-preneurship development in Nagaland – need opportunities and challenges.

Suggested Readings:

1. Khanks, Dr. S.S: Entrepreneurship Development, S. Chand & Co. Pvt. Ltd, New Delhi.
2. Tandon, B.c: Environment and Entrepreneur, Chugh Publication, Allahabad.
3. Srivastava, S.B: A Practical Guide to Industrial Entrepreneurs, Sultan Chand & Sons, New Delhi.
4. Holt: Entrepreneurship – New Venture Creation, Prentice Hall of India.

BC – 603**Business Statistics****Unit – I: Statistics**

A Conceptual framework, meaning, types, nature & importance of statistics. Collection of data – primary and secondary data. Tabulation and diagrammatic representation of data.

Unit – II: Analysis of Univariate and Bi-variate Data

Measures of Central Tendency – concept and computation of various measures Mean, Median, Mode, Measures of Dispersion – concept and computation, Analysis of Bivariate Data – correlation and Regression analysis.

Unit – III: Index Numbers

Meaning, types, uses, construction of index numbers. Price index numbers, quantity index numbers, choice of base for computing index numbers. Fixed and chain base, conversion of fixed base index to chain base Index. Base shifting, splicing and deflating Index numbers.

Unit – IV: Time series and Forecasting.

Concept, Components of a time series, Measurement of Trend- Method of moving averages, Method of least square, Measurement of forecasting by using time series.

Unit – V: Sampling and probability.

Objectives of sampling, Principles, Method and types of Sampling. Probability- Definition, Addition and multiplication of Laws of Probability, conditional Probability.

Reference Books:

1. D.N. Elhance, Fundamentals of Statistics, Kitab Mahal, Allahabad.
2. Ajay Goel and Alka Goel, Taxman's Mathematics, and statistics, New Delhi.
3. S.P. Gupta, Elements of business Statistics, Sultan Chand & Sons.
4. R.P. Hooda – Statistics for Business and Economy Macmillan, New Delhi
5. R.S. Bhardwaj – Business Statistics, Excel Books, New Delhi.

BC - 604 Income Tax Law and Practice

Objective: It enables the students to know the basics of Income Tax Act and its implications.

Unit – I: Basic Concepts:

Income, agricultural income, casual income, assessment year, previous year, gross total income, total or net taxable income, person, tax evasion, avoidance and tax planning. Residential status and tax incidence – income exempted from tax.

Unit – II: Computation of Taxable Income & Tax Liability of Individual

- (a) Heads of Income – Salaries, income from house property, profits & gains from business or profession, capital, gains, income from other sources.
- (b) Set off and carry forward of losses.

Unit – III: Tax Management

- (a) Submission of Return and Procedures of Assessment
- (b) Tax Deduction at sources; Advance payment of tax refund of tax
- (c) Tax planning for individual.

Unit – IV: Appeals, Revisions and Advance Ruling

- (a) Appeals & Appellate authority
- (b) Revisions by the commissioner of income tax
- (c) Provisions regulating advance ruling

Unit – V: Income Tax Authorities

- (a) Central Board of Direct Taxes & Other Authorities
- (b) Powers, Functions of Income Tax Authorities.

Suggested Readings:

1. Singhanian, V.K: Student's Guide to Income Tax, Laxman, Delhi.
2. Prasad, Bhagwati: Income Tax Law & Practice, Wiley Publication, New Delhi.
3. Dinker Pagare: Income Tax Law & Practice, Sultan Chand & Sons, New Delhi.
4. Meneotra, H.C: Income Tax Law & Accounts; Sahitya Bhavan, Agra.
5. Dr. Girish Ahuja, Dr. Ravi Gupta: Systematic Approach to Income Tax, Bharat Law House Pvt. Ltd.

BC - 605 Financial Market Operations

Objective: This course aims at acquainting the students with the working of Financial Markets in India

Unit – I: An Overview of financial markets in India. Money Markets

Indian money markets composition and structure; (a) acceptance houses, (b) Discount houses, and (c) Call money markets;
Recent trends in India money markets.

Unit – II: Capital Market

Security Market – (a) New Issue Market, (b) Secondary Market:
Functions and role of stock exchange: listing procedure and legal requirements: Public issue – pricing and marketing: Stock Exchanges – National Stock Exchange and over-the-counter exchanges.

Unit – III: Securities Contract and Regulations Act

Main provisions, Investors Protections: Grievances concerning stock exchange dealings and their removal: Grievance redress cells in stock exchanges;
SEBI: Company Law Board, Press: Remedy through courts.

Unit – IV: Functionaries on stock exchanges

Brokers, Sub brokers, market makers, jobbers, and NRIS.

Unit – V: Financial Services

Merchant banking – functions and roles, SEBI guidelines
Credit rating – concept, functions, and types.

Suggested Readings:

1. Chandler M.V and Goldfeld S.M: Economics of Money and Banking; Harper and Row, New York.
2. Gupta Suraj B.: monetary Economics; S. Chand and Co., New Delhi.
3. Gupta Suraj B: Monetary Planning in India; Oxford, Delhi.
4. Bhole I.M: Financial Markets and Institutionals; Tata McGraw Hill, New Delhi.

BCM/BCAF - 06 Project

Objective: It has been proposed to introduce project work work/paper in order to enable the students to get acquainted with the practices and procedures prevalent in the actual fields of business and commerce. This project work will be offered in the sixth (6th) semester only. The topic of the project work will be based on the honours group opted.

Guidelines for Undertaking Project Work in B.Com 6th Semester.**Title of the Project:**

The student shall select the title of the project in consultation with the supervisor concerned of his/her college.

Distribution of Marks:

The Project shall carry 5 credits (five) value.

Project Report will be evaluated on the basis of 50: 50 marks. This includes 50 marks for the project report and 50 marks for presentation and viva-voice examination.

Submission of Project report:

Normally the project work should be taken up right from the beginning of the sixth (6th) semester class. The report of the project shall be submitted to the Principal of the College after duly signed, authenticated and forwarded by the concerned supervisor. The Project report shall be submitted not later than 45 days before the commencement of the end semester examination.

Size of the Project Report:

The project report shall be prepared within 25 to 50 pages only. The report shall be typed in A4 size paper with 1.5 line spacing and font size 12 in Times New Roman.

Evaluation:

The Project report shall be evaluated by two examiners as follows:

1. The Supervisor
2. One External Examiner from other colleges having commerce stream.

Presentation & Viva Voice Examination:

Presentation and Viva Voice examination shall be conducted by a three members Committee constituted by the Principal of the College of which one could be external member to be nominated from the University. The Final mark to be awarded for the Project report shall be the average of the marks given by the two examiners.

Carry forward of marks:

In case a student fails or reappears in subsequent sixth semester examination, the mark, originally secured by him/her on the project work shall be carried forward. The failed student will not be required to resubmit project report.
