**Name of the Programme: Bachelor of Commerce**

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| **Sl. No.** | **Name of the Course** | **Semester** | **Topic Name** | **Value Addressed** | **Syllabus link** |
| **2018-2019 (Non-CBCS Course)** |
| 1. | Business Organisation and Entrepreneurship Development | Sem-I | 1. Social, economic and cultural entrepreneurship
2. Setting up new enterprise
 | Environment and Sustainability | https://drive.google.com/file/d/10vw4LKo56dDMfL0FsIqih5BeRAtis5du/view?usp=sharing |
| 2. | Human Resource Management | Sem-I | 1. Nature and scope of HRM
2. Recruitment and Placement
3. Job Evaluation & Wage and Salary Administration
4. Emerging Horizons in HRM
 | Human Values |
| 3. | Communicative and Functional English | Sem-II | 1. Theory and Models of Communication
2. Self-Development and Communication & Verbal & non-verbal communication
3. Use of English for Effective Business Communication
 | Professional Ethics |
| 4. | Financial Accounting | Sem-II | 1. Accounting Standards, Branch Accounting
2. Departmental Accounts & Valuation of Goodwill
 | Professional Ethics |
| 5. | Principles of Management | Sem-II | 1. Managerial functions, human relation approach, management thought
2. Planning, organizing, decision making, staffing, leadership, motivation, communication and control in management
 | Human Values |
| 6. | Management Accounting | Sem-II | 1. Marginal Costing
2. Budget and Budgetary Control
3. Standard costing and Variance Analysis
 | Professional Ethics |
| 7. | Human Resource Planning Development | Sem-II | 1. Employee training, Executive Development and career Management
2. Performance Appraisal and Human Resource mobility
3. Human Resource Accounting, Human Recourse Information System
 | Human Values |
| 8. | Environmental Studies | Sem-III | 1. Renewable and non-renewable resources
2. Multi-disciplinary Nature of Environmental Studies
3. Bio-diversity and its Conservation
4. Environmental Pollution
5. Social Issues and the Environment
 | Environment and Sustainability |
| 9. | Communicative and Functional English | Sem-III | 1. Business Correspondence
2. Information Technology and Modern forms of Communication
 | Professional Ethics |
| 10. | Direct Taxes | Sem-III | 1. Income Tax Act 1961
2. Wealth Tax Act 1957
 | Professional Ethics |
| 11. | Industrial Relations & Labour Laws | Sem-III | 1. Labour welfare & labour welfare officer, importance of workers education
2. Collective Bargaining, Worker participation in management, Settlement Machinery
3. Trade Union Act, 1926, Industrial Employment (Standing Orders)
 | Human values |
| 12. | Indirect Taxation | Sem-IV | 1. Central Sales Tax Act, 1956, The Central Excise Act 1944, The Customs Act 1962, Value Added Tax and Assam Value Added Tax Act
 | Professional Ethics |
| 13. | Marketing Management | Sem-V | 1. Consumer Behaviour
2. Distribution channel for consumer and industrial goods
3. Product standardization and simplification
4. Advertising agency and measurement of advertising effectiveness, Sales promotion
 | Human values |  |
| 14. | Regulatory Framework of Business | Sem-V | 1. Indian Contract Act 1872, Special Contract, Sale Of Goods Act 1930, Assam Co-Operative Societies Act, 1949
 | Human values |  |
| 15. | Customer Relations & Retail Trade Management | Sem-V | 1. Building Customer Relationship, Customer interaction route, Relationship based pricing schemes
 | Human values |  |
| 16. | Regulatory Framework of Business | Sem- VI | 1. Indian Partnership Act 1932,
2. Foreign Exchange Management Act 1999
3. Information Technology Act 2000, Securities And Exchange Board Of India Act, Limited Liabilities Partnership Act. 2000 And Patent Act 1999
 | Professional Ethics |  |
| 1. Consumer Protection Act 1986
2. The Right to Information Act 2005
 | Human values |
| 17. | Business Research Methods and Project Work | Sem-IV | Project Writing on any topic related to business, accounting, entrepreneurship, micro-finance, investing in stocks, Gender, Human Values, Environment and Sustainability, Professional Ethics | * Gender
* Human Values
* Professional Ethics
* Environment and Sustainability
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| **2020-2023 (CBCS Cource)** |
| 1. | Business Communication | Sem-I | 1. Verbal & non-verbal communication
2. Business correspondence
3. Report writing, Vocabulary and oral presentation.
 | Professional Ethics | https://drive.google.com/file/d/14iW72SJ\_JSKF1xpQdkjpjKQnMURjeM6-/view?usp=sharing |
| 2. | Financial Accounting | Sem-I | 1. Theoretical and Practical knowledge on Computerised Accounting system
 | Professional Ethics |
| 3. | Business Law | Sem-I | 1. Indian Contract Act, 1872 (General Principles of Law of Contract & Specific Contract)
2. The Sale of Goods Act, 1930
3. Partnership Laws
4. The Negotiable Instruments Act 1881
5. Right to Information Act 2005
 | Professional Ethics |
| 4. | Investing in Stocks | Sem-I | 1. Investing Fundamentals
2. Stock Analysis and Valuation
3. Investing in Mutual Funds
4. Understanding Derivatives
 | Professional Ethics |
| 5. | Environmental Studies | Sem-II | 1. Renewable and non-renewable resources
2. Multi-disciplinary Nature of Environmental Studies
3. Bio-diversity and its Conservation
4. Environmental Pollution
5. Social Issues and the Environment
 | Environment and Sustainability |
| 6. | Corporate Laws | Sem-II | 1. National Company Law Tribunal.
2. Corporate Social Responsibility
3. Committee of Board of Directors
 | Professional Ethics |
| 1. Women Directors
 | Gender |
| 7. | Computer Application in Business | Sem-II | 1. Creating Business Documents
2. Preparing presentation, spreadsheets in business applications
3. Managing the data records of Employees, Suppliers and Customers
4. HRM and its accounting
 | Professional Ethics |
| 8. | Income Tax Law And Practice | Sem-II | 1. Application of principles and provisions of Income-tax Act, 1961 and the relevant Rules.
2. Practical application of E-Filing and Income tax returns
 | Professional Ethics |
| 9. | Management Principles and Applications | Sem-III | 1. Managerial functions, human relation approach, management thought
2. Planning, organizing, decision making, staffing, leadership, motivation, communication and control in management
 | Human Values |
| 10. | Entrepreneurship | Sem-III | 1. Micro, Small and Medium Enterprises
 | Human Values |
| 1. Entrepreneurship and creative response to the society’ problems and at work
2. Sustainability of entrepreneurship
 | Environment and Sustainability |
| 1. Sources of business ideas and tests of feasibility
2. Mobilising Resource
 | Professional Ethics |
| 1. Women Entrepreneurship
2. Entrepreneur’s associations and self-help groups
 | Gender |
| 11. | New Venture Planning | Sem-III | 1. Legal Challenges in Setting up Business
2. Business Plan Preparation for New Ventures
 | Professional Ethics |
| 1. Starting New Ventures
2. Entrepreneurial imagination and creativity
 | Environment and Sustainability |
| 12. | Human Resource Management | Sem-IV | 1. Human Resource Management: Human Capital, Role Status and competencies of HR Manager Human Resource Information System
2. Acquisition of Human Resource
3. Training and Development
4. Performance Appraisal
5. Employee health and safety
 | Human Values |
| 1. Employee welfare, social security; Employer-Employee relations
 | Environment and Sustainability |
| 1. Ethics in HRM.
 | Professional Ethics |
| 13. | Micro Finance | Sem-IV | 1. Micro Finance
2. Management of MFIs- Fund
3. Legal and Regulatory Framework for Micro Finance
 | Professional Ethics |
| 14. | E-Commerce | Sem-IV | 1. Technology used in e-commerce, security & encryption
2. IT Act 2000 and Cyber Crimes
3. E-payment System
4. On-line Business Transactions
 | Professional Ethics |
| 15. | E-Filing of Returns | Sem-IV | 1. Income Tax and E-Filing of ITRs
2. TDS and E-filing of TDS returns
3. Service Tax and E-filing of Service Tax Returns
 | Professional Ethics |
| 16. | Principles of Marketing | Sem-V | 1. Marketing environment- Socio-cultural and legal environment
2. Social Marketing, Rural Marketing, Green marketing
 | Environment and Sustainability  |
| 1. Consumer Behaviour
 | Human Values |
| 17. | Advertising | Sem-V | 1. Social, ethical and legal aspects of advertising in India.
 | Professional Ethics |
| 18. | Auditing And Corporate Governance |  | 1. Corporate Governance and Corporate Social Responsibility
2. Business Ethics
3. Green Governance
4. CSR provisions under the Companies Act 2013
5. Basic considerations of audit in EDP Environment
 | Professional Ethics |
| 19. | Consumer Affairs & Customer Care  |  | 1. The Consumer Protection Act, 1986
2. Grievance Redress Mechanism under the Consumer Protection Act, 1986
3. Industry Regulators and Consumer Complaint Redress Mechanism
4. Quality and Standardization
 | Professional Ethics |
| 20. | Business Research Methods and Project Work | Sem-IV | Project Writing on any topic related to business, accounting, entrepreneurship, micro-finance, investing in stocks, Gender, Human Values, Environment and Sustainability, Professional Ethics | * Gender
* Human Values
* Professional Ethics
* Environment and Sustainability
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