

Teaching Plan
P.G. Department of Commerce (M.Com)
D.H.S.K. Commerce College
for the Period
August – December 2025
(M.Com 1st & 3rd Semester)

SEMESTER	COURSE	COURSE CODE	TITLE OF THE COURSE
1ST SEMESTER	CORE	COM 10100	Organisational Theory and Behaviour
		COM 10200	Statistics
		COM 10300	Marketing Management
	DSE	GROUP : A (FINANCE) COM 10411	Financial Institutions & Financial Market.
		GROUP : B (MARKETING) COM 10421	Agricultural and Rural Marketing.
	AEC	GROUP : A (FINANCE) GROUP : B (MARKETING) } COM 10500	Use of Statistical Software.

SEMESTER	COURSE	COURSE CODE	TITLE OF THE COURSE
3RD SEMESTER	CORE	COM 30100	Managerial Economics
		COM 30200	Business Ethics & social responsibility.
		COM 30300	Financial Management
	DSE	GROUP : A (FINANCE) COM 30412	Retail Banking
		GROUP : B (MARKETING) COM 30421	Service Marketing
	AEC	Group: A (Finance) COM 30510 Group: B (<u>Marketing</u>) COM 30420	Goods and Service Tax (GST) Law & Practice. Digital Marketing.
	GE	GE-301 CMS	Soft Skills For Employability.

M.COM 1st SEMESTER

Course Code: 10100

Course Title: Organization Theory & Behaviour

Nature of the Course: Core

Total Credit Assigned: 4 credits

Course Objective:

The objective of this course is to help students understand the conceptual framework of organization, Organization theories and Organization behaviour. It helps the students to identify the patterns and structures of the organization and help to develop cognizance of the important of human behaviour.

Block	Unit	Contents	Teachers
1	I II III IV	Organization- Concept, typology Organization Theory; appraisal of Organization Theories Relationship between Management, Organization Theory & Behaviour. Span of Management	Mrs. Bani Kachari
2	I II III IV	Structuring of Organizational Relationship Authority & Power Delegation & Decentralization Organizational Behaviour: Introduction, Concept & Determinants	Dr. Priyanka Dhanuka
3	I II III IV	Perception; Learning Attitude & Personality Transactional Analysis Group behavior and Dynamics.	Dr. Priyanka Dhanuka
4	I II III	Motivation: Process of Motivation; Theories & Research Leadership: Approaches/Styles, Leadership effectiveness. Management of change and Organizational Development.	Mrs. Bani Kachari

Course Code: 10200

Course Title: Statistics

Nature of the Course: Core

Total Credit Assigned: 4 credits

Course Objective:

This course intends to provide sound understanding of Statistics and how statistics can be applied in commercial activities. The following are the learning objectives of this course:

1. To develop an understanding in the theory of probability and probability distributions.
2. To understand the concept of sampling, different types of sampling and to develop idea how to draw random sample practically.
3. To learn the concept of multiple regression model and its practical utility in the field of commerce.
4. To understand the concept of testing of hypothesis and how different parametric test viz., t-test, F-test etc. can be applied.
5. To develop understanding when and how non-parametric statistical test can be applied.
6. To understand data processing with the help of different package such as MS Excel, MS Access and SPSS.

Block	Unit	Contents	Teachers
1. Probability	I II III	Theory of Probability Probability Distribution Errors in Sampling	Dr. Mintu Kr. Das
2. Sampling Theory & Design of Sampling Survey	I II III	Sampling- Introduction and types of Sampling Principles of Sampling Multiple Regression Analysis-Concepts Application.	Dr. Ajit Goswami
3. Statistical Inference	I II III	Test of Hypothesis F-Test and Analysis of Variance Non-Parametric tests (chi-square test, Wilcoxon signed test, Kruskalwallis test, Rank correlation)	Dr. Mintu Kr. Das
4. Computer Application	I II III	Data Processing Introduction to MS Excel and MS Access Introduction to SPSS Package	Dr. Ajit Goswami

Course Code: 10300

Course Title: Marketing Management

Nature of the Course: Core

Total Credit Assigned: 4 credits

Course Objective:

The objective of the course is to help the students understand:

1. The Concepts of Marketing
2. The knowledge of Consumer Behaviour
3. The process of Market Segmentation
4. The concept Marketing Mix
5. The significance of Marketing Research

Block	Unit	Contents	Teachers
1	I	Meaning of market-definition and classification of markets. Marketing- features-object- importance, Modern marketing, Marketing concepts. Marketing Mix- meaning, definition, elements, problems. Marketing functions, Marketing environment. [Two Business Case Studies]	Dr. Priyanka Dhanuka.
2	II	Consumer Behaviour: Why study buying Behaviour? Buyer Behaviour- Buying Motives. Kinds of markets- Consumer decision behaviour-Consumer buying decision process. [Two Business Case Studies]	Mr. Prasenjit Gogoi
3	III	Market segmentation- Criteria, basis and methods of segmentation. Practice of market segmentation. Product –features-classification- product policies-product planning and development- product mix product life cycle. Brands- branding, reasons for branding, conditions favourable to branding, types of brand- packaging, features, types. [Two Business Case Studies]	Dr. Kasturi Saikia
4	IV	Pricing-importance of price- pricing objectives- factors affecting pricing decisions – procedure for price determination-kinds of pricing Marketing and distribution- Channels-design-selection- physical distribution decision. Promotion-selling, promotion and sales promotion- need, importance and objectives- Promotional mixes and strategies [Two Business Case Studies]	Mr. Prasenjit Gogoi
5	V	Marketing research-objectives, procedure and types- methods of data collection- sampling, methods of sampling – sources of secondary data- organization of marketing research. Concepts of social marketing, service marketing, rural marketing and E-marketing. [Two Business Case Studies }	Dr. Priyanka Dhanuka.

Course Code: 10411

Course Title: Financial Institutions and Financial Market

Nature of the Course: DSE

Total Credit Assigned: 4 credits

Course Objectives:

This course has been designed to enable the students to understand the role of financial institutions and markets. It also helps to develop a series of applications of principles from finance that explore the connection between financial markets, financial institutions and the economy. On the financial markets side, the students will learn how the financial market functions and the regulatory provisions to be followed by the market participants. On the institutions side, they will learn about investment banks, insurance companies, mutual funds and some other financial service providers. This Course aims at enlightening the financial and other matters about the financial infrastructure available and enables them to take wise and well informed decisions to benefit the organization and other stakeholders

Unit	Contents	Teachers
I	Introduction: Nature and role of financial system;Financial system and financial markets; Financial system and economic development;Indian financial system - an overview.	Dr. Tulika Muttack
2	Money market - Meaning, constituents,functions of money market Money market instruments- call money market, treasury bills market, certificates of deposits, commercial bills, trade bills etc; Recent trends in Indian money market;	Mr. Borsing Hanse
3	Capital Market: Functions, Primary and Secondary Capital market. Role of SEBI as a regulator of capital market- an overview; Indian Equity Market – Methods of Capital Issue in New IssuesMarket – Initial Public Offer (IPO), Right Issue, Private Placement, Qualified Institutional Placement (QIP), Offer For Sale (OFS). Merchant banks, Underwriter, Bankers to the issue. Stock Exchanges in India: Stock Market Operations,SEBI Regulation for Stock Exchanges, NSE and BSE role and functions; Depository service- Regulatory provisions for Depositoryservices. Reforms in the capital market as a part of financial sector reform.	Dr. Tulika Muttack
4	Market participants and Financial Instruments: Insurance Industry in India: Insurance Regulatory and Development Authority (IRDA) – Duties, Powers. Overview of insurance products. Mutual Funds -Concept, Benefits, and Role/Functions of Mutual Funds. SEBI regulations for Mutual Funds. Derivative Instruments- Forward, Future, Options and Swaps. Non Banking Financial Companies (NBFCs): Housing finance institutions, Venture capital fund, Credit rating Agency,.	Mr. Borsing Hanse

Course Code: 10421

Course Title: Agricultural and Rural Marketing

Nature of the Course: DSE

Total Credit Assigned: 4 credits

Course Objectives:

- To create awareness about the status and scope of agricultural and rural markets vis-à-vis the respective marketing strategies in India.
- To introduce students to the distinctive features of these markets as compared to markets for other goods and services; particularly highlighting major schematic, institutional and policy initiatives at different levels.

Block	Unit	Contents	Teachers
1.	I: Basics of Agricultural Marketing	Distinctive Features of Agricultural Marketing; Scope and forms of Agri- business; Role of Agro-processing in Agri-business development; Overview of Agri business cooperatives – role, formation and functioning; Impediments to improved performance; Status of agricultural marketing – Global and Indian scenario.	Dr. Priyanka Dhanuka.
2.	II: Rural Marketing Environment and Features	Rural Marketing Strategies with special reference to Segmentation, targeting and positioning; Products and services in the rural markets; Channels of Distribution and trade management; Rural Communication, advertising and sales promotion; Rural Marketing Mix; Rural Consumer Behaviour, Pricing in Rural Markets.	Dr. Kasturi Saikia
3.	III: Logistic and Supply Chain	Elements of Agri-logistics and Supply Chain Management – demand forecasting (with special reference to changing environment and planning for uncertainty); functions of inventory, warehousing and distribution centres; transportation – Outsourcing and 3 PLs (Third Party Logistics) and 4PLs (Fourth Party Logistics); CRM and IT in agricultural marketing – an overview.	Dr. Kasturi Saikia
4.	IV: Policy and Institutional Support	Micro credit and micro finance models for agricultural and rural marketing in India; Financial Institutions for Agri and Rural development; Role of government and NGOs; Policy and schemes of NABARD.	Mr. Borsing Hanse

Course Code: 10500

Course Title: Use of Statistical Software

Nature of the Course: AEC

Total Credit Assigned: 2 credits

Course Objective:

To acquaint the students with the practical problems of basic modules of the SPSS Version 16.

Block	Unit	Contents	Teachers
I	UNIT1.	SPSS its history and different versions of SPSS. Data view and variable view inSPSS. Data types in SPSS – Scaling: Nominal, Ordinal, Interval and Ratio. Data entry in SPSSboth Primary and Secondary data. Preparing variable view from a questionnaire having a mix of categorical, numerical (both \ integers and real numbers), string variables, date variables etc. Data manipulation in SPSS like- recoding into same variable, recoding into different variable, \ identifying duplicate cases, compute variable, weight cases, select if, split file, crosstab, p-p plot. Descriptive statistics in SPSS, data standardization, drawing simple graphs like Pie diagram, bar diagram, box plot, scatter diagram, error bar plot.	Dr. Mintu Kr. Das
	Unit2	Dealing with bivariate data in SPSS, computation of correlation coefficient - Pearson, Kendall and Spearman. Simple linear and non-linear regression in SPSS. Comparing regression curves for a given dataset and obtain the predicted values from bivariate regression.	Dr. Mintu Kr. Das.
II	UNIT3	Test of significance for mean, variance, ANOVA (both one way and two way). Multiple regression with and without dummy variables, Binary logistic regression.	Dr. Ajit Goswami.
	UNIT4	Analysis of data in SPSS obtained from Likert type scales. Non-parametric tests- Binomial test, Chi-square test, Kolmogorov Smirnov test, Wilcoxon signed rank test, run test, Mann Whitney U test, Wald Wolfowitz 2 sample test, Median test(k- sample), Wilcoxon matched pair signed rank test.	Dr. Ajit Goswami.

M.COM 3RD SEMESTER

Course Code: 30100

Course Title: MANAGERIAL ECONOMICS

Nature of the Course: CORE

Total Credit Assigned: 4 Credits

Course Objectives:

To understand the application of various economic theories and models in managerial decision making and to be able to relate the assumptions made in these theories to the prevailing business and/or market conditions from a consumer's as well as a producer's point of view.

Block	Unit	Contents	Teachers
I REVISITING THE BASICS OF ECONOMICS	1. 2. 3.	Concept and Scope of Managerial Economics. Micro and Macro Level Analysis, Demand and Supply Analysis, Static and Dynamic Analysis. Demand Forecasting Methods, Law of Supply: Exceptions to the Law, Market Equilibrium.	Dr. Chitra Roy
II PRODUCTION	1 2 3	Production Function, Cost of Production, Production Possibility Marginal Rate of Substitution, Isoquants Input-Output Analysis	Dr. Chitra Roy
III COST	1. 2. 3.	Cost Theory, Types of Cost: Opportunity Cost, Social Cost, Private Cost, Economical; vs Accounts Cost, Marginal vs Average Cost, Long Run vs Short-Run Cost, Cost-Output Relationship: Short-Run and Long-Run, Cost Function Economies and Diseconomies of Scale	Dr. Bidisha Mahanta. & Ms. Riya Das.
IV PRICE AND PROFIT	1. 2. 3.	Concept and Types of Pricing, Revenue and Price, Objectives of Pricing, Pricing Policies and Methods. Relationship Price Output Determination under Monopoly, Monopolistic, Oligopolistic and Perfect Market Conditions. Nature of Profit, Theories and Measurement of Profit, Pricing of Factors of Production.	Dr. Bidisha Mahanta.

Course Code: 30200

Course Title: Business Ethics and Social Responsibility

Nature of the Course: CORE

Total Credit Assigned: 4 Credits

Course Objectives:

1. To acquaint the students with the meaning of ethics, values, norms, and belief.
2. To make the students familiar with Business Ethics, social responsibility, and ethical thoughts of eminent Indian thinkers.

Block	Unit	Contents	Teachers
1	1. 2. 3.	Meaning Ethics- definition of ethics and Business Ethics. Objectives, nature and sources of ethics- Types of ethics-Need for business ethics-importance of business ethics. Factors influencing business ethics-business and ethical responsibility. (Practical – Case Studies)	Dr. Priyanka Dhanuka.
2.	1. 2. 3.	Values, Norms & Beliefs meaning of values –a comprehensive view of values. Morality moral standards-moral dilemma Beliefs and their role. Ethical codes- theories of ethics- ethical reasoning (Practical – Case Studies)	
3.	1. 2. 3.	Ethical Management- objectives of management ethics – Ethical activities Ethics compliance management – company codes Codes of ethics managerial dilemma- Ethics Training (Practical – Case Studies)	
4.	1. 2. 3.	Social Responsibility of Business Objective, social responsibility concept. Broader ethical issues in Society – Corruption, Bribery, Black marketing, Corporate Crime. Corporate Social Responsibility CSR in India. Ethical thoughts of Gandhi, Vivekananda and JRD Tata. (Practical – Case Studies)	

Course Code: 30300

Course Title: Financial Management

Nature of the Course: CORE

Total Credit Assigned: 4 Credits

Course Objectives:

The objective of the course is to help the students understand:

1. The Concepts of Finance
2. The knowledge of Risk and Return
3. The process of Financial Decision Making

Block	Unit	Contents	Teachers
1:The scope and Environment of Financial Management	I II III	An overview of FinancialManagement. Time Value of Money. Risk and Return (basics). Case Study	Dr. Satya Ranjan Doley.
2: Analysisof Risk and Return	I II III	Risk and Return- Portfolio Theory. Risk and Return – capital asset-Pricing. Central Concept and Value	Dr. Jacob Konwar
3: StrategicFinancial Decision Making	I II III	Investment appraisal–Introduction Investment Appraisal – Risk Analysis Cost of Capital – WACC Case Study	Dr. Satya Ranjan Doley.
4: StrategicFinancial DecisionMaking	I II III	Capital structure and Gearing. Dividend Policy. Financial Analysis and performance Evaluation.	Dr. Jacob Konwar

Course Code: 30412

Course Title: Retail Banking

Nature of the Course: DSE

Total Credit Assigned: 4 Credits

Course Objectives:

- To introduce students with the Basics of Retail Banking.
- To understand about different types of Retail Products and the Product Development Process.
- To expose students to the different technology adopted in the area of Retail Banking and services offered by banking institutions in India.

Block	Unit	Contents	Teachers
1. Introduction	1. 2. 3.	Meaning, Features and Advantages of Retail Banking Operations. Constraints in Retail Banking Operations. Distinction between Retail and Corporate/ Wholesale Banking.	Dr. T. P. Upadhyay.
2. Retail Products	1. 2. 3.	Retail Products Overview - Customer requirements. Products Development Process: Different types of Products, New Product Development, Constraints in New Product Development, Credit scoring, CIBIL. Important Retail Products: Home Loans, Auto / Vehicle Loans, Educational Loans, Personal Loans: Eligibility, Purpose, Amounts, Margin, Security, Disbursement, Moratorium, Prepayment issues, Repayments / Collection, EMI. Credit / Debit Cards - Credit Vs Debit Cards, Eligibility, Purpose, Amounts, Margin, Security, Process of using the cards, Billing Cycle, Credit Points. Remittances Products	Dr. T. P. Upadhyay.
3. Marketing in Retail Banking.	1. 2.	Meaning of Bank Marketing, Marketing Mix in Retail Banking, Delivery Channels - Branch, Extension counters, ATMs, POS, Internet Banking, M-Banking. Delivery Models. Customer Relationship Management: Meaning and Need of Customer Relationship Management, Implementation stages in Customer Relationship Management Process. Service Standards for Retail Banking: Objectives and Applications. Technology in Retail Banking: Need and Issues in Technology processes, Technology Process Model Adopted by Banks.	Dr. T.P. Upadhyay
4. Other Issues Related to Retail Banking.	1. 2. 3.	New Developments in Retail Banking - New products like Insurance, Mutual Funds, Demat services, Online / Phone Banking, Property services, Investment advisory / Wealth management. Recovery of Retail Loans - Defaults, Rescheduling, recovery process. SARAFESI Act, DRT Act, use of Lok Adalat forum. Recovery Agents - RBI guidelines.	Mr. Borsing Hanse

Course Code: 30421

Course Title: Service Marketing

Nature of the Course: DSE

Total Credit Assigned: 4 Credits

Course Objectives:

- To introduce the students about the importance of Service Marketing in a country's economy.
- To highlight the environments in which the service marketing operates.
- To enumerate the application of Marketing Mix in Service Marketing.
- To understand the application of Service Marketing in various sectors.

Block	Unit	Contents	Teachers
1.	I. II III IV V	The growth of service economy Nature of Services: Goods and Service Marketing Macro and Micro Environment of Services Service Marketing Triangle; Components of Services Understanding Service Customers	Mr. Prasenjit Gogoi.
2.	I II III IV V	Customer expectations of Service. Customer perceptions of Service. Service quality and Gap Model. Employees and Internal Marketing. Service Market: Segmentation, Targeting and Positioning	Dr. Priyanka Dhanuka.
3.	I. II. III. IV. V.	Revised Marketing Mix for Services. Planning for Service offer: New Service Development. Pricing for Services, Service Promotion. Management of People, Management of Process, Management of Physical Evidences. Marketing of Demand and Supply of Services	Dr. Kasturi Saikia.
4.	I.	Service Marketing Applications: Marketing of Financial Services. Marketing of Hospitality. Marketing of Educational Services. Marketing of Tourism. International Marketing of Services: Problems. Trends in Services: Restrictions	Dr. Priyanka Dhanuka.

Course Code: 30510

Course Title: Goods and Service Tax (GST) Law & Practice.

Nature of the Course: AEC

Total Credit Assigned: 2 Credits

Course Objectives:

This course is intended to introduce the students with the structure of Indirect tax in India. The principles of indirect tax and direct taxes are also been included for conceptualization of tax structure. The students are also expected to learn the concept of GST and its history. They will also learn about the record keeping aspects under GST regime and filling of GST return periodically as per the prescribed procedure.

Block	Unit	Contents	Teachers
Block 1: Introduction	I: Conceptual framework. II: Features of Taxes	Concept and features of indirect taxes; History of indirect taxes in India; Principal indirect taxes in India; Direct and Indirect Taxes; Features of Indirect Taxes.	Mr. Keshabananda Haloi.
Block 2: GST Framework in India	I: GST Laws II: Conceptual Framework	Goods and Services Tax (GST) Laws in India; Concept of GST; Need for GST in India; Framework of GST as introduced in India; Benefit of GST.	
Block 3: GST authorities and Levy:	I: GST Authorities II: Levy and Collection	Constitutional aspects of GST; Authorities under GST Laws; Levy and collection of CGST and IGST; a) Application of CGST/IGST law, b) Concept of supply including composite and mixed supplies, c) Charge of tax, d) Exemption from tax, e) Composition levy.	
Block 4: Comput ation of GST:	I: Concept of Time and Value II: Registration and Returns submission	Basic concepts of time and value of supply, Input tax credit; Computation of GST liability; Registration; Tax invoice; Credit and Debit Notes; Electronic way bill; Returns; Payment of tax including reverse charge.	

Course Code: 30520

Course Title: Digital Marketing

Nature of the Course: AEC

Total Credit Assigned: 2 Credits

Course Objectives:

To introduce students to the basic concepts and application of Digital Marketing so as to open new doors for aspiring New-Age entrepreneurs and marketers.

Block	Unit	Contents	Teachers
I INTRODUCTION TO DIGITAL MARKETING	1.	Concept and Introduction of Digital Marketing, Digital vs Real Marketing.	Dr. Priyanka Dhanuka.
	2.	Uses of Digital Marketing, Recent Trends, Digital Marketing Channels.	
II PLANNING AND ANALYSIS	1.	Creating Initial Digital marketing Plan, Content Management	
	2.	SWOT Analysis, Target group Analysis.	
III TOOLS OF DIGITAL MARKETING.	1.	Understanding a Website, Levels of Website.	Dr. Priyanka Dhanuka.
	2.	Difference between Blog, Portals and Website	
IV AVENUES/PLAT FORMS/PRACTI CES	1.	Search Engine Optimization (SEO): On-Page and Off-Page Optimization, Search Media optimization like Facebook, Twitter, LinkedIn, Pinterest and others.	
	2.	Search engine Marketing: Tools Used and Display Advertising Techniques.	

Course Code: GE-301 CMS

Course Title: Soft Skills For Employability.

Nature of the Course: GE

Total Credit Assigned: 4 Credits

Course Objectives:

To acquaint the students with some very relevant and necessary soft skills and also to help them to develop their personality as well as to be self motivated. The different units are designed in such a manner so as to give the students inputs on meditation techniques, mental conditioning, social skills, etiquette, communication and negotiation skills, preparation of resumes, appearing for interviews and handling both after campus issues that people normally face while setting foot on the professional sphere.

Unit	Contents	Teachers
I	Minding your Mind: This chapter will focus on meditation techniques and mental conditioning. 1.1 Understanding YOU, which denotes ‘Your Own Universe’, wherein a person will be encouraged to self introspect and critically analyse oneself. 1.2 Self Analysis 1.3 Ice Breaker 1.4 Warming Up	Ms. Nazrana Haque.
II	The Charming Skills: This chapter will focus on training the students to develop and enhance their social skills, etiquette and basic personal grooming. 2.1 Introduction 2.2 Social Skills 2.3 Etiquette (This will be a broad-based delving on various etiquettes necessary for varied areas such as general conversation, table, party, official meets and social media.	Dr. Priyanka Dhanuka.
III	The Communication Mechanism & the Negotiator: This chapter will focus on developing skills in both verbal and non-verbal communications (body language, framing emails, and social media communications). Moreover, inputs on importance of graphology will be taught. Moreover, focus will also be laid on inculcating good negotiation and conflict management skills. 3.1 Introduction to Communication 3.2 Types of Communication 3.3 Public Speaking 3.4 Group Conversation 3.5 Letter writing & email 3.6 Introduction to Negotiation 3.6.1 The Negotiation Clock Face 3.6.2 Assertiveness Matters 3.6.3 Traits of Negotiations 3.6.4 Factors that Make a Difference 3.6.5 Tactics and Value	Dr. Ipsita Bhattacharya
IV	Campus to Corporate: This Unit will focus on training about preparation of resumes, appearing for interviews and handling both after campus issues that people normally face while setting foot on the professional sphere. 4.1 The Doorstep 4.2 Resume Preparation / Portfolio Management 4.3 Interviews: The Different Types and How to face the same	Mr. Luku Morang.