Curricular Aspects

Indicator-1.3
Curriculum Enrichment

Metric No.1.3.2	Sl.No.	Additional Information
1.3.2 Percentage of students undertaking project work/field work/ internships (Data for the latest completed academic year)	1.3.2	**1. Summary report** **2. Syllabus mentioning project**

Authenticated

Principal
D.H.S.K. Commerce College,
Dibrugarh

1.3.2.1: Number of students undertaking project work/field work / internships

Response:

A total of 1072 number of students are undertaking project work which is 69.75 per cent of the total enrolled students in the current year. The project works are embodied in the curriculum and is undertaken by both 1st and 3rd semester students under Choice Based Credit system implemented form 2019 onwards. However project work was a part of curriculum of 6th semester students in Non Choice Based Credit System.

The number of students undertakes projects in last five years are presented below.

Number of students undertaking project work year wise.	
Year	No of Students undertaking project work
2018-19	309
2019-20	791
2020-21	1251
2021-22	997
2022-23	1072

Principal
D.H.S.K. Commerce College
Dibrugarh

1.3.2 - Programme / Curriculum/ Syllabus of the courses on Field Projects

Course No: 604 BASICS OF ACADEMIC PROJECT PREPARATION. (PRWK XXIV)
Marks: 80 Internal assessment Marks: 20

Objective : The objective of this course is to provide basic knowledge of developing a Research project report relating to a particular field of study.

Course Contents:
Unit-I: Introduction: Types of research projects, fact, concept and theories; planning the research project-essential ingredients of planning; developing research questions. Research Design-Components. (20):10 HRS.

Unit-II: Data Collection: Types of Data-Secondary Data-types of secondary data; sources of secondary data, Primary Data-types of interview, role of interview in data collection, interview skills and interviewer's effect. (20):10 HRS.

Unit-III: Tools of data collection: questionnaires; types, dealing with non responses, designing questionnaire, various methods sampling

Unit-IV: Data Processing, analysis interpretation and writing the research project report: Quantitative data analysis, Quantitative data analysis, writing of the research report-formate of research reports, referencing. (20):10 HRS.

Text & Reference Books:
1. Kothari C.R., Research Methodology, Wishwa Prakashan, New Delhi.
2. Goode, W.J. & Hatt P.K., Methods in Social Research (Mc. Graw Hill, New Delhi, 1981).
3. Gopal, M.H., An Introduction to Research Procedure in Social Sciences (Media Promoters & Publishers Pvt. Ltd., Bombay).

4. A Hand book of student Research Project, Department of Commerce, D.U.

DEPARTMENT OF COMMERCE: DIBRUGARH UNIVERSITY

Draft Structure of B.Com (Hons.) Course

Under Choice Based Credit System (CBCS)

Semester	Course	Course Code	Title	Credit	Remarks
I	Core	C 101 C 102	Financial Accounting Business Law	6 6	Compulsory
	Generic Elective	G 101	Micro Economics	6	Compulsory
	Ability Enhancement	AE 101	Communicative English	2	Compulsory
		AE 102	MIL/ Communicative Hindi/ Alternative English	2	Compulsory
Total Credit				22	Compulsory
II	Core	C 203 C 204	Corporate Accounting Corporate Law	6 6	Compulsory
	Generic Elective	G202	Macro Economics	6	Compulsory
	Ability Enhancement	AE 202	Environmental Science/Studies	2	Compulsory
Total Credit				20	Compulsory
III	Core	C 305 C 306 C 307	Human Resource Management Income Tax Law and Practice Management Principles and Application.	6 6 6	Compulsory
	Generic Elective	G 303	Business Statistics	6	Compulsory
	Skill Enhancement	SE 302	E-Commerce	2	Compulsory
Total Credit				26	Compulsory
IV	Core	C 408 C 409 C 410	Cost Accounting Business Mathematics Computer Application in Business	6 6 6	Compulsory
		G 404	Indian Economy	6	Compulsory
		SE 403	Entrepreneurship	2	Compulsory
Total Credit				26	
V	Core	C 511 C 512	Principles of Marketing Fundamentals of Financial Management	6 6	Compulsory

	Discipline Specific Elective	D501	**Group-A** a) Management Accounting b) Corporate Tax Planning	6	Student shall choose any two courses from group-A
		D502		6	
			c) Security Analysis and Portfolio Management d) Service Marketing e) Banking and Insurance f) Computerised Accounting System g) Financial Markets, Institutions and Financial Services		
Total Credit				24	
VI	Core	C 613 C 614	Auditing GST Law & Practice	6 6	Compulsory Compulsory
	Discipline Specific elective	D 603	**Group-B** a) Fundamentals of Investment b) Consumer Affairs and Customer Care	6	Students shall have to opt for any two courses from Group-B
		D 604	c) Business Tax Procedures and Management d) International Business e) Industrial Relations and Labour Laws f) Business Research Methods and Project Work	6	
Total Credit				24	
Grand Total				142	

DEPARTMENT OF COMMERCE: DIBRUGARH

UNIVERSITY CREDIT AND MARK DISTRIBUTION OF

B.Com(Hons.)COURSE

COURSE	CREDIT	MARKS
CORE	14X6=84	14X100= 1400
DSE	4X6=24	4X100= 400
GEC	4X6=24	4X100= 400
AEC	3X2=6	3X 50= 150
SEC	2X2=4	2X50= 100
Total	**142**	**2450**

Note: Course wise break-up of Credit and Marks.

C 101 - Financial Accounting (6 Credits)
Full Marks: 100 (Internal Assessment 20 + 80 End-Term)
Lectures: 45, Practical: 26 Hours, Tutorial: 7 Hrs.
Objectives: The objective of this paper is to help students to acquire conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions.

Contents:

Unit 1: (a)Theoretical Framework   **5 L + 1 T**

   i.   Accounting as an information system, the users of financial accounting information and their needs. Qualitative characteristics of accounting, information. Functions, advantages and limitations of accounting. Branches of accounting. Bases of accounting; cash basis and accrual basis.
   ii. The nature of financial accounting principles – Basic concepts and conventions: entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosures.
   iii. Financial accounting standards: Concept, benefits, procedure for issuing accounting standards in India. Salient features of First-Time Adoption of Indian Accounting Standard (Ind-AS) 101. International Financial Reporting Standards (IFRS): - Need and procedures.

   (b) Accounting Process   **2 L+ 1 T**
   From recording of a business transaction to preparation of trial balance including adjustments .

                                                                      Marks:10
   (c) Computerised Accounting Systems   ***26 Practical Lab. Hours**
   Computerised Accounts by using any popular accounting software: Creating a Company: Configure and Features settings; Creating Accounting Ledgers and Groups: Creating Stock Items and Groups; Vouchers Entry; Generating Reports-Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Fund Flow Statement, Cash Flow Statement
   Selecting and shutting a Company; Backup and Restore data of a Company.

Unit II: (a)Business Income   **5 L+ 1 T**

   i.   Measurement of business income-Net income: the accounting period, the continuity doctrine and matching concept. Objectives of measurement.
   ii. Revenue recognition: Recognition of expenses.
   iii. The nature of depreciation. The accounting concept of depreciation. Factors in the measurement of depreciation. Methods of computing depreciation: straightline

method and diminishing balance method; Disposal of depreciable assets-change of method.

(b)Final Accounts   **6 L + 1 T**
Capital and revenue expenditures and receipts: general introduction only. Preparation of financial statements of non-corporate business entities.

                                                                         Marks: 25

Unit III: Accounting for Hire Purchase and Installment Systems   **9 L+ 1 T**
Calculation of interest, partial and full repossession, Hire purchase trading (total cash price basis), stock and debtors system; Concepts of operating and financial lease (theory only)

                                                                         Marks: 15

Unit IV: Accounting for Inland Branches   **9 L + 1 T**
Concept of dependent branches; accounting aspects; debtors system, stock and debtors system, branch final accounts system and whole sale basis system. Independent branches: concept- accounting treatment: important adjustment entries and preparation of consolidated profit and loss account and balance sheet.

                                                                         Marks: 15

Unit V: Accounting For Dissolution of the Partnership Firm   **9 L + 1 T**

Accounting of Dissolution of the Partnership Firm Including Insolvency of partners, sale to a limited company and piecemeal distribution

                                                                         Marks: 15

Note:
1. The relevant Indian Accounting Standards in line with the IFRS for all the above topics should be covered.
2. Any revision of relevant Indian Accounting Standard would become applicable immediately.
3. Examination Scheme for Computerised Accounts – Practical for 15 marks. The practical examination will be for 1hour.
4. Theory Exam shall carry 80marks

Suggested Readings:

1. Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education, 13th Ed.2013.

2. Charles T. Horngren and Donna Philbrick, Introduction to Financial Accounting,Pearson Education.

3. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi.

4. M.C.Shukla, T.S. Grewal and S.C.Gupta. Advanced Accounts. Vol.-I. S. Chand & Co.,New Delhi.

5. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas PublishingHouse, NewDelhi.

6. Gupta R.L. Radhaswamy. M, Financail Accounting, Sultan Chand and Sons, NewDelhi.

7. Jawhar Lal & S. Srivasatav, B.Com-Financail Accounting, Himalaya PublishingHouse.

8. Tulsian, P.C. Financial Accounting, PearsonEducation.

9. S.P. Jain and K.L. Narang, Financial Accounting, KalyaniPublishers.

B.Com. (Hons.): (CBCS)
Semester - I
C 102- BUSINESS LAW (6 Credit)
Lectures: 60 Tutorial 5
Full Marks: 100 (Internal Assessment 20 + 80 End-Term)

Objective: The objective of the course is to impart basic knowledge of the important business legislation along with relevant case law.

Contents:

Unit I: The Indian Contract Act, 1872: General Principle of Law of Contract   12 L+ 1 T

a) Contract – meaning, characteristics and kinds

b) Essentials of a valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects.

c) Void agreements

d) Discharge of a contract – modes of discharge, breach and remedies against breach of contract.

e) Contingent contracts

f) Quasi - contracts

                                                                            Marks: 16

Unit II: The Indian Contract Act, 1872:Specific Contract   12 L + 1 T

a) Contract of Indemnity and Guarantee

b) Contract of Bailment

c) Contract of Agency

Unit III: The Sale of Goods Act, 1930   12 L+ 1 T

a) Contract of sale, meaning and difference between sale and agreement to sell.

b) Conditions and warranties

c) Transfer of ownership in goods including sale by anon-owner

d) Performance of contract of sale

e) Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer.

                                                                            Marks: 16

Unit IV: Partnership Laws   12 L + 1 T

A) The Partnership Act,1932

a. Nature and Characteristics of Partnership

b. Registration of a Partnership Firms

c. Types of Partners

d. Rights and Duties of Partners

e. Implied Authority of a Partner

f. Incoming and outgoing Partners g. Mode of Dissolution of Partnership

B) The Limited Liability Partnership Act,2008

a) Salient Features of LLP

b) Differences between LLP and Partnership, LLP and Company

c) LLP Agreement,

d) Partners and Designated Partners

e) Incorporation Document

f) Incorporation by Registration

g) Partners and their Relationship

Marks: 16

Unit V: The Negotiable InstrumentsAct1881   **12 L + 1 T**

a) Meaning, Characteristics, and Types of Negotiable Instruments : Promissory Note, Bill

of Exchange, Cheque

b) Holder and Holder in Due Course, Privileges of Holder in Due Course.

c) Negotiation: Types of Endorsements

d) Crossing of Cheque

e) Bouncing of Cheque

Marks: 16

Suggested Readings:

1. M.C. Kuchhal, and Vivek Kuchhal, Business Law, Vikas Publishing House, NewDelhi.
2. Avtar Singh, Business Law, Eastern Book Company,Lucknow.
3. Ravinder Kumar, Legal Aspects of Business, CengageLearning
4. SN Maheshwari and SK Maheshwari, Business Law, National Publishing House, NewDelhi.
5. Aggarwal S K, Business Law, Galgotia Publishers Company, New Delhi.
6. Bhushan Kumar Goyal and Jain Kinneri, Business Laws, International BookHouse
7. Sushma Arora, Business Laws, TaxmannPulications.
8. Akhileshwar Pathak, Legal Aspects of Business, McGraw Hill Education, 6th ed.
9. Sarvanavel-A Text Book of Business Law, Himalaya PublishingHouse.
10. Kapoor N.D., Business Law, sultan Chand & Sons, New Delhi.

11. Garg and Chawla, Business Law, Kalyani Publishers.
12. P C Tulsian and Bharat Tulsian, Business Law, McGraw HillEducation
13. Bulchandani K.R, Business Law, Himalaya PublishingHouse.

B.Com. (Hons.) (CBCS)
Semester – I
G 101- MICRO ECONOMICS (6 Credit)
Lectures: 60 Tutorial 5
Full Marks: 100 (Internal Assessment 20 + 80 End-Term)

Objective: The objective of the course is to acquaint the students with the concepts of microeconomics dealing with consumer behavior. The course also makes the student understand the supply side of the market through the production and cost behavior of firms.

CONTENTS

Unit I: Demand and Consumer Behaviour   **12 L+ 1 T**

Concepts of revenue: marginal and Average: Revenue under conditions of Perfect and imperfect competition Elasticity of demand: price, income and cross.

Consumer Behaviour: Indifference curve analysis of consumer behavior; Consumer's equilibrium (necessary and sufficient conditions). Price elasticity and price consumption curve, income consumption curve and Engel curve, price change and income and substitution effects. Indifference curves as an analytical tool (cash subsidy v/s. kind subsidy). Revealed Preference Theory.

                                                                                    Marks: 16

Unit II: Production and Cost   **12 L+ 1 T**
Production isoquants, marginal rate of technical substitution, economic region of production, optimal combination of resources, the expansion path, isoclines, returns to scale using isoquants. Cost of Production: Social and private costs of production, long run and short run costs of production. Economies and diseconomies of scale and the shape to the long run average cost. Learning curve and economies of scope.

                                                                                    Marks: 16

Unit III: Perfect Competition   **12 L+ 1 T**
Perfect competition**:** Assumptions. Equilibrium of the firm and the industry in the short and the long runs, including industry's long run supply curve. Measuring producer surplus under perfect competition. Stability Analysis – Walrasian and Marshallian. Demand - supply analysis including impact of taxes and subsidy.

9

Marks: 16

UnitIV: Monopoly   **10 L+ 1 T**

Monopoly: Monopoly short run and long run equilibrium. Shifts is demand curve and the absence of the supply curve. Measurement of monopoly power and the rule of thumb for pricing. Horizontal and vertical integration of firms. The social costs of monopoly power including deadweight loss. Degrees of price discrimination.

Marks: 12

Unit V:ImperfectCompetition   **14 L + 1 T**

Monopolistic Competition and Oligopoly: Monopolistic competition price and output decision-equilibrium. Monopolistic Competition and economic efficiency Oligopoly and Interdependence – Cournot's duopoly model, Stackelberg model, Kinked demand model. Prisoner's dilemma, collusive oligopoly – price-leadership model – dominant firm, cartels, sales maximization, Contestable markets theory. Pricing Public Utilities.

Marks: 20

Suggested Readings:
1. Pindyck, R.S., D. L. Rubinfeld and P. L. Mehta; Microeconomics, PearsonEducation.
2. N. Gregory mankiw, Principles of Micro Economics, CengageLearning.
3. Maddala G.S. and E. Miller; Microeconomics: Theory and Applications, McGraw-Hill Education.
4. Salvatore, D. Schaum's Outline: Microeconomic Theory, McGraw-Hill,Education.
5. Case and Fair, Principles of Micro Economics, PearsonEducation.
6. Koutsiyannis, Modern Micro Economic Theory.
7. C Snyder, Microeconomic Theory: Basic Principles and Extensions, CengageLearning.
8. Bilas, Richard A., Microeconomics Theory: A Graphical Analysis, McGraw-HillEducation.
9. Paul A Samuelson, William D Nordhaus, Microeconomics, McGraw-HillEducation.
10. Amit Sachdeva, Micro Economics, Kusum LataPublisher\

Objectives: To help the students to acquire the conceptual knowledge of the corporate accounting and to learn the techniques of preparing the financial statements.

Unit1.   Accounting for Share Capital & Debentures   14 L+ 1 T
Issue, forfeiture and reissue of forfeited shares: concept & process of book building; Issue of rights and bonus shares; Buy back of shares; Redemption of preference shares; Issue and Redemption of Debentures.

Marks:20
UnitII.   Final Accounts   14 L + 1 T
Preparation of profit and loss account and balance sheet of corporate entities, excluding calculation of managerial remuneration, Disposal of company profits, Accounts of Banking Companies.

Marks: 20
Unit III. Valuation of Goodwill and Valuation of Shares and Cash flow Statement.
Concepts and calculation: simple problem only, Cash Flow Statement.

12 L+ 1 T
Marks:14
Unit IV. Amalgamation of Companies   11 L + 1 T
Concepts and accounting treatment as per Accounting Standard: 14 (ICAI) (excluding inter-company holdings). Internal reconstruction: concepts and accounting treatment excluding scheme of reconstruction.

Marks: 14
Unit V. Accounts of Holding Companies/Parent Companies   9 L + 1 T
Preparation of consolidated balance sheet with one subsidiary company. Relevant provisions of Accounting Standard: 21(ICAI).

Marks: 12

Suggested Readings:
1. J.R. Monga, *Fudamentals of Corporate Accounting*. Mayur Paper Backs, NewDelhi.
2. M.C. Shukla, T.S. Grewal, and S.C. Gupta. *Advanced Accounts*. Vol.-II. S. Chand & Co.,New Delhi.
3. S.N. Maheshwari, and S. K. Maheshwari. *Corporate Accounting*. Vikas Publishing House, NewDelhi.
4. Ashok Sehgal, Fundamentals of *Corporate Accounting*. Taxman Publication, NewDelhi.
5. V.K. Goyal and Ruchi Goyal,. *Corporate Accounting*. PHILearning.
6. Jain, S.P. and K.L. Narang. *Corporate Accounting*. Kalyani Publishers, NewDelhi.
7. P. C. Tulsian and Bharat Tulsian, Corporate Accounting,S.Chand
8. Vasudeva Sakshi, Corporate Accounting, Himalaya.

9. Hanif & Mukherjee, Modern Accountancy, Tata Mc.GrawHill.
10. Gupta R.L. Radhaswamy, Advanced Account, Sultan Chand andSons.

B.Com (Hons): (CBCS)
Semester-II
Core Course
C 204-Corporate Law (6 Credit)
Lecture: 60 Tutorial: 5
Full Marks: 100 (Internal Assessment 20 + 80 End-Term)

Objective: the objective of the course is to impart basic knowledge of the provisions of the Companies Act 2013 and the depositories Act, 1996. Case studies involving issues in corporate laws are required to be discussed.

Unit I: Introduction

Administration of Company Law [including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), special Courts]; Characteristics of a company; lifting of corporate veil; type of companies including one person company, small company and dormant company; association not for profit; illegal association; formation of company, on-line filing of documents, promoters, their legal position, pre-incorporation contract; on-line registration of a company.

14 L + 1 T

Marks:18

Unit-II: Documents

Memorandum of association, Articles of association, Doctrine of constructive notice and indoor management, prospector-shelf and red herring prospectus, misstatement in prospectus, GDR; book-building; issue, allotment and forefeiture of share, transmission off shares, buyback and provisions regarding buyback; issue of bonus shares.

14 L + 1 T

Marks:18

Unit-III: Management

Classification of directors, women directors, independent director, small shareholder's director; disqualifications, director identity number (DIN); appointment; Legal positions, powers and duties; removal of directors; Key managerial personnel, managing director, manager; Meeting: Meetings of shareholders and board of directors; types of meetings, convening and conduct of meetings, requisites of a valid meeting, postal ballot, meting through video conferencing, e-voting.

Committees of Board of Directors-Audit Committee, Nomination and Remuneration Committee, Stakeholders relationship committee, corporate social responsibility committee.

14 L + 1 T

Marks:18

Unit-IV: AccountsandAudit   **14 L+ 1 T**

Dividends, Accounts, Audit: Provisions relating to payment of dividend, provisions relating to book of account, provisions relating to audit, auditors' appointment, rotation of auditors , auditors' report, secretarial audit.

Winding up: concept and modes of winding up.

Insider trading, whistle blowing: Insider trading; meaning & legal provisions; whistle- blowing: concept and mechanism.

Marks: 18

Unit V:DepositoriesLaw   **4 L**

The Depositories Act 1996-definitions; rights and obligations of depositories, participants issuers and beneficial owners; enquiry and inspections, penalty.

Marks: 08

Suggested Readings:
1. MC Kuchhal, *Modern Indian Company Law*, Shri Mahavir Book Depot(Publishers), Delhi.
2. GK Kapoor and Sanjay Dhamija, *Company Law*, Bharat Law House,Delhi.
3. Anil Kumar, *Corporate Laws,* Indian Book House,Delhi
4. Avtar Singh*, Introduction to Company Law,* Eastern BookCompany
5. Ramaiya, *A Guide to Companies Act*, LexisNexis, Wadhwa andButtersworth.
6. *Manual of Companies Act, Corporate Laws and SEBI Guideline,* Bharat Law House,New Delhi,.
7. *A Compendium of Companies Act 2013, along with Rules*, by TaxmannPublications.
8. Garg K.C., Corporate Law (Odisha), KalyaniPublishers.
9. Maheswari, Maheswar-Elements ofCorporate Laws-Himalaya PublishingHouse.
10. Kapoor G.K. and Suri A.P., Corporate Laws, TaxmannPublications.

Paper – G 202: MACRO ECONOMICS
Lectures: 60 Tutorial: 5
Full Marks: 100 (Internal Assessment 20 + 80 End-Term)

Objectives: The course aims at providing the student with knowledge of basic concepts of the macro economics. The modern tools of macro-economic analysis are discussed and the policy framework is elaborated, including the open economy.

Contents:
Unit1:Introduction   **4 L + 1 T**
Concepts and variables of macroeconomics, income, expenditure and the circular flow,components of expenditure. Static macroeconomic analysis short and the long run –determination of supply, determination of demand, and conditions of equilibrium.
                                                                                          Marks: 08
Unit II: Economy in the short run   **19 L+ 1 T**
IS–LM framework, fiscal and monetary policy, determination of aggregate demand, shifts in aggregate demand, aggregate supply in the short and long run, and aggregate demand- aggregate supply analysis.
                                                                                          Marks: 20
Unit III: Inflation, Unemployment and Labour market   **19L+1T**
Inflation: Causes of rising and falling inflation, inflation and interest rates, social costs of inflation; Unemployment – natural rate of unemployment, frictional and wait unemployment. Labour market and its interaction with production system; Phillips curve, the trade-off between inflation and unemployment, sacrifice ratio, role of expectations adaptive and rational.
                                                                                          Marks: 20
Unit IV:Open economy   **12 L+ 1 T**
Open economy – flows of goods and capital, saving and investment in a small and a large open economy, exchange rates, Mundell – Fleming model with fixed and flexible prices in a small open economy with fixed and with flexible exchange rates, interest-rate differentials case of a large economy.
                                                                                          Marks: 18
Unit V: **6 L + 1 T**
Behavioral Foundations- Investment –determinants of business fixed investment, effect of tax, determinants of residential investment and inventory investment. Demand for Money – Portfolio and transactions theories of demand for real balances, interest and income elasticities of demand for real balances. Supply of money.
                                                                                          Marks: 14

Suggested Readings:
1. Mankiw, N. Gregory. Principles of *Macroeconomics.* CengageLearning.
2. Robert J Gordon, *Macroeconomics*, PearsonEducation.
3. Branson, William H. *Macroeconomic Theory and Policy*. HarperCollins India Pvt.Ltd.
4. Rudiger Dornbusch and Stanley Fischer, *Macroeconomics*. McGraw-HillEducation.

5. Rudiger Dornbusch, Stanley Fischer, and Richard Startz, *Macroeconomics.* McGraw-Hill Education

6. Oliver J. Blanchard, *Macroeconomics,* PearsonEducation

7. G. S. Gupta, *Macroeconomics: Theory and Applications*, McGraw-HillEducation

8. Shapiro, *MacroeconomicAnalysis,*

9. Paul A Samuelson, William D Nordhaus, and Sudip Chaudhuri,*Macroeconomic,* McGraw-Hill Education

10. S N Singh, Samasthi Arthasastra, PearsonEducation.

(Note: Latest edition of text books may be used.)

AE 202: BUSINESS COMMUNICATION (2 Credit)
(In English)
Full Marks: 50 (Internal Assessment 10 + 40 End-Term)

Objective: To equip students of the B.Com (Hons.) course effectively to acquire skills in reading, writing, comprehension and communication, as also to use electronic media for business communication.

Contents:
Unit1:Introduction: 6 L
Nature of Communication, Process of Communication, Types of Communication (verbal & Non Verbal), Importance of Communication, Different forms of Communication
Barriers to Communication Causes, Linguistic Barriers, Psychological Barriers, Interpersonal Barriers, Cultural Barriers, Physical Barriers, Organizational Barriers.
                                                                          Marks: 08
Unit II:BusinessCorrespondence 6 L
Letter Writing, presentation, Inviting quotations, Sending quotations, Placing orders, Inviting tenders, Sales letters, claim & adjustment letters and social correspondence, Memorandum, Inter - office Memo, Notices, Agenda, Minutes, Job application letter, preparing the Resume.
                                                                          Marks: 08
Unit III:ReportWriting 6 L
Business reports, Types, Characteristics, Importance, Elements of structure, Process of writing, Order of writing, the final draft, check lists for reports.
                                                                          Marks: 08
UnitIV:Vocabulary 6 L
Words often confused, Words often misspelt, Common errors in English.
                                                                          Marks: 08
Unit V:OralPresentation 6 L
Importance, Characteristics, Presentation Plan, Power point presentation, Visual aids.
                                                                          Marks: 08

Suggested Readings:
1. Bovee, and Thill, *Business Communication Essentials, PearsonEducation.*
2. Shirley Taylor, *Communication for Business, PearsonEducation.*
3. Locker and Kaczmarek, *Business Communication: Building Critical Skills,* McGraw Hill Education.
4. Herta A Murphy, Herbert W Hildebrandt, Jane P. Thomas, *Effective Business Communication (SIE)*, McGraw HillEducation.
5. Dona Young, *Foundations of Business Communication: An Integrative Approach*, McGraw HillEducation.
6. Raymond V. Lesikar, Marie E. Flatley, Kathryn Rentz, Paula Lentz, and NeerjaPande, *Business Communication: Connecting in a Digital World (SIE)*, McGraw Hill Education.

(Note: Latest edition of text books may be us

Ability Enhancement Compulsory Course
AE 202-Environmental Science (2Credit)
Lectures:30
Full Marks: 50 (Internal Assessment 10 + 40 End-Term)

UnitI:Ecosystems   **10 Lectures**

Ecosystem-Structure and function of ecosystem (Abiotic and biotic factors); Energy flow in an ecosystem.

Environmental Problems: Global warming and Climate change, ozone layer depletion. Deforestation, acid rain; impacts of environmental disturbances.

Unit II: Natural Resources and Biodiversity   **10 Lectures**

Energy resources: Renewable and non-renewable energy sources. Biodiversity patterns and global biodiversity hot spots, India as a mega-diversity, Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity.

Unit III: Environmental Pollution, Impact and Management   **10 Lectures**

Environmental pollution: Air, water, soil and noise pollution, Nuclear hazards and human health risks, solid waste management: Control measures of urban and industrial waste.

Environmental Protection Act and International agreements: Montreal and Kyoto protocols and Convention on Biological Diversity (CBD).

Unit wise distribution of marks shall be same for all the disciplines

Suggested Readings:

1. Carson, r. 2002 Silent Spring. Houghton MifflinHarcourt.
2. Gadgil, M., & Guha, R. 1993. This Fissured Land: An Ecological History ofIndia. University of CaliforniaPress.
3. Gleeson, B. and Low, N. (eds) 1999. Global Ethics and Environment, London, Routledge.
4. Gleick, P.H. 1993. Water in Crisis. Pacific Institute for Studies in Dev., Environment& Security. Stckholm Env. Institute, Oxford UniversityPress.
5. Groom, Martha J., Gary K. Meffe, and Carl Ronald Carroll. Principles ofconservation Biology. Sunderland: Sinauer Associates,2006.

6. Grumbine, R. Edward and Pandit, M.K. 2013. Threats from India's Himalayadams. Science,339:36-37.
7. McCully, P. 1996. Rivers no more: the environmental effects of dams (pp. 29-64).Zed Books.
8. McNeill, John R. 2000. Something New Under the Sun: Ann Environmental Historyof the TwentiethCentury.
9. Odum, e.P., Odum, H.T. & Andrews, j. 1971. Fundamentals of Ecology.Philadelphia: Saunders.
10. Pepper, I.L., Gerba, C.P. & Brusseau, M.L. 2011. Environmmental andPollution Science. AcademicPress.

DEPARTMENT OF COMMERCE: DIBRUGARH UNIVERSITY

Draft Structure of B.Com (Hons.) Course

Under Choice Based Credit System (CBCS)

(Approved under report to Under Graduate Board and Notified vide Memo No. DU/DR-A/6-1/20/647 dated 02.09.2020)

Semester	Course	Course Code	Title	Credit	Remarks
I	Core	C 101 C 102	Financial Accounting Business Law	6 6	Compulsory
	Generic Elective	G 101	Micro Economics	6	Compulsory
	Ability Enhancement	AE 101	Communicative English	2	Compulsory
		AE 102	MIL/ Communicative Hindi/ Alternative English	2	Compulsory
Total Credit				22	Compulsory
II	Core	C 203 C 204	Corporate Accounting Corporate Law	6 6	Compulsory
	Generic Elective	G202	Macro Economics	6	Compulsory
	Ability Enhancement	AE 202	Environmental Science/Studies	2	Compulsory
Total Credit				20	Compulsory
III	Core	C 305 C 306 C 307	Human Resource Management Income Tax Law and Practice Management Principles and Application.	6 6 6	Compulsory
	Generic Elective	G 303	Business Statistics	6	Compulsory
	Skill Enhancement	SE 302	E-Commerce	2	Compulsory
Total Credit				26	Compulsory
IV	Core	C 408 C 409 C 410	Cost Accounting Business Mathematics Computer Application in Business	6 6 6	Compulsory
		G 404	Indian Economy	6	Compulsory
		SE 403	Entrepreneurship	2	Compulsory
Total Credit				26	
V	Core	C 511 C 512	Principles of Marketing Fundamentals of Financial Management	6 6	Compulsory

	Discipline Specific Elective	D501	**Group-A** a) Management Accounting b) Corporate Tax Planning	6	Student shall choose any two courses from group-A
		D502		6	
			c) Security Analysis and Portfolio Management d) Service Marketing e) Banking and Insurance f) Computerised Accounting System g) Financial Markets, Institutions and Financial Services		
Total Credit				24	
VI	Core	C 613 C 614	Auditing and Corporate Governance Indirect Tax Law	6 6	Compulsory Compulsory
	Discipline Specific elective	D 603	**Group-B** a) Fundamentals of Investment b) Consumer Affairs and Customer Care	6	Students shall have to opt for any two courses from Group-B
		D 604	c) Business Tax Procedures and Management d) International Business e) Industrial Relations and Labour Laws f) Business Research Methods and Project Work	6	
Total Credit				24	
Grand Total				142	

DEPARTMENT OF COMMERCE: DIBRUGARH UNIVERSITY

CREDIT AND MARK DISTRIBUTION OF B.Com(Hons.)COURSE

COURSE	CREDIT	MARKS
CORE	14X6=84	14X100= 1400
DSE	4X6=24	4X100= 400
GEC	4X6=24	4X100= 400
AEC	3X2=6	3X 50= 150
SEC	2X2=4	2X50= 100
Total	**142**	**2450**

Note: Course wise break-up of Credit and Marks.

Draft Syllabi of B,Com (Hons) 3rd and 4th Semester Under CBCS

B.Com. (Hons.): (CBCS)
Semester - III
C 305- HUMAN RESOURCE MANAGEMENT (6 Credit)
Lectures: 60 Tutorial 5
Full Marks: 100 (Internal Assessment 20 + 80 End-Term)

Objective: The objective of the course is to acquaint students with the techniques and principles to manage human resource of an organisation.

Unit 1: Introduction   **12 L + 1 T**
Human Resource Management: Concept and Functions, Role, Status and competencies of HR Manager, HR Policies, Evolution of HRM, HRM vs HRD. Emerging Challenges of Human Resource Management; Workforce diversity; Empowerment; Downsizing; VRS; Human Resource Information System   **Marks: 16**

Unit 2: Acquisition of Human Resource   **12 L + 1 T**
Human Resource Planning- Quantitative and Qualitative dimensions; job analysis – job description and job specification; Recruitment – Concept and sources; Selection – Concept and process; test and interview; placement and induction.   **Marks: 16**

Unit 3: Training and Development   **12 L + 1 T**
Concept and Importance; Identifying Training and Development Needs; Designing Training Programmes; Role-Specific and Competency-Based Training; Evaluating Training Effectiveness; Training Process Outsourcing; Management Development; Career Development.   **Marks: 16**

Unit 4: Performance Appraisal   **12 L + 1 T**
Nature, objectives and importance; Modern techniques of performance appraisal; potential appraisal and employee counselling; job changes - transfers and promotions; Compensation: concept and policies; job evaluation; methods of wage payments and incentive plans; fringe benefits; performance linked compensation.   **Marks: 16**

Unit 5: Maintenance   **12 L + 1 T**
Employee health and safety; employee welfare; social security; Employer-Employee relations- an overview; grievance-handling and redressal; Industrial Disputes: causes and settlement machinery.
                                                                                Marks: 16

Suggested Readings:
1. Gary Dessler. *A Framework* for *Human Resource Management*. Pearson Education.
2. DeCenzo, D.A. and S.P. Robbins, *Personnel/Human Resource Management*, Pearson Education.
3. Bohlendar and Snell, *Principles of Human Resource Management,* Cengage Learning
4. Ivancevich, John M. *Human Resource Management*. McGraw Hill.
5. Wreather and Davis. *Human Resource Management*. Pearson Education.
6. Robert L. Mathis and John H. Jackson. *Human Resource Management*. Cengage Learning.
7. TN Chhabra, *Human Resource Management,* Dhanpat Rai & Co., Delhi
8. BiswajeetPatttanayak, *Human Resource Management, PHI Learning*

Note: Latest edition of text books may be used.

B.Com. (Hons.): (CBCS)
Semester - III
C 306- INCOME TAX LAW AND PRACTICE (6 Credit)
Marks: 100 (Internal Assessment 20+ Term-end 80)
Lectures: 45, Practical: 26 Hours, Tutorial: 7 Hrs

Objective: To provide basic knowledge and equip students with application of principles and provisions of Income-tax Act, 1961 and the relevant Rules.

Unit 1: Introduction   **6 L + 1 T**
Basic concepts: Income, agricultural income, person, assessee, assessment year, previous year, gross
total income, total income, maximum marginal rate of tax; Permanent Account Number (PAN)
Residential status; Scope of total income on the basis of residential status   **Marks: 10**
Exempted income under section 10.

Unit 2: Computation of Income under different heads-1   **15 L + 1 T**
Income from Salaries; Income from house property.
                                                                             Marks:25

Unit 3: Computation of Income under different heads-2   **12 L + 1 T**
Profits and gains of business or profession; Capital gains; Income from other sources.
Marks:25

Unit 4: Computation of Total Income and Tax Liability   **12 L + 1 T**
Income of other persons included in assessee's total income; Aggregation of income and set-off and
carry forward of losses; Deductions from gross total income; Rebates and reliefs
Computation of total income of individuals and firms; Tax liability of an individual and a firm; Five
leading cases decided by the Supreme Court.   **Marks: 20**

Unit 5: Preparation of Return of Income   **26 Practical Lab***
Filing of returns: Manually, On-line filing of Returns of Income & TDS; Provision & Procedures of
Compulsory On-Line filing of returns for specified assesses.

Note:

1. There shall be a practical examination of 20 Marks (in Semester) on E-filling of Income Tax Returns using a software utility tool. The student is required to fill appropriate Form and generate the XML file.
2. There shall be 4 Credit Hrs. for Lectures + one Credit hr. (Two Practical Periods per week per batch) for Practical Lab + one credit Hr for Tutorials (per group)
3. Latest edition of text books and Software may be used.

Suggested readings:
1. Singhania, Vinod K. and Monica Singhania. *Students' Guide to Income Tax, University Edition.*
Taxmann Publications Pvt. Ltd., New Delhi.
2. Ahuja, Girish and Ravi Gupta. *Systematic Approach to Income Tax.* Bharat Law House, Delhi.b
Journals
1. *Income Tax Reports*. Company Law Institute of India Pvt. Ltd., Chennai.
2. *Taxman*. Taxman Allied Services Pvt. Ltd., New Delhi.
3. *Current Tax Reporter*. Current Tax Reporter, Jodhpur.

Software
1. Vinod Kumar Singhania, *e-filing of Income Tax Returns and Computation of Tax*, Taxmann Publication Pvt. Ltd, New Delhi. Latest version
2. 'Excel Utility' available at *incometaxindiaefiling.gov.in*

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B.Com. (Hons.): (CBCS)
Semester - III
C 307-MANAGEMENT PRINCIPLES AND APPLICATION (6 Credit)
Lectures: 60 Tutorial 5
Full Marks: 100 (Internal Assessment 20 + 80 End-Term)

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Objective: The objective of the course is to provide the student with an understanding of basic management concepts, principles and practices.

Unit 1: Introduction 12 L + 1 T

    a. Concept: Need for Study, Managerial Functions – An overview; Co-ordination: Essence of Managership

    b. Evolution of the Management Thought, Classical Approach – Taylor, Fayol, Neo-Classical and Human Relations Approaches – Mayo, Hawthorne Experiments, Behavioural Approach, Systems Approach, Contingency Approach – Lawerence& Lorsch, MBO - Peter F. Drucker, Re-engineering - Hammer and Champy, Michael Porter – Five-force analysis, Three generic strategies and valuechain, analysis, Senge's Learning Organisation, 'Fortune at the Bottom of the Pyramid' – C.K. Prahalad.

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Marks: 16

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Unit 2: Planning 12 L + 1 T

    a. Types of Plan – An overview to highlight the differences

    b. Strategic planning – Concept, process, Importance and limitations

    c. Environmental Analysis and diagnosis (Internal and external environment) – Definition, Importance and Techniques (SWOT/TOWS/WOTS-UP, BCG Matrix, Competitor Analysis), Business environment; Concept and Components

    d. Decision-making – concept, importance; Committee and Group Decision-making, Process, Perfect rationality and bounded rationality, Techniques (qualitative and quantitative, MIS, DSS)

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Marks: 16

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Unit 3: Organising 12 L + 1 T

Concept and process of organising – An overview, Span of management, Different types of authority (line, staff and functional), Decentralisation, Delegation of authority Formal and Informal Structure; Principles of Organising; Network Organisation Structure. **Marks:16**

Unit 4: Staffing and Leading 12 L + 1 T

    a. *Staffing*: Concept of staffing, staffing process

    b. *Motivation:* Concept, Importance, extrinsic and intrinsic motivation; Major Motivation theories - Maslow's Need-Hierarchy Theory; Hertzberg's Two-factor Theory, Vroom's Expectation Theory.

    c. *Leadership:* Concept, Importance, Major theories of Leadership (Likert's scale theory, Blake and Mouten's Managerial Grid theory, House's Path Goal theory, Fred Fielder's

situational Leadership), Transactional leadership, Transformational Leadership, Transforming Leadership.

    d. *Communication:* Concept, purpose, process; Oral and written communication; Formal and informal communication networks, Barriers to communication, Overcoming barriers to communication.

        Marks: 16

Unit 5: Control   12 L + 1 T

    a. *Control*: Concept, Process, Limitations, Principles of Effective Control, Major Techniques of control - Ratio Analysis, ROI, Budgetary Control, EVA, PERT/CPM.

    b. Emerging issues in Management.

        Marks: 16

Suggested Readings:

1. Harold Koontz and Heinz Weihrich, *Essentials of Management: An International and Leadership Perspective*, McGraw Hill Education.

2. Stephen P Robbins and Madhushree Nanda Agrawal, *Fundamentals of Management: Essential*

Concepts and Applications, Pearson Education.

3. George Terry, *Principles of Management*, Richard D. Irwin

4. Newman, Summer, and Gilbert, *Management,* PHI

5. James H. Donnelly, *Fundamentals of Management,* Pearson Education.

6. B.P. Singh and A.K.Singh, *Essentials of Management*, Excel Books

7. Griffin, *Management Principles and Application,* Cengage Learning

8. Robert Kreitner*, Management Theory and Application,* Cengage Learning

9. TN Chhabra, *Management Concepts and Practice*, Dhanpat Rai & Co. (Pvt. Ltd.), New Delhi

10. Peter F Drucker, *Practice of Management,* Mercury Books, London

Note: Latest edition of text books may be used.

B.Com. (Hons.): (CBCS)

Semester - III
Paper – G 303: BUSINESS STATISTICS
Full Marks: 100 (Internal Assessment 20 + 80 End-Term)
Lectures: 45, Practical: 26 Hours, Tutorial: 7 Hrs

Objective: The objective of this course is to familiarise students with the basic statistical tools used for managerial decision-making.

Unit 1:Statistical Data and Descriptive Statistics   **7 L + 1 T**

a. Nature and Classification of data: univariate, bivariate and multivariate data; time-series and cross-sectional data
b. Measures of Central Tendency
   i. Mathematical averages including arithmetic mean, geometric mean and harmonic mean. Properties and applications.
   ii. Positional Averages Mode and Median (and other partition values including quartiles, deciles, and percentiles) (including graphic determination)
c. Measures of Variation: absolute and relative. Range, quartile deviation, mean deviation, standard deviation, and their coefficients, Properties of standard deviation/variance
d. Skewness: Meaning, Measurement using Karl Pearson and Bowley's measures; Concept of Kurtosis.
            Marks:10

Unit 2: Probability and Probability Distributions   **9 L + 1 T**

a. Theory of Probability. Approaches to the calculation of probability; Calculation of event probabilities. Addition and multiplication laws of probability (Proof not required); Conditional probability and Bayes' Theorem (Proof not required)
b. Expectation and variance of a random variable
c. Probability distributions:
   i. Binomial distribution: Probability distribution function, Constants, Shape, Fitting of binomial distribution
   ii. Poisson distribution: Probability function, (including Poisson approximation to binomial distribution), Constants, Fitting of Poisson distribution
   iii. Normal distribution: Probability distribution function, Properties of normal curve, Calculation of probabilities.
            Marks:16

Unit 3: Simple Correlation and Regression Analysis   **8 L + 1 T**

a. *Correlation Analysis*: Meaning of Correlation: simple, multiple and partial; linear and non-linear, Correlation and Causation, Scatter diagram, Pearson's co-efficient of correlation; calculation and properties (Proof not required). Correlation and Probable error; Rank Correlation
b. *Regression Analysis*: Principle of least squares and regression lines, Regression equations and estimation; Properties of regression coefficients; Relationship between Correlation and Regression coefficients; Standard Error of Estimate and its use in

interpreting the results.

Marks: 16

Unit 4: Index Numbers   **8 L + 1 T**
Meaning and uses of index numbers; Construction of index numbers: fixed and chain base: univariate and composite. Aggregative and average of relatives – simple and weighted Tests of adequacy of index numbers, Base shifting, splicing and deflating. Problems in the construction of index numbers; Construction of consumer price indices: Important share price indices, including BSE SENSEX and NSE NIFTY.
        Marks: 16

Unit 5: Time Series Analysis   **8 L + 1 T**
Components of time series; Additive and multiplicative models; Trend analysis: Fitting of trend line using principle of least squares – linear, second degree parabola and exponential. Conversion
of annual linear trend equation to quarterly/monthly basis and vice-versa; Moving averages; Seasonal variations: Calculation of Seasonal Indices using Simple averages, Ratio-to-trend, and Ratio-to-moving averages methods. Uses of Seasonal Indices.   **Marks: 14**

UNIT 6: Sampling Concepts, Sampling Distributions and Estimation: **5 L + 1 T**
Sampling: Populations and samples, Parameters and Statistics, Descriptive and inferential statistics; Sampling methods (including Simple Random sampling, Stratified sampling, Systematic
sampling, Judgement sampling, and Convenience sampling)
Concept of Sampling distributions and Theory of Estimation: Point and Interval estimation of means (large samples) and proportions.   **Marks: 8**

Practical Lab: 26
The students will be familiarized with software (Spreadsheet and/or SPSS) and the statisticaland other functions contained therein related to formation of frequency distributions andcalculation of averages, measures of Dispersion and variation, correlation and regression coefficient.

Note:
1. There shall be 4 Credit Hrs. for Lectures + one Credit hr. (Two Practical Periods per week per batch) for Practical Lab + one credit Hr for Tutorials (per group)
2. Latest edition of text books may be used.

Suggested Readings:
1. Levin, Richard, David S. Rubin, Sanjay Rastogi, and HM Siddiqui. *Statistics for Management*. 7th ed., Pearson Education.
2. David M. Levine, Mark L. Berenson, Timothy C. Krehbiel, P. K. Viswanathan, *Business Statistics: A First Course*, Pearson Education.
3. Siegel Andrew F. *Practical Business Statistics*. McGraw Hill Education.

4. Gupta, S.P., and Archana Agarwal. Business *Statistics,* Sultan Chand and Sons, New Delhi.

5. Vohra N. D., *Business Statistics*, McGraw Hill Education.

6. Murray R Spiegel, Larry J. Stephens, Narinder Kumar. Statistics (Schaum's Outline Series), McGraw Hill Education.

7. Gupta, S.C. *Fundamentals of Statistics*. Himalaya Publishing House.

8. Anderson, Sweeney, and Williams, *Statistics for Students of Economics and Business*, Cengage Learning.

B. Com (Hons.) (CBCS)
Semester -III
Skill Enhancement Compulsory Course
SE 302- E-Commerce (2Credit)
Lectures: 12, Practical: 28
Full Marks: 50 (Internal Assessment 10 + 40 End-Term)

Objectives: To enable thestudent to become familiar with the mechanism for conducting business transactions through electronic means.

Unit 1: Introduction: **4 L**
Meaning, nature, concepts, advantages, disadvantages and reasons for transacting online, types of E-Commerce, e-commerce business models (introduction, key elements of a business model and
categorizing major E-commerce business models), forces behind e-commerce.
Technology used in E-commerce: The dynamics of world wide web and internet (meaning, evolution and features); Designing, building and launching e-commerce website (A systematic approach involving decisions regarding selection of hardware, software, outsourcing vs. in-house development of a website)
          Marks: 8

Unit 2: Security and Encryption: **4 L**
Need and concepts, the e-commerce security environment: (dimension, definition and scope of e-security), security threats in the E-commerce environment (security intrusions and breaches, attacking
methods like hacking, sniffing, cyber-vandalism etc.), technology solutions (Encryption, security channels of communication, protecting networks and protecting servers and clients).
Marks: 8

Unit 3: IT Act 2000 and Cyber Crimes   **4 L**
IT Act 2000: Definitions, Digital signature, Electronic governance, Attribution, acknowledgement and dispatch of electronic records, Regulation of certifying authorities, Digital signatures certificates, Duties of subscribers, Penalties and adjudication, Appellate Tribunal, Offences and Cyber-crimes.
            Marks: 8

Unit 4: E-payment System: **4 L + 5 P**
Models and methods of e–payments (Debit Card, Credit Card, Smart Cards, e-money), digital signatures(procedure, working and legal position), payment gateways, online banking (meaning, concepts,importance, electronic fund transfer, automated clearing house, automated ledger posting), risksinvolved in e-payments.
                                                                                                          Mark
s: 8

Unit 5: On-line Business Transactions: 4 L + 5 P

Meaning, purpose, advantages and disadvantages of transacting online, E-commerce applications in
various industries like {banking, insurance, payment of utility bills, online marketing, e-tailing
(popularity, benefits, problems and features), online services (financial, travel and career), auctions,
online portal, online learning, publishing and entertainment} Online shopping (amazon, snapdeal,
flipkart, etc.)   **Marks: 8**

Unit 6: Website designing   **10 P**
Introduction to HTML; tags and attributes: Text Formatting, Fonts, Hypertext Links, Tables, Images,
Lists, Forms, Frames, Cascading Style Sheets.
Note:
**1. There shall be 3 Credit Hrs. for lectures + One Credit hr. (2 Practical periods per week
per batch) for Practical Lab**
2. Latest edition of text books may be used.

Suggested Readings
1. Kenneth C. Laudon and Carlo Guercio Traver, *E-Commerce*, Pearson Education.
2. David Whiteley, *E-commerce: Strategy, Technology and Applications*, McGraw Hill
Education
3. Bharat Bhaskar, *Electronic Commerce: Framework, Technology and Application, 4th Ed.,*
McGraw Hill Education
4. PT Joseph, *E-Commerce: An Indian Perspective*, PHI Learning
5. KK Bajaj and Debjani Nag, *E-commerce,* McGraw Hill Education
6. TN Chhabra, *E-Commerce,* Dhanpat Rai & Co.
7. Sushila Madan, *E-Commerce,* Taxmann
8. TN Chhabra, Hem Chand Jain, and Aruna Jain, *An Introduction to HTML*, Dhanpat Rai &
Co.