



4th Semester Syllabus
of

M.Com Programme

Under New CBCS Regulation 2018

DIBRUGARH UNIVERSITY

(M.Com Finance
&
M.Com Marketing)

Fourth Semester CBCS M.Com. Syllabus under new CBCS Regulation 2018

*(As recommended by Departmental CBCS Board, Department of Commerce,
Dibrugarh University held on 5th February, 2021)*

M.Com 4 th Semester		Course Structure			
Fourth Semester	Core Course	COM 40100	Company Law	4	
		COM 40200	Foreign Trade	4	
		COM 40300	Entrepreneurship Development	4	
	D. S. Elective Course	<u>Group: A</u>		Environmental Accounting	4
		<u>(Finance) (any one)</u>			
		COM 40411			
		Or			
		COM 40412	Income Tax Law and Practice	4	
		<u>Group: B</u>		Customer Relationship Management	4
	<u>(Marketing) (any one)</u>				
COM 40420					
Or					
COM 40422	Advertising Management	4			
Total Credits				16	

Course No.: 40100
Title of the Course: COMPANY LAW
Nature of Course: CORE

Total Credit Assigned: 4 CREDITS

Objective: To acquire knowledge regarding Formation of Company and develop understanding of the regulatory framework of Companies with reference to various Provisions of Companies Act.

Block	Unit	Contents	L	T	P
1	I	Incorporation of Company: Formation of Company.	1	-	-
	II	Memorandum and Articles of Association.	4	2	-
	III	Act to override Memorandum, and Articles of Association.	2	-	-
	IV	Commencement of business.	4	-	2
	V	Alteration of Memorandum and Articles of Association.	3	-	-
	VI	Various kinds of companies.	1	-	-
2	I	Prospectus and allotment of Securities: Legal Rules Relating to the Issue of Prospectus.	3	-	-
	II	Contents of Prospectus, Golden Rules as to the Framing of Prospectus.	2	-	2
	III	Advertisement of Prospectus. Criminal liability for mis-statement in prospectus and Civil liability for mis-statement in prospectus.	6	-	-
	IV	Conditions for Rescission of Contract, Types of Prospectus, Remedies for misleading Prospectus.	3	2	-
3	I	Management and Administration of Company: Modes of Acquiring Membership; Rights of Members, Register of Members, Power to clear register of members or	4		-

		debenture holder or other security holders.			
	II	Annual Return, Annual General Meeting, Calling of Extraordinary General Meeting, notice of meeting, Quorum for meetings, Chairman of meetings, Proxies, voting rights and means, Representation of President & Governors in meeting.	6	2	-
	III	Ordinary & Special resolutions, Inspection of Minute Books, Report on Annual General meeting.	4	2	2
4	I	Declaration and payment of dividend: Rules Regarding the Payment of Dividend, Unpaid Dividend Account.	2	-	-
	II	Investor Education and Protection Fund.	2	-	2
	III	Right to dividend, right share and bonus shares to be held, transfer of shares.	4	2	-
	IV	Punishment for Failure to distribute dividends.	4	2	-

Cases to be Discussed:

1. Salomon v. Salomon & Co. Ltd. (1897) AC 22.
2. Lee v Lee's Air Farming Ltd., (1961), AC 12.
3. Nash v Lynde, (1929) AC 158.

Total No. of Lectures of 1 hour duration : 46

Total No. of Practical of 1 hour duration : 08

Tutorial No. of Tutorials of 1 hour duration : 12

Hence, 46(L)+ { [8(P) / 2 + 12(T) / 2]} = 56 hours/14 = 4 Credit

Learning Outcome:

1. Acquire knowledge about the various provisions and case studies of Companies Act.
2. In the light of the course, Students will be able to develop career in the Corporate Sector and also in different other sectors.

Text Book:

1. Singh Avatar, Company Law, Eastern Book Company, 2016.
2. Companies Act, 2013 with Rules; Taxman Publications (P) Ltd.
3. The Companies Act, 2013; ICSI, 1st Edition, 2013.

Reference Books:

1. Kapoor G.K. and Dhamija Sanjay, Company Law and Practice, 2013; Taxman Publications (P) Ltd.
2. Companies Act, 2013 with Rules and Forms; Taxman Publications (P) Ltd.

3. Companies Act, 2013; Bharat Law House, 19th Edition, 2013.
4. Chartered Secretary, Journal of ICSI, New Delhi.

Course Code: 40200

Course Title: FOREIGN TRADE

Nature of Course: CORE

Total Credit Assigned: 4 CREDITS

Course Objective:

To understand the concepts and application of various functional factors, documentations and theories in Foreign Trade and to be able to understand the functions of International Economic and other trade related institutions.

Block	Units	Contents	L	T	P
1: Foundation of Foreign Trade	I.	Meaning and concepts of Foreign Trade	4	3	
	II	Domestic Trade Vs Foreign Trade	2	1	-
	III	Entry mode in IB (Contract, Branch, Joint Venture, Turn Key, Subsidiary)	3	1	1
2: Theoretical base	I	Theories of International Trade (2 Theories)	3	1	1
	II	Balance of Trade (Meaning, requirements, Balancing the account-brief idea)	2	2	1
	III	International Economic Institutions (Role of IMF, World Bank, ADB in Foreign Trade)	5	1	1
3.: Functional Aspect	I	Marketing (Product, Place, Price, Promotion)	3	2	1
	II.	Finance (Foreign Exchange, Convertibility)	4	1	2
	III	Human Resource (Recruitment, Cross –culture)	2	1	1
	IV	Logistics (Documentation, DGFT functions)	2	1	3
4: Global Integration	I	Regional Economic Integration (SAARC, ASEAN, EC,NAFTA)	4	1	
	II	MNCs and LDCs	2	1	1
	III	WTO	2	1	
	IV	IPR	2	-	1
Total			40	17	15

Total Number of Lectures of 1 Hour Duration: 40 Hours

Total Number of Tutorials of 1 Hour Duration: 17 Hours

Total Number of Practical of 1 Hour Duration: 15 Hours

Hence, $40(L) + \{ [17(T) + 15(p)] / 2 \} = 56 \text{ hours} / 14 = 4 \text{ Credit}$

Course outcome:

Students are expected to be able to understand the various components associated with foreign trade and expected to be able to understand the basics of international finance, marketing and logistics along with its roles in Foreign Trade.

SUGGESTED READINGS:

REFERENCE:

- Anant K Sundaram, J. Stewart Black, The International Business Environment, Prentice Hall India.
- Sumati Varma, International Business, Pearson Education Ltd.
- Khushpat S. Jain, Apexa V. Jain, Foreign Trade – Theory, Procedures, Practices and Documentation, Himalaya Publishing House

TEXT:

- Paul Krugman, Maurice Obstfeld, Marc Melitz, International Trade- Theory and Policy, Pearson Education Ltd.
- P. Subba Rao, International Business (Text and Cases), Himalaya Publishing House

*Students are advised to consult the latest edition of these books.

Course No. : 40300

Title of the Course : Entrepreneurship Development

Name of the Course Teacher : Prof. Ajanta B. Rajkonwar

Total Credit Assigned : 4 credits

Block	Unit	Contents	L	T	P		
					S	G	C
1	I	Introduction – The Entrepreneur – Definition; Evolution of the term entrepreneur, who is an entrepreneur, entrepreneur and enterprise, entrepreneurs and managers, traits of entrepreneurs, functions of an entrepreneur, behavioural pattern of entrepreneurs.	5	-	-	-	-
2	II	Competing Theories of Entrepreneurship – Definitions of entrepreneurship, characteristics of entrepreneurship, A conceptual model, views of Schumpeter, Walker and Drucker. Theories of entrepreneurial origin, Entrepreneurs, moral thinking of economists. The theory of invisible cost or the theory of transaction cost.	9	2	2	-	-
3	III	(a) Opportunity Analysis–Project : search for a business idea, sources and selection. (b) Financial Analysis – SCBA, sources, financial institutions and other institutions assisting entrepreneurs. (c) Marketing channels and institutions. (d) Meaning of Micro Finance, its	16	2	-	-	-

		objective and approach, Trust areas of Micro Finance and the different institutions providing Micro Finance.					
4	IV	Entrepreneurial Development Programmes in India : entrepreneurial development programmes – their relevance and achievements, role of government in organising such programmes. Critical evaluation with special reference to the North East India Management of small unit	12	-	-	-	-
5	V	Entrepreneurship and Economic Development : Factors impeding the growth of entrepreneurship, How to encourage entrepreneurship; Prospects, problems and solutions for entrepreneurial development(with special reference to North East). Industrial Policies of the state of Assam and the North East Industrial Policy is to be added	6	2	2	2	2

Total No. of Lectures of 1 hour duration : 48 hrs

Total No. of Tutorials of 1 hour duration : 06 hrs

Total No. of Practical (Seminar) of 1 hour duration : 4 hrs

(Group Discussion) of 1 hour duration : 4 hrs

(Case studies) of 1 hour duration : 2hrs

Hence, 48(L) + {[6(T) + 4 (S) + 4 (G.D.) + 2 (C.S)]/2 }= 56 hours/14= 4 Credit

Course No. : 40411
Title of the Course : Environmental Accounting
Name of the Course Teacher : Prof. Ajanta B. Rajkonwar
Total Credit Assigned : 4 credits

Block	Unit	Contents	L	T	P		
					S	G	C
					D	S	
1	I: Introduction	Environment, National accounts, deficiencies of national accounts, Importance of natural resources and environment, sustainable development, terminology, environmental accounting, origin and development.. Accounting for national resources and environment in other countries, system in Norway and France.	6	-	-	-	-
2	II: The UNSO System:	The present SNA system, another set of identities under SNA, preparation of Integrated Environmental Accounts from SNA, preparation of Asset Balance under SNA for SEEA, preparation of integrated Environmental and Economic accounts (Satellite Accounts); SEEA; Environmental Accounting, amplification of the terms used in 'SNA for SEEA' and SEEA.	8	2	-	-	-
3	III: Determination of Environmentally adjusted economic aggregates for	Calculation of environmentally adjusted economic aggregates (EDP); Inferences country A, country B. Valuation of natural assets and changes therein: Market value approach; present value approach; Net price approach; Maintenance cost approach; compensation cost	8	2	2	-	-

	environmentally sustainable development :	approach, valuation of welfare losses from environmental determination; valuation techniques: general, specific, problem of aggregation; important hints. Application methods: guideline hints to value environmental deterioration- Direct, Indirect.					
4	IV: Merits and Demerits of Environmental Accounting:	A study of Papua New guinea and Mexico; Papua New guinea-difficulties; Mexico; merits and demerits of environmental accounting.	4	-	-	2	-
	V: Implementation of: Environmental Accounting	Other question marks in its implementation. Environmental Accounting for Developing countries; feasibility of systems of other countries; The UNSO system; alternative method; Indian context.	4	2	-	2	2

Total No. of Lectures of 1 hour duration : 30 hrs

Tutorial No. of Tutorials of 1 hour duration : 6 hrs

Tutorial No. of Group Discussion (G.D) of 1 hour duration : 4 hrs

Tutorial No. of Case Study (C.S) of 1 hour duration : 2 hrs

Hence, $48(L) + \{ [6(T) + 4(G.D) + 2(C.S)] / 2 \} = 42 \text{ hours} / 14 = 3 \text{ Credit}$

Course No. : 40412
Title of the Course : Income Tax Law and Practice
Name of the Course Teacher : Prof. K.C. Goswami
Total Credit Assigned : 4 credits

Block	Unit	Course Contents	Credit		
			L	T	P
1	I	Basic Concepts, residential status and tax incidence, income exempted from tax, GTI, taxable income, special tax incentives	6	1	1
2	II.	Heads of income- computation of income from salary, house property and profits and gains of business or profession. Tax planning aspects in computing income under these two heads.	14	3	3
3	III	Computation of Income from capital gain and income from other sources. Permissible general deductions in computing GTI tax liability, set off and carry forward losses.	10	2	2
4	IV	Deductions and collection of tax at source, income tax authorities, advance payment of tax.	5	2	3

Total: Lectures of 1 hour duration: 34

Tutorial classes of 1 hour duration: 8

Practical classes of 1 hour duration: 8

Hence, $42(L) + \{[14(T) + 14(P)]/2 \} = 42 \text{ hours}/14 = 3 \text{ Credit.}$

References:

1. Singhania and Singhania : Direct Tax Law and Practice. Taxmann. New Delhi.
2. Gaur and Narang: Direct Tax Law. Kalyani Publishers. New Delhi

Course Code:40421

Course Title: Customer Relationship Management

Nature of the Course: DSE

Total Credit Assigned: 4 credits

Course Objective:

The objective of the course is to help the students understand the concept, variations of CRM and it's implementation in business.

Block	Unit	Contents	L	T	P
1. Introduction to CRM	I	Customer vs. Consumer	2		
	II.	Overview of CRM: Concepts, need, importance, human psychology towards relationship	5	1	1
2.: variations of CRM	I	Operational CRM	3	1	
	II.	Sales Force Automation (SFA)	3	1	
	III	Analytical CRM	3	1	
	IV	Sales Intelligence CRM	3		
	V	Campaign management	3	1	
	VI	Collaborative CRM	3		
	VII	Geographic CRM	3	1	
3. Implementation	I	Strategy, Formulation, Implementation , Assessment	5	2	1
	II.	Privacy and Data Security: Customer's privacy, data security, data marketing, relationship	5	1	1
	III	Market Structure: ERM, Mystry shopping, Predictive Analytics, Customer's Experience	5	1	1
4. Project Work		Field study on issues related to CRM (25 marks Internal assessment)		8	4

Total No. of Lectures of 1 hour duration : 43 hrs

Total No. of Tutorials of 1 hour duration : 18 hrs

Total No. of Practicals of 1 hour duration : 08 hrs

Hence, $43(L) + \{ [18(T) + 8 (P) / 2] = 56 \text{ hours} / 14 = 4 \text{ Credit}$

***L= Lecture, T= Tutorial, P= Practical**

Course Outcome:

This course will be enabling the students to understand and apply the various concepts, applications and implementation of Customer Relationship Management in an organization.

Suggested Readings:***Reference Book:***

1. Alok Kumar Rai, Customer Relationship Management: Concepts and Cases, Prentice Hall India
2. Kaushik Mukerjee, Customer Relationship Management: A strategic Approach to Marketing, Prentice Hall India
3. Nh Mullick, Customer Relationship Management, Oxford University Press.

Text Books:

1. Francis Buttle, Stan Maklan, Customer Relationship Management, Routledge Publication
2. Ed Peelen, Customer Relationship Management, Prentice Hall

*Students are advised to consult the latest edition of these books.

Course Code:40422

Course Title: Advertising Management

Nature of the Course: DSE

Total Credit Assigned: 4 credits

Course Objective:

To acquaint the students with the meaning of Advertising and its planning as well as Decision Making for the selection of the target market, segmentation, media as well as the creative contents.

Block	Unit	Contents	L	T	P
1:Foundation of Advertising	I	Field of Advertising (Advertiser, facilitating Institutions, Perspectives on Advertising)	4	-	-
	II	Advertising Planning (Framework, Situation Analysis, marketing Plan)	4	-	-
	III	Decision Making in Advertising (Persuasion Process, Facilitating Agencies, Social, Legal, Global Factors)	6	-	-
2: Objective Setting and Positioning	I	Integrated marketing Communication (sales promotion, action-oriented Communication, Public Relations, Integrating the Different Elements)	5	-	-
	II	Setting Goals and Objectives (Behavioural Dynamics, DAGMAR Approach, Specifying the target Segment)	3	-	-
	III	Segmentation and Possitioning (Determinants, strategies for segmentation and position, decision making)	6	-	-

3.: Message Strategy	I	Attention and Comprehension (Recall, Comprehension, Interpretation)	3	-	-
	II	Understanding Benefit based attitude (level and components, attributes, multi-attribute models (2 nos.))	6	-	-
	III	Word-of-mouth Advertising	1	-	-
	IV	Advertising Copy (Creative Process: Coming up with an idea of Ad. Copy)	4	-	-
4: Media Strategy	I	Art of Copy Writing (Illustrating, layout, Types of Commercials, Creative Styles)	6	-	-
	II	Setting Media Budget(Economic analysis, market experimentation and Budgeting, Regression analysis for Budgeting)	5	-	-
	III	Media tactics (Media class, vehicles, option decisions)	3	-	-

Total No. of Lectures of 1 hour duration : 56

Hence, 56(L) = 56 hours/14= 4 Credit.

Course Outcome:

On completion of the course, the students will be able to understand the efforts to be made while developing an advertisement and the various decisions to be made while creating an advertisement.

Suggested Readings:

Reference Books :

1. Baines P., Fill C., Page K., adapted by Piyush K. Sinha, Marketing, Asian Edition, Oxford University Press.
2. Philip Kotler, Kevin Lane Keller, Marketing Management, Pearson Education Ltd.
3. Jaishri Jethwaney, Shruti Jain, Advertising Management, Oxford University Press, India.

Text Books : 1. Rajeev Batra, John G Myers and David A Aaker, Advertising Management, Eastern Economy Edition, Prentice Hall India.

2. Frank Jefkins – Revised by Daniel Yadin, Advertising, Pearson Education Ltd.

3. Geeta Naidu, Pooja Dhaktod, Advertising Management, Sai Jyoti Publication.

*Students are advised to consult the latest edition of these books.