

GAUHATI UNIVERSITY
INSTITUTE OF DISTANCE AND OPEN LEARNING (GUIDOL)

PROGRAMME PROJECT REPORT (PPR)

PPR ID : GU/GUIDOL/PPR/51 (Total no. pages : 5)

Programme: Three year Bachelor of Commerce (B.Com.) | General or Pass course only|

1. Programme mission and objective:

The mission of the Programme is "to enable learners to learn and retain a broad base of knowledge in the various domains of Social Sciences". In the ODL mode, Gauhati University Institute of distance and open learning (GUIDOL) proposes to offer B.Com programme as offered by Gauhati University in the regular mode in its affiliated colleges. More specifically the subjects offered will be a combination of three subjects of the Commerce stream including banking and management. Additionally the learners shall have to appear Assamese and other vernacular language in lieu of as well as Communicative English for one semester. No Major courses shall be offered at present.

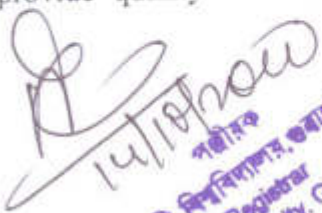
Objectives of the Programme:

- *To give learners a broad based and multidisciplinary academic foundation.*
- *To offer learners wide knowledge in the humanities and Social Sciences for better job opportunities.*
- *To enable the learners to develop social analytical skills and participate in liberating peoples and communities from all forms of bondage.*
- *To acquaint learners who wish to teach, and handle social responsibilities in private and public enterprises.*

2. Relevance of the programme with HEI's mission and goals:

Gauhati University was established in 1948 with a mission to revitalize educational leadership, to set the standard for the production and dissemination of knowledge as well as to become an effective instrument of change in the society.

Keeping in view the motto of "Education For All", Bachelor of Commerce (B.Com.) to be offered through ODL mode is very much relevant to the HEI's mission and goals as it aims to provide quality education to those aspiring candidates who are deprived of higher


14/10/2020
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education due to the limited number of intake in the conventional mode of education in the Universities. Moreover, to keep the quality intact the curriculum and syllabus have been designed at par with the conventional mode keeping in mind the specific needs and acceptability of the learners in the ODL mode and in keeping with the aims and objectives of the University. All the under graduate courses are offered by Gauhati University.

3. Nature and target group of learners:

Our target group includes-

- (1) Those deprived of admission in the regular mode due to limited intake capacity.
- (2) Those employed in various organizations who desire to pursue higher education as a passion or as a means for movement up the promotional ladder.
- (3) Drop outs primarily due to social, financial and economic compulsions as well as demographic factors.
- (5) Rural population of any age and those living in remote areas where higher education institutes are not easily accessible.
- (4) Job seekers.

4. Appropriateness of the programme to be conducted in the ODL mode for acquiring specific skills and competence-

The Bachelor Programme in Commerce to be offered through ODL mode will have certain learning outcomes. This programme will help the learners-

- *To improve literacy, especially among the rural poor.*
- *To rid under privileged society of social evils.*
- *Capacity building among the rural population.*
- *To enable the under privileged to appreciate multicultural perspectives.*
- *To understand the history that discipline approaches to organizing knowledge.*
- *To apply skills and knowledge of entrepreneurship.*

5. Instructional Design:

- a) **Curriculum Design:** The curriculum is designed by a committee comprising experts from the parent department of the HEI and GUIDOL, keeping in view the needs of the diverse groups of learners. **To start with the syllabus that is being followed in the**

regular courses will be adopted; however self Study materials shall be made available to the learners. Gauhati University has recently begun adopting the CBCS syllabus under its regular B.Com. Programme. GUIDOL has also adopted the same syllabus in its B.Com Programme. Preparation, production and delivery of Self Learning Materials have also been started by the GUIDOL authority.

- b) **Detailed Syllabus:** As per the Under graduate course offered in the regular mode by Gauhati University. As already mentioned, GUIDOL follows the same CBCS syllabus that Gauhati University follows for its regular B.Com. Programme. File containing detailed syllabus is attached as Enclosure-I.
- c) **Duration of the Program:** Minimum 3 (three) years. However, the learners are required to complete the course within 5 (five) years from the date of admission.
- d) **Instructional Delivery Mechanism:** The semester system introduced by Gauhati University shall be followed. The programme shall be delivered in 6 (six) semesters with the opportunity to choose optional courses offered. The learners shall be provided with the printed online SLM which covers almost all the contents in the syllabus. Counseling class shall be held in various affiliated study centres. The progress of the learners shall be evaluated by Internal Assessment and Term end/semester end examination. Examination rules shall be as per the rules and regulation adopted by Gauhati University.
- e. **Faculty:** Gauhati University Institute of Distance and Open Learning (GUIDOL) shall not enroll students for the undergraduate B.Com Programme and admissions will be left to the recognized study centers. Consequently, GUIDOL has no plans of organizing contact classes and other facilities offered under the ODL mode. As such GUIDOL has no plan to recruit permanent, part time or contractual faculty for this purpose. Arranging contact classes shall be the responsibility of the recognized centers that is the affiliated colleges.
- f) **Media:** Print Media, ICT based content and content delivered through e-learning portal.
- g) **Student Support Service:** Existing library and other existing facilities for education in distance mode shall be made available to interested Undergraduate learners also. Further, in order to successfully execute the programme, a wide range of support services are provided to the ODL learners, both Post graduate and Undergraduate learners. The various support services are listed as below-

- (i) **Network of Study Centres:** To assist its learner GUIDOL has established 118 study centers throughout the State of Assam but within the territorial jurisdiction of Gauhati University.
- (ii) **Library** with around 7 thousand collections of materials which includes books, journals, magazines, CD and DVDs.
- (iii) **E-Learning Portal:** www.bodhidroom.net the first of its kind in the entire North east region of India.
- (iv) **Dynamic Website** www.idolgu.in : Gauhati University has a dedicated dynamic website for ODL learners where one can get all the information regarding its programmes, up-coming events, examination results etc.
- (v) **Community FM Radio:** Gauhati University has its own Community radio station named as “Radio Luit 90.8 FM” and operates daily from 8AM to 8PM. The Community Radio station shall be extensively used to broadcast radio talks on various courses daily. The broadcast contents are designed as per the requirements by teaching staff of both the ODL Institute as well as the parent department. Experts are outsourced if the situation arises. Radio Luit has recently started a Facebook live page with an objective to reach those learners who fall beyond its radius.

6. Procedure for Admissions, Curriculum transaction and Evaluation-

Admission- The admission process normally starts from August and ends by the end of September every year. However, in the current pandemic situation of COVID-19, admission process shall start as per the UGC guidelines. The minimum eligibility for BA programme is 10+2 from any recognized Board. The proposed fee for admission is Rs 5000.00 (Five Thousand only) per year.

Curriculum Transaction- Activity Planner: The exercise of preparing an activity planner will be the responsibility of the affiliated Undergraduate colleges and the nodal person shall be the Principal of the college as well as the Coordinator approved by the Gauhati University IDOL advisory committee.

Evaluation- Each course/paper shall carry 80% weightage for the term-end examinations and 20% for internal evaluation in the form of Home Assignments/internal examinations. In order to pass/clear a course/paper in a subject, a candidate must secure minimum 30% Marks in each course/paper. All examinations are conducted by the Controller of Examinations as per examination Rules and Regulations of the Gauhati University.

7. **Library Resource:** College library (affiliated study Centers) shall be available to the students under ODL mode and this arrangement has already been communicated to each study centre.
8. **Estimated cost of the Programme:** The total estimated cost of introducing the programme cannot be estimated as intake of students in different centers cannot be ascertained. However, a rough estimate may include, the preparation and printing of SLM.
9. **Quality assurance Mechanism and Expected Programme outcome:** As it is well known, all colleges have as established IQAC, which is responsible for assessing and monitoring the quality of the undergraduate courses in close cooperation with the IDOL headquarters at Gauhati University.
10. A monitoring mechanism at the Gauhati University has already been established at the Gauhati University for the Undergraduate Programme. The Quality Assurance Cell includes the Deans of the different Faculty, Nominated Heads of the Arts Departments, Executive Council members, administrative staff and teaching staff of the institute.

Course Benchmark Statement: Bachelor degree in Commerce shall be awarded to those learners who demonstrate:

- *improved literacy, especially among the rural poor.*
- *capacity building among the rural population.*
- *To enable the under privileged to appreciate multicultural perspectives.*
- *understanding of history that discipline approaches to organizing knowledge.*
- *application of skills and knowledge of entrepreneurship.*
- professional competence and employability.

**B. Com. : Three-Year (6-Semester) CBCS Programme
(Regular Course)**

Programme Structure		
Course No.	Course Title	Course Type
Semester I		
BCM-AE-1014	Business Communication (English/Hindi/MIL)	Ability-Enhancement Compulsory Course (AECC)- 1
COM-RC-1026	Financial Accounting	Core Course C-1
COM-RC-1036	Business Organisation and Management	Core Course C-2
ENG-CC-1016	English Language	Language-1
Semester II		
ENV-AE-2014	Environmental Studies	Ability-Enhancement Compulsory Course (AECC)- 2
COM-RC-2026	Business Law	Core Course C-3
COM-RC-2036	Business Mathematics and Statistics	Core Course C-4
ENG-CC-2016	English-II	Language-2
Semester III		
COM-RC-3016	Company Law	Core Course C-5
COM-RC-3026	Income Tax Law and Practice	Core Course C-6
COM-CC-3036	Hindi/ Modern Indian Language	Language-3
COM-SEC-RC-3044 (A) COM-SEC-RC-3044 (B)	Any one the following Computer Application in Business/ New Venture Planning	Skill-Enhancement Elective Course (SEC)-1
Semester IV		
COM-CC-4016	Soft Skills for Business	Language-4
COM-RC-4026	Corporate Accounting	Core Course C-7
COM-RC-4036	Cost Accounting	Core Course C-8
COM-SEC-RC-4044 (A) COM-SEC-RC-4044 (B)	Any one the following E-Commerce/ E-Filing of Return	Skill-Enhancement Elective Course (SEC)-2
Semester V		
COM-DSE- RC-5016 (A) COM-DSE- RC-5016 (B) COM-DSE- RC-5016 (C) COM-DSE- RC-5016(D)	Any one the following Human Resource Management Principles of Marketing Auditing and Corporate Governance Indian Financial System	Discipline Specific Elective (DSE)-1
COM-DSE- RC-5026 (A) COM-DSE- RC-5026 (B)	Any one of the following Fundamentals of Financial Management Indirect Tax Law	Discipline-Specific Elective (DSE)-2
COM-SEC- RC-5024 (A)/ COM-SEC- RC-5024 (B)	Any one of the following Entrepreneurship Event Management	Skill-Enhancement Elective Course (SEC)-3

COM-GE- RC-5036 (A)/ COM-GE- RC-5036 (B)	Any one of the following Principles of Micro Economics Business Economics	Generic Elective (GE)-1
Semester VI		
	Any one of the following	Discipline-Specific Elective (DSE)-3
COM- DSE- RC-6016 (A)	Advertising	
COM- DSE- RC-6016 (B)	Banking	
COM- DSE- RC-6016 (C)	Management Accounting	
COM- DSE- RC-6016 (D)	Computerised Accounting System	
	Any one of the following	Discipline-Specific Elective (DSE)-4
COM- DSE- RC-6026 (A)	International Business	
COM- DSE- RC-6026 (B)	Office Management and Secretarial Practice	
COM- DSE- RC-6026 (C)	Fundamentals of Investment	
COM- DSE- RC-6026 (D)	Consumer Affairs and Customer Care	
COM- SEC- RC-6034 (A) COM- SEC- RC-6034 (B)	Any one of the following Personal Selling and Salesmanship Retail Management	Skill-Enhancement Elective Course (SEC)-4
COM- GE- RC-6046 (A) COM- GE- RC-6046 (B)	Any one of the following Indian Economy Micro Finance	Generic Elective (GE)-2

BCM-AE-1014: BUSINESS COMMUNICATION

Marks: 100

Credit: 4

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:

Unit 1: Introduction:

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

Unit 2: Business Correspondence:

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.

Unit 3: Report Writing:

Business reports, Types, Characteristics, Importance, Elements of structure, Process of writing, Order of writing, the final draft, check lists for reports.

Unit 4: Vocabulary:

Words often confused, Words often misspelt, Common errors in English.

Unit 5: Oral Presentation:

Importance, Characteristics, Presentation Plan, Power point presentation, Visual aids.

Suggested Readings:

1. Bovee, and Thill, *Business Communication Essentials*, Pearson Education
2. Shirley Taylor, *Communication for Business*, Pearson Education
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 Hill Education
5. Dona Young, *Foundations of Business Communication: An Integrative Approach*, McGraw Hill Education
6. Raymond V. Lesikar, Marie E. Flatley, Kathryn Rentz, Paula Lentz, and Neerja Pande, *Business Communication: Connecting in a Digital World (SIE)*, McGraw Hill Education

Note: Latest edition of text books may be used.

COM-RC-1026: FINANCIAL ACCOUNTING

Marks: 100 (Theory: 80 and Lab Practical:20)

Lectures 65

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.

Course Outcome:

Students will be able

1. to examine the qualitative aspect of the published financial statements and to analyse these statements in the light of applicable accounting standards;
2. to apply basic knowledge on computerized accounting in preparing accounts;
3. to prepare final accounts of non-corporate entities;
4. to prepare accounts of some other forms of business.

CONTENTS

Unit 1: Theoretical Framework Lectures 16

- 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 : entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosures.
- iii. Accounting Standards: Concept, needs and objectives; procedure for issuing Accounting Standards in India. Salient features of First-Time Adoption of Indian Accounting Standard (Ind-AS) 101. Salient features of Indian Accounting Standards Ind AS 1, 2, 16 and AS 9. International Financial Reporting Standards (IFRS): - Need and procedures of Issue.

Unit 2: Computerised Accounting System Lectures 16

Computerised Accounting Systems: Meaning, components, and advantages, Difference between manual and computerised accounting, Various types of Accounting packages/software and their advantages and disadvantages; Tally 9 and its features, working on TALLY. Simple Practical Problems (Lab work) (Lab work -10 and Theory-6)

Unit 3: Measurement of Business Income Lectures 16

- i. Measurement of business income-Net income, Application of accounting period, continuity doctrine and matching concept in the measurement of net income. Objectives of measurement.
- ii. Capital and revenue expenditures and receipts
- iii. Revenue recognition: Recognition of income and expenses as per AS 9.
- iv. Inventory Valuation: Meaning and Significance.

Unit 4: Final Accounts**Lectures 16**

Preparation of financial statements of non-corporate business entities: Sole proprietorship and Partnership firms.

Unit 5: Hire-Purchase, Instalment Systems and Branches:**Lectures 16**

- i) **Accounting for Hire-Purchase and Instalment Systems:** Meaning, features, advantages and disadvantages of Hire Purchase and Instalment Systems, Rights of Hire Purchaser and Hire Vendor, Journal entries and preparation of ledger accounts excluding default and repossession.
- ii) **Accounting for Branches:** Meaning, Needs and Objectives of Branch Accounting. Systems of dependent Branch Accounting and their Accounting Treatments (Only debtors system, stock and debtors system).

Note: Practical (with computer) in Computerised Accounting System (Unit 2)

WILL be compulsory

Examination Scheme for Computerised Accounts: 6 marks will be included in Question Paper and 10 marks for Practical with computer. The practical examination will be for 1 hour.

Thus, the Theory Exam shall carry 70 marks

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. B. B. Dam, H C Gautam and others, *Financial Accounting*, Gayetri Publications, Guwahati
6. K. R. Das & K. M. Sinha. *Financial Accounting*
7. S.N. Maheshwari, and. S. K. Maheshwari. *Financial Accounting*. Vikas Publishing House, New Delhi.
8. Deepak Sehgal. *Financial Accounting*. Vikas Publishing H House, New Delhi.
9. Bhushan Kumar Goyal and HN Tiwari, *Financial Accounting*, International Book House
10. Goldwin, Alderman and Sanyal, *Financial Accounting*, Cengage Learning.
11. Tulsian, P.C. *Financial Accounting*, Pearson Education.
12. *Compendium of Statements and Standards of Accounting*. The Institute of Chartered Accountants of India, New Delhi

Note: Latest edition of the text books should be used.

COM-RC-1036: BUSINESS ORGANISATION AND MANAGEMENT

Duration: 3 hrs.

Marks: 100

Lectures: 65

Objective: The course aims to provide basic knowledge to the students about the organisation and management of a business enterprise.

Contents

Unit 1: Foundation of Indian Business

Lectures: 13

Manufacturing and service sectors; Small and medium enterprises; Problems and government policy. India's experience of liberalisation and globalisation. Technological innovations and skill development. 'Make in India' Movement. Social responsibility and ethics
Emerging opportunities in business; Franchising, Outsourcing, and E-commerce.

Unit 2: Business Enterprises

Lectures: 13

Forms of Business Organisation: Sole Proprietorship, Joint Hindu Family Firm, Partnership firm, Joint Stock Company, Cooperative society; Limited Liability Partnership; Choice of Form of Organisation. Government - Business Interface; Rationale and Forms of Public Enterprises. International Business. Multinational Corporations.

Unit 3: Management and Organisation

Lectures: 13

The Process of Management: Planning; Decision-making; Strategy Formulation.
Organizing: Basic Considerations; Departmentation – Functional, Project, Matrix and Network; Delegation and Decentralisation of Authority; Groups and Teams.

Unit 4: Leadership, Motivation and Control

Lectures: 13

Leadership: Concept and Styles; Trait and Situational Theory of Leadership.
Motivation: Concept and Importance; Maslow Need Hierarchy Theory; Herzberg Two Factors Theory. Communication: Process and Barriers; Control: Concept and Process.

Unit V: Functional Areas of Management Lectures: 13

Marketing Management: Marketing Concept; Marketing Mix; Product Life Cycle; Pricing Policies and Practices

Financial Management: Concept and Objectives; Sources of Funds – Equity Shares, Debentures, Venture Capital and Lease Finance. Securities Market, Role of SEBI.

Human Resource Management: Concept and Functions; Basic Dynamics of Employer - Employee Relations.

Suggested Readings:

1. Kaul, V.K., *Business Organisation and Management*, Pearson Education, New Delhi
2. Chhabra, T.N., *Business Organisation and Management*, Sun India Publications, New Delhi,
3. Gupta CB, *Modern Business Organisation*, Mayur Paperbacks, New Delhi
4. Koontz and Weihrich, *Essentials of Management*, McGraw Hill Education.
5. Basu, C. R., *Business Organization and Management*, McGraw Hill Education.
6. Jim, Barry, John Chandler, Heather Clark; *Organisation and Management*, Cengage Learning.
7. B.P. Singh and A.K.Singh, *Essentials of Management*, Excel Books
8. Buskirk, R.H., et al; *Concepts of Business: An Introduction to Business System*, Dryden Press, New York.
9. Burton Gene and Manab Thakur; *Management Today: Principles and Practice*; Tata McGraw Hill, New Delhi.
10. Griffin, *Management Principles and Application*, Cengage

Learning (**Note:** Latest Editions of the above books may be used.)