COOCH BEHAR PANCHANAN BARMA UNIVERSITY

PANCHANAN NAGAR, VIVEKANANDA STREET, COOCH BEHAR – 736101

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4 Year Under Graduate Degree (Honours)
in
Commerce

Syllabus for Commerce

Under NEP 2022

Cooch Behar Panchanan Barma University

Panchanan Nagar, Vivekananda Street, Cooch Behar, 736101, West Bengal

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THE PREAMBLE:

In this modern era of Market Economy, Commerce education plays a pivotal role in bridging the gap between what exists in nature, what is produced by mankind and people's access to what is required for survival and development. The under-graduate Commerce education curriculum, prepared in accordance to the National Education Policy 2020, have befittingly focused on four of the primary knowledge dimensions that Commerce discipline cannot do without, viz. Finance, Marketing, Human Resource Management and Banking and Insurance. The curriculum provides ample scope to Commerce educators to upgrade and customize the mechanisms involved in imparting of knowledge of various commerce topics and courses as per the need of the hour. Also, the learners have been given much scope to not only be well-acquainted with various concepts and theories of commerce but also to gain practical exposure in their chosen courses/subjects. This has been made possible because of the different teaching- learning-assessment mechanisms incorporated in the curriculum like assignments, group discussions, seminars, project works, research, industry exposure, etc.

Moreover, owing to the inter-disciplinary facet indicated in the NEP, the structural and content-based changes made in the Commerce Curriculum would certainly bring in an interface of the inventions and discoveries contributed by science disciplines, the social, cultural, ethical and economical theories and practices indicated by the arts and humanities, their market and commercial viability and implications for overall economic and ecological development.

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INTRODUCTION:

The introduction of the National Education Policy (NEP) 2020has been one of the biggest highlights in the Indian education system. It is a comprehensive policy that emphasises multidisciplinary & multimode approaches, and education backed by technology. The NEP has transformed the administrative structure of the educational system in India. It focuses on skill development in order to help students succeed in life.

Keeping in mind the NEP 2020, Commerce education, with continuous revision of the curriculum will develop the creative potential of each individual and create new career growth opportunities. The Bachelor of Commerce Degree of Cooch Behar Panchanan University adapted as per the recommendations of NEP 2020 is of either three or four-years duration with multiple entry/exit options within the period with appropriate certification/diploma/degree.

Introducing holistic and multi-disciplinary under-graduate education that would develop all capacities of human beings- intellectual, aesthetic, social, physical, emotional, ethical in an integrated manner.

AIMS OF FOUR YEAR UNDER-GRADUATE PROGRAMME (FYUGP) IN COMMERCE:

The aims of Four Year Under-Graduate Programme (FYUGP) in Commerce are:

- ✓ To equip students with practical and hands-on skills required in accounting, finance, marketing, human relations and many other sub disciplines of commerce so as to ensure their place in the job market and in practice.

- ✓ To acquaint the students with the basic and advanced concepts and theories of various commerce subjects aimed at building a solid base for higher learning, research and practice.

- ✓ To develop capabilities of the students to critically evaluate issues and the emerging trends influencing the field of Commerce.

- ✓ To familiarize students with the changes evidenced in the use of technology in modern trade and commerce in general and more specifically in the practices of each of the sub-disciplines.

- ✓ To acquaint the students in recent developments in the fields of business, trade, commerce and economics and thereby, to encourage entrepreneurial spirit in them to go for their own start-ups.

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GRADUATE ATTRIBUTES OF THE FYUGP IN COMMERCE:

Graduate attributes include both disciplinary knowledge related to the particular discipline and generic attributes that the graduates of all the disciplines of study should acquire and demonstrate. Graduate attributes of the FYUGP in Commerce are: Disciplinary Knowledge: The graduates should have the ability to demonstrate the attribute of comprehensive knowledge and understanding of the discipline of Commerce and its many components like accounting, finance, human relationships and human resource   management, marketing,   banking,   insurance, taxation, entrepreneurship, etc.

Critical Thinking: The graduates should be able to apply critical and analytical thinking and logical reasoning to the threats and opportunities faced in developing new theories, in commercial research, policy making and/or in their practice.

Information/Digital Literacy: Understanding the rapid changes in technology and keeping pace with their growing extent of use in both learning and implementation has become inevitable, particularly in the globalized status of commerce. The graduates should develop the ability to use information and communication technology in different learning situations and in general.

Research related Skills: Discoveries and innovation are the keys to survival and to attain a competitive edge in the field of commercial practices. And this approach starts at the learning and research level itself. As such, the graduates should have the ability to demonstrate the attribute of scientific enquiry for research in varied areas of Commerce so as to build new models, theories, methods of practice and behaviour – if only to establish and consistently retain a stronghold in the modern competitive and dynamic era of social, technological and economical changes.

Moral and Ethical Values: Ethics in business (inclusive of market ethics, financial ethics, behavioural ethics and more), in the workplace and in human relationships and interactions are some of the unavoidable aspects of any commercial practice. Hence, the graduates are

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expected to have a basic understanding of and orientation towards the need to imbibe ethical behaviour and conduct.

Reflective Thinking and Problem Solving: There are enough cases and events in business and commerce that are indicative of experience being the stepping stone to success. Thus, the graduates are expected to take maximum advantage of the opportunities provided by their course curriculum to learn through personal and observed experience.

Communication Skills: Commerce graduates need to be able to communicate their ideas and opinions in a very lucid and implementable manner, both during the period of learning as well as practice, for success in academics, business ventures and/or in job. This apart human interactions and technological interactions prove highly significant for commerce graduates; hence, the need to acquire the respective need and situation- based hard and soft skills.

Co-operation and Multicultural Competence: The impact and extent of globalization in commerce is evidenced by all. Keeping this in mind, it is required of commerce graduates to acquire and enhance their multicultural competence and adaptability traits in any workplace, work group and/or social neighbourhood.

Professional Competence: The graduates should be able to apply the various technical skills required for professions like accounting, taxation, auditing, finance, marketing, investment, business analytics, digital marketing, and other allied professions.

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PROGRAMME LEARNING OUTCOMES:

PLO 1. The students will be able to acquire the basic knowledge and skills required in business theories and practices.

PLO 2. Research and Development is an unavoidable part in the field of commerce and management – be it in finance, HR, marketing, banking, entrepreneurship or any other pure and applied subject area in Commerce. The students will build an intent to carry out further research in their chosen field of study and will be able to contribute towards the theory and practice of the same.

PLO 3. The students will acquire enough theoretical and practical knowledge about different subjects of commerce and allied disciplines to be employed in functional areas like Accounting, Auditing, Finance, HR, Marketing, Management, Banking, and also allied commercial sectors like Tourism and Hospitality, Health Care, Corporate Law and others.

PLO 4. The students will be acquainted with the global stand of commerce and its multi-dimensions. Also, they will develop an understanding of communication skills in business and at job. This will help them work in diverse job profiles and work teams across the nation and the world at large.

PLO 5. The students will build an inclination towards academic and applied research in specific components of commerce discipline, which will ensure their employment in both academics and industry.

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TEACHING LEARNING PROCESS:

The programme allows to use varied pedagogical methods and techniques both within classroom and beyond.

- ✓ Lecture
- ✓ Tutorial
- ✓ Power point presentation
- ✓ Project Work/Dissertation
- ✓ Group Discussion
- ✓ Seminars/conferences
- ✓ Field and industry visits and Report/Excursions
- ✓ Mentoring and Counselling
- ✓ Micro Teaching
- ✓ Case Study
- ✓ Role Playing
- ✓ Workshops/Hands-on learning

TEACHING LEARNING TOOLS:

- ✓ Smart Boards
- ✓ Desktop Computers with latest Commerce Related Softwares
- ✓ Projector
- ✓ LCD Monitor
- ✓ WLAN
- ✓ White/Green/Black Board

ASSESSMENT TECHNIQUES:

- ✓ Home Assignment
- ✓ Class Assignments
- ✓ Group Discussions
- ✓ Field Tour/Industrial Visit
- ✓ Seminars
- ✓ Project Report
- ✓ Class Presentation: Oral/Poster/Power point
- ✓ In semester examinations
- ✓ End Semester examinations.

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COOCH BEHAR PANCHANAN BARMA UNIVERSITY, COOCH BEHAR-736101, WEST BENGAL, INDIA

FYUGP Structure as per UGC Credit Framework of December, 2022

SEMESTER	MAJOR/MINOR/ MDC	SUBJECTS	CODE	CREDIT
FIRST SEMESTER	MDC	ENTREPRENEURSHIP DEVELOPMENT	COM MDC 1	3
SECOND SEMESTER	-	-	-	-
THIRD SEMESTER	MDC	COMPUTER APPLICATION IN OFFICE MANAGEMENT	COM MDC 2	3
FOURTH SEMESTER	-	-	-	-
FIFTH SEMESTER	MDC	SECRETERIAL PRACTICES & OFFICE MANAGEMENT	COM MDC 3	3
SIXTH SEMESTER	-	-	-	-

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Note: -

Abbreviations Used:

- C = Core/Major

- MDC = Multi Disciplinary Course

- AEC = Ability Enhancement Course

- SEC = Skill Enhancement Course

- VAC = Value Added Course

General Information and Guidelines:

1. L = Lecture, T = Tutorial and P = Practical

2. Distribution of Marks   :

End Semester Examination	75
Continuous Evaluation	10
Assignments	10
Attendance	5
Total	100

3. **Distribution of Marks**   :

End Semester Examination	35
Continuous Evaluation	10
Attendance	5
Total	50

4. **Models of Continuous Evaluation:** The department or faculty concern can chose any method or any combination of the following options:

- One Sessional Examination   -

- Group Discussion

- Assignment

- Seminar Presentation on any of the relevant topics

- Micro Teaching

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BACHELOR OF COMMERCE PROGRAMME (FYUGP)
DETAILED SYLLABUS OF FIRST SEMESTER

COURSE: MDC
PAPER NAME: ENTREPRENEURSHIP DEVELOPMENT
PAPER CODE: COM MDC 1

Course Objectives:

➢ To Equip Students with the specialized knowledge in the field of Entrepreneurship.
➢ It provides opportunity to learn Indian Business environment and enhance their skills in the field of establishment and development of business.
➢ Equipping the students for career in various vocations.
➢ Equipping the students for Self-Employment and application oriented jobs in Government, PSU's, Private Organizations

Unit I

Introduction: Concept, Elements, Determinants and Importance of Entrepreneurship; Entrepreneurship and MSME; Introductory steps in establishing a business or projects

Unit II

Business Ideas: Writing a business plan/project proposal; Designing business process; preparation of business report (Practical)

Unit III

Start ups: Basic concepts of Start-ups; Basic Start-up problems, Sources of Finance, Govt. supports in different modes.

Learning Outcomes:

➢ The students should be able to understand the distinctive significance of Entrepreneurship, Business Ideas and Startups.

References:

1. Kuratko and Rao, Entrepreneurship: A South Asian Perspective; Ferrell, Fraedrich,Farrell, Business Ethics, Cengage Learning
2. Ferrell, Fraedrich, Farrell, Business Ethics, Cengage
3. Entrepreneurship, R. Saibaba, Kalyani Publishers, New Delhi.
4. Entrepreneurship Development and Business Ethics, Sanjeet Sharma – V.K. GlobalPvt. Ltd., New Delhi.
5. SS Khanka, Entrepreneurial Development, S. Chand & Co, Delhi.
6. Rao, V.S.P – Business Entrepreneurship & Management – Vikash Publication

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BACHELOR OF COMMERCE PROGRAMME (FYUGP)
DETAILED SYLLABUS OF THIRD SEMESTER

COURSE: MDC
PAPER NAME: COMPUTER APPLICATION IN OFFICE MANAGEMENT
PAPER CODE: COM MDC 2

Course Objectives:
➢ The course is designed to aim at imparting a basic level appreciation programme for the students. After completing the course the incumbent is able to the use the computer for basic purposes of preparing his personnel/business letters, viewing information on Internet (the web), sending mails, using internet banking services etc. This helps students to maintain their small account using the computers and enjoy in the world of Information Technology.

Unit I

Knowing computer: What is Computer, Basic Applications of Computer; Components of Computer System, Central Processing Unit (CPU), VDU, Keyboard and Mouse, Other input/output Devices, Computer Memory, Concepts of Hardware and Software; Concept of Computing, Data and Information; Applications of IECT; Connecting keyboard, mouse, monitor and printer to CPU and checking power supply.

Unit II

Understanding Word Processing: Word Processing Basics; Opening and Closing of documents; Text creation and Manipulation; Formatting of text; Table handling; Spell check, language setting and thesaurus; Printing of word document.

Unit III

Using Spread Sheet: Basics of Spreadsheet; Manipulation of cells; Formulas and Functions; Editing of Spread Sheet, printing of Spread Sheet.

Communications and Collaboration: Basics of electronic mail; Getting an email account; Sending and receiving emails; Accessing sent emails; Using Emails; Document collaboration; Instant Messaging; Netiquettes.

Unit IV

Financial Literacy for banking Scheme and Applications: Why savings are needed, Why save in a bank, Banking products-ATM card, Banking Instruments-Cheque, Demand Draft (DD), Banking Services Delivery Channels, Know Your Customer (KYC), Opening of bank account and documents required, Types of bank accounts, Bank's services including remittances, loan, mobile banking, Overdraft, Pension etc., Pradhan Mantri Jan Dhan Yojana (PMJDY), password security and ATM withdrawal, Insurance, Social Security Schemes-Atal Pension Yojana (APY), Pradhan Mantri Suraksha Bima Yojana (PMSBY), Pradhan Mantri Jeevan Jyoti Bima Yojana (PMJJBY), Pradhan Mantri Mudra Yojana (PMMY).

Learning Outcomes: The students after completing the course will be able to-
➢ appropriately start up and shut down your computer.
➢ navigate the operating system and start applications.
➢ perform basic functions of file management.
➢ perform basic functions in a word processor and spreadsheet.
➢ manage print settings and print documents.
➢ receive and send emails.
➢ use a web browser to navigate the Internet.

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References:

1. WallecWang:AbsoluteBigginers guide to Computing. Goyal & Tiwari: Financial Accounting. Taxmann Publication. New Delhi
2. Goe, Anita: Computer Fundamentals. Pearson
3. Ram,B:Computer Fundamentals: Architecture & Organization. 4th ed New Age
4. Sinha, P. K.: Computer Fundamentals: Concepts, Systems & Applications. BPB

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BACHELOR OF COMMERCE PROGRAMME (FYUGP)
DETAILED SYLLABUS OF FIFTH SEMESTER

COURSE: MDC
PAPER NAME: SECRETERIAL PRACTICES & OFFICE MANAGEMENT
PAPER CODE: COM MDC 3

Course Objectives:
- ➢ Objective of the course is to provide the students about the basic functions of an office, the ideas regarding the roles and functions of a secretary. The subject will also cover the basic ideas relating to a meeting and concepts of company meeting and various kinds of drafting of various office related documents.

Unit I
Office Organization and Management: Routine work of the office, Departmentation, Centralized and Decentralized, office layout, handling of incoming and outgoing mails, filling, indexing.

Unit II
Secretarial Practices: Definition, importance, and qualities of a successful secretary, Function of Secretary, Secretary as profession.

Unit III
Meeting including Company Meeting: Lawful and unlawful meeting, requisition of valid meeting, power and Duties of Chairperson, Notice, Agenda, Quorum, Motion, Resolution, Amendments, Voting procedures, Minutes. Kinds of Company Meetings, Essential Requisites, Secretary's Duties regarding different kinds of meetings.

Unit IV
Drafting: Notice, circular, Minutes, Resolution.

Learning Outcomes: The students after completing the course will be able to-
- ➢ understand the basic concepts of secretarial practices.
- ➢ navigate the various tools and techniques of office management.
- ➢ Will have a understanding on various types of meetings.

References:

1. Kuchhal. M.C. (2008). Secreterial Practices, Vikash Publishing House.
2. I. M. Sahai (2019). Office Management and Secreterial Practices. Sahitya Bhavan Publication, Agra.
3. Muthuswamy, Brinda , Sanjeev. (2023). Swamy,s Mannual for Office Procedure. EBC Webstore.
4. Dr. Rajani Divya Sharma. (2019). Office Management and Secretarial Practices. Golgotia Publishing Company