

MORIGAON COLLEGE (AUTONOMOUS)

FYUGP SYLLABI

B.Com 3rd & 4th Semester

BACHELOR OF COMMERCE (B.COM)

FOUR YEARS UNDER GRADUATE PROGRAMME (FYUGP)

AS PER NEW EDUCATION POLICY (NEP) 2020

(This Syllabus has been approved by the Board of Studies of the Department of Banking/ Finance)

MAJOR COURSES OFFERED: -

- **ACCOUNTANCY**
- **FINANCE**
- **MARKETING**
- **HUMAN RESOURCE MANAGEMENT**

Morigaon College (Autonomous)
Department of Banking/Finance
Syllabus
B.Com FYUGP Semester -3
Course Type: Major 3
Course
Course Title: Fundamentals of Investment
Course Code: BCM-CORE-MC-0300104

Marks: 100	**Credits: 4**	**Total Lectures: 60**
	Total Marks	**100**
Marks Distribution	Theory Examination	60
	Internal Assessment*	40

Course Description:
This course introduces students to the basic concepts and principles of investment and personal financial planning. It covers various investment avenues, including equities, bonds, real estate, precious metals, and mutual funds, while explaining the concepts of risk, return, liquidity, and portfolio management. The course also provides an understanding of fundamental and technical analysis for equity investment and develops the ability to make informed investment decisions in different market situations.

Course Objective:

This course aims to develop students' understanding of the fundamental concepts and principles of investment. It enables them to evaluate various investment avenues, analyse equity and bond investments, understand alternative investment options, and apply the basic principles of portfolio management to make informed investment decisions.

Unit 1: Basics of Investment **(15 classes)**
Investment-Meaning, Purpose and Objectives, Investment and Speculation, Types of Investment-Commodities, Real Estate and Financial Assets, Security and Non-security form of investment, Investment Attitudes- Return, Risk, Liquidity, Tax Shelter, Convenience; Sources of Financial Information, Return and Risk - Concept and Computation.

Unit 2: Investment in Equities **(15 classes)**

Investment in Equities- Advantages and disadvantages of investing in equities, Fundamental Analysis- Economic Analysis, Industry Analysis and Company Analysis; Technical Analysis- Tools of technical analysis- interpretation of charts and patterns; Valuation of Equity Shares.

Unit 3: Investment in Fixed Income Securities **(15 classes)**
Bonds – Meaning, Features, Types of Bonds, Estimating Bond Yields, Bond Valuation, Types of Risk in bonds- Default risk, Credit ratings, Consideration for investing in a Bond.

Unit 4:

(i) Miscellaneous Investments (15 classes)

Investment in Real Estate– Meaning, Reasons for Investing in Real Estates; Investment in Gold and Silver– Reasons for investment in Gold and Silver; Investment in Mutual Funds– Benefits, Selection criteria, performance evaluation.

(ii) Portfolio Investment

Portfolio– Meaning and Significance, Portfolio Management Process, Common mistakes in Portfolio Management.

Recommended Readings/Books:

1. Rana. B. Deb, Fundamentals of Investment, Kalyani Publishers, New Delhi
2. Fundamentals of Investment Management: V K Bhalla, S. Chand
3. Investment Management: Rajiv Srivastav, Wiley.
4. Security Analysis and Portfolio Management: Kelvin, PHI
5. The Investment Game: Prasanna Chandra: Tata McGrawHill
6. Investment Analysis and Portfolio Management: M Ranganatham and R Madhumathi, Pearson.

Course Learning Outcomes (CLOs)

Upon successful completion of the course, students will be able to:

CLO 1: Explain the fundamental concepts of investment and evaluate different investment avenues based on risk, return, liquidity, and other investment objectives.

CLO 2: Analyse equity investments using fundamental and technical analysis and apply basic valuation techniques for informed investment decisions.

CLO 3: Assess fixed-income securities by understanding bond features, valuation, yield, and the risks associated with bond investments.

CLO 4: Evaluate alternative investment avenues and apply the principles of portfolio management to construct diversified portfolios and make sound investment decisions.

Morigaon College (Autonomous)
Department of Banking/Finance
Syllabus
B.Com FYUGP Semester -3
Course Type: Major 4
Course
Course Title: Business Laws
Course Code: BCM-CORE-MC-0300204

Marks:100 **Credits:4** **Total Lectures: 60**

	Total Marks	**100**
Marks Distribution	Theory Examination	60
	Internal Assessment	40

Course Description

This course introduces students to the fundamental legal principles governing business transactions and commercial organizations in India. It covers the law of contracts, sale of goods, partnership and limited liability partnerships, and the Right to Information Act, enabling students to understand the legal framework essential for business operations and decision-making.

Course Objective

This course aims to develop students' understanding of the legal principles governing business and commercial activities. It enables learners to interpret the provisions of contract law, sale of goods law, partnership laws, and the Right to Information Act, and apply these legal concepts to business situations for informed decision-making and responsible professional practice.

Course Content

Unit 1: **(20 Lectures)**

The Indian Contract Act, 1872: General Principle of Law of Contract

Contact- meaning, characteristics and kinds

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

b) Void agreements

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

d) Contingent contracts

e) Quasi – contracts

The Indian Contract Act, 1872: Specific Contract

a) Contract of Indemnity and Guarantee

b) Contract of Bailment

Unit 2: **(15 Lectures)**

The Sale of Goods Act, 1930

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 a non-owner

d) Performance of contract of sale

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

Unit 3: **(15 Lectures)**

Partnership Laws

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

Unit 4: **(10 Lectures)**

Right to Information Act 2005: Important definitions, object, scope, obligation of public authorities under the act; rights for obtaining information; disposal of request, information commission, appeal and penalties.

Recommended Readings/Books:

1. M.C. Kuchhal, and Vivek Kuchhal, Business Law, Vikas Publishing House, New Delhi.
2. Avtar Singh, Business Law, Eastern Book Company, Lucknow.
3. Ravinder Kumar, Legal Aspects of Business, Cengage Learning
4. S. N. Maheshwari and S. K. Maheshwari, Business Law, National Publishing House, New Delhi.
5. Aggarwal S K, Business Law, Galgotia Publishers Company, New Delhi.

6. Bhushan Kumar Goyal and Jain Kinneri, Business Laws, International Book House
7. Sushma Arora, Business Laws, Taxmann Publications.
8. Akhileshwar Pathak, Legal Aspects of Business, McGraw Hill Education, 6th ed.
9. P. C. Tulsian and Bharat Tulsian, Business Law, McGraw Hill Education
10. Sharma, J.P. and Sunaina Kanojia, Business Laws, Ane Books Pvt. Ltd., New Delhi

Course Learning Outcomes (CLOs)

Upon successful completion of the course, students will be able to:

CLO 1: Explain the fundamental principles of contract law, including the essentials of valid contracts, performance, discharge, and special contracts under the Indian Contract Act, 1872.

CLO 2: Analyse the legal provisions governing contracts for the sale of goods, including transfer of ownership, conditions and warranties, and the rights of an unpaid seller under the Sale of Goods Act, 1930.

CLO 3: Evaluate the legal framework relating to partnership firms and Limited Liability Partnerships, including their formation, management, rights, duties, and dissolution.

CLO 4: Interpret the key provisions of the Right to Information Act, 2005, and appreciate its role in promoting transparency, accountability, and good governance.

MORIGAON COLLEGE (AUTONOMOUS)
DEPARTMENT OF BUSINESS MANAGEMENT
SYLLABUS
FYUGP Semester – 3

Course Type: Major 3 (**Marketing Management**)
Course Title: Advertising
Course Code: **BCM-CORE-MC-0300304**
Credits: 4
(Lectures: 60 Tutorials: 15 Practical: 0)

Course Description: This course introduces students to the fundamentals of advertising and its role in marketing communication. It covers advertising objectives, budgeting, media planning, message development, advertising effectiveness, the role of advertising agencies, and the social, ethical, and legal aspects of advertising in India.

Course objectives: To introduce students to the principles, theories, and practices of advertising and develop their understanding of effective advertising strategies and techniques.

Course Learning outcomes: By the end of the course, students will be able to analyse target markets, develop creative advertising campaigns, utilize various advertising media channels, and evaluate the effectiveness of advertising efforts in achieving marketing communication objectives.

Course Contents-

Unit 1: Introduction: (12 classes) (20 Marks)
Communication Process; Advertising as a tool of communication; Meaning, nature and importance of advertising; Types of advertising; Advertising objectives. Audience analysis; Setting of advertising budget: Determinants and major methods.

Unit 2: Media Decisions: (12 classes) (20 Marks)
Major media types-their characteristics, internet as an advertising media, merits and demerits; Factors influencing media choice; media selection, media scheduling, Advertising through the Internet-media devices

Unit 3: Message Development: (12 classes) (20 Marks)
Advertising appeals: definition, types and examples, Advertising copy and elements- meaning, components of advertising copy and design strategies, Preparing ads for different media, types of media ads

Unit 4: Measuring Advertising Effectiveness: (12 classes) (20 Marks)

Advertising effectiveness: definition and measurement framework; Evaluating communication and sales effects, Sales effect vs Communication effect, Pre- and Post-testing techniques: meaning, benefits, types and Pre-testing vs Post-testing techniques.

Unit 5: (12 classes) (20 Marks)

a) Advertising Agency: Role, types and selection of advertising agency.

b) Social, ethical and legal aspects of advertising in India.

Recommended Readings:

1. George E Belch, Michael A Belch, Keyoor Purani, Advertising and Promotion: An Integrated Marketing Communications Perspective (SIE), Mc Graw Hill Education
2. S. Wats Dunn and Arnold M. Barban. Advertising: Its Role in Marketing, Dryden Press
3. Burnett, Wells, and Moriatty- Advertising: Principles and Practice. 5th ed. Prentice Hall of India, New Delhi.
4. Batra, Myers and Aakers, Advertising Management. PHI Learning.
5. Terence A. Shimp. Advertising and Promotion: An IMC Approach. Cengage Learning.
6. Sharma, Kavita. Advertising: Planning and Decision Making, Taxmann Publications
7. Jaishree Jethwaney and Shruti Jain, Advertising Management, Oxford University Press, 2012
8. Chunawala and Sethia, Advertising, Himalaya Publishing House
9. Ruchi Gupta, Advertising, S. Chand &Co.
10. O'Guinn, Advertising and Promotion: An Integrated Brand Approach, Cengage Learning.

Course Type: Minor 3 (Marketing Management and HRM)
Course Title: ENTREPRENEURSHIP
Course Code: BCM-CORE-MC-0300404
Credits: 4
(Internal Assessment 40 Marks + End Term Exam. 60 Marks)

Total Marks: 100

(Lectures: 60 Tutorials: 15 Practical: 0)

Course description

This course provides an understanding of entrepreneurship concepts, MSMEs, venture creation, institutional support systems, and business planning for developing entrepreneurial skills and sustainable business ventures.

Course Objectives:

- To develop an understanding of the concepts, theories, and significance of entrepreneurship in economic development.
- To familiarize students with the role of MSMEs, family businesses, and institutional support systems in entrepreneurship.
- To enable students to identify business opportunities and understand the process of venture creation and planning.

Course Learning Outcomes:

CLO1: Explain entrepreneurship concepts, theories, ecosystem, and its role in economic development.

CLO2: Analyse the role of MSMEs, family businesses, and conflict resolution in entrepreneurship.

CLO3: Examine entrepreneurial support systems including finance, incubators, venture capital, and public-private partnerships.

CLO4: Develop business ideas and prepare business plans and project reports.

Course Contents-

Unit 1: Introduction to Entrepreneurship Concepts, traits, determinants and importance of entrepreneurship; Evolution of entrepreneurship- theories and thoughts, Entrepreneurial eco-system, entrepreneurship and economic development, barriers to entrepreneurship, entrepreneurship vs. intrapreneurship **(15 Lectures)(25 Marks)**

Unit 2: Entrepreneurship and Micro, Small and Medium Enterprises, Role of business houses and family business in India; Succession planning, The contemporary role models in Indian business; Conflict in family business and its resolution**.** **(15 Lectures)(25 Marks)**

Unit 3: Public and private partnership in business, support and sustainability of entrepreneurship. Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation; the concept, role and functions of business incubators, angel investors, venture capital and private equity fund. **(15 Lectures) (25 Marks)**

Unit 4: Sources of business ideas and feasibility study- meaning, importance and types . Business plan- Contents of business plan, significance, project proposal, Designing business processes, location, layout, operation, planning & control; preparation of project report, Project report vs. Project proposal **(15 Lectures)(25 Marks)**

Recommended Readings:

1.Kuratko and Rao, Entrepreneurship: A South Asian Perspective, Cengage Learning.

2. Robert Hisrich, Michael Peters, Dean Shepherd, Entrepreneurship, Mc Graw- Hill Education

3. Desai, Vasant. Dynamics of Entrepreneurial Development and Management. Mumbai, Himalaya Publishing House.

4. Dollinger, Mare J. Entrepreneurship: Strategies and Resources. Illinois, Irwin.

5. Holt, David H. Entrepreneurship: New Venture Creation. Prentice- Hall of India,New Delhi.

Morigaon College (Autonomous)
Department of Banking/Finance
Syllabus
B.Com FYUGP Semester -3
Course Type: SEC-3
Course
Course Title: Financial Investment Skills & Applications
Course Code: BCM-SEC-MC-0300103

Marks: 75 **Credits:** 3 **Total Lectures:** 45

	Total Marks	**75**
Mark Distribution	Theory Examination	45
	Internal Assessment	30

Skill Based Projects/Training/ Field Work will be conducted to achieve the course objective of this paper

Course Description

This course provides students with practical knowledge of the financial system, investment markets, and securities trading. It introduces financial investment techniques, stock market operations, online trading platforms, and investment analysis, enabling learners to develop the skills required for informed investment planning and decision-making.

Course Objective

This course aims to develop students' knowledge and practical skills in financial investment and securities markets. It enables learners to understand the structure and functioning of the financial system, analyse investment opportunities using fundamental and technical tools, and apply investment concepts to prepare simple investment plans and make informed financial decisions in real-world market situations.

Course Content

Unit I: (15 Lectures)

Introduction -Financial System- Meaning, Components of Financial system, Financial Market- Classifications of Financial Markets; Money market- its constitutions, functions and significance; Capital Market- Primary and secondary market, functions of capital market and its significance. Regulatory role of RBI and SEBI.

UNIT II: **(15 Lectures)**

Financial Investment: Types of Financial Investment, IPO/FPO, Indian Securities Market: Structure and Market Participants, Trading of Securities; Security Market Indices. Sources of Financial Information, Stock Exchanges in India: BSE, NSE, MCX, Buying and Selling of Stocks: Use of Brokerage Services, Analyst Recommendations.

UNIT III: **(15 Lectures)**

Online Stock Trading, Types of Orders, Understanding Stock Quotations, Risk Analysis: Valuation & Mitigation, Fundamental Analysis: Ratio Analysis (Liquidity, Profitability, Leverage, Valuation Ratios), Balance Sheet, Cash Flows, Capital Structure, Comparative Analysis of Companies, Stock Valuation Ratios: P/E, PEG, Price-to-Revenue, Technical Basics: Historic Prices, Simple Moving Average, Interactive Charts, Shareholding Pattern Analysis. Pitfalls to Avoid: High P/E Stocks, Low-Price Stocks, Stop-Loss, Excessive Averaging.

Practical Component:

Skill Based Applications- Prepare a project report selecting two companies from the same industry, comparative sheet using profitability, liquidity and leverage ratios, drawing conclusions for investment suitability.

Introduction to virtual trading platforms (e.g., Grow, Upstox), Creation of Investors profile, Determining suitable investment avenues based on goals, Creating a simple investment plan combining stocks, mutual funds and other instruments.

Course Learning Objectives (CLOs)

After completing the course, students will be able to:

CLO 1: Explain the structure and functions of the financial system, financial markets, and the regulatory roles of RBI and SEBI.

CLO 2: Evaluate financial investment avenues and interpret securities market information for informed investment decisions.

CLO 3: Apply fundamental and basic technical analysis to assess investment opportunities, analyse risks, and prepare a simple investment plan.

Recommended Readings/Books:

1. Chandra, Prasanna. *Investment Analysis and Portfolio Management*. Tata McGraw Hill.
2. Bhalla, V.K**.** *Investment Management: Security Analysis and Portfolio Management*. S. Chand Publications.
3. Punithavathy Pandian**.** *Security Analysis and Portfolio Management*. Vikas Publishing House.

4. S. Kevin. *Security Analysis and Portfolio Management*. PHI Learning.
5. Bodla, B.S. & Kaur, K. *Investment Management*. Deep & Deep Publications.
6. Singh, Preeti. *Investment Management*. Himalaya Publishing House.
7. Gitman & Joehnk. *Fundamentals of Investing*. Pearson.
8. Madura, Jeff. *Personal Finance*. Pearson.
9. Damodaran, Aswath. *Investment Valuation: Tools and Techniques for Determining*.