

# **KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY**

**Padmanath Gohainbaruah School of Humanities**

**Four Year Undergraduate Programme in B. Com**

*(To be offered from 2023-24 Academic Sessions onwards as per NEP 2020)*

## **Detailed Syllabi** (DSC)

**2023**

Semesters	DSC (60/80)	Minor (24/32)	IDC (9)	AEC (13)	VAC (6)	SEC (10)	Field Work/ Project / Internship (4/12)	Total Credit
<b>I</b>	DSC 1 Business Organisation and Business Ethics(4)	DSE 1 Business Organisation and Business Ethics(4)	IDC 1 (3)	Gen Eng (3)	Environmental Studies (2)	Office Management /Information Technology /Introduction to Geoinformatics /Organic Farming/ Poultry Farming (3)		20
<b>II</b>	DSC 2 Financial Accounting (4)	DSE 2 Financial Accounting (4)	IDC 2 (3)	MIL (3)	Introduction to Yoga (2)	Tea Cultivation and Management/ Tourism and Travel Management/ Creative Writing and Translation/ Advertisement and Mass Media (3)		20
<b>Exit 1</b>	<b>UG` Certificate Programme</b>							<b>40</b>
<b>III</b>	DSC 3 Management Principles and Application (4)	DSE 3 Management Principles and Application (4)	IDC 3 (3)	Life Skills For All (4)		Cyber Security (4)		23
	DSC 4 Indian Financial System							
<b>IV</b>	DSC 5 Corporate Accounting (4)	DSE 4 Fundamentals of Financial Management (4)	Studies of Assamese Culture/Spoken English * (4)					20
	DSC 6 Business Regulatory Framework (4)							
	DSC 7 Fundamentals of Financial Management (4)							
<b>Exit 2</b>	<b>UG Diploma Programme</b>							<b>83</b>

<b>V</b>	DSC 8 Business Statistics (4)	DSE 5 E-Commerce (4)						20
	DSC 9 Management Accounting (4)							
	DSC 10 Business Economics (4)							
	DSC 11 Company Law (4)							
<b>VI</b>	DSC 12 Modern Banking (4)	DSE 6 Modern Banking (4)						20
	DSC 13 Marketing Management (4)							
	DSC 14 Taxation (4)							
	DSC 15 Human Resource Management (4)							
<b>Exit 3</b>	<b>UG Degree Programme</b>							<b>123</b>
<b>VII</b>	DSC 16 Organisational Behaviour (4)	DSE7 Entrepreneurship Development and Small Business Management (4)				Research Methodology (4)	Seminar/Presentation/ Internship (4)	24
	DSC 17 International Trade and Business (4)							
	DSC 18 Auditing (4)							
<b>VIII</b>	DSC 19 Industrial Relations and Labour Laws (4)	DSE 8 Advertising and Sales Promotion (4)						24
	DSC 20 Cost Accounting (4)						Project/ Dissertation (12)	
<b>Exit 4</b>	<b>UG Degree Honours/Research Programme</b>							<b>171</b>