

Preview file of Teaching Plan Academic Session: 2025-26
Department of Commerce
Jagannath Barooah College, Jorhat

Name of the Teacher: Ashis Kashyap
Semester: Odd & Even

Semester	Class	Title & Code of The Paper Allotted (Credit)	Method of Teaching	Teaching Material	Unit	Topic	Period/ Hours Required	Details of the Contents	Remarks / Books
Even	BA & BSc II	Entrepreneurship, COMMSK021, (3)	Lecture, PPT, Discussion	Textbook, Case Study, Online Resources	1	Introduction	8	Meaning, elements, determinants and importance of entrepreneurship and creative behavior; Entrepreneurship and creative response to the society' problems and at work; Dimensions of entrepreneurship: intrapreneurship, technopreneur ship, cultural entrepreneurship, international entrepreneurship, entrepreneurrship, ecopreneurship, and social entrepreneurship	Entrepreneurial Development - Dr. S.S. Khanka, S. Chand; Entrepreneurship Development and Small Business Enterprises - Poornima M. Charantimath, Pearson
	BA & BSc II	Entrepreneurship, COMMSK021, (3)	Lecture, PPT, Discussion	Textbook, Case Study, Online Resources	2	Entrepreneurship & MSME	10	Concept of business groups and role of business houses and family business in India; The contemporary role models in Indian business: their values, business philosophy and behavioural orientations; Conflict in family business and its resolution	Entrepreneurial Development - Dr. S.S. Khanka, S. Chand; Entrepreneurship Development and Small Business Enterprises - Poornima M. Charantimath, Pearson
	B.Com VI	Industrial relations and labour laws, COMD601 - B, (6)	Lecture, PPT, Discussion	Textbook, Case Study, Online Resources	3.A	Collective Bargaining	8	Meaning, Nature, Types, Process and Importance of Collective Bargaining, pre-requisites, issues involved; Status of Collective Bargaining in India, Functions and role of Trade Unions in collective bargaining. Self Designed Case Study.	Industrial Relations, Trade Unions, and Labour Legislation - P.R.N. Sinha, I.B. Sinha, S.P. Shekhar; INDUSTRIAL RELATIONS AND LABOUR LAWS - Piyali Ghosh, Shefali Nandan
	B.Com VI	Industrial relations and labour laws, COMD601 - B, (6)	Lecture, PPT, Discussion	Textbook, Case Study, Online Resources	3.B	Workers' Participation in Management	5	Concent, practices in India, Works Committees, Joint management councils; Participative Management and co-ownership; Productive Bargaining and Gain Sharing	Industrial Relations, Trade Unions, and Labour Legislation - P.R.N. Sinha, I.B. Sinha, S.P. Shekhar; INDUSTRIAL RELATIONS AND LABOUR LAWS - Piyali Ghosh, Shefali Nandan

B.Com VI	Business research methods and project work, COMD602, (6)	Lecture, PPT, Discussion, Hands-On	Textbook, Online Resources	1	Introduction to Research	10	Meaning of research; Scope of Business Research; Purpose of Research – Exploration, Description, Explanation; Unit of Analysis – Individual, Organization, Groups, and Data Series; Conception, Construct, Attributes, Variables, and Hypotheses, Meaning, types and layout of research report; Steps in report writing; Citations, Bibliography, Regression Analysis, Excel	Business Research Methods - HK Dangi, Shruti Dewen
M.Com II	Insurance and Risk Management, PCOMC20 3, (4)	Lecture, PPT, Discussion	Textbook, Online Resources	4	Risk Identification and Management	12	Meaning and Objectives of Risk Management, Risk Management Process, Loss exposure Identification, Analysis of Loss Exposures, Implementation and Monitoring of Risk	George Rejda, Principles of Risk Management and Insurance, Pearson Education; Arthur, William Jr., Michael Smith, Peter Young, Risk Management and Insurance, McGraw-Hill
M.Com II	Insurance and Risk Management, PCOMC20 3, (4)	Lecture, PPT, Discussion	Textbook, Online Resources	5	Advanced Topics in Risk Management	12	Risk Management Programme, Personal Risk Management, Financial Risk Management, Enterprise Risk Management	George Rejda, Principles of Risk Management and Insurance, Pearson Education; Arthur, William Jr., Michael Smith, Peter Young, Risk Management and Insurance, McGraw-Hill
M.Com II	Security Analysis and Portfolio Management, PCOMD201.1, (4)	Lecture, PPT, Discussion	Textbook, Online Resources	1	Introduction to SAPM	12	Investment environment, various asset classes and financial instruments. Investment process. Return-risk analysis and impact of taxes and inflation. Types and sources of risks. Risk Aversion. Diversification and Hedging. Contemporary issues in investment management Socially responsible investing (SRI), Ethical investing etc.	Chandra, P., Security Analysis and Portfolio Management, Tata McGrawHill; Fischer, Donald E. and Ronald J. Jordan, Security Analysis and Portfolio Management, PHILearning
M.Com II	Security Analysis and Portfolio Management, PCOMD201.1, (4)	Lecture, PPT, Discussion	Textbook, Online Resources	2	Analysis of Fixed Income Securities	12	Bond fundamentals; Types of bonds; valuation of bonds; bond yields; bond priceyield relationship; analysis of risks in bonds-duration and convexity. Bond portfolio management-passive bond management and active bond management including bond immunization strategies.	Chandra, P., Security Analysis and Portfolio Management, Tata McGrawHill; Fischer, Donald E. and Ronald J. Jordan, Security Analysis and Portfolio Management, PHILearning
M.Com II	Security Analysis and Portfolio Management, PCOMD201.1, (4)	Lecture, PPT, Discussion	Textbook, Online Resources	5	Financial Derivatives	12	Futures-types and payoffs. Pricing of financial futures and commodity futures (Cost of carry model). Options- types and valuation	Chandra, P., Security Analysis and Portfolio Management, Tata McGrawHill; Fischer, Donald E. and Ronald J. Jordan, Security

	M.Com IV	Business Ethics & Corporate Governance, PCOMC401, (4)	Lecture, PPT, Discussion	Textbook, Online Resources	1	Introduction to Business Ethics	12	Concept of ethics, nature; morality and ethics; concept of business/corporate ethics; importance and Need for business ethics; approaches to business ethics; Ethical theories; ethical governance; code of ethics; ethics committee	Analysis and Portfolio Management, PHILearning
	M.Com IV	Business Ethics & Corporate Governance, PCOMC401, (4)	Lecture, PPT, Discussion	Textbook, Online Resources	2	Conceptual Framework for Corporate Governance	12	Concept of corporate governance; need/benefits; Evolution of Corporate Governance; Principles of Corporate Governance, models of corporate governance.	Business Ethics & Corporate Governance - Dr. S.S. Khanka, S. Chand
	M.Com IV	Business Ethics & Corporate Governance, PCOMC401, (4)	Lecture, PPT, Discussion	Textbook, Online Resources	3	CG initiatives in India	12	Recommendations of CG committees in India, important provisions in companies act 2013, shareholder activism; clause 49 of listing agreement, SEBI (listing obligations and disclosure requirements) regulations, E-governance/green governance; Whistle-blower Policy, secretarial audit; class action; NCLT; insider trading; rating agencies.	Business Ethics & Corporate Governance - Dr. S.S. Khanka, S. Chand
	M.Com IV	Business Ethics & Corporate Governance, PCOMC401, (4)	Lecture, PPT, Discussion	Textbook, Online Resources	4	Role and Functions of Board Committees	12	Introduction, features of board committees, functions of board committees, kinds of board committees, mandatory board committees under Companies Act 2013; nonmandatory committees.	Business Ethics & Corporate Governance - Dr. S.S. Khanka, S. Chand
Odd	I	Entrepreneurship, COMMSK011, (3)	Lecture, PPT, Discussion	Textbook, Case Study, Online Resources	1	Introduction	8	Meaning, elements, determinants and importance of entrepreneurship and creative behavior; Entrepreneurship and creative response to the society' problems and at work; Dimensions of entrepreneurship: intrapreneurship, technopreneur ship, cultural entrepreneurship, international entrepreneurship, entrepreneurship, ecopreneurship, and social entrepreneurship	Entrepreneurial Development - Dr. S.S. Khanka, S. Chand; Entrepreneurship Development and Small Business Enterprises - Poornima M. Charantimath, Pearson
	I	Entrepreneurship, COMMSK011, (3)	Lecture, PPT, Discussion	Textbook, Case Study, Online Resources	2	Entrepreneurship & MSME	10	Concept of business groups and role of business houses and family business in India; The contemporary role models in Indian business: their values, business philosophy and behavioural orientations; Conflict in family business and its resolution	Entrepreneurial Development - Dr. S.S. Khanka, S. Chand; Entrepreneurship Development and Small Business Enterprises - Poornima M. Charantimath, Pearson
	I	Commerce for Everyone, COMMU011, (3)	Lecture, PPT, Discussion	Textbook, Case Study, Online Resources	1	Concept of Business Organization and Management	10	Concept and characteristics of business, vocation, profession and occupation. Different types of business organisation: sole proprietorship, partnership and company form of business, nature and characteristics. Concept of business management.	Tulsian P.C. - Financial Accounting, McGraw Hill

I	Commerce for Everyone, COMMU011, (3)	Lecture, PPT, Discussion	Textbook, Case Study, Online Resources	2	Introduction to Accounting	10	Accounting information: meaning, users and utilities, sources of accounting information. Some basic terms- transaction, account, asset, liability, capital, expenditure and expense, income, revenue, gain, profit, surplus, loss, deficit, debit, credit, accounting year, financial year	Tulsian P.C. - Financial Accounting, McGraw Hill
III	Entrepreneurship, COMMSK031, (3)	Lecture, PPT, Discussion	Textbook, Case Study, Online Resources	1	Introduction	8	Meaning, elements, determinants and importance of entrepreneurship and creative behavior; Entrepreneurship and creative response to the society' problems and at work; Dimensions of entrepreneurship: intrapreneurship, technopreneur ship, cultural entrepreneurship, international entrepreneurship, entrepreneurship, ecopreneurship, and social entrepreneurship	Entrepreneurial Development - Dr. S.S. Khanka, S. Chand; Entrepreneurship Development and Small Business Enterprises - Poornima M. Charantimath, Pearson
B.Com III	Entrepreneurship, COMMSK031, (3)	Lecture, PPT, Discussion	Textbook, Case Study, Online Resources	2	Entrepreneurship & MSME	10	Concept of business groups and role of business houses and family business in India; The contemporary role models in Indian business: their values, business philosophy and behavioural orientations; Conflict in family business and its resolution	Entrepreneurial Development - Dr. S.S. Khanka, S. Chand; Entrepreneurship Development and Small Business Enterprises - Poornima M. Charantimath, Pearson
B.Com III	Business Law COMMJ032, (4)	Lecture, PPT, Discussion	Textbook, Case Study, Online Resources	1	The Indian Contract Act, 1872: General Principle of Law of Contract	14	Contract – meaning, characteristics and kinds	Business Law - Joy Dhingra, Kalyani
B.Com III	Business Law COMMJ032, (4)	Lecture, PPT, Discussion	Textbook, Case Study, Online Resources	2	The Indian Contract Act, 1872: Specific Contract	12	Contract of Indemnity and Guarantee, Contract of Bailment, Contract of Agency	Business Law - Joy Dhingra, Kalyani
B.Com V	Corporate Law, COMMJ053, (4)	Lecture, PPT, Discussion	Textbook, Case Study, Online Resources	2	Corporate Law Documents	16	Memorandum of association, Articles of association, Doctrine of constructive notice and indoor management, prospector-shelf and red herring prospectus, misstatement in prospectus, GDR; book-building; issue, allotment and forfeiture of share, transmission of shares, buyback and provisions regarding buyback; issue of bonus shares.	ICSI Materials

	B.Com V	Corporate Law, COMMJ053, (4)	Lecture, PPT, Discussion	Textbook, Case Study, Online Resources	4	Dividends, Accounts, Audit	15	Provisions relating to payment of Dividend, Provisions relating to Books of Account, Provisions relating to Audit, Auditors' Appointment, Rotation of Auditors, Auditors' Report, Secretarial Audit. Winding Up: Concept and modes of Winding Up. Insider Trading, Whistle Blowing: Insider Trading; meaning & legal provisions; Whistle- blowing : Concept and Mechanism.	ICSI Materials
	M.Com III	Business Entrepreneurship, PCOMC302, (4)	Lecture, PPT, Discussion	Textbook, Case Study, Online Resources	1	Entrepreneurship	12	Introduction, definition, An Evolving Concept, reason for growth of Entrepreneurship firm, The Evolution of Entrepreneurship Approaches to Entrepreneurship Process approaches, why start a business Entrepreneurial characteristics and skills, types of Entrepreneurs, Entrepreneurial failures.	Entrepreneurial Development - Dr. S.S. Khanka, S. Chand; Entrepreneurship Development and Small Business Enterprises - Poornima M. Charantimath, Pearson
	M.Com III	Business Entrepreneurship, PCOMC302, (4)	Lecture, PPT, Discussion	Textbook, Case Study, Online Resources	2	The Entrepreneurial and Intrapreneurial mind	12	The Entrepreneurial process, identify and evaluate the opportunity, develop a business plan, determine the resources Required, manage the enterprise, managing versus entrepreneurial decision making, strategic orientation, commitment to opportunity, commitment of resources, control of resource management structure, causes for interest in entrepreneurship, corporate versus entrepreneurial culture, climate for entrepreneurships.	Entrepreneurial Development - Dr. S.S. Khanka, S. Chand; Entrepreneurship Development and Small Business Enterprises - Poornima M. Charantimath, Pearson