

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

Name of the Teacher :- Dr. HARBAMON RONGPI

Semester :- ODD & EVEN

| Class/ Semester | Title & Code of The Paper Allotted (Credit) | Method of Teaching | Teaching Material | Unit | Topic | Period/ Hours Required | Details of the Contents | Remarks / Books |
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| UG Sem III (Odd) | Principles of Marketing COMMA-033 Credit:4 | Lecture & Discussion | Textbook & Reference Book | III | PRODUCT | 12 hours | Product: Concept and importance, Product classifications; Concept of product mix; Branding, packaging and labeling; Product-Support Services; Product life-cycle; New Product Development Process; Consumer adoption process. | Marketing Management: Rajan Saxena, McGraw-Hill Education, 6 th Edition, 2019 |
| | | Lecture & Discussion | Textbook & Reference Book | IV | PRICING, DISTRIBUTION CHANNELS AND PHYSICAL DISTRIBUTION | 12 hours | Pricing: Significance. Factors affecting price of a product. Pricing policies and strategies. Distribution Channels and Physical Distribution: Channels of distribution - | Marketing Management: Rajan Saxena, McGraw-Hill Education, 6 th Edition, 2019 |

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| | | | | | | | meaning and importance; Types of distribution channels; Functions of middle man; Factors affecting choice of distribution channel; Wholesaling and retailing; Types of Retailers; e-tailing, Physical Distribution. | |
| UG Sem V (Odd) | Financial Management COMMA-051 Credit: 4 | Lecture & Discussion | Textbook & Reference Book | Unit-I | INTRODUCTION | 8 hours | Introduction: Nature, scope and objective of Financial Management, Time value of money, Risk and return (including Capital Asset Pricing Model), Valuation of securities – Bonds and Equities | Financial Management: M.Y. Khan & P.K. Jain, McGraw-Hill Education, 8th Edition, 2018 |
| | | Lecture & Discussion | Textbook & Reference Book | Unit-II | INVESTMENT DECISIONS | 14 hours | Investment Decisions: The Capital Budgeting Process, Cash flow Estimation, Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index, Capital budgeting | Financial Management: M.Y. Khan & P.K. Jain, McGraw-Hill Education, 8th Edition, 2018 |

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| | | | | | | | under Risk – Certainty Equivalent Approach and Risk- Adjusted Discount Rate | |
| | | Lecture & Discussion | Textbook & Reference Book | Unit-III | FINANCIAL DECISIONS | 14 hours | Financial Decisions: Cost of Capital and Financing Decision: Sources of long- term financing Estimation of components of cost of capital. Methods for Calculating cost of equity capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average cost of capital (WACC) and Marginal cost of capital. Capital structure –Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating and financial leverage; Determinants of capital structure. | Financial Management: M.Y. Khan & P.K. Jain, McGraw-Hill Education, 8th Edition, 2018 |
| UG | Management Accounting COMMA-053 Credit:4 | Lecture & Discussion | Textbook & | Unit-1 | INTRODUCTION | 5 hours | Introduction: Meaning, Objectives, Nature and Scope of management accounting, Difference | Cost and Management Accounting: M.N. Arora, |

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| Sem V (Odd) | | | Reference Book | | | | between cost accounting and management accounting, Cost control and Cost reduction, Cost management | Himalaya Publishing House |
| | | Lecture & Discussion | Textbook & Reference Book | Unit-2 | BUDGETARY CONTROL | 10 hours | Budgeting and Budgetary Control: Concept of budget, budgeting and budgetary control, objectives, merits, and limitations. Budget administration. Functional budgets. Fixed and flexible budgets. Zero base budgeting. Programme and performance budgeting. | Cost and Management Accounting: M.N. Arora, Himalaya Publishing House |
| | | Lecture & Discussion | Textbook & Reference Book | Unit-4 | MARGINAL COSTING | 10 hours | Absorption versus Variable Costing: Distinctive features and income determination. Cost-Volume-Profit Analysis, Profit / Volume ratio. Break-even analysis-algebraic and graphic methods. Angle of incidence, margin of safety, Key factor, | Cost and Management Accounting: M.N. Arora, Himalaya Publishing House |

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| PG Sem I (Odd) | GST PCOMD101A Credit: 4 | Lecture & Discussion | Textbook & Reference Book | Unit-I | GST IN INDIA–AN INTRODUCTION | 12 | Background, Direct and Indirect Taxes, Features of Indirect Taxes, Genesis of GST in India, Concept of GST, Need for GST in India, Framework of GST as introduced in India, Benefit of GST, Constitutional Provisions. | GST: Law & Practice: S.S. Gupta, Taxmann Publications |
| | | Lecture & Discussion | Textbook & Reference Book | Unit-II | SUPPLY UNDER GST & CHARGE OF GST: | 12 hours | <p>Supply Under GST: Introduction, Relevant Definitions, Concept of Supply [Section 7 of CGST Act], Composite and Mixed Supplies [Section 8].</p> <p>Charge of GST: Introduction, Relevant Definitions, Extent & Commencement of CGST Act/SGST Act/ UTGST Act, Levy & Collection of CGST [Section 9 of the CGST Act], Composition Levy [Section 10 of the CGST Act], Extent and Commencement of IGST [Section 1 of IGST Act], Levy & Collection of IGST [Section 5 of the IGST Act]</p> | GST: Law & Practice: S.S. Gupta, Taxmann Publications |

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| | | Lecture & Discussion | Textbook & Reference Book | Unit-III | EXEMPTIONS FROM GST | | Exemptions from GST: Introduction, Relevant Definitions, Power of Grant Exemption from Tax [Section 11 of the CGST Act/Section 6 of IGST Act, Goods exempt from tax, List of Services exempt from tax | GST: Law & Practice: S.S. Gupta, Taxmann Publications |
| PG Sem III (Odd) | International Financial System PCOMD301A Credit: 4 | Lecture & Discussion | Textbook & Reference Book | Unit-I | INTRODUCTION | 12 hours | Introduction: Growing importance of international finance, costs of international investment crisis & contagion. Balance of Payments-current account, capital account, official reserve account, the J curve, forex reserves-costs and benefits. BOP trends in major countries, persistent current account deficits & surpluses among nations (Global Imbalances) & their repercussions. Shifting global dominance of the U.S.A., growing importance of a unified Europe and emerging Asia. | International Finance: Maurice D. Levi, Routledge International Financial Management: P.G. Apte, McGraw-Hill Education |
| | | Lecture & Discussion | Textbook & Reference Book | Unit-II | INTERNATIONAL MONETARY SYSTEM: | 12 hours | International Monetary System: Evolution of the international monetary system, bimetallism, Gresham's Law, classical gold standard, its strengths | International Finance: Maurice D. Levi, Routledge |

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| | | | | | | | and weaknesses, inter war period, Bretton woods system, Triffin's Paradox, special drawing rights, flexible exchange rate regime, present arrangements including dollarization. The European Monetary Union & its costs & benefits. Fixed versus floating exchange ratesystems | International Financial Management: P.G. Apte, McGraw-Hill Education |
| | | Lecture & Discussion | Textbook & Reference Book | Unit-III | EXCHANGE RATE DETERMINATION & FORECASTING: | 12 hours | Exchange Rate & Forecasting: Measuring exchange rate movements & volatility, factors influencing exchange rates, Government intervention-direct & indirect intervention and sterilized & non-sterilized intervention. Interest Rate Parity, covered and uncovered interest arbitrage, Purchasing Power Parity-absolute & relative, Fisher Effect & International Fisher Effect. Forecasting Exchange Rates- Technical Approach, Fundamental Approach & Efficient Market Approach | International Finance: Maurice D. Levi, Routledge International Financial Management: P.G. Apte, McGraw-Hill Education |

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| UG Sem VI (EVEN) | Fundamentals of International Business COMMA-061 Credit: 4 | Lecture & Discussion | Textbook & Reference Book | Unit-I | INTRODUCTION TO INTERNATIONAL BUSINESS | 12 hours | Globalization - concept, significance and impact on international business; international business contrasted with domestic business; complexities of international business; internationalization stages and orientations; modes of entry into international businesses. | International Business: P. Subba Rao, Himalaya Publishing House |
| | | Lecture & Discussion | Textbook & Reference Book | Unit-II | INTERNATIONAL BUSINESS ENVIRONMENT | 12 hours | Role of political and legal systems in international business; cultural environment of international business (including Hofstede's dimensions of culture); implications of economic environment for international business. | International Business: P. Subba Rao, Himalaya Publishing House |
| | | Lecture & Discussion | Textbook & Reference Book | Unit-III | INTERNATIONAL TRADE AND BOP | 12 hours | Theories of international trade – Theory of Absolute Advantage theory, Theory of Comparative Advantage, Factory Proportions theory and Leontief paradox, Product Life Cycle theory, Theory of | International Business: P. Subba Rao, Himalaya Publishing House |

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| | | | | | | | National Competitive Advantage; Instruments of trade control. Balance of payments (BOP) statement and its components | |
| UG Sem VI (EVEN) | Goods and Service Tax and Custom Law COMC-602 Credit: 4 | Lecture & Discussion | Textbook & Reference Book | Unit-I | INTRODUCTION | 9 hours | Introduction: Concept of GST- Need and justification for introduction of GST- Model of GST introduced for India- Taxes & Duties subsumed under GST- Taxes & Duties presently outside GST. | GST: Law & Practice: S.S. Gupta, Taxmann Publications |
| | | Lecture & Discussion | Textbook & Reference Book | Unit-II | LEVY AND COLLECTION OF TAX | 9 hours | Levy and Collection of Tax: Scope of supply- Composite & mixed supply- Levy and Collection-Composition levy- exempted supply- Inter-state, Intra-state Transactions and GST collection | GST: Law & Practice: S.S. Gupta, Taxmann Publications |
| | | Lecture & Discussion | Textbook & Reference Book | Unit-III | TIME, VALUE AND ITC | 9 hours | Time, Value and ITC: Time of supply of goods- Time of supply of services- Value of supply- Input Tax Credit- Apportionment of input tax credit- Blocked credit- | GST: Law & Practice: S.S. Gupta, Taxmann Publications |

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| | | | | | | | Credit in respect of capital goods and job work | |
| PG Sem IV (EVEN) | Research Methodology PCOMC 402 Credit: 4 | Lecture & Discussion | Textbook & Reference Book | Unit-I | INTRODUCTION | 12 hours | Conceptual Aspects of Research: Meaning of Research Conceptual Aspects: Research, Objectives of Research, Motivation of Research, Significance of Research, Research Plan and Design, Types of Research, Research Process, Research Process, Criteria of Good Research, Problems Encountered while doing research. | Research Methodology: Methods and Techniques: C.R. Kothari & Gaurav Garg, New Age International |
| | | Lecture & Discussion | Textbook & Reference Book | Unit-II | DEFINING THE RESEARCH PROBLEM AND RESEARCH DESIGN | 12 hours | Defining the Research Problem and Research Design: What is a Research Problem? Selecting the Design Problem, Necessity of Defining the Problem, Technique Involved in Defining the Problem, Meaning of Research Design, Need for Research Design, Features of a Good Design, Different Research Design. | Research Methodology: Methods and Techniques: C.R. Kothari & Gaurav Garg, New Age International |