

**Preview file of Teaching Plan Academic Session: 2025-26**  
**Department of Commerce**  
**Jagannath Barooah College (Autonomous) Jorhat**

**Name of the Teacher: Dr. Rajlaxmi Bardoloi**  
**Semester: ODD & EVEN**

<b>Class/Semester</b>	<b>Title &amp; Code of The Paper Allotted (Credit)</b>	<b>Method of Teaching</b>	<b>Teaching Material</b>	<b>Unit</b>	<b>Topic</b>	<b>Period/Hours Required</b>	<b>Details of the Contents</b>	<b>Remarks / Books</b>
BCom4th Semester (Even)	Human Resource Management (COMMJ-044)	Lecture, presentation, discussion	Text book	1	Introduction	12	Human Resource Management, Concept and Functions, Role, Status and competencies of HR Manager, HR Policies, Evolution, Workplace diversity of HRM, HRM vs HRD, emerging Challenges of Human Resource Management, Empowerment, Downsizing, VRS, Human Resource	T N Chhabra, Human Resource Management, Dhanpat Rai & Co., Delhi

							cs Information System	
6 <sup>Th</sup> Sem(Even)	Auditing and Corporate Governance (COMC 601)	Lecture, presentation, discussion	Text book	1&3	Introduction (unit -1)/ Business Ethics (Unit -4)	15+15	<p>Introduction, Meaning, Objectives, Principles and Techniques, Classifications of Audit, Audit Planning, Internal control, Internal Check and Internal Audit, Procedures- Vouching and verifications of Assets and Liabilities.</p> <p>(UNIT -4) Business Ethics Morality and Ethics, business values and ethics, approaches and practices of business ethics, corporate ethics, ethics program, of ethics, ethics committee ethical behaviour ,concepts and</p>	ICAI Notes

							advantages, rating agencies, green governance, clause -49 and listing agreement.	
MCOM 4 <sup>th</sup> sem	PROJECT WORK	Lecture, presentation, discussion	Practical paper		Practical Paper	12	Paper presentation. Group Discussion	
BCom 5 <sup>th</sup> sem	Corporate Law{COMMJ-053}	Lecture, presentation, discussion	Text book	1&3 &5	Introduction/Management /Depositories Law	12+14 14+	Introduction(Unit -1) Administration of Company Law, NCLT,NCLAT, Special Court, Characteristics of a Company, Lifting of Corporate veil, types of companies including one person com., small company, dormant company, association not for profit ,illegal association, formation of company, on - line	MC Kuchhal, Modern Indian Company Law, ShriMahavir Book Depot(Publishers)Delhi.

							filling of documents, promoters, their legal , pre-incorporation contract, on – line registration of a company. (Unit 3) Classification of Directors, Various Meetings/Committee of Board of Directors (Unit 5) Depository Law Act 1996 – Definition, rights and obligations of depositories, participants issuers and beneficial owners. Inquiry and inspections Whistle blowing , concepts and mechanism	
BCom 3 <sup>rd</sup> Sem	Business Law(COMMJ-032)	Lecture, presentation,	Text book	3&4 &5	The Sale of Goods Act,1930/Partnership	14+14 +7	(Unit 3) Concept of sale, Conditions and	Tulsian P C (2018), Business Law

		discussi on			Law/The Information Technology		warranties, Transfer of ownership in goods, Performance of contract of sale. (Unit 4) Salient Features of LLP, Diffences between LLP and Partnership, LLP, LLP Agreement, Partners and designated partners,Incorpor ation documents, Incorporation by Registration, Partners and their relationship, (Unit5) Definition under the Act.Digital Signature, Electronic Governance, Attribution, acknowledgement , Regulation of certifying authority, Digital Signature, Duties	New Delhi, Tata Magraw Hill.
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