

(VIEW IN LANDSCAPE MODE)
 Preview file of Teaching Plan Academic Session: 2025-26
 Department of Commerce
 Jagannath Barooah College, Jorhat

Name of the Teacher: Dr.
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
2 nd Semester (Even) (B.A. & B.Sc.)	Entrepreneurship (COMMSK-021)	Lecture, presentation, discussion	Text book	3	Stimulation: Support and sustainability	12	Business incubators, Angel investors, venture capital, private equity fund, PPP	Entrepreneurship development and small Business Enterprises; Pearson; Poornima Charantimath
2 nd Semester (Even) (B.A. & B.Sc.)	Entrepreneurship (COMMSK-021)	Lecture, presentation, discussion	Text book	4	Sources of business ideas and tests of feasibility	12	Project proposal, business plan, Aspects of business projects, feasibility study	Entrepreneurship development and small Business Enterprises; Pearson; Poornima Charantimath
2 nd Semester	Entrepreneurship	Lecture,	Text	5	Mobilizing	10	Entrepreneurial	Entrepreneurship

(Even) (B.A. & B.Sc.)	hip (COMMSK-021)	presentation, discussion	book		resources		Resources, Contract management and Startup problems	hip development and small Business Entreprises; Pearson; Poornima Charantimath
6 th Semester(Even)	Fundamentals of investment (COMD- 601 (A))	Lecture, presentation, discussion	Text book	3	Approaches to Equity Analysis	15	Introductions to Fundamental Analysis, Technical Analysis and Efficient Market Hypothesis, dividend capitalisation models, and price-earnings multiple approach to equity valuation.	Fundamentals of Investments, Dr. Vanita Tripathi, TAXMANN'S
6 th Semester(Even)	Fundamentals of investment (COMD- 601 (A))	Lecture, presentation, discussion	Text book	4	Portfolio Analysis and Financial Derivatives	15	Portfolio and Diversification, Portfolio Risk and Return; Mutual Funds; Introduction to Financial Derivatives; Financial Derivatives Markets in India	Fundamentals of Investments, Dr. Vanita Tripathi, TAXMANN'S
6 th Semester(Even)	Auditing and corporate governance (COMC – 601)	Lecture, presentation, discussion	Text book	2	Audit of Companies and Special Areas of Audi	18	Audit of Limited Companies: Company Auditor- Qualifications and disqualifications, Appointment, Rotation, Removal, Auditor's Report- Contents and Types. Liabilities of	ICAI NOTES

							Statutory Auditors under the Companies Act 2013.	
6 th Semester(Even)	Auditing and corporate governance (COMC – 601)	Lecture, presentation, discussion	Text book	3	Corporate Governance	11	Conceptual framework of Corporate Governance: Theories & Models, Broad Committees; Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures. Codes & Standards on Corporate Governance	ICAI NOTES
6 th Semester (Even)	Auditing and corporate governance (COMC – 601)	Lecture, presentation, discussion	Text book	5	Corporate Social Responsibility (CSR)	11	Concept of CSR, Corporate Philanthropy, Strategic Planning and Corporate Social Responsibility; Relationship of CSR with Corporate Sustainability; CSR and Business Ethics, CSR and Corporate Governance; CSR provisions under the Companies Act 2013; CSR Committee; CSR Models, Codes, and Standards on CSR	ICAI NOTES

2 nd Semester (M.COM)	Financial Management and Policy (PCOMC 202)	Lecture, presentation, discussion	Text book	IV	Dividend Policy	12	Concept of dividend policy, signaling theory of Dividend policy Relevant and irrelevant theories of dividend policy, types of dividend policy, factors affecting dividend policy.	Pandey, I. M., Financial Management, VikasPublishing
2 nd Semester (M.COM)	Financial Management and Policy (PCOMC 202)	Lecture, presentation, discussion	Text book	V	Working Capital Planning and Management	12	Concept of WC, factors affecting WC, Gross and net WC, Cash mgmt, receivable mgmt, inventory Mgmt.	Pandey, I. M., Financial Management, VikasPublishing
2 nd Semester (M.COM)	Security Analysis and Portfolio Management (PCOMD 201.1)	Lecture, presentation, discussion	Text book	III	Equity Analysis	12	Measurement of return and risk of equity shares. Approaches to equity analysis. Fundamental AnalysisEconomy, Industry, Company Analysis; Equity Valuation Models (DDM, P/E Ratio model and Free Cash Flow Valuation approach).Forecasting P/E ratio. Technical Analysis – Market indicators and specific stock indicators including Bollinger bands. Efficient market hypothesis. Tests of	Fundamentals of Investments, Dr. Vanita Tripathi, TAXMANN'S

							market efficiency and empirical evidence. Assumption of Investor's rationality and its critique. Behavioural Finance-behavioural biases (Framing, Mental accounting, Regret avoidance and Prospect theory).	
2 nd Semester (M.COM)	Security Analysis and Portfolio Management (PCOMD 201.1)	Lecture, presentation, discussion	Text book	IV	Portfolio Analysis, Selection and Management	12	Risk aversion and capital allocation to risky assets and risk free asset; Risk tolerance and asset allocation; Optimal risky portfolio-Markowitz portfolio selection model. Sharpe's single Index Model and optimal portfolio construction. Capital Asset Pricing Model (CAPM) and Market Anomalies (Size effect, Value effect, Seasonality effect, Overreaction effect etc)	Fundamentals of Investments, Dr. Vanita Tripathi, TAXMANN'S
4 th Semester (M.COM)	Research Methodology	Lecture, presentation, discussion	Text book	III	Methods of Data Collection	12	Methods of Data Collection : Methods of Data Collection : Collection of Primary	Research Methodology—Modern, Methods & New

							Data, Observation Method, Interview Method, Collection of Data through Questionnaires, Data through Schedules, Other methods of data collection, Collection of Secondary Data, Selection of Appropriate Method of Data Collection, Case Study Method, Conclusion	Techniques- M.N.Borse
4 th Semester (M.COM)	Research Methodology	Lecture, presentation, discussion	Text book	V	Writing Research Report	12	Qualities of good report, Writing Research Report, Significance of Report Writing, Steps in Report Writing, Layout of the Research Report, Content of Report, Format- Orders & Cautions in writing a good research report	Research Methodology— Modern, Methods & New Techniques- M.N.Borse
1 st semester (odd)	Entrepreneurship (COMMSK-011)	Lecture, presentation, discussion	Text book	3	Stimulation: Support and sustainability	12	Business incubators, Angel investors, venture capital, private equity fund, PPP	Entrepreneurship development and small Business Enterprises; Pearson; Poornima Charantimath

1 st semester (odd)	Entrepreneurs hip (COMMSK- 011)	Lecture, presentatio n, discussion	Text book	4	Sources of business ideas and tests of feasibility	12	Project proposal, business plan, Aspects of business projects, feasibility study	Entrepreneurs hip development and small Business Enterprises; Pearson; Poornima Charantimath
1 st semester (odd)	Entrepreneurs hip (COMMSK- 011)	Lecture, presentatio n, discussion	Text book	5	Mobilizing resources	10	Entrepreneurial Resources, Contract management and Startup problems	Entrepreneurs hip development and small Business Enterprises; Pearson; Poornima Charantimath
3 rd semester (odd)	Entrepreneurs hip (COMMSK- 031)	Lecture, presentatio n, discussion	Text book	3	Stimulation: Support and sustainability	12	Business incubators, Angel investors, venture capital, private equity fund, PPP	Entrepreneurs hip development and small Business Enterprises; Pearson; Poornima Charantimath
3 rd semester (odd)	Entrepreneurs hip (COMMSK- 031)	Lecture, presentatio n, discussion	Text book	4	Sources of business ideas and tests of feasibility	12	Project proposal, business plan, Aspects of business projects, feasibility study	Entrepreneurs hip development and small Business Enterprises;

								Pearson; Poornima Charantimath
3 rd semester (odd)	Entrepreneurship (COMMSK-031)	Lecture, presentation, discussion	Text book	5	Mobilizing resources	10	Entrepreneurial Resources, Contract management and Startup problems	
5 th semester (Odd)	Financial Management (COMMA-051)	Lecture, Practical, presentation, discussion	Text book	4	Dividend decisions	18	Concept of dividend policy, signaling theory of Dividend policy Relevant and irrelevant theories of dividend policy, types of dividend policy, factors affecting dividend policy.	Pandey, I. M., Financial Management, VikasPublishing
5 th semester (Odd)	Financial Management (COMMA-051)	Lecture, Practical, presentation, discussion	Text book	5	Working capital Decisions	25	Concept of WC, factors affecting WC, Gross and net WC, Cash mgmt, receivable mgmt, inventory Mgmt.	Pandey, I. M., Financial Management, VikasPublishing
5 th semester (Odd)	Management Accounting (COMMA-053)	Lecture, Practical, presentation, discussion	Text book	4	Marginal Costing	20	Absorption vs Marginal Costing, CVP analysis, BEP, Angle of incidence, MOS, Cost indifference Point	Management Accounting: Text, Problems and Cases (Sixth Edition); M Y Khan, P K Jain, McGrawHill (2015)
5 th semester (Odd)	Management Accounting (COMMA-053)	Lecture, Practical, presentation, discussion	Text book	6	Contemporary Issues	15	Responsibility accounting, transfer pricing, financial and non-financial measures,	Management Accounting: Text, Problems and Cases

		discussion					divisional performance measurement	(Sixth Edition); M Y Khan, P K Jain, McGrawHill (2015)
3 rd Semester M.Com	Business Entrepreneurship (PCOMC-302)	Lecture, presentation, discussion	Text book	III	Growth of a business idea and understanding the entrepreneurship perspective in Individuals	12	New business idea pre-selection process, sources of business ideas, preliminary research, business research, business idea evaluation.	Entrepreneurship development and small Business Enterprises; Pearson; Poornima Charantimath
3 rd Semester M.Com	Business Entrepreneurship (PCOMC-302)	Lecture, presentation, discussion	Text book	IV	Growth and development of entrepreneurial Growth and development of entrepreneurial ventures	8	Women Entrepreneurship ,Problem of Women Entrepreneurship in India, Efforts to increase Women Entrepreneurship in India, Programs and schemes for Women Entrepreneurship, Training and motivation of Women Entrepreneurship	Entrepreneurship development and small Business Enterprises; Pearson; Poornima Charantimath
3 rd Semester M.Com	Business Entrepreneurship (PCOMC-302)	Lecture, presentation, discussion	Text book	V	Social Entrepreneurship	12	Meaning of Social Entrepreneurship, Role of Social Entrepreneurship, understanding of Social	Entrepreneurship development and small Business

							Entrepreneurship	Entreprises; Pearson; Poornima Charantimath
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