



THE ASSAM
ROYAL GLOBAL UNIVERSITY
— GUWAHATI —

CRITERION 1

CURRICULAR ASPECTS

METRIC NO.
1.2

Academic Flexibility

Minutes of Board of Studies Meeting

**Royal School of
Commerce**

4

Minutes of the meeting

The 1st Board of Studies meeting of Royal School of Commerce was held on 8th April, 2018 at the Conference Room, Royal Global University at 12:45 P. M. The following points were discussed in the meeting:

1. It was advised to incorporate **SWAYAM** (online) courses as provided by UGC in lieu of some of the Core Papers only viz., Principles of Management among others. Such courses should not be made an option for Discipline Specific Courses.
2. The paper Indian Economics was suggested to be renamed as Business Environment as it would be more of an analytical based subject under Commerce.
3. In the paper Financial Accounting, the Unit on Self-Balancing Ledger was opined to be replaced with Computerised Accounting System.
4. It was stressed to be taken into consideration those similar papers or units belonging to both UG and PG level should not have overlapping topics. In this regard, one of the units in the paper Business Organisation named Business Ethics was suggested to be replaced with some other relevant topic as the same would be covered by the paper on Auditing & Corporate Governance.
5. As far as the Discipline Specific Courses are concerned, it was asked to furnish with more options of subjects if possible.
6. The paper Rural Finance at UG level was asked to be renamed as Micro Finance and Rural Development.
7. The Unit Portfolio Revision was suggested to be renamed as Portfolio Evaluation while the former should be included as a topic in the unit with regard to the paper Securities Analysis and Portfolio Management at the PG level.
8. The paper Advanced Accounting should be replenished with a Chapter on Insolvency of other business forms in concurrence with the latest legislation in this regard.
9. Advanced Taxation, a paper at the PG level was found to have similar contents with the UG level Indirect Taxes and Income Tax Law and Practice paper; as such the content was asked to be revised. It was also suggested that since this paper would be somewhat of a repetition of the UG level, so it was advised to change the paper into Working Capital Management or Tax Planning. In this context, the paper on Working Capital Management could comprise of Units on Introduction, Receivables Management, Cash Management and Inventory Management while the paper on Tax Planning would be served if experts could be hired for deliberations.

C. S. Chopra

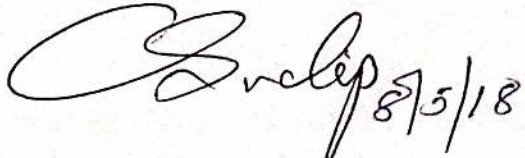
10. With regard to the paper Advanced Cost and Management Accounting, the units were asked to be redrafted keeping the following points in mind:
- Concepts of various types of costs and their application
 - Application of costing tools in management decision making
 - Various management accounting techniques
 - Tactical and Strategic Decision making
 - Behavioural Aspect of Budget

A Book for reference suggested was Management Control System – By Rishi/Anthony and Govinda Rajan.

11. The paper Corporate Reporting also called for some revisions viz., inclusion of Segment Reporting in unit III and positioning this unit after Unit IV. The unit on tools of analysis was advised to lay emphasis on Ratio Analysis with specific study on Liquidity, Profitability and Solvency. Further inclusion of inter-firm comparison was recommended.
12. The paper Business Statistics was discussed to include the topic Interpolation and exclude Probability completely. While a whole unit of Probability should be included as a unit at PG level.
13. Considering the paper Contemporary Issues in Accounting, Inflation Accounting is to be included as a Unit.
14. Travel & tourism was not observed to be a proper Skill Enhancement paper. The papers in Skill Enhancement Ability course to be enhanced with the following:
- Cyber Laws
 - Event Management
 - E-filing of returns
 - Life skills and Stress Management etc.
15. Internship & Teaching Practice to be reconsidered and provided with options of papers.
16. The syllabus for Ph.D course work paper 3 (**Recent Trends in Commerce**) prepared in consultation with Prof. NB Dey and Prof. UR Dhar is duly approved by the BOS.

Minutes drafted by:

Mr. Rajat Bhattacharjee, Assistant Professor, Royal School of Commerce (Nominee, Member-Secretary)


Dr. Sudeep Chakrabarty
Deputy Dean
Royal School of Commerce
Royal Global University
Belkuchi, Ln-37, Gny-35

Minutes of the 2nd BOS Meeting

ROYAL SCHOOL OF COMMERCE

The 2nd Board of Studies meeting of Royal School of Commerce was held on 29th of November, 2018 at Block C, Room No.101, Royal Global University at 3.30 p.m. The following points were discussed in the meeting –

1. The RGU Examination Evaluation and Credit pattern to be circulated to all the departments of the University for easy reference.
2. It was suggested that the title names of Unit 2 and 3 of the subject Income Tax Laws and Practices are to be renamed as Tax on Salary Income (unit 2) and Tax on Other Income (unit 3) without making any changes in their respective contents.
3. It was advised to quote for the latest editions of the books in the reference sections of the syllabus content without mentioning the years. Also, recent changes are to be adopted with respect to the subjects of Law and Accounting and the same should be mentioned in the syllabus. Further, the term 'first editions' are to be replaced with the term 'latest editions' in the reference books and text books section of the syllabus for ease of the students.
4. It was suggested to include the basics of data collection, table preparation and classification of data in the first unit of the paper Business Statistics.
5. It was further proposed that unit 2 of the paper Corporate Accounting should include the concept of ESOP and Sweat Shares in brief. Also, the topic of Company Annual Reports is to be added in the subject Advanced Accounting.

6. It was suggested to include the topic Types of Financial Services in the paper of Financial Services.

7. It was also suggested in the meeting that the 1st and 2nd Skill Based Papers of B.Com. 3rd and 4th Semester should be project based (with reduced credit period) and may include visit to industries, online trading in classroom and visits by experts which is to be exhibited in the syllabus.

It was also proposed that the subject of **E-Commerce** is to be considered as a skill based paper and may include two papers in the 5th and 6th semesters respectively. The first paper to be considered as a theoretical paper in the 5th semester and the second paper as a practical paper in the 6th semester.

8. It was also stressed in the meeting to include the cost concepts of managerial decision making process, decision making factors and pay-back period in the paper of Management Accounting.

9. Also the paper of Advertising and Sales promotion can be project based (to be prepared by the students) for internal evaluation and mentioned in the syllabus.

10. The topic of task control is to be added in the last part of Unit 1 in the paper of Advanced Cost and Management. Also, it was suggested that the new edition of the text book by Govind Rajan should be referred for the same.

11. It was also suggested that practical preparation of a project has to be made compulsory for internal assessment in the paper of Project Management.

Further as per the discussions, topic on franchising in the Paper of Retail Management and topic of Working Capital Liquidity Analysis and National Income Accounting is to be added in the paper of Financial ^{Statement} Analysis.

Generic paper of M. Com to be part of Core Paper. Since in PQ there is no generic papers as such.

Suchip



Minutes of the 3rd BOS Meeting

ROYAL SCHOOL OF COMMERCE

The 3rd Board of Studies meeting of Royal School of Commerce was held on 13th of May, 2019 at Block C, Room no.101, Royal Global University at 3.15 p.m. The following points were discussed in the meeting –

1. The topic related to Computer based Auditing to be added in unit 2 of 'Auditing and Corporate Governance' subject of B.Com.5th Semester.
2. It was suggested that the topic relationship between capital structure and financial structure should be added in unit 2 of Financial Management subject of B.Com. 5th Semester.
3. Also the subject of Banking Law and Practice should include the RBI guidelines regarding NPA and the topic on need of stress management to be added in the subject Organizational Behaviour.
4. It was further proposed in the meeting to specify the meaning, contents and disclosure of company annual reports and also to include comparative advantages and disadvantages of CFA and FFA in the subject of Financial Statement Analysis.
5. It was also recommended to include the concept of Consolidated Fund, Public Accounts and Contingency Fund under the topic of classification of accounts in Unit 4 of Advanced Accounting.
6. It was further proposed to include the topic advertising budget in the subject Advertising Management.
7. A complete guideline to be prepared for project submission of B.Com.5th semester.
8. It was further proposed in the meeting that the subject Training and Development of M.Com.4th Semester to be replaced by the subject **Compensation Management** (due to repetition of few of its topics in HRD subject in M.Com.1st Semester).The complete syllabus of the same was presented in the meeting and was accepted by the Board.

C. S. S. S.
13/5/2019

The **Special Board of Studies** meeting of Royal School of Commerce was held on 1st of October, 2019 at BOG, Royal Global University at 3.15 p.m. The following points were discussed in the meeting –

1. The course structure and detailed syllabus of B.Com Course to be as per the UGC model syllabus so that it becomes at par with the syllabus of other top universities of the country.
2. The syllabus should always incorporate the recent developments in the field of concerned fields in order to make aware the students with the latest changes taking place across the globe.
3. It is also suggested that the syllabus should facilitate in enhancing students' employ-ability.
4. The complete syllabus of B.Com and M.Com was presented in the meeting and was accepted by the Board.



--	--	--	--	--	--	--	--

Minutes of meeting of Board of Studies of Royal School of Commerce held on 24th May 2020

1. At the very beginning the concept of UGC syllabus was explained by Prof HC Gautam to all the members and stated that minimum deviation from UGC syllabus can be made while drafting the RGU syllabus (maximum 30% deviation can be made).
2. CA Pankaj Jain stated that he will let his points know regarding the syllabus, a day after by email to Dr. Sudip Chakraborty.
3. As per Prof HC Gautam Syllabus which has been redrafted is ok from his point.
4. LTPC for Financial Accounting – 1 credit to be assigned for Practical as it has practical based application (1 credit for practical i.e 2hours)
5. For Core paper 1 tutorial must be there as suggested by Chairperson Academics as conveyed Dr. Monalisa Bora.
6. Dr. Sudip Chakraborty further added that 1 tutorial class is there for all core papers and it is already been followed at RSC.
7. Tutorial may be included as non credit as suggested by Dr. Monalisa Bora.
8. Evaluation pattern to be looked into with certain changes in the distribution of the marks which is to be spoken to the Examination Department by Dr. Sudip Chakraborty. (suggested by Prof HC Gautam)
9. Number of text books to be increased to 2 which was previously kept as 1.
10. Recent edition of books to be referred,(along with it a note to be put in the syllabus that recent edition to be followed)
11. CA Pankaj Jain suggested to put some subject regarding Digital marketing.
12. E-Commerce & Digital Marketing to be included in replacement of Insurance and Risk Management or it can be put as option to it in GE.
13. Prof HC Gautam has requested CA Pankaj Jain to review the paper Consumer affairs and sovereignty.

Sudip
24/05/2020
Dr.Sudip Chakraborty

Deputy Dean (i/c) Royal School of Commerce

MINUTES OF THE 5th BOS MEETING:

ROYAL SCHOOL OF COMMERCE

Deputy Dean i/c Royal School of Commerce welcomes the external experts, nominees of Honorable office of the Registrar and faculties from Royal School of Commerce.

The minutes of the 5th BOS Meeting of Royal School of Commerce which was held on 17th of July,2021 through online Mode (Zoom Platform) are as follows -

1. At the very outset Deputy Dean i/c Royal School of Commerce explained the course structure for suggestion and approval of the subject experts.
2. It was also suggested that the subject Human Resource Management in B.Com. 3rd Semester to be transferred forward to B.Com. 5th Semester in place of Financial Services so that the credit score lessens in the 3rd Semester benefitting the students. Hence, there may be only 2 core subjects in the 3rd Semester i.e. Management Principles and Income tax law and practice.
3. It was further suggested that the subject **Financial Statement Analysis** (FSA) to be introduced as DSE Paper in B.Com. 5th Semester from a Core Paper in the existing course structure of B.Com.6th Semester.
4. The subject Business Incubation to be shifted to B.Com.4th Sem in place of HRPD.
5. Also, discussion was made on shifting the subject Financial Services to B.Com. 6th Semester from the existing B.Com.5th Semester (as replacement of FSA subject).
6. The subject Auditing to be shifted to 5th Semester from existing 6th Semester and to be replaced with Principles of Marketing.
7. It was also suggested that the scheme of evaluation for the subject Computer Applications in Business of B.Com. 4th Semester should be in the basis of 40% for Theory and 60% for Practical.
8. A discussion was also made on the implementation and feasibility of MOOC and SWAYAM Courses for the students of Royal School of Commerce in upcoming semesters for which the Guidelines of RGU shall be made into practice (as advised by Mr. J. K. Bhattacharjee, Nominee of Honorable Office of the Registrar). Also it is advised to approach the meriterious students to register for atleast one paper in the SWAYAM platform for earning some extra credit which may be beneficial for them in terms of employability.(on experimental basis)
9. Further, Prof. HC Gautam suggested some minor modification in the syllabus of Financial Accounting.
10. It was also suggested that the scheme of evaluation for the subject Computer Fundamentals of B.Com. (F&A) 1st Semester should be Practical in place of theory keeping in mind the intent of the course.

11. There was no changes suggested in the course structure for M.Com. Course.

Following members were present in the proceedings of the meeting -

- (i) Dr. Sudip Chakraborty, Deputy Dean (i/c) RSC
- (ii) Prof H C Gautam, Prof., Department of Commerce, Gauhati University
(External Expert - Academics)
- (iii) CA. Pankaj Jain (External Expert - Industry)
- (iv) Mr. Jugal K Bhattacharjee, Nominee of the Office of the Register, RGU
- (v) Ms. Neha Tiwari, Nominee of the Office of the Register, RGU
- (vi) Mr. Srawan Goenka, Coordinator RSC
- (vii) Dr. Tanima Tarafdar, Assistant Professor
- (viii) Dr. Bidyut Jyoti Kalita, Assistant Professor

Action Taken Report

Necessary modifications were made as per the discussion and further send to the office of Chairperson Academic for its necessary approval of the Academic Council.

--	--	--	--	--	--	--	--	--	--

MINUTES OF 6th BOS MEETING OF ROYAL SCHOOL OF COMMERCE:

The 6th BOS Meeting of Royal School of Commerce, was held on 22nd of December, 2021 in a blended mode from 6.30 p.m.

Some of the crucial modifications and suggestions made during the meeting for the current course structure of RSC are as follows -

I: B.COM. (H) Course:

1. No changes were suggested in B.Com. 1st and 2nd semester course structure.
2. However, in B.Com. 3rd Semester the core paper of **Human Resource Management** has been removed and thereby the other two papers i.e. Management Principles and Applications and Income Tax Law and Practices remains unchanged.
3. It was also suggested to shift the core paper of **Principles of Marketing** from 6th Semester to 4th Semester.
4. **Cost Accounting** paper to be shifted from 4th Semester to 5th Semester.
5. The DSE paper of **Advanced Financial Management** to be shifted to 4th Semester from 6th Semester and the DSE paper of **Management Accounting** to be shifted from 4th semester to 6th Semester.
6. The core paper of **Auditing** to be shifted from 5th Semester to 6th Semester.
7. In B.Com. 4th Semester, the DSE Paper of **Human Resource Planning and Development** has been replaced with the paper **Brand Management** (other papers remained unchanged)
8. In B.Com. 5th Semester, the paper **Financial Services** has been replaced with the paper **Human Resource Management**.
9. In B.Com. 6th Semester, the paper **Financial Statement Analysis** has been replaced with **Financial Services**.

Further, the paper named **Business Incubation** has been removed from the course structure instead replaced with the Management paper of **Human Resource Planning and Development** in 6th Semester.

Note: The credit points of the subjects remained unchanged i.e. Core & DSE 5 credits, GE 3 credits

--	--	--	--	--	--	--	--

II: M.COM. Course:

1. In 1st Semester the paper named **Insurance Management** has been replaced with the paper **Economic Legislations** (Other subjects remains unchanged).
2. In 2nd Semester, the paper **Legal Aspects of Business** has been replaced with the paper named **Marketing policy Analysis** and **Business Economics** instead of Managerial Economics (other papers remains unchanged).
3. No changes have been suggested in 3rd Semester.
4. In 4th Semester, the paper named **Sustainable Development** has been introduced replacing the subject **Micro-Finance**. Further, **Personal Finance** has been replaced with **International Business** and **Venture Creation** replaced with the introduction of the Paper **Entrepreneurship Development and Venture Creation** in the course.

Note: The credit points of the subjects remained unchanged i.e, Core & DSE 4 credits

III: B.COM. (F&A) Course: The decision taken on the meeting held on 28th September, 2021 with regard to the syllabus of B.Com (F&A) is approved by the board. (a copy attached)

Note: The credit points of the subjects remained unchanged i.e, core paper 5 credits, GE 3 credits

IV: It was further proposed by Dr. Sudip Chakraborty to add **Apprenticeship Program for B.Com.6th Semester** students of Day Shift on a mandatory basis and optional for B.Com. 6th Semester Morning Shift Students for Three Days a week or half-day for 5 days a week to add value to their B.Com. Course with practical applicability.

V: A suggestion was also put forward by Prof. H.C. Gautam to **have compulsory Multiple-Choice Questions (MCQs) for 5 Marks (at least)** in the final set of Question Papers for students of M.Com. in order to prepare them for appearing NET Exam and other competitive Examinations in near future.

Action Taken:

1. Accordingly necessary modification being incorporated in the syllabus for the approval of the Academic Council of the Royal Global University.
2. Necessary proposal for apprenticeship programme is sent to **ICSI-NE Chapter** and also to **Guwahati Branch of EIRC of ICAI** and the same is under review by both the institutes.

Sudip
22/12/2021

--	--	--	--	--	--	--	--

MINUTES OF 7th BOS MEETING OF ROYAL SCHOOL OF COMMERCE:

The 7th BOS Meeting of Royal School of Commerce, was held on 19th of May, 2022 in an offline mode from 11 A.M.

Deputy Dean In-Charge, RSC welcomed the members of Board of Studies Royal School of Commerce and external member Prof A. P Singh to the 7th BoS meeting of RSC

Prof A. P Singh has given a brief introduction regarding the implementation of NEP 2022, in Royal School of Commerce. He was further gave his consent regarding the core paper in the B.Com structure as these papers are as per UGC norms and the grouping of DSE papers from 3rd semester onwards as Accountancy, Management and Finance as specialized papers. Besides, he also enquired about implementation of MOOC courses within the course structure

Some of the crucial modifications and suggestions made during the meeting for the current course structure of **B.COM.(H), RSC** are as follows -

- (i) It was suggested that GE Papers **Micro Economics** and **Macro Economics** of B.Com. 1st and B.Com. 2nd Semester needs to be replaced with the paper **Business Economics and Indian Economy**. It was also recommended to simplify the syllabus for commerce students in consultation with the concerned faculties of the Economics Department of the University.
- (ii) In the paper **Management Principles and Application** taught in 3rd semester, it has been advised to include case studies by emphasizing on the application aspects and further to include short cases in the End Semester Examination for the subject as well.
- (iii) In the DSE paper of **Banking and Insurance** in B.Com 3rd Semester it has been advised to include the following topics in relevant units -
 - Role of banking in promoting entrepreneurship
 - Role of banking in cashless economy
 - Role of privatization of insurance sector
 - Growth of insurance in private sector
 - Private Versus Public Insurance companies
- (iv) Suggestions were made to reframe the AIEEC Paper of **Time Management** in 4th Semester.
- (v) Further a proposal was given by Prof. H C Gautam in the meeting to introduce **IPR (Intellectual Property Right)** as an open elective paper for Skill Enhancement.

Prof. Singh also enquired regarding the implementation of NEP 2020. A thorough discussion is made regarding the same and ultimately it was advised to follow the guidelines of the University for implementation of NEP, 2020, to be applicable for B.Com (F&A) as well from the academic year 2022-23.

Minutes of 8th BOS Meeting of Royal School of Commerce

The 8th BOS Meeting of Royal School of Commerce was held on 28th of December, 2022 in a blended mode from 3 pm.

Chairperson, BOS of Royal School of Commerce welcomed all the members of BOS including the external experts to the 8th BOS Meeting of RSC.

Prof. A.P. Singh has given a brief introduction regarding the latest LOPF structure and enquired about the necessary modifications as suggested by him.

Further he also apprised about the compulsory inclusion of internships in the B. Com course structure.

Chairperson, BOS further informed the board members regarding the absence of CA Pankaj Jain, External Expert (Industry), however the report sent by him through mail is shared with all the members.

The Board also apprised about the reports sent by Prof. H.C. Banam.

Prof. Singh in his last remark suggested to be prepared for adoption of NEA 2020 once duly approved by the Govt. of Assam.

The meeting ended with a vote of thanks from the Chairperson, BOS

[Signature]
21/12/22

MINUTES OF 9th BOS MEETING OF ROYAL SCHOOL OF COMMERCE:

The 9th BOS Meeting of Royal School of Commerce, was held on 6th of April, 2023 in an offline mode from 3 P.M. The meeting was chaired by External Member Prof. Amrit Pal Singh, renowned academician, Department of Commerce, Gauhati University and renowned industrialist Mr. Manoj Bajaj so as to provide their valuable inputs in formulating the syllabi as per academic-industry requirement. Other members present in the meeting were –

- (i) Dr. Sudip Chakraborty, Deputy Dean In-Charge RSC
- (ii) Mr. Srawan Goenka, Coordinator RSC
- (iii) Moon Moon Ahmed, Nominee of Registrar, The Assam Royal Global University
- (iv) Dr. Aruna Dev Rroy, Associate Professor, RSC and Nominee of Vice Chancellor, The Assam Royal Global University
- (v) Dr. Tanima Tarafdar, Assistant Professor, RSC
- (vi) Mr. Santujit Chanda, Assistant Professor, RSC

Some of the crucial suggestions made during the meeting for the current course structure of **B.COM.(H), RSC** especially with reference to B.Com. 5th and 6th semester are as follows -

- (i) Prof. Amrit Pal Singh suggested that the University should **implement NEP, 2020** in the upcoming session i.e. from August, 2023. It was further suggested to introduce 22 credits point system equally for each semester course (balancing for 4 Years) in order to have parity and facilitate ease of movement for the students.
- (ii) A proposal was put forward to mention **Honors/Specialization for certification** of B.Com Course.
- (iii) It was insisted that in the paper **Human Resource Management** of B.Com 5th Semester topics related to performance appraisal and employee separation needs to be included.
- (iv) The content of unit 3 and unit 4 in the paper of **Service Marketing** of B.Com. 5th semester needs to be reduced.
- (v) Amendments in the DSE Paper of **Financial Statement Analysis** of B.Com. 5th Semester needs to be updated.
- (vi) Inclusion of the concept of Repo Rate in the DSE paper of **Banking Law and Practices** in B.com. 5th Semester.
- (vii) In the paper **Indirect Taxation** of B.Com. 6th Semester it has been suggested to include portions from Excise, Customs and GST as well.
- (viii) It has further been advised by Prof. Amrit Pal Singh to introduce hands on training for the SEC paper **Investment in Stock Exchange** of B.Com. 6th Semester wherein

--	--	--	--	--	--	--	--

demo classes can be provided by the students in trading in order to make the classes reality based.

The discussion also included the following suggestions for the course structure of **B.COM. (H) F & A, RSC** -

- (i) The Total Credit Points (TCP) for 5th and 6th semesters should be in even number.
- (ii) Reduction of content in the syllabus of **Legal Aspects of Business**.
- (iii) In the syllabus of **Banking and Insurance**, the insurance part needs to be enhanced.
- (iv) More focus on topics like International Monetary System and Trading in Rupee needs to be made in **International Finance** of 5th semester.
- (v) Service Marketing needs to be included in **Principles of Marketing**. Topics like Public Relations, Direct Marketing and the 7Ps of marketing needs to be included in the syllabus.
- (vi) The elements of PODSCORB i.e., Planning, Organizing, Directing, Staffing, Coordinating, Budgeting and Reporting needs to be included in the syllabus of **Management Principles and Applications**.
- (vii) Topics like Role of Private parties in Rural economy and Contract farming should be included in the syllabus of **Microfinance**.

C. S. Chakraborty

Action Taken Report

The necessary modifications being incorporated in the syllabus for the approval of the Academic Council of the Assam Royal Global University.



ROYAL GLOBAL UNIVERSITY
GUWAHATI

**ROYAL SCHOOL OF COMMERCE
(RSC)**

2018

**SYLLABUS
&
COURSE STRUCTURE**

BACHELOR OF COMMERCE- HONOURS

B.COM.-HONORS**Programme Structure**

1st semester							
Sl.No.	Subject Code	Names of subjects	L	T	P	C	TCP
Core Subjects							
1	COM042C101	Financial Accounting –I	5			5	5
2	COM042C102	Business Organisation	5			5	5
3	COM042C103	Indian Financial System	5			5	5
Ability Enhancement Compulsory Courses (AECC)							
4	CEN982A101	Communicative English-I	1			1	1
5	BHS982A104	Behavioural Science-I	1			1	1
Ability Enhancement Elective Courses (AEEC)							
Generic Elective							
6	COM042G104	Business Mathematics	3			3	3
7		Open Elective	3			3	3
		TOTAL				23	23

2 nd semester							
Sl.No.	Subject Code	Names of subjects	L	T	P	C	TCP
Core Subjects							
1	COM042C201	Financial Accounting- II	5			5	5
2	COM042C202	Principles of Management	5			5	5
3	COM042C203	Fundamentals of Insurance	5			5	5
Ability Enhancement Compulsory Courses (AECC)							
4	CEN982A201	Communicative English-II	1			1	1
5	BHS982A204	Behavioural Science-II	1			1	1
Ability Enhancement Elective Courses (AEEC)							
Generic Elective							
6	COM042G204	Business Statistics	3			3	3
7		Open Elective	3			3	3
		TOTAL				23	23

3 rd semester							
Sl.No.	Subject Code	Names of subjects	L	T	P	C	TCP
Core Subjects							
1	COM042C301	Corporate Accounting					
2	COM042C302	Corporate Law	5			5	5
3	COM042C303	Income Tax Law & Practice	5			5	5
Ability Enhancement Compulsory Courses (AECC)							
4	CEN982A301	Communicative English-III					
5	EVS982A303	Environmental Studies	1			1	1
Ability Enhancement Elective Courses (AEEC)							
6	ILD992S303	ILD-1	2			2	2
7	FLG992S302	FRENCH-I	2			2	2
8	COM042S304	Investment in stock market I	2			2	2
Generic Elective							
9	COM042G307	Brand Management	3			3	3
10		Open Elective	3			3	3
Elective: Discipline Specific DSE							
Group-A (Accounting & Finance)							
11	COM042D305	Cost Accounting	6			6	6
Group-B (Human Resource & Marketing)							
12	COM042D306	Human Resource Management	6			6	6
TOTAL							
						32	32

4 th semester							
Sl.No.	Subject Code	Names of subjects	L	T	P	C	TCP
Core Subjects							
1	COM042C401	Indirect Taxes					
2	COM042C402	Financial Services	5			5	5
3	COM042C403	Entrepreneurship and Small Business Management	5			5	5
Ability Enhancement Compulsory Courses (AECC)							
4	CEN982A401	Communicative English-IV	1			1	1
Ability Enhancement Elective Courses (AEEC)							
5	ILD992S403	ILD-2	2			2	2
6	FLG992S402	FRENCH-2	2			2	2
7	COM042S404	Investment in stock market II	2			2	2
Generic Elective							
8	COM042G407	E-Commerce	3			3	3
9		Open Elective	3			3	3
Elective: Discipline Specific DSE							
Group-A (Accounting & Finance)							
10	COM042D405	Management Accounting	6			6	6
Group-B (Human Resource & Marketing)							
11	COM042D406	Human Resource Planning & Development	6			6	6
TOTAL							
						30	30

5 th semester							
.No.	Subject Code	Names of subjects	L	T	P	C	TCP
Core Subjects							
1	COM042C501	Auditing & Corporate Governance	5			5	5
2	COM042C502	Financial Management	5			5	5
3	COM042C503	Marketing Management	5			5	5
Ability Enhancement Compulsory Courses (AECC)							
4	CEN982A501	Communicative English-V	1			1	1
Ability Enhancement Elective Courses (AEEC)							
Generic Elective							
Elective: Discipline Specific DSE							
Group-A (Accounting & Finance)							
5	COM042D504	Banking-Law and Practices	6			6	6
Group-B (Human Resource & Marketing)							
6	COM042D506	Services Marketing	6			6	6
Project Dissertation							
7	COM042D505	Project	6			6	6
		TOTAL					28

6 th semester							
Sl.No.	Subject Code	Names of subjects	L	T	P	C	TCP
Core Subjects							
1	COM042C601	Organisational Behaviour	5			5	5
2	COM042C602	Business Law	5			5	5
3	COM042C603	Financial Statement Analysis	5			5	5
Ability Enhancement Compulsory Courses (AECC)							
4	CEN982A601	Communicative English-VI	1			1	1
Ability Enhancement Elective Courses (AEEC)							
Generic Elective							
Elective: Discipline Specific DSE							
Group-A (Accounting & Finance)							
5	COM042D604	Advanced Accounting	6			6	6
6	COM042D605	Portfolio Management	6			6	6
Group-B (Human Resource & Marketing)							
7	COM042D606	Customer Relationship & Advertising	6			6	6
8	COM042D607	Labour Legislation in India	6			6	6
		TOTAL					28



ROYAL GLOBAL UNIVERSITY
GUWAHATI

**ROYAL SCHOOL OF COMMERCE
(RSC)**

2020

**SYLLABUS
&
COURSE STRUCTURE**

BACHELOR OF COMMERCE- HONOURS

B.COM.-HONOURS**Programme Structure**

1st semester							
Sl.No.	Subject Code	Names of subjects	L	T	P	C	TCP
Core Subjects							
1	COM042C101	Financial Accounting	4		1	5	6
2	COM042C102	Business Organisation	4	1		5	5
3	COM042C103	Business Laws	4	1		5	5
Ability Enhancement Compulsory Courses (AECC)							
4	CEN982A101	Communicative English-I	1			1	1
5	BHS982A104	Behavioural Science-I	1			1	1
Generic Elective							
6	COM042G104	Micro Economics	3			3	3
7		Open Elective	3			3	3
		TOTAL				23	25

2 nd semester							
Sl.No.	Subject Code	Names of subjects	L	T	P	C	TCP
Core Subjects							
1	COM042C201	Corporate Accounting	4		1	5	7
2	COM042C202	Indian Financial System	4	1		5	5
3	COM042C203	Corporate Laws	4	1		5	5
Ability Enhancement Compulsory Courses (AECC)							
4	CEN982A201	Communicative English-II	1			1	1
5	BHS982A204	Behavioural Science-II	1			1	1
Generic Elective							
6	COM042G204	Macro Economics	3			3	3
7		Open Elective	3			3	3
		TOTAL				23	25

3 rd semester							
Sl.No.	Subject Code	Names of subjects	L	T	P	C	TCP
Core Subjects							
1	COM042C301	Human Resource Management	4	1		5	5
2	COM042C302	Management Principles and Applications	4	1		5	5
3	COM042C303	Income Tax Law & Practice	4		1	5	7
Ability Enhancement Compulsory Courses (AECC)							
4	CEN982A301	Communicative English-III	1			1	1
5	EVS982A303	Environmental Studies	2			2	2
Ability Enhancement Elective Courses (AEEC) (any one)							
6	ILD992S303	ILD-1	2			2	2
7	FLG992S302	FRENCH-1	2			2	2
8	COM042S304	Investment in stock market	2			2	2
Generic Elective							
9	COM042G305	Business Statistics	3			3	3
10		Open Elective	3			3	3
Elective: Discipline Specific DSE (Any One)							
11	COM042D306	Advanced Corporate Accounting	5	1		6	6
12	COM042D307	Public Administration and Business	5	1		6	6
13	COM042D308	Entrepreneurship & Small Business Management	5	1		6	6
14	COM042D309	Organisational Behaviour	5	1		6	6
		TOTAL				32	34

4 th semester							
Sl.No.	Subject Code	Names of subjects	L	T	P	C	TCP
Core Subjects							
1	COM042C401	Business Mathematics	4	1		5	5
2	COM042C402	Cost Accounting	4	1		5	5
3	COM042C403	Computer Applications in Business	2		3	5	8
Ability Enhancement Compulsory Courses (AECC)							
4	CEN982A401	Communicative English-IV	1			1	1
Ability Enhancement Elective Courses (AEEC) (any one)							
5	ILD992S403	ILD-2	2			2	2
6	FLG992S402	FRENCH-2	2			2	2
7	COM042S404	Time Management	2			2	2
Generic Elective							
8	COM042G405	Digital Technologies in Commerce	3			3	3
9		Open Elective	3			3	3
Elective: Discipline Specific DSE (Any One)							
10	COM042D406	Management Accounting	5	1		6	6
11	COM042D407	Personal Finance	5	1		6	6
12	COM042D408	Consumer Affairs and Sovereignty	5	1		6	6
13	COM042D409	Human Resource Planning & Development	5	1		6	6
		TOTAL				30	33

5 th semester							
Sl.No.	Subject Code	Names of subjects	L	T	P	C	TCP
Core Subjects							
1	COM042C501	Financial Services	4	1		5	5
2	COM042C502	Financial Management	4	1		5	5
3	COM042C503	Principles of Marketing	4	1		5	5
Ability Enhancement Compulsory Courses (AECC)							
4	CEN982A501	Communicative English-V	1			1	1
Elective: Discipline Specific DSE (Any One from 1st three & fourth compulsory)							
5	COM042D504	Banking-Law and Practices	5	1		6	6
6	COM042D505	Business Tax Procedures and Management	5	1		6	6
7	COM042D506	Services Marketing	5	1		6	6
8	COM042D507	Business Research Methods and Project Report	5	1		6	6
		TOTAL				28	28

6 th semester							
Sl.No.	Subject Code	Names of subjects	L	T	P	C	TCP
Core Subjects							
1	COM042C601	Indirect Taxation	4	1		5	5
2	COM042C602	Auditing	4	1		5	5
3	COM042C603	Financial Statement Analysis	4	1		5	5
Ability Enhancement Compulsory Courses (AECC)							
4	CEN982A601	Communicative English-VI	1			1	1
Elective: Discipline Specific DSE (Any two)							
5	COM042D604	Advanced Financial Accounting	5	1		6	6
6	COM042D605	Portfolio Management	5	1		6	6
7	COM042D606	Customer Relationship & Advertising	5	1		6	6
8	COM042D607	Industrial Relation & Labour Laws	5	1		6	6
9	COM042D608	Business Incubation	5	1		6	6
		TOTAL				28	28



ROYAL GLOBAL UNIVERSITY
GUWAHATI

**ROYAL SCHOOL OF COMMERCE
(RSC)**

**SYLLABUS
&
COURSE STRUCTURE**

**BACHELOR OF COMMERCE- HONOURS
2021-24**

B.COM.-HONOURS**Programme Structure****1st semester**

Sl.No.	Subject Code	Names of subjects	L	T	P	C	TCP
Core Subjects							
1	COM042C101	Financial Accounting	4		1	5	6
2	COM042C102	Business Organisation	4	1		5	5
3	COM042C103	Business Laws	4	1		5	5
Ability Enhancement Compulsory Courses (AECC)							
4	CEN982A101	Communicative English-I	1			1	1
5	BHS982A104	Behavioural Science-I	1			1	1
Generic Elective							
6	COM042G104	Micro Economics	3			3	3
7		Open Elective	3			3	3
		TOTAL				23	24

2nd semester

Sl.No.	Subject Code	Names of subjects	L	T	P	C	TCP
Core Subjects							
1	COM042C201	Corporate Accounting	4		1	5	6
2	COM042C202	Indian Financial System	4	1		5	5
3	COM042C203	Corporate Laws	4	1		5	5
Ability Enhancement Compulsory Courses (AECC)							
4	CEN982A201	Communicative English-II	1			1	1
5	BHS982A204	Behavioural Science-II	1			1	1
Generic Elective							
6	COM042G204	Macro Economics	3			3	3
7		Open Elective	3			3	3
		TOTAL				23	24



3 rd semester							
Sl.No.	Subject Code	Names of subjects	L	T	P	C	TCP
Core Subjects							
1	COM042C301	Management Principles and Applications	4	1		5	5
2	COM042C302	Income Tax Law & Practices	4		1	5	5
Ability Enhancement Compulsory Courses (AECC)							
3	CEN982A301	Communicative English-III	1			1	1
4	EVS982A303	Environmental Studies	2			2	2
Ability Enhancement Elective Courses (AEEC) (any one)							
5	ILD992S303	ILD-1	2			2	2
6	FLG992S302	FRENCH-1	2			2	2
7	COM042S303	Investment in stock market	2			2	2
Generic Elective							
8	COM042G304	Business Statistics	3			3	3
9		Open Elective	3			3	3
Elective: Discipline Specific DSE (Any One)							
10	COM042D305	Advanced Corporate Accounting	4	1		5	5
11	COM042D306	Public Administration and Business	4	1		5	5
12	COM042D307	Entrepreneurship & Small Business Management	4	1		5	5
13	COM042D308	Organisational Behaviour	4	1		5	5
		TOTAL				26	26

4 th semester							
Sl.No.	Subject Code	Names of subjects	L	T	P	C	TCP
Core Subjects							
1	COM042C401	Business Mathematics	4	1		5	5
2	COM042C402	Principles of Marketing	4	1		5	5
3	COM042C403	Computer Applications in Business	2		3	5	8
Ability Enhancement Compulsory Courses (AECC)							
4	CEN982A401	Communicative English-IV	1			1	1
Ability Enhancement Elective Courses (AEEC) (any one)							
5	ILD992S403	ILD-2	2			2	2
6	FLG992S402	FRENCH-2	2			2	2
7	COM042S404	Time Management	2			2	2
Generic Elective							
8	COM042G405	Digital Technologies in Commerce	3			3	3
9		Open Elective	3			3	3
Elective: Discipline Specific DSE (Any One)							
10	COM042D406	Advanced Financial Accounting	4	1		5	5
11	COM042D407	Personal Finance	4	1		5	5
12	COM042D408	Consumer Affairs and Sovereignty	4	1		5	5
13	COM042D409	Brand Management	4	1		5	5
		TOTAL				29	32

5 th semester							
Sl.No.	Subject Code	Names of subjects	L	T	P	C	T
Core Subjects							
1	COM042C501	Human Resource Management	4	1		5	
2	COM042C502	Financial Management	4	1		5	
3	COM042C503	Cost Accounting	4	1		5	
Ability Enhancement Compulsory Courses (AECC)							
4	CEN982A501	Communicative English-V	1			1	
Elective: Discipline Specific DSE (Any One from 1st four & fifth compulsory)							
5	COM042D504	Banking-Law and Practices	4	1		5	
6	COM042D505	Business Tax Procedures and Management	4	1		5	
7	COM042D506	Services Marketing	4	1		5	
8	COM042C507	Financial Statement Analysis	4	1		5	
9	COM042D518	Business Research Methods and Project Report	4	1		5	
		TOTAL				26	

6 th semester*							
Sl.No.	Subject Code	Names of subjects	L	T	P	C	T
Core Subjects							
1	COM042C601	Indirect Taxation	4	1		5	
2	COM042C602	Auditing	4	1		5	
3	COM042C603	Financial Services	4	1		5	
Ability Enhancement Compulsory Courses (AECC)							
4	CEN982A601	Communicative English-VI	1			1	
Elective: Discipline Specific DSE (Any two)							
5	COM042D604	Management Accounting	4	1		5	
6	COM042D605	Portfolio Management	4	1		5	
7	COM042D606	Customer Relationship & Advertising	4	1		5	
8	COM042D607	Industrial Relation & Labour Laws	4	1		5	
9	COM042D608	Human Resource Planning & Development	4	1		5	
		TOTAL				26	



ROYAL GLOBAL UNIVERSITY
GUWAHATI

ROYAL SCHOOL OF COMMERCE
(RSC)

Learning Outcome Based Curriculum Framework
(LOCF)
For Undergraduate Programme

B.COM (Bachelor of Commerce)

2022-2025

Revised to 2022


Royal School of Commerce
Royal Global University
Betkuchi, NH-37, Ghy.

2) Selection of Organization

- a) Student must seek the approval of the faculty guide prior to confirming the selection of the company where he/she wishes to intern with.
- b) The work profile of the intern should be such that it adds value to the respective professions that he/she wishes to pursue after the Bachelor of Commerce (Hons) programme.
- c) Work profile such as that of front office -reception, door to door sales promotion, rerecording or typing (pure data entry), review of reports, mere observation and the likes of same are not considered as valid internships.

3) Submission of Weekly Work done reports

- I. During the internship period, students must submit weekly work done reports to the faculty guides.
- II. These reports should capture work done daily with a minimum of 8 hours per day work.
- III. Work done reports must be duly reviewed and signed by the supervisor of the intern (where the student is interning). Subsequently, at the end of each week, the report should be sent to the faculty guides for review.
- IV. Failure to submit the weekly work done reports would lead to deduction of marks/
- V. Cancellation of the summer internship project.

Format of the weekly work done report is as under: -

Date	Time: From	Time: To	Work Assigned,	Learning outcome	Signature of the Internship supervisor

B.COM.-HONOURS

Programme Structure

1st semester

Sl.No.	Subject Code	Names of subjects	L	T	P	C	TC
Core Subjects							
1	COM042C101	Financial Accounting	3	1	0	4	4
2	COM042C102	Business Organisation	3	1	0	4	4
3	COM042C103	Business Laws	3	1	0	4	4
Ability Enhancement Compulsory Courses (AECC)							
4	CEN982A101	Communicative English-I	1	0	0	1	1
5	BHS982A102	Behavioural Science-I	1	0	0	1	1
Generic Elective							
6	COM042G101	Business Economics	2	1	0	3	3
7	COM042G102	Basics of Accounting	2	1	0	3	3
Skill Enhancement Course (SEC)							
8	COM042S111	Accounting Software I	0	0	4	2	2
Value Addition Course (VAC)							
9		Will select one course from a basket of courses	2	0	0	2	2
TOTAL						24	24

2nd Semester							
Sl.No.	Subject Code	Names of subjects	L	T	P	C	TCP
Core Subjects							
1	COM042C201	Corporate Accounting	3	1	0	4	4
2	COM042C202	Indian Financial System	3	1	0	4	4
3	COM042C203	Corporate Law	3	1	0	4	4
Ability Enhancement Compulsory Courses (AECC)							
4	CEN982A201	Communicative English-II	1	0	0	1	1
5	BHS982A204	Behavioural Science-II	1	0	0	1	1
Generic Elective							
6	COM042G201	Indian Economy	2	1	0	3	3
7	COM042G202	Financial Statements	3	0	0	3	3
Skill Enhancement Course (SEC)							
	COM042S211	Accounting Software II	0	0	4	2	2
Value Addition Course (VAC)							
		Will select one course from a basket of courses	2	0	0	2	2
TOTAL						24	24

3rd semester							
Sl.No.	Subject Code	Names of subjects	L	T	P	C	TCP
Core Subjects							

TCP

3 rd semester							
Sl.No.	Subject Code	Names of subjects	L	T	P	C	TCP
Core Subjects							
1	COM042C301	Management Principles and Applications	3	1	0	4	4
2	COM042C302	Income Tax Law & Practices	3	1	0	4	4
		Internship					
1	COM042C313	Summer Internship (4 weeks after 2 nd semester)	0	0	0	4	4
Ability Enhancement Compulsory Courses (AECC)							
3	CEN982A301	Communicative English III	1	0	0	1	1
4	BHS982A302	Behavioural Science- III	1	0	0	1	1
Generic Elective							
5	COM042G301	Business Mathematics	2	1	0	3	3
6		Open elective	2	1	0	3	3
		Elective: Discipline Specific DSE(Any one)					
7	COM042D301	Advanced Corporate Accounting	3	1	0	4	4
8	COM042D302	Entrepreneurship & Small Business Management	3	1	0	4	4
9	COM042D303	Insurance And Risk Management	3	1	0	4	0
		TOTAL				24	24

4 th Semester							
Sl.No.	Subject Code	Names of subjects	L	T	P	C	TCP
Core Subjects							
1	COM042C401	Principles of Marketing	3	1	0	4	4
2	COM042C402	Computer Application in Business	3	1	0	4	4
Ability Enhancement Compulsory Courses (AECC)							
3	CEN982A401	Communicative English IV	1	0	0	1	1
4	BHS982A402	Behavioural Science IV	1	0	0	1	1
Generic Elective							
6	COM042G401	Business Statistics	2	1	0	3	3
		Open GE	2	1	0	3	3
Skill Enhancement Course (SEC)							
7	COM042S401	Digital Marketing	2	0	0	2	2
Value Addition Course (VAC)							
8		Will select one course from a basket of courses	2	0	0	2	2
Elective: Discipline Specific DSE (Any one)							
9	COM042D401	Advanced Financial Accounting	3	1	0	4	4
10	COM042D402	Industrial Relations & Labour Laws	3	1	0	4	4
11	COM042D403	Foreign Exchange Management	3	1	0	4	4
		TOTAL				24	24

5 th Semester							
Sl.No.	Subject Code	Names of subjects	L	T	P	C	TCP
Core Subjects							
1	COM042C501	Human Resource Management	3	1	0	4	4
2	COM042C502	Financial Management	3	1	0	4	4
Internship							
3	COM042C513	Summer Internship (6 weeks after 4 th semester)	0	0	12	6	6
Ability Enhancement Compulsory Course (AECC)							
4	CEN982A501	Communicative English- V	1	0	0	1	1
5	EVS982A502	Environmental Studies & Sustainable Development-I	1	0	0	1	1
Value Added Course (VAC)							
6		Will select one course from a basket of courses	2	0	0	2	2
Elective: Discipline Specific DSE (Any one from 1st three and 4th compulsory)							
7	COM042D501	Banking Law and Practices	3	1	0	4	4
8	COM042D502	Service Marketing	3	1	0	4	4
9	COM042D503	Financial Statement Analysis	3	1	0	4	4
10	COM042D515	Project Report	0	0	0	4	4
		TOTAL				26	26

6 th Semester							
Sl.No.	Subject Code	Names of subjects	L	T	P	C	TCP
Core Subjects							
1	COM042C601	Indirect Taxation	3	1	0	4	4
2	COM042C602	Financial Services	3	1	0	4	4
Skill Enhancement Course (SEC)							
3	COM042S601	Investment in Stock Market	2	0	0	2	2
AECC							
4	CEN982A601	Communicative English-VI	1	0	0	1	1
5	EVS982A602	Environmental Studies & Sustainable Development-II	1	0	0	1	1
Value Added Course (VAC)							
6		Will select one course from a basket of courses	2	0	0	2	2
Elective: Discipline Specific DSE (Any three)							
7	COM042D601	Auditing	3	1	0	4	4
8	COM042D602	Cost Accounting	3	1	0	4	4
9	COM042D603	Management Accounting	3	1	0	4	4
10	COM042D604	Portfolio Management	3	1	0	4	4
11	COM042D605	Customer Relationships & Advertising	3	1	0	4	4
		TOTAL				26	26



ROYAL GLOBAL UNIVERSITY
GUWAHATI

**ROYAL SCHOOL OF COMMERCE
(RSC)**

2017

SYLLABUS

&

COURSE STRUCTURE

Master of Commerce (M.Com)

M.Com

Programme Structure

1st semester							
Sl.No.	Subject Code	Names of subjects	L	T	P	C	TCP
Core Subjects (please use rows as required)							
1	COM044101	Corporate Reporting	3		-	3	3
2	COM044102	Organisational Behaviour	3	-	-	3	3
3	COM044103	Human Resource Development	3		-	3	3
4	COM044104	Managerial Economics	3	-	-	3	3
5	COM044105	Business Statistics	3		-	3	3
6	COM044106	Insurance Management	3			3	3
7	COM044107	Advertising and Sales Promotion	3	0	0	3	3
Concentration Elective (3 credit) (any one)							
8	COM044108	Commerce Review				3	3
9	COM044109	Term Paper				3	3
Employability & Personality Enhancement Courses*** (1+2+3+3+1 = 10 credits)							
10	CEN994101	Communicative English - I	1	0	0	1	1
11	FLG994102	Foreign Language - I*	2	0	0	2	2
12	ILD994103/ EVS994103	India - land of Diversity	3	0	0	3	3
13	BHS994104	Behavioural Science - I	1	0	0	1	1
TOTAL						31	31
2nd semester							
Sl. No.	Subject Code	Names of subjects	L	T	P	C	TCP
Core Subjects (please use rows as required)							
1	COM044201	Operations Research	3		-	3	3
2	COM044202	Economic Laws	3	-	-	3	3
3	COM044203	Entrepreneurship and Small Enterprise Management	3		-	3	3
4	COM044204	Advanced Auditing	3	-	-	3	3
5	COM044205	Financial Markets and Institutions	3		-	3	3
6	COM044206	Corporate Legal Framework	3			3	3
7	COM044207	Business Ethics & Corporate Governance	3	0	0	3	3
Concentration Elective (3 credit) (any one)							
8	COM044208	Commerce Review				3	3
9	COM044209	Term Paper				3	3
Employability & Personality Enhancement Courses*** (1+2+3+3+1 = 10 credits)							
10	CEN994201	Communicative English - II	1	0	0	1	1
11	FLG994202	Foreign Language - II*	2	0	0	2	2
12	BHS994204	Behavioural Science - II	1	0	0	1	1
TOTAL						28	28

Note:

* these courses will be offered subject to availability of respective faculty members

** these courses will be offered subject to availability of resources

*** the name of the subjects /courses in Communicative English (I to X), Foreign language (I to X) and Behavioural Science (I to X) will be changed once the detailed syllabi is finalized.


 Deputy Dean i/c
 Royal School of Comm
 Royal Global Univer
 Betkuchi, NH-37, Ghr
 h

3rd semester							
Sl.No.	Subject Code	Names of subjects	L	T	P	C	TCP
Core Subjects (please use rows as required)							
1	COM044301	Research Methodology	3		-	3	3
2	COM044302	Strategic Management	3	-	-	3	3
3	COM044303	Financial Services	3	-	-	3	3
4	COM044304	Internship & Teaching Practice		-	3	3	3
5	COM044305	International Finance & Institutions	2		1	3	3
Specialised Paper (any one from each group)							
Group-A							
6	COM044306	Advanced Cost & Management Accounting	4		-	4	4
7	COM044307	Bank Management	4	-	-	4	4
8	COM044308	Marketing of Service	4			4	4
9	COM044309	Consumer Behaviour	4			4	4
Group-B							
10		Advanced Taxation	4			4	4
11		Security Analysis & Portfolio Management	4			4	4
12		International Marketing	4			4	4
13		Strategic Human Resource Management	4			4	4
Concentration Elective (3 credit) (any one)							
14		Human Values & Professional Ethics				3	3
15		Project (with presentation & evaluation)				3	3
Employability & Personality Enhancement Courses*** (1+2+3+1 = 7 credits)							
16	CEN994301	Communicative English - III	1	0	0	1	1
17	FLG994302	Foreign Language - III*	2	0	0	2	2
18	BHS994304	Behavioural Science - III	1	0	0	1	1
TOTAL						30	30
4th semester							
Sl. No.	Subject Code	Names of subjects	L	T	P	C	TCP
Core Subjects (please use rows as required)							
1	COM044401	Advanced Financial Management	3		-	3	3
2	COM044402	Project & Operation Management	3	-	-	3	3
3	COM044403	International Business	3		-	3	3
4	COM044404	Personal Finance	3	-	-	3	3
5	COM044405	Venture Creation	3	0	0	3	3
Specialised Paper (any one from each group)							
Group-A							
6	COM044406	Contemporary Issues in Accounting	4		-	4	4
7	COM044407	Working Capital Management	4	-	-	4	4
8	COM044408	Retail Management	4			4	4
9	COM044409	Training & Development	4	-	-	4	4
Group-B							
10		Dissertation				4	4
Concentration Elective (3 credit) (any one)							
11		Merger & Acquisition				3	3
12		Workshop				3	3
Employability & Personality Enhancement Courses*** (1+2+3+1 = 7 credits)							
13	CEN994401	Communicative English - IV	1	0	0	1	1
14	FLG994402	Foreign Language - IV*	2	0	0	2	2
15	BHS994404	Behavioural Science - IV	1	0	0	1	1
TOTAL						30	30



ROYAL GLOBAL UNIVERSITY
GUWAHATI

**ROYAL SCHOOL OF COMMERCE
(RSC)**

2018

**SYLLABUS
&
COURSE STRUCTURE**

Master of Commerce (M. Com)

Name of Course

Programme Structure

1 st semester							
Sl.No.	Subject Code	Names of subjects	L	T	P	C	TCP
Core Subjects							
1	COM044C101	Corporate Reporting	4			4	4
2	COM044C102	Organizational Behaviour	4			4	4
3	COM044C103	Human Resource Development	4			4	4
4	COM044C104	Insurance Management	4			4	4
5	COM044C105	Advertising and Sales Promotion	4			4	4
6	COM044C106	Business Statistics	4			4	4
Ability Enhancement Compulsory Courses (AECC)							
6	CEN984A101	Communicative English – I	1			1	1
7	BHS984A103	Behavioural Science – I	1			1	1
Total						26	26

2 nd semester							
Sl.No.	Subject Code	Names of subjects	L	T	P	C	TCP
Core Subjects							
1	COM044C201	Operations Research	4			4	4
2	COM044C202	Economic Laws	4			4	4
3	COM044C203	Financial Markets and Institutions	4			4	4
4	COM044C204	Corporate Legal Framework	4			4	4
5	COM044C205	Business Ethics & Corporate Governance	4			4	4
6	COM044C206	Managerial Economics	4			4	4
Ability Enhancement Compulsory Courses (AECC)							
7	CEN984A201	Communicative English – II	1			1	1
8	BHS984A203	Behavioural Science – II	1			1	1
Ability Enhancement Compulsory Course (AECC) (Skill Based)							
9	ILD994S303	ILD-I	2			2	2
10	FLG994S202	FRENCH-I	2			2	2
11	COM044S207	Stress Management	2			2	2
Total						28	28

3 rd semester							
Sl.No.	Subject Code	Names of subjects	L	T	P	C	TCP
Core Subjects							
1	COM044C301	Research Methodology	4			4	4
2	COM044C302	Strategic Management	4			4	4
3	COM044C303	Advanced Financial Services	4			4	4
4	COM044C304	International Finance & Institutions	4			4	4
Ability Enhancement Compulsory Courses (AECC)							
5	CEN984A301	Communicative English – III	1			1	1
Ability Enhancement Elective Course (AEEC) (Skill Based)							
6	ILD994S303	ILD-2	2			2	2
7	FLG994S302	FRENCH-2	2			2	2
8	COM044S3013	Event Management	2			2	2
Discipline Specific Elective: DSE (Any one group)							
Group-A (Accounts)							
9	COM044D305	Advanced Cost & Management Accounting	4			4	4
10	COM044D306	Working Capital Management	4			4	4
Group-B (Finance)							
11	COM044D307	Bank Management	4			4	4
12	COM044D308	Security Analysis & Portfolio Management	4			4	4
Group-C (Marketing Management)							
13	COM044D309	Marketing of Service & Consumer Behaviour	4			4	4
14	COM044D3010	International Marketing	4			4	4
Group- D (Human Resource Management)							
15	COM044D3011	Industrial Relations	4			4	4
16	COM044D3012	Strategic Human Resource Management	4			4	4
Total						27	27

4 th semester							
Sl.No.	Subject Code	Names of subjects	L	T	P	C	TCP
Core Subjects							
1	COM044C401	Project Management	4			4	4
2	COM044C402	Micro-Finance	4			4	4
3	COM044C403	International Business	4			4	4
4	COM044C404	Personal Finance	4			4	4
5	COM044C405	Venture Creation	4			4	4
Ability Enhancement Compulsory Courses (AECC)							
6	CEN984A401	Communicative English – IV	1			1	1
Ability Enhancement Elective Course (AEEC) (Skill Based)							
7	COM044S4011	E -filing of Returns	2			2	2
8	COM044S4212	Internship & Teaching Practice	2			2	2
Elective: Discipline Specific DSE							
Group-A (Accounts)							
9	COM044D406	Contemporary Issues in Accounting	4			4	4
Group-B (Finance)							
10	COM044D407	Advanced Financial Management	4			4	4
Group-C (Marketing Management)							
11	COM044D408	Retail Management	4			4	4
Group- D (Human Resource Management)							
12	COM044D409	Compensation Management	4			4	4
Project Dissertation							
13	COM044D4210	Dissertation				6	6
Total						33	33



ROYAL GLOBAL UNIVERSITY
GUWAHATI

**ROYAL SCHOOL OF COMMERCE
(RSC)**

2020-22

**SYLLABUS
&
COURSE STRUCTURE**

Master of Commerce (M. Com) 2020-22

Name of Course

Programme Structure

1 st semester							
Sl.No.	Subject Code	Names of subjects	L	T	P	C	TCP
Core Subjects							
1	COM044C101	Corporate Reporting	4			4	4
2	COM044C102	Organizational Behaviour	4			4	4
3	COM044C103	Human Resource Development	4			4	4
4	COM044C104	Insurance Management	4			4	4
5	COM044C105	Business Statistics	4			4	4
Ability Enhancement Compulsory Courses (AECC)							
6	CEN984A101	Communicative English - I	1			1	1
7	BHS984A103	Behavioural Science - I	1			1	1
Total						22	22

2 nd semester							
Sl.No.	Subject Code	Names of subjects	L	T	P	C	TCP
Core Subjects							
1	COM044C201	Operations Research	4			4	4
2	COM044C202	Legal Aspects of Business	4			4	4
3	COM044C203	Financial Markets and Institutions	4			4	4
4	COM044C204	Business Ethics & Corporate Governance	4			4	4
5	COM044C205	Managerial Economics	4			4	4
Ability Enhancement Compulsory Courses (AECC)							
7	CEN984A201	Communicative English - II	1			1	1
8	BHS984A203	Behavioural Science - II	1			1	1
Ability Enhancement Compulsory Course (AECC) (Skill Based)							
9	ILD994S303	ILD-1	2			2	2
10	FLG994S202	FRENCH-1	2			2	2
11	COM044S207	Stress Management	2			2	2
Total						24	24

3 rd semester							
Sl.No.	Subject Code	Names of subjects	L	T	P	C	TCP
Core Subjects							
1	COM044C301	Research Methodology	4			4	4
2	COM044C302	Strategic Management	4			4	4
3	COM044C303	Advanced Financial Services	4			4	4
4	COM044C304	International Finance & Institutions	4			4	4
Ability Enhancement Compulsory Courses (AECC)							
5	CEN984A301	Communicative English - III	1			1	1
Ability Enhancement Elective Course (AEEC) (Skill Based)							
6	ILD994S303	ILD-2	2			2	2
7	FLG994S302	FRENCH-2	2			2	2
8	COM044S3013	Event Management	2			2	2
Elective: Discipline Specific DSE							
Group-A (Accounts)							
9	COM044D305	Advanced Cost & Management Accounting	4			4	4
10	COM044D306	Working Capital Management	4			4	4
Group-B (Finance)							
11	COM044D307	Bank Management	4			4	4
12	COM044D308	Security Analysis & Portfolio Management	4			4	4
Group-C (Marketing Management)							
13	COM044D309	Marketing of Service & Consumer Behaviour	4			4	4
14	COM044D3010	International Marketing	4			4	4
Group- D (Human Resource Management)							
15	COM044D3011	Industrial Relations	4			4	4
16	COM044D3012	Strategic Human Resource Management	4			4	4
Total						27	27

4 th semester							
Sl.No.	Subject Code	Names of subjects	L	T	P	C	TCP
Core Subjects							
1	COM044C401	Project Management	4			4	4
2	COM044C402	Micro-Finance	4			4	4
3	COM044C403	Personal Finance	4			4	4
4	COM044C404	Venture Creation	4			4	4
Ability Enhancement Compulsory Courses (AECC)							
6	CEN984A401	Communicative English - IV	1			1	1
Ability Enhancement Elective Course (AEEC) (Skill Based)							
7	COM044S4011	E -filing of Returns	2			2	2
8	COM044S4212	Internship & Teaching Practice	2			2	2
Elective: Discipline Specific DSE							
Group-A (Accounts)							
9	COM044D406	Contemporary Issues in Accounting	4			4	4
Group-B (Finance)							
10	COM044D407	Advanced Financial Management	4			4	4
Group-C (Marketing Management)							
11	COM044D408	Retail Management	4			4	4
Group- D (Human Resource Management)							
12	COM044D409	Compensation Management	4			4	4
Project Dissertation							
13	COM044D4210	Dissertation				6	6
Total						29	29



ROYAL GLOBAL UNIVERSITY
GUWAHATI

**ROYAL SCHOOL OF COMMERCE
(RSC)**

SYLLABUS

&

COURSE STRUCTURE

Master of Commerce (M. Com) 2021-23

Name of Course

Programme Structure

1st semester

Sl.No.	Subject Code	Names of subjects	L	T	P	C	TCP
Core Subjects							
1	COM044C101	Corporate Reporting	4			4	4
2	COM044C102	Organizational Behaviour	4			4	4
3	COM044C103	Human Resource Development	4			4	4
4	COM044C104	Economic Legislations	4			4	4
5	COM044C105	Business Statistics	4			4	4
Ability Enhancement Compulsory Courses (AECC)							
6	CEN984A101	Communicative English – I	1			1	1
7	BHS984A103	Behavioural Science – I	1			1	1
Total						22	22

2nd semester

Sl.No.	Subject Code	Names of subjects	L	T	P	C	TCP
Core Subjects							
1	COM044C201	Operations Research	4			4	4
2	COM044C202	Marketing Policy Analysis	4			4	4
3	COM044C203	Financial Markets and Institutions	4			4	4
4	COM044C204	Business Ethics & Corporate Governance	4			4	4
5	COM044C205	Business Economics	4			4	4
Ability Enhancement Compulsory Courses (AECC)							
7	CEN984A201	Communicative English – II	1			1	1
8	BHS984A203	Behavioural Science – II	1			1	1
Ability Enhancement Compulsory Course (AECC) (Skill Based)							
9	ILD994S303	ILD-1	2			2	2
10	FLG994S202	FRENCH-1	2			2	2
11	COM044S227	Stress Management	2			2	2
Total						24	24


 Deputy Dean (IC)
 Royal School of Commerce
 Royal College of Business
 Bell College of Business

3 rd semester							
Sl.No.	Subject Code	Names of subjects	L	T	P	C	TCP
Core Subjects							
1	COM044C301	Research Methodology	4			4	4
2	COM044C302	Strategic Management	4			4	4
3	COM044C303	Advanced Financial Services	4			4	4
4	COM044C304	International Finance & Institutions	4			4	4
Ability Enhancement Compulsory Courses (AECC)							
5	CEN984A301	Communicative English – III	1			1	1
Ability Enhancement Elective Course (AECC) (Skill Based)							
6	ILD994S303	ILD-2	2			2	2
7	FLG994S302	FRENCH-2	2			2	2
8	COM044S3212	Event Management	2			2	2
Elective: Discipline Specific DSE							
Group-A (Accounts)							
9	COM044D305	Advanced Cost & Management Accounting	4			4	4
10	COM044D306	Working Capital Management	4			4	4
Group-B (Finance)							
11	COM044D306	Working Capital Management	4			4	4
12	COM044D307	Security Analysis & Portfolio Management	4			4	4
Group-C (Marketing Management)							
13	COM044D308	Services Marketing & Consumer Behaviour	4			4	4
14	COM044D309	International Marketing	4			4	4
Group- D (Human Resource Management)							
15	COM044D310	Industrial Relations and Labour Laws	4			4	4
16	COM044D311	Strategic Human Resource Management	4			4	4
Total						27	27

4 th Semester							
Sl.No.	Subject Code	Names of subjects	L	T	P	C	TCP
Core Subjects							
1	COM044C401	Project Management	4			4	4
2	COM044C402	Sustainable Development	4			4	4
3	COM044C403	International Business	4			4	4
4	COM044C404	Entrepreneurship Development & Venture Creation	4			4	4
Ability Enhancement Compulsory Courses (AECC)							
6	CEN984A401	Communicative English – IV	1			1	1
Ability Enhancement Elective Course (AEEC) (Skill Based)							
7	COM044S4110	E -filing of Returns	2			2	2
8	COM044S4111	Internship & Teaching Practice	2			2	2
Elective: Discipline Specific DSE							
Group-A (Accounts)							
9	COM044D405	Contemporary Accounting Systems	4			4	4
Group-B (Finance)							
10	COM044D406	Advanced Financial Management	4			4	4
Group-C (Marketing Management)							
11	COM044D407	Retail Management	4			4	4
Group- D (Human Resource Management)							
12	COM044D408	Compensation Management	4			4	4
Project Dissertation							
13	COM044D429	Project Dissertation				6	6
						29	29