

**GOLAGHAT COMMERCE COLLEGE, (AUTONOMOUS)  
DEPARTMENT OF COMMERCE**

**FOUR YEAR UNDER GRADUATE PROGRAMME (FYUGP) IN COMMERCE**

**THE PREAMBLE:**

Commerce is the lifeblood of economic development and social progress. It encompasses the activities involved in the exchange of goods and services, the movement of capital, and the flow of information and innovation across markets and societies. Rooted in principles of fairness, transparency, and mutual benefit, commerce fosters entrepreneurship, creates employment opportunities, and strengthens international cooperation.

Commerce is a fundamental pillar of human civilization, driving economic growth, social progress, and international cooperation. Rooted in the essential human need to exchange goods and services, commerce has evolved over centuries from simple barter systems to complex global markets. It represents not only the transactions between buyers and sellers but also the intricate systems of production, distribution, finance, and regulation that sustain modern economies.

At its core, commerce is about the facilitation of value—creating, delivering, and exchanging products and services that meet human needs and desires. It links producers and consumers, connects local communities to global networks, and integrates diverse sectors of the economy, including agriculture, manufacturing, services, and technology. The development of commerce has been a catalyst for innovation, urbanization, and the rise of institutions that govern trade and finance.

As a dynamic and evolving field, commerce plays a critical role in addressing global challenges, from economic inequality to sustainable development. By promoting responsible business practices, efficient trade systems, and inclusive economic growth, commerce serves as a foundation for building resilient economies and empowered communities.

**INTRODUCTION:**

Education in commerce plays a vital role in preparing individuals to contribute meaningfully to this evolving landscape. By fostering analytical thinking, financial literacy, entrepreneurial spirit, and ethical awareness, commerce education empowers students to make informed decisions and become agents of positive change. It equips them with the skills needed to succeed in a wide range of professions and to adapt to an ever-changing economic environment.

This framework recognizes the transformative power of commerce and is dedicated to advancing its study, practice, and regulation in ways that uphold ethical standards, respect cultural diversity, and contribute to the well-being of all.

However, the power of commerce must be guided by principles of fairness, equity, and sustainability. While commerce has the potential to generate wealth and prosperity, it must not do so at the cost of environmental degradation, labor exploitation, or social inequality. Ethical commerce requires transparency, corporate responsibility, and respect for the rights of all stakeholders—including workers, consumers, communities, and future generations.

In today's digital age, commerce is undergoing rapid transformation. The rise of e-commerce, digital currencies, fintech, and global supply chains has reshaped how goods and services are bought, sold, and delivered. These changes bring both opportunities and challenges. On one hand,

they enable greater access to markets, reduce transaction costs, and support small businesses. On the other hand, they demand new forms of regulation, data protection, and cybersecurity to ensure trust and fairness in the digital marketplace.

Moreover, the COVID-19 pandemic and other global disruptions have highlighted the need for resilient and adaptive commercial systems. From remote work to online retail, the pandemic accelerated shifts in consumer behavior and business models, emphasizing the importance of agility, innovation, and digital literacy in the commercial landscape. It also underscored the interconnectedness of economies and the importance of international cooperation in sustaining global commerce during crises.

Sustainability has become a central concern for modern commerce. Businesses and governments are increasingly aware of the need to balance economic growth with environmental stewardship and social well-being. Green commerce, circular economies, and ethical supply chains are emerging as critical models for future development. The integration of environmental, social, and governance (ESG) criteria into business strategies reflects a growing commitment to responsible commerce that supports long-term value creation and planetary health.

### **AIMS OF FOUR YEAR UNDER-GRADUATE PROGRAMME (FYUGP) IN COMMERCE:**

The aims of Four Year Under-Graduate Programme (FYUGP) in Commerce are:

1. To improve the student's learning of Commerce as a multi-disciplinary discipline, by providing students with a rigorous and challenging commercial experience aiming to develop sound theoretical background in the subject.
2. To enable the students to understand the foundations of Commerce.
3. To develop capabilities of the students to critically evaluate issues and the emerging trends influencing the field of Commerce.
4. To equip students with soft skills and inculcate values through value Commerce for personal development.
5. To familiarize students with commercial technology and train them in the use of ICT in Commerce.
6. To inspire the virtues required for becoming successful business leaders.

### **GRADUATE ATTRIBUTES OF THE FYUGP IN COMMERCE:**

Graduate attributes include both disciplinary knowledge related to the particular discipline and generic attributes that the graduates of all the disciplines of study should acquire and demonstrate. Graduate attributes of the FYUGP in Commerce are:

#### **Disciplinary Knowledge:**

The graduates should have the ability to demonstrate the attribute of comprehensive knowledge and understanding of the discipline of Commerce.

They should be able to demonstrate the attribute of understanding of the foundations of buying, selling and distributing goods and services along with related activities like marketing, finance

and logistic. Moreover, they should also be able to demonstrate the attributes of understanding curriculum, assessment and evaluation in commerce, issues in commerce, value of commerce, positive psychology, commercial technology, inclusive Commerce, commercial management, economics of Commerce, guidance and counselling, etc.

They should have the ability to demonstrate the attribute of understanding about personal development and soft skills, ICT in Commerce, methods and techniques of teaching, etc.

### **Critical Thinking:**

The graduates in commerce are expected to apply analytic thought to a body of knowledge of Commerce, so as to evaluate the issues and problems related to commerce, critically evaluate commercial policies, commercial practices, and commercial theories.

### **Information/Digital Literacy:**

The graduates should develop the ability to use information and communication technology in different learning situations and in general. Through the use of ICT they should be able to access, use and analyse data collected from relevant information sources. The graduates should be able to interact and communicate through virtual mode effectively on any issues, particularly issues related to Commerce.

### **Research related Skills:**

The graduates should have the ability to demonstrate the attribute of scientific enquiry for research in Commerce so as to find solutions to some issues related to Commerce. They should have the basic skills to conduct research by identifying the problem, formulating research design, developing relevant tools and techniques for collection of data, analyzing the data by using appropriate techniques and reporting the results- while at the same time keeping ethical considerations in mind.

### **Moral and Ethical Awareness:**

The students will be able to exhibit value based, moral and ethical practices in their day to day life. They should be able to identify ethical issues related to any work, particularly work related to commerce; avoid unethical behavior, adopt objective, unbiased and honest actions in all aspects of work.

### **Reflective Thinking and Problem Solving:**

The graduates should develop the ability to understand and use their own experiences and skills to meet challenges in the field of Commerce and in day to day life. After completion of graduation in Commerce the students will be able to understand the nature of Commercial problems and deal with them in a right manner. Moreover they should be able to solve different problems of day to day life in various situations.

### **Communication Skills:**

The graduates in Commerce should have the ability to present and express information, thoughts, and views clearly and concisely so as to communicate effectively on any issues, particularly issues related to Commerce. Moreover, they should also be able to demonstrate effective communication skills in dealing with classroom practices.

### **Co-operation and Multicultural Competence:**

The students should be able to work collaboratively in dealing with the commercial affairs in particular and any kind of tasks in general. They should also be able to work effectively in a diverse team, respecting each other while working in the interest of a common cause. By doing so the graduates will appreciate the beliefs, values of multiple cultures across the globe and demonstrate respect for inclusivity in society while engaging in a multicultural society.

### **GOLAGHAT COMMERCE COLLEGE (AUTONOMOUS)**

### **FOUR YEAR UNDER GRADUATE PROGRAMME IN COMMERCE**

Course Code : COM- GEC-1 (1<sup>st</sup> Semester)  
Title of the Course : PERSONAL FINANCIAL PLANNING  
Nature of Course : GENERIC ELECTIVE  
End Semester : 45 Marks  
In Semester : 30 Marks  
Credit Course 03

#### ***Course Objective:***

- To equip students with the knowledge and practical understanding of important dimensions of managing one's personal finance.
- To enable students' understand and plan their tax liabilities, investments, insurance coverage, and retirement.

#### ***Course Outcome:***

After completion of the course, learners will be able to:

- Understand the fundamentals of Personal Financial Planning.
- Learn the basics of managing personal tax liabilities.
- Able to ascertain and choose appropriate insurance policies for managing personal risks.
- Appreciate the importance of choosing the right investments for managing personal finance.

<b>UNIT</b>	<b>CONTENT</b>	<b>L</b>	<b>T</b>	<b>P</b>
I	<b>Basics of Financial Planning</b> <ul style="list-style-type: none"><li>❖ Concept and Basics of Personal Finance</li><li>❖ Rewards of Sound Financial Planning</li><li>❖ Financial Planning Process</li><li>❖ Personal Financial Planning Life Cycle</li><li>❖ Making Plans to Achieve Your Financial Goals</li><li>❖ Common Misconceptions about Financial Planning.</li></ul>	10	2	
II	<b>Managing Insurance Needs</b> <ul style="list-style-type: none"><li>❖ Principles of Insurance</li><li>❖ Need for Insurance</li><li>❖ Evaluating need for Life Insurance</li><li>❖ Life Insurance</li><li>❖ Health Insurance</li></ul>	9	2	

	❖ Property Insurance			
III	<b>Managing Investments</b> ❖ Role of Investing in Personal Financial Planning ❖ Time Value of Money ❖ Identifying the Investment Objectives ❖ Different Investment Choices ❖ The Risks of Investing ❖ Making the Investment Decision. ❖ Mutual Funds and ETF's	9	2	
IV	<b>Tax Planning in Personal Finance</b> ❖ Basic Concept of Income Tax ❖ Concept of Heads of Income ❖ Gross Total Income ❖ Taxable Income ❖ Assessment Year and Previous Year ❖ Income Exempted from Tax ❖ Tax deducted at Source and Advance Tax	9	2	
TOTAL		37	8	

**MODES OF IN-SEMESTER ASSESMENT: (30 Marks)**

- a. Two Sessional Examination - 10 marks
- b. Seminar Presentation on any of the relevant topics- 10 marks
- c. Assignment and Attendance 10 marks

**Suggestive readings:**

1. Introduction to Financial Planning (4th Edition 2017) – Indian Institute of Banking & Finance.
2. Sinha, Madhu. Financial Planning: A Ready Reckoner. July 2017. Mc Graw Hill
3. Randall S. Billingsley, Lawrence J. Gitman, and Michael D. Joehnk (2017): Personal Financial Planning. Cengage Learning

**Course Prepared by:**

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**GOLAGHAT COMMERCE COLLEGE (AUTONOMOUS)**  
**FOUR YEAR UNDER GRADUATE PROGRAMME IN COMMERCE**

Course Code : COM- GEC-2 (2<sup>ND</sup> SEMESTER)  
 Title of the Course : INVESTING AND TRADING  
 Nature of Course : GENERIC ELECTIVE  
 End Semester : 45 Marks  
 In Semester : 30 Marks  
 Credit Course : 03

***Learning Objectives***

The course aims to familiarize the students with stock market and investing in it. They can learn the investment and trading mechanism in Indian stock exchanges.

***Learning outcomes***

After completion of the course, learners will be able to:

- Evaluate the investment environment as well as risk & return framework.
- Conduct fundamental analysis to identify under-priced/overpriced securities.
- Conduct technical analysis to make buy and hold decisions in the stock market.
- Describe the Functioning of Indian Stock Market.

UNITS	CONTENTS	L	T	P
1  (15 Marks)	<b>Unit 1: Basics of Investing</b>  1.1 Basics of Investment  1.2 Concept of risk and return  1.3 Types of investors  1.4 Avenues of investments- Shares & Debentures, Mutual funds, Post office Schemes, Gold,  1.5 Index funds, Exchange Traded Fund (ETF), Real Estate, Crypto Currencies etc.	9	2	
2	<b>Unit 2: Indian Capital Market</b>  2.1 Structure of Indian capital Markt  2.2 Primary Markets.  2.3 Secondary Markets.  2.4 Instruments of Primary and Secondary Market	9	2	

(15 Marks)	2.5 Market Regulator- SEBI.			
3	<b>Unit 3: Share Market &amp; Stock Exchanges of India</b> 3.1 Stock exchanges in India- BSE, NSE and MCX 3.2 Security market indices- Nifty, Sensex and sectoral indices 3.3 Market Analysis- Basics of Fundamental and Technical Analysis. 3.4 Credit Rating Agencies and its role.	10	2	
4	<b>Unit 4: Trading and Investing in Capital Market</b> 4.1 Role of Demat Account in Trading and Investing 4.2 Application (mobile) based trading and investing 4.3 Sources of market information for trading and investing 4.4 Derivative market concept , Derivative Instrumnts.	9	2	
	<b>TOTAL</b>	37	8	

**MODES OF IN-SEMESTER ASSESMENT: (30 Marks)**

- a. Two Sessional Examination – 10 Marks
- b. Seminar Presentation on any of the relevant topics- 10 marks
- c. Assignment and Attendance-10 marks

**Suggested Readings:**

Jaiswal, R; Doley, S. J. & Nayak, P. (2024). *Introduction to Stock market*, Kalyani Publication

Singh J. K. & Singh A. K. (2017). *Investing in Stock Markets*. Delhi: A. K. Publications, Delhi.

Tripath V. & Pawar N. (2022). *Investing in Stock Markets*. Taxmann Publications.

Rustogi, R.P. (2018). *Fundamentals of Investment*. Sultan Chand & Sons, New Delhi.

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## GOLAGHAT COMMERCE COLLEGE (AUTONOMOUS)

### FOUR YEAR UNDER GRADUATE PROGRAMME IN COMMERCE

Course Code : **Core- C3 (Third Semester)**

Title of the Course : Entrepreneurship

Development Nature of Course : **Core**

End Semester : 60 Marks

In Semester : 40 Marks

Credit Course : 04

#### ***Learning Objectives***

- (a) Build a positive entrepreneurial mindset among the students
- (b) Make aware of different issues related to entrepreneurship and train the next generation entrepreneurs.

#### ***Learning outcomes***

After completion of the course, it is expected from that

- students would be aware of different aspects of entrepreneurship as a career
- factors and issues related in starting a new business project
- Choosing NER, India particularly Assam as an avenue for entrepreneurship

UNITS	CONTENTS	L	T	P
1 (15Marks)	<b>Unit 1: Introduction</b> 1.1 Definition and Concept of entrepreneurship – 1.2 Evolution of Entrepreneurship in India 1.3 Entrepreneur – traits and classification 1.4 Role of Entrepreneurship in Economic Development – 1.5 Entrepreneurship and Start-ups. 1.6 Women Entrepreneur	14	2	

2  (15Marks)	<b>Unit 2: Theories of Entrepreneurship</b>	12	2	
	2.1 Importance - theories of Entrepreneurship			
	2.2 Competing theories with criticism			
	2.3 Views Walker and Drucker, Theory of Harvard School,			

	Theory of Invisible Cost, Theory of Transaction Cost.			
3  (15Marks)	<b>Unit 3 : Entrepreneurial Training and Business Planning</b>	12	2	
	3.1 Importance of training, EDP			
	3.2 Institution promoting EDPs			
	3.3 Business Plan, Contents of a business plan, SWOT analysis			
	3.4 Sources of Finance, Venture capital			
	3.5 Indian start up case studies			
4  (15Marks)	<b>Unit 4: Setting up of Small Business Enterprises :-</b>	12	4	
	4.1 Meaning and Definition, Importance in Indian Economy			
	4.2 Opportunity identification process			
	4.3 Project Formulation			
	4.4 Small Business in North East India			
	TOTAL	50	10	

**MODES OF IN-SEMESTER ASSESSMENT: (40 Marks)**

- a. Two Sessional Examination - 20 marks (10x2)
- b. Seminar Presentation on any of the relevant topics- 10 marks
- c. Assignment and Attendance 10 marks

**Suggested Readings:**

Khanka, S.S. *Entrepreneurial Development*, S.Chand .

Vasant, Desai. *Small- Scale Industries and Entrepreneurship*, Himalaya Publication. Rana Bijoy Deb. *Essentials of Entrepreneurship*. Kalyani Publishers.

Mohanty, Sangram Keshari . *Fundamentals of Entrepreneurship*. PHI.

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## FOUR YEAR UNDER GRADUATE PROGRAMME IN COMMERCE

Course Code	: COM-GEC-3 (Third Semester)
Title of the Course	: INTRODUCTION TO INTERNATIONAL BUSINESS
Nature of Course	: Generic Elective
End Semester	: 45 Marks
In Semester	: 30 Marks
Credit Course	: 03

### **Course Objective:**

- The course would introduce students to international trading and investment environment
- Create awareness about emerging issues such as outsourcing and sustainable development in the context of international business.

### **Course Outcome:**

After completion of the course, learners will be able to:

- Understand the process of globalization and its impact on growth of international business.
- Appreciate the changing dynamics of the diverse international business environment.
- Analyse the theoretical dimensions of international trade as well as intervention measures adopted.
- Describe the forms of foreign direct investment and analyse benefits and costs of FDI.
- Demonstrate awareness about emerging issues in international business such as outsourcing and sustainable development

UNIT	CONTENT	L	T	P
I (15)	<b>Introduction to International Business</b> <ul style="list-style-type: none"> <li>❖ International Business –concept, significance and scope</li> <li>❖ International business contrasted with domestic business</li> <li>❖ Challenges of International business</li> <li>❖ Internationalization stages and orientations</li> <li>❖ Globalization – concept, significance and impact</li> </ul>	9	2	
II (15)	<b>International Trade</b> <ul style="list-style-type: none"> <li>❖ Modes of entry into international businesses.</li> <li>❖ Theories of international trade – Traditional (Absolute Cost and Comparative Advantages Theories) and Modern Theories ( Hecksher-Ohlin Theory and Competitive Advantage Theory)</li> <li>❖ Product Life Cycle Theory</li> <li>❖ Tariff and Non-Tariff Barriers in Global Business</li> </ul>	9	2	

III (15)	<b>International Business Environment</b> <ul style="list-style-type: none"> <li>❖ Role of political and legal systems in international business</li> <li>❖ Cultural environment of international business</li> <li>❖ Implications of economic environment for international business.</li> <li>❖ International Economic Organizations: <ul style="list-style-type: none"> <li>• WTO- functions, structure and scope;</li> <li>• World Bank and IMF.</li> </ul> </li> </ul>	9	2	
IV (15)	<b>International Finance and Contemporary Issues</b> <ul style="list-style-type: none"> <li>❖ Types of FDI - Greenfield investment, Mergers &amp; Acquisition, strategic alliances</li> <li>❖ Benefits and drawbacks of FDI</li> <li>❖ Overview of Exchange Rate systems</li> <li>❖ Contemporary issues and Emerging Trends in International Business</li> <li>❖ International business and sustainable development</li> </ul>	10	2	
TOTAL		37	8	

**MODES OF IN-SEMESTER ASSESMENT: (30 Marks)**

- d. Two Sessional Examination - 10 marks
- e. Seminar Presentation on any of the relevant topics- 10 marks
- f. Assignment and Attendance 10 marks

**Suggestive readings:**

1. Daniels, J. D., Radenbaugh, L. H. & Sullivan, D. P. International Business, Pearson Education.
2. Griffin, R. W & Pustay, M. W. International Business - A Managerial Perspective. Prentice Hall.
3. Menipaz, E., Menipaz A. and Tripathi S.S. International Business : Theory and Practice. New Delhi. Sage Publications India Pvt. Ltd.

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## FOUR YEAR UNDER GRADUATE PROGRAMME IN COMMERCE

### SEMESTER-IV

**Title of the Course: BUSINESS LAW**

Course Code: CORE-4B

Nature of the Course: Core / Major

Course Credit: 04 credits

Distribution of Marks: 60 (End Sem) + 40 (In-Sem)

#### ***COURSE OBJECTIVES: -***

- To impart basic knowledge and understand some important concept and practices of Business Law.
- To be acquainted with the essential provisions relating to Business Law.

#### ***Course Outcomes: -***

After completion of the course, learners would be able to:

- Analyzing various concepts of contracts and understand the requisites of valid contract and sale.
- Understanding the rules as to a contract of sale.
- Demonstrating the knowledge of Negotiable Instruments Act, 1881
- Demonstrating the knowledge of Consumer Protection Act. 2019
- Demonstrating the provisions of Partnership Act, 1932 and LLP Act, 2008

UNITS	CONTENTS	L	T	P
1 (15 Marks)	<b>Indian contract Act, 1872</b>  a) Contract- meaning, characteristics and kinds b) Essentials of a valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects. c) Classifications of contracts. d) Modes of Discharge and remedies for Breach e) Void contracts	10	2	2

2  (15 Marks)	<b>Sales of Goods Act, 1930</b> a) Definition of contract of sale and Essential elements b) Caveat Emptor- Meaning and Exemptions c) Unpaid Seller, Rights of an Unpaid seller against the goods and the buyer d) Conditions and Warranties <b>Negotiable Instruments Act, 1881</b> a) Definition, Features and Types b) Bills of Exchange, Promissory Note and Cheque c) Endorsement – Meaning, Types, Discharge of Parties Holder and Holder in Due Course	14	2	2
3  (15 Marks)	<b>Consumer Protection Act, 2019</b> a) Concept and Need for consumer protection, Types of Consumers b) Measures of Consumer Protection in India, Basic Provision of Consumer protection Act, 2019 c) Organizational set up: National and State Consumer Protection Council, District Forum, State Commission and National Commission, Their Functions, Powers and jurisdiction.	12	2	2
4  (15 Marks)	<b>(A) Partnership Act, 1932</b> a) Definition, Characteristics, Rights and Duties of Partners b) Partnership Deed, Types. c) Mode of Dissolution of Partnership <b>(B) The Limited Liability Partnership Act, 2008</b> a) Definitions, Salient features, Advantages and Disadvantages b) Incorporation, Conversion c) Difference between LLP/Partnership/Company	12	2	2
<b>TOTAL</b>		48	8	8

\*\* L =Lectures, T =Tutorials, P =Practical

**MODES OF IN-SEMESTER ASSESSMENT: (40 Marks)**

a. Two Sessional Examination - 20 marks (10x2)

b. Seminar Presentation on any of the relevant topics- 5 marks

c. Assignment and Attendance 5 marks

**Suggested Readings and References:**

1. M.C.Kuchhal and Vivek Kuchhal , Business Law, Vikash Publishing House , New Delhi
2. N.D. Kapoor, Business Law, S.Chand and Sons, New Delhi
3. Arora Sushma – Business Law – Taxmann Publication
4. Tulsian, P.C, Business Law, S.Chand

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**DEPARTMENT OF COMMERCE**

**SEMESTER-VI**

**Title of the Course: DIRECT AND INDIRECT TAX**

Course Code:

Nature of the Course: Core / Major

Course Credit: 04 credits

Distribution of Marks: 60 (End Sem) + 40 (In-Sem)

***COURSE OBJECTIVES: -***

- To enable students to learn basic concepts in income tax and and scope of total income of an individual.
- To enable students to understand, differentiate and calculate income under various heads of income.

***Course Outcomes: -***

After completion of the course, learners would be able to:

- Understand the basic concepts of income tax and calculate income under various heads of income.
- Compute taxable income and income tax of individuals, firms and companies.

Part-I : Direct Tax

<b>UNITS</b>	<b>CONTENTS</b>	<b>L</b>	<b>T</b>	<b>P</b>
1 (15 Marks)	1. Direct Tax – Concept and meaning, Definitions - Person, Assessee, Assessment Year, Previous Year, Income; Residential Status and tax incidence; Income exempted from tax.	10	2	
2 (15 Marks)	2.Heads of Income:-Computation of income from (a) Salary (b) House property (c) Profits and gains of business or profession (d) Capital Gains (e) Other incomes	8	2	10

	SUB-TOTAL	18	4	10
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## Part-II : Indirect Tax

Course objectives:

- To understand the concept of GST with its significance and circumstances why have been

implemented.

- To understand about various regulatory bodies for GST law.
- To understand the concept of supply, input tax credit, returns under GST

UNIT	CONTENTS	L	T	P
3 (15 Marks)	Indirect Tax in India: 3.1 Background and History of Indirect Tax in India 3.2 Concept , Features and Benefits of GST 3.3 Advantages and Challenges in Implementation of GST in India 3.3 Comprehensive structure of GST in India	12	2	
4 (15Marks)	Constitutional and Practical aspect of GST 4.1 Registration under GST 4.2 Authorities under GST 4.3 Basic concept of Time, Place and Value of supply 4.4 Tax Invoice & E-way bill 4.5 Input Tax Credit 4.6 GST Returns	12	2	
	TOTAL	42	8	10

\*\* L =Lectures, T =Tutorials, P =Practical

### **MODES OF IN-SEMESTER ASSESMENT: (40 Marks)**

a. Two Sessional Examination - 20 marks (10x2)

b. Seminar Presentation on any of the relevant topics- 5 marks

c. Assignment and Attendance 5 marks

**Suggested Readings and References:**

- Singhanian & Singhanian: Direct Tax and Practice. Taxmann.
- New Delhi Ahuja & Gupta :Systematic Approach to Direct Tax .Bharat Law House
- Gaur and Narang: Direct Tax Law. Kalyani Publishers. New Delhi
- Joy Dhingra: GST & Indirect Taxes. Kalyani Publisher. New Delhi
- 5<sup>th</sup> Edition: GST Acts with Rules and Forms. Taxmann

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