



DEPARTMENT OF COMMERCE
GURUCHARAN UNIVERSITY, SILCHAR

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NOTICE

This is to inform all concerned that a meeting of the Board of Studies (BOS) of the Department of Commerce was held on 25 February 2026 at 3:30 PM. As per the resolutions adopted in the meeting, the course structure/syllabi of the following four subjects have been revised:

1. Corporate Accounting (DSC 151)
2. Business Law (DSC 152)
3. Macroeconomics (DSM 151)
4. Computer Applications in Business (SEC 151)

All faculty members and students are requested to take note of the changes. The detailed revised syllabi of the above-mentioned subjects are attached herewith for reference and necessary action.

Head
Department of Commerce
Gurucharan University, Silchar

Syllabus for B.Com Course (as per NEP-2020) under Gurucharan University

B.COM SEMESTER II

Corporate Accounting

Paper Code: DSC 151

Total Credit: 3

Full Marks: 100

Internal Assessment: 30

Term End Examination: 70

Objective: The course aims to help learners to acquire the conceptual knowledge of the corporate accounting system and to learn the techniques of preparing the financial statements of companies. **Outcome:** A student is expected to gain sound theoretical knowledge in corporate accounting and apply the same in practice.

Unit I: Company Financial Statements Types of Financial Statements; Provisions as to Preparation of Financial Statements; General Instructions for Preparation of Financial Statements; Preparation of Financial Statements as per Schedule III.

Unit II: *Valuation of Shares:* Need for Valuation of Shares; Methods for Evaluating Shares: Net Assets Method, Earnings Capacity Method, Fair Value Method.

Redemption of Preference Shares: Provisions of Sec 55 of Companies Act, 2013, Accounting for Redemption of Preference Shares: Redemption out of Profits & Redemption by Fresh Issue

Unit III: *Amalgamation and Reconstruction of Companies* Concept and Need for Amalgamation; Accounting Procedure in case of Amalgamation: in the nature of merger and purchase (*in the books of transferee company*); Meaning and Types of Reconstruction; Need for Reconstruction; Distinction between Internal and External Reconstruction; Accounting Procedure in Internal and External Reconstruction.

Unit IV: *Accounting for Holding Companies:* Treatment of Minority interest, goodwill/ Capital Reserve, pre-acquisition and post-acquisition profits, etc.- Significance of Consolidated Financial Statement Preparation of Consolidated Balance Sheet with one Subsidiary Company.

Unit V: *Liquidation of Companies:* Meaning and Salient Features of Liquidation; Modes of Winding Up; Consequences of Winding Up; Liquidator's Final Statement of Account.

Sanjiv Bhatnagar

Business Law
DSC-152
B. Com 2nd Sem
Gurucharan University

Total Marks-100, Internal Assessment – 30, Term End-70

Unit -01

Basic Concept of Law and Introduction to Indian Contract Act-1872

Law: Its definition and Characteristics. Business laws: Scope of Business laws

Indian Contract Act 1872: Contract: its definition, elements, Agreement, Void and Voidable Agreements, Capacity of parties to make Contract,

Offer and Acceptance: Explanation with Case study

Unit-02

Consideration: Definition, Essentials, Rules regarding Consideration, Doctrine of Privity of Contract, Free Consent, Coercion, Undue influence, Misrepresentation and Fraud, Contract of Indemnity; Contract of Guarantee

Unit-3

Contract of Agency, Performance of Contract, Breach of Contract and its remedies

Sale of Goods Act 1930: Sale and Agreement to Sale, Essential ingredient of Contract of sale of goods, Condition and Warranty, Doctrine of Caveat Emptor, Transfer of property of Goods, Rights of an Unpaid Seller

Unit-04

Indian Partnership Act 1935: Definition, Formation of partnership, Registration, Consequence of Non-registration, Rights and Liabilities of partners, Dissolution and its modes, LLP 2008: Salient features, LLP Agreement, Designated partners

Unit- 05

Patent, Copy right and Trademarks & Consumer Protection Act

Patent: Definition and salient features, Procedure of obtaining patent, Expiry of patent

Copyright: Meaning, Terms, infringement of copyright

Trademarks: Types, Registration, infringement

Consumer Protection Act: Rights and Duties of Consumer

Sanjay K. Singh

Syllabus for B.Com Course (as per NEP-2020) under Gurucharan University

B.COM SEMESTER II

Macro Economics

Paper Code: DSM 151

Total Credit: 3

Full Marks: 100

Internal Assessment: 30

Term End Examination: 70

Objective: The objective of the paper is to acquaint the students with the basic principles of macro-economic theory and illustrate with applications. Outcome: A student is expected to have a thorough understanding of the various concepts of macro economics and their application in business.

Unit 1: National Income Key macroeconomic variables, static macro economic analysis, National Income: Concept of GNP, GDP, NNP and NNP at Market Price and at Factor Cost, Measurement of National Income: Value Added method and Expenditure Method; Difficulties of national income estimation. Importance of National Income Studies

Unit 2: Theories of Money, Monetary and Fiscal Policy Concept of Money, Role of Money in Capitalist and Socialist Economy; Quantity theory of Money- Fisher and Cambridge, Money supply and its determinants, credit creation, Objectives and Instruments of monetary policy, Keynesian liquidity preference theory. Objectives and Instruments of Fiscal Policy, Government Budget: Objectives and components.

Unit 3: Inflation Meaning, Cost-push and Demand-pull inflation, Impact of inflation on the economy, Measures to control inflation, relationship between inflation and unemployment: Phillips curve, Deflation: Causes and Consequences; Stagflation: Causes and Consequences.

Unit 4: Consumption, Savings and Investment Aggregate demand and supply, Consumption function, Factors and Propensity to Consume; Saving function and Propensity to Save; Determinants of Investment, Investment Function; Factors affecting Marginal Efficiency of Capital; Magnitude, Assumptions, Working and Usefulness of Multiplier and Concept of Accelerator:

Unit 5: Employment Theories and Trade Cycle Concept of full employment and involuntary unemployment, different types of unemployment, natural rate of unemployment, Classical theory of employment, Keynesian theory of employment. Trade cycles: Features, Phases; Anti-cyclical measures

Sanjiv Bhatnagar

COMPUTER APPLICATIONS IN BUSINESS

B. Com 2nd Sem

Paper Code: SEC 151

Gurucharan University

Total Marks = 100; Theory = 70 (Unit Test = 14; Attendance = 6; Term End Exam = 50)

Practical = 30 (Exam = 21; Attendance = 4; Viva & Project = 5)

UNIT I: Introduction to Computer

Computer: Concept and Uses.

Computer Hardware & Software: Meaning and Importance.

Applications of Computer in Business.

Networking: Meaning and types of Networking. E-mail, Internet Protocols

UNIT II: MS Word

Applications of MS Word in Business. Drafting, editing, composing of letter etc. Various components of MS Word. Mail Merge

UNIT III: MS PowerPoint

Uses of MS PowerPoint. Application of MS PowerPoint in Business. Various components of MS PowerPoint.

UNIT IV: MS Excel

Uses of MS Excel. Application of MS Excel in Business. Various components of MS Excel.

Application of MS Excel in Statistics.

UNIT V: MS Access

Uses of MS Access. Application of MS Access in Business. Various components of MS Access.

MS Access as Database Management.

PRACTICAL:

1. MS Word
2. MS PowerPoint
3. MS Excel
4. MS Access

