

Programme Guide

Bachelor of Commerce



Krishna Kanta Handiqui State Open University

The University deserves the right to change the rules and procedures described in this Programme Guide. Please check from time to time with the University Website for updates.

Recognition of Degrees/Diplomas/Certificates provided by Krishna Kanta Handiqui State Open University:

- Established under the provision of the 'Krishna Kanta Handiqui State Open University Act' 2005 of the State Legislature of Assam.
- The University has been recognised and its academic programmes have been approved by the UGC, New Delhi vide letter no. F.9-13/2008(CPP-I), dated March 18, 2009.
- The Government of Assam has recognised all degree, diploma and certificate programmes of the University for job and higher study vide letter no. AHE/228/2007/330, dated May 08, 2009.
- The UGC through its Public Notice vide F. No. 1-9 2018 (DEB-I) dated 23rd February, 2018 has asked for recognising and treating the Degrees/Diplomas/Certificates awarded through distance mode at par with the corresponding awards of Degrees/Diplomas/Certificates obtained through the formal system of education. URL: https://www.ugc.ac.in/pdfnews/5628873_UGC-Public-Notice---treating-all-degrees.pdf

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1. MESSAGE FROM THE DEAN (ACADEMIC)

Dear Learner,

Greetings from the Establishment of the Dean (Academic) at Krishna Kanta Handiqui State Open University.

I heartily welcome you as a learner of the Bachelor of Commerce (B.Com) Programme of this prestigious state open university and I hope that you will be happy to explore the varied and up-to-date curriculum of this Programme which are compatible with the 21st century employment market. KKHSOU has been a choice-based educational destination for many who were deprived or denied or conditionally forced to remain away from their dream of education. While imparting need-based education to the fresh learners, our University also holds the promise of fulfilling the educational dreams of the socially backward, underprivileged and marginalised people of our society.

Friend, I am happy to inform you that we at KKHSOU provide diverse tracks to fulfil your learning needs. Our university is currently offering programmes in four different levels i.e. Master's Degree, Bachelors' Degree, Diploma and Certificates under six different Schools of Studies namely, S. K. Bhuyan School of Social Sciences, Padmanath Gohain Baruah School of Humanities, Maniram Dewan School of Management, Bhupen Hazarika School of Mass Communication, Guru Prasad Das School of Vocational Studies and Hiranya Kr. Bhuyan School of Science and Technology. We are having subjects right from Literature to Journalism, from Yoga to Commerce and Management. Once a learner is awarded a Degree or Certificate by KKHSOU in any of the programmes, he/she becomes eligible for employment in any government or private sector work market. Therefore, start your educational journey with confidence and hard work so that you can shine in life.

I am happy to share the fact that we are loved and embraced by a large number of learners spread across the state and beyond. During your journey in our university, you will be supported by a host of Learner Support Services about which you learn in this Programme Guide. Therefore, I urge you to make full utilisation of the resources and facilities provided by our university. Besides, our faculty members shall be always ready to assist you in advancing your knowledge, developing your creativity and discovering solutions to the pressing academic questions you might face.

I know that we have challenges to meet. However, I also assure you that through our dedication, determination and teamwork, we shall be able to overcome all problems on our way.

I wish you all the very best for your bright future.

Dean Academic
KKHSOU

2. STUDYING AT KKHSOU USING THE DISTANCE LEARNING MODE

Krishna Kanta Handiqui State Open University (KKHSOU) welcomes you to its vast community of aspiring learners. It is important to advance and upgrade your education for a productive and healthy living in contemporary society. Hence, it is important that you choose the right university to suit your learning needs. KKHSOU shall assist you in all the aspects of your educational journey.

You will note that KKHSOU is the 14th State Open University of India with a learner-base of 3,00,000 until 2019. This University has adopted the Open and Distance Learning (ODL) mode to facilitate the implementation of its different academic programmes with a view to providing timely opportunities for lifelong learning. Our flexible academic programmes shall suit the needs of all our learners as well as working individuals who are unable to study full time on-campus five-six days a week, despite having a desire for an accredited qualification and personal development.

While studying at KKHSOU, you will be supported by a meticulously prepared Self-Learning Materials (or SLMs) that are well designed and expertly written; an all-inclusive university website; an e-SLM portal and a host of other learner support services such as face-to-face counselling sessions in the University Study Centres, which act as the mirror of the University.

The SLMs in a particular programme are specially prepared by a group of experts who include the faculty members from KKHSOU as well as those drawn from different Universities and educational institutions located across the state as well as the country. The preparation and production of the SLMs of a particular department are co-ordinated by the faculty members of the concerned department following a careful scrutiny of the contents and language by experts in the field. Besides, efforts to make audio and audio-visual contents based on the syllabus are also made in the Multimedia Production Unit of the University in consultation with the course writers, editors and in-house faculty members. Such audio-visual materials are reviewed by the faculty members, media experts and the concerned authority, before they are uploaded in the University's YouTube page.

We hope that you will make full use of the resources provided by the University during your academic journey. However, you should also know that your achievement in the programme of enrolment will also depend on your performance in both the continuous assessments through assignment and the Semester-end examination. Studying in an ODL Institution for an award of degree or qualification demands great commitment on your part as a learner. Although KKHSOU provides you with a flexible way of learning, you are required to complete all the assignments in due course within a stipulated period and take the examinations according to the schedule specified. In general, besides attending the face-to-face counselling sessions and tutorials at your study centre where you have enrolled, you should be able to allocate at least 2-3 hours a day for studying your courses.

With this introductory information, you should start your programme at KKHSOU and we hope that by availing all the support services of the university, you will succeed in your educational venture. We assure you that the University fraternity shall always stand by you to help you with all your academic requirements.

3. HOW TO SUCCEED AS A DISTANCE LEARNER IN THE ODL SYSTEM

The Open and Distance Learning (or ODL) is a system of education in which education is imparted to the learners from a distance. The two basic elements in ODL are:

- a. The physical distance between the educators and the learners;
- b. The changed role of the educators who meets the learners only for selected tasks such as counselling during contact sessions, conducting tutorials and helping the learners with field-based projects and collaborating with the learners to solve their problems.

In the conventional face-to-face mode of education, the teaching-learning contents are communicated directly by the teachers/educator mainly through the lecture method. In distance education however, this interpersonal communication is replaced by print, telephonic and electronic communication, broadcasting of educational programmes, online communication and others need-based methods. Hence, the philosophy of ODL is based on the idea of the ‘teacher in print’ that means the teachers are very much present in the SLMs, directly teaching each learner through printed words.

In your case, the benefit of ODL is that it provides access to education that you would not have gained otherwise. ODL allows you to study when and where it suits you and enables you to continue learning while also fulfilling your commitments to the family, work and community. You may be pursuing higher education for various reasons such as—you might be interested in changing your career or you might simply want to expand your knowledge base for personal enrichment. Whatever may be the reason, unlike in the conventional system, ODL provides you with flexitime learning experience while catering to your learning needs. It is important for you to bear in mind that in ODL, you are not pursuing your studies alone on your journey.

We encourage you to make full use of the facilities provided by the University during your study at KKHSOU. You should always make an attempt to regularly attend the counselling sessions at the study centre where you have enrolled, form study groups with your programme-mates, check for the latest academic updates in the University website: www.kkhsou.in, participate in academic discussion with your fellow learners as well as your teachers through Facebook or WhatsApp groups, contact your tutors at the study centres or the teachers at the University headquarters. Further, your tutors in the study centers shall be there to help you understand the course materials, clarify the concepts you find difficult and collaborate with you to enhance your learning experience.

Feel free to learn and enjoy learning towards successful completion of the Programme.

4. INTRODUCING THE BACHELOR OF ARTS PROGRAMME IN COMMERCE

Ever changing business environment is one of the features of the modern era. The business environment, particularly in India and the world as a whole, is experiencing rapid changes. These changes bring opportunities as well as threats for the business firms belonging to different industries. To capitalise on these opportunities and to face the threats successfully, the business needs a pool of talented people who can meet the challenges of modern business, whereas, these people themselves need to be groomed in such a way that they are ready to face the challenges. This is significant not only for the industry but for individuals who aim at entrepreneurial endeavour. In this perspective, the Programme on Bachelor of Commerce has been designed to meet the educational and skill development needs of the learners so as to prepare them for a strong career in business world.

4.1 Aims of the Programme:

The B. Com. Programme aims at

- a. Promoting business education in the State of Assam through Open and Distance mode of education;
- b. Inculcating innovative, critical thinking and decision- making skills among the learners;
- c. Developing human resource who can face the challenges of business environment;
- d. Encouraging learners to take up entrepreneurial ventures.

4.2 Objectives of the Programme:

The objectives of the Programme are:

- a. To enable the learners to avail wide range of career opportunities in industry, commerce and services sector;
- b. To support the working people in their career advancement;
- c. To emphasise self-employment through entrepreneurship and skill development;
- d. To create an interest among the learners in the areas of accounting, business laws, management, marketing, human resource, finance etc.
- e. To help them in pursuing higher studies

4.3 Target Group:

The B. Com. Programme has been designed for

- a. The learners who want to pursue higher education in the area of business;
- b. Working people who want to upgrade their skills for career advancement;
- c. Persons living in rural and remote areas who are unable to attend the regular classes in conventional institutions providing commerce education;
- d. Persons striving for entrepreneurial activities;
- e. Persons unable to complete their commerce education in the normal course of time;
- f. People engaged in other crafts, cottage industries etc.

4.4 Duration:

The minimum duration of the B. Com. Programme is three years. You are allowed to take a maximum of eight years which means that you will get additional five years along with your year of enrolment to complete this Programme. This is possible mainly because the mandate of KKHSOU is to provide 'flexitime' learning opportunity to all learners.

4.5 Career Prospects:

After successfully completing the B. Com. Programme, you will be able to

- start your career as a business manager
- pursue a career in the area of accounts
- start your own business venture
- find a job in banking and other financial institutions
- find a job in service providing organisations

4.6 Study Hours:

The B. Com. Programme consists of 96 credits, which means each of the total 24 courses/papers is of 4 credits. In the ODL system, a credit is often the measure of workload in terms of a student's learning efforts. One credit is equivalent to 30 study hours. Usually, a credit is calculated on the basis of the time spent for studying and doing practical works. Thus, a credit collectively refers to different aspects of study, such as

- Studying the SLMs
- Working on the assignments
- Doing the practical works
- Going through the texts and other Further Reading materials
- Listening and watching audio and audio-visual programmes
- Attending academic counselling sessions at the respective study centres and so on.

In one Semester comprising four courses/ papers having 4 Credits in each course, you will need to devote about 120 hours in each course to finish the course contents. However, as the 'flexi-time' option is available, you may yourself decide on the time to be devoted to the Programme. However, if you devote around 3-4 hours of meaningful and effective study every day, you will comfortably complete the programme in three years.

5. PROGRAMME STRUCTURE:

The B. Com. Programme comprises 6 Semesters with a total of 24 courses/papers. Each Semester will have 4 compulsory courses. In 5th and 6th semesters there will be two compulsory courses and learners may choose any one specialization area out of Accounts, Management and Finance. However, the specialization chosen in 5th semester will continue in 6th semester and there will be no change in specialization. Please note that in the 5th semester, all the learners have to compulsorily undertake a project work. The enclosure 1 contains the detailed guideline regarding the project work. Each course will carry 100 marks out of which 20 marks will be reserved for Home Assignments except project work. The Project Report will be evaluated for 80 marks and viva voce will be for 20 marks.

The following are the Semester wise courses of the B. Com. Programme-

Semester	Title of the Courses	Brief Description	Recommended Readings
Semester I	Course 1: Business Organisation and Business Ethics	This course provides an idea about the basic concept of business, its objectives, different forms of business organisations and their advantages and disadvantages including multinational companies. The course also deals with the importance of a company's mission and vision and business ethics.	<ul style="list-style-type: none"> • Chhabra, T. N. and Chhabra, Sandhya; <i>Business Studies</i>; Karol Bagh, New Delhi: Arya Publication. • Gandhi, Poonam; <i>Business Studies</i>; Nai Sarak, Delhi: Dhanpat Rai & Co. • Pathak, R. K., Kalwar, M.C.; <i>Business Studies</i>; Ram Nagar, New Delhi: S. Chand & Company Ltd. • Saleem, Shaikh; <i>Business Environment</i>; Pearson. • Srinivasan, R.; Chunawalla, S. A. <i>Management Principle and Practice</i>; Himalaya Publishing House.
	Course 2: Financial Accounting	This course deals with book-keeping, accounting standards, the whole process of accounting from journal entries to the preparation of final accounts. The course includes discussion on consignment and joint venture accounting.	<ul style="list-style-type: none"> •Bhattacharya, Ashis; <i>Financial Accounting</i>; New Delhi: Prentice Hall of India Pvt. Ltd. •Dam, B.B. & Theory and Gautam, H.C.; <i>Practice of Financial Accounting</i>; Guwahati: Capital Publishing Company. •Dam, B.B.; Sarda, R. A.; Barman, Ramen; Kalita, Bijoy. <i>Theory and Practice of Accountancy</i>; Guwahati: Capital Publishing Company. •Das. K.R.; Singha, K.M.; Paulchoudhury, K.S.; Banik, G.G.; Chakraborty, D. <i>Accountancy</i> (Volume II); Guwahati: LBS Publications. • Gupta, R.L. & Radhaswamy, M. <i>Accountancy</i>; New Delhi: Sultan Chand & Sons.
	Managerial Economics	This course covers the concept of managerial economics, demand, supply, cost, market structure, theory of distribution	<ul style="list-style-type: none"> •Ahuja, H.L. <i>Advanced Economic Theory: Microeconomic Analysis</i>; New Delhi: S. Chand & Company Ltd. •Ahuja, H.L. & Ahuja, A.

		and profit.	<p><i>Managerial Economics: Analysis of Managerial Decision-Making</i>; New Delhi: S. Chand & Company Ltd.</p> <ul style="list-style-type: none"> • Chopra, P.N. <i>Micro Economics</i>; Ludhiyana: Kalyani Publication. • Dewett, K.K. <i>Modern Economic Theory</i>; New Delhi: S. Chand & Company Ltd. • Jhingan, M.L. <i>Micro Economic Theory</i>; New Delhi: Vrinda Publications.
	Course 4: Business Mathematics	This Course introduces the learners to the concept of set theory, mathematics of finance, basic algebraic, logarithm, derivative of functions, integration, linear programming etc.	<ul style="list-style-type: none"> • Khanna V. K., Zameeruddin Qazi & Bhambri S.K. <i>Business Mathematics</i>, New Delhi, Vikas Publishing House Pvt Ltd. . • Hazarika P.L. <i>Business Mathematics</i>, New Delhi. S.Chand & Co. • <i>Discrete Mathematics</i> – Semyour Lipschutz & Marc Lipson. • Akilesh, K. B. & Balasubrahmanyam, S. <i>Mathematics and Statistics for Management</i>; New Delhi: Vikash Publishing House Pvt. Ltd. • Chatterji, P. N.; <i>Integral Calculus</i>; Meerut: Rajhans Prakashan Mandir. • Das, B. C. and Mukherjee, B.N.; <i>Integral Calculus</i>; Kolkata: U. N. Dhur & Sons Pvt. Ltd. • Maity, K.C. & Ghosh, Ram Krishna; <i>Integral Calculus</i>; Kolkata: New Central Book Agency (P) Ltd.
Semester II	Course 1: Business Statistics	The topics which are covered in this course are introduction to statistics, measure of central tendency, correlation, probability, index numbers, sampling etc.	<ul style="list-style-type: none"> • Agarwal, D. R. <i>Business Statistics</i>. Delhi, Vrinda Publications. • Gupta S.C. <i>Fundamentals of statistics</i>. New Delhi, Himalayan Publishing House. • Rajagopalan, S. P. & Sattanathan R. <i>Business Statistics and Operations Research</i>. New Delhi, Tata McGraw-Hill • Sharma, J. K. <i>Business Statistics</i>. New Delhi. Pearson Education Ltd.
	Course 2: Principles of Management	This course contains the introductory concepts of management and the functions of management like, planning, organising, staffing, directing and controlling.	<ul style="list-style-type: none"> • Gupta R.N. <i>Business organisation and management</i>, New Delhi, S. Chand & Company Ltd. • P. C. Tulsian & Pandey Vishal. <i>Business organization and management</i>. New Delhi, Pearson Education Ltd. • Knootz Harold & Weihrich Heinz. <i>Essentials of management: An international perspective</i>. New

			<p>Delhi, Tata McGraw Hill.</p> <ul style="list-style-type: none"> • Massie Joseph. Essentials of management. New Delhi, Prentice – Hall of India Pvt. Ltd. • Smarth, M. W. & Siriya M. Pratibha. Fundamentals of management: Perspective management. New Delhi, S. Chand & Company Ltd.
	Course 3: Fundamentals of Financial Management	This course introduces the topics of financial management like, financial planning, capital structure, sources of business finance, capitalisation, management of working capital, dividend decisions etc.	<ul style="list-style-type: none"> • Chandra P (2008) Financial management: Mcgraw-Hill publishing company Ltd. New Delhi. • Brigham E. F & Ehrhardt M.C. (2005). Financial and cases, Cengage Learning India Pvt. Ltd. • Horne V. J. C. & Dhamija S. (2012), Financial Pearson Education. New Delhi. • Kalwar M. C. & Pathak R. K. (2010), Fundal management, Ashok Book Stall, Guwahati. • Pandey I. M (2004), Financial Management Pvt. Ltd. New Delhi.
	Course 4: English for Professional Studies	In this course, the learners will be introduced to the vocabulary, essay and story writing, précis writing, note making, office management, correspondence, business presentation etc.	<ul style="list-style-type: none"> • McGee, Paul. How to write a CV that works. 4th Edition. • Wallwork, Adrian. CVs, Resume and Linkedin, A Guide to professional English. Itlay and Springer Science Business Media, New York. • Dowerah, S. A Students' Grammer of English. Students Stores.
Semester III	Course 1: Business Regulatory Framework	The course is designed to give the learners the knowledge of the legal formalities that have to be followed in the day to day business. The different aspects of formation of a contract, laws regarding sale of goods, partnership business, laws for protecting the interest of the consumers etc. will be discussed in this course. The Indian Contract Act, the Sale of Goods Act, the Consumer Protection Act, the Indian Partnership Act, the Information Technology Act etc. are included in this course.	<ul style="list-style-type: none"> • Commercial Law (including Company Law and Industrial Law); by Arun Kumar Sen and Jitendra Kumar Mitra • Principles of Mercantile Law; by R.P Maheshwari and S.N. Maheshwari • Elements of Mercantile Law; by N.D Kapoor • Business Regulatory Framework; by K. C Garg, V. K. Sareen and Mukesh Sharma.

	Course 2: Human Resource Management	The course focuses on the different aspects of human resource management. Human resource management includes various functions like, human resource planning, framing personnel policies, recruitment, selection of personnel for the organization through interview, training, performance appraisal, etc. This course has been designed in such a way that the learners will get sufficient inputs in human resource management techniques. .	<ul style="list-style-type: none"> • Armstrong M. <i>Handbook of Human Resource Management Practice</i>. New Delhi Kogan Page India Pvt. Ltd. • Khanka, S.S. <i>Human Resource Management</i>. New Delhi. S.Chand & Company. • Kumar, N. & Mittal, R. <i>Human Resource Management and Industrial Relations</i>. New Delhi : Anmol Publications Pvt. Ltd. • Mamoria, C.B. & Gankar, S.V. <i>Personal Management</i>. New Delhi: Himalaya Publishing House. • Pattanayak, B. <i>Human Resource Management</i>. New Delhi : PHI Learning Pvt. Ltd.
	Course 3: Indian Financial System	This course is structured to give the learners the basic idea about the financial system of our country. The Indian financial system consists of financial institutions, financial markets, financial instruments and financial services. This course focuses on all these aspects in detail.	<ul style="list-style-type: none"> • Batra G.S. <i>Financial services and markets</i>. New Delhi, Deepand Deep Publication Pvt. Ltd. • Mishkin, Frederic S. <i>Financial Markets and Institutions</i>. New Delhi, Pearson Education Ltd. • Srivastava, R.M. <i>Management of Indian financial institutions</i>. New Delhi, Himalaya Publishing House. • Khan, M. Y. <i>Indian Financial System</i>. New Delhi. Tata McGraw Hill. • Pathak, Bharati V. <i>The Indian Financial System : Markets, institutions and services</i>. New Delhi, Pearson Education Ltd.
	Course 4: Spoken English	This Course shall start with a discussion on importance of spoken English, issues on oral communication, formal and informal speech, communication skills, public speaking etc.	<ul style="list-style-type: none"> • Barker, Alan. <i>Improve your Communication Skills</i>. Kogan Page • Brown, G. And Yule, G. <i>Discourse Analysis</i>. Cambridge University Press. • Sasi Kumar, V. and Dhamija, P.V. <i>A Spoken English: A Self-Learning Guide to Conversation Practice</i>. Tata McGraw- Hill Publishing Company Ltd.
Semester IV	Course 1: Environmental Studies and Disaster Management	This course covers the topics like, concept of environmental studies, natural resources, biodiversity, environmental pollution, disaster management etc.	<ul style="list-style-type: none"> • Singh, R.B. <i>national hazard and Disaster Management. Vulnerability and Mitigation</i>. Rawat Publication. • Talwar, A. K. And Juneja, S. <i>Encyclopaedia of Disaster Management</i>. Commonwealth Publishers.
	Course 2: Company Law	Legal environment plays an important role in the	<ul style="list-style-type: none"> • Company Law. Avtar Singh, Seventh Edition, Eastern Book

		<p>management of companies. The companies have to fulfil the various legal requirements before starting their operation. At the same time they have to follow the legal procedure for their internal management. This course is framed to give the learners the knowledge of the legal formalities that companies have to observe in their functioning.</p>	<p>Company</p> <ul style="list-style-type: none"> • Companies Act, 2013
	Course 3: Auditing	<p>This course will focus on the auditing aspect and includes conceptual framework, types of audit and the special areas of Audit. This course will help the learners to know the preparatory steps that an auditor must take before appointment and commencement of audit work, test checking and internal check, vouching etc. Besides the qualification, appointment, rights, duties etc. of a company auditor.</p>	<ul style="list-style-type: none"> • Fundamentals of Auditing by S. K. Basu, Publisher-Pearson • Auditing: Principles and Techniques by S. K. Basu, Publisher-Pearson • Auditing : Principles and Practice by R. Kumar and V. Sharma, Publisher-PHI Learning • A Hand book of Practical Auditing by B. N. Tandon, S. Sudharsanam and A. Sundharabahu, Publisher-S. Chand Publishing • Contemporary Auditing by Gupta K., New Delhi, Publisher-Tata McGraw Hills.
	Course 4: E- Commerce	<p>The course focuses on the different aspects of electronic commerce. In the days of proliferation of ICT, e-commerce has become an integral part of the society and the business as well. The speed and ease of doing business over internet has really made a new world which is full of opportunities as well as the challenges. Learners will come to know about the different aspects of e- commerce and will be able to analysis the application of internet in the field of commerce.</p>	<ul style="list-style-type: none"> • <i>Electronic Commerce</i>, A manager's guide - Ravi Kalakota and Andrew B. Whinston, Pearson Education. • <i>E-Commerce, Strategy, Technologies and Applications</i> - David Whiteley, Tata Mcgraw-hill • <i>E-Commerce and its Application</i>, US Pandey, Rahul Srivastava, Saurabh Shukla, S. Chand & Company Ltd. • <i>Essentials of E-Commerce Technology</i>, V. Rajaraman, PHI • <i>E-Commerce</i>, Ritendra Goel, New age international Publishers
Semester V	Course 1: Fundamentals of Marketing (common for all)	<p>Marketing is an important aspect in modern business and this course will help the learners to have conceptual knowledge in this subject. The</p>	<ul style="list-style-type: none"> • Marketing Management – By S.A. Sherlekar. • Kotler P. Keller K. L. Koshy A. Jha M. Marketing Management: A South Asian Perspective. New

		course covers different aspects right from the conceptual background of market and marketing, marketing environment, market segmentation, the four 'P's of marketing mix besides consumer behaviour, marketing research, direct marketing, personal selling and sales forecasting.	Delhi: Pearson Education Ltd. <ul style="list-style-type: none"> • Pillai R.S.N. and Bagavathi. Modern marketing: Principles and practices. New Delhi: S. Chand & Company Ltd.
	Course 2: Project Work (common for all)	Guideline enclosed in Enclosure 1.	
Specialisation: Accounts	Course 3: Advanced Corporate Accounting	This course will help the learners in understanding the accounting procedure of companies. A company is created under the Companies Act and all its activities are guided by this Act. In maintaining the accounts the company has to follow the provisions of the Act. In this course the learners will come to know the practical aspects in maintaining the accounts. The provisions of the Companies Act have also been stated in this course, whenever necessary.	<ul style="list-style-type: none"> • Dam, B. B & Gautam H. C. Corporate Accounting: for B. Com part II(new course) of Gauhati University. Guwahati, Capital Publishing Company. • Maheshwari, S. N. & Maheshwari, S. K. Corporate accounting. New Delhi, Vikas Publishing House Pvt. Ltd. • Grewal T. S. Introduction to accountancy. New Delhi, S. Chand & Company Ltd. • Pillai R.S.N., Bagavathi & Uma S. Practical Accounting: Problems and solutions to fundamentals of advanced accounting. Vol II. New Delhi, S. Chand & Company Ltd.
	Course 4: Cost Accounting	The management and other stakeholders of a company are interested in accounting information because accounting information plays the crucial role by supplying cost and profit information to the managers. This course is designed to equip the learners to understand the different techniques of cost accounting and it covers the different elements of cost, material control, material cost, labour cost, standard costing , process costing etc.	<ul style="list-style-type: none"> • Cost Accounting by Manas Dutta, Pearson. • Cost Accounting by Nigam and Jain, PHI. • Narang, Aggrawal & Jain. Cost Accounting Principles and Practice, Kalyani Publications • M. N. Arora. Cost Accounting: Theory, Problems and Solutions', Himalaya Publishing House, Mumbai • Manash Dutta. Cost Accounting: Principles and Practice', Pearson.

Specialisation: Management	Course 3: Organisational Behaviour	<p>An organisation is a place where different people with different background work together to achieve common organisational goals. In view of this, this course is designed specially for learners who have taken Management as a area of specialisation.</p> <p>The course covers various aspects like concept of organisation; organizational behaviour and its importance, personality and perception, work stress, organisational conflict, organisational development and effectiveness etc.</p>	<ul style="list-style-type: none"> • Khanka, S. S., <i>Organizational Behavior</i>, S. Chand. • Robbins, Stephen P., <i>Organizational Behavior</i> (11th Edition), Pearson Education. • Aswathappa, K. Organizational behaviour, Himalaya Publishing House, Mumbai. Nolakha, R.L.: Principles of Management, Ramesh Book Depot, New Delhi. • Chandan, Jit, S. Organizational Behaviour, Vikas Publishing House Pvt. Ltd., New Delhi
	Course 4: Marketing of Services	<p>Services playing an important role in the Indian economy. As an emerging area, it needs proper emphasis. This course deals with the topics like concept of services marketing, consumer behaviour in service, service design, service delivery etc. Besides bank marketing, insurance marketing, tourism marketing, hospital marketing etc.</p>	<ul style="list-style-type: none"> • Services Marketing- People, Technology, Strategy by Christopher Lovelock and Jochen Wirtz, Pearson Education, 5th edition, New Delhi • Service Marketing by Roland T. Rust, Anthony J. Zahorik and Timothy L. Keiningham • Service Marketing by S.M Jha. • Service Marketing: The Indian Context by R. Srinivasan. • Services Marketing- People, Technology, Strategy by Christopher Lovelock and Jochen Wirtz, Pearson Education, 5th edition, New Delhi • Service Marketing by Roland T. Rust, Anthony J. Zahorik and Timothy L. Keiningham
Specialisation: Finance	Course 3: Financial Services	<p>This course is structured to give the learners the basic idea about the financial services and covers concept of financial services, lease financing, hire purchase and instalment purchase system, capital market, Factoring and Forfeiting services, depository services, credit rating services, mutual fund, insurance services, venture capital, securitization, portfolio management services etc.</p>	<ul style="list-style-type: none"> • Financial Services (2011) by Thummuluri Siddaiah; Pearson Education • Indian Financial System and Financial market operations (2017), by Jaydeb Sarkhel & Seikh Salim; McGraw Hill Education (India) Pvt. Ltd. • Financial Services 9th Edition (2018) by M Y Khan; McGraw Hill Education (India) Pvt. Ltd. • Management of Banking and Financial Services 3rd Edition (2014) by Padmalatha Suresh and Justin Paul; Pearson Education

	Course 4: Micro- Finance	This course is structured to give the learners the basic idea about the status of microfinance in our country. This course covers the meaning of microfinance, classification of microfinance, principles of microfinance, microfinance institutions, microfinance credit lending models, self help group, financial inclusion etc.	<ul style="list-style-type: none"> • Micro – Finance Perspective and Operations, By Indian Institute of Banking and Finance • Micro Credit Institutions, By Uma Narang • Understanding Microfinance, By Debadutta K. Panda • Essentials of Microfinance, By M. M. Sulphey
Semester VI	Course 1: Entrepreneurship Development and Small Business Management (common for all)	This course deals with entrepreneur, entrepreneurship development and management of small business. The topics covered are conceptual framework of entrepreneur, entrepreneurship development programme, promotion of venture, preparation of business proposals, small business, industrial sickness, institutional support for small business etc.	<ul style="list-style-type: none"> • Pathak R.K., Kalwar M.C., Business Organisation and Entrepreneurship Development. • Gordon E., Natarajan K., Entrepreneurship Development. • Sudha S.G, <i>Fundamentals of Entrepreneurship</i>
	Course 2: Theory and Practice of Banking (common for all)	This course focuses on the various aspects of banking and provide a clear understanding about the banking system, e-banking, banker – customer relationship, central bank, credit control techniques, negotiable instruments, bank advances security for bank advances etc	<ul style="list-style-type: none"> • Banking Law and Practice by Kandasami K.P., S. Chand & Co. Ltd. • Banking Law and Practice by P.N.Varshney, S. Chand & Co. Ltd. • Practice and Law of Banking by B.S. Khubchandani • Indian banking by S. Natarajan & R. Parameswaran • Banking Law and Practice by S.K. Maheshwari and S.N. Maheshwari
Specialisation: Accounts	Course 3: Taxation	This course focuses on the different aspects related with taxation in India. The course covers the concept of income tax, different heads of income, items considered for computation of income from salary etc. The course will also cover the Goods and Services Tax.	<ul style="list-style-type: none"> • B B Dam, S Sikidar, R Barman, B Bora: Direct and Indirect Taxes, Capital Publishing Company, Guwahati; • V K Singhania, K Singhania, Taxmann

	Course 4: Management Accounting	This course emphasises on the different aspects of management accounting. This course covers meaning, scope, functions and limitations of management accounting, meaning of financial statements, preparation of funds flow and cash flow statements, accounting ratios, break- even analysis, budgetary control etc.	<ul style="list-style-type: none"> • Management Accounting: Sharma & Gupta, Kalyani Publishers, Delhi. • Management Accounting: Pillai & Bhagawathi, S Chand & Co Ltd. Delhi • Management Accounting: Khan & Jain, Tata Mc-graw Hills Ltd. Delhi
Specialisation: Management	Course 3: Industrial Relations and Labour Laws	This course deals with concept of industrial relations, industrial disputes and disputes settlement machineries, collective bargaining, the Trade Union Act, the Industrial Disputes Act, the Payment of Bonus Act etc.	<ul style="list-style-type: none"> • Personal Management by C.B. Mamoria • Human Resource Management by P.G. Aquinas • Human Resource Development & Management by B. Ghose. • The Workmen's Compensation Act, 1923; (Bare Act) • Industrial Law, by P. L. Malik • Handbook of Industrial Law, by N. D. Kapoor
	Course 4: Advertising and Sales Promotion	This course covers importance of advertising, media decisions, advertising budget, rural advertising, sales promotion, personal selling etc.	<ul style="list-style-type: none"> • Advertising & Sales Promotion by Pankhuri Bhagat. Sahitya Bhawan Publishers & Distributors Pvt. Ltd. • Sales Promotions Management <u>Bir Singh</u>. Anmol Publisher • Advertising, Marketing and Sales Management by J. Mehta. Book Enclave.
Specialisation: Finance	Course 3: International Trade and Business	The topics covered in this course are conceptual framework of international business, theories of international business, balance of payment, foreign exchange, financing foreign trade, international institutions etc.	<ul style="list-style-type: none"> • Money Banking & International Trade by RR Paul, Kalyani Publication • The Indian Financial System, Pathak, Pearson Education
	Course 4: Rural Development and Rural Finance	This course deals with rural development, approached to rural development, rural unemployment, rural finance, role of commercial banks, cooperative banks, NABARD etc.	<ul style="list-style-type: none"> • Indian Economy by Misra S.K. and Puri V.K, Himalya Publishing House • Indian Economy, Datt & Sundharam, S Chand

- [Note]** (i) The syllabus of each course shall be intimated to the learners through the SLMs provided to them on the date of admission to each Semester.
- (ii) At the end of the units of the SLMs, the list of reference books are made available.

You are advised to clarify your concepts further by consulting the reference books. However, you can make use of the following videos also to consolidate your learning.

- i. Nature and Purpose of Business
- ii. (<https://www.youtube.com/watch?v=5EjjAPgQrU8>)
- iii. Sole Trade Business and Hindu Undivided Family Business
(<https://www.youtube.com/watch?v=PhsRITZqGCY>)
- iv. Social Responsibility of Business (<https://www.youtube.com/watch?v=vh3-xQM6j2M>)
- v. A Tutorial on Final Accounts (<https://www.youtube.com/watch?v=HBIZrU725fM>)
- vi. Management: Its Nature and Scope
(<https://www.youtube.com/watch?v=h6c3UIEqWrA>)
- vii. Functions of Management (<https://www.youtube.com/watch?v=pBu3Zh9WxSI>)
- viii. Buy Back of Shares (https://www.youtube.com/watch?v=XC_1ZUUJjiw)

6. LEARNER SUPPORT SERVICES (LSS)

Learner Support Services (LSS) constitute the most important component of the ODL system around the globe in the 21st century. KKHSOU also provides some need based support services, which are as the following:

6.1 Face-to-face Counselling

KKHSOU provides face-to-face contact sessions between the learners and counsellors/tutors at the study centres to clarify their doubts and answer to their academic queries related to their programme of enrolment. This is called ‘Academic Counselling’, which is normally held on weekends or on Sundays at the KKHSOU Study Centres. You can contact your study centre for the schedule of such counselling programme and seek Academic Counselling for your courses.

Attending the counselling sessions is not compulsory. We however, advise you to attend them as far as possible, because such counselling sessions are very useful for:

- Sharing views and ideas with your counsellors and fellow learners.
- Understanding the complex and difficult issues/topics/ideas discussed in your SLMs.
- Getting clarification on many of your doubts, which you could not have solved yourself.

Note that Counselling is not lecturing, though a counselling session may include a short lecture to trigger a fruitful discussion. In fact, the counselling session is a group activity session, where you participate in discussions, share your views and/or listen to audio/visual programmes and do all other sorts of activities to comprehend your units. Therefore, it is important that you regularly come to the counselling sessions thoroughly prepared, after reading the relevant Blocks and units.

Your Study Centre will inform you about the schedule of counselling sessions. You should contact the Study Centre co-ordinator for the counselling schedule just after you enrol in our University. If your problems are not solved and if the counsellors refuse to hold counselling at the centre, you may immediately inform the university Headquarters. You may also contact the faculty members of Commerce at KKHSOU through the E-mail ids provided at the end of this Guide. They will personally extend their support and advise as and when necessary.

6.2 ICT-Based Support Services

The following are some of the ICT-based support services of KKHSOU.

- a. **KKHSOU Website:** The University website www.kkhsou.in serves as a single window for obtaining all necessary information regarding the University. The website also includes the customised study centre search facility based on its location or programme on offer.
- b. **Community Radio Service (CR):** “Jnan Taranga” (90.4 MHz) the Community Radio is an important platform for the broadcast of educational programmes, which include debates, discussions and talk shows. The e-Radio can also be accessed through the URL: <http://jnantaranga.kkhsou.in/iradio/>
- c. **Ekalavya:** KKHSOU with the help of Prasar Bharati has launched a special educational programme named ‘Ekalavya’ which is aired every Saturday from 8.00 PM to 8.30 PM through All India Radio, Guwahati and Dibrugarh.
- d. **Akashvani Phone-in Programme:** KKHSOU offers one hour live phone-in programme through AIR, Guwahati and Dibrugarh where officers and experts from the University clarify queries put across to them over telephone. This phone-in programme is aired every Thursday from 9.15 AM to 10.15 AM.
- e. **e-SLM:** This serves as the digital repository where e-study materials are uploaded for the benefit of the learners. E-SLMs can be accessed through: eslm.kkhsou.in.
- f. **KKHSOU Central Library:** The University Library provides access to Online Public Access Catalogues (OPAC), subscribed journals and databases and a huge number of important books in different disciplines. It also provides access to various online directories including Directory of Open Access Journals (DOAJ) and Open Access Journals Search Engine (OAJSE), which can be used to browse and search thousands of Open Access Journals from across the world.
- g. **KKHSOU Digital Library:** This acts as the resource centre for the University. The Digital Library at Krishna Kanta Handiqui State Open University is an online locus for collecting, preserving and disseminating the institute’s output to the Global community. URL: <http://dlkkhsou.inflibnet.ac.in/>
- h. **KKHSOU Mobile APP:** The KKHSOU mobile App, which can be downloaded from Google play store, works as miniature version of the University website.
- i. **KKHSOU YouTube Videos:** Most of the audio-visual educational programmes of KKHSOU can be accessed through <https://www.youtube.com/user/kkhsou>.

7. COURSE ASSESSMENT

Assessment in a course is based on two components—(a) “tutor-marked assignments” (TMAs) and (b) Semester-end examination. You are expected to learn and fully utilise the course materials provided in the form of Self Learning Materials (SLM), and read some of the books from the Further reading list provided at the end of each unit. You are strongly advised to read extra materials related to this course and discuss topics of interest with your course-mates. Important information regarding Course Assessment shall be made available in the University Website from time to time. Some of you learn best on your own but many of you learn through discussions with your friends and course mates. Opinions and insights you gather while discussing with your course mates are as valuable as those you can acquire from reading and attending the counselling sessions.

When you submit your assignments, you should not present the work of others as your own work. This includes submitting an assignment or part of an assignment, which has been written jointly with other persons or has been copied in its entirety or in part from the works of other persons without proper acknowledgement. Such actions or attempts are considered academic dishonesty (plagiarism). If you violate this norm, you will be liable to disciplinary action as may be specified by the University.

7.1 Tutor-Marked Assignments (TMAs)

Each course of B. Com. Programme has one set of Assignments of 50 marks. Assignments are compulsory and are supposed to be TMAs (Tutor Marked Assignments). The assignment carries 20% weightage in the final result. You must submit the assignment responses at your study centres as per the date specified.

Please note that assignment is an important component of your study. The purpose of assignments is to help you get through the courses. Your counsellor or evaluator will write comments on your assignment to facilitate your learning. The assignments, being a process of formative evaluation, will help you to understand how you are progressing in your studies. All the assignments submitted earlier will be carried forward. This is applicable, only if you extend your study to the subsequent Semester.

Note: Several ill practices have been reported to the University Headquarters regarding submission of assignments written by others or copying and submission of the same answers by several learners. After detection of such anomalies, KKHSOU reserves the right to penalise such learners. It should always be kept in mind that by adopting unfair practices, the learner is not cheating others except himself or herself.

The following are some important guidelines for writing your assignment responses:

- Make sure that you have answered all the questions of an assignment before you send them to the study center. Incomplete assignments shall bring you poor grades, or non-submission of assignments in time may lead to withholding of results.
- Answer the questions of the assignment as directed after a careful study of the Units available in the SLMs.
- You should not send printed articles as your answers for assignments, nor should you reproduce the text of the SLMs verbatim. Write assignments in your own words and in

your own handwriting. However, don't forget to put your signature at the end. Typed assignment responses are never allowed.

- Ensure that you keep a copy of the assignment responses with yourself. You might need them in case you have to re-submit the assignment responses due to some unforeseen circumstances.
- While submitting the assignment, don't forget to collect the receipt. You may also get the receipt signature from the study centre on the assignment copy kept with you.
- Be precise in your response. Keep the word limit of the assignments in mind.

7.2 Practical Components/Projects:

The learners of B. Com. Programme have to undertake a project work. This project work is compulsory for all the B. Com. learners. Please see the detailed guidelines in Enclosure 1.

7.3 Semester-end Examination:

KKHSOU conducts Term-end examination twice a year normally in February-March and July-August at the end of the each Semester. You become eligible to sit for the Semester-End Examination for B. Com. Programme only after the completion of the minimum duration for each Semester. To appear for the Semester-end Examination you should have:

- a. Submitted all the assignments in the prescribed format and within time.
- b. Submitted filled in Examination Form on time as specified by the Controller of Examinations, KKHSOU.

The final examination shall be conducted at the designated examination centre. The examination will be a proctored examination of three-hour duration for full paper and 2 hours for half paper. The final examination contributes 80% of the total course marks. The overall assessment is done as per the following:

Assignments: 20%

Semester-end Examination: 80%

Total marks: 100%

For Project Work (5th Semester)

Project Report: 80%

Viva Voce: 20%

Note: The term end exam shall cover all the units in all 4 courses in one Semester. However, in some programmes there is a provision of half paper with 2 credits. The format of examination paper and sample exam paper are made available through the URL: <http://learnerportal.kkhsou.in/>. You may also access the tentative academic calendar through the University website. Besides, all learners may maintain a learning diary regarding important dates such as—date of enrolment, date of submission of assignment, form fill up dates, Semester-end examination dates etc. for their own convenience.

FACULTY MEMBERS IN DEPARTMENT OF COMMERCE

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9. CONTACT US:

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Office Email id: info@kkhsou.in

Office Numbers (10AM to 5PM): +91 - 0361-2235971/2234964

Fax: 0361-2235398

Email Id of Department of Commerce: commerce@kkhsou.in

For online admission related queries:

Email: itcell@kkhsou.in

Phone: 9126121516

For Study Centre related issues:

Email: ar.studycentre@kkhsou.in

Phone: 8811016517

For exam related issues:

Email: dre@kkhsou.in

Phone: 8811016665



QR Code for University Website

Enclosure 1

Bachelor of Commerce 5th Semester Project Work

The project guidelines will provide an overview of the project work.

A. PROJECT FORMULATION

The Project work constitutes a major component in most professional programmes. It needs to be carried out with due care, and should be executed with deep involvement by the learners. The project work is not only a partial fulfilment of the programme requirements, but also provides a mechanism to demonstrate skills, abilities and specialisation. Learners are eligible to submit the project proposals after entering into the 5th Semester of the programme.

OBJECTIVES

The objectives of the project are to help the learner to develop the ability to apply theoretical knowledge in the practical field and to train them in writing a project report. After the completion of this project work, the learner should be able to:

- Identify a real- life problem.
- Evaluate the problem.
- Determine how to collect information to solve the problem.
- Work on data collection methods for fact-finding.
- Arrange Documentation
- Prepare and evaluate a final report.
- Develop of the ability to communicate effectively.

B. TYPE OF THE PROJECT

The learners are expected to work on a real-life project preferably in some industry or any issues related to commerce and management. Learners are encouraged to work in the areas closely associated with their programme of study. The learner can formulate a project problem with the help of her/his Guide and submit the project proposal for approval to the Coordinator of the respective study centres. Approval of the project proposal is mandatory. If approved, the learner can commence working on it, and complete it.

C. ELIGIBILITY CRITERIA OF A PROJECT GUIDE

1. A Faculty of the Maniram Dewan School of Management, KKHSOU headquarter.
2. Any university teachers in the area of Commerce, Management and Economics with minimum five years of teaching experience (Preferably PhD /M.Phil).
3. Any college teachers in the area of Commerce, Management and Economics affiliated to any Indian University recognized by UGC and having minimum five years of teaching experience. (Preferably PhD /M.Phil).

D. STEPS INVOLVED IN THE PROJECT WORK

The project work should be done by the learner only. The role of the guide should be about guidance wherever any problem encounters during the preparation of project. The following are the major steps involved in the preparation of project, which may help you to determine the milestones and regulate the scheduling of the project:

- Select a guide in consultation with the coordinator (be in touch with the guide during the work).
- Select a topic.
- Prepare the project proposal in consultation with the project guide.
- Submit the project proposal (two copies, one to be returned to the candidate after approval) along with the necessary documents to the Coordinator of the study centre.
- Receipt of the project approval from the Coordinator of the study centre.
- Carry out the project-work.
- Prepare the project report.
- Submit the project report to the Coordinator of the study centre within 4 months from the last date of last examination of 4th Semester.
- Appear for the viva-voce as per the schedule declared by the University.

E. RESUBMISSION OF THE PROJECT PROPOSAL IN CASE OF NON-APPROVAL

In case of non-approval, the suggestions for reformulating the project will be communicated to the learner by the Centre Coordinator. The revised project synopsis along with a new proforma, should be re-submitted along with a copy of the earlier synopsis and non-approval project proposal proforma to the Centre Coordinator.

F. PROJECT PROPOSAL FORMULATION

- The project proposal should be prepared in consultation with the guide. The project proposal should clearly state the project objectives. The project proposal should contain complete details in the following form:
- Proforma for Approval of Project Proposal duly filled and signed by both the learner and the Project Guide with date.
- Bio-data of the project guide with her/his signature and date.
- Synopsis of the project proposal (4-6 pages) covering the following aspects:
 - i. Title of the Project
 - ii. Introduction and Objectives of the Project
 - iii. Methodology
 - iv. Project Planning and Scheduling
 - v. Reference.
- Violation of the project guidelines will lead to the rejection of the project at any stage.

G. PROJECT REPORT SUBMISSION

After completion of the work two copies of the report need to be submitted to the Centre Coordinator and a copy of the report should be kept by the candidate. The candidate should carry the copy of the report at the time of viva voce examination and get it verified and

signed by the examiner. Out of the two copies submitted to the respective Study Centre Coordinator, one copy is to be marked as 'University Copy' and the second copy is to be marked as 'Study Centre Copy'.

H. ASSESSMENT GUIDELINES FOR PROJECT EVALUATION

Each component of the project work and the viva voce carries its own weightage, so the learner needs to concentrate on all the sections given in the project report formulation.

Project Evaluation

The Project Report is evaluated for 80 marks and the viva-voce is for 20 marks. Viva-voce is compulsory and forms part of evaluation. A learner in order to be declared successful in the project must secure **40% marks in each component (i) Project Evaluation and (ii) Viva-voce**. The learners must compulsorily clear both the components of the project. If a learner submitted the project report as per the schedule and fails to attend viva, her/his Project will remain incomplete and should contact the Coordinator of the study centre. The candidate may use power point for viva-voce in consultation with the project guide.

I. ARRANGEMENT OF CONTENTS

The sequence in which the project report should be arranged and bound should be as follows:

1. Cover Page
2. Inside cover page
3. Certificate of Originality by the Project Guide
4. Acknowledgement
5. Abstract
6. Table of Contents
7. List of Tables
8. List of Figures
9. Chapters
10. References

PAGE DIMENSION AND BINDING SPECIFICATIONS: The project report should be prepared in A4 size, and should be in spiral binding.

Abstract –Abstract should be a one page synopsis of the project work, typed in double line spacing (about 300 words with maximum 6 key words). Font Style Times New Roman and Font Size 12.

Table of Contents–The table of contents should list all headings and sub- headings. The title page and Certificate will not find a place among the items listed in the Table of Contents. 1.5 line spacing should be adopted for typing the matter under this head.

List of Tables–The list should use exactly the same captions as they appear above the tables in the body of the report. 1.5 line spacing should be adopted for typing the matter under this head.

List of Figures –The list should use exactly the same captions as they appear below the figures in the body of the text. 1.5 line spacing should be adopted for typing the matter under this head.

Chapters- The chapters may broadly be divided into the following parts with minimum total number of pages ranging from 50 to 700-(i) Introductory chapter (ii) Explanation (iii) Chapters discussing the main theme of the project work (iv) and Conclusion.

List of References- The listing of references should be typed 4 spaces below the heading “REFERENCES” in alphabetical order, in single spacing and left –justified.

Typing Instructions- The impression on the typed copies should be black in colour. 1.5 line spacing should be used for typing the general text. The general text shall be typed in the Font style: ‘Times New Roman’ and Font size: 12. Use A4 (210 mm X 297 mm) for all copies submitted. Use only one side of the paper for all printed/typed matter.

Page Numbering- Every page in the project report, except the project report title page, must be numbered. The page numbering, starting from acknowledgement and till the beginning of the Introductory chapter should be printed in small Roman numbers, i.e, i, ii, iii, iv.....

The page number of the first page of each chapter should not be printed. All page numbers from the second page of each chapter should be printed using numerical, i.e. 2,3,4,5... All printed page numbers should be located at the bottom centre of the page.

Chapter Numbering- Use only Roman numerical. Chapter numbering should be centered on the top of the page using large bold print. < size 15> <Times New Roman>

TEXT-COLOR -Black

SECTION HEADINGS -Times New Roman 12 pts., bold print and all capitals.

SUBSECTION HEADINGS -Times New Roman 12 pts., bold print and leading. capitals. ie. Only first letter in each word should be in capital.

JUSTIFICATION

The text should be fully justified

MARGINS

The margins for the regular text are as follows:

LEFT = 1.50"

RIGHT = 1.00"

TOP = 1.00"

BOTTOM = 1.00"