

**FYUGP - B.COM (Accounting/Finance/Human Resource Management/Marketing) Common For all Four Specializations(Core papers)**

Programme name	Eligibility Criteria of the programme, if any	Sem ester	Course name	Course code	credits	Credit distribution of the course			Pre-requisite of the course (if any)	Internal marks	External Marks
						Lecture	Tutorial	Practical			
FYUGP - B.COM(Accounting/Finance/Human Resource Management/Marketing) For all Four Specializations)- <b>Core Papers</b>	(10+2) in Arts, Science or Commerce	1	Business Organisation & Management	BCM010104	4	3	1	-	No	40	60
		1	Financial Accounting	BCM010204	4	3	1	-	No	40	60
		1	Indian Financial System	BCM010304	4	3	1	-	No	40	60
		2	Corporate Accounting	BCM020104	4	3	1	-	No	40	60
		2	Principles & Practice of Management	BCM020204	4	3	1	-	No	40	60
		2	Principles of Marketing	BCM020304	4	3	1	-	No	40	60

**FYUGP - B.COM(Accounting/Finance/Human Resource Management/Marketing) Common For all Four Specializations(AEC/VAC/MDC/SEC)**

FYUGP - B.COM (AEC/VAC/MDC/SEC)	Eligibility Criteria of the programme, if any	Semester	Course name	Course code	Credits	Credit distribution of the course			Pre-requisite of the course (if any)	Internal marks	External Marks	Practical
						Lecture	Tutorial	Practical				
AEC	(10+2) in Arts, Science or Commerce	1st	MIL-1/English (Alt)-1	AEC010402	2	2	-	-		20	30	-
AEC		2nd	English Communication-1	AEC050402	2	2	-	-		20	30	-
AEC		5th	MIL-2/English (Alt)-2	AEC050602	2	2	-	-		20	30	-
AEC		6th	English Communication-2	AEC060602	2	2	-	-		20	30	-
VAC		1st	Environmental Studies	VAC011002	2	2	-	-		20	30	-
VAC		2nd	Trade & Commerce in India	VAC020302	2	2	-	-		20	30	-
VAC		4 <sup>th</sup>	Business Etiquette& Soft Skill	VAC040602	2	2	-	-		20	30	-
MDC		1 <sup>st</sup>	Business Mathematics	MDC010403	3	2	1	-		30	45	-
MDC		2 <sup>nd</sup>	Business Economics	MDC020403	3	2	1	-		30	45	-
MDC		3 <sup>rd</sup>	Business Statistics	MDC030403	3	2	1	-		30	45	-
SEC		1st	Information Technology in Business	SEC010703	3	2	-	1		24	33	18
SEC		2 <sup>nd</sup>	E-Commerce	SEC020702	2	1	-	1		12	15	12
SEC	3rd	New Venture Planning/E-Filling of Returns	SEC030603/ SEC030703	3	2	1	-		30	45	-	

**FYUGP - B.COM in Accounting- Major/Minor**

Programme name B.COM in Accounting- Major/Minor	Eligibility Criteria of the programme , if any	Seme ster	Course name	Course code	credi ts	Credit distribution of the course			Pre-requisite of the course (if any)	Internal marks	External Marks	Practical Marks
						Lectur e	Tutorial	Practical				
Major	XII Passed	3rd	Advanced Financial Accounting	BCM030104	4	3	1	-		40	60	-
Major	XII Passed	3 <sup>rd</sup>	Entrepreneurship	BCM030204	4	3	1	-		40	60	-
Major	XII Passed	3 <sup>rd</sup>	Business Laws	BCM030304	4	3	1	-		40	60	-
	XII Passed	3 <sup>rd</sup>	Internship	BCM030504	4	-	-	4		0	100	-
Major	XII Passed	4 <sup>th</sup>	Fundamentals of Financial Management	BCM040104	4	3	1	-		40	60	-
Major	XII Passed	4 <sup>th</sup>	Cost Accounting	BCM040204	4	3	1	-		40	60	-
Major	XII Passed	4 <sup>th</sup>	Income Tax Laws & Practices	BCM040304	4	3	1	-		40	60	-
Major	XII Passed	4 <sup>th</sup>	Advanced Corporate Accounting	BCM040404	4	3	1	-		40	60	-
Minor	XII Passed	4 <sup>th</sup>	Financial Market Operations	BCM040504	4	3	1	-		40	60	-
Major	XII Passed	5 <sup>th</sup>	Indian Economy	BCM050104	4	3	1	-		40	60	-
Major	XII Passed	5 <sup>th</sup>	Management Accounting	BCM050204	4	3	1	-		40	60	-
Major	XII Passed	5 <sup>th</sup>	Fundamentals of Investment	BCM050304	4	3	1	-		40	60	-
Major	XII Passed	5 <sup>th</sup>	Indirect Taxes	BCM050404	4	3	1	-		40	60	-
Minor	XII Passed	5 <sup>th</sup>	Corporate Laws	BCM050504	4	3	1	-		40	60	-
Major	XII Passed	6 <sup>th</sup>	International Business	BCM060104	4	3	1	-		40	60	-
Major	XII Passed	6 <sup>th</sup>	Operation Research in Business	BCM060204	4	3	1	-		40	60	-
Major	XII Passed	6 <sup>th</sup>	Computerised Accounting	BCM060304	4	3	0	1		30	45	25
Major	XII Passed	6 <sup>th</sup>	Auditing & Assurance	BCM060404	4	3	1	-		40	60	-
Minor	XII Passed	6 <sup>th</sup>	Project Management	BCM060504	4	3	1	-		40	60	-

**-FYUGP - B.COM in Finance- Major/Minor**

Programme name B.COM in Accounting- Major/Minor	Eligibility Criteria of the programme , if any	Seme ster	Course name	Course code	credi ts	Credit distribution of the course			Pre-requisite of the course (if any)	Internal marks	External Marks
						Lectur e	Tutorial	Practical			
Major	XII Passed	3 <sup>rd</sup>	Banking	BCM030704	4	3	1	-		40	60
Major	XII Passed	3 <sup>rd</sup>	Entrepreneurship	BCM030204	4	3	1	-		40	60
Major	XII Passed	3 <sup>rd</sup>	Business Laws	BCM030304	4	3	1	-		40	60
	XII Passed	3 <sup>rd</sup>	Internship	BCM030504	4	-	-	4		0	100
Major	XII Passed	4 <sup>th</sup>	Fundamentals of Financial Management	BCM040104	4	3	1	-		40	60
Major	XII Passed	4 <sup>th</sup>	Financial Market Operations	BCM040504	4	3	1	-		40	60
Major	XII Passed	4 <sup>th</sup>	Insurance	BCM040804	4	3	1	-		40	60
Major	XII Passed	4 <sup>th</sup>	Cost & Management Accounting	BCM040904	4	3	1	-		40	60
Minor	XII Passed	4 <sup>th</sup>	Direct & Indirect Taxes	BCM041004	4	3	1	-		40	60
Major	XII Passed	5 <sup>th</sup>	Indian Economy	BCM050104	4	3	1	-		40	60
Major	XII Passed	5 <sup>th</sup>	Micro Finance	BCM050704	4	3	1	-		40	60
Major	XII Passed	5 <sup>th</sup>	Financial Services	BCM050804	4	3	1	-		40	60
Major	XII Passed	5 <sup>th</sup>	Fundamentals of Investment	BCM050304	4	3	1	-		40	60
Minor	XII Passed	5 <sup>th</sup>	Corporate Laws	BCM050504	4	3	1	-		40	60
Major	XII Passed	6 <sup>th</sup>	International Business	BCM060104	4	3	1	-		40	60
Major	XII Passed	6 <sup>th</sup>	Operation Research in Business	BCM060204	4	3	1	-		40	60
Major	XII Passed	6 <sup>th</sup>	Treasury & Risk Management	BCM060704	4	3	1			40	60
Major	XII Passed	6 <sup>th</sup>	Marketing of Services	BCM060804	4	3	1	-		40	60
Minor	XII Passed	6 <sup>th</sup>	Project Management	BCM060504	4	3	1	-		40	60

**FYUGP - B.COM in Human Resource Management- Major/Minor**

Programme name B.COM in Accounting- Major/Minor	Eligibility Criteria of the programme , if any	Seme ster	Course name	Course code	credi ts	Credit distribution of the course			Pre-requisite of the course (if any)	Internal marks	External Marks
						Lectur e	Tutorial	Practical			
Major	XII Passed	3 <sup>rd</sup>	Human Resource Management	BCM030804	4	3	1	-		40	60
Major	XII Passed	3 <sup>rd</sup>	Entrepreneurship	BCM030204	4	3	1	-		40	60
Major	XII Passed	3 <sup>rd</sup>	Business Laws	BCM030304	4	3	1	-		40	60
	XII Passed	3 <sup>rd</sup>	Internship	BCM030504	4	-	-	4		0	100
Major	XII Passed	4 <sup>th</sup>	Fundamentals of Financial Management	BCM040104	4	3	1	-		40	60
Major	XII Passed	4 <sup>th</sup>	Labour Laws	BCM040704	4	3	1	-		40	60
Major	XII Passed	4 <sup>th</sup>	Industrial Relations	BCM041104	4	3	1	-		40	60
Major	XII Passed	4 <sup>th</sup>	Cost & Management Accounting	BCM040904	4	3	1	-		40	60
Minor	XII Passed	4 <sup>th</sup>	Direct & Indirect Taxes	BCM041004	4	3	1	-		40	60
Major	XII Passed	5 <sup>th</sup>	Indian Economy	BCM050104	4	3	1	-		40	60
Major	XII Passed	5 <sup>th</sup>	Strategic Human Resource Management	BCM050904	4	3	1	-		40	60
Major	XII Passed	5 <sup>th</sup>	Labour Welfare & Social Security	BCM051004	4	3	1	-		40	60
Major	XII Passed	5 <sup>th</sup>	Performance Management	BCM051104	4	3	1	-		40	60
Minor	XII Passed	5 <sup>th</sup>	Corporate Laws	BCM050504	4	3	1	-		40	60
Major	XII Passed	6 <sup>th</sup>	International Business	BCM060104	4	3	1	-		40	60
Major	XII Passed	6 <sup>th</sup>	Operation Research in Business	BCM060204	4	3	1	-		40	60
Major	XII Passed	6 <sup>th</sup>	Technology in HRM	BCM060904	4	3	1			40	60
Major	XII Passed	6 <sup>th</sup>	Training & Development	BCM061004	4	3	1	-		40	60
Minor	XII Passed	6 <sup>th</sup>	Project Management	BCM060504	4	3	1	-		40	60

**-FYUGP - B.COM in Marketing Management- Major/Minor**

Programme name B.COM in Accounting- Major/Minor	Eligibility Criteria of the programme , if any	Seme ster	Course name	Course code	credi ts	Credit distribution of the course			Pre-requisite of the course (if any)	Internal marks	External Marks
						Lectur e	Tutorial	Practical			
Major	XII Passed	3 <sup>rd</sup>	Advertising	BCM030904	4	3	1	-		40	60
Major	XII Passed	3 <sup>rd</sup>	Entrepreneurship	BCM030204	4	3	1	-		40	60
Major	XII Passed	3 <sup>rd</sup>	Business Laws	BCM030304	4	3	1	-		40	60
	XII Passed	3 <sup>rd</sup>	Internship	BCM030504	4	-	-	4		0	100
Major	XII Passed	4 <sup>th</sup>	Fundamentals of Financial Management	BCM040104	4	3	1	-		40	60
Major	XII Passed	4 <sup>th</sup>	Retail Management	BCM041204	4	3	1	-		40	60
Major	XII Passed	4 <sup>th</sup>	Customer Relationship Management	BCM041304	4	3	1	-		40	60
Major	XII Passed	4 <sup>th</sup>	Cost & Management Accounting	BCM040904	4	3	1	-		40	60
Minor	XII Passed	4 <sup>th</sup>	Direct & Indirect Taxes	BCM041004	4	3	1	-		40	60
Major	XII Passed	5 <sup>th</sup>	Indian Economy	BCM050104	4	3	1	-		40	60
Major	XII Passed	5 <sup>th</sup>	Consumer Behaviour	BCM051204	4	3	1	-		40	60
Major	XII Passed	5 <sup>th</sup>	Personal Selling & Salesmanship	BCM051304	4	3	1	-		40	60
Major	XII Passed	5 <sup>th</sup>	Brand Management	BCM051304	4	3	1	-		40	60
Minor	XII Passed	5 <sup>th</sup>	Corporate Laws	BCM050504	4	3	1	-		40	60
Major	XII Passed	6 <sup>th</sup>	International Business	BCM060104	4	3	1	-		40	60
Major	XII Passed	6 <sup>th</sup>	Operation Research in Business	BCM060204	4	3	1	-		40	60
Major	XII Passed	6 <sup>th</sup>	Consumer Affair & Customer Care	BCM061104	4	3	1	-		40	60
Major	XII Passed	6 <sup>th</sup>	Marketing of Services	BCM060804	4	3	1	-		40	60
Minor	XII Passed	6 <sup>th</sup>	Project Management	BCM060504	4	3	1	-		40	60

**Four Year Undergraduate Programme: B.Com**  
**Core Papers Common for all four specialization**

- a. Human Resource Management
- b. Accounting
- c. Marketing Management
- d. Finance

**1<sup>st</sup>Semester**

**Course Name: Business Organisation and Management**

Existing based syllabus: UGCBCS

Course Level: 100 to 199

**Credit4**

**(Internal Assessment 40 Marks + End Term Exam. 60 Marks)= Total Marks: 100**

Unit 1: Introduction: Nature and Purpose of Business, Factors to be considered for starting a business, Forms of Business Organisation; Business formats- Brick & Mortar; Brick&Click; E-commerce; Franchising; Outsourcing Nature and Functions of Management (An overview); Managerial Competencies-concept. 16 Classes (20 Marks)

Unit 2: Business Environment: Meaning and layers of Business Environment-(micro/immediate, meso/intermediate, macro and international); Business ethics and social responsibility; 8 Classes (12 Marks)

Unit 3: Planning and Organizing:- Strategic Planning (concepts), Decision-making-process and techniques; Organizing:- Formal and Informal Organisations, Centralisation and Decentralisation, Delegation, Factors affecting organisational design, Organisational structures & Organograms – Divisional, Product, Matrix, Project and Virtual Organisation 12 Classes (20 Marks)

Unit 4: Directing and Controlling: Motivation-meaning, importance and factors affecting motivation, Leadership-meaning, importance, trait and leadership styles, Communication – New trends and directions (Role of IT and social media); Controlling – Principles of controlling; Measures of controlling, Relationship between planning and controlling, 12 Classes (24 Marks)

Unit 5: Contemporary Issues in Management: Business Process Reengineering (BPR), Learning Organisation, Six Sigma, Supply Chain Management, Work-life Balance; Freelancing; Flexi-time and work from home; Co-sharing/coworking 12 Classes (24 Marks)

**Suggested Readings:**

- Basu, C. (2017). Business Organisation and Management. McGraw Hill Education. New Delhi.
- Drucker, P. F. (1954). The Practice of Management. New York: Harper & Row.
- Kaul, V.K. (2012). Business Organisation Management. Pearson Education.
- Koontz, H., & Weihrich, H. (2012). Essentials of Management: An International and Leadership Perspective. Paperback.
- Laasch, O. (2022). Principles of Management, 2e, Sage Textbook
- Sherlekar, S.A. (2016). Modern Business Organisation and Management. Himalaya Publishing House

**Objective:** The course aims to provide basic knowledge to the students about the organisation and management of a business enterprise.

**Learning outcome:** On successful completion of the paper students will be able to understand about organization structure and its process. Develop knowledge and skills regarding management principles and functions required to run an organization.

**No. of Contact Class: 60**

**Course Designer:** Dr. Tilak Ch. Das, Gauhati University, tilak@gauhati.ac.in

**1<sup>st</sup> Semester**  
**Course Name: Financial Accounting**  
**Credit 4**

**(Internal Assessment 40 Marks + End Term Exam. 60 Marks)= Total Marks: 100**

Existing based syllabus: UGCBCS

Course Level: 100 to 199

## CONTENTS

### **Unit 1: Theoretical Framework (12 Classes) (20 Marks)**

- i. Accounting as an information system, the users of financial accounting information and their needs. Qualitative characteristics of accounting, information. Functions, advantages and limitations of accounting. Branches of accounting. Bases of accounting: cash basis and accrual basis.
- ii. The nature of financial accounting principles : entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosures.
- iii. Accounting Standards: Concept, needs and objectives; procedure for issuing Accounting Standards in India. Salient features of First-Time Adoption of Indian Accounting Standard (Ind-AS) 101. Salient features of Indian Accounting Standards Ind AS 1, 2, 16 and AS 9. International Financial Reporting Standards (IFRS): - Need and procedures of Issue.

### **Unit 2: Measurement of Business Income (12 Classes) (20 Marks)**

- i. Measurement of business income-Net income, Application of accounting period, continuity doctrine and matching concept in the measurement of net income. Objectives of measurement.
- ii. Capital and revenue expenditures and receipts
- iii. Revenue recognition: Recognition of income and expenses as per AS 9.
- iv. Inventory Valuation: Meaning and Significance.

### **Unit 3: Final Accounts (12 Classes) (20 Marks)**

Preparation of financial statements of non-corporate business entities: Sole proprietorship and Partnership firms.

### **Unit 4: Hire-Purchase, Instalment Systems and Branches: (12 Classes) (20 Marks)**

- i) **Accounting for Hire-Purchase and Instalment Systems:** Meaning, features, advantages and disadvantages of Hire Purchase and Instalment Systems, Rights of Hire Purchaser and Hire Vendor, Journal entries and preparation of ledger accounts excluding default and repossession.
- ii) **Accounting for Branches:** Meaning, Needs and Objectives of Branch Accounting. Systems of dependent Branch Accounting and their Accounting Treatments (Only debtors system, stock and debtors system).

### **Unit 5: Computerised Accounting System (12 Classes) (20 Marks)**

Computerised Accounting Systems: Meaning, components, and advantages, Difference between manual and computerised accounting, Various types of Accounting packages/software and their advantages and disadvantages; Tally 9 and its features, working on TALLY. Simple Practical Problems

### **Suggested Readings:**

1. Robert N Anthony, David Hawkins, Kenneth A. Merchant, *Accounting: Text and Cases*. McGraw- Hill Education, 13<sup>th</sup> Ed.2013.
2. Charles T. Horngren and Donna Philbrick, *Introduction to Financial Accounting*, Pearson Education.
3. J.R. Monga, *Financial Accounting: Concepts and Applications*. Mayur Paper Backs,

- NewDelhi.
4. M.C.Shukla, T.S. Grewal and S.C.Gupta. *Advanced Accounts. Vol.-I.* S. Chand & Co., NewDelhi.
  5. B. B. Dam, H C Gautam and others, *Financial Accounting*, Gayetri Publications, Guwahati
  6. K. R. Das & K. M. Sinha. *Financial Accounting*
  7. S.N. Maheshwari, and. S. K. Maheshwari. *Financial Accounting*. Vikas Publishing House, New Delhi.
  8. Deepak Sehgal. *Financial Accounting*. Vikas Publishing H House, NewDelhi.
  9. Bhushan Kumar Goyal and HN Tiwari, *Financial Accounting*, International BookHouse
  10. Goldwin, Alderman and Sanyal, *Financial Accounting*, CengageLearning.
  11. Tulsian, P.C. *Financial Accounting*, PearsonEducation.
  12. *Compendium of Statements and Standards of Accounting*. The Institute of Chartered Accountants of India, NewDelhi

**Note: Latest edition of the text books should be used.**

Course objective: To provide students with a foundational understanding of financial accounting principles and practices used in preparing and presenting financial statements.

Learning outcome: By the end of the course, students will be able to record, classify, and summarize financial transactions, prepare financial statements in accordance with accounting standards, and analyze basic financial information for decision-making purposes.

No. of Contact Classes: 60

Designer Name: Prof. Prashanta Sharma, Dr. Upasana Borpujari, Gauhati University, prs@gauhati.ac.in, upasna.borpujari@gmail.com

**1<sup>st</sup> Semester**  
**Course Name: Indian Financial System**  
**Credit 4**  
**(Internal Assessment 40 Marks + End Term Exam. 60 Marks)= Total Marks: 100**

Existing based syllabus: UGCBCS  
Course Level: 100 to 199

**Contents**

**Unit-1: Introduction**

**(12 Classes) (20 Marks)**

Financial System-Meaning, Components of Financial system, Functions of Financial System, Financial System and Economic Development, Overview of Indian Financial System.

**Unit – 2: Financial markets**

**(12 Classes) (20 Marks)**

Financial Market- Classifications of Financial Markets; Money market- its constitutions, functions and significance; Capital Market- Primary and secondary market, functions of capital market and its significance.

**Unit-3: Financial Institutions**

**(12 Classes) (20 Marks)**

Banking Financial Institutions- Types of Banks, Functions of Banks, Structure of Indian Banking System; Non-Banking Financial institutions, types and structure; Mutual Funds, Insurance Companies and Pension Funds.

**Unit-4: Financial Services**

**(12 Classes) (20 Marks)**

Meaning, features and importance, Types of Financial Services- Factoring, Leasing, Venture Capital, Consumer Finance and Housing Finance.

**Unit-5: Regulatory Institutions**

**(12 Classes) (20 Marks)**

Reserve Bank of India- organization, objectives, Role and Functions; Securities and Exchange Board of India- Organization and objectives; Insurance Regulatory and Development Authority of India; Pension Fund Regulatory and Development Authority.

**Recommended Books:**

1. The Indian Financial System by Bharati Pathak, Pearson Education.
2. Financial Institutions and Markets by L M Bhole, Tata MC Graw Hill.
3. Dynamics of Financial Markets and Institutions in India by R M Srivastava and Divya Nigam, Excel Books.
4. Indian Financial System by H R Machiraju, Vikas Publishing House.
5. The Indian Financial System and Development by Vasant Desai, Himalaya Publishing House.
6. Indian Financial System by P N Varshney and D K Mittal, Sultan Chand & Sons.

**Objective:** To provide students the basic knowledge of Indian Financial System and its components, institutions and their functions.

Course Outcome: The learning outcomes of the Indian financial system include understanding the diverse components and functions of the system, the role of regulatory bodies, the impact of policies on economic growth, and the development of analytical skills to evaluate and navigate financial markets effectively

No. of Contact Classes: 60

Designer Name: Prof. S.K. Mahapatra, Gauhati University, [skm27gu@gmail.com](mailto:skm27gu@gmail.com)

## 1<sup>st</sup> Semester

**Course Name: Business Mathematics (Multi disciplinary)**

**Credit: 3**

**(Internal Assessment 30 Marks + End Term Exam. 45 Marks) Total Marks: 75**

Unit I: Introduction to Business Mathematics

Linear, Quadratic, and system of Simultaneous linear equations - Application of concept of equations to business and commerce, Time and work: Simple cases, Profit, Loss and discount (business applications), Shares- Concept of share, face value, Market value, equity shares, preferential shares, dividend, bonus shares, Ratio and proportion- Finding the missing term of the proportion, merging of two ratios in one, Concept of mixture and its examples

Unit 2: Interest & Annuities

Concept of Simple Interest & Compound Interest (solution of related problem), PV and FV of single principal amount, Annuity – Types of annuities: ordinary, due, deferred, continues, perpetual their future and present values using different types of rates of interest. Depreciation of Assets. Definition of sinking fund (General annuity to be excluded).

Unit 3: Matrices and Determinants: Algebra of Matrices, Matrix operation- Business Application, Determinant of a square matrix.

Evaluation of determinant of order three (Properties of determinant to be excluded), Inverse of a matrix, Solution of system of linear equations (having unique solution and involving not more than three variables) using Cramer's Rule.

Unit 4: Differential Calculus: Concept of limit and continuity of a function (simple function only), Concept of differentiation, Rules of differentiation, Derivatives of  $e^x$ ,  $a^x$ ,  $\log x$  (only result). Differentiation of simple algebraic functions, concept of partial differentiation (simple business problem), Maxima and minima involving second order derivative (relating to cost, revenue and profit), Concept of Marginal Analysis- The common marginal concept in economics and their application in Business. Profit Maximization under Monopoly. Economic Order Quantity.

Unit 5: Integration- Preliminary idea, definite integrals (simple polynomial functions), determination of area using definite integrals, application of integral calculus to Marginal analysis

Unit 6: Linear Programming: Linear Programming: Sketching of graphs of (i) Linear equation  $ax + by + c = 0$  and (ii) Linear inequalities

b) Formulation of linear programming problem (LPP). Graphical solution to LPP

Suggested Readings:

- 1) Singh J.K. Business Mathematics. Himalaya Publishing House.
- 2) Ayres, Frank Jr. Schaum's Outlines Series: Theory and Problems of Mathematics of Finance McGraw Hill Education.
- 3) Aggarwal, R.S., Quantitative Aptitude, S.Chand.
- 4) Text Book of Business Mathematics, Padmalochan Hazarika, S.Chand.

**1<sup>st</sup> Semester**

**Course Name: Environmental Studies (VAC)**

**Credit: 2**

**(Internal Assessment 20 Marks + End Term Exam. 30 Marks) = Total Marks: 50**

**(For detail syllabus refer to the common course uploaded in the Gauhati University website)**

**1<sup>st</sup> Semester**

**Course Name: MIL-1/English (Alt-1) (AEC)**

**Credit: 2**

**(Internal Assessment 20 Marks + End Term Exam. 30 Marks) = Total Marks: 50**

**(For detail syllabus refer to the common course uploaded in the Gauhati University website)**

**1<sup>st</sup> Semester**  
**Course Name: Information Technology in Business (SEC)**

**Credit: 3**

**(Internal Assessment 24 Marks + Practical + 18 Marks + End Term Exam. 33 Marks) = Total Marks: 100**

**Unit 1:- Fundamentals of Computers and Information Technology**

Definition of a computer system, hardware, software, I/O devices, storage devices, other peripheral devices, CPU and its functions, communication among various parts of a computer system, memory measurement units, Data Information and knowledge, role of IT in information generation, management and decision making.

**Unit 2:- Introduction to the system software**

Definition, different types of system software, different functions, introduction to resource management, memory management, I/O management, process management, deadlock, deadlock avoidance and prevention.

**Unit 3:- Introduction to the computer networks**

Fundamentals of computer networks and the internet, brief introduction to the OSI and the TCP/IP model, different layers and protocols, routing, different devices in different layers, network topologies, introduction to wireless technologies, security in computer networks, computer virus, the worldwide web, search engines and their business prospective.

**Unit 4:- Introduction to MS-Office 2010/11**

Different MS-Office tools, working with MS-Word, creating, editing, formatting and printing documents, working with MS-Excel, data sorting, formulas and functions, graph creation, creating simple and animated presentations with MS-PowerPoint, using MS-Access to create small databases and the respective forms to enter, edit, and delete data.

**Unit 5:- Database fundamentals**

Definition, table, field, record, data types, different types of key, metadata, entity, attributes, different types of relationships, database management system, advantages of DBMS approach, 3-layered database architecture, data independence, different database languages, structured query language (SQL).

**Unit 6:- Introduction to web resource creation**

Introduction to Hypertext markup language (HTML), Extensible hypertext markup language (XHTML), Extensible markup language (XML), Extensible business reporting language (XBRL). Client side and server side programming, fundamentals of creating dynamic, interactive web pages: An introduction to Active Server Page technology, introduction to VBscript.

**Unit 7:- Introduction to Management Information System**

Transaction processing system, Decision support system, Expert systems.

**Practical:**

1. Introduction to different hardware components and their functions.
2. MS-WORD, MS-EXCEL, MS-POWERPOINT & MS-ACCESS
3. Web resource creation.

**Books Recommended:**

- Introduction to Information Technology- ITLEducation Solutions Ltd., Pearson Education.
- Information Technology-Dr.Sushila Madan, Taxman
- Microsoft Office for Windows-S.Sagman, Pearson Education.

- Introduction to Computers – Peter Norton, McGraw Hill
- Information Technology and Management- Turban, Mclean and Wetherbe, John Wiley & Sons.

## 2<sup>nd</sup> Semester

### Course Name: CORPORATE ACCOUNTING

**(Internal Assessment 40 Marks + End Term Exam. 60 Marks)= Total Marks: 100**

Existing based syllabus: UGCBCS

Course Level: 200 to 299

#### **Unit - I: Final Accounts (12 Classes) (20 Marks)**

Preparation of Final Accounts of a Joint Stock Company (as per Companies Act, 2013) with necessary adjustments.

#### **Unit - II Incentive Equity, Buy Back, and Valuation of shares and goodwill:**

**(12 Classes) (20 Marks)**

- i. **Incentive Equity:** Right and Bonus Shares – Meaning, Advantages and Disadvantages, Provisions as per Companies Act, 2013 and their Accounting Treatment.
- ii. **Buy back of shares:** Meaning, Provisions of Companies Act, 2013 and Accounting Treatment.
- iii. **Valuation of shares and goodwill:** Meaning, provision of Companies Act on Valuation of Shares and Valuation of Goodwill, Concepts and calculation: simple problem only.

#### **Unit III: Internal Reconstruction of Companies : (12 Classes) (20 Marks)**

Concept and meaning of Internal Reconstruction, Different forms of Internal Reconstruction; Provisions as per Companies Act and Accounting treatment for Alteration of Share Capital and Reduction of Share Capital; Preparation of Balance Sheet after Internal Reconstruction.

#### **Unit - IV Amalgamation of Companies: (12 Classes) (20 Marks)**

Meaning and objectives; Provisions as per Accounting Standard 14; Amalgamation in the nature of Merger and Purchase; Consideration for Amalgamation; Accounting Treatment for Amalgamation and preparation of Balance Sheet after Amalgamation.

#### **Unit V. Accounts of Holding Company (12 Classes) (20 Marks)**

Concept and meaning of different terms: holding company, subsidiary company, pre-acquisition profit/loss, post acquisition profit/loss, minority interest; cost of control.

Meaning and needs for consolidation of financial statements as per AS 21.

Preparation of consolidated balance sheet of a holding company with one subsidiary.

#### **Note:**

**1. The relevant Indian Accounting Standards in line with the IFRS for all the above topics should be covered.**

**2. Any revision of relevant Indian Accounting Standard would become applicable immediately.**

#### **Suggested Readings:**

1. Hanif and Mukherjee: *Corporate Accounting*
2. B. B. Dam, H C Gautam and others, *Corporate Accounting*, Gayetri Publications, Guwahati
3. K. R. Das & K. M. Sinha. *Corporate Accounting*
4. M.C. Shukla, T.S. Grewal and S.C. Gupta. *Advanced Accounts*. S. Chand & Co., New Delhi.
5. S. N. Maheshwari *Corporate Accounting* -, Vikash Publishing House
6. S. Sehgal & D. Sehgal, *Advanced Accounting* Taxmann Publication
7. *Modern Accounting* by Hanif and Mukherjee, Tata McGraw Hill.
8. V. K. Saxena *Advanced Accounting* - Sultan Chand & sons.

**Objectives:** To help the students to acquire the conceptual knowledge of the corporate accounting and to learn the techniques of preparing the financial statements.

**Course Outcome:** The learning outcomes of corporate accounting include the ability to analyze and interpret financial statements, apply accounting standards and principles to prepare accurate financial reports, and make informed financial decisions based on a thorough understanding of corporate financial performance

No. of Contact Classes: 60

Name of the Designer: Prof. Prashanta Sharma, Dr. Upasana Borpujari, Gauhati University,  
prs@gauhati.ac.in, upasna.borpujari@gmail.com

## 2<sup>nd</sup> Semester

### Course Name: Principles and Practice of Management

**(Internal Assessment 40 Marks + End Term Exam. 60 Marks)= Total Marks: 100**

**Total Marks: 100**

Existing based syllabus: UGCBCS

Course Level: 200 to 299

Unit 1: Introduction: Management theories- classical, neo-classical ((Hawthorne Experiments) and (Mary Parker Follet)-modern theory of management; (Systems Approach; Contingency Approach – and Peter Drucker & Michael Porter contribution to modern school of management)

(12 Classes) (20 Marks)

Unit 2: Planning: Planning Premises and elements, limitations of planning-Environment analysis and SWOT analysis [concept and elements]. (12 Classes) (20 Marks)

Unit 3. Motivation: -Motivation Theory- needs (including Maslow's theory), incentives, Equity and two-factor theory (Herzberg); McGregor Theory X and Theory, Goal Setting Theory, Reinforcement theory). (12 Classes) (20 Marks)

Unit 4: Leadership: - Leadership Theory –Trait, Situational, Behavioural and Contemporary theories of Leadership), Blake & Mouton's Managerial Grid theory, Transactional Vs Transformational Leadership. (12 Classes) (20 Marks)

Unit 5: Contemporary Issues in Management: Management challenges in the present-day Context- (Digitization, Automation and Artificial Intelligence (AI) of the work processes, Globalization Uncertainties,), Workplace diversity. (12 Classes) (20 Marks)

### Suggested Readings:

- Drucker, P. F. (1954). The Practice of Management. New York: Harper & Row.
- Drucker, P. F. (1999). Management Challenges for the 21st Century. Harper Collins Publishers Inc.
- Chakraborty, S. K. (1997). Human Values for Managers. Wheeler Publishing
- Griffin. (2013). Management Principles and Application. Cengage.
- Koontz, H., & Wehrich, H. (2012). Essentials of Management: An International and Leadership Perspective. McGraw Hill Publications
- Laasch, O. (2022). Principles of Management, 2e, Sage Textbook
- Mitra, J. K. (2018). Principles of Management. Oxford University Press.
- Rao, V. S. P. (2020). Management Principles and Applications. Taxmann Publications.
- Sharlekar, S. A. (2010). Management (Value-Oriented Holistic Approach). Himalaya Publishing House. (Chapters 3 and 4)
- Tulsian, P. C., & Pandey, V. (2021). Business Organisation & Management. Pearson Education, India

No. of Contact Classes: 60

Course Objective: The objective of the course on principles and practice of management is to provide students with a comprehensive understanding of the fundamental principles, theories, and techniques of management.

Learning Outcomes: By the end of the course, students will be able to apply management principles and theories in practical situations, demonstrate effective leadership skills, analyze and solve management problems, and make informed decisions to enhance organizational effectiveness

**Course Designer:** Dr. Tilak Ch. Das, Prof. Aparajeeta Borkakoty, Gauhati University,  
tilak@gauhati.ac.in, apara\_jeeta@yahoo.com

## 2<sup>nd</sup> Semester

### Course Name: PRINCIPLES OF MARKETING

(Internal Assessment 40 Marks + End Term Exam. 60 Marks)= Total Marks: 100

Existing based syllabus: UGCBCS

Course Level: 200 to 299

#### Contents:

**Unit1:Introduction:** Nature, scope and importance of marketing; Evolution of marketing; Selling vs Marketing; Marketing mix, Marketing environment: concept, importance, and components (Economic, Demographic, Technological, Natural, Socio-Cultural and Legal).  
(12 Classes) (20 Marks)

**Unit2:** Consumer Behaviour: Nature and Importance, Consumer buying decision process; Factors influencing consumer buying behaviour.  
Market segmentation: concept, importance and bases; Target market selection; Positioning concept, importance and bases; Product differentiation vs. market segmentation.  
(12 Classes) (20 Marks)

**Unit3:Product:** Concept and importance, Product classifications; Concept of product mix; Branding, packaging and labeling; Product-Support Services; Product life-cycle; New Product Development Process; Consumer adoption process. (12 Classes) (20 Marks)

**Unit4:Pricing:Significance.Factorsaffectingpriceofaproduct.Pricingpoliciesandstrategies.**  
Distribution Channels and Physical Distribution: Channels of distribution - meaning and importance; Types of distribution channels; Functions of middleman; Factors affecting choice of distribution channel; Wholesaling and retailing; Types of Retailers; e-tailing, Physical Distribution.  
(12 Classes) (20 Marks)

**Unit5:Promotion:** Nature and importance of promotion; Communication process; Types of promotion: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics; Promotion mix and factors affecting promotion mix decisions; Recent developments in marketing: Social Marketing, online marketing, direct marketing, services marketing, green marketing, Rural marketing; Consumerism  
(12 Classes) (20 Marks)

#### Suggested Readings:

1. Kotler, Philip, Gary Armstrong, Prafulla Agnihotri and Ehsanul Haque. *Principles of Marketing*. 13<sup>th</sup> edition. Pearson Education.
2. Michael, J. Etzel, Bruce J. Walker, William J Stanton and Ajay Pandit. *Marketing: Concepts and Cases*. (Special Indian Edition), McGraw Hill Education
3. William D. Perreault, and McCarthy, E. Jerome., *Basic Marketing*. Pearson Education.
4. Majaro, Simon. *The Essence of Marketing*. Pearson Education, New Delhi.
5. The Consumer Protection Act 1986.
6. Iacobucci and Kapoor, *Marketing Management: A South Asian Perspective*. Cengage Learning.
7. Dhruv Grewal and Michael Levy, *Marketing*, McGraw Hill Education.
8. Chhabra, T.N., and S.K. Grover. *Marketing Management*. Fourth Edition. Dhanpat Rai & Company.
9. Neeru Kapoor, *Principles of Marketing*, PHI Learning
10. Rajendra Maheshwari, *Principles of Marketing*, International Book House

No. of contact Classes: 60

Designer Name: Dr. Angana Borah, Dr. Saptadweepa Shandilya Gauhati University,  
[angana.ghat@gmail.com](mailto:angana.ghat@gmail.com), [saptashandilya@gmail.com](mailto:saptashandilya@gmail.com)

Course Objective: The objective of the course on principles of marketing is to provide students with a comprehensive understanding of the fundamental concepts, strategies, and techniques used in marketing.

Learning Outcomes: By the end of the course, students will be able to analyze consumer behavior, develop marketing strategies, utilize marketing tools and techniques, and evaluate marketing campaigns to effectively target and engage customers in diverse market environments.

2<sup>nd</sup> Semester

Course Name: Business Economics (Multi disciplinary)

Credit: 3

(Internal Assessment 30 Marks + End Term Exam. 45 Marks)=Total Marks: 75

Unit-1: Business Economics

Meaning-Definitions-Characteristics-Scope of Business Economics-  
Uses and Objectives of Business

economics performance, Micro & Macro Economic concepts

Economics-Business ethics in

Unit 2: Theory of Demand and Analysis

Demand-Demand Determinants-Law of Demand-Characteristics-Exceptions-Elasticity of Demand-  
Price Elasticity - Types - Determining Factors - Change in Demand and Elasticity of Demand -  
Business Applications of Price Elasticity - Concepts of Income and Cross Elasticity of Demand -  
Price Elasticity of Demand, demand forecasting-methods of demand forecasting-  
Survey of buyer's intention- Collective opinion-smoothing techniques, analysis of time  
series and trend projection

Unit 3: Cost and Production Function

Cost concepts and classifications, Cost determinants, Cost-output relationship in the Short and  
Long run, Economies and Diseconomies of Scale, Production Function with One Variable Input -  
Law of Variable Proportions, Production Function with Two Variable Input-Law of Returns to  
Scale, Equilibrium Through Isoquants and Isocosts.

Unit 4: Market Structure

Perfect Competition - Features - Price and Output Determination - Influence of Time Element  
on Price and Output, comparison between market price and normal price, Monopoly - Features -  
Price and Output Determination-Price Discrimination-  
Price Output Determination Under Discriminating Monopoly, Monopolistic Competition-  
Features Price and Output Determination in Short Run and in Industry-Features of  
Duopoly and Oligopoly.

Unit 5: Economic Environment of Business Decision making:

GNP and GDP, Consumption savings and Capital Formation, Money Supply and Monetary  
Policy, Employment, Unemployment and Full Employment

**Books for Reference:**

- D. M. Mithani: Business Economics. Koutsiyannis, Modern Micro Economic Theory
- Dr. P.N. Reddy & H.R. Appanaiah: Essentials of Business Economics.
- K.K. Dewett: Economic Theory.
- M.L. Seth: Test Book of Economic Theory.
- Mote V.L. Peul. S & G.S. Gupta: Managerial Economics, TMH.
- Sankaran: Business Economics.
- Varshney & Maheswari: Managerial Economics

**2<sup>nd</sup> Semester**  
**Course Name: Trade and Commerce in India (VAC)**  
**Credit: 2**

**(Internal Assessment 20 Marks + End Term Exam. 30 Marks) = Total Marks: 50**

**UNIT-1**

Trade and Commerce: Nature and Scope, Significance, Types of Trade and Business, Trade and Commerce in Ancient India, Pre-independence India and Post-independence India, Growth and Development in Different Sectors: Primary, Secondary and Tertiary Sectors.

**UNIT-2**

Natural Resources: Renewable and Non-renewable Resources, Agriculture- Types of Land, Use of Land, Major Crops- Food and Non-food crops, Importance of Agriculture, Prospects and Challenges, Major Crops, Tea and Rubber Plantation in Assam.

Forest Resources- Forest and Status of forests in Assam, Need for Protection of Forestry, Forest Conservation Act, Compensatory Afforestation Bill, Forest Rights Act and its Relevance.

Mineral Resources- Minerals, Use of Minerals, Mineral resources in India and Assam.

**UNIT-3**

Industry- Manufacturing Sector- Agriculture based industry, Mineral based industry.

Service Sector- Transportation-

Roadways, Railways, Airways and Waterways, Banking and Insurance, Tourism industry in India and Assam.

**UNIT-4**

Some Great Entrepreneurs of India: Dhirubhai Ambani, Jehangir Ratanji Dadabhai Tata, NR Narayana Murthy, Shiv Nadar, Lakshmi Niwas Mittal, Ghanshyam Das Birla, Azim Premji.

Some Great Entrepreneurs of Assam: Maniram Dewan, Dilip Barooah, Hemendra Prasad Barooah, Kamal Kumari Barooah, Ranjit Barthakur, Radha Govinda Baruah.

**Suggested Books/Readings:**

1. The History of Indian Business, P N Agarwala, Vikas Publishing House Pvt Ltd.
2. Trade and Commerce in Ancient India, Balram Srivastava, Chowkhamba Publications, Varanasi
3. Economic and Commercial Geography, C B Matoria, Shiva Lal Agarwal & Co.
4. Commercial Geography, Vinod N Patel, Oxford Book Company.

**2<sup>nd</sup>Semester**

**Course Name: English Communication (AEC)**

**Credit: 2**

**(Internal Assessment 20 Marks + End Term Exam. 30 Marks) =Total Marks: 50**

**(For detail syllabus refer to the common course uploaded in the Gauhati University website)**

## 2<sup>nd</sup> Semester

Course Name: E- COMMERCE (SEC)

Credit: 2

**(Internal Assessment 12 Marks + Practical 25 Marks + End Term Exam. 15 Marks)=Total Marks: 50**

### Unit 1: Introduction:

Meaning, nature, concepts, advantages, disadvantages and reasons for transacting online, types of E-Commerce, e-commerce business models (introduction, key elements of a business model and categorizing major E-commerce business models), forces behind e-commerce.

Technology used in E-commerce: The dynamics of worldwide web and internet (meaning, evolution and features); Designing, building and launching e-commerce website (A systematic approach involving decisions regarding selection of hardware, software, outsourcing vs. in-house development of a website)

### Unit 2: Security and Encryption:

Need and concepts, the e-commerce security environment: (dimension, definition and scope of e-commerce security), security threats in the e-commerce environment (security intrusions and breaches, attacking methods like hacking, sniffing, cyber-vandalism etc.),

technology solutions (Encryption, security channels of communication, protecting networks and protecting servers and clients),

### Unit 3: E-payment System:

Models and methods of e-payments (Debit Card, Credit Card, Smart Cards, e-money), digital signatures (procedure, working and legal position), payment gateways, online banking (meaning, concepts, importance, electronic fund transfer, automated clearinghouse, automated ledger posting), risks involved in e-payments.

### Unit 4: On-line Business Transactions:

Meaning, purpose, advantages and disadvantages of transacting online, E-commerce applications in various industries like {banking, insurance, payment of utility bills, online marketing, e-tailing (popularity, benefits, problems and features), online services (financial, travel and career), auctions, online portal, online learning, publishing and entertainment} Online shopping (amazon, nykaa, alibaba, flipkart, etc.)

### Unit 5: Website designing

Introduction to HTML; tags and attributes: Text Formatting, Fonts, Hypertext Links, Tables, Images, Lists, Forms, Frames, Cascading Style Sheets.

Note:

#### 1. One Credit for Practical Lab

#### Suggested Readings

1. Kenneth C. Laudon and Carlo Guercio Traver, *E-Commerce*, Pearson Education.
2. David Whiteley, *E-commerce: Strategy, Technology and Applications*, McGraw Hill Education
3. Bharat Bhaskar, *Electronic Commerce: Framework, Technology and Application, 4<sup>th</sup> Ed.*, McGraw Hill Education
4. P T Joseph, *E-Commerce: An Indian Perspective*, PHI Learning
5. K K Bajaj and Debjani Nag, *E-commerce*, McGraw Hill Education
6. T N Chhabra, *E-Commerce*, Dhanpat Rai & Co.
7. Sushila Madan, *E-Commerce*, Taxmann

Major papers

Specialization:

1. Human Resource Management
2. Accounting
3. Marketing Management
4. Finance

**1. Specialization: Human Resource Management**

Course Name: Human Resource Management (Major 1)

3<sup>rd</sup> Semester

Credit: 4

**(Internal Assessment 40 Marks + End Term Exam. 60 Marks)= Total Marks: 100**

Existing based syllabus: UGCBCS

Course Level: 300 to 399

**Unit 1: Introduction**

Human Resource Management: Concept, Activities and Functions, Concept of Human Capital, Role Status and competencies of HR Manager, HR Policies, HRM vs HRD. Emerging Challenges of Human Resource Management; Empowerment; Downsizing; Human Resource Information System and Human Resource Accounting. (12 Classes) (20 Marks)

**Unit 2: Acquisition of Human Resource**

Human Resource Planning- Quantitative and Qualitative dimensions; job analysis – job description and job specification; Recruitment- Process, Methods, Sources, Selection – Concept and process; test and interview; placement and induction (12 Classes) (20 Marks)

**Unit 3: Training and Development**

Concept and Importance; Identifying Training and Development Needs; Training Programmes, Types, Evaluating Training Effectiveness; Training Process Outsourcing; Management Development; Career Development, Managing employee well being and concept of work life balance and quality of work life. (12 Classes) (20 Marks)

**Unit 4: Performance Appraisal**

Nature, objectives and importance; Modern techniques and systems of performance appraisal; potential appraisal and employee counseling; transfers and promotions; Compensation: concept and policies; job evaluation; methods of wage payments and incentive plans; fringe benefits. (12 Classes) (20 Marks)

**Unit 5: Maintenance**

Employee health and safety; employee welfare; social security; Employer-Employee relations- an overview; concept of redeployment, redundancy, attrition, VRS, downsizing, layoffs and retrenchment, ethics and HRM. (12 Classes) (20 Marks)

**Suggested Readings:**

1. Gary Dessler. *A Framework for Human Resource Management*. Pearson Education.
2. DeCenzo, D.A. and S.P. Robbins, *Personnel/Human Resource Management*, Pearson Education.
3. Bohlendar and Snell, *Principles of Human Resource Management*, Cengage Learning
4. Ivancevich, John M. *Human Resource Management*. McGraw Hill.
5. Wreather and Davis. *Human Resource Management*. Pearson Education.
6. Robert L. Mathis and John H. Jackson. *Human Resource Management*. Cengage Learning.
7. TN Chhabra, *Human Resource Management*, Dhanpat Rai & Co., Delhi
8. Biswajeet Pattanayak, *Human Resource Management*, PHI Learning
9. Neeru Kapoor, *Human Resource Management*, Taxmann Publication

**Note: Latest edition of text books may be used.**

**Course objective:** To provide students with a comprehensive understanding of the principles and practices of managing human resources in organizations.

**Learning outcome:** Students will be able to apply various HR strategies and techniques to effectively recruit, select, develop, and retain employees.

No. of Contact Classes: 60

Name of the Designer: :Dr. Tilak Ch. Das, Prof. AparajeetaBorkakoty, Gauhati University,  
tilak@gauhati.ac.in, apara\_jeeta@yahoo.com

### **Course Name: Entrepreneurship (Major 2)**

**Credit: 4**

**(Internal Assessment 40 Marks + End Term Exam. 60 Marks)= Total Marks: 100**

Existing based syllabus: UGCBCS

Course Level: 300 to 399

Contents:

Unit 1: Introduction to Entrepreneurship

Concepts, traits, determinants and importance of entrepreneurship; Creative behavior; Evolution of entrepreneurship- theories and thoughts, Entrepreneurial eco-system, entrepreneurship and economic development, barriers to entrepreneurship, Dimensions of entrepreneurship, entrepreneurship vs. intrapreneurship (15 Lectures)(25 Marks)

Unit 2: Entrepreneurship and Micro, Small and Medium Enterprises

Role of business houses and family business in India; The contemporary role models in Indian business: their values, business philosophy and behavioural orientations; Conflict in family business and its resolution.

(15 Lectures)(25 Marks)

Unit 3: Public and private partnership in business, support and sustainability of entrepreneurship. Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation, The concept, role and functions of business incubators, Mobilising resources for start-up—angel investors, venture capital and private equity fund.

(15 Lectures) (25 Marks)

Unit 4: Sources of business ideas and tests of feasibility.

Significance of writing the business plan/ project proposal; Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning & control; preparation of project report (various aspects of the project report such as size of investment, nature of product, market potential may be covered); Project submission/ presentation and appraisal thereof by external agencies, such as financial/non-financial institutions

(15 Lectures)(25 Marks)

Suggested Readings:

1. Kuratko and Rao, *Entrepreneurship: A South Asian Perspective*, Cengage Learning.
2. Robert Hisrich, Michael Peters, Dean Shepherd, *Entrepreneurship*, McGraw-Hill Education
3. Desai, Vasant. *Dynamics of Entrepreneurial Development and Management*. Mumbai, Himalaya Publishing House.
4. Dollinger, Mare J. *Entrepreneurship: Strategies and Resources*. Illinois, Irwin.
5. Holt, David H. *Entrepreneurship: New Venture Creation*. Prentice-Hall of India, New Delhi.
6. Plsek, Paul E. *Creativity, Innovation and Quality*. (Eastern Economic Edition), New Delhi: Prentice-Hall of India. ISBN-81-203-1690-8.
7. Singh, Nagendra P. *Emerging Trends in Entrepreneurship Development*. New Delhi: ASEED.
8. SS Khanka, *Entrepreneurial Development*, S. Chand & Co, Delhi.
9. K Ramachandran, *Entrepreneurship Development*, McGraw-Hill Education
10. SIDBI Reports on Small Scale Industries Sector.

Note: Latest edition of text books may be used.

**Course objective:** To enable students to understand the key concepts, processes, and challenges involved in starting and managing a business venture.

**Learning outcome:** Students will be able to develop a comprehensive business plan, assess market opportunities, and apply entrepreneurial strategies to successfully launch and grow a business.

No. of Contact Classes: 60

Name of the Designer: Prof. AparajeetaBorkakoty, Gauhati University, apara\_jeeta@yahoo.com

**Course Name: BUSINESS LAWS (Major 3)**

**Credit: 4**

**(Internal Assessment 40 Marks + End Term Exam. 60 Marks) = Total Marks: 100**

Existing based syllabus: UGCBCS

Course Level: 300 to 399

Contents

**Unit 1: The Indian Contract Act, 1872: General Principle of Law of Contract**

Contact- meaning, characteristics and kinds

- a) Essentials of a valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects.
- b) Void agreements
- c) Discharge of a contract – modes of discharge, breach and remedies against breach of contract.
- d) Contingent contracts
- e) Quasi – contracts

**(12 Classes) (20 Marks)**

**Unit 2: The Indian Contract Act, 1872: Specific Contract**

- a) Contract of Indemnity and Guarantee
- b) Contract of Bailment
- c) Contract of Agency

**(12 Classes) (20 Marks)**

**Unit 3: The Sale of Goods Act, 1930**

- a) Contract of sale, meaning and difference between sale and agreement to sell.
- b) Conditions and warranties
- c) Transfer of ownership in goods including sale by a non-owner
- d) Performance of contract of sale
- e) Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer.

**(12 Classes) (20 Marks)**

**Unit 4: Partnership Laws**

**A) The Partnership Act, 1932**

- a. Nature and Characteristics of Partnership
- b. Registration of a Partnership Firms
- c. Types of Partners
- d. Rights and Duties of Partners
- e. Implied Authority of a Partner
- f. Incoming and outgoing Partners
- g. Mode of Dissolution of Partnership

**B) The Limited Liability Partnership Act, 2008**

- a) Salient Features of LLP
- b) Differences between LLP and Partnership, LLP and Company
- c) LLP Agreement,
- d) Partners and Designated Partners
- e) Incorporation Document
- f) Incorporation by Registration
- g) Partners and their Relationship

**(12 Classes) (20 Marks)**

**Unit 5 (A): The Negotiable Instruments Act 1881**

**Meaning, Characteristics, and Types of Negotiable Instruments: Promissory Note, Bill of Exchange, Cheque**

- a) Holder and Holder in Due Course, Privileges of Holder in Due Course.
- b) Negotiation: Types of Endorsements
- c) Crossing of Cheque
- d) Bouncing of Cheque

**5(B): Right to Information Act 2005:** Important definitions, object, scope, obligation of public authorities under the act; rights for obtaining information; disposal of request, information commission, appeal and penalties.

**(12 Classes) (20 Marks)**

**Suggested Readings:**

1. M.C.Kuchhal, and Vivek Kuchhal, *Business Law*, Vikas Publishing House, New Delhi.
2. Avtar Singh, *Business Law*, Eastern Book Company, Lucknow.
3. Ravinder Kumar, *Legal Aspects of Business*, Cengage Learning
4. SN Maheshwari and SK Maheshwari, *Business Law*, National Publishing House, New Delhi.
5. Aggarwal S K, *Business Law*, Galgotia Publishers Company, New Delhi.
6. Bhushan Kumar Goyal and Jain Kinneri, *Business Laws*, International Book House
7. Sushma Arora, *Business Laws*, Taxmann Publications.
8. Akhileshwar Pathak, *Legal Aspects of Business*, McGraw Hill Education, 6<sup>th</sup> ed.
9. P C Tulsian and Bharat Tulsian, *Business Law*, McGraw Hill Education
10. Sharma, J.P. and Sunaina Kanojia, *Business Laws*, Ane Books Pvt. Ltd., New Delhi

**Note: Latest edition of text books may be used.**

Name of the Designer: Department of Commerce, [commerce@gauhati.ac.in](mailto:commerce@gauhati.ac.in)

Course objective: To gain knowledge of the branches of law which relate to business transactions, certain corporate bodies and related matters.

Course Outcome: On completion of this course, learners will be able to: appreciate the relevance of business law to individuals and businesses and law in an economic and social context.

No. of Contact Classes: 60

Name of the Designer: Prof. Aparajeeta Borkakoty, Gauhati University, [apara\\_jeeta@yahoo.com](mailto:apara_jeeta@yahoo.com)

**3<sup>rd</sup> Semester**  
**Course Name: BUSINESS STATISTICS (Multi-Disciplinary)**  
**Credit 3**

**(Internal Assessment 30 Marks + End Term Exam. 45 marks) = Total Marks 75**

**Unit 1: Statistical Data and Descriptive Statistics**

- a. Nature and Classification of data: univariate, bivariate and multivariate data; time-series and cross-sectional data
- b. Measures of Central Tendency i. Mathematical averages including arithmetic mean, geometric mean and harmonic mean. Properties and applications. ii. Positional Averages Mode and Median (and other partition values including quartiles, deciles, and percentiles).
- c. Measures of Variation: absolute and relative. Range, quartile deviation, mean deviation, standard deviation, and their coefficients, Properties of standard deviation/variance d. Skewness: Meaning, Measurement using Karl Pearson and Bowley's measures; Concept of Kurtosis

**Unit 2: Probability and Probability Distributions**

- a. Theory of Probability. Approaches to the calculation of probability; Calculation of event probabilities. Addition and multiplication laws of probability (Proof not required); Conditional probability
- b. Expectation and variance of a random variable, Probability distribution of a random variable.
- c. Probability distributions: Binomial, Poisson and Normal distribution (probability function and properties (proof not required)) simple problems related to the distributions

**Unit 3: Simple Correlation and Regression Analysis**

- a. Correlation Analysis: Meaning of Correlation: simple, multiple and partial; linear and non-linear, Correlation and Causation, Scatter diagram, Pearson's co-efficient of correlation; calculation and properties (Proof not required). Rank Correlation, Interpretation of various values of correlation co-efficient.
- b. Regression Analysis: Principle of least squares and regression lines, Regression equations and estimation; Properties of regression coefficients; Relationship between Correlation and Regression coefficients;

**Unit 4: Sampling Concepts, Sampling Distributions, Estimation and testing of Hypothesis**

- Sampling: Populations and samples, Parameters and Statistic, Census vs Sampling. Sampling methods (including Simple Random sampling, Stratified sampling, Systematic sampling, Judgments sampling, and Convenience sampling)
- Concept of Sampling distributions and Estimation: Point and Interval estimation of means (large samples) and sample proportion. Characteristics of a good estimation. Testing of hypothesis-concepts of Null hypothesis, alternative hypothesis, and level of significance, test of significance, one-tailed and two-tailed test and errors in testing hypothesis.

**Unit 5: Time Series Analysis**

- Components of time series; Additive and multiplicative models; Trend analysis: Fitting of trend line using principle of least squares – linear case. Determination of trend by semi-average and moving average. Uses of Time Series analysis.

**Suggested Readings:-**

1. Gupta, S.C, Fundamentals of statistics – Himalaya Publishing House.
2. Murray, R Spiegel, Larry J. Stephens, Narinder Kumar. Statistics (Schaum's Outline Series)

3. Hazarika, Padmalochan, Business Statistics – S. Chand

4. Bhowal, M. K. Fundamentals of Business Statistics (Asian Books Private Limited)

### **3<sup>rd</sup> Semester**

#### **New Venture Planning (SEC 3)**

**Credit: 3**

**(Internal Assessment 30 Marks + End Term Exam. 45 marks) = Total Marks 75**

**Objective:** The curriculum aims at giving exposure to students regarding different aspects of setting up a new business. After completing the course student should be able to develop an understanding of the process of identifying various sources of new business ideas of products and services. The understanding of this paper will help them to examine, evaluate and approach different sources of finance, the nature of marketing effort required and to develop a comprehensive business plan.

#### **Unit I: Starting New Ventures**

Opportunity identification. The search for new ideas, source of innovative ideas. Techniques for generating ideas. Entrepreneurial imagination and creativity. The role of creative thinking. Developing your creativity. Impediments to creativity.

#### **Unit II: Methods to Initiate Ventures**

The pathways to New Venture for Entrepreneurs, Creating New Ventures. Acquiring an established Venture; Advantages of acquiring an ongoing Venture. Examination of key issues. Franchising. How a Franchise works. Franchise law; Evaluating the franchising opportunities.

#### **Unit III: Legal Challenges in Setting up Business**

Intellectual Property protection: Patents, Trademarks, and Copyrights. Requirements and Procedure for filing a Patent, Trademark and Copyright, Legal acts governing businesses in India. Identifying Form of Organisation; Sole proprietorship, Partnership, Limited Liability Partnership and Company.

#### **Unit-IV: the Search for Entrepreneurial Capital**

The Entrepreneur's Search for Capital. The Ventures Capital Market. Criteria for evaluating New – Venture proposals. Evaluating the Venture Capitalist. Financing stages. Alternate Sources of Financing for Indian Entrepreneurs. Bank Funding. Government Policy Packages. State Financial Corporations (SFCs). Business Incubators and Facilitators. Informal risk capital; Angel Investors.

#### **Unit V: The Marketing Aspects of New Ventures**

Developing a Marketing Plan: Customer Analysis, Sales Analysis and Competition Analysis. Market Research. Sales Forecasting. Evaluation. Pricing Decision.

#### **Unit VI: Business Plan Preparation for New Ventures**

Business Plan; Concept, pitfalls to Avoid in Business Plan. Benefits of a Business Plan. Developing a Well-Conceived Business Plan. Elements of a Business Plan; Executive Summary; Business Description. Marketing; Market niche and Market Shares. Research. Design and Development. Operations. Management, Finance. Critical-Risk. Harvest Strategy. Milestone Schedule.

Suggested Case Studies: Case studies related to business or start ups in e-commerce, services, retailing, travel and hospitality.

### **3<sup>rd</sup> Semester**

#### **E-Filing of Returns (SEC 2)**

**Credit: 3**

**(Internal Assessment 30 Marks + End Term Exam. 45 marks) = Total Marks 75**

Objective: To provide the students the concepts and practical knowledge about electronic filing of returns.

#### Unit I: Conceptual Framework

Meaning of e-filing; difference between e-filing and manual filing of returns; benefits and limitations of e-filing, E-filing process and relevant notifications.

#### Unit II: Income Tax and E-Filing of ITRs

Introduction to income tax – basic terminology, types of assesses, income taxable under different heads.

Basics of computation of total income and tax liability, deductions available from gross total income, PAN Card, due date of filing of income tax return.

Instructions for filing form ITR-1, ITR-2, ITR\_3, ITR-4, ITR-4S, ITR-5, ITR-

6. Introduction to income tax Portal; preparation of electronic return (practical workshops).

#### Unit III: TDS and E-filing of TDS returns

Introduction to the concept of TDS; provision regarding return of TDS; types of forms for filing TDS returns; practical workshop on e-filing of TDS return.

#### Unit IV: Goods & Service Tax (GST) and E-Filing of GST Returns

Introduction to Goods & Service Tax; relevant notifications regarding e-filing of GST return; steps for preparing GST returns; practical workshop on e-filing of GST returns.

#### Suggested Readings:

1. Ahuja, Girish and Gupta, Ravi, Systematic Approach to Income Tax, Bharat Law House, Delhi

Note: Latest edition of text books/bare Act may be

used. Softwares:

1. Excel Utility available at [incometaxindiafiling.gov.in](http://incometaxindiafiling.gov.in)

\*\*Any subsequent amendment to the relevant Act may be incorporated accordingly.

**Course Name: Fundamentals of Financial Management (Major 4)**  
**4<sup>th</sup> Semester**

Credit: 4

**(Internal Assessment 40 Marks + End Term Exam. 60 Marks) = Total Marks: 100**

Existing based syllabus: UGCBCS

Course Level: 400 to 499

**CONTENTS**

**Unit 1: Introduction**

Nature, scope and objective of Financial Management, Time value of money, Risk and return (including Capital Asset Pricing Model), Valuation of securities – Bonds and Equities  
(12 Classes) (20 Marks)

**Unit 2: Investment Decisions**

The Capital Budgeting Process, Cashflow Estimation, Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index, Capital budgeting under Risk – Certainty Equivalent Approach and Risk-Adjusted Discount Rate.  
(12 Classes) (20 Marks)

**Unit 3: Financing Decisions**

Cost of Capital and Financing Decision: Sources of long-term financing Estimation of components of cost of capital. Methods for Calculating cost of equity capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average cost of capital (WACC) and Marginal cost of capital. Capital structure – Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating and financial leverage; Determinants of capital structure  
(12 Classes) (20 Marks)

**Unit 4: Dividend Decisions**

Theories for Relevance and irrelevance of dividend decision for corporate valuation; Cash and stock dividends; Dividend policies in practice  
(12 Classes) (20 Marks)

**Unit 5: Working Capital Decisions**

Concepts of working capital, the risk-return trade off, sources of short-term finance, working capital estimation, cash management, receivables management, inventory management and payables management.  
(12 Classes) (20 Marks)

Note:

1. In addition the students will work on Spreadsheet for doing basic calculations in finance (Unit 2 and 3 above) and hence can be used for giving students subject related assignments for their internal assessment.

2. There shall be 4 Credit Hrs. for Lectures + one Credit Hr. (Two Practical Periods per week per batch) for Practical Lab + one credit Hr for tutorials (per group)

**Suggested Readings**

1. James C. Van Horne and Sanjay Dhamija, *Financial Management and Policy*, Pearson Education
2. Levy H. and M. Sarnat. *Principles of Financial Management*. Pearson Education
3. Brigham and Houston, *Fundamentals of Financial Management*, Cengage Learning
4. Khan and Jain. *Basic Financial Management*, McGraw Hill Education
5. Prasanna Chandra, *Fundamentals of Financial Management*. McGraw Hill Education
6. Singh, J.K. *Financial Management - text and Problems*. Dhanpat Rai and Company, Delhi.
7. Rustagi, R.P. *Fundamentals of Financial Management*. Taxmann Publication Pvt. Ltd.

Course Objective: The objective of the Fundamentals of Financial Management course is to provide students with a comprehensive understanding of the basic principles and concepts of financial management in order to make sound financial decisions.

Learning Outcomes:

1. Students will gain knowledge of financial analysis techniques and be able to interpret financial statements to evaluate the financial health of a company.
2. Students will develop the skills to assess investment opportunities, calculate the cost of capital, and make informed capital budgeting decisions.

No. of Contact Classes: 60

Name of the Designer: Prof. S.K. Mahapatra, Gauhati University, [skm27gu@gmail.com](mailto:skm27gu@gmail.com)

Course Name: **Labour Laws(Major 5)**

Credit 4

**(Internal Assessment 40 Marks + End Term Exam. 60 Marks)= Total Marks: 100**

Existing based syllabus: UGCBCS

Course Level: 400 to 499

Unit I: Introduction

(15 Lecture) (25 Marks)

Meaning, classifications, history and development of Labour Legislations in India, Laws related working conditions.

- Factories Act 1948
- Shops and Establishment Act
- Contract Labour (Abolition and Regulation Act)
- Plantations Act
- Mines Act

Unit II Legislations related to wages

(15 Lecture) (25 Marks)

- Minimum Wages Act 1948
- Payment of Wages Act 1936
- Equal Remuneration Act

Unit III: Legislations related to Employment and Service Conditions

(15 Lecture) (25 Marks)

- Industrial Disputes Act 1947
- Trade Unions Act 1926
- Industrial Employment (Standing Order) Act

Unit IV: Some aspects of agricultural labour, types of Unorganised Labour and statutory safeguard.

(15 Lecture) (25 Marks)

Suggested Readings:

- Sharma, J.P., Simplified Approach to Labour Laws. Bharat Law House (P) Ltd.
- VenkatRatnam, C.S. Industrial Relations: Text and Cases, Oxford University Press, Delhi.
  - Mamoria, Mamoria and Gankar (2010), Dynamics of Industrial Relations. Himalaya Publishing House, Delhi.
- MonappaArun (2012), Industrial Relations and Labor laws. Tata McGraw Hill Edition, New Delhi
- Monappa, A., Nambudiri, R., &Selvaraj P. (2012), Industrial Relations and Labour Laws. New Delhi: Tata McGraw Hill Education.
- Sinha, P.R.N., Sinha, InduBala and Shekhar (2017), SeemaPriyadarshini,,Industrial Relations, Trade Unions and Labour Legislation, Pearson Education,

**Course objective:** To familiarize students with the legal framework governing employment relationships and labour rights.

**Learning outcome:** Students will acquire a thorough understanding of labour laws and regulations, enabling them to interpret and apply legal provisions in the workplace.

No. of Contact Classes: 60

Name of the Designer: Prof. AparajeetaBorkakoty, Gauhati University, [apara\\_jeeta@yahoo.com](mailto:apara_jeeta@yahoo.com)

**Course Name: Industrial Relations (Major 6)**  
**Credit 4**

**(Internal Assessment 40 Marks + End Term Exam. 60 Marks)= Total Marks: 100**

Existing based syllabus: UGCBCS

Course Level: 400 to 499

Unit I: Introduction to Industrial Relations (15 Lecture) (25 Marks)

Background, evolution, approaches to Industrial Relations, History of Industrial Relation in India, Pre and Post Independence, Indicators of the State of Industrial Relations.

Unit II: Trade Unions (15 Lecture) (25 Marks)

Theoretical framework and foundations, characteristics, Managing India Trade Unions, New Role of trade unions in context of globalisation, IT, trade Negotiations and Collective Bargaining, Problems of Trade Unions.

Unit III: Industrial Disputes (15 Lecture) (25 Marks)

Nature & Causes, Industrial conflicts, grievances and handling, classification of Industrial Disputes. Dispute Resdution, workers Participation in Management Machinery.

Unit IV: Contemporary Issues in Industrial Resolution, Employee Participation in Labour Management, Labour Policy, economic policy and industrialisation. Industrial Relations and technological change India and International Labour Standards. (15 Lecture) (25 Marks)

**Suggested Readings:**

1. PK Padhi, Industrial Relations and Labour Law, PHI Learning
2. ArunMonappa, Industrial Relations and Labour Law, McGraw Hill Education
3. SC Srivastav, Industrial Relations and Labour Law, Vikas Publishing House
4. C.S VenkataRatnam, Industrial Relations, Oxford University Press
5. P.L. Malik's Handbook of Labour and Industrial Law, Vol 1 and 2, Eastern Book Company
6. JP Sharma, Simplified Approach to Labour Laws, Bharat Law House (P) Ltd

**Course objective:** To develop students' knowledge and understanding of the complex relationship between employers, employees, and trade unions in the workplace.

**Learning outcome:** Students will gain the ability to analyze and manage employment relationships, negotiate collective bargaining agreements, and handle workplace conflicts effectively.

No. of Contact Classes: 60

Name of the Designer: Dr. Tilak Ch. Das, Prof. AparajeetaBorkakoty, Gauhati University,  
tilak@gauhati.ac.in, [apara\\_jeeta@yahoo.com](mailto:apara_jeeta@yahoo.com)

**Course Name: Cost and Management Accounting (Major 7)**

**Credit: 4**

**(Internal Assessment 40 Marks + End Term Exam. 60 Marks)= Total Marks: 100**

Existing based syllabus: UGCBCS

Course Level: 400 to 499

Unit-I: Cost Accounting: Preliminaries (12 Classes) (20 Marks)

Meaning of cost, costing and cost accounting; objectives and functions of cost accounting; costing as an aid to management; cost concepts and classification, Relationship between cost accounting and financial accounting; Cost accounting and Management Accounting; Methods and Techniques of costing; Concept of cost audit; Preparation of cost sheet.

Unit-II: Accounting for Material, Labour and Overhead (12 Classes) (20 Marks)

Material control concept and techniques; E.O.Q. ABC Analysis and VED Analysis.

Labour cost control procedures; labour turnover; idle time and over time; methods of wage payment-time and piece rates.

Importance and classification of overheads; Factory administrative and selling overheads; allocation and apportionment of overhead; Absorption of overhead-under and over absorption. (Simple application)

Unit-III: Management Accounting: Preliminaries (12 Classes) (20 Marks)

Meaning and objectives of Management Accounting; Decision situation and Role of Management Accountant; Management accounting Techniques: Ratio analysis – Meaning of Ratio and Ratio analysis; uses, significance and limitations of Ratio analysis; Activity Ratios, Liquidity Ratios, Profitability Ratios and Solvency ratios;

Unit-IV: Marginal Costing and Budget & Budgetary Control (12 Classes) (20 Marks)

Meaning of marginal costing, Assumptions of marginal costing, managerial applications of marginal costing, Advantages and disadvantages of marginal costing; Cost- Volume-Profit Analysis and Break Even analysis (simple applications),.

Meaning of Budget and Budgetary control; Classification of budgets according to time, function and flexibility; Master budget, Preparation of Flexible Budget and Cash Budget; Performance Budget and Zero Based Budgeting

Unit-V: Standard Costing and Variance Analysis (12 Classes) (20 Marks)

Meaning of Standard Cost & Standard Costing; Advantages of standard costing; Standard costing Vs. Budgetary control; Variance analysis; Classification and computation of variance (Simple application)

Suggested readings:

1. Management and Cost Accounting - Shashi K. Gupta & R. K. Sharma, Kalyani Publishers.
2. Arora M. N. - Cost Accounting Principles & Practices; Vikas, New Delhi.
3. Jain S. P. & Narang K. L. - Cost Accounting; Kalyani, New Delhi.
4. Khan M. Y. & Jain P. K. - Management Accounting, Tata McGraw Hill.

Course Objective: The objective of the Cost and Management Accounting course is to provide students with the knowledge and skills to effectively collect, analyze, and interpret financial and non-financial information for managerial decision-making and control within an organization.

Learning Outcomes:

1. Students will be able to apply cost accounting techniques to determine product costs, analyze cost behavior, and make informed decisions regarding pricing, product mix, and cost control.

2. Students will develop the skills to design and implement management accounting systems, including budgeting, variance analysis, and performance measurement, to support planning, control, and decision-making processes in organizations.

No. of Contact Classes: 60

Name of the Designer: Prof. Prashanta Sharma, Gauhati University, [prs@gauhati.ac.in](mailto:prs@gauhati.ac.in)

#### 4<sup>th</sup> Semester

**Course Name: DIRECT&INDIRECTTAX (Minor)**

**Credit: 4**

**(Internal Assessment 40 Marks + End Term Exam. 60 Marks)= Total Marks: 100**

Unit 1: Introduction

*Basic concepts:* Income, agricultural income, person, assessee, assessment year, previous year, gross total income, total income.

*Residential status:* Scope of total income on the basis of residential status Exempted income under section 10

Unit 2: Computation of Income under different heads

Income from Salaries; Income from house property, Profits and gains of business or profession; Capital gains; Income from other sources

Unit 3: Computation of Total Income and Tax Liability

Deductions from gross total income; Computation of total income of individuals; advance payment of tax and tax deducted at source.

Unit 4: Introduction & Custom Law:

Meaning of Indirect Tax, History of Indirect Taxes in India; VAT – concepts and general principles, Calculation of VAT on Alcohol and Petroleum Products.

Basic concept of custom law, Territorial waters, high seas, Types of custom duties – Basic, Countervailing & Anti-

Dumping Duty, Safeguard Duty, Customs Procedures, Import and Export Procedures, Baggage, Exemptions.

Unit 5: Structure of GST in India:

The Central Goods and Services Tax Act, 2017 and The Assam Goods and Services Tax Act, 2017, History of GST in India, Meaning, Features and Advantages of GST.

Dual GST Model: CGST, SGST, UTGST, IGST, Taxes subsumed by GST, Commodities kept outside the scope of GST. Definition of important terms used in GST Act – concept of place of supply

Adjudicating Authority, Agent, Aggregate Turnover, Agriculturist, Business, Business Vertical, Capital Goods, Goods, Input Tax, Inward Supply, Output Tax, Outward Supply, Place of Business, Services, Supplier.

GST Council and GST Network.

Unit 6: Registration, Levy and Collection of Tax under GST

Concept of Tax Invoice under GST Section 31, Meaning, Eligibility and Conditions for taking Input

Tax Credit; Threshold Limits for Registration, Persons liable for Registration, Persons not liable for Registration, Compulsory Registration in Certain Cases, Procedure for Registration, Deemed Registration; Rate structure of GST, Composition Scheme under GST,

Suggested readings:

1. Singhanian, Vinod K. and Monica Singhanian. *Students' Guide to Income Tax, University Edition*. Taxmann Publications Pvt. Ltd., New Delhi.
2. Ahuja, Girish and Ravi Gupta. *Systematic Approach to Income Tax*. Bharat Law House, Delhi.

Journals

1. *Income Tax Reports*. Company Law Institute of India Pvt. Ltd., Chennai.
2. *Taxman*. Taxman Allied Services Pvt. Ltd., New Delhi.
3. *Current Tax Reporter*. Current Tax Reporter, Jodhpur.

Software

1. Vinod Kumar Singhanian, e-

2. 'Excel Utility' available at [incometaxindiaefiling.gov.in](http://incometaxindiaefiling.gov.in) Indirect Tax

1. Singhanian Vinod and Moica Singhanian, *Students Guide to Indirect Tax*, Taxman Publications Pvt. Ltd., Delhi.
2. V.S. Dater, *Indirect Tax Law and Practice*, Taxman Publications Pvt. Ltd, New Delhi.
3. Sanjeev Kumar, *Systematic Approach to Indirect Taxes*
4. S.S. Gupta, *Service Tax-How to meet your obligation* Taxmann Publication Pvt. Ltd., Delhi.
5. Grish Ahuja and Ravi Gupta, *Indirect Taxes*.

**Course Name: Business Etiquettes and Soft Skills (VAC3)**

**Credit: 2** (Internal Assessment 20 Marks + End Term Exam. 30 Marks) = Total Marks = 50

**Module 1 – Business Etiquettes**

Sl.No.	Teaching Point
1	Building self esteem and self confidence
2	Expressing reactions politely and sharing opinions
3	Essentials of Business Etiquette – Generally accepted Etiquette practice
4	Maintaining certain norms as a member of a group (tolerance, patience, waiting for one's turn, listening to others etc.)
5	Elevator pitch, Positive attitude, eye contact and body language
6	Dimensions of Business Etiquettes: - Telephone etiquette and e-mail etiquette
7	Business culture and ethics, Social Media Etiquettes
8	PPT presentation – Essentials of good presentation

**Module 2 – Listening &**

**Speaking: Listening:**

Sl.No.	Teaching Point
1	Distinguishing between different functions of communication (e.g. instruction, command, request, enquiry, apology, appreciation etc.)
2	Identifying important ideas in a lecture or presentation
3	Listening for specific information
4	Listening and not taking

**Speaking**

Sl.No.	Teaching Point
1	Expressing reactions (agreeing, disagreeing, interrupting, expressing pleasure or displeasure, apologizing etc.) in formal/semi-formal situations
2	Asking for clarifications and responding in different situations: <ul style="list-style-type: none"> <li>• Formal (classroom, seminars, interviews, group discussions, business meetings etc.)</li> <li>• Semi-formal (within peers, or groups)</li> <li>• Informal (with family and friends)</li> </ul>
3	Describing a place, an event, a process or an object
4	Expressions required for initiating, continuing and concluding a discussion, especially in formal business situations

### **Module3-Reading:**

<b>Sl.No.</b>	<b>TeachingPoint</b>
1	Techniquesofreading efficiently <ul style="list-style-type: none"><li>• Understandingthegistormainideaofabusinessstext</li><li>• Lookingforspecificinformation</li><li>• Guessingmeaningfromthecontext</li><li>• Understandingthefunctionsofsemanticmarkers inbusinessstexts</li></ul>
2	Understandinggraphicalpresentationofinformationin commercial lcorrespondence andbusiness texts
3	Readingand note-taking
4	Contextualvocabulary

### **Module4–Writing:**

<b>Sl.No.</b>	<b>TeachingPoint</b>
1	Composingandbuildingparagraphs <ul style="list-style-type: none"><li>• Brainstormingforideas</li><li>• Sequencing ideasinto mainandsubordinatepoints</li><li>• Usinglinkersandconnectives(semantic markers)</li></ul>
2	Writingbusinessletters,noticesandmemos,andpreparingreportsonbusinesssevents andprocesses
3	ResumepreparationandGrooming-WritingCVsandresumes
4	Proofreadingandeditingcopiesofbusinesscorrespondence
5	Presentingtextualinformationingraphicalformandviceversa

### **Module5 –Grammar&Vocabulary:**

<b>Sl.No.</b>	<b>TeachingPoint:Theappropriateuseof</b>
1	Tenses,including‘do’forms
2	Articles
3	Prepositions
4	ActiveandPassiveconstructions
5	DirectandIndirectSpeech
6	Use ofnegatives
7	Commonerrorsandremedialexercises
8	Businessrelatedvocabulary

### **Recommended astextbook(eitherno.1or2)**

1. Further Ahead: A Communicative Skills Course for Business English (1998) by SarahJones-Macziola withGregWhite.Cambridge UniversityPress.
2. Englishfor BusinessStudies(1997) byIanMackenzie.CambridgeUniversityPress.

### **PracticeBook**

3. BasicCommunicationSkills(withCD)(2007)byP.KiranmaiDutta&GeethaRajeevan.(Foun

### **AdditionReferenceBooks**

4. A Course in Listening and Speaking I (2005) by V.P. Sasikumar, Kiranmai Dutta and **G. Rajeevan (Foundation Books) Cambridge University Press.**
5. A Course in Listening and Speaking II (2007) by V.P. Sasikumar, Kiranmai Dutta and **G. Rajeevan (Foundation Books) Cambridge University Press.**
6. Better English Pronunciation (2000) by J.D.O'Connor. Cambridge University Press low priced edition.

### **Course Name: Indian Economy (Major 8)**

**Credit: 4**

**(Internal Assessment 40 Marks + End Term Exam. 60 Marks) = Total Marks: 100**

**5<sup>th</sup> Semester**

Existing based syllabus: UGCBCS

Course Level: 500 to 599

**Unit I:** Basic Issues in Economic Growth and Development: Concept and Measures of economic growth and Development; determinants of economic development, Human Development Index, Kautilya 's Arthashastra and economic development **(12 Classes) (20 Marks)**

**Unit II:** Overview of Indian economy: India as a developing economy, India as a mixed economy, India as a dualistic economy, India as a federal economy, evolution of Indian Planning from Planning Commission to Niti Aayog-, Monetary and Fiscal policies with their implications on economy **(12 Classes) (20 Marks)**

**Unit III:** Agriculture Sector: Agrarian growth and performance in different phases of policy regimes, Crop pattern, Green Revolution; White and Yellow Revolution, land reforms in India, cooperative farming in India, tribal agricultural practices, production of other allied sectors like horticulture fisheries and aquaculture, livestock and animal husbandry, Food Security Issues, Agricultural Marketing, Policy initiatives of the Government of India for the development of agricultural sector. **(12 Classes) (20 Marks)**

**Unit IV:** Industrial Sector: Phases of Industrialization – the rate and pattern of industrial growth across alternative policy regimes (Industrial Policy 1948, IP Resolution 1956, Industrial Licensing Policy, New Industrial Policy 1991); MSMEs – role and challenges, Public sector – its role, performance and reforms; industrial sickness, disinvestment, privatization, Public Private Partnership; Role of Foreign capital, Structural Changes and Performance of India's Foreign Trade and Balance of Payments; Export policies and performance; India and the WTO, Industrialization in North Eastern Region- Types of industries, industrial policies, Act East policy, Cross Border Trade, Border Area Development, Institutions – NEDFI, DONER, NEC **(12 Classes) (20 Marks)**

**Unit V:** Service Sector: service sector and its role in Indian economy, contribution to national Income, employment and exports revenue, India's service revolution, 'Digital India Mission' issues and challenges for India's service sector growth **(12 Classes) (20 Marks)**

### **Suggested Readings:**

1. Mishra and Puri, Indian Economy, Himalaya Publishing House
2. P.K. Dhar, Indian Economy – Its Growing Dimensions, Kalyani Publishers
3. Gaurav Dutt and KPM Sundarum, Indian Economy, S. Chand & Company.
4. Bhagwati, J. and Desai, P. India: Planning for industrialization, OUP, Ch 2.
5. Uma Kapila (2021), Indian Economy – Performance and Policies, Academic Foundation, New Delhi
6. Vinay G.B (2019) Indian Economy, Oxford University Press

**Course Objective:** The objective of the Indian Economy course is to provide students with an in-depth understanding of the key economic principles, policies, and factors that shape the Indian economy, enabling them to analyze and interpret its dynamics and challenges.

### **Learning Outcomes:**

1. Students will gain knowledge of the major macroeconomic indicators, such as GDP growth, inflation, and unemployment, and understand how these factors impact the overall performance of the Indian economy.
2. Students will develop the ability to analyze the structure and composition of the Indian economy, including its sectors, such as agriculture, industry, and services, and comprehend the role of each sector in the overall economic growth.

3. Students will be able to identify and evaluate the various economic policies implemented by the government, such as fiscal policy, monetary policy, and trade policy, and assess their impact on the Indian economy.

4. Students will understand the significance of demographic trends, population dynamics,

No. of Contact Classes: 60

Name of the Designer: Department of Commerce, Gauhati University, [commerce@gauhati.ac.in](mailto:commerce@gauhati.ac.in)

**Course Name: Strategic Human Resource Management (Major 9)**

**Credit: 4**

**(Internal Assessment 40 Marks + End Term Exam. 60 Marks)= Total Marks: 100**

Existing based syllabus: UGCBCS

Course Level: 500 to 599

**Unit-I: Introduction**

**(15 Classes) (25 Marks)**

Strategic role of HRM, Planning and implementing strategic HR policies HR Strategies to increase organisational performance, Cultural diversity

**Unit-II: Managing Strategic Organisation**

**(15 Classes) (25 Marks)**

Managing Strategic Organisational renewal- Managing change and OD, instituting TQM Programmes, Creating Team based Organisations, HR and BPR (Business Process Reengineering), Flexible work arrangement.

**Unit-III: Establishing Strategic Plans**

**(15 Classes) (25 Marks)**

Establishing Strategic Compensation Plans, Trends, Objectives and Approaches to international compensation

**(15 Classes) (25 Marks)**

**Unit-IV: HR in International Context:**

Managing global HR- HR and the internalization of business, International recruitment at different levels, issues in staff selection and retention, Training, Development and maintaining international employees, Expatriate Training.

**Books Recommended:-**

1. **Personnel Management, Text and Cases**, Author: C. B. Mamoria and S. V. Gankar, Pub: Himalaya Publications
2. **Delivering Competitive Advantages** Author: Clive Morton, Andrew Newall, Jon Sparkes, Pub: Jaico Publishing House 1st edition.
3. **International HRM – Managing People in International Context**, Author: Dowling, Welch
4. **Selected Readings in HRD-** by Kuldee Singh, T.V. Rao, Baburaj Nair: Tata McGraw-Hill Publishing Company Limited
5. **Strategic Human Resource Management-** by William P. Athony, Pamella L. Perrewe, K. Michele Kacmar: Harcourt Brace Jovanovich College Publiswhin
6. Charles Greer, Strategic Human Resource Management, Pearson Education
7. Gary Dessler, Human Resource Management, PHI, New Delhi.

Course Objective: The objective of the Strategic Human Resource Management course is to provide students with an understanding of how to align human resource practices with organizational strategy in order to enhance employee performance, engagement, and overall organizational effectiveness.

**Learning Outcomes:**

1. Students will gain knowledge of strategic HRM concepts and frameworks and be able to analyze how HR practices can contribute to achieving organizational goals and competitive advantage.
2. Students will develop the skills to design and implement HR strategies and policies that align with the organization's strategic objectives, including recruitment, selection, training and development, performance management, and employee retention.

3. Students will understand the importance of managing diversity and inclusion in the workplace and be able to develop strategies to create an inclusive and supportive organizational culture.
4. Students will learn to effectively manage employee engagement, motivation, and productivity through strategies such as employee involvement, reward systems, and work-life balance initiatives.
5. Students will be able to analyze and address HR challenges and issues related to globalization, technological advancements, and changing workforce dynamics, and develop strategies to adapt and thrive in a dynamic business environment.

No. of Contact Classes: 60

Name of the Designer: Dr. Tilak Ch. Das, Gauhati University, tilak@gauhati.ac.in

**Course Name: Labour Welfare and Social Security (Major 10)  
Credit 4**

**(Internal Assessment 40 Marks + End Term Exam. 60 Marks) = Total Marks: 100**

Existing based syllabus: UGCBCS

Course Level: 500 to 599

Unit I: Introduction- Labour Welfare & Labour Markets- Nature and characteristics of Labour market in India, Labour productivity, Labour market policies, Socio-economic aspects affecting labour welfare, welfare benefits. **(15 Classes) (25 Marks)**

Unit II: Globalisation and Labour markets in India, Labour emigration and its impact, International Labour Organisation (ILO), objectives and Labour Welfare in India. **(15 Classes) (25 Marks)**

Unit III: Social Security

Meaning, objective, types of social security, Social assistance and social insurance, development of social security in India, Social security measures for industrial employees. International standards of social security. Quality of Work Life, Counselling **(15 Classes) (25 Marks)**

Unit IV: Social Security Legislations

Employees Provident Fund Act, Employees State Insurance Act, Workers Compensation Act 1923, Payment of Gratuity Act, Maturity Benefit Act, Unorganised workers Social Security Act 2008.

**(15 Classes) (25 Marks)**

Suggested Readings

1. Kapoor, N.D., Elements of Industrial Law, Sultan Chand, New Delhi, 2020
2. Garg, Ajay, Labour Laws one should know, Nabhi Publication, New Delhi, 2020
3. Kumar H.L., Practical Guide to Employees' Provident Funds, Universal Law Publishing Co., New Delhi, 2020
4. Srivastava S C, Industrial Relations And Labour Laws, Vikas Publishing House, Noida
5. Kumar H.L., Labour Laws Everybody Should Know, Universal Law Publishing Co., New Delhi, 2020
6. Kumar H.L., Practical Guide to Payment of Gratuity, Universal Law Publishing Co., New Delhi, 2020
7. Kumar H.L., Practical Guide to Labour Management, Universal Law Publishing Co., New Delhi, 2020
8. Kumar H.L., Compliances under Labour Law, Universal Law Publishing Co., New Delhi, 2020
9. Sarma A.M., Aspects of Labour Welfare and Social Security, Himalaya Publishing House, Mumbai, 2016
10. Subba Rao P, Labour Welfare And Social Security, Himalaya Publishing House, Mumbai, 2009
11. Parry Jonatha, Breman, Kapadia, The Worlds of Industrial Labour, Sage Publications, New Delhi,
12. Introduction to Social Security, ILO Office, Geneva,

**Course objective:** To develop students' knowledge and awareness of the social security measures and welfare programs implemented for the welfare of workers.

**Learning outcome:** Students will gain an understanding of the various social security schemes and

labor welfare initiatives, enabling them to assess their impact and contribute to the well-being of employees.

No. of Contact Classes: 60

Name of the Designer: Prof. AparajeetaBorkakoty, Gauhati University, [apara\\_jeeta@yahoo.com](mailto:apara_jeeta@yahoo.com)

**Course Name:Performance Management (Major 11)**

**Credit 4**

**(Internal Assessment 40 Marks + End Term Exam. 60 Marks)= Total Marks: 100**

Existing based syllabus: UGCBCS

Course Level: 500 to 599

Unit I: Introduction

**(15 Classes) (25 Marks)**

Meaning, concept and brief background of Performance Management, its importance, Place of PM in Human Resource Management; performance Management Framework- Process – Mid Cycle and End Cycle- Steps in Performance management

Unit II: Performance Management Planning

**(15 Classes) (25 Marks)**

Organisations mission, strategy and goals, Goals Settling, Quality of goals, Employee Engagement through Performance Management System, Performance Planning process and employee performance.

Unit III: Performance Appraisal

**(15 Classes) (25 Marks)**

Definitions, dimensions, objectives, advantages & disadvantages, characteristics, process limitation methods- traditional and modern, Performance assessment.

Unit IV: Contemporary Issues in PM

**(15 Classes) (25 Marks)**

Linking Performance to compensating & Rewards and recognition, Creating PM Culture through HR Progress and practices.Competency Mapping, Competency Mapping & its Linkage with Career Development and Succession Planning,

Suggested Readings:

- Armstrong, M. & Baron, A. (2005), Performance management and development. Mumbai: Jaico Publishing House.
- Bhattacharyya, D. K. (2011), Performance management systems and strategies. India: Pearson Education.
- Chadha, P. (2003), Performance Management: It's About Performing Not Just Appraising. McMillan India Ltd.
- Kandula, S. R. Performance Management: Strategies, Interventions, Drivers PHI Learning
- Kohli(2008). Performance Management.Oxford University Press.
- Rao, T.V. (2004), Performance Management and Appraisal Systems: HR Tools for Global Competitiveness. Response Books: A division of Sage Publications.
- Shrinivas R. Kandula (2006), Performance Management: Strategies, Intervention & Drivers. Pearson.
- Soumendra, NarainBagchi (2013), Performance Management. Delhi: Cengage Learning India Pvt. Ltd.

**Course objective:** To equip students with the skills and knowledge needed to effectively manage employee performance and enhance organizational productivity.

**Learning outcome:** Students will be able to develop performance appraisal systems, set performance goals, provide constructive feedback, and design performance improvement plans.

No. of Contact Classes: 60

Name of the Designer: Dr. Tilak Ch. Das, Prof. AparajeetaBorkakoty, Gauhati University,  
tilak@gauhati.ac.in, [apara\\_jeeta@yahoo.com](mailto:apara_jeeta@yahoo.com)

### 5<sup>th</sup> Semester

#### Course Name: Corporate Laws (Minor)

Credit:4

(Internal Assessment 40 Marks + End Term Exam. 60 Marks)= Total Marks: 100

#### UNIT1:Introduction

15Lectures

Administration of Company Law [including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), Special Courts]; Characteristics of a company; lifting of corporate veil; types of companies including one person company, small company, and dormant company; association not for profit; illegal association; formation of company, on-line filing of documents, promoters, their legal position, pre-incorporation contract; on-line registration of a company.

#### UNIT2:Documents

15Lectures

Memorandum of association, Articles of association, Doctrine of constructive notice and indoor management, prospector-shelf and herring prospectus, misstatement in prospectus, GDR; book-building; issue, allotment and for feature of share, transmission of shares, buyback and provisions regarding buyback; issue of bonus shares.

#### UNIT3:Management

15Lectures

Classification of directors, women directors, independent director, small shareholder's director; disqualifications, director identity number (DIN); appointment; Legal positions, powers and duties; removal of directors; Key managerial personnel, managing director, manager;  
*Meetings*: Meetings of shareholders and board of directors; Types of meetings, Convening and conduct of meetings, Requisites of a valid meeting, postal ballot, meeting through video conferencing, e-voting.

Committees of Board of Directors - Audit Committee, Nomination and Remuneration Committee, Stakeholders Relationship Committee, Corporate Social Responsibility Committee

#### UNIT4:

10Lectures

*Dividends, Accounts, Audit*: Provisions relating to payment of Dividend, Provisions relating to Book of Account, Provisions relating to Audit, Auditors' Appointment, Rotation of Auditors, Auditors' Report, Secretarial Audit.

*Winding Up*: Concept and modes of Winding Up.

Insider Trading, Whistle Blowing: Insider Trading; meaning & legal provisions; Whistle-blowing: Concept and Mechanism.

#### UNIT5:DepositoriesLaw

5Lectures

The Depositories Act 1996–

Definitions; rights and obligations of depositories; participants issuers and beneficial owners; inquiry and inspections, penalty.

#### Suggested Readings:

1. MC Kuchhal, *Modern Indian Company Law*, Shri Mahavir Book Depot (Publishers), Delhi.
2. G K Kapoor and Sanjay Dhamija, *Company Law*, Bharat Law House, Delhi.
3. Anil Kumar, *Corporate Laws*, Indian Book House, Delhi

4. ReenaChadhaandSumantChadha,*CorporateLaws*,ScholarTechPress,Delhi.
5. AvtarSingh,*IntroductiontoCompanyLaw*,EasternBookCompany
6. Ramaiya,*AGuidetoCompaniesAct*,LexisNexis,WadhwaandButtersworth.
7. *ManualofCompaniesAct,CorporateLawsandSEBIGuideline*,BharatLawHouse,NewDelhi,
8. *ACompendiumofCompaniesAct2013,alongwithRules*,byTaxmannPublications.
9. GowerandDavies,*PrinciplesofModernCompanyLaw*,Sweet&Maxwell
10. Sharma,J.P.,*AnEasyApproachtoCorporateLaws*,AneBooksPvt.Ltd.,NewDelhi

### 5<sup>th</sup> Semester

**Course Name: Business Communication (AEC 3)**

**Credit: 2**

**(Internal Assessment 20 Marks + End Term Exam. 30 Marks)=Total Marks: 50**

Unit1:Introduction:

Nature of Communication, Processof Communication, Typesof Communication (verbal &NonVerbal),ImportanceofCommunication,DifferentformsofCommunicationBarrierstoCommunicationCauses,LinguisticBarriers,PsychologicalBarriers,InterpersonalBarriers,CulturalBarriers,PhysicalBarriers,OrganizationalBarriers

Unit2:BusinessCorrespondence:

LetterWriting,presentation,Invitingquotations,Sendingquotations,Placingorders,Invitingtenders, Sales letters, claim & adjustment letters and social correspondence, Memorandum, Inter – officeMemo,Notices,Agenda,Minutes,Jobapplicationletter,preparingtheResume.

SuggestedReadings:

1. Bovee,andThill,*BusinessCommunicationEssentials*,PearsonEducation
2. ShirleyTaylor,*CommunicationforBusiness*,PearsonEducation
3. LockerandKaczmarek,*BusinessCommunication:BuildingCriticalSkills*, McGrawHillEducation
4. HertaAMurphy,HerbertWHildebrandt,JaneP.Thomas,*EffectiveBusinessCommunication(SIE)*,McGrawHillEducation
5. DonaYoung,*Foundationsof BusinessCommunication: AnIntegrativeApproach*,McGrawHillEducation
6. RaymondV.Lesikar,MarieE.Flatley,KathrynRentz,PaulaLentz,andNeerjaPande, *BusinessCommunication:ConnectinginaDigitalWorld(SIE)*,McGrawHillEducation

Note:Latesteditionoftextbooksmaybeused.

**Course Name: International Business (Major 12)**

**6<sup>th</sup> Semester**

**Credit: 4**

**(Internal Assessment 40 Marks + End Term Exam. 60 Marks)= Total Marks: 100**

Existing based syllabus: UGCBCS

Course Level: 600 to 699

Unit1: **(12 Classes) (20 Marks)**

a. Introduction to International Business: Globalisation and its importance in world economy; Impact of globalization; International business vs. domestic business: Complexities of international business; Modes of entry into international business.

b. International Business Environment: National and foreign environments and their components - economic, cultural and political-legal environments

Unit-II **(12 Classes) (20 Marks)**

a. Theories of International Trade – an overview ( Classical Theories, Product Life Cycle theory, Theory of National Competitive Advantage); Commercial Policy Instruments - tariff and non-tariff measures – difference in impact on trade, types of tariff and non-tariff barriers (Subsidy, Quota and Embargo in detail) ; Balance of payment account and its components.

b. International Organizations and Arrangements: WTO – Its objectives, principles, organizational structure and functioning; An overview of other organizations – UNCTAD,; Commodity and other trading agreements (OPEC).

Unit-III **(12 Classes) (20 Marks)**

a. Regional Economic Co-operation: Forms of regional groupings; Integration efforts among countries in Europe, North America and Asia (NAFTA, EU, ASEAN and SAARC).

b. International Financial Environment: International financial system and institutions (IMF and World Bank – Objectives and Functions) ; Foreign exchange markets and risk management; Foreign investments - types and flows; Foreign investment in Indian perspective

Unit-IV **(12 Classes) (20 Marks)**

a. Organisational structure for international business operations; International business negotiations.

b. Developments and Issues in International Business: Outsourcing and its potentials for India; Role of IT in international business; International business and ecological considerations.

Unit-V **(12 Classes) (20 Marks)**

a. Foreign Trade Promotion Measures and Organizations in India; Special economic zones (SEZs) and export oriented units (EOUs), Measures for promoting foreign investments into and from India; Indian joint ventures and acquisitions abroad.

b. Financing of foreign trade and payment terms – sources of trade finance (Banks, factoring, forfeiting, Banker's Acceptance and Corporate Guarantee) and forms of payment (Cash in advance, Letter of Credit, Documentary Collection, Open Account)

**Suggested Readings:**

1. Charles W.L. Hill and Arun Kumar Jain, International Business. New Delhi: McGraw Hill Education
2. Daniels John, D. Lee H. Radenbaugh and David P. Sullivan. International Business. Pearson Education
3. Johnson, Derbe., and Colin Turner. International Business - Themes & Issues in the Modern Global Economy. London: Routledge.
4. Sumati Varma, International Business, Pearson Education.
5. Cherunilam, Francis. International Business: Text and Cases. PHI Learning
6. Michael R. Czinkota. et al. International Business. Fort Worth: The Dryden Press.
7. Bennett, Roger. International Business. Pearson Education.

8. Peng and Srivastav, Global Business, Cengage Learning

Course objective: To provide students with a comprehensive understanding of the theories, practices, and challenges involved in conducting business across national borders.

Learning outcome: By the end of the course, students will be able to analyze and evaluate the impact of globalization on international business, demonstrate knowledge of cross-cultural management strategies, and develop effective decision-making skills for international trade and investment.

No. of Contact Classes: 60

Name of the Designer: Department of Commerce, Gauhati University, [commerce@gauhati.ac.in](mailto:commerce@gauhati.ac.in)

**Course Name: Operations Research in Business (Major 13)**

**Credit: 4**

**(Internal Assessment 40 Marks + End Term Exam. 60 Marks) = Total Marks: 100**

Existing based syllabus: UGCBCS

Course Level: 600 to 699

Unit I: Introduction to Operation Research: Evolution of Operation Research, Nature and characteristics of O.R., phases of O.R., methodology of O.R., Operation research model, role of computer in Operation Research. **(12 Classes) (25 Marks)**

Unit II: Linear Programming :Concept of Linear Programming, Uses and limitations of Linear Programming, Formulation of L.P problems, Concept of slack variable, Procedure of Graphical Method, Simplex Method (solutions of L.P.P. upto 3 iterations) Maximization Problems. (Simple problems related to commerce and business) **(12 Classes) (25 Marks)**

Unit III: Inventory Control, concepts and benefits of inventory control, Different types of costs in inventory system, Formulation and solution of Economic order quantity (EOQ) model, selective inventory control techniques (ABC Analysis and VED Analysis) **(12 Classes) (25 Marks)**

Unit IV: Study of Replacement: Replacement Problem, Replacement of items whose maintenance cost increases with time and the value of money remains same during the period, Replacement of items whose maintenance cost increases with time and the value of money also changes with time, selection of best item (machine) amongst two. **(12 Classes) (25 Marks)**

Recommended books:

1. Operations Research 9th Edition, Kantiswarup, Gupta P.K. & Sultan Chand & Sons Manmohan Operations Research – An introduction 6th Edition, Taha H.A., Hall of India
2. Operations Research Techniques for Management 7th Edition, Kapoor V.K., Sultan Chand & Sons
3. Operations Research 9th Edition, Kanti Swarup, Gupta P.K. & Sultan Chand & Sons
4. Operations Research: Theory and Applications 4<sup>th</sup> Edition, J.K. Sharma

Course objective: To introduce students to the principles and techniques of operations research and their application in solving complex business problems.

Learning outcome: By the end of the course, students will be able to apply quantitative models and optimization techniques to analyze business operations, make informed decisions, and improve overall efficiency and effectiveness in a variety of operational contexts.

No. of Contact Classes: 60

Name of the Designer: Dr. Mahuya Deb, Gauhati University, [mahuya8@gmail.com](mailto:mahuya8@gmail.com)

**Course Name: Technology in Human Resource Management (Major 14)**

**Credit: 4**

**(Internal Assessment 40 Marks + End Term Exam. 60 Marks)= Total Marks: 100**

Existing based syllabus: UGCBCS

Course Level: 600 to 699

**Unit 1: Introduction of Technology** in HR evolution of technology in HR, its role, core of HR technologies: Artificial Intelligence (AI), Cloud Computing, Machine Learning (ML), Internet of things (IOT), basic concept of E-HRM, Human Resource Information System (HRIS)

**(15 Classes) (25 Marks)**

**Unit 2. Transforming HR:** HR roles and their technology needs, the changing HR landscape, transformation in HR functions, Enterprise Resource Planning: Meaning and benefits, Role of ERP in HRM, Digital Transformation in HRM decision Making

**(12 Classes) (20 Marks)**

**Unit 3: Human Resources Information System (HRIS)**

Introduction to HRIS-Concept, Need, Purpose of Information Systems designed for HR, HR Metrics, HR Administration and HRIS, Disruptive Technologies and emerging trends in HRIS

**(12 Classes) (20 Marks)**

**Unit 4: Current Trends in HR Technology** Major Technology trends, Remote working and HR, Cloud based HR, Regulatory and Legal Issues regarding use of Technology.

**(12 Classes) (20 Marks)**

**Suggested Readings:**

- Marr, Bernard. Data-Driven HR: How to Use Analytics and Metrics to Drive Performance, Kogan Page, Limited, 2018. ProQuest Ebook Central.
- Roy Mac Leod (Ed.) New Technology and the workers Response, Sage Publications, New Delhi.
- Stacey Harris, Introduction to HR Technologies: Understand How to Use Technology to Improve Performance and Processes, 1st Edition (2021).
- Deborah Waddill, , Digital HR A Guide to Technology-Enabled Human Resources, Society for Human Resource Management
- Joshbersin (2021), HR Technology 2021: The Definitive Guide.

Course objective: To explore the role of technology in human resource management and develop an understanding of how technological advancements can enhance HR processes and practices.

Learning outcome: By the end of the course, students will be able to identify and evaluate various HR technologies, demonstrate proficiency in utilizing HR software and systems, and strategize the implementation of technology-driven solutions to improve HR functions such as recruitment, training, performance management, and employee engagement.

No. of Contact Classes: 60

**Course Name: Training and Development (Major 15)**

**Credit: 4**

**(Internal Assessment 40 Marks + End Term Exam. 60 Marks) = Total Marks: 100**

Existing based syllabus: UGCBCS

Course Level: 600 to 699

Unit I: Introduction- Training, Learning, Development, Importance and Need of Training; training in human resource management, benefits of training Integrating training with Performance Management Systems and Compensation. Strategic training **(15 Classes) (25 Marks)**

Unit II: Training Needs Assessment

Assessing the Need for training and the participants- identification of training needs Levels of training need assessment- Program designing and delivery. Use of technology; training evaluation, level of evaluation; evaluation models. **(15 Classes) (25 Marks)**

Unit III: Training Methods, Process, Learning

Learning theories and process, Learning Cycle, Designing effective training programs, training methods and Aids: -On the Job & Off the Job Training, Management Development:

Lecture Method, Role Play, In-basket Exercise, Simulation, Vestibule Training, Management Games, Case Study, Programmed Instruction, Sensitivity Training **(25 Classes) (30 Marks)**

Unit IV: Training and Development in India

Emerging pattern of training in India, Review on T&D Programmes in India.

**(10 Classes) (20 Marks)**

**Suggested Reading**

- Chhabra, T.N.(2016). Human Resource Management: Concepts and Issues. Dhanpat Rai and Co. Publications.
- Durai, P.(2016). Human Resource Management (2nd ed.). New Delhi: Pearson Education.
- Graig, Robert L. and Bittel, Lester r. (Ed): Training and Development Hand Book, McGraw-Hill, New Delhi .
- ILO, Teaching and Training Methods for Management Development Hand Book, McGraw-Hill , New York .
- Mondy, A., Wayne and Martocchio, J. J. (2016). Human Resource Management (14th Ed.). Pearson Education Publications.
- Nadler, Leonard :Corporat Human Resource Development, Van Nostrand Reinhold, ASTD, New York .
- Rao, T.V: Human Resource Development, Sage Publications, New Delhi

**Course objective:** To provide students with a comprehensive understanding of the theories, methods, and processes involved in employee training and development.

**Learning outcome:** Students will gain the ability to analyze training needs, design effective training programs, and evaluate the impact of training on employee performance and organizational success.

No. of Contact Classes: 60

Name of the Designer: Prof. AparajeetaBorkakoty, Gauhati University, [apara\\_jeeta@yahoo.com](mailto:apara_jeeta@yahoo.com)

6<sup>th</sup> Semester

**Course Name: ProjectManagement (Minor)**

Credits:4

**(Internal Assessment 40 Marks + End Term Exam. 60 Marks)= Total Marks: 100**

### Course Contents

#### UnitI:Introduction

Concept and attributes of Project, Project lifecycle, Project Planning, Monitoring andControl, identification of investment opportunities, evaluation and termination, ProjectManagementInformationSystem-Meaning and concept,Pre-Feasibilitystudy.

UnitII:ProjectPreparationTechnical Feasibility, Marketing Feasibility, and Financial Planning: Estimation of Costs andDemand Analysis and Commercial Viability, estimation of fund requirement, sources offunds

UnitIII:ProjectAppraisalEnvironmentalAnalysis,SocialCost andBenefitAnalysisandapproaches,Shadowpricingandsocialdiscountrate-concept

#### UnitIV:IssuesinProjectPlanningandManagement

Cost and Time Management issues in Project Planning and Management, Work breakdownstructure,SchedulingTechniques-(PERT&CPM).-Practical questions on Determination of CPM, and Network diagram( Activity on Node Method)

### SuggestedReadings

- Chandra.Prasanna.Project Preparation,AppraisalandImplementation.TataMcGrawHill.
- Gido,Jack,.AndClements,JamesP.ProjectManagement.CengageLearning.
- Gray,CliffordF.,Larson,Eric W.,andDesai,GautamV.ProjectManagement:TheManagerialProcess.McGrawHillEducation.
- Khatua.Sitangshu.Project ManagementandAppraisal,OxfordUniversityPress
- Gido,Jack,.andClements,JamesP.Project Manaagement.CengageLearning
- SinghNarendra,Project ManagementandControl,HimalayaPublishingHouse

**Course Name: Business Communication (AEC 4)**  
**Credit: 2**  
**(Internal Assessment 20 Marks + End Term Exam. 30 Marks) Total Marks: 50**

**Unit 1: Report Writing:**

Business reports, Types, Characteristics, Importance, Elements of structure, Process of writing, Order of writing, the final draft, checklists for reports.

**Unit 2: Vocabulary:**

Words often confused, Words often misspelt, Common errors in English.

**Unit 3: Oral Presentation:**

Importance, Characteristics, Presentation Plan, Powerpoint presentation, Visual aids.

**Suggested Readings:**

1. Bovee, and Thill, *Business Communication Essentials*, Pearson Education
2. Shirley Taylor, *Communication for Business*, Pearson Education
3. Locker and Kaczmarek, *Business Communication: Building Critical Skills*, McGraw Hill Education
4. Herta A Murphy, Herbert W Hildebrandt, Jane P. Thomas, *Effective Business Communication (SIE)*, McGraw Hill Education
5. Dona Young, *Foundations of Business Communication: An Integrative Approach*, McGraw Hill Education
6. Raymond V. Lesikar, Marie E. Flatley, Kathryn Rentz, Paula Lentz, and Neerja Pande, *Business Communication: Connecting in a Digital World (SIE)*, McGraw Hill Education

Note: Latest edition of textbooks may be used.

**2. Specialization: Accounting**  
**Course Name: Advanced Financial Accounting (Major 1)**  
**3<sup>rd</sup> Semester**  
**Credit: 4**

**(Internal Assessment 40 Marks + End Term Exam. 60 Marks)=Total 100 marks**

Existing based syllabus: UGCBCS

Course Level: 300 to 399

**Unit 1: Royalty** (12 Classes) (20 Classes)

Royalty accounts: Meaning of Royalty, Minimum Rent and Short working. Accounting Treatment and preparation of Royalty Account including impact of Strikes & Lockouts, excluding Sub-lease.

**Unit 2: Departmental Accounts:**

Meaning and objectives; allocation of common expenses; System of preparation of departmental trading and profit and loss accounts ; inter-department transfer

**Unit 3: Accounting for Amalgamation and Dissolution of Partnership Firms (12 Classes) (20 Classes)**

Accounting for Dissolution of Partnership Firm including insolvency of partners, Sale to a limited company and piecemeal distribution. Accounting for Amalgamation of Partnership Firms

**Unit 4: Insurance Claims** (12 Classes) (20 Classes)

Insurance policy for a business firm – Procedure for taking up Insurance Policy for loss stock and loss of profit; Meaning of Insurance claims, procedure to lodge insurance claim; Average clause and indemnity period. Procedure of ascertaining loss of stock and loss of profit; Ascertainment of claims against loss of stock and loss of profit.

**Unit 5: Government Accounting** (12 Classes) (20 Classes)

Meaning, features and Objectives of Government Accounting; difference between Commercial Accounting and Government Accounting; General Principles of Government Accounting; Demand for Grant, Appropriation Accounts, Re-appropriation; System of financial administration and financial control in India; Accounts keeping of the Government; Classification of Accounts – Consolidated Fund, Contingency Fund and Public Accounts; Government Accounting Standards Advisory Board.

**Suggested Readings:**

Anthony, R., Hawkins, D., & Merchant, K. A. (2010). Accounting: Text and Cases. New York: McGraw-Hill Education.

Goyal, B. K., & Tiwari, H. N. (2019). Financial Accounting. New Delhi: Taxmann Publication.

Jain, S. P., & Narang, K. L. (2016). Advanced Accountancy. New Delhi: Kalyani Publishers.

Hornigren, C. T., Sundem, G. L., Elliott, J. A., & Philbrick, D. (2013). Introduction to Financial Accounting. London: Pearson Education.

Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018). Financial Accounting. New Delhi: Vikas Publishing House Pvt. Ltd.

Monga, J. R. (2017). Financial Accounting: Concepts and Applications. New Delhi: Mayur

Godwin, N., Alderman, W., & Sanyal, D. (2016). Financial Accounting. Boston: Cengage Learning.

Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2016). Advanced Accounts. Vol.-I. New Delhi: S. Chand Publishing.

Tulsian, P. C. (2007). Financial Accounting. New Delhi: Tata McGraw Hill Publishing Co.Ltd.

Dam, B. B., & Gautam, H. C. (2019). Advanced Accounting. Gayatri Publications, Guwahati.

**Objective:** The course aims to impart advanced knowledge on financial accounting applicable in business of special nature and on Government accounting system.

Learning outcome: By the end of the course, students will be able to apply advanced financial accounting principles and techniques to analyze and interpret financial statements, make informed financial decisions, and comply with relevant accounting standards and regulations.

No. of Contact Classes: 60

Designer Name: Prof. Prashanta Sharma, Dr. Upasana Borpujari, Gauhati University, prs@gauhati.ac.in, upasna.borpujari@gmail.com

### **Course Name: Entrepreneurship (Major 2)**

**Credit: 4**

**(Internal Assessment 40 Marks + End Term Exam. 60 Marks)=Total 100 marks** Existing based syllabus: UGCBCS  
Course Level: 300 to 399

Contents:

Unit 1: Introduction to Entrepreneurship

Concepts, traits, determinants and importance of entrepreneurship; Creative behavior; Evolution of entrepreneurship- theories and thoughts, Entrepreneurial eco-system, entrepreneurship and economic development, barriers to entrepreneurship, Dimensions of entrepreneurship, entrepreneurship vs. intrapreneurship (15 Lectures)(25 Marks)

Unit 2: Entrepreneurship and Micro, Small and Medium Enterprises

Role of business houses and family business in India; The contemporary role models in Indian business: their values, business philosophy and behavioural orientations; Conflict in family business and its resolution. (15 Lectures)(25 Marks)

Unit 3: Public and private partnership in business, support and sustainability of entrepreneurship. Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation, The concept, role and functions of business incubators, Mobilising resources for start-up—angel investors, venture capital and private equity fund.

(15 Lectures) (25 Marks)

Unit 4: Sources of business ideas and tests of feasibility.

Significance of writing the business plan/ project proposal; Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning & control; preparation of project report (various aspects of the project report such as size of investment, nature of product, market potential may be covered); Project submission/ presentation and appraisal thereof by external agencies, such as financial/non-financial institutions

(15 Lectures)(25 Marks)

Suggested Readings:

11. Kuratko and Rao, *Entrepreneurship: A South Asian Perspective*, Cengage Learning.
12. Robert Hisrich, Michael Peters, Dean Shepherd, *Entrepreneurship*, McGraw-Hill Education
13. Desai, Vasant. *Dynamics of Entrepreneurial Development and Management*. Mumbai, Himalaya Publishing House.
14. Dollinger, Mare J. *Entrepreneurship: Strategies and Resources*. Illinois, Irwin.
15. Holt, David H. *Entrepreneurship: New Venture Creation*. Prentice-Hall of India, New Delhi.
16. Plsek, Paul E. *Creativity, Innovation and Quality*. (Eastern Economic Edition), New Delhi: Prentice-Hall of India. ISBN-81-203-1690-8.
17. Singh, Nagendra P. *Emerging Trends in Entrepreneurship Development*. New Delhi: ASEED.

18. SS Khanka, *Entrepreneurial Development*, S. Chand & Co, Delhi.
19. K Ramachandran, *Entrepreneurship Development*, McGraw-Hill Education
20. SIDBI Reports on Small Scale Industries Sector.

Note: Latest edition of text books may be used.

**Course objective:** To enable students to understand the key concepts, processes, and challenges involved in starting and managing a business venture.

**Learning outcome:** Students will be able to develop a comprehensive business plan, assess market opportunities, and apply entrepreneurial strategies to successfully launch and grow a business.

No. of Contact Classes: 60

Name of the Designer: Prof. Aparajeeta Borkakoty, Gauhati University, [apara\\_jeeta@yahoo.com](mailto:apara_jeeta@yahoo.com)

### **Course Name: BUSINESS LAWS (Major 3)**

**Credit: 4**

**(Internal Assessment 40 Marks + End Term Exam. 60 Marks) = Total 100 marks**

Existing based syllabus: UGCBCS

Course Level: 300 to 399

Contents

#### **Unit 1: The Indian Contract Act, 1872: General Principle of Law of Contract**

Contact- meaning, characteristics and kinds

- a) Essentials of a valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects.
  - b) Void agreements
  - c) Discharge of a contract – modes of discharge, breach and remedies against breach of contract.
  - d) Contingent contracts
  - e) Quasi – contracts
- (12 Classes) (20 Marks)**

#### **Unit 2: The Indian Contract Act, 1872: Specific Contract**

- d) Contract of Indemnity and Guarantee
  - e) Contract of Bailment
  - f) Contract of Agency
- (12 Classes) (20 Marks)**

#### **Unit 3: The Sale of Goods Act, 1930**

- f) Contract of sale, meaning and difference between sale and agreement to sell.
  - g) Conditions and warranties
  - h) Transfer of ownership in goods including sale by a non-owner
  - i) Performance of contract of sale
  - j) Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer.
- (12 Classes) (20 Marks)**

#### **Unit 4: Partnership Laws**

##### **C) The Partnership Act, 1932**

- a. Nature and Characteristics of Partnership
- b. Registration of a Partnership Firms
- c. Types of Partners
- d. Rights and Duties of Partners
- e. Implied Authority of a Partner
- f. Incoming and outgoing Partners
- g. Mode of Dissolution of Partnership

##### **D) The Limited Liability Partnership Act, 2008**

- h) Salient Features of LLP
  - i) Differences between LLP and Partnership, LLP and Company
  - j) LLP Agreement,
  - k) Partners and Designated Partners
  - l) Incorporation Document
  - m) Incorporation by Registration
  - n) Partners and their Relationship
- (12 Classes) (20 Marks)**

#### **Unit 5 (A): The Negotiable Instruments Act 1881**

**Meaning, Characteristics, and Types of Negotiable Instruments: Promissory Note, Bill of Exchange, Cheque**

- e) Holder and Holder in Due Course, Privileges of Holder in Due Course.
- f) Negotiation: Types of Endorsements
- g) Crossing of Cheque
- h) Bouncing of Cheque

**5(B):** Right to Information Act 2005: Important definitions, object, scope, obligation of public authorities under the act; rights for obtaining information; disposal of request, information commission, appeal and penalties. **(12 Classes) (20 Marks)**

**Suggested Readings:**

11. M.C. Kuchhal, and Vivek Kuchhal, *Business Law*, Vikas Publishing House, New Delhi.
12. Avtar Singh, *Business Law*, Eastern Book Company, Lucknow.
13. Ravinder Kumar, *Legal Aspects of Business*, Cengage Learning
14. SN Maheshwari and SK Maheshwari, *Business Law*, National Publishing House, New Delhi.
15. Aggarwal S K, *Business Law*, Galgotia Publishers Company, New Delhi.
16. Bhushan Kumar Goyal and Jain Kinneri, *Business Laws*, International Book House
17. Sushma Arora, *Business Laws*, Taxmann Publications.
18. Akhileshwar Pathak, *Legal Aspects of Business*, McGraw Hill Education, 6<sup>th</sup> ed.
19. P C Tulsian and Bharat Tulsian, *Business Law*, McGraw Hill Education
20. Sharma, J.P. and Sunaina Kanojia, *Business Laws*, Ane Books Pvt. Ltd., New Delhi

**Note: Latest edition of text books may be used.**

Name of the Designer: Department of Commerce, [commerce@gauhati.ac.in](mailto:commerce@gauhati.ac.in)

Course objective: To gain knowledge of the branches of law which relate to business transactions, certain corporate bodies and related matters.

Course Outcome: On completion of this course, learners will be able to: appreciate the relevance of business law to individuals and businesses and law in an economic and social context.

No. of Contact Classes: 60

Name of the Designer: Prof. Aparajeeta Borkakoty, Gauhati University, [apara\\_jeeta@yahoo.com](mailto:apara_jeeta@yahoo.com)

**3<sup>rd</sup> Semester**  
**Course Name: BUSINESS STATISTICS (Multi-Disciplinary)**  
**Credit 3**

**(Internal Assessment 30 Marks + End Term Exam. 45 marks) = Total Marks 75**

**Unit 1: Statistical Data and Descriptive Statistics**

- d. Nature and Classification of data: univariate, bivariate and multivariate data; time-series and cross-sectional data
- e. Measures of Central Tendency i. Mathematical averages including arithmetic mean, geometric mean and harmonic mean. Properties and applications. ii. Positional Averages Mode and Median (and other partition values including quartiles, deciles, and percentiles).
- f. Measures of Variation: absolute and relative. Range, quartile deviation, mean deviation, standard deviation, and their coefficients, Properties of standard deviation/variance d. Skewness: Meaning, Measurement using Karl Pearson and Bowley's measures; Concept of Kurtosis

**Unit 2: Probability and Probability Distributions**

- d. Theory of Probability. Approaches to the calculation of probability; Calculation of event probabilities. Addition and multiplication laws of probability (Proof not required); Conditional probability
- e. Expectation and variance of a random variable, Probability distribution of a random variable.
- f. Probability distributions: Binomial, Poisson and Normal distribution (probability function and properties (proof not required)) simple problems related to the distributions

**Unit 3: Simple Correlation and Regression Analysis**

- c. Correlation Analysis: Meaning of Correlation: simple, multiple and partial; linear and non-linear, Correlation and Causation, Scatter diagram, Pearson's co-efficient of correlation; calculation and properties (Proof not required). Rank Correlation, Interpretation of various values of correlation co-efficient.
- d. Regression Analysis: Principle of least squares and regression lines, Regression equations and estimation; Properties of regression coefficients; Relationship between Correlation and Regression coefficients;

**Unit 4: Sampling Concepts, Sampling Distributions, Estimation and testing of Hypothesis**

- Sampling: Populations and samples, Parameters and Statistic, Census vs Sampling. Sampling methods (including Simple Random sampling, Stratified sampling, Systematic sampling, Judgments sampling, and Convenience sampling)
- Concept of Sampling distributions and Estimation: Point and Interval estimation of means (large samples) and sample proportion. Characteristics of a good estimation. Testing of hypothesis-concepts of Null hypothesis, alternative hypothesis, and level of significance, test of significance, one-tailed and two-tailed test and errors in testing hypothesis.

## Unit 5: TimeSeriesAnalysis

Componentsoftimeseries;Additiveandmultiplicative models;Trendanalysis: Fitting oftrendline using principle of least squares – linear case. Determinationof trend by semi- average andmovingaverage.Uses ofTime Series analysis.

### **SuggestedReadings:-**

5. Gupta,S.C, Fundamentalsofstatistics–HimalayaPublishingHouse.
6. Murray,RSpiegel,LarryJ.Stephens,NarinderKumar.Statistics(Schaum’sOutlineSeries)
7. Hazarika,Padmalochan,BusinessStatistics –S.Chand
8. Bhowal,M.K.FundamentalsofBusinessStatistics(AsianBooksPrivateLimited)

## **3<sup>rd</sup> Semester**

### **NewVenturePlanning (SEC 3)**

**Credit:3**

**(Internal Assessment 30 Marks + End Term Exam. 45 marks) = Total Marks 75**

Objective: The curriculum aims at giving exposure to students regarding different aspects ofsetting up a new business. After completing the course student should be able to develop anunderstanding of the process of identifying various sources of new business ideas of productsandservices. Theunderstandingof thispaperwillhelpthem toexamine, evaluateandapproachdifferentsourcesoffinance, thenatureofmarketingeffortrequiredandto developa comprehensivebusiness plan.

#### UnitI:StartingNewVentures

Opportunity identification. The search for new ideas, source of innovative ideas. Techniquesforgenerating ideas.Entrepreneurialimaginationandcreativity.The roleofcreativethinking.Developingyourcreativity.Impedimentstocreativity.

#### UnitII:MethodstoInitiateVentures

The pathways to New Venture for Entrepreneurs, Creating New Ventures. Acquiring an established Venture;Advantages of acquiring an ongoing Venture. Examination of key issues. Franchising. How a Franchise works.Franchiselaw;Evaluatingthefranchisingopportunities.

#### Unit III: LegalChallengesinSettingupBusiness

Intellectual Property protection: Patents, Trademarks, and Copyrights. Requirements and Procedure for filing aPatent, Trademark and Copyright, Legal acts governing businesses in India. Identifying Form of Organisation;Soleproprietorship,Partnership, LimitedLiabilityPartnershipandCompany.

#### Unit-IV:theSearchforEntrepreneurialCapital

The Entrepreneur’s Search for Capital. The Ventures Capital Market. Criteria for evaluating New –Ventureproposals.EvaluatingtheVentureCapitalist. Financing stages. Alternate Sources of Financing for Indian Entrepreneurs. Bank Funding. Government PolicyPackages.State FinancialCorporations (SFCs).Business Incubators and Facilitators.Informal risk capital;AngelInvestors.

#### Unit V:TheMarketing Aspectsof NewVentures

Developing a Marketing Plan: Customer Analysis, Sales Analysis and Competition Analysis. Market Research. Sales Forecasting. Evaluation. Pricing Decision.

Unit VI: Business Plan Preparation for New Ventures

Business Plan; Concept, pitfalls to Avoid in Business Plan. Benefits of a Business Plan. Developing a Well-Conceived Business Plan. Elements of a Business Plan; Executive Summary; Business Description. Marketing; Market niche and Market Shares. Research. Design and Development. Operations. Management, Finance. Critical-Risk. Harvest Strategy. Milestone Schedule.

Suggested Case Studies: Case studies related to business or start ups in e-commerce, services, retailing, travel and hospitality.

### **3<sup>rd</sup> Semester**

#### **E-Filing of Returns (SEC 2)**

**Credit: 3**

**(Internal Assessment 30 Marks + End Term Exam. 45 marks) = Total Marks 75**

Objective: To provide the students the concepts and practical knowledge about electronic filing of returns.

Unit I: Conceptual Framework

Meaning of e-filing; difference between e-filing and manual filing of returns; benefits and limitations of e-filing, E-filing process and relevant notifications.

Unit II: Income Tax and E-Filing of ITRs

Introduction to income tax – basic terminology, types of assesses, income taxable under different heads.

Basics of computation of total income and tax liability, deductions available from gross total income, PAN Card, due date of filing of income tax return.

Instructions for filing form ITR-1, ITR-2, ITR\_3, ITR-4, ITR-4S, ITR-5, ITR-6. Introduction to income tax Portal; preparation of electronic return (practical workshops).

Unit III: TDS and E-filing of TDS returns

Introduction to the concept of TDS; provision regarding return of TDS; types of forms for filing TDS returns; practical workshop on e-filing of TDS return.

Unit IV: Goods & Service Tax (GST) and E-Filing of GST Returns

Introduction to Goods & Service Tax; relevant notifications regarding e-filing of GST return; steps for preparing GST returns; practical workshop on e-filing of GST returns.

Suggested Readings:

1. Ahuja, Girish and Gupta, Ravi, Systematic Approach to Income Tax, Bharat Law House, Delhi

Note: Latest edition of text books/bare Act may be

used. Softwares:

1. Excel Utility available at [incometaxindiafiling.gov.in](http://incometaxindiafiling.gov.in)

\*\* Any subsequent amendment to the relevant Act may be incorporated accordingly.

**Course Name: Fundamentals of Financial Management (Major 4)**

**4<sup>th</sup> Semester**

Credit: 4

**(Internal Assessment 40 Marks + End Term Exam. 60 Marks) = Total Marks: 100**

Existing based syllabus: UGCBCS

Course Level: 400 to 499

**CONTENTS**

**Unit 1: Introduction**

Nature, scope and objective of Financial Management, Time value of money, Risk and return (including Capital Asset Pricing Model), Valuation of securities – Bonds and Equities  
(12 Classes) (20 Marks)

**Unit 2: Investment Decisions**

The Capital Budgeting Process, Cashflow Estimation, Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index, Capital budgeting under Risk – Certainty Equivalent Approach and Risk-Adjusted Discount Rate.  
(12 Classes) (20 Marks)

**Unit 3: Financing Decisions**

Cost of Capital and Financing Decision: Sources of long-term financing Estimation of components of cost of capital. Methods for Calculating cost of equity capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average cost of capital (WACC) and Marginal cost of capital. Capital structure – Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating and financial leverage; Determinants of capital structure  
(12 Classes) (20 Marks)

**Unit 4: Dividend Decisions**

Theories for Relevance and irrelevance of dividend decision for corporate valuation; Cash and stock dividends; Dividend policies in practice  
(12 Classes) (20 Marks)

**Unit 5: Working Capital Decisions**

Concepts of working capital, the risk-return trade off, sources of short-term finance, working capital estimation, cash management, receivables management, inventory management and payables management.  
(12 Classes) (20 Marks)

Note:

3. In addition the students will work on Spreadsheet for doing basic calculations in finance (Unit 2 and 3 above) and hence can be used for giving students subject related assignments for their internal assessment.

4. There shall be 4 Credit Hrs. for Lectures + one Credit Hr. (Two Practical Periods per week per batch) for Practical Lab + one credit Hr for tutorials (per group)

**Suggested Readings**

1. James C. Van Horne and Sanjay Dhamija, *Financial Management and Policy*, Pearson Education

2. Levy H. and M. Sarnat. *Principles of Financial Management*. Pearson Education
3. Brigham and Houston, *Fundamentals of Financial Management*, Cengage Learning
4. Khan and Jain. *Basic Financial Management*, McGraw Hill Education
5. Prasanna Chandra, *Fundamentals of Financial Management*. McGraw Hill Education
6. Singh, J.K. *Financial Management - text and Problems*. Dhanpat Rai and Company, Delhi.
7. Rustagi, R.P. *Fundamentals of Financial Management*. Taxmann Publication Pvt. Ltd.

Course Objective: The objective of the Fundamentals of Financial Management course is to provide students with a comprehensive understanding of the basic principles and concepts of financial management in order to make sound financial decisions.

Learning Outcomes:

1. Students will gain knowledge of financial analysis techniques and be able to interpret financial statements to evaluate the financial health of a company.
2. Students will develop the skills to assess investment opportunities, calculate the cost of capital, and make informed capital budgeting decisions.

No. of Contact Classes: 60

Name of the Designer: Prof. S.K. Mahapatra, Gauhati University, [skm27gu@gmail.com](mailto:skm27gu@gmail.com)

### **Course Name: Cost Accounting (Major 5)**

**Credit: 4**

**(Internal Assessment 40 Marks + End Term Exam. 60 Marks) = Total Marks: 100**

**4<sup>th</sup> Semester**

Existing based syllabus: UGCBCS

Course Level: 400 to 499

#### **CONTENTS:**

##### **Unit 1: Introduction**

**(10 classes) (15 Marks)**

Meaning, objectives and advantages of cost accounting; Difference between cost accounting and financial accounting; Cost concepts and classifications; Elements of cost and preparation of Cost Sheet; Installation of a costing system; Role of a cost accountant in an organisation

##### **Unit 2: Elements of Cost: Material**

**(10 classes) (20 Marks)**

Material/inventory control techniques. Accounting and control of purchases, storage and issue of materials. Methods of pricing of materials issues — FIFO, LIFO, Simple Average, Weighted Average, Replacement, Standard Cost. Treatment of Material Losses, Stores ledger, EOQ, levels of Inventory

##### **Unit 3: Elements of Cost: Labour:**

**(10 classes) (15 Marks)**

Accounting and Control of labour cost. Time keeping and time booking. Concept and treatment of idle time, over time, labour turnover and fringe benefits. Methods of wage payment and the Incentive schemes- Halsey, Rowan, Taylor's Differential piece wage.

##### **Unit 4: Elements of Cost: Overheads**

**(10 classes) (15 Marks)**

Classification, allocation, apportionment and absorption of overheads; Under- and over-absorption; Calculation of Machine Hour Rate; Treatments interest on capital, depreciation, packing expenses, bad debts, research and development expenses.

##### **Unit 5: Methods of Costing**

**(10 classes) (20 Marks)**

Unit costing, Job costing, Contract costing, Process costing (including treatment of process losses, valuation of work in progress).

##### **Unit 6: Book Keeping in Cost Accounting**

**(10 classes) (15 Marks)**

Integral and non-integral systems; Reconciliation of cost and financial accounts.

#### **Suggested Reading:**

1. Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan, *Cost Accounting: A Managerial Emphasis*, Pearson Education.
2. Drury, Colin. *Management and Cost Accounting*. Cengage Learning.
3. Jawahar Lal, *Cost Accounting*. McGraw Hill Education
4. Nigam, B.M. Lall and I.C. Jain. *Cost Accounting: Principles and Practice*. PHI Learning
5. Rajiv Goel, *Cost Accounting*. International Book House
6. Singh, Surender. *Cost Accounting*, Scholar Tech Press, New Delhi.

7. Jain, S.P. and K.L. Narang. *Cost Accounting: Principles and Methods*. Kalyani Publishers
8. Arora, M.N. *Cost Accounting – Principles and Practice*. Vikas Publishing House, New Delhi.
9. Maheshwari, S.N. and S.N. Mittal. *Cost Accounting: Theory and Problems*. Shri Mahavir Book Depot, New Delhi.
10. Iyengar, S.P. *Cost Accounting*. Sultan Chand & Sons
11. H.V. Jhamb, *Fundamentals of Cost Accounting*, Ane Books Pvt. Ltd.

Course objective: To equip students with the knowledge and skills necessary to analyze and control costs in order to support effective management decision-making.

Learning outcome: By the end of the course, students will be able to apply cost accounting techniques to determine product costs, calculate relevant cost information for decision-making, implement cost control measures, and evaluate performance within an organization.

No. of Contact Classes: 60

Designer Name: Prof. Prashanta Sharma, Dr. Upasana Borpujari, Gauhati University, prs@gauhati.ac.in, upasna.borpujari@gmail.com

**Course Name: Income Tax Law and Practice (Major 6)**

**Credit: 4**

**(Internal Assessment 40 Marks + End Term Exam. 60 Marks) Total Marks: 100**

Existing based syllabus: UGCBCS

Course Level: 400 to 499

Unit1: Introduction (12 classes) (20 Marks)

*Basic concepts:* Income, agricultural income, person, assessee, assessment year, previous year, gross total income, total income.

*Residential status;* Scope of total income on the basis of residential status Exempted income under section 10

Unit2: Computation of Income under different heads-1 (12 classes) (20 Marks)

Income from Salaries; Income from house property

Unit3: Computation of Income under different heads-2 (12 classes) (20 Marks)

Profits and gains of business or profession; Capital gains; Income from other sources

Unit4: Computation of Total Income and Tax Liability (12 classes) (20 Marks)

Income of other persons included in assessee's total income; Aggregation of income and set-off and carry forward of losses; Deductions from gross total income; Rebates and reliefs

Computation of total income of individuals and firms; Tax liability of an individual and a firm; Five leading cases decided by the Supreme Court

Unit5: Preparation of Return of Income (12 classes) (20 Marks)

Filing of returns: Manually, On-line filing of Returns of Income & TDS; Provision & Procedures of Compulsory On-Line filing of returns for specified assesses, Permanent Account Number (PAN).

Note:

1. There shall be a practical examination of 20 Marks on E-filing of Income Tax Returns using a software utility tool. The student is required to fill appropriate Form and generate the XML file.

2. There shall be 4 Credit Hrs. for Lectures + one Credit hr. (Two Practical Periods per week per batch) for Practical Lab + one credit Hr for Tutorials (per group)

3. Latest edition of text books and Software may be used.

Suggested readings:

1. Singhanian, Vinod K. and Monica Singhanian. *Students' Guide to Income Tax, University Edition*. Taxmann Publications Pvt. Ltd., New Delhi.

2. Ahuja, Girish and Ravi Gupta. *Systematic Approach to Income Tax*. Bharat Law House, Delhi.

Journals

1. *IncomeTaxReports*. Company Law Institute of India Pvt. Ltd., Chennai.
2. *Taxman*. Taxman Allied Services Pvt. Ltd., New Delhi.
3. *Current Tax Reporter*. Current Tax Reporter, Jodhpur.

#### Software

1. Vinod Kumar Singhania, *e-filing of Income Tax Returns and Computation of Tax*, Taxmann Publication Pvt. Ltd, New Delhi. Latest version
2. 'Excel Utility' available at [incometaxindiaefiling.gov.in](http://incometaxindiaefiling.gov.in)

Course objective: To provide students with a comprehensive understanding of income tax laws and regulations, as well as the practical application of tax planning and compliance.

Learning outcome: By the end of the course, students will be able to comprehend and apply income tax laws, prepare tax computations for individuals and businesses, and provide basic tax planning advice in compliance with relevant tax legislation.

No. of Contact Classes: 60

Designer Name: Prof. Bhaskarjyoti Bora, Dr. Upasana Borpujari, Gauhati University, [bhaskarjb2001@yahoo.com](mailto:bhaskarjb2001@yahoo.com), [upasna.borpujari@gmail.com](mailto:upasna.borpujari@gmail.com)

### **Course Name: Advanced Corporate Accounting (Major 7)**

**Credit: 4**

**(Internal Assessment 40 Marks + End Term Exam. 60 Marks) Total Marks: 100**

Existing based syllabus: UGCBCS

Course Level: 400 to 499

**Unit 1:** (12 classes) (20 Marks)

(i) **Accounting Standards:**

Overview of Accounting Standards in India - Applicability, Interpretation, Scope and Compliance of Ind AS; International Financial Reporting Standards - Ind AS vs. IFRS; National and International Accounting Authorities; Adoption and Convergence of International Financial Reporting Standards (IFRS) in India.

(ii) **Corporate Annual Report**

Meaning, usefulness, statutory provisions, contents and disclosure of corporate information – mandatory and voluntary; Analysis with Case Study. E-filing of annual reports of companies and XBRL Filing with specific practical exercises.

**Unit 2: Winding up of Companies** (12 classes) (20 Marks)

Meaning and modes of winding up; Types of winding up; Procedures of winding up; Contributories; Preferential payments; Voluntary winding up; Preparation of Liquidator's Final Statement of Account; Preparation of Statement of Affairs.

**Unit 3: Accounts of Banking Companies** (12 classes) (20 Marks)

Statutory books to be maintained; Special features of Bank book keeping. Advances – its classification and provisions to be made against advances; Rebate on Bills Discounted, Income recognition; Preparation and presentation of Financial Statements of banking companies.

**Unit 4: Accounts of Insurance Companies** (12 classes) (20 Marks)

Books maintained by a life insurance companies and general insurance companies. Accounts of Life insurance company – Revenue Account and Profit and loss Account and ascertainment of profit under Life insurance business; preparation of Balance Sheet using appropriate software; Accounts of general insurance business – Revenue Account, Profit and Loss Account and Balance Sheet of insurance companies.

**Unit 5: Investment Accounts** (12 classes) (20 Marks)

Meaning of Investment Accounts; cum-interest, ex-interest, cum-dividend and ex-dividend. Accounting for fixed interest earning securities and variable earning securities, bonus shares and right shares.

**Profit and Loss prior to incorporation:** Meaning of profit or loss prior to incorporation; accounting `treatment of profit or loss prior to incorporation.

**Suggested Readings:**

1. Goyal, V. K., & Goyal, R. (2013). *Corporate Accounting*. New Delhi: Phi Learning.
2. Jain, S. P., & Narang, K. L. (2016). *Corporate Accounting*. New Delhi: Kalyani Publishers.
3. Goyal, B. K. (2019). *Fundamentals of Corporate Accounting*. New Delhi: Taxmann Publications.

4. Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2009). *Corporate Accounting*. New Delhi: Vikas Publishing House Pvt. Ltd.
5. Monga, J. R. (2019). *Fundamentals of Corporate Accounting*. New Delhi: Scholar Tech Press.
6. Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2016). *Advanced Accounts*. Vol.-I. New Delhi: S. Chand Publishing.
7. Mukherjee, A., & Hanif, M. (2005). *Corporate Accounting*. New Delhi: Tata McGraw Hill Education.
8. Sehgal, A. (2011). *Fundamentals of Corporate Accounting*. New Delhi: Taxmann Publications.

Course objective: To enhance students' knowledge and skills in handling complex accounting issues related to corporate entities, including advanced topics in financial reporting and analysis.

Learning outcome: By the end of the course, students will be able to apply advanced accounting principles and techniques to address complex corporate accounting issues, analyze financial statements for decision-making purposes, and interpret accounting standards relevant to corporate reporting.

No. of Contact Classes: 60

Designer Name: Prof. Prashanta Sharma, Dr. Upasana Borpujari, Gauhati University, prs@gauhati.ac.in, upasna.borpujari@gmail.com

#### 4<sup>th</sup> Semester

**Course Name :FinancialMarketOperations (Minor)**

**Credit: 4**

**(Internal Assessment 40 Marks + End Term Exam. 60 Marks)Total Marks: 100**

NumberofClasses-60

Unit1:FinancialMarketOperations (Number of Classes-15)ReviewofFinancialSystem;Needforissueoffinancialinstruments,MoneyMarketandConstituents, their features and issue procedure; Debt Market Instruments- Bonds and Issuanceof Bonds, Types of Bonds, Features of Bonds, Issue procedure; Equity Instruments- Types ofequities,Pricing and Calculations,Listing and Issueprocedure.

Unit2:StockMarketOperations (NumberofClasses-12)StockMarket-NatureandScope,FunctionsofStockMarket,HistoryofStockExchangesinIndia-BSE,NSEandOTCEI,TradingMechanismandSettlement,Brokers/Members-Qualifications,DutiesandResponsibilities;StockIndicesandUsages;Depositories-theirroleandfunctions,NSDLandCSDL.

Unit3:DerivativesMarketOperations (Number of Classes-15)Meaning,TypesandUsages,OTCDerivatives-ForwardsandSwaps,ExchangeTradedDerivatives-FuturesandOptions,FunctionsofDerivativeExchanges,MajorDerivativeExchanges,TradingMechanismandsettlement, OpenInvestmentandTradingVolume.

Unit4:OperationManagement (Number of Classes-10)StructureofInvestmentCompany-FrontOffice,MiddleOffice,BackOffice/Operations;OperationsRelationship-Clients-externalandinternal,RetailClients,InstitutionalClients,CounterpartiesandSuppliers;Banksandotherintermediaries,MarketRegulators andAssociations.

Unit5:Data Management (Number of Classes-08)DataManagement-SignificanceofDataManagement,ReferencedataandTypesofReferenceData,ApproachestoDataManagement,DataProcessing,DataRequirements-Securities,Counterparties andCustomers,SettlementData, DataStorage.

#### Suggested Readings:

1. IndianFinancialSystem,BharatiVPathak,Pearson
2. IndianFinancialSystem,VDesai,HimalayaPublishingHouse
3. FinancialInstitutionsandMarkets,LMBhole,TataMcGrawHill
4. FinancialMarketOperations,KeithDickinson,Wiley.

5. Financial Market operations, IMS Sahai, SBPDPublishing.
6. The Basics of Finance, PP Drake and FJ Fabbozi, Wiley.

**Course Name: Business Etiquettes and Soft Skills(VAC3)**

**Credit: 2**(Internal Assessment 20 Marks + End Term Exam. 30 Marks) =Total Marks= 50

**Module 1–Business Etiquettes**

Sl.No.	Teaching Point
1	Building self esteem and self confidence
2	Expressing reactions politely and sharing opinions
3	Essentials of Business Etiquette–Generally accepted Etiquette practice
4	Maintaining certain norms as a member of a group (tolerance, patience, waiting for one’s turn, listening to others etc.)
5	Elevator pitch, Positive attitude, eye contact and body language
6	Dimensions of Business Etiquettes:-Telephone etiquette and e-mail etiquette
7	Business culture and ethics ,Social Media Etiquettes
8	PPT presentation–Essentials of good presentation

**Module 2 – Listening &**

**Speaking:Listening:**

Sl.No.	Teaching Point
1	Distinguishing between different functions of communication (e.g. instruction, command, request, enquiry, apology, appreciation etc.)
2	Identifying important ideas in a lecture or presentation
3	Listening for specific information
4	Listening and not taking

**Speaking**

Sl.No.	Teaching Point
1	Expressing reactions (agreeing, disagreeing, interrupting, expressing pleasure or displeasure, apologizing etc.) in formal/semi-formal situations

2	Asking for clarifications and responding in different situations: <ul style="list-style-type: none"> <li>• Formal (classroom, seminars, interviews, group discussions, business meetings etc.)</li> <li>• Semiformal (with peers, or groups)</li> <li>• Informal (with family and friends)</li> </ul>
3	Describing a place, an event, a process or an object
4	Expressions required for initiating, continuing and concluding a discussion, especially in informal business situations

**Module 3-Reading:**

Sl.No.	Teaching Point
1	Techniques of reading efficiently <ul style="list-style-type: none"> <li>• Understanding the gist or main idea of a business text</li> <li>• Looking for specific information</li> <li>• Guessing meaning from the context</li> <li>• Understanding the functions of semantic markers in business texts</li> </ul>
2	Understanding graphical presentation of information in commercial correspondence and business texts
3	Reading and note-taking
4	Contextual vocabulary

**Module 4-Writing:**

Sl.No.	Teaching Point
1	Composing and building paragraphs <ul style="list-style-type: none"> <li>• Brainstorming for ideas</li> <li>• Sequencing ideas into main and subordinate points</li> <li>• Using linkers and connectives (semantic markers)</li> </ul>
2	Writing business letters, notices and memos, and preparing reports on business events and processes
3	Resume preparation and Grooming- Writing CVs and resumes
4	Proofreading and editing copies of business correspondence
5	Presenting textual information in graphical form and vice versa

**Module 5 –Grammar & Vocabulary:**

Sl.No.	Teaching Point: The appropriate use of
1	Tenses, including 'do' forms
2	Articles
3	Prepositions
4	Active and Passive constructions
5	Direct and Indirect Speech
6	Use of negatives
7	Common errors and remedial exercises
8	Business related vocabulary

### **Recommended a textbook(either no.1 or 2)**

7. Further Ahead: A Communicative Skills Course for Business English (1998) by Sarah Jones-Macziola with Greg White. Cambridge University Press.
8. English for Business Studies (1997) by Ian Mackenzie. Cambridge University Press.

### **Practice Book**

9. Basic Communication Skills (with CD) (2007) by P. Kiranmai Dutta & Geetha Rajeevan. (Foundation Books) Cambridge University Press

### **Addition Reference Books**

10. A Course in Listening and Speaking I (2005) by V.P. Sasikumar, Kiranmai Dutta and **G. Rajeevan (Foundation Books) Cambridge University Press.**
11. A Course in Listening and Speaking II (2007) by V.P. Sasikumar, Kiranmai Dutta and **G. Rajeevan (Foundation Books) Cambridge University Press.**
12. Better English Pronunciation (2000) by J.D. O'Connor. Cambridge University Press low priced edition.

### **Course Name: Indian Economy (Major 8)**

**Credit: 4**

**(Internal Assessment 40 Marks + End Term Exam. 60 Marks) Total Marks: 100**

**5<sup>th</sup> Semester**

Existing based syllabus: UGCBCS

Course Level: 500 to 599

**Unit I:** Basic Issues in Economic Growth and Development: Concept and Measures of economic growth and Development; determinants of economic development, Human Development Index, Kautilya 's Arthashastra and economic development **(12 Classes) (20 Marks)**

**Unit II:** Overview of Indian economy: India as a developing economy, India as a mixed economy, India as a dualistic economy, India as a federal economy, evolution of Indian Planning from Planning Commission to Niti Aayog-, Monetary and Fiscal policies with their implications on economy **(12 Classes) (20 Marks)**

**Unit III:** Agriculture Sector: Agrarian growth and performance in different phases of policy regimes, Crop pattern, Green Revolution; White and Yellow Revolution, land reforms in India, cooperative farming in India, tribal agricultural practices, production of other allied sectors like horticulture fisheries and aquaculture, livestock and animal husbandry, Food Security Issues, Agricultural Marketing, Policy initiatives of the Government of India for the development of agricultural sector. **(12 Classes) (20 Marks)**

**Unit IV:** Industrial Sector: Phases of Industrialization – the rate and pattern of industrial growth across alternative policy regimes (Industrial Policy 1948, IP Resolution 1956, Industrial Licensing Policy, New Industrial Policy 1991); MSMEs – role and challenges, Public sector – its role, performance and reforms; industrial sickness, disinvestment, privatization, Public Private Partnership; Role of Foreign capital, Structural Changes and Performance of India's Foreign Trade and Balance of Payments;; Export policies and performance; India and the WTO, Industrialization in North Eastern Region- Types of industries, industrial policies, Act East policy, Cross Border Trade, Border Area Development, Institutions – NEDFI, DONER, NEC **(12 Classes) (20 Marks)**

**Unit V:** Service Sector: service sector and its role in Indian economy, contribution to national Income, employment and exports revenue, India's service revolution, 'Digital India Mission' issues and challenges for India's service sector growth **(12 Classes) (20 Marks)**

### **Suggested Readings:**

1. Mishra and Puri, Indian Economy, Himalaya Publishing House
2. P.K. Dhar, Indian Economy – Its Growing Dimensions, Kalyani Publishers
3. Gaurav Dutt and KPM Sundaram, Indian Economy, S. Chand & Company.
4. Bhagwati, J. and Desai, P. India: Planning for industrialization, OUP, Ch 2.
5. Uma Kapila (2021), Indian Economy – Performance and Policies, Academic Foundation, New Delhi
6. Vinay G.B (2019) Indian Economy, Oxford University Press

Course Objective: The objective of the Indian Economy course is to provide students with an in-depth understanding of the key economic principles, policies, and factors that shape the Indian economy, enabling them to analyze and interpret its dynamics and challenges.

Learning Outcomes:

1. Students will gain knowledge of the major macroeconomic indicators, such as GDP growth, inflation, and unemployment, and understand how these factors impact the overall performance of the Indian economy.
2. Students will develop the ability to analyze the structure and composition of the Indian economy, including its sectors, such as agriculture, industry, and services, and comprehend the role of each sector in the overall economic growth.
3. Students will be able to identify and evaluate the various economic policies implemented by the government, such as fiscal policy, monetary policy, and trade policy, and assess their impact on the Indian economy.
4. Students will understand the significance of demographic trends, population dynamics,

No. of Contact Classes: 60

Name of the Designer: Department of Commerce, Gauhati University, [commerce@gauhati.ac.in](mailto:commerce@gauhati.ac.in)

**Course Name: Management Accounting (Major 9)**

**Credit: 4**

**(Internal Assessment 40 Marks + End Term Exam. 60 Marks) Total Marks: 100**

**5<sup>th</sup> Semester**

Existing based syllabus: UGCBCS

Course Level: 500 to 599

**Unit 1: Introduction** (12 classes) (20 Marks)

Meaning, Objectives, Nature and Scope of management accounting, Difference between cost accounting and management accounting, Application of Cost concepts for managerial decision making; Concept of Cost control and Cost reduction, Cost management

**Unit 2: Financial Statement Analysis:** (12 classes) (20 Marks)

Meaning and objectives of Financial Statement Analysis; Techniques of Financial Statement analysis – Comparative Statement, Common-size Statement and Trend Analysis. Meaning of Accounting Ratio, Classification of Accounting Ratios; objectives of Ratio Analysis; Advantages and Limitations of Ratio Analysis; Precaution to be taken before using Ratios; Computation of various Ratios – Activity Ratios, Liquidity Ratios, Solvency and Leverage Ratios and Profitability Ratios;

**Unit 3: Budgetary Control** (12 classes) (20 Marks)

Budgeting and Budgetary Control: Concept of budget, budgeting and budgetary control, objectives, merits, and limitations. Budget administration. Functional budgets. Cash Budget. Fixed and flexible budgets. Preparation of Cash Budget and flexible budgets.

**Unit 4: Standard Costing** (12 classes) (20 Marks)

Standard Costing and Variance Analysis: Meaning of standard cost and standard costing, advantages, limitations and applications. Variance Analysis – material, labour, overheads and sales variances. Disposition of Variances.

**Unit 5: Marginal Costing** (12 classes) (20 Marks)

Absorption versus Variable Costing: Distinctive features and income determination. Cost-Volume-Profit Analysis, Profit / Volume ratio. Break-even analysis-algebraic and graphic methods. Angle of incidence, margin of safety

**Suggested Reading:**

1. Charles T. Horngren, Gary L. Sundem, Dave Burgstahler, Jeff O. Schatzberg.  
*Introduction to Management Accounting*, Pearson Education.
2. Anthony A. Atkinson, Robert S. Kaplan, Ella Mae Matsumura, S. Mark Young. *Management*

3. Ronald W. Hilton and David E. Platt. *Managerial Accounting: Creating Value in a Global Business Environment*, Mc Graw Hill Education.
4. Singh, Surender. *Management Accounting*, Scholar Tech Press, New Delhi.
5. Goel, Rajiv, *Management Accounting*. International Book House,  
6 Arora, M.N. *Management Accounting*. Vikas Publishing House, New Delhi.
- 7 Maheshwari, S.N. and S.N. *Management Accounting*. Shree Mahavir Book Depot, New Delhi.
8. Singh, S. K. and Gupta Lovleen. *Management Accounting – Theory and Practice*. Pinnacle Publishing House.
9. Khan, M.Y. and Jain, P.K. *Management Accounting*. McGraw Hill Education
10. H.V. Jhamb, *Fundamentals of Management Accounting*, Ane Books Pvt. Ltd.

Course objective: To provide students with a comprehensive understanding of management accounting principles and techniques and their application in supporting managerial decision-making and control.

Learning outcome: By the end of the course, students will be able to apply management accounting tools and techniques to analyze and interpret financial and non-financial information, support strategic and operational decision-making, and assist in planning, budgeting, performance evaluation, and control within organizations.

No. of Contact Classes: 60

Designer Name: Prof. Prashanta Sharma, Dr. Upasana Borpujari, Gauhati University, prs@gauhati.ac.in, upasna.borpujari@gmail.com

**Course Name: Fundamentals of Investment (Major 10)**

**Credit: 4**

**(Internal Assessment 40 Marks + End Term Exam. 60 Marks) Total Marks: 100**

**\*Common for two specialization namely (i) Accounting & (ii) Finance**

Existing based syllabus: UGCBCS

Course Level: 500 to 599

**Unit 1: Basics of Investment**

(12 classes) (20 Marks)

Investment-Meaning, Purpose and Objectives, Investment and Speculation, Types of Investment- Commodities, Real Estate and Financial Assets, Security and Non-security form of investment, Investment Attitudes- Return, Risk, Liquidity, Tax Shelter, Convenience; Sources of Financial Information, Return and Risk - Concept and Computation.

**Unit 2: Investment in Equities**

(12 classes) (20 Marks)

Investment in Equities- Advantages and disadvantages of investing in equities, Fundamental Analysis- Economic Analysis, Industry Analysis and Company Analysis; Technical Analysis- Tools of technical analysis- interpretation of charts and patterns; Valuation of Equity Shares, Investment in Mutual Funds.

**Unit 3: Investment in Fixed Income Securities**

(12 classes) (20 Marks)

Bonds – Meaning, Features, Types of Bonds, Estimating Bond Yields, Bond Valuation, Types of Risk in bonds- Default risk, Credit ratings, Consideration for investing in a Bond.

**Unit 4: Miscellaneous Investments**

(12 classes) (20 Marks)

Investment in Real Estate – Meaning, Reasons for Investing in Real Estates, Housing Finance in India; Investment in Gold and Silver– Reasons for investment in Gold and Silver; Investment in Mutual Funds – Benefits, Selection criteria, performance evaluation.

**Unit 5: Portfolio Investment**

(12 classes) (20 Marks)

Portfolio – Meaning and Significance, Portfolio Management Process, Investment Decision Making Approaches- Fundamental approach, Psychological Approach, Academic Approach, Eclectic approach, Common mistakes in Investment Management

**Suggested Readings:**

1. Fundamentals of Investment Management, V K Bhalla, S.Chand
2. Investment Management, Rajiv Srivastav, Wiley.
3. Security Analysis and Portfolio Management, Kelvin, PHI
4. The Investment Game: Prasanna Chandra, Tata MCGrawHill
5. Investment Analysis and Portfolio Management, M Ranganatham and R Madhumathi, Pearson.

Course objective: To introduce students to the fundamental concepts, theories, and practices of investment analysis and portfolio management.

Learning outcome: By the end of the course, students will be able to analyze investment opportunities, construct and manage investment portfolios, evaluate risk and return trade-offs, and make informed investment decisions based on their understanding of financial markets and investment strategies.

No. of Contact Classes: 60

Designer Name: Prof. S.K. Mahapatra, Gauhati University, [skm27gu@gmail.com](mailto:skm27gu@gmail.com)

### **Course Name: Indirect Taxes (Major 11)**

**Credit: 4**

**(Internal Assessment 40 Marks + End Term Exam. 60 Marks) Total Marks: 100**

Existing based syllabus: UGCBCS

Course Level: 500 to 599

#### **Contents:**

**Unit 1: Introduction:** (12 classes) (20 Marks)

Meaning of Indirect Tax, History of Indirect Taxes in India; VAT – concepts and general principles, Calculation of VAT on Alcohol and Petroleum Products.

**Unit 2: Central Excise** (12 classes) (20 Marks)

Central Excise Law in brief, Excisable goods, Manufacture and Manufacturer, Valuation of Excise-able amount regarding Alcohol and Petroleum Products.

**Unit 3: Customs Law** (12 classes) (20 Marks)

Basic concepts of customs law, Territorial waters, high seas, Types of custom duties – Basic, Countervailing & Anti-Dumping Duty, Safeguard Duty, Valuation, Customs Procedures, Import and Export Procedures, Baggage, Exemptions.

**Unit 4: Structure of GST in India:** (12 classes) (20 Marks)

The Central Goods and Services Tax Act, 2017 and The Assam Goods and Services Tax Act, 2017, History of GST in India, Meaning, Features and Advantages of GST.

Dual GST Model: CGST, SGST, UTGST, IGST, Taxes subsumed by GST, Commodities kept outside the scope of GST. Definition of important terms used in GST Act – concept of place of supply, Adjudicating Authority, Agent, Aggregate Turnover, Agriculturist, Business, Business Vertical, Capital Goods, Casual Taxable Person, Goods, Input Tax, Inward Supply, Output Tax, Outward Supply, Place of Business, Services, Supplier.

GST Council and GST Network.

**Unit 5: Registration, Levy and Collection of Tax under GST** (12 classes) (20 Marks)

Concept of Tax Invoice under GST Section 31, Meaning, Eligibility and Conditions for taking Input Tax Credit; Threshold Limits for Registration, Persons liable for Registration, Persons not liable for Registration, Compulsory Registration in Certain Cases, Procedure for Registration, Deemed Registration; Rates structure of GST, Composition Scheme under GST, Assessment (only basic knowledge) Refunds.

### **Suggested Readings:**

1. Singhania Vinod K. and Monica Singhania, *Students' Guide to Indirect Taxes*, Taxman Publications Pvt. Ltd., Delhi.
2. V.S. Datey, *Indirect Tax Law and Practice*, Taxmann Publications Pvt. Ltd., Delhi,
2. Sanjeev Kumar, *Systematic Approach to Indirect Taxes*,
3. S.S. Gupta, *Service Tax - How to meet your obligation* Taxmann Publications Pvt. Ltd., Delhi,
4. Grish Ahuja and Ravi Gupta, *Indirect Taxes*, Flair Publication Pvt Ltd

Course objective: To provide students with a comprehensive understanding of indirect taxes, with a focus on the Goods and Services Tax (GST) system.

Learning outcome: By the end of the course, students will be able to comprehend the principles and regulations of GST, effectively apply GST concepts to various business scenarios, navigate GST compliance requirements, and analyze the impact of GST on business operations and decision-making.

No. of Contact Classes: 60

Designer Name: Prof. Bhaskarjyoti Bora, Dr. Upasana Borpujari, Gauhati University, [bhaskarjb2001@yahoo.com](mailto:bhaskarjb2001@yahoo.com), [upasna.borpujari@gmail.com](mailto:upasna.borpujari@gmail.com)

### **5<sup>th</sup> Semester**

#### **Course Name: Corporate Laws (Minor)**

Credit: 4

**(Internal Assessment 40 Marks + End Term Exam. 60 Marks) Total Marks: 100**

#### **UNIT 1: Introduction**

15 Lectures

Administration of Company Law [including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), Special Courts]; Characteristics of a company; lifting of corporate veil; types of companies including one person company, small company, and dormant company; association not for profit; illegal association; formation of company, on-line filing of documents, promoters, their legal position, pre-incorporation contract; on-line registration of a company.

#### **UNIT 2: Documents**

15 Lectures

Memorandum of association, Articles of association, Doctrine of constructive notice and indoor management, prospectus - shelf and red herring prospectus, misstatement in prospectus, GDR; book-building; issue, allotment and for feature of share, transmission of shares, buyback and provisions regarding buyback; issue of bonus shares.

#### **UNIT 3: Management**

15 Lectures

Classification of directors, women directors, independent director, small shareholder's director; disqualifications, director identity number (DIN); appointment; Legal positions, powers and duties; removal of directors; Key managerial personnel, managing director, manager; *Meetings*: Meetings of shareholders and board of directors; Types of meetings, Convening and conduct of meetings, Requisites of a valid meeting, postal ballot, meeting through video conferencing, e-voting.

Committees of Board of Directors - Audit Committee, Nomination and Remuneration Committee, Stakeholders Relationship Committee, Corporate Social Responsibility Committee

#### **UNIT 4:**

10 Lectures

*Dividends, Accounts, Audit:* Provisions relating to payment of Dividend, Provisions relating to Books of Account, Provisions relating to Audit, Auditors' Appointment, Rotation of Auditors, Auditors' Report, Secretarial Audit.

*Winding Up*: Concept and modes of Winding Up.

Insider Trading, Whistle Blowing: Insider Trading; meaning & legal provisions; Whistle-blowing: Concept and Mechanism.

UNIT 5: Depositories Law

5 Lectures

The Depositories Act 1996 –

Definitions; rights and obligations of depositories; participants issuers and beneficial owners; inquiry and inspections, penalty.

Suggested Readings:

11. MC Kuchhal, *Modern Indian Company Law*, Shri Mahavir Book Depot (Publishers), Delhi.
12. GK Kapoor and Sanjay Dhamija, *Company Law*, Bharat Law House, Delhi.
13. Anil Kumar, *Corporate Laws*, Indian Book House, Delhi
14. Reena Chadha and Sumant Chadha, *Corporate Laws*, Scholar Tech Press, Delhi.
15. Avtar Singh, *Introduction to Company Law*, Eastern Book Company
16. Ramaiya, *A Guide to Companies Act*, Lexis Nexis, Wadhwa and Buttersworth.
17. *Manual of Companies Act, Corporate Laws and SEBI Guideline*, Bharat Law House, New Delhi,
18. *A Compendium of Companies Act 2013, along with Rules*, by Taxmann Publications.
19. Gower and Davies, *Principles of Modern Company Law*, Sweet & Maxwell
20. Sharma, J.P., *An Easy Approach to Corporate Laws*, Ane Books Pvt. Ltd., New Delhi

Note: Latest edition of textbooks may be used.

### 5<sup>th</sup> Semester

**Course Name: Business Communication (AEC 3)**

**Credit: 2**

**(Internal Assessment 20 Marks + End Term Exam. 30 Marks) Total Marks: 50**

Unit 1: Introduction:

Nature of Communication, Process of Communication, Types of Communication (verbal & Non Verbal), Importance of Communication, Different forms of Communication, Barriers to Communication Causes, Linguistic Barriers, Psychological Barriers, Interpersonal Barriers, Cultural Barriers, Physical Barriers, Organizational Barriers

Unit 2: Business Correspondence:

Letter Writing, presentation, Inviting quotations, Sending quotations, Placing orders, Inviting tenders, Sales letters, claim & adjustment letters and social correspondence, Memorandum, Inter-office Memo, Notices, Agenda, Minutes, Job application letter, preparing the Resume.

Suggested Readings:

7. Bovee, and Thill, *Business Communication Essentials*, Pearson Education
8. Shirley Taylor, *Communication for Business*, Pearson Education
9. Locker and Kaczmarek, *Business Communication: Building Critical Skills*, McGraw Hill Education
10. Herta A Murphy, Herbert W Hildebrandt, Jane P. Thomas, *Effective Business Communication (SIE)*, McGraw Hill Education
11. Dona Young, *Foundations of Business Communication: An Integrative Approach*, McGraw Hill Education
12. Raymond V. Lesikar, Marie E. Flatley, Kathryn Rentz, Paula Lentz, and Neerja Pande, *Business Communication: Connecting in a Digital World (SIE)*, McGraw Hill Education

Note: Latest edition of textbooks may be used.

**Course Name: International Business (Major 12)**  
**6<sup>th</sup> Semester**

**Credit: 4**

**(Internal Assessment 40 Marks + End Term Exam. 60 Marks) Total Marks: 100**

Existing based syllabus: UGCBCS

Course Level: 600 to 699

**Unit I: (12 Classes) (20 Marks)**

Introduction to International Business: Globalisation and its importance in world economy; Impact of globalization; International business vs. domestic business: Complexities of international business; Modes of entry into international business.

International Business Environment: National and foreign environments and their components - economic, cultural and political-legal environments

**Unit II (12 Classes) (20 Marks)**

Theories of International Trade – an overview ( Classical Theories, Product Life Cycle theory, Theory of National Competitive Advantage); Commercial Policy Instruments – tariff and non-tariff measures – difference in impact on trade, types of tariff and non-tariff barriers (Subsidy, Quota and Embargo in detail) ; Balance of payment account and its components.

International Organizations and Arrangements: WTO – Its objectives, principles, organizational structure and functioning; An overview of other organizations – UNCTAD,; Commodity and other trading agreements (OPEC).

**Unit III (12 Classes) (20 Marks)**

Regional Economic Co-operation: Forms of regional groupings; Integration efforts among countries in Europe, North America and Asia (NAFTA, EU, ASEAN and SAARC).

International Financial Environment: International financial system and institutions (IMF and World Bank – Objectives and Functions) ; Foreign exchange markets and risk management; Foreign investments - types and flows; Foreign investment in Indian perspective

**Unit IV (12 Classes) (20 Marks)**

Organisational structure for international business operations; International business negotiations.

Developments and Issues in International Business: Outsourcing and its potentials for India; Role of IT in international business; International business and ecological considerations.

**Unit V (12 Classes) (20 Marks)**

Foreign Trade Promotion Measures and Organizations in India; Special economic zones (SEZs) and

export oriented units (EOUs), ; Measures for promoting foreign investments into and from India; Indian joint ventures and acquisitions abroad.

Financing of foreign trade and payment terms – sources of trade finance (Banks, factoring, forfaiting, Banker's Acceptance and Corporate Guarantee) and forms of payment (Cash in advance, Letter of Credit, Documentary Collection, Open Account)

**Suggested Readings:**

9. Charles W.L. Hill and Arun Kumar Jain, International Business. New Delhi: McGraw Hill Education
10. Daniels John, D. Lee H. Radenbaugh and David P. Sullivan. International Business. Pearson Education
11. Johnson, Derbe., and Colin Turner. International Business - Themes & Issues in the Modern Global Economy. London: Routledge.
12. Sumati Varma, International Business, Pearson Education.
13. Cherunilam, Francis. International Business: Text and Cases. PHI Learning
14. Michael R. Czinkota. et al. International Business. Fort Worth: The Dryden Press.
15. Bennett, Roger. International Business. Pearson Education.
16. Peng and Srivastava, Global Business, Cengage Learning

Course objective: To provide students with a comprehensive understanding of the theories, practices, and challenges involved in conducting business across national borders.

Learning outcome: By the end of the course, students will be able to analyze and evaluate the impact of globalization on international business, demonstrate knowledge of cross-cultural management strategies, and develop effective decision-making skills for international trade and investment.

No. of Contact Classes: 60

Name of the Designer: Department of Commerce, Gauhati University, [commerce@gauhati.ac.in](mailto:commerce@gauhati.ac.in)

**Course Name: Operations Research in Business (Major 13)**

**Credit: 4**

**(Internal Assessment 40 Marks + End Term Exam. 60 Marks) Total Marks: 100**

Existing based syllabus: UGCBCS

Course Level: 600 to 699

Unit I: Introduction to Operation Research: Evolution of Operation Research, Nature and characteristics of O.R, phases of O.R, methodology of O.R, Operation research model, role of computer in Operation Research. **(12 Classes) (25 Marks)**

Unit II: Linear Programming : Concept of Linear Programming, Uses and limitations of Linear Programming, Formulation of L.P problems, Concept of slack variable, Procedure of Graphical Method, Simplex Method (solutions of L.P.P. upto 3 iterations) Maximization Problems. (Simple problems related to commerce and business) **(12 Classes) (25 Marks)**

Unit III: Inventory Control , concepts and benefits of inventory control, Different types of costs in inventory system , Formulation and solution of Economic order quantity (EOQ) model, selective inventory control techniques (ABC Analysis and VED Analysis) **(12 Classes) (25 Marks)**

Unit IV: Study of Replacement: Replacement Problem, Replacement of items whose maintenance cost increases with time and the value of money remains same during the period, Replacement of items whose maintenance cost increases with time and the value of money also changes with time, selection of best item (machine) among two. **(12 Classes) (25 Marks)**

Recommended books:

5. Operations Research 9th Edition, Kantiswarup, Gupta P.K. & Sultan Chand & Sons Manmohan Operations Research – An introduction 6th Edition , Taha H.A., Hall of India
6. Operations Research Techniques for Management 7th Edition, Kapoor V.K., Sultan Chand & Sons

7. Operations Research 9th Edition, Kanti Swarup, Gupta P.K. & Sultan Chand & Sons
8. Operations Research: Theory and Applications 4<sup>th</sup> Edition, J.K. Sharma

Course objective: To introduce students to the principles and techniques of operations research and their application in solving complex business problems.

Learning outcome: By the end of the course, students will be able to apply quantitative models and optimization techniques to analyze business operations, make informed decisions, and improve overall efficiency and effectiveness in a variety of operational contexts.

No. of Contact Classes: 60

Name of the Designer: Dr. Mahuya Deb, Gauhati University, mahuya8@gmail.com

**Course Name: Computerized Accounting (Major 14)**

**Credit: 4**

**(Internal Assessment 40 Marks + End Term Exam. 60 Marks) Total Marks: 100**  
**6<sup>th</sup> Semester**

Existing based syllabus: UGCBCS

Course Level: 600 to 699

Unit-1: Computerized Accounting: Using Generic Software (20 Classes) (25 Marks)

Taxation: TDS, VAT and Service Tax

Auditing in Computerized Accounting system: Statutory Audit, Voucher verification, Verification of related party transaction, CAAT: Various Tools

Unit-2: Designing Computerised Accounting System (25 Classes) (40 Marks)

Designing Computerised Accounting System using a DBMS

Package Creating a voucher entry Form,

Preparing ledgers with SQL, Form, and

Report

Preparing Trial Balance with SQL and

Report

Unit-3: Designing Accounting Support System (15 Classes) (35 Marks)

Designing Supplier and customers System for Accounting using Form, Query, Module, and Report; Designing Payroll System for Accounting using Form, Query, Module, and Report

Note:

1. The General Purpose Software referred in this course will be notified by the University Departments every three years. If the specific features, referred in the detailed course above, is not available in that software, to that extent it will be deemed to have been modified.
2. There shall be a practical examination of 100 Marks (Practical-80 Marks,

- Viva-10 Marks and Workbook-10 Marks) and duration of Examinations shall be 3 Hrs.
3. Teaching arrangements need to be made in the computer Lab
  4. There shall be Four Lectures per class and 4 Practical periods per batch to be taught in computer Lab.

**Suggested Readings:**

The suggested readings and guidelines shall be notified by the university department at least once in three years based on the selected software.

**Course objective:** To familiarize students with the use of computerized accounting systems and develop their skills in utilizing accounting software for efficient financial management.

**Learning outcome:** By the end of the course, students will be able to effectively operate computerized accounting software, perform various accounting tasks using computer applications, and utilize technology for accurate and timely financial reporting.

No. of Contact Classes: 60

Designer Name: Prof. Bhaskarjyoti Bora, Dr. Upasana Borpujari, Gauhati University, [bhaskarjb2001@yahoo.com](mailto:bhaskarjb2001@yahoo.com), [upasna.borpujari@gmail.com](mailto:upasna.borpujari@gmail.com)

**Course Name: Auditing & Assurance (Major 15)**

**Credit: 4**

**(Internal Assessment 40 Marks + End Term Exam. 60 Marks) Total Marks: 100**

Existing based syllabus: UGCBCS

Course Level: 600 to 699

**UNIT I:** (12 classes) (20 Marks)

Auditing Concepts: Nature, Objective, and basic principles of auditing, limitations of auditing, classes of errors and frauds and auditor's duty threats; ethical principles and concept of auditor's independence, Relationship of auditing with other disciplines.

**UNIT II:** (12 classes) (20 Marks)

Internal control and internal check: elements of internal control, review and documentation, evaluation of internal control system, internal control questionnaire, internal control check list, tests of control, application of concept of materiality and audit risk, concept of internal audit, Internal control under computerized audit environment.

**UNIT III:** (12 classes) (20 Marks)

Audit sampling: Types of sampling, test checking, techniques of test check, sampling risk, audit sampling and sampling methods, compliance tests and substantive tests, auditing in depth. Analytical review procedure.

**UNIT IV:** (12 classes) (20 Marks)

Audit Procedure: Vouching; verification of Assets and liabilities.

**UNIT V:** (12 classes) (20 Marks)

Audit report; qualifications, disclaimers, adverse opinion, disclosures, auditor's reports and certificates, Audit attestation and certification.

**Suggested Books:**

1. Auditing and Assurance Standards issued by the ICAI, New Delhi.
2. Principles of Audit and Internal Auditing by Dhruva Dutachowdhury, New Central Book Agency P. Ltd. Kolkata-700009.
3. Principles and Practice of Auditing by R.G. Saxena, Himalaya Publishing House, Mumbai.
4. Contemporary Auditing by Kamal Gupta, Tata McGraw Hill Publishing Co. Ltd.
5. Nobes and Parker, Comparative International Accounting, Pearson Education, New Delhi.
6. International Accounting, by Saudagaram, Taxmann India, New Delhi.
7. Ainapure and Ainapure, Auditing and Assurance, PHI Learning Pvt. Ltd., New Delhi.
8. Auditing by S.K. Dutta Choudhury, New Central Book Agency, Kolkata.
9. Official Publication of ICAI, New Delhi.

Course objective: To introduce students to the principles and practices of auditing, including the role of auditors in ensuring the reliability and integrity of financial information.

Learning outcome: By the end of the course, students will be able to understand the audit process, evaluate internal control systems, perform audit procedures, and communicate audit findings and recommendations in accordance with auditing standards and regulations.

No. of Contact Classes: 60

Designer Name: Prof. Prashanta Sharma, Dr. Upasana Borpujari, Gauhati University, prs@gauhati.ac.in, upasna.borpujari@gmail.com

6<sup>th</sup> Semester

**Course Name: Project Management (Minor)**

Credits:4

**(Internal Assessment 40 Marks + End Term Exam. 60 Marks)= Total Marks: 100**

### Course Contents

Unit I: Introduction

Concept and attributes of Project, Project lifecycle, Project Planning, Monitoring and Control, identification of investment opportunities, evaluation and termination, Project Management Information System-Meaning and concept, Pre-Feasibility study.

Unit II: Project Preparation Technical Feasibility, Marketing Feasibility, and Financial Planning:

Estimation of Costs and Demand Analysis and Commercial Viability, estimation of fund requirement, sources of funds

Unit III: Project Appraisal Environmental Analysis, Social Cost and Benefit Analysis and approaches, Shadow pricing and social discount rate-concept

Unit IV: Issues in Project Planning and Management

Cost and Time Management issues in Project Planning and Management, Work breakdown structure, Scheduling Techniques-(PERT & CPM).-Practical questions on Determination of CPM, and Network diagram (Activity on Node Method)

### Suggested Readings

- Chandra, Prasanna. Project Preparation, Appraisal and Implementation. Tata McGraw Hill.
- Gido, Jack, and Clements, James P. Project Management. Cengage Learning.
- Gray, Clifford F., Larson, Eric W., and Desai, Gautam V. Project Management: The Managerial Process. McGraw Hill Education.

- Khatua, Sitangshu. Project Management and Appraisal, Oxford University Press
- Gido, Jack, and Clements, James P. Project Management. Cengage Learning
- Singh Narendra, Project Management and Control, Himalaya Publishing House

**6<sup>th</sup> Semester**

**Course Name: English Communication (AEC 4)**

**Credit: 2**

**Total Marks: 50**

**3. Specialization: Marketing Management**  
**Course Name: Advertising (Major 1)**  
**3<sup>rd</sup> Semester**  
**Credit: 4**

**(Internal Assessment 40 Marks + End Term Exam. 60 Marks)= Total Marks: 100**

Existing based syllabus: UGCBCS

Course Level: 300 to 399

- Unit 1: Introduction: (12 classes) (20 Marks)  
Communication Process; Advertising as a tool of communication; Meaning, nature and importance of advertising; Types of advertising; Advertising objectives. Audience analysis; Setting of advertising budget;  
Determinants and major methods
- Unit 2: Media Decisions: (12 classes) (20 Marks)  
Major mediatypes-their characteristics, internet as an advertising media, merits and demerits; Factors influencing media choice; media selection, media scheduling, Advertising through the Internet-media devices
- Unit 3: Message Development; (12 classes) (20 Marks)  
Advertising appeals, Advertising copy and elements, Preparing ads for different media
- Unit 4: Measuring Advertising Effectiveness: (12 classes) (20 Marks)  
Evaluating communication and sales effects; Pre- and Post-testing techniques.
- Unit 5: (12 classes) (20 Marks)  
a) Advertising Agency: Role, types and selection of advertising agency.  
b) Social, ethical and legal aspects of advertising in India.

**Suggested Readings:**

1. George E Belch, Michael A Belch, Keyoor Purani, *Advertising and Promotion : An Integrated Marketing Communications Perspective (SIE)*, McGraw Hill Education
2. S. Wats Dunn, and Arnold M. Barban. *Advertising: Its Role in Marketing*. Dryden Press
3. Burnett, Wells, and Moriatty. *Advertising: Principles and Practice*. 5<sup>th</sup> ed. Prentice Hall of India, New Delhi.
4. Batra, Myers and Aakers. *Advertising Management*. PHI Learning.
5. Terence A. Shimp. *Advertising and Promotion: An IMC Approach*. Cengage Learning.
6. Sharma, Kavita. *Advertising: Planning and Decision Making*, Taxmann Publications
7. Jaishree Jethwaney and Shruti Jain, *Advertising Management*, Oxford University Press, 2012
8. Chunawala and Sethia, *Advertising*, Himalaya Publishing House
9. Ruchi Gupta, *Advertising*, S. Chand & Co.
10. O'Guinn, *Advertising and Promotion: An Integrated Brand Approach*, Cengage Learning.

Course objective: To introduce students to the principles, theories, and practices of advertising and develop their understanding of effective advertising strategies and techniques.

Learning outcome: By the end of the course, students will be able to analyze target markets, develop creative advertising campaigns, utilize various advertising media channels, and evaluate the effectiveness of advertising efforts in achieving marketing communication objectives.

No. of Contact Classes: 60

Designer Name: Dr. Angana Borah, Gauhati University, [angana.ght@gmail.com](mailto:angana.ght@gmail.com)

## Course Name: Entrepreneurship (Major 2)

Credit: 4

(Internal Assessment 40 Marks + End Term Exam. 60 Marks)= Total Marks: 100

Existing based syllabus: UGCBCS

Course Level: 300 to 399

### Contents:

#### Unit 1: Introduction to Entrepreneurship

Concepts, traits, determinants and importance of entrepreneurship; Creative behavior; Evolution of entrepreneurship- theories and thoughts, Entrepreneurial eco-system, entrepreneurship and economic development, barriers to entrepreneurship, Dimensions of entrepreneurship, entrepreneurship vs. intrapreneurship (15 Lectures)(25 Marks)

#### Unit 2: Entrepreneurship and Micro, Small and Medium Enterprises

Role of business houses and family business in India; The contemporary role models in Indian business: their values, business philosophy and behavioural orientations; Conflict in family business and its resolution. (15 Lectures)(25 Marks)

Unit 3: Public and private partnership in business, support and sustainability of entrepreneurship. Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation, The concept, role and functions of business incubators, Mobilising resources for start-up—angel investors, venture capital and private equity fund. (15 Lectures) (25 Marks)

#### Unit 4: Sources of business ideas and tests of feasibility.

Significance of writing the business plan/ project proposal; Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning & control; preparation of project report (various aspects of the project report such as size of investment, nature of product, market potential may be covered); Project submission/ presentation and appraisal thereof by external agencies, such as financial/non-financial institutions (15 Lectures)(25 Marks)

### Suggested Readings:

21. Kuratko and Rao, *Entrepreneurship: A South Asian Perspective*, Cengage Learning.
22. Robert Hisrich, Michael Peters, Dean Shepherd, *Entrepreneurship*, McGraw-Hill Education
23. Desai, Vasant. *Dynamics of Entrepreneurial Development and Management*. Mumbai, Himalaya Publishing House.
24. Dollinger, Mare J. *Entrepreneurship: Strategies and Resources*. Illinois, Irwin.
25. Holt, David H. *Entrepreneurship: New Venture Creation*. Prentice-Hall of India, New Delhi.
26. Plsek, Paul E. *Creativity, Innovation and Quality*. (Eastern Economic Edition), New Delhi: Prentice-Hall of India. ISBN-81-203-1690-8.
27. Singh, Nagendra P. *Emerging Trends in Entrepreneurship Development*. New Delhi: ASEED.
28. SS Khanka, *Entrepreneurial Development*, S. Chand & Co, Delhi.
29. K Ramachandran, *Entrepreneurship Development*, McGraw-Hill Education
30. SIDBI Reports on Small Scale Industries Sector.

Note: Latest edition of text books may be used.

**Course objective:** To enable students to understand the key concepts, processes, and challenges involved in starting and managing a business venture.

**Learning outcome:** Students will be able to develop a comprehensive business plan, assess market opportunities, and apply entrepreneurial strategies to successfully launch and grow a business.

No. of Contact Classes: 60

Name of the Designer: Prof. Aparajeeta Borkakoty, Gauhati University, [apara\\_jeeta@yahoo.com](mailto:apara_jeeta@yahoo.com)

**Course Name: BUSINESS LAWS (Major 3)**

**Credit: 4**

**(Internal Assessment 40 Marks + End Term Exam. 60 Marks) = Total Marks: 100** Existing based syllabus: UGCBCS

Course Level: 300 to 399

Contents

**Unit 1: The Indian Contract Act, 1872: General Principle of Law of Contract**

Contact- meaning, characteristics and kinds

- f) Essentials of a valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects.
  - g) Void agreements
  - h) Discharge of a contract – modes of discharge, breach and remedies against breach of contract.
  - i) Contingent contracts
  - j) Quasi – contracts
- (12 Classes) (20 Marks)**

**Unit 2: The Indian Contract Act, 1872: Specific Contract**

- g) Contract of Indemnity and Guarantee
  - h) Contract of Bailment
  - i) Contract of Agency
- (12 Classes) (20 Marks)**

**Unit 3: The Sale of Goods Act, 1930**

- k) Contract of sale, meaning and difference between sale and agreement to sell.
  - l) Conditions and warranties
  - m) Transfer of ownership in goods including sale by a non-owner
  - n) Performance of contract of sale
  - o) Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer.
- (12 Classes) (20 Marks)**

**Unit 4: Partnership Laws**

**E) The Partnership Act, 1932**

- a. Nature and Characteristics of Partnership
- b. Registration of a Partnership Firms
- c. Types of Partners
- d. Rights and Duties of Partners
- e. Implied Authority of a Partner
- f. Incoming and outgoing Partners
- g. Mode of Dissolution of Partnership

**F) The Limited Liability Partnership Act, 2008**

- o) Salient Features of LLP
  - p) Differences between LLP and Partnership, LLP and Company
  - q) LLP Agreement,
  - r) Partners and Designated Partners
  - s) Incorporation Document
  - t) Incorporation by Registration
  - u) Partners and their Relationship
- (12 Classes) (20 Marks)**

**Unit 5 (A): The Negotiable Instruments Act 1881**

**Meaning, Characteristics, and Types of Negotiable Instruments: Promissory Note, Bill of Exchange, Cheque**

- i) Holder and Holder in Due Course, Privileges of Holder in Due Course.
- j) Negotiation: Types of Endorsements
- k) Crossing of Cheque
- l) Bouncing of Cheque

**5(B): Right to Information Act 2005: Important definitions, object, scope, obligation of public authorities under the act; rights for obtaining information; disposal of request, information commission, appeal and penalties.**

**(12 Classes) (20 Marks)**

**Suggested Readings:**

- 21. M.C. Kuchhal, and Vivek Kuchhal, *Business Law*, Vikas Publishing House, New Delhi.
- 22. Avtar Singh, *Business Law*, Eastern Book Company, Lucknow.
- 23. Ravinder Kumar, *Legal Aspects of Business*, Cengage Learning
- 24. SN Maheshwari and SK Maheshwari, *Business Law*, National Publishing House, New Delhi.
- 25. Aggarwal S K, *Business Law*, Galgotia Publishers Company, New Delhi.

26. BhushanKumarGoyalandJainKinneri,*BusinessLaws*,InternationalBookHouse
27. Sushma Arora, *Business Laws*, TaxmannPulications.
28. Akhileshwar Pathak, *Legal Aspects of Business*, McGraw Hill Education, 6<sup>th</sup>ed.
29. P C Tulsian and Bharat Tulsian, *Business Law*, McGraw HillEducation
30. Sharma,J.P.andSunainaKanojia,*BusinessLaws*,AneBooksPvt.Ltd.,NewDelhi

**Note: Latest edition of text books may be used.**

Name of the Designer: Department of Commerce, [commerce@gauhati.ac.in](mailto:commerce@gauhati.ac.in)

Course objective: To gain knowledge of the branches of law which relate to business transactions, certain corporate bodies and related matters.

Course Outcome: On completion of this course, learners will be able to: appreciate the relevance of business law to individuals and businesses and law in an economic and social context.

No. of Contact Classes: 60

Name of the Designer: Prof. AparajeetaBorkakoty, Gauhati University, [apara\\_jeeta@yahoo.com](mailto:apara_jeeta@yahoo.com)

**3<sup>rd</sup> Semester**  
**Course Name: BUSINESS STATISTICS (Multi-Disciplinary)**  
**Credit 3**

**(Internal Assessment 30 Marks + End Term Exam. 45 marks) = Total Marks 75**

**Unit 1: Statistical Data and Descriptive Statistics**

- g. Nature and Classification of data: univariate, bivariate and multivariate data; time-series and cross-sectional data
- h. Measures of Central Tendency i. Mathematical averages including arithmetic mean, geometric mean and harmonic mean. Properties and applications. ii. Positional Averages Mode and Median (and other partition values including quartiles, deciles, and percentiles).
- i. Measures of Variation: absolute and relative. Range, quartile deviation, mean deviation, standard deviation, and their coefficients, Properties of standard deviation/variance d. Skewness: Meaning, Measurement using Karl Pearson and Bowley's measures; Concept of Kurtosis

**Unit 2: Probability and Probability Distributions**

- g. Theory of Probability. Approaches to the calculation of probability; Calculation of event probabilities. Addition and multiplication laws of probability (Proof not required); Conditional probability
- h. Expectation and variance of a random variable, Probability distribution of a random variable.
- i. Probability distributions: Binomial, Poisson and Normal distribution (probability function and properties (proof not required)) simple problems related to the distributions

**Unit 3: Simple Correlation and Regression Analysis**

- e. Correlation Analysis: Meaning of Correlation: simple, multiple and partial; linear and non-linear, Correlation and Causation, Scatter diagram, Pearson's co-efficient of correlation; calculation and properties (Proof not required). Rank Correlation, Interpretation of various values of correlation co-efficient.
- f. Regression Analysis: Principle of least squares and regression lines, Regression equations and estimation; Properties of regression coefficients; Relationship between Correlation and Regression coefficients;

**Unit 4: Sampling Concepts, Sampling Distributions, Estimation and testing of Hypothesis**

- Sampling: Populations and samples, Parameters and Statistic, Census vs Sampling. Sampling methods (including Simple Random sampling, Stratified sampling, Systematic sampling, Judgments sampling, and Convenience sampling)
- Concept of Sampling distributions and Estimation: Point and Interval estimation of means (large samples) and sample proportion. Characteristics of a good estimation. Testing of hypothesis-concepts of Null hypothesis, alternative hypothesis, and level of significance, test of significance, one-tailed and two-tailed test and errors in testing hypothesis.

**Unit 5: Time Series Analysis**

- Components of time series; Additive and multiplicative models; Trend analysis: Fitting of trend line using principle of least squares – linear case. Determination of trend by semi-average and moving average. Uses of Time Series analysis.

**Suggested Readings:-**

- 9. Gupta, S.C, Fundamentals of statistics – Himalaya Publishing House.
- 10. Murray, R Spiegel, Larry J. Stephens, Narinder Kumar. Statistics (Schaum's Outline Series)
- 11. Hazarika, Padmalochan, Business Statistics – S. Chand
- 12. Bhowal, M.K. Fundamentals of Business Statistics (Asian Books Private Limited)

**3<sup>rd</sup> Semester**  
**New Venture Planning (SEC 3)**

**Credit:3**

**(Internal Assessment 30 Marks + End Term Exam. 45 marks) = Total Marks 75**

Objective: The curriculum aims at giving exposure to students regarding different aspects of setting up a new business. After completing the course student should be able to develop an understanding of the process of identifying various sources of new business ideas of products and services. The understanding of this paper will help them to examine, evaluate and approach different sources of finance, the nature of marketing effort required and to develop a comprehensive business plan.

**Unit I: Starting New Ventures**

Opportunity identification. The search for new ideas, source of innovative ideas. Techniques for generating ideas. Entrepreneurial imagination and creativity. The role of creative thinking. Developing your creativity. Impediments to creativity.

**Unit II: Methods to Initiate Ventures**

The pathways to New Venture for Entrepreneurs, Creating New Ventures. Acquiring an established Venture; Advantages of acquiring an ongoing Venture. Examination of key issues. Franchising. How a Franchise works. Franchise law; Evaluating the franchising opportunities.

**Unit III: Legal Challenges in Setting up Business**

Intellectual Property protection: Patents, Trademarks, and Copyrights. Requirements and Procedure for filing a Patent, Trademark and Copyright, Legal acts governing businesses in India. Identifying Form of Organisation; Sole proprietorship, Partnership, Limited Liability Partnership and Company.

**Unit-IV: the Search for Entrepreneurial Capital**

The Entrepreneur's Search for Capital. The Ventures Capital Market. Criteria for evaluating New – Venture proposals. Evaluating the Venture Capitalist. Financing stages. Alternate Sources of Financing for Indian Entrepreneurs. Bank Funding. Government Policy Packages. State Financial Corporations (SFCs). Business Incubators and Facilitators. Informal risk capital; Angel Investors.

**Unit V: The Marketing Aspects of New Ventures**

Developing a Marketing Plan: Customer Analysis, Sales Analysis and Competition Analysis. Market Research. Sales Forecasting. Evaluation. Pricing Decision.

**Unit VI: Business Plan Preparation for New Ventures**

Business Plan; Concept, pitfalls to Avoid in Business Plan. Benefits of a Business Plan. Developing a Well-Conceived Business Plan. Elements of a Business Plan; Executive Summary; Business Description. Marketing; Market niche and Market Shares. Research. Design and Development. Operations. Management, Finance. Critical-Risk. Harvest Strategy. Milestone Schedule.

Suggested Case Studies: Case studies related to business or start ups in e-commerce, services, retailing, travel and hospitality.

### **3<sup>rd</sup> Semester**

#### **E-Filing of Returns (SEC 2)**

**Credit: 3**

**(Internal Assessment 30 Marks + End Term Exam. 45 marks) = Total Marks 75**

Objective: To provide the students the concepts and practical knowledge about electronic filing of returns.

#### **Unit I: Conceptual Framework**

Meaning of e-filing; difference between e-filing and manual filing of returns; benefits and limitations of e-filing, E-filing process and relevant notifications.

#### **Unit II: Income Tax and E-Filing of ITRs**

Introduction to income tax – basic terminology, types of assesses, income taxable under different heads.

Basics of computation of total income and tax liability, deductions available from gross total income, PAN Card, due date of filing of income tax return.

Instructions for filing form ITR-1, ITR-2, ITR\_3, ITR-4, ITR-4S, ITR-5, ITR-

6. Introduction to income tax Portal; preparation of electronic return (practical workshops).

#### **Unit III: TDS and E-filing of TDS returns**

Introduction to the concept of TDS; provision regarding return of TDS; types of forms for filing TDS returns; practical workshop on e-filing of TDS return.

#### **Unit IV: Goods & Service Tax (GST) and E-Filing of GST Returns**

Introduction to Goods & Service Tax; relevant notifications regarding e-filing of GST return; steps for preparing GST returns; practical workshop on e-filing of GST returns.

#### **Suggested Readings:**

1. Ahuja, Girish and Gupta, Ravi, Systematic Approach to Income Tax, Bharat Law House, Delhi

Note: Latest edition of text books/bare Act may be

used. Softwares:

1. Excel Utility available at [incometaxindiafiling.gov.in](http://incometaxindiafiling.gov.in)

**Course Name: Fundamentals of Financial Management(Major 4)  
4<sup>th</sup> Semester**

Credit: 4

**(Internal Assessment 40 Marks + End Term Exam. 60 Marks)= Total Marks: 100**

Existing based syllabus: UGCBCS

Course Level: 400 to 499

**CONTENTS**

**Unit 1: Introduction**

Nature, scope and objective of Financial Management, Time value of money, Risk and return (including Capital Asset Pricing Model), Valuation of securities – Bonds and Equities  
(12 Classes) (20 Marks)

**Unit 2: Investment Decisions**

The Capital Budgeting Process, Cashflow Estimation, Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index, Capital budgeting under Risk – Certainty Equivalent Approach and Risk-Adjusted Discount Rate.  
(12 Classes) (20 Marks)

**Unit 3: Financing Decisions**

Cost of Capital and Financing Decision: Sources of long-term financing Estimation of components of cost of capital. Methods for Calculating cost of equity capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average cost of capital (WACC) and Marginal cost of capital. Capital structure – Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating and financial leverage; Determinants of capital structure  
(12 Classes) (20 Marks)

**Unit 4: Dividend Decisions**

Theories for Relevance and irrelevance of dividend decision for corporate valuation; Cash and stock dividends; Dividend policies in practice  
(12 Classes) (20 Marks)

**Unit 5: Working Capital Decisions**

Concepts of working capital, the risk-return trade off, sources of short-term finance, working capital estimation, cash management, receivables management, inventory management and payables management.  
(12 Classes) (20 Marks)

Note:

5. In addition the students will work on Spreadsheet for doing basic calculations in finance (Unit 2 and 3 above) and hence can be used for giving students subject related assignments for their internal assessment.

6. There shall be 4 Credit Hrs. for Lectures + one Credit Hr. (Two Practical Periods per week per batch) for Practical Lab + one credit Hr for tutorials (per group)

**Suggested Readings**

1. James C. Van Horne and Sanjay Dhamija, *Financial Management and Policy*, Pearson Education
2. Levy H. and M. Sarnat. *Principles of Financial Management*. Pearson Education
3. Brigham and Houston, *Fundamentals of Financial Management*, Cengage Learning
4. Khan and Jain. *Basic Financial Management*, McGraw Hill Education
5. Prasanna Chandra, *Fundamentals of Financial Management*. McGraw Hill Education
6. Singh, J. K. *Financial Management - text and Problems*. Dhanpat Rai and Company, Delhi.
7. Rustagi, R. P. *Fundamentals of Financial Management*. Taxmann Publication Pvt. Ltd.

Course Objective: The objective of the Fundamentals of Financial Management course is to provide students with a comprehensive understanding of the basic principles and concepts of financial management in order to make sound financial decisions.

**Learning Outcomes:**

1. Students will gain knowledge of financial analysis techniques and be able to interpret financial statements to evaluate the financial health of a company.
2. Students will develop the skills to assess investment opportunities, calculate the cost of capital, and make informed capital budgeting decisions.

No. of Contact Classes: 60

Name of the Designer: Prof. S.K. Mahapatra, Gauhati University, [skm27gu@gmail.com](mailto:skm27gu@gmail.com)

**Course Name: Retail Management (Major 5)**

**Credit: 4**

**(Internal Assessment 40 Marks + End Term Exam. 60 Marks)= Total Marks: 100**

**4<sup>th</sup> Semester**

Existing based syllabus: UGCBCS

Course Level: 400 to 499

**Unit: I** (15 classes) (25 Marks)

Retail Marketing- Characteristics, Importance of retailing, Traditional retail scene in India, Factors affecting high retail growth in India.

Three basic takes of retailing- Get customers into your stores, Convert them into customers, Operate as efficiently as possible. Role of Retailer, Retail Channel Management.

**Unit: II** (15 classes) (25 Marks)

Evolution of Retail in India, Wheel of Retailing & Retail Life Cycle. Theory and Evolutionary Theories- Direct Process Theory and Natural Selection Theory.

Globalisation of retailing, environmental analysis. Retailing- responding to demographic trends.

**Unit: III** (15 classes) (25 Marks)

Retail formats, Retail location and Site Decisions, Elements of store design and layout and Visual Merchandising.

Store Retailing- Development Stores, Supermarkets, Convenience Stores, Discount Stores, Catalogue Store, Malls, Types of malls, growth of Malls in India, Advertising & Sales Promotion in Retail.

Non- store retailing- Direct Marketing, Automatic Vending, Mail Order Business, Tele-Shopping, Mobile Retailing, and E- Marketing.

**Unit: IV** (15 classes) (25 Marks)

Concept of Tenant Mix-, Tenant mix plan, Issue considered in evolving tenan,

Market Logistics- Market logistics decisions-order processing, warehousing, inventory, transportation. Supply Chain Management in Retailing, Retail image.

Merchandise Planning, Category Management, Merchandise Buying, Online Retailing, Long tail retailing business models.

**Suggested Books:**

1. Retailing Management: Michel Leny & Barton A Weitz, Tata McGraw Hill.
2. Retail Management: Text & Cases: U.C. Malthur, I.K. International Publishing House Pvt. Ltd., New Delhi.
3. Retail Management: Suja Nair, Himalaya Publishing House.
4. Retail Management: Chetan Bajaj, Rajnish Tul & Nidhi Srivastava, Oxford University Press.

Retail Management: Gibson G. Vedamani, Pearson Education

Course objective: To provide students with an understanding of the retail industry and equip them with the knowledge and skills required to manage retail operations successfully.

Learning outcome: By the end of the course, students will be able to comprehend retail management principles, analyze retail strategies, design store layouts, and implement effective merchandising and customer service practices.

No. of Contact Classes: 60

Designer Name: Dr. Angana Borah, Dr. Saptadweepa Shandilya Gauhati University,

[angana.ghat@gmail.com](mailto:angana.ghat@gmail.com), [saptashandilya@gmail.com](mailto:saptashandilya@gmail.com)

## Course Name:Customer Relationship Management (Major 6)

**Credit: 4**

**(Internal Assessment 40 Marks + End Term Exam. 60 Marks)= Total Marks: 100**

Existing based syllabus: UGCBCS

Course Level: 400 to 499

**Unit: I** (15 classes) (25 Marks)

Introduction- Meaning of CRM, significance of CRM, Strategies for building relationship, Relationship based pricing schemes, Developing Total Care Programmes, Reasons for Losing Customers.

**Unit: II** (15 classes) (25 Marks)

Building Customer Relationship- Customer acquisition, Inputs and Requisites for effective acquisition, Customer interaction routes, Factors influencing customer interaction and customer relation process, Customer life Cycle and customer lifetime value.

**Unit: III** (15 classes) (25 Marks)

CRM Process- Objectives and benefits of CRM process, Implementation of CRM business transaction, Data Mining for CRM- some relevant issues, Changing pattern of e-CRM solutions in the future; Sales force automation (SFA).

**Unit: IV** (15 classes) (25 Marks)

Information Technology and Customer Relationship Management, CRM in services & support relevant of CRM for Hospitality Services; CRM in Banking and Financial Services; CRM in Insurance.

### Suggested Books:

1. Barnes, J.G. (2001), Secrets of Customer Relationship Management: Its all about how you make them feel. University of Virginia: McGraw Hill.
2. Mckenna, R. (1993) Relationship Marketing: Successful Strategies for the age of the customers. Addison- Wesley Publishing Company.
3. Rai, A.K. Customer Relationship Management: Concepts and Cases, 2<sup>nd</sup> ed. PHI learning
4. Sheth, J.N., &Parvatiyar, A. (2013), Handbook of Relationship Marketing, London, UK, Sage Publications Ltd.

Course objective: To develop students' knowledge and skills in managing customer relationships and utilizing customer-centric strategies to enhance business performance.

Learning outcome: By the end of the course, students will be able to apply customer relationship management techniques, develop customer retention strategies, utilize customer data for personalized marketing, and enhance customer satisfaction and loyalty.

No. of Contact Classes: 60

Designer Name:Dr. Angana Borah, Dr.Saptadweepa Shandilya Gauhati University,  
[angana.ghat@gmail.com](mailto:angana.ghat@gmail.com), [saptashandilya@gmail.com](mailto:saptashandilya@gmail.com)

**Course Name: Cost and Management Accounting (Major 7)**

**Credit: 4**

**(Internal Assessment 40 Marks + End Term Exam. 60 Marks)= Total Marks: 100**

Existing based syllabus: UGCBCS

Course Level: 400 to 499

**Unit-I: Cost Accounting: Preliminaries (12 Classes) (20 Marks)**

Meaning of cost, costing and cost accounting; objectives and functions of cost accounting; costing as an aid to management; cost concepts and classification, Relationship between cost accounting and financial accounting; Cost accounting and Management Accounting; Methods and Techniques of costing; Concept of cost audit; Preparation of cost sheet.

**Unit-II: Accounting for Material, Labour and Overhead (12 Classes) (20 Marks)**

Material control concept and techniques; E.O.Q. ABC Analysis and VED Analysis.

Labour cost control procedures; labour turnover; idle time and over time; methods of wage payment-time and piece rates.

Importance and classification of overhead; Factory administrative and selling overheads; allocation and apportionment of overhead; Absorption of overhead-under and over absorption. (Simple application)

**Unit-III: Management Accounting: Preliminaries (12 Classes) (20 Marks)**

Meaning and objectives of Management Accounting; Decision situation and Role of Management Accountant; Management accounting Techniques: Ratio analysis – Meaning of Ratio and Ratio analysis; uses, significance and limitations of Ratio analysis; Activity Ratios, Liquidity Ratios, Profitability Ratios and Solvency ratios;

**Unit-IV: Marginal Costing and Budget & Budgetary Control (12 Classes) (20 Marks)**

Meaning of marginal costing, Assumptions of marginal costing, managerial applications of marginal costing, Advantages and disadvantages of marginal costing; Cost- Volume-Profit Analysis and Break Even analysis (simple applications),.

Meaning of Budget and Budgetary control; Classification of budgets according to time, function and flexibility; Master budget, Preparation of Flexible Budget and Cash Budget; Performance Budget and Zero Based Budgeting

**Unit-V: Standard Costing and Variance Analysis (12 Classes) (20 Marks)**

Meaning of Standard Cost & Standard Costing; Advantages of standard costing; Standard costing Vs. Budgetary control; Variance analysis; Classification and computation of variance (Simple application)

Suggested readings:

1. Management and Cost Accounting - Shashi K. Gupta & R.K. Sharma, Kalyani Publishers.
2. Arora M.N. - Cost Accounting Principles & Practices; Vikas, New Delhi.
3. Jain S.P. & Narang K. L. - Cost Accounting; Kalyani, New Delhi.
4. Khan M.Y. & Jain P.K. - Management Accounting, Tata McGraw Hill.

Course Objective: The objective of the Cost and Management Accounting course is to provide students with the knowledge and skills to effectively collect, analyze, and interpret financial and non-financial information for managerial decision-making and control within an organization.

Learning Outcomes:

1. Students will be able to apply cost accounting techniques to determine product costs, analyze cost behavior, and make informed decisions regarding pricing, product mix, and cost control.
2. Students will develop the skills to design and implement management accounting systems, including budgeting, variance analysis, and performance measurement, to support planning, control, and decision-making processes in organizations.

No. of Contact Classes: 60

Name of the Designer: Prof. Prashanta Sharma, Gauhati University, [prs@gauhati.ac.in](mailto:prs@gauhati.ac.in)

**Course Name: DIRECT&INDIRECT TAX (Minor)**

**Credit: 4**

**(Internal Assessment 40 Marks + End Term Exam. 60 Marks)= Total Marks: 100**

**Unit 1: Introduction**

*Basic concepts:* Income, agricultural income, person, assessee, assessment year, previous year, gross total income, total income.

*Residential status;* Scope of total income on the basis of residential status Exempted income under section 10

**Unit 2: Computation of Income under different heads**

Income from Salaries; Income from house property, Profits and gains of business or profession; Capital gains; Income from other sources

**Unit 3: Computation of Total Income and Tax Liability**

Deductions from gross total income; Computation of total income of individuals; advance payment of tax and tax deducted at source.

**Unit 4: Introduction & Custom Law:**

Meaning of Indirect Tax, History of Indirect Taxes in India; VAT – concepts and general principles, Calculation of VAT on Alcohol and Petroleum Products.

Basic concepts of custom law, Territorial waters, high seas, Types of custom duties –

Basic, Countervailing & Anti-

Dumping Duty, Safeguard Duty, Customs Procedures, Import and Export Procedures, Baggage, Exemptions.

**Unit 5: Structure of GST in India:**

The Central Goods and Services Tax Act, 2017 and The Assam Goods and Services Tax Act, 2017, History of GST in India, Meaning, Features and Advantages of GST.

Dual GST Model: CGST, SGST, UTGST, IGST, Taxes subsumed by GST, Commodities kept outside the scope of GST. Definition of important terms used in GST Act – concept of place of supply

Adjudicating Authority, Agent, Aggregate Turnover, Agriculturist, Business, Business Vertical, Capital Goods, Goods, Input Tax, Inward Supply, Output Tax, Outward Supply, Place of Business, Services, Supplier.

GST Council and GST Network.

**Unit 6: Registration, Levy and Collection of Tax under GST**

Concept of Tax Invoice under GST Section 31, Meaning, Eligibility and Conditions for taking Input

Tax Credit; Threshold Limits for Registration, Persons liable for Registration, Persons not liable for Registration, Compulsory Registration in Certain Cases, Procedure for Registration, Deemed Registration; Rate structure of GST, Composition Scheme under GST,

**Suggested readings:**

3. Singhanian, Vinod K. and Monica Singhanian. *Students' Guide to Income Tax, University Edition*. Taxmann Publications Pvt. Ltd., New Delhi.

4. Ahuja, Girish and Ravi Gupta. *Systematic Approach to Income Tax*. Bharat Law House, Delhi.

**Journals**

4. *Income Tax Reports*. Company Law Institute of India Pvt. Ltd., Chennai.

5. *Taxman*. Taxman Allied Services Pvt. Ltd., New Delhi.

6. *Current Tax Reporter*. Current Tax Reporter, Jodhpur.

**Software**

3. Vinod Kumar Singhanian, *e-filing of Income Tax Returns and Computation of Tax*, Taxmann Publication Pvt. Ltd, New Delhi. Latest version

4. 'Excel Utility' available at [incometaxindiaefiling.gov.in/IndirectTax](http://incometaxindiaefiling.gov.in/IndirectTax)

1. Singhanian Vinod and Moica Singhanian, *Students Guide to Indirect Tax*, Taxman Publications Pvt. Ltd., Delhi.

2. V.S. Dater, *Indirect Tax Law and Practice*, Taxman Publications Pvt. Ltd, New Delhi.

**Course Name: Business Etiquettes and Soft Skills(VAC3)**

**Credit: 2**(Internal Assessment 20 Marks + End Term Exam. 30 Marks) =Total Marks= 50

**Module 1–Business Etiquettes**

Sl.No.	TeachingPoint
1	Building self esteem and self confidence
2	Expressing reactions politely and sharing opinions
3	Essentials of Business Etiquette–Generally accepted Etiquette practice
4	Maintaining certain norms as a member of a group (tolerance, patience, waiting for one’s turn, listening to others etc.)
5	Elevator pitch, Positive attitude, eye contact and body language
6	Dimensions of Business Etiquettes:- Telephone etiquette and e-mail etiquette
7	Business culture and ethics ,Social Media Etiquettes
8	PPT presentation–Essentials of good presentation

**Module 2 – Listening &**

**Speaking:Listening:**

Sl.No.	TeachingPoint
1	Distinguishing between different functions of communication (e.g. instruction, command, request, enquiry, apology, appreciation etc.)
2	Identifying important ideas in a lecture or presentation
3	Listening for specific information
4	Listening and notetaking

**Speaking**

Sl.No.	TeachingPoint
1	Expressing reactions (agreeing, disagreeing, interrupting, expressing pleasure or displeasure, apologizing etc.) in formal/semi-formal situations
2	Asking for clarifications and responding in different situations: <ul style="list-style-type: none"> <li>• Formal (classroom, seminars, interviews, group discussions, business meetings etc.)</li> <li>• Semi-formal (within peers, or groups)</li> <li>• Informal (with family and friends)</li> </ul>
3	Describing a place, an event, a process or an object
4	Expressions required for initiating, continuing and concluding a discussion, especially in formal business situations

**Module 3-Reading:**

Sl.No.	TeachingPoint
--------	---------------

1	Techniques of reading efficiently <ul style="list-style-type: none"> <li>• Understanding the gist or main idea of a business text</li> <li>• Looking for specific information</li> <li>• Guessing meaning from the context</li> <li>• Understanding the functions of semantic markers in business texts</li> </ul>
2	Understanding graphical presentation of information in commercial correspondence and business texts
3	Reading and note-taking
4	Contextual vocabulary

#### **Module 4 – Writing:**

Sl.No.	Teaching Point
1	Composing and building paragraphs <ul style="list-style-type: none"> <li>• Brainstorming for ideas</li> <li>• Sequencing ideas into main and subordinate points</li> <li>• Using linkers and connectives (semantic markers)</li> </ul>
2	Writing business letters, notices and memos, and preparing reports on business events and processes
3	Resume preparation and Grooming - Writing CVs and resumes
4	Proofreading and editing copies of business correspondence
5	Presenting textual information in graphical form and vice versa

#### **Module 5 – Grammar & Vocabulary:**

Sl.No.	Teaching Point: The appropriate use of
1	Tenses, including 'do' forms
2	Articles
3	Prepositions
4	Active and Passive constructions
5	Direct and Indirect Speech
6	Use of negatives
7	Common errors and remedial exercises
8	Business related vocabulary

#### **Recommended a textbook (either no. 1 or 2)**

13. Further Ahead: A Communicative Skills Course for Business English (1998) by Sarah Jones-Macziola with Greg White. Cambridge University Press.
14. English for Business Studies (1997) by Ian Mackenzie. Cambridge University Press.

#### **Practice Book**

15. Basic Communication Skills (with CD) (2007) by P. Kiranmai Dutta & Geetha Rajeevan. (Foundation Books) Cambridge University Press

#### **Addition Reference Books**

16. A Course in Listening and Speaking I (2005) by V.P. Sasikumar, Kiranmai Dutta and

**G.Rajeevan(FoundationBooks)CambridgeUniversityPress.**

17. A Course in Listening and Speaking II(2007) by V.P.Sasikumar, Kiranmai Dutta and

**G. Rajeevan(FoundationBooks)CambridgeUniversityPress.**

18. Better English Pronunciation (2000) by J.D.O'Connor. Cambridge University Press low priced edition.

**Course Name: Indian Economy (Major 8)**

**Credit: 4**

**(Internal Assessment 40 Marks + End Term Exam. 60 Marks)= Total Marks: 100**

**5<sup>th</sup> Semester**

Existing based syllabus: UGCBCS

Course Level: 500 to 599

**Unit I:** Basic Issues in Economic Growth and Development: Concept and Measures of economic growth and Development; determinants of economic development, Human Development Index, Kautilya 's Arthashastra and economic development **(12 Classes) (20 Marks)**

**Unit II:** Overview of Indian economy: India as a developing economy, India as a mixed economy, India as a dualistic economy, India as a federal economy, evolution of Indian Planning from Planning Commission to Niti Aayog-, Monetary and Fiscal policies with their implications on economy **(12 Classes) (20 Marks)**

**Unit III:** Agriculture Sector: Agrarian growth and performance in different phases of policy regimes, Crop pattern, Green Revolution; White and Yellow Revolution, land reforms in India, cooperative farming in India, tribal agricultural practices, production of other allied sectors like horticulture fisheries and aquaculture, livestock and animal husbandry, Food Security Issues, Agricultural Marketing, Policy initiatives of the Government of India for the development of agricultural sector. **(12 Classes) (20 Marks)**

**Unit IV:** Industrial Sector: Phases of Industrialization – the rate and pattern of industrial growth across alternative policy regimes( Industrial Policy 1948, IP Resolution 1956, Industrial Licensing Policy, New Industrial Policy 1991); MSMEs –role and challenges, Public sector – its role, performance and reforms; industrial sickness, disinvestment, privatization, Public Private Partnership; Role of Foreign capital, Structural Changes and Performance of India's Foreign Trade and Balance of Payments;; Export policies and performance; India and the WTO, Industrialization in North Eastern Region- Types of industries, industrial policies, Act East policy, Cross Border Trade, Border Area Development, Institutions – NEDFI, DONER, NEC **(12 Classes) (20 Marks)**

**Unit V:** Service Sector: service sector and its role in Indian economy, contribution to national Income, employment and exports revenue, India's service revolution, 'Digital India Mission' issues and challenges for India's service sector growth **(12 Classes) (20 Marks)**

**Suggested Readings:**

1. Mishra and Puri, Indian Economy, Himalaya Publishing House
2. P.K. Dhar, Indian Economy –Its Growing Dimensions, Kalyani Publishers
3. Gaurav Dutt and KPM Sundarum, Indian Economy, S. Chand & Company.
4. Bhagwati, J. and Desai, P. India: Planning for industrialization, OUP, Ch 2.
5. Uma Kapila (2021), Indian Economy – Performance and Policies, Academic Foundation, New Delhi
6. Vinay G.B(2019) Indian Economy, Oxford University Press

**Course Objective:** The objective of the Indian Economy course is to provide students with an in-depth understanding of the key economic principles, policies, and factors that shape the Indian economy, enabling them to analyze and interpret its dynamics and challenges.

**Learning Outcomes:**

1. Students will gain knowledge of the major macroeconomic indicators, such as GDP growth, inflation, and unemployment, and understand how these factors impact the overall performance of the Indian economy.
2. Students will develop the ability to analyze the structure and composition of the Indian economy, including its sectors, such as agriculture, industry, and services, and comprehend the role of each sector in the overall economic growth.
3. Students will be able to identify and evaluate the various economic policies implemented by the government, such as fiscal policy, monetary policy, and trade policy, and assess their impact on the Indian economy.

4. Students will understand the significance of demographic trends, population dynamics,

No. of Contact Classes: 60

Name of the Designer: Department of Commerce, Gauhati University, [commerce@gauhati.ac.in](mailto:commerce@gauhati.ac.in)

**Course Name: Consumer Behaviour (Major 9)**

**Credit: 4**

**(Internal Assessment 40 Marks + End Term Exam. 60 Marks)= Total Marks: 100**  
**5<sup>th</sup> Semester**

Existing based syllabus: UGCBCS

Course Level: 500 to 599

Unit I: Consumer Behaviour: Definition, Stages in the Buying Process; Importance of Market Segmentation in Consumer Behaviour; Participants in the Buying Process; Consumer Behaviour is interdisciplinary. (15 classes) (25 Marks)

Unit II: Factor influencing Consumer Behaviour: Social – Social Class, Culture: Sub-culture, cultural values, Personal; Personality, variety and novelty seeking, consumer motivation. (15 classes) (25 Marks)

Unit III: Consumer attitude: Source of attitude foundation, Tricomponent Attitude model, Reference group influence; types of reference groups; word of mouth and opinion leadership, characteristics of opinion leaders, the self and self image. (15 classes) (25 Marks)

Unit IV: Cross Cultural Analysis & Acculturation: Localisation vs. Standardisation, Diffusion and Adoption of innovation; Types of innovation, the adoption process. Consumer Research. (15 classes) (25 Marks)

Reading:

1. Consumer Behaviour, Indian Perspective Text & Cases Dr. S.L. Gupta, Susmita Pal.
2. Consumer Behaviour: The Indian Context (Concepts and Cases) S. Ramesh Kumar, Pearson.
3. Consumer Behaviour: Leon G. Schiffman, Joseph Wisenblit, S. Ramesh Kumar, Pearson.
4. Consumer Behaviour: Text & Cases, N.K. Sahni. Meenu Gupta, Kalyani.

Course objective: To explore the factors that influence consumer behavior and understand how consumer insights can be applied to marketing strategies.

Learning outcome: By the end of the course, students will be able to analyze consumer decision-making processes, interpret consumer behavior theories, evaluate market research data, and apply consumer behavior insights in developing effective marketing strategies.

No. of Contact Classes: 60

Designer Name: Dr. Angana Borah, Dr. Saptadweepa Shandilya Gauhati University,  
[angana.ghat@gmail.com](mailto:angana.ghat@gmail.com), [saptashandilya@gmail.com](mailto:saptashandilya@gmail.com)

**Course Name: Personal Selling and Salesmanship (Major 10)**

**Credit: 4**

**(Internal Assessment 40 Marks + End Term Exam. 60 Marks)= Total Marks: 100**  
**5<sup>th</sup> Semester**

Existing based syllabus: UGCBCS

Course Level: 500 to 599

**Unit 1:** (15 classes) (25 Marks)

**Introduction to Personal Selling:** Nature and importance of personal selling, myths of selling, Difference between Personal Selling, Salesmanship and Sales Management, Characteristics of a good salesman, types of selling situations, types of salespersons, Career opportunities in selling, Measures for making selling an attractive career.

**Unit- II** (15 classes) (25 Marks)

**Buying Motives:** Concept of motivation, Maslow's theory of need hierarchy; Dynamic nature of motivation; Buying motives and their uses in personal selling

**Unit- III** (15 classes) (25 Marks)

**Selling Process:** Prospecting and qualifying; Pre-approach; Approach; Presentation and demonstration; handling of objections; Closing the sale; Post sales activities.

**Unit- IV** (15 classes) (25 Marks)

**Sales Reports:** reports and documents; sales manual, Order Book, Cash Memo; Tour Diary, Daily and Periodical Reports; Ethical aspects of Selling

**Suggested Readings:**

1. *Spiro, Stanton, and Rich, Management of the Sales force*, McGrawHill.
2. Rusell, F. A. Beach and Richard H. Buskirk, *Selling: Principles and Practices*, McGrawHill
3. Futrell, Charles, *Sales Management: Behaviour, Practices and Cases*, The Dryden Press.
4. Still, Richard R., Edward W. Cundiff and Norman A. P. Govoni, *Sales Management: Decision Strategies and Cases*, Prentice Hall of India Ltd., New Delhi,
5. Johnson, Kurtz and Schueing, *Sales Management*, McGrawHill
6. Pedesson, Charles A. Wright, Milburn d. And Weitz, Barton A., *Selling: Principles and Methods*, Richard, Irvin
7. Kapoor Neeru, *Advertising and personal Selling*, Pinnacle, New Delhi.

Course objective: To develop students' understanding of personal selling techniques and salesmanship skills required to build relationships with customers and achieve sales objectives.

Learning outcome: By the end of the course, students will be able to demonstrate effective personal selling skills, develop sales presentations, apply sales techniques, and build long-term customer relationships.

No. of Contact Classes: 60

Designer Name: Dr. Angana Borah, Dr. Saptadweepta Shandilya Gauhati University,  
[angana.ghat@gmail.com](mailto:angana.ghat@gmail.com), [saptashandilya@gmail.com](mailto:saptashandilya@gmail.com)

**Course Name: Brand Management (Major 11)**

**Credit: 4**

**(Internal Assessment 40 Marks + End Term Exam. 60 Marks) = Total Marks: 100**  
**5<sup>th</sup> Semester**

Existing based syllabus: UGCBCS

Course Level: 500 to 599

Unit: I (15 classes) (25 Marks)

Brand: Definition, Functions, Significance; Types of brands; Scope of Branding; Evolution of brands; Brand elements: name, logo, symbol.

Unit II (15 classes) (25 Marks)

Brand extension; Meaning, Types, Key factors in successful brand extension; brand identify; Brand associations; Brand image; Brand equity- meaning; brand personality.

Unit III (15 classes) (25 Marks)

Brand Positioning; Market segmentation and positioning; Strategies of brand positioning; Successful brand repositioning; The Brand Customer relationship.

Unit IV (15 classes) (25 Marks)

Brand Management Process; Importance of Brand planning; Retail branding in India- Significance, Positioning Strategies for retail brands; Global branding.

Suggested Books:

1. Dr. S.L. Gupta, Brand Management, Text and Cases, Himalaya Publishing House
2. Kevin Lane Keller, Strategic Brand Management, PHI/Pearson Education
3. Keller, Parasuraman, Jacob Strategic Brand Management, Building, Measuring and Managing Brand Equity Pearson Education.

Course objective: To provide students with a comprehensive understanding of brand management principles and strategies to create, maintain, and enhance brand equity.

Learning outcome: By the end of the course, students will be able to analyze brand positioning, develop brand identity, implement brand communication strategies, and apply brand management techniques to build strong and valuable brands.

No. of Contact Classes: 60

Designer Name: Dr. Angana Borah, Gauhati University, [angana.ghat@gmail.com](mailto:angana.ghat@gmail.com)

**Course Name: Corporate Laws (Minor)**

Credit:4

**(Internal Assessment 40 Marks + End Term Exam. 60 Marks)= Total Marks: 100**

**UNIT1:Introduction**

15Lectures

Administration of Company Law [including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), Special Courts]; Characteristics of a company; lifting of corporate veil; types of companies including one person company, small company, and dormant company; association not for profit; illegal association; formation of company, on-line filing of documents, promoters, their legal position, pre-incorporation contract; on-line registration of a company.

**UNIT2:Documents**

15Lectures

Memorandum of association, Articles of association, Doctrine of constructive notice and indoor management, prospectus - shelf and herring prospectus, misstatement in prospectus, GDR; book-building; issue, allotment and for feature of share, transmission of shares, buyback and provisions regarding buyback; issue of bonus shares.

**UNIT3:Management**

15Lectures

Classification of directors, women directors, independent director, small shareholder's director; disqualifications, director identity number (DIN); appointment; Legal positions, powers and duties; removal of directors; Key managerial personnel, managing director, manager;  
*Meetings*: Meetings of shareholders and board of directors; Types of meetings, Convening and conduct of meetings, Requisites of a valid meeting, postal ballot, meeting through video conferencing, e-voting.  
Committees of Board of Directors - Audit Committee, Nomination and Remuneration Committee, Stakeholders Relationship Committee, Corporate Social Responsibility Committee

**UNIT4:**

10Lectures

*Dividends, Accounts, Audit*: Provisions relating to payment of Dividend, Provisions relating to Books of Account, Provisions relating to Audit, Auditors' Appointment, Rotation of Auditors, Auditors' Report, Secretarial Audit.  
*Winding Up*: Concept and modes of Winding Up.  
Insider Trading, Whistle Blowing: Insider Trading; meaning & legal provisions; Whistle-blowing: Concept and Mechanism.

**UNIT5:DepositoriesLaw**

5Lectures

The Depositories Act 1996–

Definitions; rights and obligations of depositories; participants issuers and beneficial owners; inquiry and inspections, penalty.

**Suggested Readings:**

1. MC Kuchhal, *Modern Indian Company Law*, Shri Mahavir Book Depot (Publishers), Delhi.
2. G K Kapoor and Sanjay Dhamija, *Company Law*, Bharat Law House, Delhi.
3. Anil Kumar, *Corporate Laws*, Indian Book House, Delhi
4. Reena Chadha and Sumant Chadha, *Corporate Laws*, Scholar Tech Press, Delhi.
5. Avtar Singh, *Introduction to Company Law*, Eastern Book Company

6. Ramaiya, *A Guide to Companies Act*, Lexis Nexis, Wadhwa and Buttersworth.
7. *Manual of Companies Act, Corporate Laws and SEBI Guideline*, Bharat Law House, New Delhi,
8. *A Compendium of Companies Act 2013, along with Rules*, by Taxmann Publications.
9. Gower and Davies, *Principles of Modern Company Law*, Sweet & Maxwell
10. Sharma, J.P., *An Easy Approach to Corporate Laws*, Ane Books Pvt. Ltd., New Delhi

Note: Latest edition of textbooks may be used.

### 5<sup>th</sup> Semester

**Course Name: Business Communication (AEC 3)**

**Credit: 2**

**(Internal Assessment 20 Marks + End Term Exam. 30 Marks) = Total Marks: 50**

Unit 1: Introduction:

Nature of Communication, Process of Communication, Types of Communication (verbal & Non Verbal), Importance of Communication, Different forms of Communication, Barriers to Communication Causes, Linguistic Barriers, Psychological Barriers, Interpersonal Barriers, Cultural Barriers, Physical Barriers, Organizational Barriers

Unit 2: Business Correspondence:

Letter Writing, presentation, Inviting quotations, Sending quotations, Placing orders, Inviting tenders, Sales letters, claim & adjustment letters and social correspondence, Memorandum, Inter-office Memo, Notices, Agenda, Minutes, Job application letter, preparing the Resume.

Suggested Readings:

1. Bovee, and Thill, *Business Communication Essentials*, Pearson Education
2. Shirley Taylor, *Communication for Business*, Pearson Education
3. Locker and Kaczmarek, *Business Communication: Building Critical Skills*, McGraw Hill Education
4. Herta A. Murphy, Herbert W. Hildebrandt, Jane P. Thomas, *Effective Business Communication (SIE)*, McGraw Hill Education
5. Dona Young, *Foundations of Business Communication: An Integrative Approach*, McGraw Hill Education
6. Raymond V. Lesikar, Marie E. Flatley, Kathryn Rentz, Paula Lentz, and Neerja Pande, *Business Communication: Connecting in a Digital World (SIE)*, McGraw Hill Education

Note: Latest edition of textbooks may be used.

**Course Name: International Business (Major 12)**  
**6<sup>th</sup> Semester**

**Credit: 4**

**(Internal Assessment 40 Marks + End Term Exam. 60 Marks)= Total Marks: 100**

Existing based syllabus: UGCBCS

Course Level: 600 to 699

Unit I: **(12 Classes) (20 Marks)**

c. Introduction to International Business: Globalisation and its importance in world economy; Impact of globalization; International business vs. domestic business: Complexities of international business; Modes of entry into international business.

d. International Business Environment: National and foreign environments and their components - economic, cultural and political-legal environments

Unit-II **(12 Classes) (20 Marks)**

c. Theories of International Trade – an overview ( Classical Theories, Product Life Cycle theory, Theory of National Competitive Advantage); Commercial Policy Instruments - tariff and non-tariff measures – difference in Impact on trade, types of tariff and non-tariff barriers (Subsidy, Quota and Embargo in detail) ; Balance of payment account and its components.

d. International Organizations and Arrangements: WTO – Its objectives, principles, organizational structure and functioning; An overview of other organizations – UNCTAD,; Commodity and other trading agreements (OPEC).

Unit-III **(12 Classes) (20 Marks)**

c. Regional Economic Co-operation: Forms of regional groupings; Integration efforts among countries in Europe, North America and Asia (NAFTA, EU, ASEAN and SAARC).

d. International Financial Environment: International financial system and institutions (IMF and World Bank – Objectives and Functions) ; Foreign exchange markets and risk management; Foreign investments - types and flows; Foreign investment in Indian perspective

Unit-IV **(12 Classes) (20 Marks)**

c. Organisational structure for international business operations; International business negotiations.

d. Developments and Issues in International Business: Outsourcing and its potentials for India; Role of IT in international business; International business and ecological considerations.

Unit-V **(12 Classes) (20 Marks)**

c. Foreign Trade Promotion Measures and Organizations in India; Special economic zones (SEZs) and export oriented units (EOUs), Measures for promoting foreign investments into and from India; Indian joint ventures and acquisitions abroad.

d. Financing of foreign trade and payment terms – sources of trade finance (Banks, factoring, forfaiting, Banker's Acceptance and Corporate Guarantee) and forms of payment (Cash in advance, Letter of Credit, Documentary Collection, Open Account)

**Suggested Readings:**

17. Charles W.L. Hill and Arun Kumar Jain, International Business. New Delhi: McGraw Hill Education

18. Daniels John, D. Lee H. Radenbaugh and David P. Sullivan. International Business. Pearson Education

19. Johnson, Derbe., and Colin Turner. International Business - Themes & Issues in the Modern Global Economy. London: Routledge.

20. Sumati Varma, International Business, Pearson Education.

21. Cherunilam, Francis. International Business: Text and Cases. PHI Learning

22. Michael R. Czinkota. et al. International Business. Fort Worth: The Dryden Press.

23. Bennett, Roger. International Business. Pearson Education.

24. Peng and Srivastav, Global Business, Cengage Learning

Course objective: To provide students with a comprehensive understanding of the theories, practices, and challenges involved in conducting business across national borders.

Learning outcome: By the end of the course, students will be able to analyze and evaluate the impact of globalization on international business, demonstrate knowledge of cross-cultural management strategies, and develop effective decision-making skills for international trade and investment.

No. of Contact Classes: 60

Name of the Designer: Department of Commerce, Gauhati University, [commerce@gauhati.ac.in](mailto:commerce@gauhati.ac.in)

**Course Name: Operations Research in Business (Major 13)**

**Credit: 4**

**(Internal Assessment 40 Marks + End Term Exam. 60 Marks) = Total Marks: 100**

Existing based syllabus: UGCBCS

Course Level: 600 to 699

Unit I: Introduction to Operation Research: Evolution of Operation Research , Nature and characteristics of O.R , phases of O.R, methodology of O.R, Operation research model, role of computer in Operation Research. **(12 Classes) (25 Marks)**

Unit II: Linear Programming :Concept of Linear Programming, Uses and limitations of Linear Programming, Formulation of L.P problems, Concept of slack variable, Procedure of Graphical Method, Simplex Method (solutions of L.P.P. upto 3 iterations) Maximization Problems. (Simple problems related to commerce and business) **(12 Classes) (25 Marks)**

Unit III: Inventory Control , concepts and benefits of inventory control, Different types of costs in inventory system , Formulation and solution of Economic order quantity (EOQ) model, selective inventory control techniques (ABC Analysis and VED Analysis) **(12 Classes) (25 Marks)**

Unit IV: Study of Replacement: Replacement Problem, Replacement of items whose maintenance cost increases with time and the value of money remains same during the period, Replacement of items whose maintenance cost increases with time and the value of money also changes with time, selection of best item (machine) amongst two. **(12 Classes) (25 Marks)**

Recommended books:

1. Operations Research 9th Edition, Kantiswarup, Gupta P.K. & Sultan Chand & Sons Manmohan Operations Research – An introduction 6th Edition , Taha H.A., Hall of India
2. Operations Research Techniques for Management 7th Edition, Kapoor V.K., Sultan Chand & Sons
3. Operations Research 9th Edition, Kanti Swarup, Gupta P.K. & Sultan Chand & Sons
4. Operations Research: Theory and Applications 4<sup>th</sup> Edition, J.K Sharma

Course objective: To introduce students to the principles and techniques of operations research and their application in solving complex business problems.

Learning outcome: By the end of the course, students will be able to apply quantitative models and optimization techniques to analyze business operations, make informed decisions, and improve overall efficiency and effectiveness in a variety of operational contexts.

No. of Contact Classes: 60

Name of the Designer: Dr. Mahuya Deb, Gauhati University, [mahuya8@gmail.com](mailto:mahuya8@gmail.com)

**Course Name: Consumer Affairs and Customer Care (Major 14)**

**Credit: 4**

**(Internal Assessment 40 Marks + End Term Exam. 60 Marks)= Total Marks: 100**

**6<sup>th</sup> Semester**

Existing based syllabus: UGCBCS

Course Level: 600 to 699

Unit 1: Conceptual Framework (12 classes) (20 Marks)

Consumer and Markets: Concept of Consumer, Nature of markets, Concept of Price in Retail and Wholesale, Maximum Retail Price (MRP) and Local Taxes, Fair Price, labeling and packaging

Experiencing and Voicing Dissatisfaction: Consumer Satisfaction/dissatisfaction-Grievances-complaint, Consumer Complaining Behaviour: Alternatives available to Dissatisfied Consumers; Internal and External Complaint handling: Corporate Redress Systems and Public Redress Systems

Unit 2: The Consumer Protection Act, 1986 (CPA) (12 classes) (20 Marks)

Objectives and Basic Concepts: Consumer, goods, service, defecting goods, deficiency in service, spurious goods and services, unfair trade practice, restrictive trade practice.

Organizational set-up under the Consumer Protection Act: Advisory Bodies: Consumer Protection Councils at the Central, State and District Levels, Basic Consumer Rights; Adjudicatory Bodies: District Forums, State Commissions, National Commission: Their Composition, Powers, and Jurisdiction (Pecuniary and Territorial), Role of Supreme Court under the CPA.

Unit 3: Grievance Redress Mechanism under the Consumer Protection Act, 1986:

(12 classes) (20 Marks)

Who can file a complaint? Grounds of filing a complaint; Limitation period; Procedure for filing and hearing of a complaint; Disposal of cases, Relief/Remedy to be provided; Temporary Injunction, Enforcement of order, Appeal, frivolous and vexatious complaints; Offences and penalties.

Seven Leading Cases decided under Consumer Protection Act: Medical Negligence; Banking; Insurance; Housing & Real Estate; Electricity, Water, and Telecom Services; Education; Defective Product; Unfair Trade Practice.

Unit 4: Industry Regulators and Consumer Complaint Redress Mechanism

(12 classes) (20 Marks)

- i. Banking: RBI and Banking Ombudsman
- ii. Insurance: IRDA and Insurance Ombudsman
- iii. Telecommunication: TRAI
- iv. Food Products: FSSAI (an overview)
- v. Electricity Supply: Electricity Regulatory Commission
- vi. Advertising: ASCI

Unit 5: Consumer Protection in India

(12 classes) (20 Marks)

Consumer Movement in India:; Evolution of Consumer Movement in India. Formation of consumer organizations and their role in consumer protection, Recent developments in Consumer Protection in India, National Consumer Helpline, Citizens Charter, Product testing.

Quality and Standardization: Voluntary and Mandatory standards; Role of BIS, Indian Standards Mark (ISI), Ag-mark, Hallmarking, Licensing and Surveillance; ISO: An overview

Suggested Readings:

1. Khanna, Sri Ram, Savita Hanspal, Sheetal Kapoor, and H.K. Awasthi. *Consumer Affairs* (2007) Delhi University Publication. 334 pp.
2. Aggarwal, V. K. (2003). *Consumer Protection: Law and Practice*. 5<sup>th</sup> ed. Bharat Law House, Delhi, or latest edition.
3. Girimaji, Pushpa (2002). *Consumer Right for Everyone* Penguin Books.
4. Nader, Ralph (1973). *The Consumer and Corporate Accountability*. USA, Harcourt Brace Jovanovich, Inc.
5. Sharma, Deepa (2011). *Consumer Protection and Grievance-Redress in India: A Study of Insurance Industry* (LAP LAMBERT Academic Publishing GmbH & Co. KG, Saarbrücken, Germany. 263pp.
6. Empowering Consumers e-book, [www.consumeraffairs.nic.in](http://www.consumeraffairs.nic.in)
7. ebook, [www.bis.org](http://www.bis.org)
8. *The Consumer Protection Act, 1986*

Articles

1. Verma, D. P. S. (2002). Developments in Consumer Protection in India. *Journal of Consumer Policy*. Vol. 25. No. pp 107–123.
2. Verma, D.P.S. (2002). Regulating Misleading Advertisements, Legal Provisions and Institutional Framework. *Vikalpa*. Vol. 26. No. 2. pp.51-57.
3. Ralph L. Day and Laird E. Landon, Jr. (1997). Towards a Theory of Consumer Complaining Behaviour. Ag Woodside, et al. (eds.). *Consumer and Industrial Buying Behaviour*. New York; North Holland pp.425-37.
4. George, S. Day and A. Aaker (1970). A Guide to consumerism. *Journal of Marketing*. Vol. 34. pp.12-19.
5. Sharma, Deepa (2003). New measures for Consumer Protection in India. *The Indian Journal of Commerce*. Vol.56. No.4. pp.96-106
6. Sharma, Deepa (2011). Consumer Grievance Redress by Insurance Ombudsman. *BIMAQUEST*. Vol.11. pp.29-47.

Periodicals

1. Consumer Protection Judgments (CPJ) (Relevant cases reported in various issues)
2. Recent issues of magazines: *Insight*, published by CERC, Ahmedabad 'Consumer Voice', Published by VOICE Society, New Delhi.
3. *Upbhokta Jagran*, Ministry of Consumer Affairs, Govt. of India. New Delhi.

Websites: [www.ncdrc.nic.in](http://www.ncdrc.nic.in) [www.fcamin.nic.in](http://www.fcamin.nic.in) [www.consumeraffairs.nic.in](http://www.consumeraffairs.nic.in) [www.iso.org.in](http://www.iso.org.in) [www.bis.org](http://www.bis.org) [www.ascionline.org.in](http://www.ascionline.org.in) [www.trai.gov.in](http://www.trai.gov.in) [www.irda.gov.in](http://www.irda.gov.in) [www.derc.gov.in](http://www.derc.gov.in) [www.rbi.org.in](http://www.rbi.org.in)

Course objective: To provide students with a comprehensive understanding of consumer affairs and customer care practices, focusing on effective management of customer relationships and resolution of consumer issues.

Learning outcome: By the end of the course, students will be able to comprehend consumer rights and protection, develop strategies for managing customer complaints and inquiries, implement customer care initiatives, and enhance overall customer satisfaction and loyalty

No. of Contact Classes: 60

Designer Name: Dr. Angana Borah, Dr. Saptadweepa Shandilya Gauhati University, [angana.ghat@gmail.com](mailto:angana.ghat@gmail.com), [saptashandilya@gmail.com](mailto:saptashandilya@gmail.com)

**Course Name: Marketing of Services (Major 15)**

**Credit: 4**

**(Internal Assessment 40 Marks + End Term Exam. 60 Marks)= Total Marks: 100**

Existing based syllabus: UGCBCS

Course Level: 600 to 699

Unit: I (15 classes) (25 Marks)

Introduction; Service Sector, growth of services, state of services, nature and characteristics of services, challenges of intangibility, need for marketing.

Unit: II (15 classes) (25 Marks)

Service marketing mix; product, price, place, promotion; service distribution strategy, Franchising, participants, service process.

Unit: III (15 classes) (25 Marks)

Service system and customer behaviour; front office, back office operations system, service delivery system, need to know customer, customer as a decision maker.

Unit: IV (15 classes) (25 Marks)

Service decision process; need for new services, information search, service evaluation, pre and post purchase behaviour, Marketing of Health Services, Tourism, Insurance & Banking.

Suggested Books:

Services Marketing-K. Rama Mohana Rao, Pearson Education, New Delhi

Textbook of Marketing of Services: The Indian Experience-Nimit Chowdhary, Macmillan Publishers India

Service Marketing, Text & Cases, Harsh Verma, Pearson.

Service Marketing, People, Technology, Strategy-Lovelock, Wirtz, Chatterjee, Pearson.

Service Marketing, Integrating Customer Focus Across the Firm, Zeithaml, Bitner, Gremler, Pandit.

Course objective: To provide students with a comprehensive understanding of the unique characteristics and challenges of marketing services and develop their ability to design and implement effective marketing strategies for service-based businesses.

Learning outcome: By the end of the course, students will be able to analyze service marketing environments, develop service marketing plans, apply service-specific marketing techniques, and effectively promote and manage service offerings to meet customer needs and preferences.

No. of Contact Classes: 60

6<sup>th</sup> Semester

**Course Name: Project Management (Minor)**

Credits: 4

**(Internal Assessment 40 Marks + End Term Exam. 60 Marks) = Total Marks: 100**

### Course Contents

#### Unit I: Introduction

Concept and attributes of Project, Project lifecycle, Project Planning, Monitoring and Control, identification of investment opportunities, evaluation and termination, Project Management Information System - Meaning and concept, Pre-Feasibility study.

#### Unit II: Project Preparation Technical Feasibility, Marketing Feasibility, and Financial Planning:

Estimation of Costs and Demand Analysis and Commercial Viability, estimation of fund requirement, sources of funds

Unit III: Project Appraisal Environmental Analysis, Social Cost and Benefit Analysis and approaches, Shadow pricing and social discount rate - concept

#### Unit IV: Issues in Project Planning and Management

Cost and Time Management issues in Project Planning and Management, Work breakdown structure, Scheduling Techniques - (PERT & CPM). - Practical questions on Determination of CPM, and Network diagram (Activity on Node Method)

### Suggested Readings

- Chandra, Prasanna. Project Preparation, Appraisal and Implementation. Tata McGraw Hill.
- Gido, Jack, and Clements, James P. Project Management. Cengage Learning.
- Gray, Clifford F., Larson, Eric W., and Desai, Gautam V. Project Management: The Managerial Process. McGraw Hill Education.
- Khatua, Sitangshu. Project Management and Appraisal, Oxford University Press
- Gido, Jack, and Clements, James P. Project Management. Cengage Learning
- Singh Narendra, Project Management and Control, Himalaya Publishing House

**6<sup>th</sup> Semester**  
**Course Name: Business Communication (AEC 4)**  
**Credit: 2**  
**(Internal Assessment 20 Marks + End Term Exam. 30 Marks) Total Marks: 50**

**Unit 1: Report Writing:**

Business reports, Types, Characteristics, Importance, Elements of structure, Process of writing, Order of writing, the final draft, checklists for reports.

**Unit 2: Vocabulary:**

Words often confused, Words often misspelt, Common errors in English.

**Unit 3: Oral Presentation:**

Importance, Characteristics, Presentation Plan, Powerpoint presentation, Visual aids.

**Suggested Readings:**

7. Bovee, and Thill, *Business Communication Essentials*, Pearson Education
8. Shirley Taylor, *Communication for Business*, Pearson Education
9. Locker and Kaczmarek, *Business Communication: Building Critical Skills*, McGraw Hill Education
10. Herta A Murphy, Herbert W Hildebrandt, Jane P. Thomas, *Effective Business Communication (SIE)*, McGraw Hill Education
11. Dona Young, *Foundations of Business Communication: An Integrative Approach*, McGraw Hill Education
12. Raymond V. Lesikar, Marie E. Flatley, Kathryn Rentz, Paula Lentz, and Neerja Pande, *Business Communication: Connecting in a Digital World (SIE)*, McGraw Hill Education

Note: Latest edition of textbooks may be used.

**4. Specialization: Finance**  
**Course Name: Banking (Major 1)**

**Credit: 4**

**(Internal Assessment 40 Marks + End Term Exam. 60 Marks)= Total Marks: 100**  
**3<sup>rd</sup> Semester**

Existing based syllabus: UGCBCS  
Course Level: 300 to 399

**UNIT-I** (12 classes) (20 Marks)

Introduction: Bank-Meaning and functions, Origin and development of banking in India, Types of banks, Structure of commercial banks in India - public and private sector banks, Scheduled and Non-scheduled Banks; E-Banking- meaning, different types of services and products like ATM, debit and credit cards, phone banking, internet banking, EFT-RTGS and NEFT.

**UNIT-II** (12 classes) (20 Marks)

Banker –customer relationship; Definition of banker and customer, general relationship, rights and obligations of a banker, Garnishee order. Banking Ombudsman Scheme.

Customers' account with the banker- fixed deposit account, savings account, current account- opening and operation of savings and current account, account facilities available for NRIs, KYC Guidelines

Special types bank customers – minor, illiterate persons, joint account, partnership account, Joint Stock Company.

**UNIT-III** (12 classes) (20 Marks)

Employment of bank funds; Liquid assets- significance of liquidity in banking, cash balance, statutory reserve in the RBI; Loans and advances- principles of sound lending, types of credit, cash credit system, overdraft, loan system; Pledge, hypothecation and mortgage, collateral security.

**UNIT-IV** (12 classes) (20 Marks)

Negotiable Instruments- Definition, features, types of negotiable instruments, holder and holder in due course, payment in due course; endorsements- meaning, kinds; crossing of cheque- types, significance, payment, collection of cheque, precautions, material alterations, statutory protection to paying and collecting banker.

**UNIT-V** (12 classes) (20 Marks)

Banking Regulation Act; requirements as to minimum paid-up capital and reserves, constitution of Board of Directors, loans and advances, licensing of banking companies, accounts and audit, powers of the RBI, Banking Sector Reforms and Governance: prudential norms relating to capital adequacy, income recognition, asset classification.

**SUGGESTED READINGS:**

1. D.M. Mithani and E. Gordon, Banking and Financial System, Himalaya Publishing House.
2. D. Muraleadharn, Modern Banking, Prentice Hall of India, New Delhi.

3. Indian Institute of Banking and Finance, Principles of Banking, Macmillan.
4. K. C. Sekhar and L. Sekhar, Banking Theory and Finance, Vikas Publishing House.
5. P.N. Varshney, Banking Law & Practice, Sultan Chand & Sons
6. S.N. Maheswari & S.K. Maheswari, Banking Law & Practice, Kalyani Publishers
7. S. Natarajan and R. Parameswaram, Indian Banking, Sultan Chand & Sons.

Course objective: To provide students with a comprehensive understanding of banking principles, practices, and operations in the context of the financial system.

Learning outcome: By the end of the course, students will be able to analyze banking functions, evaluate risk management strategies, and comprehend the regulatory framework governing banking operations.

No. of Contact Classes: 60

Designer Name: Prof. S.K. Mahapatra, Gauhati University, [skm27gu@gmail.com](mailto:skm27gu@gmail.com)

### **Course Name: Entrepreneurship (Major 2)**

**Credit: 4**

**(Internal Assessment 40 Marks + End Term Exam. 60 Marks)= Total Marks: 100**

Existing based syllabus: UGCBCS

Course Level: 300 to 399

Contents:

Unit 1: Introduction to Entrepreneurship

Concepts, traits, determinants and importance of entrepreneurship; Creative behavior; Evolution of entrepreneurship- theories and thoughts, Entrepreneurial eco-system, entrepreneurship and economic development, barriers to entrepreneurship, Dimensions of entrepreneurship, entrepreneurship vs. intrapreneurship (15 Lectures)(25 Marks)

Unit 2: Entrepreneurship and Micro, Small and Medium Enterprises

Role of business houses and family business in India; The contemporary role models in Indian business: their values, business philosophy and behavioural orientations; Conflict in family business and its resolution.

(15 Lectures)(25 Marks)

Unit 3: Public and private partnership in business, support and sustainability of entrepreneurship. Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation, The concept, role and functions of business incubators, Mobilising resources for start-up—angel investors, venture capital and private equity fund.

(15 Lectures) (25 Marks)

Unit 4: Sources of business ideas and tests of feasibility.

Significance of writing the business plan/ project proposal; Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning & control; preparation of project report (various aspects of the project report such as size of investment, nature of product, market potential may be covered); Project submission/ presentation and appraisal thereof by external agencies, such as financial/non-financial institutions

(15 Lectures)(25 Marks)

Suggested Readings:

31. Kuratko and Rao, *Entrepreneurship: A South Asian Perspective*, Cengage Learning.
32. Robert Hisrich, Michael Peters, Dean Shepherd, *Entrepreneurship*, McGraw-Hill Education
33. Desai, Vasant. *Dynamics of Entrepreneurial Development and Management*. Mumbai, Himalaya Publishing House.
34. Dollinger, Mare J. *Entrepreneurship: Strategies and Resources*. Illinois, Irwin.
35. Holt, David H. *Entrepreneurship: New Venture Creation*. Prentice-Hall of India, New Delhi.
36. Plsek, Paul E. *Creativity, Innovation and Quality*. (Eastern Economic Edition), New Delhi: Prentice-Hall of India. ISBN-81-203-1690-8.
37. Singh, Nagendra P. *Emerging Trends in Entrepreneurship Development*. New Delhi: ASEED.

38. SS Khanka, *Entrepreneurial Development*, S. Chand & Co, Delhi.
39. K Ramachandran, *Entrepreneurship Development*, McGraw-Hill Education
40. SIDBI Reports on Small Scale Industries Sector.

Note: Latest edition of text books may be used.

**Course objective:** To enable students to understand the key concepts, processes, and challenges involved in starting and managing a business venture.

**Learning outcome:** Students will be able to develop a comprehensive business plan, assess market opportunities, and apply entrepreneurial strategies to successfully launch and grow a business.

No. of Contact Classes: 60

Name of the Designer: Prof. Aparajeeta Borkakoty, Gauhati University, [apara\\_jeeta@yahoo.com](mailto:apara_jeeta@yahoo.com)

### **Course Name: BUSINESS LAWS (Major 3)**

**Credit: 4**

**(Internal Assessment 40 Marks + End Term Exam. 60 Marks) = Total Marks: 100**

Existing based syllabus: UGCBCS

Course Level: 300 to 399

Contents

#### **Unit 1: The Indian Contract Act, 1872: General Principle of Law of Contract**

Contact- meaning, characteristics and kinds

- k) Essentials of a valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects.
- l) Void agreements
- m) Discharge of a contract – modes of discharge, breach and remedies against breach of contract.
- n) Contingent contracts
- o) Quasi – contracts

**(12 Classes) (20 Marks)**

#### **Unit 2: The Indian Contract Act, 1872: Specific Contract**

- j) Contract of Indemnity and Guarantee
- k) Contract of Bailment
- l) Contract of Agency

**(12 Classes) (20 Marks)**

#### **Unit 3: The Sale of Goods Act, 1930**

- p) Contract of sale, meaning and difference between sale and agreement to sell.
- q) Conditions and warranties
- r) Transfer of ownership in goods including sale by a non-owner
- s) Performance of contract of sale
- t) Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer.

**(12 Classes) (20 Marks)**

#### **Unit 4: Partnership Laws**

##### **G) The Partnership Act, 1932**

- a. Nature and Characteristics of Partnership
- b. Registration of a Partnership Firms
- c. Types of Partners
- d. Rights and Duties of Partners
- e. Implied Authority of a Partner
- f. Incoming and outgoing Partners
- g. Mode of Dissolution of Partnership

##### **H) The Limited Liability Partnership Act, 2008**

- v) Salient Features of LLP
- w) Differences between LLP and Partnership, LLP and Company
- x) LLP Agreement,
- y) Partners and Designated Partners
- z) Incorporation Document
- aa) Incorporation by Registration
- bb) Partners and their Relationship

**(12 Classes) (20 Marks)**

#### **Unit 5 (A): The Negotiable Instruments Act 1881**

**Meaning, Characteristics, and Types of Negotiable Instruments: Promissory Note, Bill of**

### **Exchange, Cheque**

- m) Holder and Holder in Due Course, Privileges of Holder in Due Course.
- n) Negotiation: Types of Endorsements
- o) Crossing of Cheque
- p) Bouncing of Cheque

**5(B):** Right to Information Act 2005: Important definitions, object, scope, obligation of public authorities under the act; rights for obtaining information; disposal of request, information commission, appeal and penalties. **(12 Classes) (20 Marks)**

### **Suggested Readings:**

31. M.C. Kuchhal, and Vivek Kuchhal, *Business Law*, Vikas Publishing House, New Delhi.
32. Avtar Singh, *Business Law*, Eastern Book Company, Lucknow.
33. Ravinder Kumar, *Legal Aspects of Business*, Cengage Learning
34. SN Maheshwari and SK Maheshwari, *Business Law*, National Publishing House, New Delhi.
35. Aggarwal S K, *Business Law*, Galgotia Publishers Company, New Delhi.
36. Bhushan Kumar Goyal and Jain Kinneri, *Business Laws*, International Book House
37. Sushma Arora, *Business Laws*, Taxmann Publications.
38. Akhileshwar Pathak, *Legal Aspects of Business*, McGraw Hill Education, 6<sup>th</sup> ed.
39. P C Tulsian and Bharat Tulsian, *Business Law*, McGraw Hill Education
40. Sharma, J.P. and Sunaina Kanojia, *Business Laws*, Ane Books Pvt. Ltd., New Delhi

**Note: Latest edition of text books may be used.**

Name of the Designer: Department of Commerce, [commerce@gauhati.ac.in](mailto:commerce@gauhati.ac.in)

Course objective: To gain knowledge of the branches of law which relate to business transactions, certain corporate bodies and related matters.

Course Outcome: On completion of this course, learners will be able to: appreciate the relevance of business law to individuals and businesses and law in an economic and social context.

No. of Contact Classes: 60

Name of the Designer: Prof. Aparajeeta Borkakoty, Gauhati University, [apara\\_jeeta@yahoo.com](mailto:apara_jeeta@yahoo.com)

**3<sup>rd</sup> Semester**  
**Course Name: BUSINESS STATISTICS (Multi-Disciplinary)**  
**Credit 3**

**(Internal Assessment 30 Marks + End Term Exam. 45 marks) = Total Marks 75**

**Unit 1: Statistical Data and Descriptive Statistics**

- j. Nature and Classification of data: univariate, bivariate and multivariate data; time-series and cross-sectional data
- k. Measures of Central Tendency i. Mathematical averages including arithmetic mean, geometric mean and harmonic mean. Properties and applications. ii. Positional Averages Mode and Median (and other partition values including quartiles, deciles, and percentiles).
- l. Measures of Variation: absolute and relative. Range, quartile deviation, mean deviation, standard deviation, and their coefficients, Properties of standard deviation/variance d. Skewness: Meaning, Measurement using Karl Pearson and Bowley's measures; Concept of Kurtosis

**Unit 2: Probability and Probability Distributions**

- j. Theory of Probability. Approaches to the calculation of probability; Calculation of event probabilities. Addition and multiplication laws of probability (Proof not required); Conditional probability
- k. Expectation and variance of a random variable, Probability distribution of a random variable.
- l. Probability distributions: Binomial, Poisson and Normal distribution (probability function and properties (proof not required)) simple problems related to the distributions

**Unit 3: Simple Correlation and Regression Analysis**

- g. Correlation Analysis: Meaning of Correlation: simple, multiple and partial; linear and non-linear, Correlation and Causation, Scatter diagram, Pearson's co-efficient of correlation; calculation and properties (Proof not required). Rank Correlation, Interpretation of various values of correlation co-efficient.
- h. Regression Analysis: Principle of least squares and regression lines, Regression equations and estimation; Properties of regression coefficients; Relationship between Correlation and Regression coefficients;

**Unit 4: Sampling Concepts, Sampling Distributions, Estimation and testing of Hypothesis**

Sampling: Populations and samples, Parameters and Statistic, Census vs Sampling. Sampling methods (including Simple Random sampling, Stratified sampling, Systematic sampling, Judgments sampling, and Convenience sampling)

Concept of Sampling distributions and Estimation: Point and Interval estimation of means (large samples) and sample proportion. Characteristics of a good estimation. Testing of hypothesis-concepts of Null hypothesis, alternative hypothesis, and level of significance, test of significance, one-tailed and two-tailed test and errors in testing hypothesis.

## Unit 5: TimeSeriesAnalysis

Componentsoftimeseries;Additiveandmultiplicative models;Trendanalysis: Fitting oftrendline using principle of least squares – linear case. Determinationof trend by semi- average andmovingaverage.Uses ofTime Series analysis.

### **SuggestedReadings:-**

13. Gupta,S.C, Fundamentalsofstatistics–HimalayaPublishingHouse.
14. Murray,RSpiegel,LarryJ.Stephens,NarinderKumar.Statistics(Schaum’sOutlineSeries)
15. Hazarika,Padmalochan,BusinessStatistics –S.Chand
16. Bhowal,M.K.FundamentalsofBusinessStatistics(AsianBooksPrivateLimited)

## **3<sup>rd</sup> Semester**

### **NewVenturePlanning (SEC 3)**

**Credit:3**

**(Internal Assessment 30 Marks + End Term Exam. 45 marks) = Total Marks 75**

Objective: The curriculum aims at giving exposure to students regarding different aspects ofsetting up a new business. After completing the course student should be able to develop anunderstanding of the process of identifying various sources of new business ideas of productsandservices. Theunderstandingof thispaperwillhelpthem toexamine, evaluateandapproachdifferentsourcesoffinance, thenatureofmarketingeffortrequiredandto developa comprehensivebusiness plan.

#### UnitI:StartingNewVentures

Opportunity identification. The search for new ideas, source of innovative ideas. Techniquesforgenerating ideas.Entrepreneurialimaginationandcreativity.The roleofcreativethinking.Developingyourcreativity.Impedimentstocreativity.

#### UnitII:MethodstoInitiateVentures

The pathways to New Venture for Entrepreneurs, Creating New Ventures. Acquiring an established Venture;Advantages of acquiring an ongoing Venture. Examination of key issues. Franchising. How a Franchise works.Franchiselaw;Evaluatingthefranchisingopportunities.

#### Unit III: LegalChallengesinSettingupBusiness

Intellectual Property protection: Patents, Trademarks, and Copyrights. Requirements and Procedure for filing aPatent, Trademark and Copyright, Legal acts governing businesses in India. Identifying Form of Organisation;Soleproprietorship,Partnership, LimitedLiabilityPartnershipandCompany.

#### Unit-IV:theSearchforEntrepreneurialCapital

The Entrepreneur’s Search for Capital. The Ventures Capital Market. Criteria for evaluating New –Ventureproposals.EvaluatingtheVentureCapitalist. Financing stages. Alternate Sources of Financing for Indian Entrepreneurs. Bank Funding. Government PolicyPackages.State FinancialCorporations (SFCs).Business Incubators and Facilitators.Informal risk capital;AngelInvestors.

#### Unit V:TheMarketing Aspectsof NewVentures

Developing a Marketing Plan: Customer Analysis, Sales Analysis and Competition Analysis. Market Research.Sales Forecasting. Evaluation.PricingDecision.

#### Unit VI: Business Plan Preparation for New Ventures

Business Plan; Concept, pitfalls to Avoid in Business Plan. Benefits of a Business Plan. Developing a Well-Conceived Business Plan. Elements of a Business Plan; Executive Summary; Business Description. Marketing; Market niche and Market Shares. Research. Design and Development. Operations. Management, Finance. Critical-Risk. Harvest Strategy. Milestone Schedule.

Suggested Case Studies: Case studies related to business or start ups in e-commerce, services, retailing, travel and hospitality.

### **3<sup>rd</sup> Semester**

#### **E-Filing of Returns (SEC 2)**

**Credit: 3**

**(Internal Assessment 30 Marks + End Term Exam. 45 marks) = Total Marks 75**

Objective: To provide the students the concepts and practical knowledge about electronic filing of returns.

#### Unit I: Conceptual Framework

Meaning of e-filing; difference between e-filing and manual filing of returns; benefits and limitations of e-filing, E-filing process and relevant notifications.

#### Unit II: Income Tax and E-Filing of ITRs

Introduction to income tax – basic terminology, types of assesses, income taxable under different heads.

Basics of computation of total income and tax liability, deductions available from gross total income, PAN Card, due date of filing of income tax return.

Instructions for filing form ITR-1, ITR-2, ITR\_3, ITR-4, ITR-4S, ITR-5, ITR-

6. Introduction to income tax Portal; preparation of electronic return (practical workshops).

#### Unit III: TDS and E-filing of TDS returns

Introduction to the concept of TDS; provision regarding return of TDS; types of forms for filing TDS returns; practical workshop on e-filing of TDS return.

#### Unit IV: Goods & Service Tax (GST) and E-Filing of GST Returns

Introduction to Goods & Service Tax; relevant notifications regarding e-filing of GST return; steps for preparing GST returns; practical workshop on e-filing of GST returns.

#### Suggested Readings:

1. Ahuja, Girish and Gupta, Ravi, Systematic Approach to Income Tax, Bharat Law House, Delhi

Note: Latest edition of text books/bare Act may be

used. Softwares:

1. Excel Utility available at [incometaxindiafiling.gov.in](http://incometaxindiafiling.gov.in)

\*\*Any subsequent amendment to the relevant Act may be incorporated accordingly.

**Course Name: Fundamentals of Financial Management (Major 4)**

**4<sup>th</sup> Semester**

Credit: 4

**(Internal Assessment 40 Marks + End Term Exam. 60 Marks) = Total Marks: 100**

Existing based syllabus: UGCBCS

Course Level: 400 to 499

**CONTENTS**

**Unit 1: Introduction**

Nature, scope and objective of Financial Management, Time value of money, Risk and return (including Capital Asset Pricing Model), Valuation of securities – Bonds and Equities  
(12 Classes) (20 Marks)

**Unit 2: Investment Decisions**

The Capital Budgeting Process, Cashflow Estimation, Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index, Capital budgeting under Risk – Certainty Equivalent Approach and Risk-Adjusted Discount Rate.  
(12 Classes) (20 Marks)

**Unit 3: Financing Decisions**

Cost of Capital and Financing Decision: Sources of long-term financing Estimation of components of cost of capital. Methods for Calculating cost of equity capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average cost of capital (WACC) and Marginal cost of capital. Capital structure – Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating and financial leverage; Determinants of capital structure  
(12 Classes) (20 Marks)

**Unit 4: Dividend Decisions**

Theories for Relevance and irrelevance of dividend decision for corporate valuation; Cash and stock dividends; Dividend policies in practice  
(12 Classes) (20 Marks)

**Unit 5: Working Capital Decisions**

Concepts of working capital, the risk-return trade off, sources of short-term finance, working capital estimation, cash management, receivables management, inventory management and payables management.  
(12 Classes) (20 Marks)

**Suggested Readings**

8. James C. Van Horne and Sanjay Dhamija, *Financial Management and Policy*, Pearson Education
9. Levy H. and M. Sarnat. *Principles of Financial Management*. Pearson Education
10. Brigham and Houston, *Fundamentals of Financial Management*, Cengage Learning
11. Khan and Jain. *Basic Financial Management*, McGraw Hill Education
12. Prasanna Chandra, *Fundamentals of Financial Management*. McGraw Hill Education
13. Singh, J.K. *Financial Management - text and Problems*. Dhanpat Rai and Company, Delhi.
14. Rustagi, R.P. *Fundamentals of Financial Management*. Taxmann Publication Pvt. Ltd.

Course Objective: The objective of the Fundamentals of Financial Management course is to provide students with a comprehensive understanding of the basic principles and concepts of financial management in order to make sound financial decisions.

Learning Outcomes:

1. Students will gain knowledge of financial analysis techniques and be able to interpret financial statements to evaluate the financial health of a company.
2. Students will develop the skills to assess investment opportunities, calculate the cost of capital, and make informed capital budgeting decisions.

No. of Contact Classes: 60

Name of the Designer: Prof. S.K. Mahapatra, Gauhati University, [skm27gu@gmail.com](mailto:skm27gu@gmail.com)

**Course Name: Financial Market Operations (Major 5)**

**Credit: 4**

**(Internal Assessment 40 Marks + End Term Exam. 60 Marks)= Total Marks: 100**  
**4<sup>th</sup>Semester**

Existing based syllabus: UGCBCS

Course Level: 400 to 499

**Unit 1: Financial Market Operations**

**(15 Classes) (25 Marks)**

Review of Financial System; Need for issue of financial instruments, Money Market and Constituents, their features and issue procedure; Debt Market Instruments- Bonds and Issuance of Bonds, Types of Bonds, Features of Bonds, Issue procedure; Equity Instruments- Types of equities, Pricing and Calculations, Listing and Issue procedure.

**Unit 2: Stock Market Operations**

**(12 Classes) (20 Marks)**

Stock Market- Nature and Scope, Functions of Stock Market, History of Stock Exchanges in India- BSE, NSE and OTCEI, Trading Mechanism and Settlement, Brokers/Members- Qualifications, Duties and Responsibilities; Stock Indices and Usages; Depositories- their role and functions, NSDL and CSDL.

**Unit 3: Derivatives Market Operations**

**(15 Classes) (25 Marks)**

Meaning, Types and Usages, OTC Derivatives- Forwards and Swaps, Exchange Traded Derivatives- Futures and Options, Functions of Derivative Exchanges, Major Derivative Exchanges, Trading Mechanism and settlement, Open Investment and Trading Volume.

**Unit 4: Operation Management**

**(10 Classes) (15 Marks)**

Structure of Investment Company - Front Office, Middle Office, Back Office/Operations; Operations Relationship - Clients- external and internal, Retail Clients, Institutional Clients, Counterparties and Suppliers; Banks and other intermediaries, Market Regulators and Associations.

**Unit 5: Data Management**

**(08 Classes) (15 Marks)**

Data Management- Significance of Data Management, Reference data and Types of Reference Data, Approaches to Data Management, Data Processing, Data Requirements- Securities, Counterparties and Customers, Settlement Data, Data Storage.

**Suggested Readings:**

1. Indian Financial System , Bharati V Pathak, Pearson
2. Indian Financial System , V Desai, Himalaya Publishing House
3. Financial Institutions and Markets, L M Bhole, Tata Mc Graw Hill
4. Financial Market Operations, Keith Dickinson, Wiley.

5. Financial Market operations, I M Sahai, SBPD Publishing.
6. The Basics of Finance, P P Drake and F J Fabbozi, Wiley.

Course objective: To introduce students to the functioning of financial markets and the operations involved in trading securities and financial instruments.

Learning outcome: By the end of the course, students will be able to understand financial market structures, analyze trading mechanisms, and apply financial market operations concepts in investment decision-making.

No. of Contact Classes: 60

Designer Name: Prof. S.K. Mahapatra, Gauhati University, [skm27gu@gmail.com](mailto:skm27gu@gmail.com)

**Course Name: Insurance (Major 6)**

**Credit: 4**

**(Internal Assessment 40 Marks + End Term Exam. 60 Marks)= Total Marks: 100**  
**4<sup>th</sup>Semester**

Existing based syllabus: UGCBCS

Course Level: 400 to 499

**UNIT-I: Introduction**

**(10 classes) (15 Marks)**

Definition & Nature of insurance; origin & development of insurance, history of insurance in India, kinds of insurance, principles of insurance, importance of insurance, insurance and wagering agreement.

**UNIT-II; Life Insurance**

**(10 classes) (15 Marks)**

Definition of life insurance, features, benefits of life insurance, procedure for taking life insurance policy, kinds of life insurance policy, nomination, assignment and surrender value, revival of lapsed policy, settlement of claims at death and maturity, items of revenue heads in life insurance company.

**UNIT-III; General Insurance**

**(10 classes) (20 Marks)**

Development of general insurance in India, Fire insurance- need, procedure of taking fire insurance policy, procedure of settlement of claims under fire insurance, double insurance, re-insurance; marine insurance- types of marine insurance policy, settlement of claims in marine insurance; miscellaneous insurance- motor insurance, personal accident insurance, livestock insurance, crop insurance, employees liabilities insurance, burglary insurance, preparation of revenue account of fire, land, marine insurance company.

**UNIT-IV; Insurance Organizations**

**(10 classes) (15 Marks)**

Organizational structure- public sector insurance organizations in India, LIC, objectives and achievements, GIC- mission, organization, functions, private sector insurance organizations in India, insurance ombudsman.

**UNIT-V; Insurance Intermediaries**

**(10 classes) (15 Marks)**

Insurance Agent; meaning, procedure for becoming and insurance agent, functions of an insurance agent, rights of an insurance agent, termination of an insurance agent, essentials for successful insurance salesman.

Surveyors and loss assessors, brokers, third party administrators, bank assurance.

**UNIT-VI: Insurance legislation in India**

**(10 classes) (20 Marks)**

Brief history of insurance legislation in India, Insurance Act-1938, amendments, Life Insurance Corporation of India Act 1956, General Insurance Nationalizations Act- 1972, IRDA Act 1999, eligibility, registration and capital requirements of insurance companies, duties, powers and functions of the IRDA, operations of IRDA.

**Suggested Books/Readings:**

1. Principles of Insurance and Risk Management Alkamittal, S.I. Gupta, Sultan Chand & Sons.
2. Insurance and Risk Management, Dr. P.K. Gupta, Himalaya Publishing House.
3. Insurance Principles and Practice, M.N. Mishra, S.B. Mishra, S. Chand.

4. Introduction to Risk Management and Insurance Marks S. Dortman, Pearson Education.
5. Principles and Practice of Insurance M.Motihar, Sharda Pustal Bhawan, Allahabad.
6. Insurance –Principles and Practice –Indrajit Singh, Rakesh Katyal, Sanjay Arora –Kalyani Publishers.
7. Fundamentals of Insurance –Principles and Practice –Dr. S. Sikidar, Dr. P.K. Nath, Dr. G. Nath –Abhilekh, Guwahati.
8. Principles and Practice of Insurance –G.S. panda –Kalyani Publishers.
9. IRDA Act. 1999.
10. Principles & Practice of Insurance, Insurance Institute of India, Mumbai.

Course objective: To develop students' understanding of insurance principles, products, and risk management techniques.

Learning outcome: By the end of the course, students will be able to analyze insurance concepts, evaluate insurance products, and apply risk assessment and mitigation strategies in insurance-related scenarios.

No. of Contact Classes: 60

Designer Name: Prof. S.K. Mahapatra, Gauhati University, [skm27gu@gmail.com](mailto:skm27gu@gmail.com)

**Course Name: Cost and Management Accounting (Major 7)**

**Credit: 4**

**(Internal Assessment 40 Marks + End Term Exam. 60 Marks)= Total Marks: 100**

Existing based syllabus: UGCBCS

Course Level: 400 to 499

Unit-I: Cost Accounting: Preliminaries (12 Classes) (20 Marks)

Meaning of cost, costing and cost accounting; objectives and functions of cost accounting; costing as an aid to management; cost concepts and classification, Relationship between cost accounting and financial accounting; Cost accounting and Management Accounting; Methods and Techniques of costing; Concept of cost audit; Preparation of cost sheet.

Unit-II: Accounting for Material, Labour and Overhead (12 Classes) (20 Marks)

Material control concept and techniques; E.O.Q. ABC Analysis and VED Analysis.

Labour cost control procedures; labour turnover; idle time and over time; methods of wage payment-time and piece rates.

Importance and classification of overhead; Factory administrative and selling overheads; allocation and apportionment of overhead; Absorption of overhead-under and over absorption. (Simple application)

Unit-III: Management Accounting: Preliminaries (12 Classes) (20 Marks)

Meaning and objectives of Management Accounting; Decision situation and Role of Management Accountant; Management accounting Techniques: Ratio analysis – Meaning of Ratio and Ratio analysis; uses, significance and limitations of Ratio analysis; Activity Ratios, Liquidity Ratios, Profitability Ratios and Solvency ratios;

Unit-IV: Marginal Costing and Budget & Budgetary Control (12 Classes) (20 Marks)

Meaning of marginal costing, Assumptions of marginal costing, managerial applications of marginal costing, Advantages and disadvantages of marginal costing; Cost- Volume-Profit Analysis and Break Even analysis (simple applications),.

Meaning of Budget and Budgetary control; Classification of budgets according to time, function and flexibility; Master budget, Preparation of Flexible Budget and Cash Budget; Performance Budget and Zero Based Budgeting

Unit-V: Standard Costing and Variance Analysis (12 Classes) (20 Marks)

Meaning of Standard Cost & Standard Costing; Advantages of standard costing; Standard costing Vs. Budgetary control; Variance analysis; Classification and computation of variance (Simple application)

Suggested readings:

5. Management and Cost Accounting - Shashi K. Gupta & R.K. Sharma, Kalyani Publishers.
6. Arora M.N. - Cost Accounting Principles & Practices; Vikas, New Delhi.
7. Jain S.P. & Narang K. L. - Cost Accounting; Kalyani, New Delhi.

Course Objective: The objective of the Cost and Management Accounting course is to provide students with the knowledge and skills to effectively collect, analyze, and interpret financial and non-financial information for managerial decision-making and control within an organization.

Learning Outcomes:

1. Students will be able to apply cost accounting techniques to determine product costs, analyze cost behavior, and make informed decisions regarding pricing, product mix, and cost control.
2. Students will develop the skills to design and implement management accounting systems, including budgeting, variance analysis, and performance measurement, to support planning, control, and decision-making processes in organizations.

No. of Contact Classes: 60

Name of the Designer: Prof. Prashanta Sharma, Gauhati University, [prs@gauhati.ac.in](mailto:prs@gauhati.ac.in)

#### 4<sup>th</sup> Semester

**Course Name: DIRECT & INDIRECT TAX (Minor)**

**Credit: 4**

**(Internal Assessment 40 Marks + End Term Exam. 60 Marks) = Total Marks: 100**

Unit 1: Introduction

*Basic concepts:* Income, agricultural income, person, assessee, assessment year, previous year, gross total income, total income.

*Residential status:* Scope of total income on the basis of residential status Exempted income under section 10

Unit 2: Computation of Income under different heads

Income from Salaries; Income from house property, Profits and gains of business or profession; Capital gains; Income from other sources

Unit 3: Computation of Total Income and Tax Liability

Deductions from gross total income; Computation of total income of individuals; advance payment of tax and tax deducted at source.

Unit 4: Introduction & Custom Law:

Meaning of Indirect Tax, History of Indirect Taxes in India; VAT – concepts and general principles, Calculation of VAT on Alcohol and Petroleum Products.

Basic concepts of customs law, Territorial waters, high seas, Types of custom duties –

Basic, Countervailing & Anti-

Dumping Duty, Safeguard Duty, Customs Procedures, Import and Export Procedures, Baggage, Exemptions.

Unit 5: Structure of GST in India:

The Central Goods and Services Tax Act, 2017 and The Assam Goods and Services Tax Act, 2017, History of GST in India, Meaning, Features and Advantages of GST.

Dual GST Model: CGST, SGST, UTGST, IGST, Taxes subsumed by GST, Commodities kept outside the scope of GST. Definition of important terms used in GST Act – concept of place of supply

Adjudicating Authority, Agent, Aggregate Turnover, Agriculturist, Business, Business Vertical, Capital Goods, Goods, Input Tax, Inward Supply, Output Tax, Outward Supply, Place of Business, Services, Supplier.

GST Council and GST Network.

Unit 6: Registration, Levy and Collection of Tax under GST

Concept of Tax Invoice under GST Section 31, Meaning, Eligibility and Conditions for taking Input

Tax Credit; Threshold Limits for Registration, Persons liable for Registration, Persons not liable for Registration, Compulsory Registration in Certain Cases, Procedure for Registration, Deemed Registration; Rate structure of GST, Composition Scheme under GST,

Suggested readings:

5. Singhanian, Vinod K. and Monica Singhanian. *Students' Guide to Income Tax, University Edition*. Taxmann Publications Pvt. Ltd., New Delhi.

6. Ahuja, Girish and Ravi Gupta. *Systematic Approach to Income Tax*. Bharat Law House, Delhi.

**Journals**

7. *Income Tax Reports*. Company Law Institute of India Pvt. Ltd., Chennai.

8. *Taxman*. Taxman Allied Services Pvt. Ltd., New Delhi.

9. *Current Tax Reporter*. Current Tax Reporter, Jodhpur.

**Software**

5. Vinod Kumar Singhania, *e-filing of Income Tax Returns and Computation of Tax*, Taxmann Publication Pvt. Ltd, New Delhi. Latest version

6. 'Excel Utility' available at [incometaxindiaefiling.gov.in/IndirectTax](http://incometaxindiaefiling.gov.in/IndirectTax)

1. Singhania Vinod and Moica Singhania, *Students Guide to Indirect Tax*, Taxman Publications Pvt. Ltd., Delhi.
2. V.S. Datory, *Indirect Tax Law and Practice*, Taxman Publications Pvt. Ltd, New Delhi.
3. Sanjeev Kumar, *Systematic Approach to Indirect Taxes*  
S.S. Gupta, *Service Tax-How to meet your obligation* Taxmann Pub

**Course Name: Business Etiquettes and Soft Skills (VAC3)**

**Credit: 2** (Internal Assessment 20 Marks + End Term Exam. 30 Marks) = Total Marks = 50

**Module 1 – Business Etiquettes**

Sl.No.	Teaching Point
1	Building self esteem and self confidence
2	Expressing reactions politely and sharing opinions
3	Essentials of Business Etiquette – Generally accepted Etiquette practice
4	Maintaining certain norms as a member of a group (tolerance, patience, waiting for one's turn, listening to others etc.)
5	Elevator pitch, Positive attitude, eye contact and body language
6	Dimensions of Business Etiquettes: - Telephone etiquette and e-mail etiquette
7	Business culture and ethics, Social Media Etiquettes
8	PPT presentation – Essentials of good presentation

**Module 2 – Listening &**

**Speaking: Listening:**

Sl.No.	Teaching Point
1	Distinguishing between different functions of communication (e.g. instruction, command, request, enquiry, apology, appreciation etc.)
2	Identifying important ideas in a lecture or presentation
3	Listening for specific information
4	Listening and not taking

**Speaking**

Sl.No.	Teaching Point
1	Expressing reactions (agreeing, disagreeing, interrupting, expressing pleasure or displeasure, apologizing etc.) in formal/semi-formal situations

2	Asking for clarifications and responding in different situations: <ul style="list-style-type: none"> <li>• Formal (classroom, seminars, interviews, group discussions, business meetings etc.)</li> <li>• Semiformal (with peers, or groups)</li> <li>• Informal (with family and friends)</li> </ul>
3	Describing a place, an event, a process or an object
4	Expressions required for initiating, continuing and concluding a discussion, especially in informal business situations

**Module 3-Reading:**

Sl.No.	Teaching Point
1	Techniques of reading efficiently <ul style="list-style-type: none"> <li>• Understanding the gist or main idea of a business text</li> <li>• Looking for specific information</li> <li>• Guessing meaning from the context</li> <li>• Understanding the functions of semantic markers in business texts</li> </ul>
2	Understanding graphical presentation of information in commercial correspondence and business texts
3	Reading and note-taking
4	Contextual vocabulary

**Module 4-Writing:**

Sl.No.	Teaching Point
1	Composing and building paragraphs <ul style="list-style-type: none"> <li>• Brainstorming for ideas</li> <li>• Sequencing ideas into main and subordinate points</li> <li>• Using linkers and connectives (semantic markers)</li> </ul>
2	Writing business letters, notices and memos, and preparing reports on business events and processes
3	Resume preparation and Grooming- Writing CVs and resumes
4	Proofreading and editing copies of business correspondence
5	Presenting textual information in graphical form and vice versa

**Module 5 –Grammar & Vocabulary:**

Sl.No.	Teaching Point: The appropriate use of
1	Tenses, including 'do' forms
2	Articles
3	Prepositions
4	Active and Passive constructions
5	Direct and Indirect Speech
6	Use of negatives
7	Common errors and remedial exercises
8	Business related vocabulary

## Recommended a textbook(either no.1 or 2)

19. Further Ahead: A Communicative Skills Course for Business English (1998) by Sarah Jones-Macziola with Greg White. Cambridge University Press.
20. English for Business Studies (1997) by Ian Mackenzie. Cambridge University Press.

## Practice Book

21. Basic Communication Skills (with CD) (2007) by P. Kiranmai Dutta & Geetha Rajeevan. (Foundation Books) Cambridge University Press

## Addition Reference Books

22. A Course in Listening and Speaking I (2005) by V.P. Sasikumar, Kiranmai Dutta and **G. Rajeevan (Foundation Books) Cambridge University Press.**
23. A Course in Listening and Speaking II (2007) by V.P. Sasikumar, Kiranmai Dutta and **G. Rajeevan (Foundation Books) Cambridge University Press.**
24. Better English Pronunciation (2000) by J.D. O'Connor. Cambridge University Press low priced edition.

### Course Name: Indian Economy (Major 8)

Credit: 4

(Internal Assessment 40 Marks + End Term Exam. 60 Marks) = Total Marks: 100

5<sup>th</sup> Semester

Existing based syllabus: UGCBCS

Course Level: 500 to 599

**Unit I:** Basic Issues in Economic Growth and Development: Concept and Measures of economic growth and Development; determinants of economic development, Human Development Index, Kautilya 's Arthashastra and economic development **(12 Classes) (20 Marks)**

**Unit II:** Overview of Indian economy: India as a developing economy, India as a mixed economy, India as a dualistic economy, India as a federal economy, evolution of Indian Planning from Planning Commission to Niti Aayog-, Monetary and Fiscal policies with their implications on economy **(12 Classes) (20 Marks)**

**Unit III:** Agriculture Sector: Agrarian growth and performance in different phases of policy regimes, Crop pattern, Green Revolution; White and Yellow Revolution, land reforms in India, cooperative farming in India, tribal agricultural practices, production of other allied sectors like horticulture fisheries and aquaculture, livestock and animal husbandry, Food Security Issues, Agricultural Marketing, Policy initiatives of the Government of India for the development of agricultural sector. **(12 Classes) (20 Marks)**

**Unit IV:** Industrial Sector: Phases of Industrialization – the rate and pattern of industrial growth across alternative policy regimes (Industrial Policy 1948, IP Resolution 1956, Industrial Licensing Policy, New Industrial Policy 1991); MSMEs – role and challenges, Public sector – its role, performance and reforms; industrial sickness, disinvestment, privatization, Public Private Partnership; Role of Foreign capital, Structural Changes and Performance of India's Foreign Trade and Balance of Payments; Export policies and performance; India and the WTO, Industrialization in North Eastern Region- Types of industries, industrial policies, Act East policy, Cross Border Trade, Border Area Development, Institutions – NEDFI, DONER, NEC **(12 Classes) (20 Marks)**

**Unit V:** Service Sector: service sector and its role in Indian economy, contribution to national Income, employment and exports revenue, India's service revolution, 'Digital India Mission' issues and challenges for India's service sector growth **(12 Classes) (20 Marks)**

### Suggested Readings:

1. Mishra and Puri, Indian Economy, Himalaya Publishing House
2. P.K. Dhar, Indian Economy – Its Growing Dimensions, Kalyani Publishers
3. Gaurav Dutt and KPM Sundaram, Indian Economy, S. Chand & Company.
4. Bhagwati, J. and Desai, P. India: Planning for industrialization, OUP, Ch 2.
5. Uma Kapila (2021), Indian Economy – Performance and Policies, Academic Foundation, New Delhi
6. Vinay G.B (2019) Indian Economy, Oxford University Press

Course Objective: The objective of the Indian Economy course is to provide students with an in-depth understanding of the key economic principles, policies, and factors that shape the Indian economy, enabling them to analyze and interpret its dynamics and challenges.

Learning Outcomes:

1. Students will gain knowledge of the major macroeconomic indicators, such as GDP growth, inflation, and unemployment, and understand how these factors impact the overall performance of the Indian economy.
2. Students will develop the ability to analyze the structure and composition of the Indian economy, including its sectors, such as agriculture, industry, and services, and comprehend the role of each sector in the overall economic growth.
3. Students will be able to identify and evaluate the various economic policies implemented by the government, such as fiscal policy, monetary policy, and trade policy, and assess their impact on the Indian economy.
4. Students will understand the significance of demographic trends, population dynamics,

No. of Contact Classes: 60

Name of the Designer: Department of Commerce, Gauhati University, [commerce@gauhati.ac.in](mailto:commerce@gauhati.ac.in)

### **Course Name: Micro Finance (Major 9)**

**Credit: 4**

**(Internal Assessment 40 Marks + End Term Exam. 60 Marks)= Total Marks: 100**

#### **5<sup>th</sup>Semester**

Existing based syllabus: UGCBCS

Course Level: 500 to 599

**Unit I:** Micro Finance - Meaning and Concept, Nature and Scope, Objectives of micro finance, micro finance and micro credit, Evolution and characteristics of micro finance, Benefits of micro finance, Development of micro finance in India. (12 classes) (20 Marks)

**Unit II:** Micro finance Institutions- Structure of micro finance institutions, various models of micro finance institutions and their functions, sources of fund, credit delivery mechanism for micro credit, Non-financial services and MFIs. (12 classes) (20 Marks)

**Unit III:** Micro finance in India- Indian financial sector- financial inclusion, micro finance movement in India, demand for and supply of micro financial services, Role of NABARD for micro finance, Problems and Prospects of MF in India. (12 classes) (20 Marks)

**Unit IV:** Management of MFIs- Fund Management, Various types of risk in MFIs and their management, Performance Management- measurement of operational efficiency and productivity, Impact Assessment and Social Assessment of MFIs. (12 classes) (20 Marks)

**Unit V:** Legal and Regulatory Framework for Micro Finance, Need for Regulation of MF and MFIs, Various Laws governing MF activities in India, The Cooperative society Act., The RBI Act, The Banking Regulation Act, The Micro Finance Institutions (Development and Regulation) Bill 2012. (12 classes) (20 Marks)

#### **Suggested Books:**

1. Micro Finance: Perspectives and Operations, IIBF, Macmillan, 2009.
2. Micro Finance-Redefining the Future, V. Somnath, Excel Books.
3. Fundamentals of Micro Finance, D.Das and R Tiwari, Global Publishing House, Guwahati (India).
4. Understanding Micro Finance, D. Panda, Wiley India Pvt. Ltd., 2009.

5. The Economics of Microfinance, Armendr Z, Beatriz, Morduch and Jonathan, PHI.
6. Micro Finance: Impacts and Insight, Rajgopalan S and Nirali Parikh, ICFAI Press.

Course Objective: The objective of the microfinance course is to provide students with a comprehensive understanding of the principles, practices, and impact of microfinance in promoting financial inclusion and alleviating poverty.

Learning Outcomes: By the end of the course, students will be able to analyze the role of microfinance institutions, design and evaluate microfinance programs, understand the challenges and opportunities in microfinance operations, and apply innovative approaches to expand access to financial services for underserved populations.

No. of Contact Classes: 60

Designer Name: Prof. S.K. Mahapatra, Gauhati University, [skm27gu@gmail.com](mailto:skm27gu@gmail.com)

**Course Name: Financial Services (Major 10)**

**Credit: 4**

**(Internal Assessment 40 Marks + End Term Exam. 60 Marks)= Total Marks: 100**  
**5<sup>th</sup>Semester**

Existing based syllabus: UGCBCS

Course Level: 500 to 599

**UNIT I:** (12 classes) (20 Marks)

Financial Services –meaning and nature- features –evolution –providers and users –classification – fund based financial services –non fund based financial services.

**UNIT II:** (12 classes) (20 Marks)

Leasing and Hire purchase –concept and evolution –features –types of leasing and Hire purchase – advantages –distinction between leasing and Hire purchase –leasing companies in India.

**UNIT III:** (12 classes) (20 Marks)

Merchant Banking meaning; nature and scope –functions –evolution of merchant banking and growth in India

**UNIT IV:** (12 classes) (20 Marks)

Mutual funds –meaning and characteristics; advantages –Forms of MF –Types –working mechanism of Mutual Funds

**UNIT V:** (12 classes) (20 Marks)

Innovations in financial services –venture capital; depository system, broking and portfolio management services.

**Suggested Readings:**

1. Financial Markets & Financial Services by Vasant Desai, Himalaya Publishing House.
2. Financial Services, M.Y. Khan, Tata McGraw Hill.
3. Bharati Pathak: Indian Financial System, Pearson Education, New Delhi.
4. L.M. Bhole: Financial Markets & Tata McGraw Hill, New Delhi.

Course objective: To familiarize students with various financial services and their role in facilitating financial intermediation and meeting customer needs.

Learning outcome: By the end of the course, students will be able to assess different financial services, understand customer requirements, and develop strategies for delivering effective financial solutions.

No. of Contact Classes: 60

Designer Name: Prof. S.K. Mahapatra, Gauhati University, [skm27gu@gmail.com](mailto:skm27gu@gmail.com)

### **Course Name: Corporate Laws (Minor)**

Credit:4

**(Internal Assessment 40 Marks + End Term Exam. 60 Marks)= Total Marks: 100**

#### UNIT1:Introduction

15Lectures

Administration of Company Law [including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), Special Courts]; Characteristics of a company; lifting of corporate veil; types of companies including one person company, small company, and dormant company; association not for profit; illegal association; formation of company, on-line filing of documents, promoters, their legal position, pre-incorporation contract; on-line registration of a company.

#### UNIT2:Documents

15Lectures

Memorandum of association, Articles of association, Doctrine of constructive notice and indoor management, prospectus - shelf and herring prospectus, misstatement in prospectus, GDR; book-building; issue, allotment and for feature of share, transmission of shares, buyback and provisions regarding buyback; issue of bonus shares.

#### UNIT3:Management

15Lectures

Classification of directors, women directors, independent director, small shareholder's director; disqualifications, director identity number (DIN); appointment; Legal positions, powers and duties; removal of directors; Key managerial personnel, managing director, manager;  
*Meetings:* Meetings of shareholders and board of directors; Types of meetings, Convening and conduct of meetings, Requisites of a valid meeting, postal ballot, meeting through video conferencing, e-voting.

Committees of Board of Directors - Audit Committee, Nomination and Remuneration Committee, Stakeholders Relationship Committee, Corporate Social Responsibility Committee

#### UNIT4:

10Lectures

*Dividends, Accounts, Audit:* Provisions relating to payment of Dividend, Provisions relating to Books of Account, Provisions relating to Audit, Auditors' Appointment, Rotation of Auditors, Auditors' Report, Secretarial Audit.  
*Winding Up:* Concept and modes of Winding Up.

InsiderTrading,WhistleBlowing:InsiderTrading;meaning&legalprovisions;Whistle-blowing:ConceptandMechanism.

UNIT5:DepositoriesLaw

5Lectures

TheDepositoriesAct1996–

Definitions;rightsandobligationsofdepositories;participantsissuersandbeneficialowners;inquiryand inspections,penalty.

SuggestedReadings:

11. MC Kuchhal,*ModernIndianCompanyLaw*, ShriMahavir Book Depot (Publishers),Delhi.
12. GKKapoorandSanjayDhamija,*CompanyLaw*,BharatLawHouse,Delhi.
13. AnilKumar,*CorporateLaws*,IndianBookHouse,Delhi
14. ReenaChadhaandSumantChadha,*CorporateLaws*,ScholarTechPress,Delhi.
15. AvtarSingh,*IntroductiontoCompanyLaw*,EasternBookCompany
16. Ramaiya,*AGuidetoCompaniesAct*,LexisNexis,WadhwaandButtersworth.
17. *ManualofCompaniesAct,CorporateLawsandSEBIGuideline*,BharatLawHouse,NewDelhi,
18. *ACompendiumofCompaniesAct2013,alongwithRules*,byTaxmannPublications.
19. GowerandDavies,*PrinciplesofModernCompanyLaw*,Sweet&Maxwell
20. Sharma,J.P.,*AnEasyApproachtoCorporateLaws*,AneBooksPvt.Ltd.,NewDelhi

Note:Latesteditionoftextbooksmaybeused.

**5<sup>th</sup> Semester**

**Course Name: MIL 2/ Alt Eng-2 (AEC)**

**Credit: 2**

**(Internal Assessment 20 Marks + End Term Exam. 30 Marks) =Total Marks: 50**

**(For detail syllabus refer to the common course uploaded in the Gauhati University website**

**Course Name: International Business (Major 12)**

**6<sup>th</sup> Semester**

**Credit: 4**

**(Internal Assessment 40 Marks + End Term Exam. 60 Marks)= Total Marks: 100**

Existing based syllabus: UGCBCS

Course Level: 600 to 699

Unit1: **(12 Classes) (20 Marks)**

e. Introduction to International Business: Globalisation and its importance in world economy; Impact of globalization; International business vs. domestic business: Complexities of international business; Modes of entry into international business.

f. International Business Environment: National and foreign environments and their components - economic, cultural and political-legal environments

Unit-II **(12 Classes) (20 Marks)**

e. Theories of International Trade – an overview ( Classical Theories, Product Life Cycle theory, Theory of National Competitive Advantage); Commercial Policy Instruments - tariff and non-tariff measures – difference in impact on trade, types of tariff and non-tariff barriers (Subsidy, Quota and Embargo in detail) ; Balance of payment account and its components.

f. International Organizations and Arrangements: WTO – Its objectives, principles, organizational structure and functioning; An overview of other organizations – UNCTAD,; Commodity and other trading agreements (OPEC).

Unit-III **(12 Classes) (20 Marks)**

e. Regional Economic Co-operation: Forms of regional groupings; Integration efforts among countries in Europe, North America and Asia (NAFTA, EU, ASEAN and SAARC).

f. International Financial Environment: International financial system and institutions (IMF and World Bank – Objectives and Functions) ; Foreign exchange markets and risk management; Foreign investments - types and flows; Foreign investment in Indian perspective

Unit-IV **(12 Classes) (20 Marks)**

e. Organisational structure for international business operations; International business negotiations.

f. Developments and Issues in International Business: Outsourcing and its potentials for India; Role of IT in international business; International business and ecological considerations.

Unit-V **(12 Classes) (20 Marks)**

e. Foreign Trade Promotion Measures and Organizations in India; Special economic zones (SEZs) and export oriented units (EOUs), Measures for promoting foreign investments into and from India; Indian joint ventures and acquisitions abroad.

f. Financing of foreign trade and payment terms – sources of trade finance (Banks, factoring, forfaiting, Banker's Acceptance and Corporate Guarantee) and forms of payment (Cash in advance, Letter of Credit, Documentary Collection, Open Account)

**Suggested Readings:**

25. Charles W.L. Hill and Arun Kumar Jain, International Business. New Delhi: McGraw Hill Education

26. Daniels John, D. Lee H. Radenbaugh and David P. Sullivan. International Business. Pearson Education

27. Johnson, Derbe., and Colin Turner. International Business - Themes & Issues in the Modern Global Economy. London: Routledge.

28. Sumati Varma, International Business, Pearson Education.

29. Cherunilam, Francis. International Business: Text and Cases. PHI Learning

30. Michael R. Czinkota. et al. International Business. Fort Worth: The Dryden Press.

31. Bennett, Roger. International Business. Pearson Education.

32. Peng and Srivastav, Global Business, Cengage Learning

Course objective: To provide students with a comprehensive understanding of the theories, practices, and challenges involved in conducting business across national borders.

Learning outcome: By the end of the course, students will be able to analyze and evaluate the impact of globalization on international business, demonstrate knowledge of cross-cultural management strategies, and develop effective decision-making skills for international trade and investment.

No. of Contact Classes: 60

Name of the Designer: Department of Commerce, Gauhati University, [commerce@gauhati.ac.in](mailto:commerce@gauhati.ac.in)

**Course Name: Operations Research in Business (Major 13)**

**Credit: 4**

**(Internal Assessment 40 Marks + End Term Exam. 60 Marks)= Total Marks: 100**

Existing based syllabus: UGCBCS

Course Level: 600 to 699

Unit I: Introduction to Operation Research: Evolution of Operation Research , Nature and characteristics of O.R , phases of O.R, methodology of O.R, Operation research model, role of computer in Operation Research. **(12 Classes) (25 Marks)**

Unit II: Linear Programming :Concept of Linear Programming, Uses and limitations of Linear Programming, Formulation of L.P problems, Concept of slack variable, Procedure of Graphical Method, Simplex Method (solutions of L.P.P. upto 3 iterations) Maximization Problems. (Simple problems related to commerce and business) **(12 Classes) (25 Marks)**

Unit III: Inventory Control , concepts and benefits of inventory control, Different types of costs in inventory system , Formulation and solution of Economic order quantity (EOQ) model, selective inventory control techniques (ABC Analysis and VED Analysis) **(12 Classes) (25 Marks)**

Unit IV: Study of Replacement: Replacement Problem, Replacement of items whose maintenance cost increases with time and the value of money remains same during the period, Replacement of items whose maintenance cost increases with time and the value of money also changes with time, selection of best item (machine) amongst two. **(12 Classes) (25 Marks)**

Recommended books:

5. Operations Research 9th Edition, Kanti Swarup, Gupta P.K. & Sultan Chand & Sons Manmohan Operations Research – An introduction 6th Edition , Taha H.A., Hall of India
6. Operations Research Techniques for Management 7th Edition, Kapoor V.K., Sultan Chand & Sons
7. Operations Research 9th Edition, Kanti Swarup, Gupta P.K. & Sultan Chand & Sons
8. Operations Research: Theory and Applications 4<sup>th</sup> Edition, J.K Sharma

Course objective: To introduce students to the principles and techniques of operations research and their application in solving complex business problems.

Learning outcome: By the end of the course, students will be able to apply quantitative models and optimization techniques to analyze business operations, make informed decisions, and improve overall efficiency and effectiveness in a variety of operational contexts.

No. of Contact Classes: 60

Name of the Designer: Dr. Mahuya Deb, Gauhati University, mahuya8@gmail.com

**Course Name: Treasury & Risk Management (Major 14)**

**Credit: 4**

**(Internal Assessment 40 Marks + End Term Exam. 60 Marks)= Total Marks: 100**

**6<sup>th</sup>Semester**

Existing based syllabus: UGCBCS

Course Level: 600 to 699

**Unit 1: Overview of Financial Markets (15Classes) (25 Marks)**

Money Market- Instruments of Money Market, REPOS, Types of Interest Rate Quotations; Fixed Income Securities, Capital Market Securities; Derivative Market; Foreign Exchange Market- Nature and Scope, Structure of Foreign Exchange Market, Players in the Forex market, Spot and Forward mechanism, Swaps, outright deals and their operations.

**Unit 2: Treasury Management (15Classes) (25 Marks)**

Meaning, Objectives, Significance, Functions and Scope of Treasury Management, Relationship between Treasury Management and Financial Management; Role and Responsibilities of Chief Finance Officer/Treasurer, Tools of Treasury Management; Internal Treasury, Risk Analysis- Interest Rate Risk, Value at Risk and Forex Risk; Integrated Treasury Management- Cost Centre and Profit Centre.

**Unit 3: Control and Regulation of Treasury Functions (15Classes) (25 Marks)**

Internal Control, Regulation, Supervision and Control of Treasury Operations, Internal and External Audit, Role of RBI, Role of IT in Treasury Management- Negotiated Dealing System, Trading Platforms/systems, Straight Through Process, Settlement and Custody, Accounting Valuation and Elimination of Exposures.

**Unit 4: Risk Management (15Classes) (25 Marks)**

Meaning of Risk, Different types of Risks, Risk Management Process, Risk Measurement and Control- Risk calculation, Risk Exposure Analysis, Risk Management Techniques, Asset Liability Management; Risk Management in Banks.

**Suggested Readings:**

1. Treasury Management, Steve M. Bragg, Wiley.
2. Treasury and Risk Management in Banks, IIBF, Taxmann.
3. Fundamentals of Risk Management, Paul Hopkin, IRM
4. Risk Management in Banks, S Singh and Yogesh Singh, Excel Books.
5. Risk Management, IIBF, Macmillan.

Course objective: To equip students with the knowledge and skills necessary to manage treasury functions and mitigate financial risks within an organization.

Learning outcome: By the end of the course, students will be able to understand treasury management practices, assess financial risks, develop risk management strategies, and utilize financial instruments for hedging and risk mitigation.

No. of Contact Classes: 60

Designer Name: Prof. S.K. Mahapatra, Gauhati University, [skm27gu@gmail.com](mailto:skm27gu@gmail.com)

**Course Name: Marketing of Services (Major 15)**

**Credit: 4**

**(Internal Assessment 40 Marks + End Term Exam. 60 Marks)= Total Marks: 100**

Existing based syllabus: UGCBCS

Course Level: 600 to 699

Unit: I (15 classes) (25 Marks)

Introduction;ServiceSector,growthofservices,stateofservices,natureandcharacteristicsofservices,challengesofintangibility,needformarketing.

Unit:II (15 classes) (25 Marks)

Service marketing mix; product, price, place, promotion; service distribution strategy, Franchising, participants, service process.

Unit: III (15 classes) (25 Marks)

Service system and customer behaviour; front office, back office operations system, service delivery system, need to know customer, customer as a decision maker.

Unit:IV (15 classes) (25 Marks)

Service decision process; need for new services, information search, service evaluation, pre and post purchase behaviour, Marketing of Health Services, Tourism, Insurance & Banking.

Suggested Books:

Services Marketing-K. Rama Mohana Rao, Pearson Education, New Delhi

Textbook of Marketing of Services: The Indian Experience-Nimit Chowdhary, Macmillan Publishers India

Service Marketing, Text & Cases, Harsh Verma, Pearson.

Service Marketing, People, Technology, Strategy-Lovelock, Wirtz, Chatterjee, Pearson.

Service Marketing, Integrating Customer Focus Across the Firm, Zeithaml, Bitner, Gremler, Pandit.

Course objective: To provide students with a comprehensive understanding of the unique characteristics and challenges of marketing services and develop their ability to design and implement effective marketing strategies for service-based businesses.

Learning outcome: By the end of the course, students will be able to analyze service marketing environments, develop service marketing plans, apply service-specific marketing techniques, and effectively promote and manage service offerings to meet customer needs and preferences.

No. of Contact Classes: 60

Designer Name: Dr. Angana Borah, Dr. Saptadweepa Shandilya Gauhati University,  
[angana.ghat@gmail.com](mailto:angana.ghat@gmail.com), [saptashandilya@gmail.com](mailto:saptashandilya@gmail.com)

## Course Name: Project Management (Minor)

Credits:4

**(Internal Assessment 40 Marks + End Term Exam. 60 Marks)= Total Marks: 100**

### Course Contents

#### Unit I: Introduction

Concept and attributes of Project, Project lifecycle, Project Planning, Monitoring and Control, identification of investment opportunities, evaluation and termination, Project Management Information System-Meaning and concept, Pre-Feasibility study.

Unit II: Project Preparation Technical Feasibility, Marketing Feasibility, and Financial Planning: Estimation of Costs and Demand Analysis and Commercial Viability, estimation of fund requirement, sources of funds

Unit III: Project Appraisal Environmental Analysis, Social Cost and Benefit Analysis and approaches, Shadow pricing and social discount rate-concept

#### Unit IV: Issues in Project Planning and Management

Cost and Time Management issues in Project Planning and Management, Work breakdown structure, Scheduling Techniques-(PERT & CPM).-Practical questions on Determination of CPM, and Network diagram( Activity on Node Method)

### Suggested Readings

- Chandra. Prasanna. Project Preparation, Appraisal and Implementation. Tata McGraw Hill.
- Gido, Jack, and Clements, James P. Project Management. Cengage Learning.
- Gray, Clifford F., Larson, Eric W., and Desai, Gautam V. Project Management: The Managerial Process. McGraw Hill Education.
- Khatua. Sitangshu. Project Management and Appraisal, Oxford University Press
- Gido, Jack, and Clements, James P. Project Management. Cengage Learning
- Singh Narendra, Project Management and Control, Himalaya Publishing House

**Course Name: English Communication (AEC)**

**Credit: 2**

**(Internal Assessment 20 Marks + End Term Exam. 30 Marks) =Total Marks: 50**

**(For detail syllabus refer to the common course uploaded in the Gauhati University website**