

# **Syllabi**

**Four Year Undergraduate Programme (FYUGP)**

**Gauhati University**

**Effective from Academic Year 2023-24**



**GAUHATI UNIVERSITY**

Guwahati-781014

# COMMERCE & MANAGEMENT

# **Syllabus**

**Four Year Undergraduate Programme (FYUGP)**

**Gauhati University**

**Bachelor of Commerce (B.Com.)**

### Core Papers Common for all four specializations

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

### Semester I

**Course Name:** Business Organization and Management

Existing based syllabus: UGCBCS

Course level: 100 to 199

**Credit:** 4

**Total Marks:** 100

**Unit 1:** Introduction: Nature and Purpose of Business, Factors to be considered for starting a business, Forms of Business Organization; 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 Organizations, Centralization and Decentralization, Delegation, Factors affecting organizational design Organizational structures & Organograms – Divisional, Product, Matrix, Project and Virtual Organization.

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 Organization, Six Sigma, Supply Chain Management, Work-life Balance; Freelancing; Flexi-time and work from home; Co-sharing/co-working.

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 organization 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 Classes:        60**

**Course Designer:** Dr. Tilak Ch. Das, Gauhati University, [tilak@gauhati.ac.in](mailto:tilak@gauhati.ac.in)

## Semester I

**Course Name:** Financial Accounting

Existing based syllabus: UGCBCS

Course level: 100 to 199

**Credit:** 4

**Total Marks:** 100

### 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, New Delhi.
4. M.C.Shukla, T.S. Grewal and S.C.Gupta. *Advanced Accounts. Vol.-I*. S. Chand & Co., New Delhi.
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, New Delhi.
9. Bhushan Kumar Goyal and HN Tiwari, *Financial Accounting*, International Book House
10. Goldwin, Alderman and Sanyal, *Financial Accounting*, Cengage Learning.
11. Tulsian, P.C. *Financial Accounting*, Pearson Education.
12. *Compendium of Statements and Standards of Accounting*. The Institute of Chartered Accountants of India, New Delhi

Note: The 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

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

## Semester I

**Course Name:** Indian Financial System

Existing based syllabus: UGCBCS

Course level: 100 to 199

**Credit:** 4

**Total Marks:** 100

**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 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.

### Suggested Readings:

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

**Course Designer:** Prof. S.K. Mahapatra, Gauhati University, skm27gu@gmail.com



## Semester II

**Course Name:** Corporate Accounting

Existing based syllabus: UGCBCS

Course level: 200 to 299

**Credit:** 4

**Total Marks:** 100

### **Unit 1: Final Accounts (12 Classes) (20 Marks)**

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

### **Unit 2: 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 3: 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 4: 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 5: 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.

**Objective:**

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 analyse 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

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

## Semester II

**Course Name:** Principles and Practice of Management

Existing based syllabus: UGCBCS

Course level: 200 to 299

**Credit:** 4

**Total Marks:** 100

**Unit 1:** Introduction: Meaning and importance of management; Coordination mechanisms in organisations; Management theories- classical, neo-classical and modern theory of management; Managerial functions; Mintzberg Managerial Role Model, Indian Ethos for Management: Value-Oriented Holistic Management. (12 Classes) (20 Marks)

**Unit 2:** Planning: Organisational objective setting; Decision-making environment (certainty, risk, uncertainty); Techniques for individual and group decision-making; Planning vis-à-vis Strategy-meaning, Business and Corporate Level Strategies. (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 Y, Goal Setting Theory, Reinforcement theory). (12 Classes) (20 Marks)

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

**Unit 5:** Contemporary Issues in Management: Management challenges of the 21st Century; Factors reshaping and redesigning management purpose:- (Digitization and Automation of the work processes, Globalization Uncertainties, ethical and environmental issues), Values & Ethics - Case studies of renowned Indian Corporates. Workplace diversity, Democracy and Sociocracy in management and organisational structure (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., & Weihrich, 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

**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, analyse and solve management problems, and make informed decisions to enhance organizational effectiveness

**No. of Contact Classes:**

60

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

## Semester II

**Course Name:** Principles of Marketing

Existing based syllabus: UGCB CS

Course level: 200 to 299

**Credit:** 4

**Total Marks:** 100

**Unit 1: 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)

**Unit 2: 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)

**Unit 3: 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)

**Unit 4: Pricing:** Significance. Factors affecting price of a product. Pricing policies and strategies. Distribution Channels and Physical Distribution: Channels of distribution - meaning and importance; Types of distribution channels; Functions of middle man; Factors affecting choice of distribution channel; Wholesaling and retailing; Types of Retailers; e-tailing, Physical Distribution.

(12 Classes) (20 Marks)

**Unit 5: 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.

**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 analyse consumer behavior, develop marketing strategies, utilize marketing tools and techniques, and evaluate marketing campaigns to effectively target and engage customers in diverse market environments.

**No. of contact Classes:** 60

**Course Designer:** Dr. Angana Borah, Dr. Saptadweepa Shandilya Gauhati University,  
angana.ghat@gmail.com, saptashandilya@gmail.com

## Major Papers

Specialization:

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

### 1. Specialization: Human Resource Management

## Semester III

**Course Name:** Human Resource Management (Major 1)

Existing based syllabus: UGCB CS

Course level: 300 to 399

**Credit:** 4

**Total Marks:** 100

### 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

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



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

Existing based syllabus: UGCB CS

Course level: 300 to 399

**Credit:** 4

**Total Marks:** 100

**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

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

**Course Name:** Business Laws (Major 3)

Existing based syllabus: UGCB CS

Course level: 300 to 399

**Credit:** 4

**Total Marks:** 100

**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.

**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

**Course Designer:** Prof. Aparajeeta Borkakoty, Gauhati University, [apara\\_jeeta@yahoo.com](mailto:apara_jeeta@yahoo.com)  
Department of Commerce, [commerce@gauhati.ac.in](mailto:commerce@gauhati.ac.in)

## Semester IV

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

Existing based syllabus: UGCB CS

Course level: 400 to 499

**Credit:** 4

**Total Marks:** 100

### 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, Cash flow 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)
3. Latest edition of text books may be used.

### 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.

**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

**Course Designer:** Prof. S.K. Mahapatra, Gauhati University, skm27gu@gmail.com

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

Existing based syllabus: UGCB CS

Course level: 400 to 499

**Credit:** 4

**Total Marks:** 100

**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**

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



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

Existing based syllabus: UGCB CS

Course level: 400 to 499

**Credit:** 4

**Total Marks:** 100

**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

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

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

Existing based syllabus: UGCB CS

Course level: 400 to 499

**Credit:** 4

**Total Marks:** 100

**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 Mcgrow 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, analyse cost behaviour, 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

**Course Designer:** Prof. Prashanta Sharma, Gauhati University, [prs@gauhati.ac.in](mailto:prs@gauhati.ac.in)

## Semester V

**Course Name:** Cost and Management Accounting (Major 8)

Existing based syllabus: UGCB CS

Course level: 500 to 599

**Credit:** 4

**Total Marks:** 100

**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 analyse 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

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

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

Existing based syllabus: UGCB CS

Course level: 500 to 599

**Credit:** 4

**Total Marks:** 100

**Unit-I: Introduction (15 Classes) (25 Marks)**

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

**Unit-II: Managing Strategic Organization (15 Classes) (25 Marks)**

Managing Strategic Organizational renewal- Managing change and OD, instituting TQM Programmes, Creating Team based Organizations, 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.

**Suggested Readings:**

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, Pamela L. Perrewe, K. Michele Kacmar: Harcourt Brace Jovanovich College Publishing
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

**Course Designer:** Dr. Tilak Ch. Das, Gauhati University, [tilak@gauhati.ac.in](mailto:tilak@gauhati.ac.in)

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

Existing based syllabus: UGCB CS

Course level: 500 to 599

**Credit:** 4

**Total Marks:** 100

**Unit I:** Introduction- Labour Welfare & Labour Markets- Nature and characterises 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 Hous, 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 labour welfare initiatives, enabling them to assess their impact and contribute to the well-being of employees.

**No. of Contact Classes:** 60

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



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

Existing based syllabus: UGCB CS

Course level: 500 to 599

**Credit:** 4

**Total Marks:** 100

**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. Aparajeeta Borkakoty, Gauhati University, tilak@gauhati.ac.in, [apara\\_jeeta@yahoo.com](mailto:apara_jeeta@yahoo.com)

## Semester VI

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

Existing based syllabus: UGCB CS

Course level: 600 to 699

**Credit:** 4

**Total Marks:** 100

**Unit I:** (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, forfaiting, 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. Fortforth: The Dryden Press.
7. Bennett, Roger. International Business. Pearson Education.

**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 analyse 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

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

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

Existing based syllabus: UGCB CS

Course level: 600 to 699

**Credit:** 4

**Total Marks:** 100

**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) (20 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) (20 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) (20 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) (20 Marks)

**Unit V:** Project Management, basic differences between PERT and CPM, phases of project management, PERT / CPM network, rules for network construction, critical path analysis, Float of an Activity and Event, Critical Path, project scheduling with uncertain activity times (only simple numerical examples are needed) (12 Classes) (20 Marks)

**Suggested Readings:**

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

**Course Designer:** Dr. Mahuya Deb, Gauhati University, mahuya8@gmail.com

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

Existing based syllabus: UGCB CS

Course level: 600 to 699

**Credit:** 4

**Total Marks:** 100

**Unit I: 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 II. 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

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

**Unit III: 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

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

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

**(15 Classes) (25 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 Designer:** Dr. Tilak Ch. Das, Gauhati University & Dr. Mahuya Deb, Gauhati University, tilak@gauhati.ac.in, mahuya8@gmail.com

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

Existing based syllabus: UGCB CS

Course level: 600 to 699

**Credit:** 4

**Total Marks:** 100

**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 Readings:**

- Chhabra, T.N.(2016). Human Resource Management: Concepts and Issues. DhanpatRai 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 (14<sup>th</sup> 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. Aparajeeta Borkakoty, Gauhati University, [apara\\_jeeta@yahoo.com](mailto:apara_jeeta@yahoo.com)

## **2. Specialization: Accounting**

### **Semester III**

**Course Name:**                **Advanced Financial Accounting (Major 1)**

Existing based syllabus: UGCB CS

Course level: 300 to 399

**Credit:**                        **4**

**Total Marks:**                **100**

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

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 II: Departmental Accounts** (12 Classes) (20 Marks)

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

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

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 IV: Insurance Claims** (12 Classes) (20 Marks)

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 V: Government Accounting** (12 Classes) (20 Marks)

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:**

1. Anthony, R., Hawkins, D., & Merchant, K. A. (2010). Accounting: Text and Cases. New York: McGraw-Hill Education.
2. Goyal, B. K., & Tiwari, H. N. (2019). Financial Accounting. New Delhi: Taxmann Publication.
3. Jain, S. P., & Narang, K. L. (2016). Advanced Accountancy. New Delhi: Kalyani Publishers.
4. Horngren, C. T., Sundem, G. L., Elliott, J. A., & Philbrick, D. (2013). Introduction to Financial Accounting. London: Pearson Education.
5. Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018). Financial Accounting. New Delhi: Vikas Publishing House Pvt. Ltd.
6. Monga, J. R. (2017). Financial Accounting: Concepts and Applications. New Delhi: Mayur
7. Godwin, N., Alderman, W., & Sanyal, D. (2016). Financial Accounting. Boston: Cengage Learning.

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

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

10. 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

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



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

Existing based syllabus: UGCB CS

Course level: 300 to 399

**Credit:** 4

**Total Marks:** 100

**Unit I:** 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 II:** 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 III:** 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 IV:** 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.
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

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

**Course Name:**                    **Business Laws (Major 3)**

Existing based syllabus: UGCB CS

Course level: 300 to 399

**Credit:**                        **4**

**Total Marks:**                **100**

**Unit I: 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 II: 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 III: 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 IV: 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**

- 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 V (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.

**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)

## Semester IV

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

Existing based syllabus: UGCB CS

Course level: 400 to 499

**Credit:** 4

**Total Marks:** 100

### **Unit I:** 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 II:** Investment Decisions

The Capital Budgeting Process, Cash flow 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 III:** 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 IV:** 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 V:** 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 II and III 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)
3. Latest edition of text books may be used.

### **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*. Taxman Publication Pvt. Ltd.

**Course Objectives:**

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

**Course Designer:** Prof. S.K. Mahapatra, Gauhati University, skm27gu@gmail.com

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

**Credit: 4**

**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**

**Total Marks: 100**

Existing based syllabus: UGCBCS

Course Level: 400 to 499

Unit 1: 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

Unit 2: Computation of Income under different heads-1 (12 classes) (20 Marks)

Income from Salaries; Income from house property

Unit 3: Computation of Income under different heads-2 (12 classes) (20 Marks)

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

Unit 4: 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

Unit 5: 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. Singhania, Vinod K. and Monica Singhania. *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 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**

**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

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

**Credit: 4**

**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: Management Accounting (Major 9)**

**Credit: 4**

**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 Accounting*. Dorling Kindersley(India) Pvt. Ltd.
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**

**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**

**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*, Taxmann 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 PvtLtd

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)

**6<sup>th</sup> Semester**  
**Credit: 4**  
**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:**

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. Fortforth: The Dryden Press.

15. Bennett, Roger. International Business. Pearson Education.

16. 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)

**Credit: 4**  
**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) (20 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) (20 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) (20 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) (20 Marks)**

Unit V: : Project Management:, basic differences between PERT and CPM, phases of project management, PERT / CPM network, rules for network construction , critical path analysis, Float of an Activity and Event , Critical Path, project scheduling with uncertain activity times (only simple numerical examples are needed) **(12 Classes) (20 Marks)**

Recommended books :

11. Operations Research 9th Edition, Kantiswarup, Gupta P.K. & Sultan Chand & Sons Manmohan Operations Research – An introduction 6th Edition , Taha H.A., Hall of India
12. Operations Research Techniques for Management 7th Edition, Kapoor V.K., Sultan Chand & Sons
13. Operations Research 9th Edition, Kanti Swarup, Gupta P.K. & Sultan Chand & Sons
14. 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



**Credit: 4**  
**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 Work Book- 10 Marks) and duration of Examination 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)



**Credit: 4**  
**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 Dhruba 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. Aina Pure and Aina Pure, 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

**Course Name: Advertising (Major 1)**

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

**Credit: 4**

**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 media types - 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.ghat@gmail.com](mailto:angana.ghat@gmail.com)

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

**Credit: 4**

**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:**

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)

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**

- e) Contract of Indemnity and Guarantee
- f) Contract of Bailment
- g) Contract of Agency

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

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

- h) Contract of sale, meaning and difference between sale and agreement to sell.
- i) Conditions and warranties
- j) Transfer of ownership in goods including sale by a non-owner
- k) Performance of contract of sale
- l) 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**

- m) Salient Features of LLP
- n) Differences between LLP and Partnership, LLP and Company
- o) LLP Agreement,
- p) Partners and Designated Partners
- q) Incorporation Document
- r) Incorporation by Registration
- s) 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**

- t) Holder and Holder in Due Course, Privileges of Holder in Due Course.
- u) Negotiation: Types of Endorsements
- v) Crossing of Cheque
- w) 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)

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

Credit: 4

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, Cash flow 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:

4. 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.

5. 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)

6. Latest edition of text books may be used.

#### 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**  
**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 tenant,

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.gh@gmail.com](mailto:angana.gh@gmail.com), [saptashandilya@gmail.com](mailto:saptashandilya@gmail.com)

**Course Name: Customer Relationship Management (Major 6)**

**Credit: 4**

**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**

**Total Marks: 100**



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 Mcgrow 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)

**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)

**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)

**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*, McGraw Hill.
2. *Rusell, F. A. Beach and Richard H. Buskirk, Selling: Principles and Practices*, McGraw Hill
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*, McGraw Hill
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. Saptadweepa Shandilya Gauhati University,  
[angana.ghat@gmail.com](mailto:angana.ghat@gmail.com), [saptashandilya@gmail.com](mailto:saptashandilya@gmail.com)

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: International Business (Major 12)**  
**6<sup>th</sup> Semester**  
**Credit: 4**  
**Total Marks: 100**

Existing based syllabus: UGCBCS

Course Level: 600 to 699

Unit I:

**(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:**

- 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. Fortforth: 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**

**Total Marks: 100**

Existing based syllabus: UGCBCS

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) (20 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) (20 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) (20 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) (20 Marks)**

Unit V: : Project Management:, basic differences between PERT and CPM, phases of project management, PERT / CPM network, rules for network construction , critical path analysis, Float of an Activity and Event , Critical Path, project scheduling with uncertain activity times (only simple numerical examples are needed) **(12 Classes) (20 Marks)**

Recommended books :

15. Operations Research 9th Edition, Kantiswarup, Gupta P.K. & Sultan Chand & Sons Manmohan Operations Research – An introduction 6th Edition , Taha H.A., Hall of India
16. Operations Research Techniques for Management 7th Edition, Kapoor V.K., Sultan Chand & Sons
17. Operations Research 9th Edition, Kanti Swarup, Gupta P.K. & Sultan Chand & Sons
18. 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



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, defect in 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. 263 pp.
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**

**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 operation 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- NimitChowdhary, 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)

**4. Specialization: Finance**  
**Course Name: Banking (Major 1)**  
**Credit: 4**  
**Total Marks: 100**  
**3<sup>rd</sup> Semester**

Existing based syllabus: UGCBCS

**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**

**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**

**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**

- x) Contract of Indemnity and Guarantee
- y) Contract of Bailment
- z) Contract of Agency

(12 Classes) (20 Marks)

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

- aa) Contract of sale, meaning and difference between sale and agreement to sell.
- bb) Conditions and warranties
- cc) Transfer of ownership in goods including sale by a non-owner
- dd) Performance of contract of sale
- ee) 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**

- ff) Salient Features of LLP
- gg) Differences between LLP and Partnership, LLP and Company
- hh) LLP Agreement,
- ii) Partners and Designated Partners
- jj) Incorporation Document
- kk) Incorporation by Registration
- ll) 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**

- mm) Holder and Holder in Due Course, Privileges of Holder in Due Course.
- nn) Negotiation: Types of Endorsements
- oo) Crossing of Cheque
- pp) 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)

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

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

Credit: 4

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, Cash flow 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:

7. 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.

8. 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)

9. Latest edition of text books may be used.

### 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: Financial Market Operations (Major 5)**

**Credit: 4**

**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****(08Classes) (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****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**

**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 Mcgrow 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: Indian Economy (Major 8)**

**Credit: 4**

**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: Micro Finance (Major 9)**

**Credit: 4**

**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**

**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: International Business (Major 12)**

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

**Credit: 4**

**Total Marks: 100**

Existing based syllabus: UGCBCS

Course Level: 600 to 699

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

g. 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.

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

Unit –II

(12 Classes) (20 Marks)

g. 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.

h. 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)

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

h. 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)

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

h. 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)

g. 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.

h. 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. Fortforth: 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**

**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) (20 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) (20 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) (20 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) (20 Marks)**

Unit V: : Project Management:, basic differences between PERT and CPM, phases of project management, PERT / CPM network, rules for network construction , critical path analysis, Float of an Activity and Event , Critical Path, project scheduling with uncertain activity times (only simple numerical examples are needed) **(12 Classes) (20 Marks)**

Recommended books :

19. Operations Research 9th Edition, Kantiswarup, Gupta P.K. & Sultan Chand & Sons Manmohan Operations Research – An introduction 6th Edition , Taha H.A., Hall of India
20. Operations Research Techniques for Management 7th Edition, Kapoor V.K., Sultan Chand & Sons
21. Operations Research 9th Edition, Kanti Swarup, Gupta P.K. & Sultan Chand & Sons
22. 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**

**Total Marks: 100**

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

Existing based syllabus: UGCBCS

Course Level: 600 to 699



**Unit 1: Overview of Financial Markets****(15 Classes) (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****(15 Classes) (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****(15 Classes) (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****(15 Classes) (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**

**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 operation 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)