

## Detailed Syllabi (As per NEP 2020 guidelines)

### List of Subjects

01. Statistics
02. Home Science
03. Hindi
04. Human Rights Education
05. B.Com (updated copy)

# Statistics

**DEPARTMENT OF STATISTICS**  
**GAUHATI UNIVERSITY**



**Four Year Undergraduate Syllabus in Statistics under NEP**  
**Effective from Academic Year 2023 – 24**

### Summary Structure

Semester	Course Code	Course Name	Credit
I	STA101	Descriptive Statistics & Probability-1	4 (Theory 3 + Practical 1)
2	STA201	Correlation & Regression, Probability Distributions, Statistical Inference-I & Finite Difference	4 (Theory 3 + Practical 1)
3	STA301	Survey Sampling & Design of Experiments-1	4 (Theory 3 + Practical 1)
4	STA401	Probability-2 and Probability Distributions-2	4 (Theory 4 + Practical 0)
4	STA402	Mathematical Methods	4 (Theory 4 + Practical 0)
4	STA403	Linear Algebra and System of Equations	4 (Theory 4 + Practical 0)
4	STA404	Practical 4	4 (Theory 00 + Practical 4)
5	STA501	Sampling Distributions and Test of Significance	4 (Theory 4 + Practical 0)
5	STA502	Statistical Inference-2	4 (Theory 4 + Practical 0)
5	STA503	DESIGN OF EXPERIMENTS 2	4 (Theory 4 + Practical 0)
5	STA504	Practical 5	4 (Theory 0 + Practical 4)
6	STA601	Applied Statistics	4 (Theory 4 + Practical 0)
6	STA602	Bivariate/Multivariate Analysis, Stochastic Process & Computer Programming	4 (Theory 4 + Practical 0)
6	STA603	Operations Research	4 (Theory 4 + Practical 0)
6	STA604	Practical 6	4 (Theory 0 + Practical 4)

## Semester 1

Course code : STA101

Course Name : Descriptive Statistics & Probability

Credits: 4 (Theory: 03 credits, Practical/Lab: 01 credit)

Course Level : 100-199

Number of Contact classes : 60

Number of Non contact classes : 0

Prerequisites : NIL

**Course Objectives:** The objective is to give students foundational ideas about the various statistical methods, measures of central tendency and basics of probability. The students are introduced to the methods of collecting data, their representational formats and basic statistical tools.

**Learning Outcomes:** At the end of the course, students will be able to analyse a data set, represent the data in tabular and diagrammatic form, prepare the frequency distribution, find the summary measures viz. the measures of central tendency, measure of dispersion, measures of skewness and kurtosis of a univariate data.

**Unit I:** Statistical Methods: (No. of classes: 09, Weightage: 15%)

Definition and scope of Statistics, concepts of statistical population and sample. Data: quantitative and qualitative, attributes, variables, scales of measurement - nominal, ordinal, interval and ratio. Presentation: tabular and graphical, including histogram and ogives, boxplot. Collection and Scrutiny of Data: Primary data-designing a questionnaire and a schedule; Secondary data- their Major sources including some government publications.

**Unit 2:** Measures of Central Tendency, Dispersion and location:  
(No. of classes: 12, Weightage: 20%)

Mathematical measures of central tendency. Measures of Dispersion: range, quartile deviation, mean deviation, standard deviation, coefficient of variation, Moments, skewness and kurtosis, Deciles, percentiles, quartiles.

**Unit 3 : Probability:** (No. of classes: 15 , Weightage : 25%)

Introduction, random experiments, sample space, events. Definitions of Probability – classical, statistical, and axiomatic. Conditional Probability, laws of addition and multiplication, independent events, theorem of total probability, Bayes' theorem and its applications.

**Unit 4:** Random variables and Expectations: (No. of classes: 9, Weightage: 15%)

Discrete and continuous random variables, p.m.f., p.d.f. and c.d.f., illustrations and properties. Expectation of univariate random variables.

**Unit 5 : Practical 1** (No. of classes: 15 Weightage: 25%)

**Note :** Students can use calculators / Ms Excel / R programming as convenient.

1. Graphical representation of data.
2. Problems based on measures of central tendency & dispersion.
3. Problems based on measures of location.
4. Problems based on combined mean, variance and coefficient of variation.
5. Problems based on moments, skewness and kurtosis.

#### SUGGESTED READING:

1. Goon A.M., Gupta M.K. and Dasgupta B. (2002): Fundamentals of Statistics, Vol. I & II, 8<sup>th</sup> Edn. The World Press, Kolkata.
2. Miller, Irwin and Miller, Marylees (2006): John E. Freund's Mathematical Statistics with Applications, (7th Edn.), Pearson Education, Asia.
3. Mood, A.M. Graybill, F.A. and Boes, D.C. (2007): Introduction to the Theory of Statistics, 3<sup>rd</sup> Edn., (Reprint), Tata McGraw-Hill Pub. Co.Ltd.
4. Medhi, J., Statistical Methods: An Introductory text (New Age International (P) Ltd. 2000).

Course designed by : Amit Choudhury, Kishore Kr. Das and Rajan Sarma, Dept of Statistics GU .

## Semester 2

Course code : STA201

**Course Name : Correlation & Regression, Probability Distributions, Statistical Inference-I & Finite Difference**

Credits: 4 (Theory: 03 credits, Practical/Lab: 01 credit)

Course Level : 100-199

Number of Contact classes : 60

Number of Non contact classes : 00

Prerequisites : NIL

**Course Objectives:** The course will expose students to the need and nuances of correlation and basic probability distributions alongwith notions of Uncertainty and Randomness, Probability & Random variables and Basic Data Analysis.

**Learning Outcomes:** At the end of the course, students will be able to apply the tools of correlation and model building in data analysis alongwith learning the use of basic probability distributions.

**Unit 1:** Bivariate data analysis: (No. of classes: 09, Weightage: 15%)

Definition, scatter diagram, Karl Pearson's correlation coefficient and its properties, partial and multiple correlation (3 variables only), rank correlation, correlation ratio. Simple linear regression, principle of least squares.

**Unit 2:** Basic Probability Distributions: (No. of classes: 12, Weightage : 20%)

Standard probability distributions: Binomial, Poisson, Uniform, Normal. Fitting of these distributions.

**Unit 3 :** Testing of Hypothesis: (No. of classes: 12, Weightage : 20%)

Null and alternative hypotheses, level of significance, Type I and Type II errors, their probabilities and critical region, size and power, Large sample tests, single mean, difference of two means (technique only; without derivation),

t – test for testing single mean, difference of two means, paired t test (technique only without derivation),

F – test for testing equality of variance (technique only without derivation).

Categorical Data Analysis: Categorical data: Tests of proportions (testing single proportion, difference of two proportions,) tests of association, independence of attributes and goodness-of-fit using Chi- square Test (technique only without derivation),

**Unit 4: Finite Difference:** (No. of classes: 12, Weightage : 20%)

Definition, Operators  $\Delta$  &  $E$ , their properties, Difference table, missing terms, Interpolation: Definition, Newton's Forward and Backward interpolation formula, Gauss Interpolation formula. Divided Difference (DD): Definition, DD table, Newton's DD formula. Lagrange's interpolation formula. Numerical Integration: Introduction, General quadrature formula, Trapezoidal, Simpson's 1/3rd & 3/8th rules, Newton-Raphson method.

**Unit 5 : Practical 2** (No. of classes: 15, Weightage : 25%)

Note : Students can use calculators / Ms Excel / R programming as convenient.

1. Fitting of binomial distributions for  $n$  and  $p=q=1/2$ .
2. Fitting of binomial distributions for given  $n$  and  $p$ .
3. Fitting of binomial distributions after computing mean and variance.
4. Fitting of Poisson distributions for given value of  $\lambda$ .
5. Fitting of Poisson distributions after computing mean.
6. Problems based on area property of normal distribution.
7. To find the ordinate for a given area for normal distribution.
8. Fitting of normal distribution when parameters are given.
9. Fitting of normal distribution when parameters are not given.
10. Practicals on Unit-1
11. Practicals on Unit-3
12. Practicals on Unit-4

#### **SUGGESTED READING:**

1. Goon, A.M., Gupta, M.K. and Dasgupta, B. (2003): An Outline of Statistical Theory, Vol. I, 4th Edn. World Press, Kolkata.
2. Rohatgi V. K. and Saleh, A.K. Md. E. (2009): An Introduction to Probability and Statistics. 2<sup>nd</sup> Edn. (Reprint) John Wiley and Sons.
3. Hogg, R.V. and Tanis, E.A. (2009): A Brief Course in Mathematical Statistics.

Pearson Education.

4. Johnson, R.A. and Bhattacharya, G.K.(2001): Statistics-Principles and Methods, 4th Edn. John Wiley and Sons.
5. Mood, A.M., Graybill, F.A. and Boes, D.C. (2007): Introduction to the Theory of Statistics, 3rd Edn. (Reprint).Tata McGraw-Hill Pub. Co. Ltd.

Course designed by : Rajan Sarma, Dept of Statistics, GU .

### Semester 3

Course code : STA301

Course Name : Survey Sampling and Design of Experiments-1

Credits: 4 (Theory: 03 credits, Practical/Lab: 01 credit)

Course Level : 200-299

Number of Contact classes : 60

Number of Non contact classes : 00

Prerequisites : NIL

**Course Objective :** This course is designed to provide students with knowledge about the techniques of data collection.

**Learning Outcomes:** At the end of the course, students will be able to know the basic designs of sampling schemes.

**Unit1:** Survey Sampling: (No. of classes: 09, Weightage: 15%)

Complete enumeration, controlled experiments, observational studies and sample surveys, Concept of population and sample, complete enumeration versus sampling, principal steps in a sample survey, sampling and non-sampling errors. Types of sampling: non-probability and probability sampling, basic principle of sample survey.

**Unit 2:** Simple random sampling: (No. of classes: 06, Weightage: 10%)

Simple random sampling with and without replacement, definition and procedure of selecting a sample, estimates of : population mean, total and mean square. Determination of sample size- preliminary formulas only.

**Unit 3:** Stratified random sampling and Systematic Sampling: (No. of classes: 15, Weightage: 25%)

Technique of stratified sampling, estimates of population mean and total, variances of these estimates (with derivation), proportional and optimum allocations and their comparison with SRS (with derivation), determination of sample size (in case of proportional allocation only).

Systematic Sampling: Technique, estimates of population mean and total, variances of these estimates ( $N=n \times k$ ). Comparison of systematic sampling with SRS (with derivation).

**Unit 4 : Design of Experiments : (No. of classes: 15, Weightage: 25%)**

Basic principles of Design, Basic designs: Completely Randomized Design (CRD), Randomized Block Design (RBD)– layout, model and statistical analysis (without derivations), (analysis with missing observations not required).

One way and two way ANOVA.

**Unit 5 : Practical 3 (No. of classes: 15, Weightage : 25%)**

Note : Students can use calculators / Ms Excel / R programming as convenient.

List of Practicals : Practicals on Unit-2, 3 & 4.

#### SUGGESTED READING

1. Cochran, W.G. (1984): Sampling Techniques ( 3rd Ed.), Wiley Eastern.
2. Sukhatme, P.V., Sukhatme, B.V. Sukhatme, S. Asok,C.(1984). Sampling Theories of Survey  
With Application, IOWA State University Press and Indian Society of Agricultural Statistics
3. Murthy, M.N. (1977): Sampling Theory & Statistical Methods, Statistical Pub. Society, Calcutta.
5. Goon, A.M., Gupta, M.K. and Dasgupta, B. (2001): Fundamentals of Statistics (Vol.2), World Press.
6. Cochran, W.G. and Cox, G.M. (1959): Experimental Design. Asia Publishing House.
7. Das, M.N. and Giri, N.C. (1986): Design and Analysis of Experiments. Wiley Eastern Ltd.
8. Goon, A.M., Gupta, M.K. and Dasgupta, B. (2005): Fundamentals of Statistics. Vol. II, 8<sup>th</sup> Edn. World Press, Kolkata.

Course designed by : Rajan Sarma, Pallabi Medhi, Arpita Basak Dept of Statistics, GU .

**Semester 4**

**Course code : STA401**

**Course Name : Probability-2 and Probability Distributions-2**

**Credits: 4 (Theory: 04 credits, Practical/Lab: 00 credit)**

**Course Level : 200-299**

**Number of Contact classes : 60**

**Number of Non contact classes : 00**

**Course Objective:** This course has the objective of providing exposure to random variable and large scale properties of probability distributions. This is a fundamental course on probability theory, random variables and their distributions to make further progress on statistical analysis. Students in this course This course also introduces the ideas of Statistical Inference and its importance in real world applications

**Learning Outcomes:** At the end of the course, students shall be able to appreciate the large sample implications of various statistical measures and also learn about a number of statistical distributions. They will be able to determine whether or not moments exist of any given random variable and if so, to determine them. They will also be able to use tools like Probability Generating function and Moment generating functions to study distributions in addition to learning several univariate discrete and continuous distributions and their characterizations.

**Unit 1:** Functions of Random variables .(No. of classes: 12, Weightage: 20%)

Two dimensional random variables: discrete and continuous type, joint, marginal and conditional p.m.f, p.d.f., and c.d.f., independence of variables, bivariate transformations, conditional expectations, conditional variance.

Moments, factorial moments, Cumulants, Generating functions – mgf, pgf, cgf together with their properties.

**Unit2:** Probability–II (No. of classes: 12 , Weightage: 20%)

Chebyshevs Lemma (with proof), Weak Law of Large Numbers (WLLN) due to Bernoulli, Khintchine and Lyapunov. Central Limit Theorem (CLT)-De-Moivre's and Levy – Lindeberg CLT (with proof) -

**Unit3:** Probability Distributions II : (No. of classes: 24, Weightage: 40%)

Geometric, Negative Binomial, Hypergeometric, Multinomial, Exponential, Weibull, Cauchy, Beta and Gamma distributions along with their properties and limiting/approximation cases, Lognormal.

Normal distribution – harder problems and theory (over and above what is covered in unit 2 of paper STA201).

**Unit 4 :** Order Statistics:(No. of classes: 12, Weightage: 20% )

Introduction, distribution of the  $r$ th order statistic, smallest and largest order statistics. Joint distribution of  $r$ th and  $s$ th order statistics, distribution of sample median and sample range.

List of reference books:

1. Hogg, R.V., Tanis, E.A. and Rao J.M. (2009): Probability and Statistical Inference, Seventh Ed, Pearson Education, New Delhi.
2. Miller, Irwin and Miller, Marylees (2006): John E. Freund's Mathematical Statistics with Applications, (7th Edn.), Pearson Education, Asia.
3. Myer, P.L. (1970): Introductory Probability and Statistical Applications, Oxford & IBH Publishing, New Delhi

Course designed by : Kishore Kr Das and Rajan Sarma Dept of Statistics, GU .

**Semester 4**

**Course code : STA402**

**Course Name : Mathematical Methods**

**Credits: 4 (Theory: 04 credits, Practical/Lab: 00 credit)**

**Course Level : 200-299**

**Number of Contact classes : 60**

**Number of Non contact classes : 00**

**Course Objective:** This course has the objective of providing student with the necessary mathematical basics of Calculus and Algebra in so far as they are used in the study of Statistics.

**Learning Outcomes:** At the end of the course, students shall be able to use the mathematical results of Calculus and Algebra to study different distribution.

**Unit1:** Calculus (No. of classes: 24, Weightage: 40%)

Indeterminate forms: L-Hospital's rule, Maxima and minima of functions of one and two variables, constrained optimization techniques (with Lagranges multiplier) along with some problems. Jacobian- transformation of variables. Beta and Gamma functions: properties and relationship between them.

Exact differential equations, Integrating factors, change of variables, Total differential equations, Differential equations of first order and first degree, Homogeneous and non-homogeneous linear differential equations of order  $n$  with constant coefficients, Different forms of particular integrals.

**Unit 2 : Infinite Series:** (No. of classes: 12, Weightage: 20%)

Infinite series, positive termed series and their convergence; Comparison test, D'Alembert's ratio test, Cauchy's  $n^{\text{th}}$  root test, Raabe's test (For all the tests, statement only is required, without proof. Applications only).

**Unit 3:** Numerical Analysis: (No. of classes: 24 , Weightage: 40%)

Factorial notation, Zero differences, Central differences due to Bessel. Stirling's approximation to factorial  $n$ . Solution of difference equations of first order, Numerical

methods for determination of approximate solutions of equations – Regula Falsi method, Bisection method.

**SUGGESTED READINGS:**

1. Gorakh Prasad: Differential Calculus, Pothishala Pvt. Ltd., Allahabad (14<sup>th</sup> Edition-1997).
2. Gorakh Prasad: Integral Calculus, Pothishala Pvt. Ltd., Allahabad (14<sup>th</sup> Edition-2000).
3. Zafar Ahsan: Differential Equations and their Applications, Prentice-Hall of India Pvt. Ltd., New Delhi
4. Piskunov, N: Differential and Integral Calculus, Peace Publishers, Moscow.
5. Bartle, R. G. and Sherbert, D.R. Introduction to Real Analysis (John Wiley and Sons, New Delhi, 2007).
6. Simmons, G.F. Differential Equations with Applications and Historical Notes (Tata McGraw- Hill, New Delhi, 1991).

Course designed by : Amit Choudhury, Rajan Sarma, Dept of Statistics, GU .

**Semester 4**

**Course code : STA403**

**Course Name : Linear Algebra and System of Equations**

**Credits: 4 (Theory: 04 credits, Practical/Lab: 00 credit)**

**Course Level : 200-299**

**Number of Contact classes : 60**

**Number of Non contact classes : 00**

**Course Objective:** This course has the objective of providing student with the necessary mathematical basics on matrices.

**Learning Outcomes:** At the end of the course, students shall be able to explain the basics of matrices and Solve numerical problems based on basics of matrices in addition to solving systems of linear equations .

**Unit 1: Linear Algebra** (No. of classes: 30, Weightage : 50%)

Rank of a matrix, standard theorems on ranks, rank of the sum and the product of two matrices. Partitioning of matrices and simple properties. Characteristic roots and Characteristic vector, Properties of characteristic roots, Cayley Hamilton theorem, Quadratic forms, Linear orthogonal transformation and their diagonalization.

Vector spaces, Subspaces, sum of subspaces, Span of a set, Linear dependence and independence, dimension and basis, dimension theorem.

**Unit 2: Determinants and System of Linear Equations:**

(No. of classes: 30, Weightage : 50%)

Definition, properties and applications of determinants for 3<sup>rd</sup> and higher orders, evaluation of determinants of order 3 and more using transformations. Symmetric and Skew symmetric determinants, Jacobi's Theorem, product of determinants. Use of determinants in solution of linear equations, the system of linear equations, row reduction and echelon forms, the matrix equations  $AX=B$ , solution of linear equations, linear independence, Applications of linear equations, inverse of a matrix.

**SUGGESTED READINGS:**

1. Lay David C.: Linear Algebra and its Applications, Addison Wesley ,2000.
2. Schaum's Outlines: Linear Algebra, Tata McGraw-Hill Edition, 3<sup>rd</sup> Edition, 2006.

3. Krishnamurthy, V., Mainra, V.P. and Arora J.L.: An Introduction to Linear Algebra (II, III, IV, V).
4. Jain, P.K. and Khalil Ahmad: Metric Spaces, Narosa Publishing House, New Delhi, 1973
5. Biswas, S.(1997): A Textbook of Matrix Algebra, New Age International, 1997.
6. Gupta,S.C.: An Introduction to Matrices (Reprint). Sultan Chand & Sons, 2008.

7. Artin, M.: Algebra. Prentice Hall of India, 1994.
8. Datta, K.B.: Matrix and Linear Algebra. Prentice Hall of India Pvt. Ltd., 2002.
9. Hadley, G.: Linear Algebra, Narosa Publishing House (Reprint), 2002.
10. Searle, S.R.: Matrix Algebra Useful for Statistics. John Wiley & Sons., 1982.

Course designed by : Jagriti Das, Rajan Sarma, Kishore Kr Das, Dept of Statistics, GU .

**Semester 4**

**Course code : STA404**

**Course Name : Practical 4**

**Credits: 4 (Theory: 00 credits, Practical/Lab: 04 credits)**

**Course Level : 200-299**

**Number of Contact classes : 60**

**Number of Non contact classes : 00**

**Course Objective:** This course has will expose students to the art of applying mathematical skills in practical situations

**Learning Outcomes:** At the end of the course, students shall be able to apply mathematical techniques to practical situations.

Note: Students can use Excel/Spreadsheet/ R programming

Practicals based on the following:

- (a) **Unit 1:** Practical based on Unit 3 (Numerical Analysis) of paper STA402 (No. of classes: 30 Weightage 50%)
- (b) **Unit 2:** Practical based on Rank of a matrix, inverse of a matrix, quadratic forms, Solutions of linear equations, of paper STA 403 (No. of classes: 24 Weightage 40%)
- (c) **Unit 3:** Practical based on Unit 1 and fitting of negative binomial and exponential distribution of paper STA 401 (No. of classes: 06 Weightage :10%)

**SUGGESTED READINGS:**

Biswas, S. (1997): A Textbook of Matrix Algebra, NewAgeInternational,1997.

Course designed by : Dept of Statistics, GU .

**Semester 5**  
**Course code : STA501**  
**Course Name : Sampling Distributions and Test of Significance**  
**Credits: 4 (Theory: 04 credits, Practical/Lab: 00 credit)**  
**Course Level : 300-399**  
**Number of Contact classes : 60**  
**Number of Non contact classes : 00**

**Course Objective:** This course will enable students to infer about the population characteristics, based on the corresponding sample analogues. Since the sample quantities are random, it is required to find their exact or asymptotic probability distributions.

**Learning Outcomes:** At the end of the course, students shall be able to understand the concepts of variability in sample measures and their distributions.

**Unit 1: Sampling Distributions:** (No. of classes: 06, Weightage: 10%)

Definitions of random sample, parameter and statistic, sampling distribution of a statistic, sampling distribution of sample mean, standard errors of sample mean, sample variance and sample proportion.

**Unit 2: Exact sampling distributions- Chi square distribution:**

(No. of classes: 18, Weightage: 30%)

Definition and derivation of p.d.f. of  $\chi^2$  with n degrees of freedom (d.f.) using m.g.f., nature of p.d.f. curve for different degrees of freedom, mean, variance, m.g.f., cumulant generating function, mode, additive property and limiting form of  $\chi^2$  distribution. Applications of this distribution, Tests of significance and confidence intervals based on distribution. Non central chi square distribution (derivation of pdf).

**Unit 3: Exact sampling distributions- t distribution:**

(No. of classes: 18, Weightage: 30%)

Student's and Fishers t- distribution, Student's and Fishers t distribution, Derivation of its p.d.f., nature of probability curve with different degrees of freedom, mean, variance, moments and limiting form of t distribution, Applications of this distribution. Non Central t distribution (with derivation of pdf)

**Unit 4:** Exact sampling distributions- F distribution:

(No. of classes: 12, Weightage: 20%)

Snedecor's F -distribution: Derivation of p.d.f., nature of p.d.f. curve with different degrees of freedom, mean, variance and mode. Distribution of  $1/F(n_1, n_2)$ . Relationship between t, F and  $\chi^2$  distributions, Applications of this distribution. Test of significance and confidence Intervals based on t and F distributions. Non Central F distribution (with derivation of pdf)

**Unit 5 :** Large sample tests

(No. of classes: 06, Weightage: 10%)

Large sample tests, testing single proportion, difference of two proportions, single mean, difference of two means.

**SUGGESTED READING:**

1. Goon, A.M., Gupta, M.K. and Dasgupta, B. (2003): An Outline of Statistical Theory, Vol. I, 4<sup>th</sup> Edn. World Press, Kolkata.
2. Rohatgi V.K. and Saleh, A.K. Md.E. (2009): An Introduction to Probability and Statistics. 2<sup>nd</sup> Edn. (Reprint) John Wiley and Sons.
3. Hogg, R.V. and Tanis, E.A. (2009): A Brief Course in Mathematical Statistics. Pearson Education.
4. Johnson, R.A. and Bhattacharya, G.K. (2001): Statistics-Principles and Methods, 4<sup>th</sup> Edn. John Wiley and Sons.
5. Mood, A.M., Graybill, F.A. and Boes, D.C. (2007): Introduction to the Theory of Statistics, 3<sup>rd</sup> Edn. (Reprint). Tata McGraw-Hill Pub.Co.Ltd.

Course designed by : Kishore Kr Das, Rajan Sarma, Dept of Statistics, GU .

**Semester 5**

**Course code : STA502**

**Course Name : Statistical Inference-2**

**Credits: 4 (Theory: 04 credits, Practical/Lab: 00 credit)**

**Course Level : 300-399**

**Number of Contact classes : 60**

**Number of Non contact classes : 00**

**Course Objective:** This course has the objective of exposing students to concepts of estimation and testing of hypothesis - its types, and desirable properties of an estimator and how to find a good estimate from a sample data

**Learning Outcomes:** At the end of the course, students shall be able to apply how to examine the properties of estimators and how to test different types of statistical hypothesis.

**Unit 1: Estimation:** (No. of classes: 24, Weightage: 40%)

Concepts of estimation, unbiasedness, sufficiency, consistency and efficiency. Factorization theorem. Minimum variance unbiased estimator (MVUE). Cramer-Rao inequality and MVB estimators.

**M e t h o d s o f e s t i m a t i o n** - Method of moments, method of maximum likelihood estimation

**Unit 2 : Hypothesis Testing II** (No. of classes: 24 Weightage: 40%)

Null and alternative hypotheses, level of significance, Type I and Type II errors, their probabilities and critical region- harder problem and concepts (over and above what is covered in unit 3 of paper STA 201). Testing of hypothesis based on traditional and p-value approach

MP test, UMP test, unbiased test, Neyman Pearson Lemma (with proof) and its use, power curve. Likelihood ratio test, properties of likelihood ratio tests (without proof).

**Unit 3: Non-parametric Tests:** (No. of classes: 12, Weightage: 20%)

Nonparametric Tests: Introduction and Concept, Concept of Distribution free procedure, Test for randomness based on total number of runs, Empirical distribution function, Kolmogorov-Smirnov test for one sample, Sign tests-one sample

and two samples, Wilcoxon-Mann-Whitney test, Kruskal-Wallis test – all without derivation.

**SUGGESTED READING:**

1. Goon, A.M., Gupta, M.K.: Das Gupta, B. (2005), Fundamentals of Statistics, Vol. I, World Press, Calcutta.
2. Rohatgi, V.K. and Saleh, A.K. Md.E. (2009): An Introduction to Probability and Statistics. 2<sup>nd</sup> Edn. (Reprint) John Wiley and Sons.
3. Miller, I. and Miller, M. (2002): John E.Freund's Mathematical Statistics (6<sup>th</sup> addition, low price edition), Prentice Hall of India.
4. Dudewicz, E. J., and Mishra, S. N. (1988): Modern Mathematical Statistics. John Wiley & Sons.
5. Mood, A.M, Graybill, F.A. and Boes, D.C,: Introduction to the Theory of Statistics, Mc Graw Hill.
6. Bhat, B.R, Srivenkatramana, T and Rao Madhava, K. S. (1997) Statistics: A Beginner's Text, Vol. I, New Age International (P) Ltd.
7. Snedecor, G.W and Cochran, W.G. (1967) Statistical Methods. Iowa State University Press.

Course designed by : Rajan Sarma, Jagriti Das, Sahana Bhattacharjee, Dept of Statistics, GU .

**Semester 5**  
**Course code : STA503**  
**Course Name : DESIGN OF EXPERIMENTS 2**  
**Credits: 4 (Theory: 04 credits, Practical/Lab: 00 credit)**  
**Course Level : 300-399**  
**Number of Contact classes : 60**  
**Number of Non contact classes : 00**

**Course Objective:** This course has the objective of providing student the knowledge of art of analysis of field experiments

**Learning Outcomes:** At the end of the course, students shall be able to understand the different types of commonly used field experimental techniques.

**Unit 1:** Analysis of Variance: (No. of classes: 12, Weightage : 20 %)

1. Definitions of fixed, random and mixed effect models, analysis of variance and covariance in one-way classified data for fixed effect models, analysis of variance and covariance in two-way classified data with one observation per cell for fixed effect models.

**Unit 2:** Design of Experiments (No. of classes: 24 , Weightage : 40 %)

Role, historical perspective, terminology, experimental error, basic principles, uniformity trials, choice of size and shape of plots and blocks. Review of Completely Randomized Design (CRD), Randomized Block Design (RBD) – one observation and more than one observations per cell, Latin Square Design (LSD) – layout, model and statistical analysis, relative efficiency, analysis with missing observations (one missing observation), Split Plot Design, Strip Plot Design.

**Unit 3: Factorial Experiments: (No. of classes: 18, Weightage : 30 %)**

Factorial experiments : advantages, notations and concepts,  $2^2$ ,  $2^3$ , . . . ,  $2^n$  and  $3^2$  factorial experiments, design and analysis, Total and Partial confounding for  $2^n$  ( $n \leq 5$ ).  $3^2$  experiment.

**Unit4: Regression Analysis: (No. of classes: 06, Weightage : 10%)**

Simple regression analysis, Estimation and hypothesis testing in case of simple regression models.

**SUGGESTED READING:**

1. Cochran, W.G. and Cox, G.M. (1959): Experimental Design. Asia Publishing House.
2. Das, M.N. and Giri, N.C. (1986): Design and Analysis of Experiments. Wiley Eastern Ltd.
3. Goon, A.M., Gupta, M.K. and Dasgupta, B. (2005): Fundamentals of Statistics. Vol. II, 8th Edn. World Press, Kolkata.
4. Kempthorne, O. (1965): The Design and Analysis of Experiments. John Wiley.
5. Montgomery, D. C. (2008): Design and Analysis of Experiments, John Wiley
6. Goon, A.M., Gupta, M.K., Das Gupta, B. (2005), Fundamentals of Statistics, Vol. I, World Press, Calcutta.

Course designed by : Arpita Basak, Paramita Roy, Dept of Statistics, GU

**Semester 5**  
**Course code : STA504**  
**Course Name : Practical 5**  
**Credits: 4 (Theory: 00 credits, Practical/Lab: 04 credit)**  
**Course Level : 300-399**  
**Number of Contact classes : 60**  
**Number of Non contact classes : 00**

**Course Objective:** This course has the objective of teaching students how to apply concept of statistical inference and field experiments in practice.

**Learning Outcomes:** At the end of the course, students shall be able to practically apply field experimentation techniques as well as sampling techniques.

**Note: Students can use (Calculator/ Ms Excel/R Programming)**

Practicals from the following :

- (a) Units 2-5 of paper 501 (No. of classes: 12 Weightage: 20%)
- (b) Units 2 and 3 of 502 (No. of classes: 24 Weightage: 40%)
- (c) Units 2-4 of 503 (No. of classes:24 Weightage: 40%)

**SUGGESTED READING:**

1. Goon, A.M., Gupta, M.K. and Dasgupta, B. (2005): Fundamentals of Statistics. Vol. II, 8thEdn. World Press, Kolkata.
2. Kempthorne, O. (1965): The Design and Analysis of Experiments. John Wiley.
3. Montgomery, D. C. (2008): Design and Analysis of Experiments, John Wiley.

Course designed by : Dept of Statistics, GU .

**Semester 6**  
**Course code : STA601**  
**Course Name : Applied Statistics**  
**Credits: 4 (Theory: 04 credits, Practical/Lab: 00 credit)**  
**Course Level : 300-399**  
**Number of Contact classes : 60**  
**Number of Non contact classes : 00**

**Course Objective:** This course has the objective of exposing students the different domains of applied statistics.

**Learning Outcomes:** At the end of the course, students shall be able to understand how statistics is directly applied in economic analysis, govt. and society.

**Unit 1: Time Series:** (No. of classes: 12 , Weightage: 20% )

Economic Time Series: Components of time series, Decomposition of time series- Additive and multiplicative model with their merits and demerits, Illustrations of time series. Measurement of trend by method of free-hand curve, moving average method, method of semi-averages and method of least squares (linear, quadratic and modified exponential), Measurement of seasonal variations by method of ratio to trend.

**Unit 2: Index Numbers:** (No. of classes: 12 , Weightage: 20% )

Index numbers: Definition, Uses and limitations of index numbers.

Criteria/tests for a good index number, different types of index numbers- price, quantity, value. Wholesale price index number, Index of Industrial Production.

Construction of index numbers of prices and quantities – Laspeyres' , Paasche's, Fisher's and Marshal-Edgeworth's Index numbers.

Consumer price index number.

**Unit 3: Statistical Quality Control:** (No. of classes: 12 , Weightage: 20% )

Statistical Quality Control: Importance of statistical methods in industrial research and practice. Rational subgroup., Determination of tolerance limits. Causes of variations in quality: chance and assignable.

General theory of control charts, process & product control, Control charts for variables: X-bar, R-charts and sigma chart. Control charts for attributes: p and c-charts. Product control – basic ideas of Single sampling and double sampling plans .

**Unit4: Demography and official Statistics:** (No. of classes: 12, Weightage: 20% )

Demographic Methods: Introduction, measurement of population, rates and ratios of vital events. Measurement of mortality: CDR, SDR (w.r.t. Age and sex), IMR, Standardized death rates. Life (mortality) tables: definition of its main functions and uses – differences between complete and abridged life table.

Measurement of fertility and reproduction: CBR, GFR, and TFR. Measurement of population growth: GRR, NRR.

Present Official Statistical System in India, Methods of collection of official statistics, their reliability and limitations. Role of Ministry & Program Implementation (MoSPI), Central Statistical Office (CSO), National Sample Survey Office (NSSO), and National Statistical Commission. Government of India's Principal Publications containing data on the topics such as population, Industry, Economy, Development and Finance.

**Unit5: Demand Analysis:** (No. of classes: 12, Weightage: 20% )

Demand Analysis: Theory of consumption and demand, demand function, elasticity of de-mand, determination of elasticity of demand by family budget method, Lorentz curve and Gini's coefficient, Engel's law and Engel's curve, Pareto's law of income distribution.

### **SUGGESTED READING:**

1. Mukhopadhyay, P. (1999): Applied Statistics, New Central Book Agency, Calcutta.
2. Gun, A.M., Gupta, M.K. and Dasgupta, B. (2008): Fundamentals of Statistics, Vol. II, 9th Edition World Press, Kolkata.
3. Gupta, S. C. and Kapoor, V.K. (2008): Fundamentals of Applied Statistics, 4th Edition (Reprint), Sultan Chand & Sons.
4. Montgomery, D.C. (2009): Introduction to Statistical Quality Control, 6<sup>th</sup> Edition, Wiley India Pvt. Ltd.
5. Mukhopadhyay, P. (1999): Applied Statistics, Books and Allied (P) Ltd.

6. Gun, A.M., Gupta, M.K. and Dasgupta, B. (2008): Fundamentals of Statistics, Vol. II, 9<sup>th</sup> Edition, World Press.
7. Biswas, S. (1988): Stochastic Processes in Demography & Application, Wiley Eastern Ltd.
8. Croxton, Fredrick E., Cowden, Dudley J. and Klein, S. (1973): Applied General Statistics, 3<sup>rd</sup> Edition. Prentice Hall of India Pvt. Ltd.
9. Keyfitz N., Beckman John A.: Demography through Problems S-Verlag New York.

Course designed by : Rajan Sarma and Paramita Roy, Dept of Statistics, GU .

**Semester 6**  
**Course code : STA602**  
**Course Name : Bivariate/Multivariate Analysis, Stochastic Process and Computer Programming**  
**Credits: 4 (Theory: 04 credits, Practical/Lab: 00 credit)**  
**Course Level : 300-399**  
**Number of Contact classes : 60**  
**Number of Non contact classes : 00**

**Course Objective:** Students have to move from univariate to higher dimensional analysis. Moreover, this course will enable students to understand the transition from fundamental probability theory to stochastic process. It covers the structure of discrete time and continuous time stochastic process. This course will also expose students to elements of programming logic.

**Learning Outcomes:** On completion of the course, students will be able to understand the basics of stochastic process, Markov models, Poisson process and its applications, learn the analysis of higher dimensional random variables. They will also be able to write basic computer programs.

**Unit 1: Bivariate Distributions:** (No. of classes: 12, Weightage: 20%)

Bivariate Normal Distribution (BVN): p.d.f. of BVN, properties of BVN, marginal and conditional p.d.f. of BVN.

**Unit 2: Multivariate Normal Distributions:**

(No. of classes: 12, Weightage: 20%)

Multivariate Data: Random Vector: Probability mass/ density functions, Distribution function, Mean vector & Dispersion matrix, Marginal & Conditional distributions.

Multivariate Normal distribution and its properties. Marginal and conditional distribution, Sampling distribution for mean vector and variance- covariance matrix without derivation). Hotelling  $T^2$ -concept and applications.

**Unit 3: Computer Programming in C** (No. of classes: 12, Weightage: 20%)

History and importance of C. Components, basic structure programming, character set, C tokens, Keywords and Identifiers and execution of a C program. Data types: Basic data types, Enumerated data types, derived data types. Constants and variables: declaration and assignment of variables, Symbolic Constant.

Operators and Expressions: Arithmetic, relational, logical, assignment, increment/decrement, operators, precedence of operators in arithmetic, relational and logical expression. library functions. Decision making and branching - if...else, nesting of if...else, else if, . Looping in C: for, nested looping.

**Unit 4: Stochastic Process** (No. of classes: 24, Weightage: 40%)

Stochastic Process: Introduction, Stationary Process. Definition of Markov Chain, transition probability matrix, order of Markov chain, Markov chain as graphs, higher transition probabilities. Generalization of independent Bernoulli trials, classification of states and chains. Poisson Process: postulates of Poisson Process, properties of Poisson Process with applications.

**SUGGESTED READING:**

1. Anderson, T.W. (2003): An Introduction to Multivariate Statistical Analysis, 3rd Edn., John Wiley.
2. Muirhead, R.J. (1982): Aspects of Multivariate Statistical Theory, John Wiley.
3. Kshirsagar, A.M. (1972): Multivariate Analysis, 1st Edn. Marcel Dekker.
4. Johnson, R.A. and Wichern, D.W. (2007): Applied Multivariate Analysis, 6th Edn., Pearson & Prentice Hall.
5. Mukhopadhyay, P.: Mathematical Statistics.
6. Balagurusamy, E. (2011): Programming in ANSI C, 6th Edition, Tata McGraw Hill.
7. Medhi, J. (2009): Stochastic Processes, New Age International Publishers.
8. Basu, A.K. (2005): Introduction to Stochastic Processes, Narosa Publishing.

Course designed by : Amit Choudhury, Kishore Kr Das, Pallabi Medhi, Dept of Statistics, GU .

**Semester 6**

**Course code : STA603**

**Course Name : Operations Research**

**Credits: 4 (Theory: 04 credits, Practical/Lab: 00 credit)**

**Course Level : 300-399**

**Number of Contact classes : 60**

**Number of Non contact classes : 00**

**Course Objective:** This course has the objective of inculcating the skills of Operations Research

**Learning Outcomes:** At the end of the course, students shall be able to use techniques of operations research to obtain optimization in field level problems.

**Unit 1:** Linear Programming Problem: (No. of classes: 18, Weightage: 30%)

Linear Programming Problem, Mathematical formulation of LPP, Graphical solution of an LPP, Simplex procedure for solving LPP (without derivation) (three more variables variable) , slack and surplus variable

**Unit 2:** Transportation problem: (No. of classes: 06 , Weightage: 10%)

Transportation Problem, Initial solution by North West corner rule, Least cost method

**Unit 3:** Replacement problem: (No. of classes: 12 , Weightage:20%)

Replacement of items with deterministic deterioration (items that deteriorate with time), case of money value changing with time, group replacement policy.

**Unit 4:** Network problems-CPM & PERT: (No. of classes: 18 , Weightage: 30%)

Conception of network, idea of network node, activities, dummy activity, construction of network diagram. Network scheduling using C.P.M: determination of different types of floats and slacks, determination of critical path.

**Unit 5 :** Inventory Control: (No. of classes: 06, Weightage:10%)

Inventory Management: ABC inventory system, characteristics of inventory system. EOQ Model and its variations (with and without shortages).

Suggested Reading :

1. Taha, H. A. (2007): Operations Research: An Introduction, 8th Edition, Prentice Hall of India.
2. Kanti Swarup, Gupta, P.K. and Manmohan (2007): Operations Research, 13th Edition, Sultan Chand and Sons.
3. Hadley, G: (2002) : Linear Programming, Narosa Publications
4. Hillier, F.A and Lieberman, G.J. (2010): Introduction to Operations Research Concepts and cases, 9th Edition, Tata McGraw Hill

Course designed by : Amit Choudhury, Rajan Sarma, Sahana Bhattachrjee, Dept of Statistics, GU .

**Semester 6**  
**Course code : STA604**  
**Course Name : Practical-6**  
**Credits: 4 (Theory: 00 credits, Practical/Lab: 04 credit)**  
**Course Level : 300-399**  
**Number of Contact classes : 60**  
**Number of Non contact classes : 00**

**Course Objective:** This practical level course has the objective of providing student hands on training on application of skills of operations research and applications of Statistics.

**Learning Outcomes:** At the end of the course, students shall be able to use techniques of operations research to attain optimality as well as apply applied statistical techniques to field levels problems in industry, govt and society.

Practicals on the following:

- (a) all units of STA601(Applied Statistics) (No. of classes: 30 Weightage: 50%)
- (b) all units of STA603(Operations Research) (No. of classes: 30 Weightage: 50%)

Reference books :

1. Taha, H. A. (2007): Operations Research: An Introduction, 8th Edition, Prentice Hall of India.
2. Kanti Swarup, Gupta, P.K. and Manmohan (2007): Operations Research, 13th Edition, Sultan Chand and Sons.
3. Hadley, G: (2002) : Linear Programming, Narosa Publications
4. Hillier, F.A and Lieberman, G.J. (2010): Introduction to Operations Research Concepts and cases, 9th Edition, Tata McGraw Hill
5. Parimal Mukhopadhyay, Applied Statistics

Course designed by : Dept of Statistics, GU .



# Home Science

**Semester –I: Introductory to Food Science and Nutrition (45 h)**

<b>Unit</b>	<b>Content</b>	<b>Contact Hours</b>
<b>Unit I: Basic concepts in food and nutrition</b>	Basic terms used in study of food and nutrition (Food, Nutrition, Nutrients, nutritional status, malnutrition, health, optimum nutrition) Understanding relationship between food, nutrition and health, Functions of food-Physiological, psychological and social.	4
<b>Unit II: Nutrients</b>	Functions, Dietary Sources and clinical manifestations of deficiency/ excess of the following nutrients: Energy, Carbohydrates, lipids and proteins Fat soluble vitamins-A, D, E and K Water soluble vitamins – thiamin, riboflavin, niacin, pyridoxine, folate, vitamin B12 and vitamin C Minerals – calcium, iron, zinc and iodine.	<b>12</b>
<b>Unit III: Methods of cooking</b>	Dry, moist, frying and microwave cooking Advantages, disadvantages and the effect of various methods of cooking on foods.	<b>3</b>
<b>Food Groups</b>	ICMR basic food groups <b>Cereal</b> – Composition and Nutritive Value Wheat: Composition and nutritive value, Product of wheat Rice: Composition and nutritive value, Parboiling, Rice products Composition and nutritive value of oats, rye, barley, millet, maize or corn, jowar, ragi, bajra, quinoa <b>Pulses:</b> Composition and nutritive value, Processing-milling or decortications, soaking, germination, fermentation, parching and puffing, Toxic constituents <b>Fruits and vegetables:</b> classification, composition and nutritive value, pigments, enzymatic and non-enzymatic browning.. Changes during cooking and loss of nutrients due to cooking of vegetables. <b>Milk and milk product:</b> Composition and nutritive value, processing- classification, pasteurization and homogenization. Fermented and non-fermented. Egg: Composition and nutritive value, Meat, Poultry and Fish: Composition and nutritive value, Processing <b>Fats and Oils:</b> Composition, Types.	22

<b>Unit V: Nutrient Enhancement.</b>	Nutrient losses in cooking and enhancing the nutritional quality of foods- Supplementation, Germination, Fermentation, Fortification and GM foods	<b>4</b>
Lab Course I	<p><b>PRACTICAL</b></p> <ol style="list-style-type: none"> <li>1. Weights and measures of common foodstuff (by household and standard methods);</li> <li>2. Preparing market order and table setting</li> <li>3. Food preparation, understanding the principals involved, nutritional quality and portion size.</li> </ol> <p>Beverages Cereals Pulses Vegetables Milk and milk products Egg preparations</p>	30
Text Book /Reference Book	<ol style="list-style-type: none"> <li>1. Bamji MS, Krishnaswamy K, Brahmam GNV (2009). Textbook of Human Nutrition, 3rd edition. Oxford and IBH Publishing Co. Pvt. Ltd.</li> <li>2. Srilakshmi (2007). Food Science, 4th Edition. New Age International Ltd.</li> <li>3. Wardlaw and Insel MG, Insel PM (2004). Perspectives in Nutrition, Sixth Edition. Mosby.</li> <li>4. Chadha R and Mathur P (eds). Nutrition: A Lifecycle Approach. Orient Blackswan, New Delhi. 2015</li> <li>5. Khanna K, Gupta S, Seth R, Mahna R, Rekhi T (2004). <i>The Art and Science of Cooking: A Practical Manual</i>, Revised Edition. Elite Publishing House Pvt Ltd.</li> <li>6. Raina U, Kashyap S, Narula V, Thomas S, Suvira, Vir S, Chopra S (2010). Basic Food Preparation: A Complete Manual, Fourth Edition. Orient Black Swan Ltd.</li> </ol>	



	<ol style="list-style-type: none"> <li>1. Concept, Principles &amp; Objectives of Extension Education</li> <li>2. Difference between Formal education, Informal education, Non-formal Education &amp; Extension Education, Extension Approaches</li> <li>3. Methods &amp; Media for Extension Communication – <ol style="list-style-type: none"> <li>a. Teaching Methods – Individual, Group &amp; Mass Methods</li> <li>b. Teaching/Communication Media – Projected &amp; Non-projected media</li> </ol> </li> <li>4. Relationship between Communication, Extension and Development.</li> </ol>	
<p>Practical Course II</p>	<p><b>PART A</b></p> <ol style="list-style-type: none"> <li>1. Methods of child study and their use: <ul style="list-style-type: none"> <li>- Interview</li> <li>- Observations</li> <li>- Checklist</li> </ul> </li> <li>2. Plan and develop activities to facilitate development in different domains</li> </ol> <p><b>PART B</b></p> <ol style="list-style-type: none"> <li>1. Design and develop media for communication in Extension <ol style="list-style-type: none"> <li>a. Chart</li> <li>b. Poster</li> <li>c. Leaflet/Folder</li> <li>d. PowerPoint Presentation</li> </ol> </li> <li>2. Application and used of the prepared media as aids in the execution of various Extension methods (Lecture/Demonstration/Group discussion/Workshop/Exhibition etc.) during community visit.</li> <li>3. Visit to the community.</li> </ol>	<p>30</p>
<p>Text Book /Reference Book</p>	<ol style="list-style-type: none"> <li>1. Bee. H. (1995). The Developing Child. Harper Collins.</li> <li>2. Berk, L. E. (2007). Development through the lifespan. Delhi: Pearson Education.</li> <li>3. Rice. F. P. (1998). Human Development: A lifespan approach. New Jersey: PrenticeHall.</li> <li>4. Santrock, J. W. (2007). A topical approach to life-span development. New Delhi: Tata McGraw- Hill.</li> <li>5. Singh, A. (Ed). 2015. Foundations of Human Development: A life span approach. New Delhi: Orient BlackSwan.</li> </ol>	

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|  | <ol style="list-style-type: none"><li>6. Barker, L. (1990). "Communication", New Jersey: Prentice Hall, Inc; 171.</li><li>7. Devito, J. (1998) Human Communication. New York: Harper &amp; Row.</li><li>8. Patri and Patri (2002); Essentials of Communication. Greenspan Publications.</li></ol> |
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<b>Semester III, Introduction to Textile (45 hrs)</b>		
<b>Unit</b>	<b>Content</b>	<b>Contact Hrs</b>
<b>Unit I: Introduction to textile fibres</b>	<ul style="list-style-type: none"> <li>- Morphology of textile fibres</li> <li>- Primary and secondary properties</li> <li>- Fibre classification</li> </ul>	8
<b>Unit II: Production, properties and usage of fibres</b>	<ul style="list-style-type: none"> <li>- Natural fibre: Cotton, Flax, Silk and Wool</li> <li>- Man-made fibers: Rayon, Polyamides, Polyester, Acrylic, and elastomeric fibres</li> </ul>	8
<b>Unit III: Production and properties of Yarns</b>	<ul style="list-style-type: none"> <li>- Yarn construction: Mechanical Spinning (Cotton system, Wool system, Worsted system) Chemical Spinning (Wet, Dry, Melt)</li> <li>- Types of yarns: Staple and Filament, Simple yarns, Complex yarns</li> <li>- Yarn Properties-Yarn Numbering, Yarn Twist</li> <li>- Textured yarns: Types and properties</li> <li>- Difference between Threads and Yarns</li> <li>- Blends: Types of blends and purpose of blending</li> </ul>	12

<b>Unit IV: Techniques of fabric construction</b>	<b>Weaving</b> - Parts of a loom - Operations and motions of the loom - Classification of weaves- construction, characteristics, usage  <b>Knitting</b> - Classification of knits - Construction and properties of warp and weft knits  <b>Non-wovens</b> - Types (spun lace, heat-bonded, pulp air-laid, wet, spun bond, melt blown, acupuncture, stitch.) - Construction - Properties and usage	13
<b>Unit V: Basics of Wet Processing</b>	Classification and uses of finishes Fundamentals of dyeing and printing	4
<b>Practical Course III</b>	1. Fibre Identification tests –Visual, burning, microscopic and chemical 2. Yarn Identification – Single, ply, cord, textured, elastic, monofilament, multifilament and spun yarn 3. Thread count 4. Dimensional stability 5. Weaves- Identification and their design interpretation on graph 6. Fabric analysis of light, medium & heavy weight fabrics (five each) - Fibre type - Yarn type - Weave - GSM - End use - Trade name 7. Tie and Dye 8. Visit to a Handloom sector.	30

**Books:**

1. Corbman, P.B., (1985) Textiles- Fiber to Fabric (6th Edition), Gregg Division/McGraw Hill Book Co., US.
2. Joseph, M.L., (1988) Essentials of Textiles (6th Edition), Holt, Rinehart and Winston Inc., Florida.
3. Vilensky G., (1983) Textile Science, CBS Publishers and Distributors, Delhi.
4. Tortora, G. Phyllis, Understanding Textiles, McMillan Co. USA.
5. Sekhri S., (2013) Textbook of Fabric Science: Fundamentals to Finishing, PHI Learning, Delhi

Hindi



**DEPARTMENT OF HINDI, GAUHATI UNIVERSITY**

**NEP-2020 FYUGP SYLLABUS**

हिन्दी विभाग, गौहाटी विश्वविद्यालय

राष्ट्रीय शिक्षा नीति-2020 चार वर्षीय स्नातक कार्यक्रम का पाठ्यक्रम

चार वर्षीय स्नातक पाठ्यक्रम

विषय : हिन्दी

छमाही : प्रथम

कोर्स-कोड : HIN-CORE-1

कोर्स का नाम : हिन्दी सम्प्रेषण

कोर्स-लेवल : 100-199

कुल अंक : 100

बाह्य परीक्षण : 80

आंतरिक परीक्षण : 20

इकाई	क्रेडिट	पाठ्य-विषय	कक्षा-संख्या	अंक (बाह्य परीक्षण+ आंतरिक परीक्षण)
1	1	सम्प्रेषण – अवधारणा, प्रकार, उपयोगिता, महत्व; भाषा एवं सम्प्रेषण; हिन्दी ध्वनियों की औच्चारणिक विशेषताएँ	15	25 (22+3)
2	1	मौखिक सम्प्रेषण – अभिवादन; अपना परिचय-प्रदान; दूसरे की परिचय-प्राप्ति; आत्मीय-जनों एवं मित्र-मंडली के साथ वार्तालाप; अपरिचित-जनों के साथ बातचीत; सामग्रियों के क्रय-विक्रय, यातायात-परिवहन, कार्यालय, बैंक-डाकघर आदि में सम्बद्ध जनों से विचार- विनिमय/वार्तालाप; साक्षात्कार का सामना कैसे करें- जैसे मौखिक सम्प्रेषण के विविध प्रसंग	15	25 (21+4)
3	1	लिखित सम्प्रेषण – अनौपचारिक/ पारिवारिक पत्र-लेखन, आवेदन-पत्र-लेखन, संपादक के नाम पर पत्र-लेखन, निबन्ध-लेखन, अनुच्छेद-लेखन, संवाद-लेखन	15	25 (22+3)
4	1	(क) पठन-श्रवण (केवल आंतरिक परीक्षण के लिए) – मातृभूमि (मैथिलीशरण गुप्त), पुष्प की अभिलाषा (माखनलाल चतुर्वेदी), झाँसी की रानी (सुभद्रा कुमारी	15	25 (15+10)

	चौहान), जनतंत्र का जन्म (रामधारी सिंह दिनकर), दो बैलों की कथा (कहानी), अशोक के फूल (निबन्ध)		
	(ख) मुहावरे, लोकोक्तियाँ, पल्लवन, संक्षेपण, अपठित गद्यांश और प्रश्नोत्तर		

**द्रष्टव्य :** आंतरिक परीक्षण के अंतर्गत इकाई 4 (क) से 10 अंक के लिए मौखिकी रहेगी जिसके तहत निर्धारित लिखित सामग्री के पठन, बातचीत, समूह-चर्चा की व्यवस्था होगी। शेष 10 अंक के लिए सत्रीय परीक्षा, गृहकार्य आदि की व्यवस्था रहेगी।

### निर्धारित एवं सन्दर्भ ग्रन्थ :

1. राष्ट्रवाणी – प्रो० वासुदेव सिंह (सम्पा०), संजय बुक सेंटर, वाराणसी।
2. कृति कथाएँ – डॉ० शुकदेव सिंह (सम्पा०), विश्वविद्यालय प्रकाशन, वाराणसी।
3. अशोक के फूल – आचार्य हजारीप्रसाद द्विवेदी, लोकभारती प्रकाशन, इलाहाबाद।
4. आधुनिक हिन्दी व्याकरण एवं रचना – डॉ० वासुदेवनन्दन प्रसाद, भारती भवन, पटना।
5. मानक व्यावहारिक हिन्दी व्याकरण तथा रचना – श्यामजी गोकुल वर्मा, आर्य बुक डिपो, नई दिल्ली।
6. सम्प्रेषण कला – अरुण चतुर्वेदी, केन्द्रीय हिन्दी संस्थान, आगरा।
7. हिन्दी भाषा सम्प्रेषण और संचार – अनिरुद्ध कुमार सुधांशु एवं महांथी प्रसाद यादव, श्री नटराज प्रकाशन, दिल्ली।
8. सम्प्रेषण कला – डॉ० बलबीर कुंदरा एवं महेन्द्र प्रताप सिंह, हंस प्रकाशन, नई दिल्ली।
9. सम्प्रेषण : चिन्तन और दक्षता – डॉ० मंजु मुकुल, शिवालिक प्रकाशन, नई दिल्ली।

- पूर्व-योग्यता : हिन्दी-सहित 10वीं कक्षा-उत्तीर्ण
- स्नातक-गुण :

**कोर्स का लक्ष्य :** शुद्ध उच्चारण, विविध संदर्भों में हिन्दी भाषा के जरिए बातचीत, भिन्न-भिन्न प्रसंगों में हिन्दी के माध्यम से लिखित अभिव्यक्ति के शिक्षण-प्रशिक्षण द्वारा विद्यार्थियों की हिन्दी-सम्प्रेषण-क्षमता में वृद्धि लाना प्रस्तुत प्रश्न-पत्र का प्रमुख लक्ष्य है।

**शिक्षण-उपलब्धि :** हिन्दी सम्प्रेषण-सम्बन्धी इस प्रारम्भिक एवं आधारभूत पाठ्यक्रम को इस रूप में प्रस्तुत किया गया है कि हिन्दी भाषा की अखिल भारतीय आवश्यकता के परिप्रेक्ष्य में सम्बद्ध विद्यार्थियों में इतनी योग्यता विकसित हो कि वे सभी अनौपचारिक एवं औपचारिक संदर्भों में हिन्दी के जरिए भाव-विचारों का समुचित प्रेषण-सम्प्रेषण (मौखिक एवं लिखित) कर सकें।

- सैद्धान्तिक क्रेडिट : 4
- व्यावहारिक क्रेडिट : 0
- आवश्यक कक्षाओं की संख्या : 60

प्रत्यक्ष कक्षाएँ : 60

अप्रत्यक्ष कक्षाएँ : 0

- पाठ्यक्रम-डिजाइनर का विवरण :

नाम : डॉ॰ रीतामणि वैश्य

संस्थान : गौहाटी विश्वविद्यालय

ईमेल : [rita1@gauhati.ac.in](mailto:rita1@gauhati.ac.in)

चार वर्षीय स्नातक पाठ्यक्रम

विषय : हिन्दी

छमाही : द्वितीय

कोर्स-कोड : HIN-CORE-2

कोर्स का नाम : हिन्दी व्याकरण

कोर्स-लेवल : 100-199

कुल अंक : 100

बाह्य परीक्षण : 80

आंतरिक परीक्षण : 20

इकाई	क्रेडिट	पाठ्य-विषय	कक्षा-संख्या	अंक (बाह्य परीक्षण+ आंतरिक परीक्षण)
1	1	हिन्दी शब्द-रचना – संधि, समास, उपसर्ग, प्रत्यय, लिंग, वचन	15	25 (20+5)
2	1	हिन्दी रूप-रचना – हिन्दी के पद-विभाग, कारकीय रूप-रचना, क्रिया-रूप-रचना	15	25 (20+5)
3	1	हिन्दी वाक्य-रचना – अर्थ एवं बनावट की दृष्टि से विविध प्रकार के वाक्यों की रचना, पदक्रम एवं अन्वय, वाक्य-परिवर्तन, वाक्य-शुद्धि	15	25 (20+5)
4	1	हिन्दी की आर्थी संरचना – एकार्थक शब्द, अनेकार्थक शब्द, विपरीतार्थक शब्द, पर्यायवाची शब्द, अनेक शब्दों के लिए एक शब्द	15	25 (20+5)

**दृष्टव्य :** आंतरिक परीक्षण के अंतर्गत 10 अंक के लिए मौखिकी रहेगी जिसके तहत आशु-भाषण एवं प्रश्नोत्तर की व्यवस्था होगी। शेष 10 अंक के लिए सत्रीय परीक्षा, गृहकार्य आदि की व्यवस्था रहेगी।

**सन्दर्भ ग्रन्थ :**

1. हिन्दी व्याकरण – पं० कामताप्रसाद गुरु, राजकमल प्रकाशन, नई दिल्ली ।
2. आधुनिक हिन्दी व्याकरण एवं रचना – डॉ० वासुदेवनन्दन प्रसाद, भारती भवन, पटना ।
3. व्याकरण प्रदीप – रामदेव एम.ए., राजकमल प्रकाशन समूह, नई दिल्ली ।
4. मानक हिन्दी का पारंपरिक व्याकरण – शुकदेव शास्त्री, साहित्यागार, जयपुर ।
5. हिन्दी व्याकरण विमर्श – तेजपाल चौधरी, वाणी प्रकाशन, नई दिल्ली ।
6. नवशती हिन्दी व्याकरण – बद्रीनाथ कपूर, राजकमल प्रकाशन समूह, नई दिल्ली ।

- पूर्व-योग्यता : हिन्दी-सहित 10वीं कक्षा-उत्तीर्ण

- स्नातक-गुण :

**कोर्स का लक्ष्य :** विद्यार्थियों को हिन्दी भाषा की शब्द-रचना, रूप-रचना, वाक्य-रचना और अर्थी-संरचना- जैसी बातों का व्यावहारिक ज्ञान प्रदान करना इस प्रश्न-पत्र का मूल उद्देश्य है ताकि वे शुद्ध और प्रभावी ढंग से हिन्दी भाषा का उपयोग कर सकें ।

**शिक्षण-उपलब्धि :** हिन्दी व्याकरण-सम्बन्धी इस प्रारम्भिक एवं आधारभूत पाठ्यक्रम को इस रूप में प्रस्तुत किया गया है कि सम्बद्ध विद्यार्थियों में हिन्दी के व्यावहारिक उपयोग के संदर्भ में उच्चारण, शब्द-प्रयोग, वाक्य-संरचना और अर्थाभिव्यक्ति की शुद्धता का सम्पूर्ण बोध विकसित हो सके ।

- सैद्धान्तिक क्रेडिट : 4
- व्यावहारिक क्रेडिट : 0
- आवश्यक कक्षाओं की संख्या : 60

प्रत्यक्ष कक्षाएँ : 60

अप्रत्यक्ष कक्षाएँ : 0

- पाठ्यक्रम-डिजाइनर का विवरण :

नाम : पूजा शर्मा

संस्थान : गौहाटी विश्वविद्यालय

ईमेल : [poojasarmahindi@gauhati.ac.in](mailto:poojasarmahindi@gauhati.ac.in)

चार वर्षीय स्नातक पाठ्यक्रम

विषय : हिन्दी

छमाही : तृतीय

कोर्स-कोड : HIN-CORE-3/HIN-MAJOR-1

कोर्स का नाम : भाषाविज्ञान, हिन्दी भाषा एवं देवनागरी लिपि

कोर्स-लेवल : 200-299

कुल अंक : 100

बाह्य परीक्षण : 80

आंतरिक परीक्षण : 20

इकाई	क्रेडिट	पाठ्य-विषय	कक्षा-संख्या	अंक (बाह्य परीक्षण+ आंतरिक परीक्षण)
1	1	भाषा : परिभाषा, विशेषताएँ, भाषा-परिवर्तन के कारण, भाषा और बोली भाषाविज्ञान : परिभाषा, अंग, साहित्य और व्याकरण के साथ भाषाविज्ञान का सम्बन्ध	15	25 (20+5)
2	1	ध्वनि विज्ञान : ध्वनि की परिभाषा, स्वरों का वर्गीकरण, स्थान और प्रयत्न के आधार पर व्यंजन ध्वनियों का वर्गीकरण, ध्वनि-परिवर्तन के कारण रूप विज्ञान : शब्द और रूप/पद, अर्थतत्त्व और सम्बन्धतत्त्व, सम्बन्धतत्त्वों के प्रकार और कार्य, रूप-परिवर्तन के कारण	15	25 (20+5)
3	1	वाक्य विज्ञान : वाक्य की परिभाषा, वाक्य-रचना में ध्यान देने योग्य बातें, वाक्य के प्रकार, वाक्य-परिवर्तन के कारण अर्थ विज्ञान : शब्द और अर्थ का सम्बन्ध, अर्थ-परिवर्तन के कारण और दिशाएँ	15	25 (20+5)
4	1	हिन्दी भाषा का उद्भव-विकास; हिन्दी की विभाषाएँ एवं बोलियाँ; अवधी, ब्रज तथा खड़ीबोली का सामान्य परिचय	15	25 (20+5)

	देवनागरी लिपि : नामकरण, विशेषताएँ एवं सुधार के प्रयास		
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### सन्दर्भ ग्रन्थ :

1. भाषाविज्ञान – डॉ० भोलानाथ तिवारी, किताब महल, इलाहाबाद ।
2. भाषाविज्ञान की भूमिका – आचार्य देवेन्द्रनाथ शर्मा, अनुपम प्रकाशन, पटना ।
3. सामान्य भाषाविज्ञान – डॉ० बाबूराम सक्सेना, हिन्दी साहित्य सम्मेलन, प्रयाग ।
4. भाषाविज्ञान एवं भाषाशास्त्र – डॉ० कपिलदेव द्विवेदी, विश्वविद्यालय प्रकाशन, वाराणसी ।
5. भाषा का समाजशास्त्र – डॉ० राजेन्द्र प्रसाद सिंह, राजकमल प्रकाशन, नयी दिल्ली ।
6. आधुनिक हिन्दी व्याकरण एवं रचना – डॉ० वासुदेवनन्दन प्रसाद, भारती भवन, पटना ।
7. हिन्दी भाषा – डॉ० भोलानाथ तिवारी, किताबमहल, इलाहाबाद ।
8. हिन्दी भाषा का इतिहास – डॉ० धीरेन्द्र वर्मा, हिन्दुस्तानी अकादमी, इलाहाबाद ।
9. हिन्दी भाषा का विकास – आचार्य देवेन्द्रनाथ शर्मा और रामदेव त्रिपाठी, राधाकृष्ण प्रकाशन, नयी दिल्ली ।
10. हिन्दी भाषा और नागरी लिपि – लक्ष्मीकान्त वर्मा, हिन्दुस्तानी अकादमी, इलाहाबाद ।

- पूर्व-योग्यता : हिन्दी-सहित 10वीं कक्षा-उत्तीर्ण

- स्नातक-गुण :

कोर्स का लक्ष्य : विद्यार्थियों को भाषाविज्ञान की मूलभूत बातों के साथ हिन्दी भाषा के उद्भव-विकास तथा देवनागरी लिपि के बारे में सम्यक् जानकारी देना प्रस्तुत प्रश्न-पत्र का प्रमुख लक्ष्य है।

शिक्षण-उपलब्धि : भाषाविज्ञान, हिन्दी भाषा एवं देवनागरी लिपि-सम्बन्धी इस प्रारम्भिक एवं आधारभूत पाठ्यक्रम को इस रूप में प्रस्तुत किया गया है कि सम्बद्ध विद्यार्थी भाषाविज्ञान-सम्बन्धी बुनियादी जानकारियों तथा हिन्दी भाषा एवं देवनागरी लिपि-सम्बन्धी बातों से अवगत होकर हिन्दी भाषा-साहित्य के गहन अध्ययन हेतु योग्यता प्राप्त कर सके ।

- सैद्धान्तिक क्रेडिट : 4
- व्यावहारिक क्रेडिट : 0
- आवश्यक कक्षाओं की संख्या : 60

प्रत्यक्ष कक्षाएँ : 60

अप्रत्यक्ष कक्षाएँ : 0

- पाठ्यक्रम-डिजाइनर का विवरण :

नाम : डॉ० अच्युत शर्मा

संस्थान : गौहाटी विश्वविद्यालय

ईमेल : [sarmaachyut291058@gmail.com](mailto:sarmaachyut291058@gmail.com)

चार वर्षीय स्नातक पाठ्यक्रम

विषय : हिन्दी

छमाही : चतुर्थ

कोर्स-कोड : HIN-MAJOR-2

कोर्स का नाम - अनुवाद : सिद्धान्त एवं व्यवहार

कोर्स-लेवल : 200-299

कुल अंक : 100

बाह्य परीक्षण : 80

आंतरिक परीक्षण : 20

इकाई	क्रेडिट	पाठ्य-विषय	कक्षा-संख्या	अंक (बाह्य परीक्षण+ आंतरिक परीक्षण)
1	1	‘अनुवाद’ शब्द की व्युत्पत्ति एवं अर्थ; अनुवाद: परिभाषा, स्वरूप, प्रक्रिया (अर्थ-बोध, विश्लेषण, अंतरण, पुनर्गठन), महत्व; अनुवाद क्या है-- शिल्प, कला या विज्ञान? अनुवादक के गुण	15	25 (20+5)
2	1	अनुवाद के प्रकार : गद्यत्व-पद्यत्व के आधार पर, साहित्यिक विधा के आधार पर, अनुवाद की प्रकृति के आधार पर (शब्दानुवाद, भावानुवाद, छायानुवाद, सारानुवाद, व्याख्यानुवाद, आदर्श अनुवाद, रूपान्तरण, आशु अनुवाद)	15	25 (20+5)
3	1	काव्यानुवाद, नाटकानुवाद, कथानुवाद : स्वरूप, विशेषताएँ और समस्याएँ; हिन्दी कविता, नाटक, उपन्यास और कहानी के अंशों का अंग्रेजी एवं असमीया में अनुवाद	15	25 (20+5)
4	1	अंग्रेजी-हिन्दी के परिप्रेक्ष्य में : वैज्ञानिक साहित्य का अनुवाद, विधि साहित्य का अनुवाद, पारिभाषिक शब्दावली का अनुवाद, लोकोक्ति-मुहावरों का अनुवाद और मशीनी अनुवाद	15	25 (20+5)

**द्रष्टव्य :** आंतरिक परीक्षण के अन्तर्गत 10 अंक के लिए व्यावहारिक अनुवाद-कार्य सम्मिलित रहेगा। शेष 10 अंक सत्रीय परीक्षा, गृहकार्य आदि के लिए होंगे।

**सन्दर्भ ग्रन्थ :**

1. अनुवाद विज्ञान – डॉ० भोलानाथ तिवारी, किताबघर प्रकाशन, नयी दिल्ली।
2. अनुवाद-सुधा (भाग-1) -- डॉ० अच्युत शर्मा (संपा.), शब्द भारती, गुवाहाटी।
3. अनुवाद-सुधा (भाग-2) -- डॉ० अच्युत शर्मा (संपा.), शब्द भारती, गुवाहाटी।
4. अनुवाद : सिद्धान्त एवं व्यवहार – डॉ० जयन्ती प्रसाद नौटियाल, राधाकृष्ण प्रकाशन, नयी दिल्ली।
5. अनुवाद-बोध – डॉ० गार्गी गुप्ता (प्रधान संपा.), भारतीय अनुवाद परिषद, नयी दिल्ली।
6. अनुवाद कला – डॉ० एन. ई. विश्वनाथ अय्यर, प्रभात प्रकाशन, दिल्ली।
7. अनुवाद विज्ञान – डॉ० नगेन्द्र (संपा.), दिल्ली विश्वविद्यालय, दिल्ली।
8. अनुवाद-शतक (खण्ड-2) – नीना गुप्ता (प्रधान संपा.), भारतीय अनुवाद परिषद, दिल्ली।

- पूर्व-योग्यता : हिन्दी-सहित 10वीं कक्षा-उत्तीर्ण
- स्नातक-गुण :

**कोर्स का लक्ष्य :** विद्यार्थियों को अनुवाद-संबंधी आधारभूत ज्ञान प्रदान करके उनकी अनुवाद-कार्य-संबंधी व्यावहारिक क्षमता को विकसित करना प्रस्तुत पाठ्यक्रम का मूल लक्ष्य है।

**शिक्षण-उपलब्धि :** अनुवाद-कला के सैद्धान्तिक एवं व्यावहारिक पक्षों से संबंधित प्रस्तुत पाठ्यक्रम को इस रूप में तैयार किया गया है जिससे कि विद्यार्थीगण अनुवाद-विषयक आवश्यक जानकारी प्राप्त करके शौकिया अथवा व्यावसायिक तौर पर अनुवाद-कार्य को अपना सकें।

- सैद्धान्तिक क्रेडिट : 4
- व्यावहारिक क्रेडिट : 0
- आवश्यक कक्षाओं की संख्या : 60

प्रत्यक्ष कक्षाएँ : 60

अप्रत्यक्ष कक्षाएँ : 0

- पाठ्यक्रम-डिजाइनर का विवरण :

नाम : डॉ० अच्युत शर्मा

संस्थान : गौहाटी विश्वविद्यालय

ईमेल : [sarmaachyut291058@gmail.com](mailto:sarmaachyut291058@gmail.com)

चार वर्षीय स्नातक पाठ्यक्रम

विषय : हिन्दी

छमाही : चतुर्थ

कोर्स-कोड : HIN-MAJOR-3

कोर्स का नाम : प्रयोजनमूलक हिन्दी एवं कार्यालयी अनुवाद

कोर्स-लेवल : 200-299

कुल अंक : 100

बाह्य परीक्षण : 80

आंतरिक परीक्षण : 20

इकाई	क्रेडिट	पाठ्य-विषय	कक्षा-संख्या	अंक (बाह्य परीक्षण+ आंतरिक परीक्षण)
1	1	प्रयोजनमूलक हिन्दी का आशय, स्वरूप एवं महत्व; हिन्दी भाषा के विविध प्रयोजनमूलक रूप : जनभाषा, राष्ट्रभाषा, राजभाषा, सम्पर्कभाषा, शिक्षण-माध्यम भाषा, सर्जनात्मक भाषा, संचार भाषा	15	25 (20+5)
2	1	हिन्दी की संवैधानिक स्थिति : अनुच्छेद 343 एवं 351 में हिन्दी भाषा-संबंधी प्रावधान, राजभाषा अधिनियम- 1963, राजभाषा अधिनियम (संशोधित)- 1967, राजभाषा नियम- 1976	15	25 (20+5)
3	1	कार्यालयी पत्राचार के विविध रूप एवं प्रक्रियाएँ; हिन्दी-अंग्रेजी में पारस्परिक अनुवाद : सरकारी पत्र, अर्धसरकारी पत्र, परिपत्र, कार्यालयी आदेश, ज्ञापन, अनुस्मारक, अधिसूचना, प्रेस-विज्ञप्ति, विज्ञापन	15	25 (20+5)
4	1	कार्यालयी प्रयोग के संदर्भ में विभागीय नामों, पदनामों, वाक्यांशों/टिप्पणियों के अंग्रेजी-हिन्दी प्रारूप; कार्यालयी प्रयोजनों में विभिन्न यांत्रिक उपकरणों का अनुप्रयोग : कंप्यूटर, लेपटॉप, टेबलेट, वीडियो कान्फ्रेंसिंग	15	25 (20+5)

**द्रष्टव्य :** आंतरिक परीक्षण के अन्तर्गत 10 अंक के लिए व्यावहारिक अनुवाद-कार्य सम्मिलित रहेगा। शेष 10 अंक सत्रीय परीक्षा, गृहकार्य आदि के लिए होंगे।

**सन्दर्भ ग्रन्थ :**

1. प्रयोजनमूलक हिन्दी – डॉ० विनोद गोदरे, वाणी प्रकाशन, नयी दिल्ली।
2. प्रयोजनिक हिन्दी – डॉ० बालेन्दु शेखर तिवारी, अनुपम प्रकाशन, पटना।
3. राजभाषा हिन्दी – डॉ० भोलानाथ तिवारी, प्रभात प्रकाशन, दिल्ली।
4. राजभाषा हिन्दी : विकास के विविध आयाम – डॉ० मलिक मोहम्मद, प्रवीण प्रकाशन, नयी दिल्ली।
5. राजभाषा प्रबंधन – देशपाल सिंह राठौर, रचना पब्लिकेशन्स, दिल्ली।
6. प्रामाणिक आलेखन और टिप्पण – प्रो० विराज, राजपाल एण्ड सन्स, दिल्ली।
7. व्यावहारिक आलेखन और टिप्पण – डॉ० अमूल्य चन्द्र बर्मन, असम हिन्दी प्रकाशन, गुवाहाटी।
8. कार्यालय सहायिका – हरिबाबू कंसल, केन्द्रीय सचिवालय हिन्दी परिषद, दिल्ली।
9. कार्यालय प्रवीणता – हरिबाबू कंसल, सुधांशु बंधु, नयी दिल्ली।

- पूर्व-योग्यता : हिन्दी-सहित 10वीं कक्षा-उत्तीर्ण
- स्नातक -गुण :

**कोर्स का लक्ष्य :** विद्यार्थियों को हिन्दी की संवैधानिक स्थिति-सहित प्रयोजनमूलक हिन्दी और कार्यालयी अनुवाद का आधारभूत ज्ञान प्राप्त कराके उनकी कार्यालयी काम-काज और अनुवाद-कार्य-संबंधी व्यावहारिक क्षमता को विकसित करना प्रस्तुत पाठ्यक्रम का मूल लक्ष्य है।

**शिक्षण-उपलब्धि :** हिन्दी के प्रयोजनमूलक स्वरूप एवं कार्यालयी दस्तावेजों के व्यावहारिक अनुवाद से सम्बद्ध प्रस्तुत पाठ्यक्रम को इस रूप में तैयार किया गया है, ताकि विद्यार्थीगण प्रयोजनमूलक हिन्दी तथा कार्यालयी अनुवाद-विषयक आवश्यक जानकारियाँ प्राप्त करके व्यावसायिक अथवा आजीविका के तौर पर कार्यालयी काम-काज एवं अनुवाद-कार्य को अपना सकें।

- सैद्धान्तिक क्रेडिट : 4
- व्यावहारिक क्रेडिट : 0
- आवश्यक कक्षाओं की संख्या : 60

प्रत्यक्ष कक्षाएँ : 60

अप्रत्यक्ष कक्षाएँ : 0

- पाठ्यक्रम-डिजाइनर का विवरण :

नाम : प्रो० दिलीप कुमार मेधि

संस्थान : गौहाटी विश्वविद्यालय

ईमेल : [dkmedhi1@gauhati.ac.in](mailto:dkmedhi1@gauhati.ac.in)

चार वर्षीय स्नातक पाठ्यक्रम

विषय : हिन्दी

छमाही : चतुर्थ

कोर्स-कोड : HIN-MAJOR-4

कोर्स का नाम : हिन्दी पत्रकारिता के विविध आयाम

कोर्स-लेवल : 200-299

कुल अंक : 100

बाह्य परीक्षण : 80

आंतरिक परीक्षण : 20

इकाई	क्रेडिट	पाठ्य-विषय	कक्षा-संख्या	अंक (बाह्य परीक्षण+ आंतरिक परीक्षण)
1	1	पत्रकारिता : अवधारणा, प्रमुख प्रकार, महत्व; पत्रकारिता के आयाम : समाचार के स्रोत, समाचार-संकलन की विधियाँ, संवाददाता की कार्य-पद्धति एवं समाचार/रिपोर्ट-लेखन, स्तम्भ-व्यवस्था, शीर्षक-निर्माण, सामग्री-विभाजन, विशेषांक की तैयारी, स्तम्भ-लेखन, फ्रीचर-लेखन; सम्पादन-कला; पत्रकारिता की भाषा-शैली	15	25 (20+5)
2	1	साहित्यिक पत्रकारिता की अवधारणा एवं महत्व; भारतेन्दुयुगीन, द्विवेदीयुगीन एवं छायावादयुगीन साहित्यिक पत्रकारिता : परिचय, प्रवृत्तियाँ और महत्व	15	25 (20+5)
3	1	छायावादोत्तर और समकालीन साहित्यिक पत्रकारिता : परिचय, प्रवृत्तियाँ और महत्व  हिन्दी के प्रसिद्ध पत्रकार : भारतेन्दु हरिश्चन्द्र, महावीर प्रसाद द्विवेदी, गणेश शंकर विद्यार्थी, बनारसीदास चतुर्वेदी  हिन्दी की प्रसिद्ध पत्र-पत्रिकाएँ : उदन्त मार्तंड, सरस्वती, हंस, धर्मयुग, जनसत्ता और दैनिक पूर्वोदय	15	25 (20+5)

4	1	भारतीय संविधान-प्रदत्त सूचना का अधिकार, प्रेस की स्वतन्त्रता की अवधारणा, प्रेस-संबंधी कानून और आचार-संहिता, हिन्दी का यांत्रिक प्रयोग : एम.एस.वर्ड, टंकण, ईमेल, पॉवर पॉइंट प्रेजेंटेशन	15	25 (20+5)
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### सन्दर्भ ग्रन्थ :

1. सिर्फ पत्रकारिता – अजय कुमार सिंह, लोकभारती प्रकाशन, इलाहाबाद ।
2. हिन्दी पत्रकारिता – कृष्ण बिहारी मिश्र, लोकभारती प्रकाशन, इलाहाबाद ।
3. पत्रकारिता : परिवेश और प्रवृत्तियाँ – पृथ्वीनाथ पाण्डेय, लोकभारती प्रकाशन, इलाहाबाद ।
4. पत्रकारिता के नए आयाम – एस.के. दुबे, लोकभारती प्रकाशन, इलाहाबाद ।
5. हिन्दी पत्रकारिता : संवाद और विमर्श – कैलाशनाथ पाण्डेय, लोकभारती प्रकाशन, इलाहाबाद ।
6. हिन्दी पत्रकारिता का प्रतिनिधि संकलन – तरुशिखा सुरजन, लोकभारती प्रकाशन, इलाहाबाद ।
7. पत्रकारिता और पत्रकारिता – अरुण जैन, हिन्दी बुक सेंटर, आसफ अली रोड, नयी दिल्ली ।
8. हिन्दी पत्रकारिता : विविध आयाम – वेद प्रताप वैदिक, नेशनल पब्लिशिंग हाउस, नयी दिल्ली ।
9. साहित्यिक पत्रकारिता – राममोहन पाठक, ज्ञानमंदन, वाराणसी ।
10. समकालीन पत्रकारिता : मूल्यांकन और मुद्दे -- राजकिशोर, वाणी प्रकाशन, नयी दिल्ली ।
11. बृहत हिन्दी पत्रकारिता कोश – सूर्यप्रसाद दीक्षित, वाणी प्रकाशन, नयी दिल्ली ।
12. सम्पादन कला -- पी. के. नारायण, मध्य प्रदेश हिन्दी ग्रंथ अकादमी, भोपाल ।
13. जनसंचार के सामाजिक संदर्भ -- जबरीमल पारख, हिन्दी बुक सेंटर, नयी दिल्ली ।
14. हिन्दी साहित्य का इतिहास -- डॉ॰ नगेन्द्र (संपा.), नेशनल पब्लिशिंग हाउस, नयी दिल्ली ।

- पूर्व-योग्यता : हिन्दी-सहित 10वीं कक्षा-उत्तीर्ण

- स्नातक-गुण :

कोर्स का लक्ष्य : विद्यार्थियों को साहित्यिक पत्रकारिता के स्वरूप तथा भारतेन्दु-युग से अब तक अनवरत् रूप से प्रवाहित हिन्दी की साहित्यिक पत्रकारिता के साथ इलेक्ट्रानिक और प्रिंट मीडिया के विविध पहलुओं से भली-भाँति परिचित कराना प्रस्तुत पाठ्यक्रम का मूल लक्ष्य है ।

शिक्षण-उपलब्धि : हिन्दी पत्रकारिता-संबंधी इस पाठ्यक्रम को इस रूप में प्रस्तुत किया गया है कि हिन्दी पत्रकारिता के परिप्रेक्ष्य में सम्बद्ध विद्यार्थियों में इतनी योग्यता विकसित हो कि वे पत्रकारिता के विविध आयामों पर सम्यक् ज्ञान प्राप्त करके व्यावसायिक अथवा आजीविका के तौर पर उसका उपयोग कर सकें ।

- सैद्धान्तिक क्रेडिट : 4
- व्यावहारिक क्रेडिट : 0

- आवश्यक कक्षाओं की संख्या : 60  
प्रत्यक्ष कक्षाएँ : 60  
अप्रत्यक्ष कक्षाएँ : 0
- पाठ्यक्रम-डिजाइनर का विवरण :  
नाम : डॉ० रीतामणि वैश्य  
संस्थान : गौहाटी विश्वविद्यालय  
ईमेल : [rita1@gauhati.ac.in](mailto:rita1@gauhati.ac.in)

चार वर्षीय स्नातक पाठ्यक्रम

विषय : हिन्दी

छमाही : चतुर्थ

कोर्स-कोड : HIN-MAJOR-5

कोर्स का नाम : हिन्दी साहित्य का इतिहास (अनिवार्य)

कोर्स-लेवल : 200-299

कुल अंक : 100

बाह्य परीक्षण : 80

आंतरिक परीक्षण : 20

इकाई	क्रेडिट	पाठ्य-विषय	कक्षा-संख्या	अंक (बाह्य परीक्षण+ आंतरिक परीक्षण)
1	1	आदिकाल – सीमांकन, नामकरण, परिस्थितियाँ, सिद्ध साहित्य, नाथ साहित्य, जैन साहित्य, रासो साहित्य	15	25 (20+5)
2	1	भक्तिकाल – सीमांकन, नामकरण, परिस्थितियाँ, सन्तकाव्य, सूफी काव्य, रामकाव्य, कृष्णकाव्य	15	25 (20+5)
3	1	रीतिकाल -- सीमांकन, नामकरण, परिस्थितियाँ, रीतिबद्ध, रीतिसिद्ध, रीतिमुक्त काव्यधारा	15	25 (20+5)
4	1	आधुनिक काल -- सीमांकन, नामकरण, परिस्थितियाँ, आधुनिक काव्यधारा का इतिहास और खड़ीबोली गद्य का उद्भव-विकास	15	25 (20+5)

सन्दर्भ ग्रन्थ :

1. हिन्दी साहित्य का इतिहास – आचार्य रामचन्द्र शुक्ल, नागरी प्रचारिणी सभा, वाराणसी ।
2. हिन्दी साहित्य का आदिकाल – आचार्य हजारी प्रसाद द्विवेदी, बिहार राष्ट्रभाषा परिषद, पटना ।
3. हिन्दी साहित्य की भूमिका – आचार्य हजारी प्रसाद द्विवेदी, राजकमल प्रकाशन, दिल्ली ।
4. हिन्दी साहित्य का इतिहास -- डॉ॰ नगेन्द्र (संपा.), नेशनल पब्लिशिंग हाउस, नयी दिल्ली ।
5. हिन्दी साहित्य का दूसरा इतिहास – डॉ॰ बच्चन सिंह, राधाकृष्ण प्रकाशन, नयी दिल्ली ।

6. रीतिकाव्य की भूमिका – डॉ॰ नगेन्द्र, नेशनल पब्लिशिंग हाउस, नयी दिल्ली ।
7. रीतिकाल : तथ्य और चिन्तन – डॉ॰ सरोजिनी पाण्डेय, विकास प्रकाशन, जवाहर नगर, कानपुर ।
8. हिन्दी साहित्य का वैज्ञानिक इतिहास (भाग 1 और 2) – डॉ॰ गणपतिचन्द्र गुप्त, लोकभारती प्रकाशन, इलाहाबाद।
9. रीतिकाव्य – नन्दकिशोर नवल, राजकमल प्रकाशन, नयी दिल्ली ।
10. हिन्दी साहित्य का इतिहास – आचार्य रामचन्द्र शुक्ल, नागरी प्रचारिणी सभा, वाराणसी ।
11. हिन्दी साहित्य का वैज्ञानिक इतिहास (भाग 1 और 2) – डॉ॰ गणपतिचन्द्र गुप्त, लोकभारती प्रकाशन, इलाहाबाद।
12. हिन्दी साहित्य का इतिहास -- डॉ॰ नगेन्द्र (संपा.), नेशनल पब्लिशिंग हाउस, नयी दिल्ली ।
13. हिन्दी साहित्य का दूसरा इतिहास – डॉ॰ बच्चन सिंह, राधाकृष्ण प्रकाशन, नयी दिल्ली ।
14. हिन्दी साहित्य का आधुनिक इतिहास – डॉ॰ तारकनाथ बाली, प्रभात प्रकाशन, नयी दिल्ली ।

- पूर्व-योग्यता : हिन्दी-सहित 10वीं कक्षा-उत्तीर्ण
- स्नातक-गुण :

**कोर्स का लक्ष्य :** विद्यार्थियों को आदिकालीन, भक्तिकालीन, रीतिकालीन एवं आधुनिककालीन हिन्दी साहित्य के इतिहास तथा खड़ीबोली गद्य के उद्भव एवं विकास की सम्यक् जानकारी देना प्रस्तुत पाठ्यक्रम का प्रमुख लक्ष्य है ।

**शिक्षण-उपलब्धि :** हिन्दी साहित्य के इतिहास से संबंधित प्रस्तुत पाठ्यक्रम को इस रूप में तैयार किया गया है कि हिन्दी साहित्य के इतिहास के आदिकाल, भक्तिकाल, रीतिकाल एवं आधुनिककाल के सीमांकन, नामकरण, विविध परिस्थितियों और साहित्यिक धाराओं (काव्यधाराओं) के साथ खड़ीबोली गद्य के उद्भव और विकास-संबंधी आवश्यक ज्ञान सम्बद्ध विद्यार्थियों को प्राप्त हो ।

- सैद्धान्तिक क्रेडिट : 4
- व्यावहारिक क्रेडिट : 0
- आवश्यक कक्षाओं की संख्या : 60
- प्रत्यक्ष कक्षाएँ : 60
- अप्रत्यक्ष कक्षाएँ : 0
- पाठ्यक्रम-डिजाइनर का विवरण :  
नाम : डॉ॰ रीतामणि वैश्य  
संस्थान : गौहाटी विश्वविद्यालय  
ईमेल : [rita1@gauhati.ac.in](mailto:rita1@gauhati.ac.in)

चार वर्षीय स्नातक पाठ्यक्रम

विषय : हिन्दी

छमाही : पंचम

कोर्स-कोड : HIN-MAJOR-6

कोर्स का नाम : आदिकालीन एवं मध्यकालीन हिन्दी कविता

कोर्स-लेवल : 300-399

कुल अंक : 100

बाह्य परीक्षण : 80

आंतरिक परीक्षण : 20

इकाई	क्रेडिट	पाठ्य-विषय	कक्षा-संख्या	अंक (बाह्य परीक्षण+ आंतरिक परीक्षण)
1	1	पाठ : विद्यापति (पद 1-18), कबीर (साखी 1-15), (पद 1-4), जायसी (मानसरोदक खण्ड)	15	25 (20+5)
2	1	पाठ : सूरदास (विनय, बाल-वर्णन), तुलसीदास (पुष्पवाटिका प्रसंग)	15	25 (20+5)
3	1	पाठ : बिहारी (दोहा 1-15), घनानन्द (पद 2, 3, 4, 5, 6) [रीतिकाव्य-संग्रह से]	15	25 (20+5)
4	1	चंदबरदाई, मीराँबाई, रसखान, भूषण का साहित्यिक परिचय एवं काव्यगत विशेषताएँ	15	25 (20+5)

निर्धारित पाठ्य-पुस्तकें :

1. विद्यापति -- डॉ॰ आनन्द प्रकाश दीक्षित (संपा.), साहित्य प्रकाशन मन्दिर, ग्वालियर ।
2. मध्ययुगीन काव्य -- डॉ॰ बृजनारायण सिंह (संपा.), नेशनल पब्लिशिंग हाउस, नयी दिल्ली ।
3. रीतिकाव्य-संग्रह -- डॉ॰ विजयपाल सिंह (संपा.), लोकभारती प्रकाशन, इलाहाबाद ।

सन्दर्भ ग्रन्थ :

1. विद्यापति -- शिवप्रसाद सिंह, लोकभारती प्रकाशन, इलाहाबाद ।

2. विद्यापति काव्य का सांस्कृतिक अध्ययन – डॉ॰ अमूल्य चन्द्र बर्मन, असम हिन्दी प्रकाशन, गुवाहाटी ।
3. कबीर-मीमांसा – डॉ॰ रामचन्द्र तिवारी, लोकभारती प्रकाशन, इलाहाबाद ।
4. जायसी : एक नयी दृष्टि – डॉ॰ रघुवंश, लोकभारती प्रकाशन, इलाहाबाद ।
5. कबीर – आचार्य हजारी प्रसाद द्विवेदी, राजकमल प्रकाशन, इलाहाबाद ।
6. सूर और उनका साहित्य – डॉ॰ हरवंशलाल शर्मा, भारत प्रकाशन मन्दिर, अलीगढ़ ।
7. तुलसी साहित्य : विवेचन और मूल्यांकन – डॉ॰ देवेन्द्रनाथ शर्मा, नेशनल पब्लिशिंग हाउस, नयी दिल्ली ।
8. गोस्वामी तुलसीदास – आचार्य रामचन्द्र शुक्ल, प्रकाशन संस्थान, नयी दिल्ली ।
9. बिहारी का नया मूल्यांकन – डॉ॰ बच्चन सिंह, लोकभारती प्रकाशन, इलाहाबाद ।
10. बिहारी का काव्य-सौष्ठव – डॉ॰ कल्पना पटेल, विद्या प्रकाशन, कानपुर ।
11. घनानन्द का साहित्यिक अवदान – डॉ॰ हनुमंत रणखांब, विद्या प्रकाशन, कानपुर ।
12. हिन्दी साहित्य का इतिहास – आचार्य रामचन्द्र शुक्ल, नागरी प्रचारिणी सभा, वाराणसी ।
13. हिन्दी साहित्य का आदिकाल – आचार्य हजारी प्रसाद द्विवेदी, बिहार राष्ट्रभाषा परिषद, पटना ।
14. हिन्दी साहित्य की भूमिका – आचार्य हजारी प्रसाद द्विवेदी, राजकमल प्रकाशन, दिल्ली ।
15. हिन्दी साहित्य का इतिहास -- डॉ॰ नगेन्द्र (संपा.), नेशनल पब्लिशिंग हाउस, नयी दिल्ली ।

- पूर्व-योग्यता : हिन्दी-सहित 10वीं कक्षा-उत्तीर्ण
- स्नातक-गुण :

**कोर्स का लक्ष्य :** विद्यार्थियों को आदिकालीन एवं मध्यकालीन हिन्दी कविता की अमर विभूतियों का परिचय एवं काव्यरस प्रदान करना-- साथ ही उन्हें डिंगल, मैथिली, सधुक्कड़ी, अवधी, ब्रजी एवं राजस्थानी हिन्दी से परिचित कराना प्रस्तुत पाठ्यक्रम का प्रमुख लक्ष्य है ।

**शिक्षण-उपलब्धि :** आदिकालीन एवं मध्यकालीन हिन्दी कविता से सम्बद्ध प्रस्तुत पाठ्यक्रम को इस रूप में तैयार किया गया है कि विद्यार्थियों को आदिकालीन एवं मध्यकालीन (भक्तिकालीन एवं रीतिकालीन) हिन्दी काव्यधाराओं के प्रमुख रचयिताओं के साहित्यिक परिचय एवं काव्य-रस के साथ-साथ हिन्दी भाषा के विविध रूपों, जैसे- डिंगल, मैथिली, सधुक्कड़ी, अवधी, ब्रजी एवं राजस्थानी की भी जानकारी प्राप्त हो ।

- सैद्धान्तिक क्रेडिट : 4
- व्यावहारिक क्रेडिट : 0
- आवश्यक कक्षाओं की संख्या : 60
- प्रत्यक्ष कक्षाएँ : 60
- अप्रत्यक्ष कक्षाएँ : 0
- पाठ्यक्रम-डिजाइनर का विवरण :  
नाम : डॉ॰ अच्युत शर्मा

संस्थान : गौहाटी विश्वविद्यालय

ईमेल : [sarmaachyut291058@gmail.com](mailto:sarmaachyut291058@gmail.com)

चार वर्षीय स्नातक पाठ्यक्रम

विषय : हिन्दी

छमाही : पंचम

कोर्स-कोड : HIN-MAJOR-7

कोर्स का नाम : आधुनिक हिन्दी कविता (छायावाद तक)

कोर्स-लेवल : 300-399

कुल अंक : 100

बाह्य परीक्षण : 80

आंतरिक परीक्षण : 20

इकाई	क्रेडिट	पाठ्य-विषय	कक्षा-संख्या	अंक (बाह्य परीक्षण+ आंतरिक परीक्षण)
1	1	निर्धारित पाठ : भारतेन्दु (निज भाषा उन्नति, आत्म प्रबोधन), मैथिलीशरण गुप्त {(यशोधरा)-आधुनिक काव्य-संग्रह (संपा० डॉ० रामवीर सिंह में संकलित)}	15	25 (20+5)
2	1	निर्धारित पाठ : मैथिलीशरण गुप्त (मातृभूमि), निराला {(सरोज-स्मृति)- आधुनिक काव्यधारा (संपा० डॉ० विजयपाल सिंह में संकलित)}, पन्त {(परिवर्तन)- आधुनिक काव्यधारा (संपा० डॉ० विजयपाल सिंह में संकलित)}, (नौका विहार)	15	25 (20+5)
3	1	निर्धारित पाठ : महादेवी वर्मा (बीन भी हूँ मैं तुम्हारी रागिनी भी हूँ, मन्दिर का दीप), प्रसाद (चिन्ता सर्ग--कामायनी)	15	25 (20+5)
4	1	अयोध्यासिंह उपाध्याय 'हरिऔध', सुभद्रा कुमारी चौहान, हरिवंशराय 'बच्चन', बालकृष्ण शर्मा 'नवीन' का साहित्यिक परिचय एवं काव्यगत विशेषताएँ	15	25 (20+5)

**निर्धारित पाठ्य-पुस्तक :**

1. हिन्दी काव्य सुधा, गौहाटी विश्वविद्यालय प्रकाशन ।
2. आधुनिक काव्यधारा -- डॉ० विजयपाल सिंह (संपा.), अनुराग प्रकाशन, वाराणसी ।
3. राष्ट्रवाणी -- वासुदेव सिंह (संपा.), संजय बुक सेंटर, वाराणसी (उत्तर प्रदेश) ।
4. आधुनिक काव्य-संग्रह -- रामवीर सिंह (संपा.), केन्द्रीय हिन्दी संस्थान, आगरा ।

**सन्दर्भ ग्रन्थ :**

1. आधुनिक हिन्दी कविता – डॉ० विश्वनाथ प्रसाद तिवारी, राजकमल प्रकाशन, नयी दिल्ली ।
2. भारतेन्दु हरिश्चन्द्र और हिन्दी नवजागरण की समस्याएँ – डॉ० रामविलास शर्मा, राजकमल प्रकाशन, नयी दिल्ली।
3. भारतेन्दु: एक नयी दृष्टि – लहरी राम मीणा, स्वराज प्रकाशन, नयी दिल्ली ।
4. मैथिलीशरण गुप्त के काव्य की अंतर्कथाओं के स्रोत -- शशि अग्रवाल, हिन्दी साहित्य सम्मेलन, प्रयाग ।
5. निराला की साहित्य-साधना – डॉ० रामविलास शर्मा, राजकमल प्रकाशन, नयी दिल्ली ।
6. कवि सुमित्रानन्दन पन्त – आचार्य नन्ददुलारे वाजपेयी, प्रकाशन संस्थान, दिल्ली ।
7. महादेवी – डॉ० परमानन्द श्रीवास्तव, लोकभारती प्रकाशन, इलाहाबाद ।
8. कामायनी: एक पुनर्विचार – गजानन माधव 'मुक्तिबोध', राजकमल प्रकाशन, नयी दिल्ली ।
9. छायावाद की परिक्रमा -- श्याम किशोर मिश्र, लोकभारती प्रकाशन, इलाहाबाद ।
10. प्रसाद, पन्त और मैथिलीशरण – रामधारी सिंह 'दिनकर', लोकभारती प्रकाशन, इलाहाबाद ।
11. जयशंकर प्रसाद – आचार्य नन्ददुलारे वाजपेयी, लोकभारती प्रकाशन, इलाहाबाद ।
12. हिन्दी साहित्य की भूमिका – आचार्य हजारी प्रसाद द्विवेदी, राजकमल प्रकाशन, दिल्ली ।
13. हिन्दी साहित्य का इतिहास -- डॉ० नगेन्द्र (संपा.), नेशनल पब्लिशिंग हाउस, नयी दिल्ली ।
14. हिन्दी साहित्य का दूसरा इतिहास – डॉ० बच्चन सिंह, राधाकृष्ण प्रकाशन, नयी दिल्ली ।

- पूर्व-योग्यता : हिन्दी-सहित 10वीं कक्षा-उत्तीर्ण
- स्नातक-गुण :

**कोर्स का लक्ष्य :** विद्यार्थियों को खड़ीबोली हिन्दी में रचित भारतेन्दुयुगीन, द्विवेदीयुगीन और छायावादयुगीन प्रमुख कवियों के साहित्यिक परिचय के साथ उनकी कविताओं का रस-प्रदान करते हुए उन्हें आधुनिकबोध तथा आधुनिक काव्यशिल्प से परिचित कराना प्रस्तुत पाठ्यक्रम का प्रमुख लक्ष्य है ।

**शिक्षण-उपलब्धि :** आधुनिक हिन्दी कविता से सम्बद्ध प्रस्तुत पाठ्यक्रम को इस रूप में तैयार किया गया है, जिससे कि विद्यार्थियों को भारतेन्दु-युग से छायावाद-युग तक की हिन्दी काव्यधारा की प्रमुख विभूतियों के साहित्यिक परिचय एवं काव्यास्वाद के साथ-साथ कविता के माध्यम से प्रस्फुटित खड़ीबोली हिन्दी के स्वरूप का सम्यक् ज्ञान प्राप्त हो सके ।

- सैद्धान्तिक क्रेडिट : 4
- व्यावहारिक क्रेडिट : 0
- आवश्यक कक्षाओं की संख्या : 60  
प्रत्यक्ष कक्षाएँ : 60  
अप्रत्यक्ष कक्षाएँ : 0
- पाठ्यक्रम-डिजाइनर का विवरण :  
नाम : प्रो० दिलीप कुमार मेधि  
संस्थान : गौहाटी विश्वविद्यालय  
ईमेल : [dkmedhi1@gauhati.ac.in](mailto:dkmedhi1@gauhati.ac.in)

चार वर्षीय स्नातक पाठ्यक्रम

विषय : हिन्दी

छमाही : पंचम

कोर्स-कोड : HIN-MAJOR-8

कोर्स का नाम : छायावादोत्तर हिन्दी कविता

कोर्स-लेवल : 300-399

कुल अंक : 100

बाह्य परीक्षण : 80

आंतरिक परीक्षण : 20

इकाई	क्रेडिट	पाठ्य-विषय	कक्षा-संख्या	अंक (बाह्य परीक्षण+ आंतरिक परीक्षण)
1	1	पाठ : दिनकर (हिमालय), केदारनाथ अग्रवाल (चन्द्र गहना से लौटती बेर, मांझी न बजाओ बंशी मेरा मन डोलता), नागार्जुन (ये दंतुरित मुस्कान, अकाल और उसके बाद)	15	25 (20+5)
2	1	पाठ : माखनलाल चतुर्वेदी (कैदी और कोकिला, पुष्प की अभिलाषा), भवानीप्रसाद मिश्र (गीत फरोश, बूँद टपकी एक नभ से), अज्ञेय (कलगी बाजरे की)	15	25 (20+5)
3	1	पाठ : रघुवीर सहाय (नेता क्षमा करें, हँसो हँसो जल्दी हँसो), सर्वेश्वरदयाल सक्सेना (दुःख, भूख), गिरिजा कुमार माथुर (आज हैं केसर रंग रंगे वन, छाया मत छूना मन)	15	25 (20+5)
4	1	गजानन माधव 'मुक्तिबोध', शमशेर बहादुर सिंह, सुदामा पाण्डेय 'धूमिल', धर्मवीर भारती का साहित्यिक परिचय एवं काव्यगत विशेषताएँ	15	25 (20+5)

**निर्धारित पाठ्य-पुस्तक :**

1. छायावादोत्तर काव्य-संग्रह – रामनारायण शुक्ल और डॉ० श्रीनिवास पाण्डेय (संपा.), संजय बुक सेंटर, वाराणसी।
2. आधुनिक काव्यधारा – डॉ० विजयपाल सिंह (संपा.), अनुराग प्रकाशन, वाराणसी।

**सन्दर्भ ग्रन्थ :**

1. आधुनिक कविता यात्रा – डॉ० रामस्वरूप चतुर्वेदी, लोकभारती प्रकाशन, इलाहाबाद।
2. कवि अज्ञेय – नन्दकिशोर नवल, राजकमल प्रकाशन, नयी दिल्ली।
3. कवि केदारनाथ अग्रवाल – डॉ० धी. के. रामचन्द्रन, विद्या प्रकाशन, कानपुर।
4. गिरिजाकुमार माथुर के काव्य का शिल्प-विधान – डॉ० शुभा वाजपेयी, विद्या प्रकाशन, कानपुर।
5. समकालीन हिन्दी कविता – ए. अरविन्दाक्षण, राधाकृष्ण प्रकाशन, नयी दिल्ली।
6. नागार्जुन और उनकी कविता – नन्दकिशोर नवल, राजकमल प्रकाशन, नयी दिल्ली।
7. नागार्जुन के काव्य में यथार्थ – डॉ० शैलेश पाण्डेय, विद्या प्रकाशन, कानपुर।
8. सर्वेश्वर : सौन्दर्य और प्रेम – डॉ० रामशंकर त्रिपाठी, विनय प्रकाशन, कानपुर।
9. रघुवीर सहाय की कविता : चिन्तन एवं शिल्प – डॉ० उषा मिश्र, विनय प्रकाशन, कानपुर।
10. माखनलाल चतुर्वेदी : काव्य एवं दर्शन – डॉ० दिनेश चन्द्र वर्मा, विद्या प्रकाशन, कानपुर।
11. दिनकर : अर्धनारीश्वर कवि – नन्दकिशोर नवल, राजकमल प्रकाशन, नयी दिल्ली।
12. भवानीप्रसाद मिश्र की कविता : रचना-दृष्टि, संवेदना और शिल्प – डॉ० अश्विनी कुमार शुक्ल, विद्या प्रकाशन, कानपुर।

- पूर्व-योग्यता : हिन्दी-सहित 10वीं कक्षा-उत्तीर्ण
- स्नातक-गुण :

**कोर्स का लक्ष्य :** विद्यार्थियों को हिन्दी की प्रगतिवादी, राष्ट्रीय-सांस्कृतिक, प्रयोगवादी, नयी कविता और साठोत्तरी कविता के प्रमुख कवियों का साहित्यिक परिचय, उनकी काव्य-संवेदना एवं शिल्पगत विशेषताओं की सम्यक् जानकारी देना प्रस्तुत पाठ्यक्रम का प्रमुख लक्ष्य है।

**शिक्षण-उपलब्धि :** छायावादोत्तर हिन्दी कविता से सम्बद्ध प्रस्तुत पाठ्यक्रम को इस रूप में तैयार किया गया है, जिससे कि विद्यार्थीगण छायावाद-युग के बाद की द्रुत विकसनशील हिन्दी काव्यधारा की प्रमुख विभूतियों के साहित्यिक परिचय और काव्य-सौन्दर्य के साथ-साथ कविताओं के माध्यम से उभरे अद्यतन युग-बोध का साक्षात्कार कर सकें।

- सैद्धान्तिक क्रेडिट : 4
- व्यावहारिक क्रेडिट : 0
- आवश्यक कक्षाओं की संख्या : 60
- प्रत्यक्ष कक्षाएँ : 60

अप्रत्यक्ष कक्षाएँ : 0

- पाठ्यक्रम-डिजाइनर का विवरण :

नाम : डॉ० रीतामणि वैश्य

संस्थान : गौहाटी विश्वविद्यालय

ईमेल : [rita1@gauhati.ac.in](mailto:rita1@gauhati.ac.in)

चार वर्षीय स्नातक पाठ्यक्रम

विषय : हिन्दी

छमाही : पंचम

कोर्स-कोड : HIN-MAJOR-9

कोर्स का नाम : भारतीय काव्यशास्त्र (अनिवार्य)

कोर्स-लेवल : 300-399

कुल अंक : 100

बाह्य परीक्षण : 80

आंतरिक परीक्षण : 20

इकाई	क्रेडिट	पाठ्य-विषय	कक्षा-संख्या	अंक (बाह्य परीक्षण+ आंतरिक परीक्षण)
1	1	रस सिद्धान्त – रस की अवधारणा (परिभाषा, स्वरूप), रस-निष्पत्ति और साधारणीकरण	15	25 (20+5)
2	1	अलंकार सिद्धान्त – अलंकार की अवधारणा (परिभाषा, स्वरूप), प्रमुख अलंकार (अनुप्रास, उत्प्रेक्षा, उपमा, रूपक, यमक, अतिशयोक्ति, विरोधाभास, श्लेष)	15	25 (20+5)
3	1	काव्य-लक्षण, काव्य-हेतु एवं काव्य-प्रयोजन ध्वनि सिद्धान्त – ध्वनि की अवधारणा (परिभाषा, स्वरूप), ध्वनि के भेद (ध्वनि काव्य, गुणीभूतव्यंग्य काव्य और चित्रकाव्य का सामान्य परिचय)	15	25 (20+5)
4	1	रीति सिद्धान्त – रीति की अवधारणा (परिभाषा, स्वरूप), रीति एवं गुण, रीति का वर्गीकरण वक्रोक्ति सिद्धान्त- वक्रोक्ति की अवधारणा (परिभाषा, स्वरूप), वक्रोक्ति का वर्गीकरण औचित्य सिद्धान्त – औचित्य की अवधारणा (परिभाषा, स्वरूप)	15	25 (20+5)

**सन्दर्भ ग्रन्थ :**

1. भारतीय काव्यशास्त्र – बलदेव उपाध्याय, चौखंभा प्रकाशन, वाराणसी ।
2. भारतीय काव्यशास्त्र – डॉ० भगीरथ मिश्र, विश्वविद्यालय प्रकाशन, वाराणसी ।
3. भारतीय काव्य चिन्तन – शोभाकान्त मिश्र, अनुपम प्रकाशन, पटना ।
4. काव्यालोचन – ओमप्रकाश शर्मा शास्त्री, आर्य बूक डिपो, दिल्ली ।
5. काव्य के रूप – बाबू गुलाबराय, आत्माराम एंड सन्स, दिल्ली ।
6. भारतीय तथा पाश्चात्य काव्यशास्त्र का संक्षिप्त विवेचन – डॉ० सत्यदेव चौधरी और डॉ० शान्तिस्वरूप गुप्त, अशोक प्रकाशन, दिल्ली ।
7. रस सिद्धान्त का पुनर्विवेचन – डॉ० गणपतिचन्द्र गुप्त, लोकभारती प्रकाशन, इलाहाबाद ।

- पूर्व-योग्यता : हिन्दी-सहित 10वीं कक्षा-उत्तीर्ण

- स्नातक-गुण :

**कोर्स का लक्ष्य :** विद्यार्थियों को काव्य (साहित्य) की शास्त्रीय समीक्षा हेतु भारतीय काव्यशास्त्र के मुख्य सिद्धान्तों की सम्यक् जानकारी देना प्रस्तुत पाठ्यक्रम का प्रमुख लक्ष्य है ।

**शिक्षण-उपलब्धि :** भारतीय काव्यशास्त्र से संबंधित प्रस्तुत पाठ्यक्रम को इस रूप में तैयार किया गया है, जिससे कि विद्यार्थियों को इस काव्यशास्त्रीय इतिहास के रस, अलंकार, ध्वनि, रीति, वक्रोक्ति, औचित्य-- जैसे सिद्धान्तों एवं आनुषंगिक बातों की सम्यक् जानकारी मिले और वे भारतीय दृष्टिकोण से काव्य/साहित्य की आलोचना करने हेतु सामर्थ्य प्राप्त कर सकें ।

- सैद्धान्तिक क्रेडिट : 4
- व्यावहारिक क्रेडिट : 0
- आवश्यक कक्षाओं की संख्या : 60

प्रत्यक्ष कक्षाएँ : 60

अप्रत्यक्ष कक्षाएँ : 0

- पाठ्यक्रम-डिजाइनर का विवरण :

नाम : डॉ० अच्युत शर्मा

संस्थान : गौहाटी विश्वविद्यालय

ईमेल : [sarmaachyut291058@gmail.com](mailto:sarmaachyut291058@gmail.com)

चार वर्षीय स्नातक पाठ्यक्रम

विषय : हिन्दी

छमाही : षष्ठ

कोर्स-कोड : HIN-MAJOR-10

कोर्स का नाम : पाश्चात्य काव्यशास्त्र

कोर्स-लेवल : 300-399

कुल अंक : 100

बाह्य परीक्षण : 80

आंतरिक परीक्षण : 20

इकाई	क्रेडिट	पाठ्य-विषय	कक्षा-संख्या	अंक (बाह्य परीक्षण+ आंतरिक परीक्षण)
1	1	प्लेटो – काव्य-सम्बन्धी मान्यताएँ: काव्य-सत्य, काव्य- सृजन का दैवी-प्रेरणा सिद्धान्त अरस्तू – अनुकरण एवं विरेचन सिद्धान्त लॉगिनुस – काव्य में उदात्त की अवधारणा	15	25 (20+5)
2	1	वर्डस्वर्थ – काव्य-भाषा का सिद्धान्त कॉलरिज़ – कल्पना और फेंसी क्रोचे – अभिव्यंजनावाद	15	25 (20+5)
3	1	टी.एस. इलियट – परम्परा और वैयक्तिक प्रतिभा, निर्वैयक्तिकता का सिद्धान्त आई.ए. रिचर्डस – मूल्य सिद्धान्त, सम्प्रेषण-सिद्धान्त	15	25 (20+5)
4	1	स्वच्छंदतावाद (स्वरूप एवं महत्व), यथार्थवाद (स्वरूप एवं महत्व) एवं अस्तित्ववाद (स्वरूप एवं महत्व) शैलीविज्ञान (परिभाषा, स्वरूप एवं उपयोगिता, शैली के विविध उपकरण-- चयन, विचलन, समानांतरता)	15	25 (20+5)

**सन्दर्भ ग्रन्थ :**

1. पाश्चात्य काव्यशास्त्र – डॉ० भगीरथ मिश्र, विश्वविद्यालय प्रकाशन, वाराणसी ।
2. पाश्चात्य काव्यशास्त्र – आचार्य देवेन्द्रनाथ शर्मा, नेशनल पब्लिशिंग हाउस, नयी दिल्ली ।
3. भारतीय तथा पाश्चात्य काव्यशास्त्र का संक्षिप्त विवेचन – डॉ० सत्यदेव चौधरी और डॉ० शान्तिस्वरूप गुप्त, अशोक प्रकाशन, दिल्ली ।
4. पाश्चात्य साहित्य-चिन्तन – डॉ० निर्मला जैन और कुसुम बंठिया, राधाकृष्ण प्रकाशन, नयी दिल्ली ।
5. साहित्यिक निबन्ध – डॉ० गणपतिचन्द्र गुप्त, लोकभारती प्रकाशन, इलाहाबाद ।
6. पाश्चात्य काव्य-चिन्तन – करुणाशंकर उपाध्याय, राधाकृष्ण प्रकाशन, नयी दिल्ली ।

- पूर्व-योग्यता : हिन्दी-सहित 10वीं कक्षा-उत्तीर्ण

- स्नातक-गुण :

**कोर्स का लक्ष्य :** विद्यार्थियों को काव्य (साहित्य) की शास्त्रीय समीक्षा हेतु पाश्चात्य काव्यशास्त्र के मुख्य सिद्धांतों की सम्यक् जानकारी देना प्रस्तुत पाठ्यक्रम का प्रमुख लक्ष्य है ।

**शिक्षण-उपलब्धि :** पाश्चात्य काव्यशास्त्र से संबंधित प्रस्तुत पाठ्यक्रम को इस रूप में तैयार किया गया है ताकि विद्यार्थीगण इस काव्यशास्त्रीय इतिहास के प्लेटो, अरस्तू, लॉगिनस, वर्डस्वर्थ, कॉलरिज़, क्रोचे, टी.एस. इलियट और आई.ए. रिचर्डस-- जैसे चिन्तकों/समालोचकों की काव्य-दृष्टियों (साहित्य-दृष्टि), साहित्यिक वादों तथा शैलीवैज्ञानिक सिद्धांतों की सम्यक् जानकारी प्राप्त करके हिन्दी साहित्य को पाश्चात्य काव्यशास्त्रीय दृष्टि से भी विश्लेषित कर सकें ।

- सैद्धान्तिक क्रेडिट : 4
- व्यावहारिक क्रेडिट : 0
- आवश्यक कक्षाओं की संख्या : 60

प्रत्यक्ष कक्षाएँ : 60

अप्रत्यक्ष कक्षाएँ : 0

- पाठ्यक्रम-डिजाइनर का विवरण :

नाम : प्रो० दिलीप कुमार मेधि

संस्थान : गौहाटी विश्वविद्यालय

ईमेल : [dkmedhi1@gauhati.ac.in](mailto:dkmedhi1@gauhati.ac.in)

चार वर्षीय स्नातक पाठ्यक्रम

विषय : हिन्दी

छमाही : षष्ठ

कोर्स-कोड : HIN-MAJOR-11

कोर्स का नाम : हिन्दी कथा-साहित्य (अनिवार्य)

कोर्स-लेवल : 300-399

कुल अंक : 100

बाह्य परीक्षण : 80

आंतरिक परीक्षण : 20

इकाई	क्रेडिट	पाठ्य-विषय	कक्षा-संख्या	अंक (बाह्य परीक्षण+ आंतरिक परीक्षण)
1	1	उपन्यास एवं कहानी : परिभाषा, तत्व एवं प्रकार, उपन्यास और कहानी में अन्तर, हिन्दी उपन्यास एवं कहानी का उद्भव और विकास	15	25 (20+5)
2	1	त्यागपत्र (जैनेन्द्र कुमार), आपका बंटी (मन्नू भण्डारी)	15	25 (20+5)
3	1	उसने कहा था (चन्द्रधर शर्मा 'गुलेरी'), कहानी का प्लॉट (शिवपूजन सहाय), पूस की रात (प्रेमचन्द), आकाशदीप (जयशंकर प्रसाद), हार की जीत (सुदर्शन), पाज़ेब (जैनेन्द्र कुमार), सिक्का बदल गया (कृष्णा सोबती), पिता (ज्ञानरंजन)	15	25 (20+5)
4	1	इलाचन्द्र जोशी, यशपाल, फणीश्वरनाथ 'रेणु', उषा प्रियंवदा का साहित्यिक परिचय एवं साहित्यिक विशेषताएँ	15	25 (20+5)

**निर्धारित पाठ्य-पुस्तकें एवं ऑनलाइन लिंक्स :**

1. त्यागपत्र – जैनेन्द्र कुमार, पूर्वोदय प्रकाशन, नयी दिल्ली ।
2. आपका बंटी – मन्नू भंडारी, राधाकृष्ण प्रकाशन, नयी दिल्ली ।
3. कथा वीथी – डॉ० प्रेमनारायण शुक्ल (संपा.), ग्रंथम, कानपुर ।
4. श्रेष्ठ कहानियाँ – डॉ० विजयपाल सिंह (संपा.), जयभारती प्रकाशन, इलाहाबाद ।
5. कहानी का प्लॉट (शिवपूजन सहाय) – <http://surl.li/ggstd>
6. हार की जीत (सुदर्शन) – <https://www.hindisamay.com/content/422/1/>
7. सिक्का बदल गया (कृष्णा सोबती) – <https://www.hindisamay.com/content/171/1/>
8. प्रतिनिधि कहानियाँ – डॉ० बच्चन सिंह (संपा.), अनुराग प्रकाशन, वाराणसी ।

**सन्दर्भ ग्रन्थ :**

1. प्रेमचन्द – डॉ० रामविलास शर्मा, राधाकृष्ण प्रकाशन, नयी दिल्ली ।
2. प्रेमचन्द : साहित्य-विवेचन – आचार्य नन्ददुलारे वाजपेयी, राजकमल प्रकाशन, नयी दिल्ली ।
3. हिन्दी उपन्यास का इतिहास – डॉ० गोपाल राय, राजकमल प्रकाशन, नयी दिल्ली ।
4. हिन्दी उपन्यास : एक अंतर्गम – डॉ० रामदरश मिश्र, राजकमल प्रकाशन, नयी दिल्ली ।
5. आधुनिक हिन्दी उपन्यास : सृजन और आलोचना – डॉ० चन्द्रकान्त बांदिबडेकर, नेशनल पब्लिशिंग हाउस, नयी दिल्ली ।
6. हिन्दी कहानी की विकास-प्रक्रिया – आनन्द प्रकाश, लोकभारती प्रकाशन, इलाहाबाद ।
7. नयी कहानी की भूमिका – कमलेश्वर, वाणी प्रकाशन, दिल्ली ।
8. हिन्दी कहानी : अंतरंग पहचान – डॉ० रामदरश मिश्र, वाणी प्रकाशन, दिल्ली ।
9. हिन्दी कहानी के आन्दोलन : उपलब्धियाँ और सीमाएं – रजनीश कुमार, नेशनल पब्लिशिंग हाउस, नयी दिल्ली ।
10. जैनेन्द्र के उपन्यास – डॉ० परमानन्द श्रीवास्तव, लोकभारती प्रकाशन, इलाहाबाद ।
11. मनोवैज्ञानिक उपन्यासकार जैनेन्द्र – डॉ० सुशील. जी. धर्माणी, विनय प्रकाशन, कानपुर ।
12. मन्नू भण्डारी और आपका बंटी – मालविका, लोकभारती प्रकाशन, इलाहाबाद ।
13. कहानीकार प्रेमचन्द : रचना-दृष्टि और रचना-विधान – शिवकुमार मिश्र, लोकभारती प्रकाशन, इलाहाबाद ।

- पूर्व-योग्यता : हिन्दी-सहित 10वीं कक्षा-उत्तीर्ण
- स्नातक-गुण :

**कोर्स का लक्ष्य :** विद्यार्थियों को हिन्दी कथा साहित्य (उपन्यास और कहानी) के स्वरूप, उद्भव एवं विकास की जानकारी देते हुए चुनिन्दा उपन्यासों और कहानियों के माध्यम से उभरते हुए जीवन-बोध से परिचित कराना प्रस्तुत पाठ्यक्रम का प्रमुख लक्ष्य है ।

**शिक्षण-उपलब्धि :** हिन्दी कथा-साहित्य से संबंधित प्रस्तुत पाठ्यक्रम को इस ढंग से तैयार किया गया है, ताकि विद्यार्थीगण हिन्दी उपन्यास और हिन्दी कहानी के स्वरूप तथा विकास-क्रम से परिचित हों, उन्हें प्रमुख हिन्दी कथाकारों की साहित्यिक देन का परिचय मिले और वे चयनित उपन्यासों एवं कहानियों के रसास्वादन करते हुए उनके जरिए स्वतंत्रता-पूर्व एवं स्वातंत्र्योत्तर भारतीय समाज-जीवन को समझने में समर्थ हो सकें।

- सैद्धान्तिक क्रेडिट : 4
- व्यावहारिक क्रेडिट : 0
- आवश्यक कक्षाओं की संख्या : 60
- प्रत्यक्ष कक्षाएँ : 60
- अप्रत्यक्ष कक्षाएँ : 0
- पाठ्यक्रम-डिजाइनर का विवरण :
  - नाम : डॉ॰ रीतामणि वैश्य
  - संस्थान : गौहाटी विश्वविद्यालय
  - ईमेल : [rita1@gauhati.ac.in](mailto:rita1@gauhati.ac.in)

चार वर्षीय स्नातक पाठ्यक्रम

विषय : हिन्दी

छमाही : षष्ठ

कोर्स-कोड : HIN-MAJOR-12

कोर्स का नाम : हिन्दी नाटक एवं एकांकी

कोर्स-लेवल : 300-399

कुल अंक : 100

बाह्य परीक्षण : 80

आंतरिक परीक्षण : 20

इकाई	क्रेडिट	पाठ्य-विषय	कक्षा-संख्या	अंक (बाह्य परीक्षण+ आंतरिक परीक्षण)
1	1	नाटक एवं एकांकी : परिभाषा, तत्व एवं प्रकार, नाटक एवं एकांकी में अन्तर, हिन्दी नाटक एवं एकांकी का उद्भव और विकास	15	25 (20+5)
2	1	नाटक : भारत दुर्दशा (भारतेन्दु हरिश्चन्द्र), आषाढ का एक दिन (मोहन राकेश)	15	25 (20+5)
3	1	एकांकी : विषकन्या (गोविन्द वल्लभ पन्त), भोर का तारा (जगदीशचन्द्र माथुर), यह स्वतन्त्रता का युग (उदयशंकर भट्ट)	15	25 (20+5)
4	1	जयशंकर प्रसाद, लक्ष्मीनारायण मिश्र, लक्ष्मीनारायण लाल, उपेन्द्रनाथ अशक का साहित्यिक परिचय एवं साहित्यिक विशेषताएँ	15	25 (20+5)

निर्धारित पाठ्य-पुस्तकें :

1. भारत दुर्दशा – भारतेन्दु हरिश्चन्द्र, संजय बुक सेंटर, वाराणसी ।
2. आषाढ का एक दिन – मोहन राकेश, राजपाल एण्ड सन्स, नयी दिल्ली ।

3. छोटे नाटक – डॉ० शुक्देव सिंह (संपा.), अनुराग प्रकाशन, वाराणसी ।
4. नए एकांकी – अज्ञेय (संपा.), राजपाल एण्ड सन्स, नयी दिल्ली ।
5. श्रेष्ठ एकांकी – डॉ० विजयपाल सिंह (संपा.), नेशनल पब्लिशिंग हाउस, नयी दिल्ली ।

### सन्दर्भ ग्रन्थ :

1. मोहन राकेश और उनके नाटक – डॉ० गिरीश रस्तोगी, लोकभारती प्रकाशन, इलाहाबाद ।
2. हिन्दी नाटक – डॉ० बच्चन सिंह, राधाकृष्ण प्रकाशन, नयी दिल्ली ।
3. हिन्दी नाटक: उद्भव और विकास – डॉ० दशरथ ओझा, नेशनल पब्लिशिंग हाउस, नयी दिल्ली ।
4. हिन्दी साहित्य का इतिहास – डॉ० नगेन्द्र (संपा.), नेशनल पब्लिशिंग हाउस, नयी दिल्ली ।
5. कृति मूल्यांकन: आषाढ का एक दिन – आशीष त्रिपाठी (संपा.), राजपाल एण्ड सन्स, नयी दिल्ली ।
6. भारतेन्दु हरिश्चन्द्र का रचना-संसार: एक पुनर्मूल्यांकन – डॉ० वीरेन्द्र सिंह यादव, साहित्य रत्नाकर, कानपुर ।
7. नाटककार भारतेन्दु की रंग-परिकल्पना – सत्येन्द्र कुमार तनेजा, राधाकृष्ण प्रकाशन, नयी दिल्ली ।
8. समकालीन हिन्दी नाटक – नरनारायण राय, सन्मार्ग प्रकाशन, दिल्ली ।
9. हिन्दी एकांकी – सिद्धनाथ कुमार, राधाकृष्ण प्रकाशन, नयी दिल्ली ।
10. नाटककार: जगदीशचन्द्र माथुर – गोविन्द चातक, राधाकृष्ण प्रकाशन, नयी दिल्ली ।

- पूर्व-योग्यता : हिन्दी-सहित 12वीं कक्षा-उत्तीर्ण
- स्नातक-गुण :

कोर्स का लक्ष्य : विद्यार्थियों को हिन्दी नाटक एवं एकांकी साहित्य के स्वरूप, उद्भव एवं विकास की जानकारी देते हुए चुनिन्दा नाटकों एवं एकांकियों के माध्यम से उभरते हुए आधुनिक जीवन-बोध से उन्हें परिचित कराना प्रस्तुत पाठ्यक्रम का प्रमुख लक्ष्य है ।

शिक्षण-उपलब्धि : हिन्दी नाटक एवं एकांकी साहित्य से संबंधित प्रस्तुत पाठ्यक्रम को इस रूप में तैयार किया गया है, जिससे कि विद्यार्थी-वर्ग को हिन्दी नाटक एवं एकांकी के स्वरूप एवं दोनों विधाओं की विकास-यात्रा का परिचय मिले, उन्हें हिन्दी के प्रमुख नाटककारों एवं एकांकीकारों की साहित्यिक देन की जानकारी प्राप्त हो तथा वे चुने हुए नाटकों एवं एकांकियों के अध्ययन के जरिए सतत् परिवर्तनशील आधुनिक जीवनानुभूतियों को पहचान सकें ।

- सैद्धान्तिक क्रेडिट : 4
- व्यावहारिक क्रेडिट : 0
- आवश्यक कक्षाओं की संख्या : 60
- प्रत्यक्ष कक्षाएँ : 60
- अप्रत्यक्ष कक्षाएँ : 0

- पाठ्यक्रम-डिजाइनर का विवरण :  
नाम : पूजा शर्मा  
संस्थान : गौहाटी विश्वविद्यालय  
ईमेल : [poojasarmahindi@gauhati.ac.in](mailto:poojasarmahindi@gauhati.ac.in)

चार वर्षीय स्नातक पाठ्यक्रम

विषय : हिन्दी

छमाही : षष्ठ

कोर्स-कोड : HIN-MAJOR-13

कोर्स का नाम : हिन्दी निबन्ध, आलोचना, संस्मरण एवं रेखाचित्र

कोर्स-लेवल : 300-399

कुल अंक : 100

बाह्य परीक्षण : 80

आंतरिक परीक्षण : 20

इकाई	क्रेडिट	पाठ्य-विषय	कक्षा-संख्या	अंक (बाह्य परीक्षण+ आंतरिक परीक्षण)
1	1	निबन्ध, आलोचना, संस्मरण, रेखाचित्र : परिभाषा, स्वरूप एवं तत्व, हिन्दी निबन्ध एवं आलोचना का उद्भव और विकास	15	25 (20+5)
2	1	मजदूरी और प्रेम (सरदार पूर्ण सिंह), करुणा (आचार्य रामचन्द्र शुक्ल), देवदारु (आचार्य हजारी प्रसाद द्विवेदी), मेरे राम का मुकुट भींग रहा है (विद्यानिवास मिश्र), महाकवि जयशंकर प्रसाद (शिवपूजन सहाय)	15	25 (20+5)
3	1	हिन्दी के प्रमुख आलोचक-- आचार्य रामचन्द्र शुक्ल, आचार्य हजारीप्रसाद द्विवेदी, डॉ॰ रामविलास शर्मा : देन एवं आलोचना-दृष्टि	15	25 (20+5)
4	1	तुम्हारी स्मृति (माखनलाल चतुर्वेदी), भक्तिन (महादेवी वर्मा), सुभान खाँ (रामवृक्ष बेनीपुरी), पीपल (अज्ञेय)	15	25 (20+5)

निर्धारित पाठ्य-पुस्तक एवं ऑनलाइन लिंक्स :

1. चिन्तामणि (पहला भाग) – आचार्य रामचन्द्र शुक्ल, इंडियन प्रेस (पब्लिकेशन्स), प्राइवेट लिमिटेड, प्रयाग ।

2. विद्यानिवास मिश्र के ललित निबन्ध – भोलाभाई पटेल एवं रामकुमार गुप्त (संपा.), जयभारती प्रकाशन, इलाहाबाद।
3. श्रेष्ठ निबन्ध – डॉ० आलोक गुप्त (संपा.), शिक्षा भारती, दिल्ली।
4. हिन्दी निबन्ध – डॉ० शिव प्रसाद सिंह (संपा.), हिन्दी प्रचारक संस्थान, वाराणसी।
5. महाकवि जयशंकर प्रसाद (शिवपूजन सहाय) -- <http://gadvakosh.org/gk/%E0%>
6. समय के पाँव -- माखनलाल चतुर्वेदी, भारतीय ज्ञानपीठ, नयी दिल्ली।
7. रेखाचित्र -- महादेवी वर्मा, राजपाल एण्ड सन्स, दिल्ली।
8. संस्मरण और रेखाचित्र – उर्मिला मोदी (संपा.), अनुराग प्रकाशन, वाराणसी।

### सन्दर्भ ग्रन्थ :

1. हिन्दी निबन्धकार – प्रो० जयनाथ 'नलिन', आत्मराम एण्ड सन्स, दिल्ली।
2. हिन्दी के प्रतिनिधि निबन्धकार – राजकिशोर सिंह, प्रकाशन केन्द्र, लखनऊ।
3. गद्य की नयी विधाओं का विकास – मज़दा असाद, प्रभात प्रकाशन, नयी दिल्ली।
4. ललित निबन्ध – केन्द्रीय हिन्दी संस्थान, आगरा।
5. हिन्दी साहित्य का इतिहास – डॉ० नगेन्द्र (संपा.), नेशनल पब्लिशिंग हाउस, नयी दिल्ली।
6. भारतीय काव्यशास्त्र – डॉ० भगीरथ मिश्र, विश्वविद्यालय प्रकाशन, वाराणसी।
7. विद्यानिवास मिश्र के निबन्धों में सांस्कृतिक चेतना – डॉ० अभिलाषा ठाकुर, विनय प्रकाशन, कानपुर।
8. हिन्दी आलोचना : अतीत और वर्तमान – प्रभाकर माचवे, हिन्दुस्तानी अकादमी, इलाहाबाद।
9. हिन्दी आलोचना – डॉ० विश्वनाथ त्रिपाठी, राजकमल प्रकाशन, नयी दिल्ली।
10. आचार्य रामचन्द्र शुक्ल और हिन्दी आलोचना – डॉ० रामविलास शर्मा, राजकमल प्रकाशन, नयी दिल्ली।
11. सांस्कृतिक आलोचना और हजारीप्रसाद द्विवेदी – प्रो० रामकिशोर शर्मा (संपा.), लोकभारती प्रकाशन, इलाहाबाद।
12. डॉ० रामविलास शर्मा की साहित्यिक आलोचना – डॉ० मंजुनाथ के., अमन प्रकाशन, कानपुर।
13. हिन्दी के श्रेष्ठ रेखाचित्र – डॉ० चौथीराम यादव (संपा.), विश्वविद्यालय प्रकाशन, वाराणसी।

- पूर्व-योग्यता : हिन्दी-सहित 10वीं कक्षा-उत्तीर्ण
- स्नातक-गुण :

कोर्स का लक्ष्य : विद्यार्थियों को हिन्दी निबन्ध, आलोचना, संस्मरण एवं रेखाचित्र के स्वरूप तथा हिन्दी निबन्ध साहित्य के इतिहास की जानकारी देते हुए चुनी हुई रचनाओं के माध्यम से इन प्रभावी गद्य-विधाओं की शिल्पगत विशेषताओं के साथ उन्हें परिचित कराना इस पाठ्यक्रम का मुख्य लक्ष्य है।

शिक्षण-उपलब्धि : हिन्दी निबन्ध, आलोचना, संस्मरण एवं रेखाचित्र से संबंधित प्रस्तुत पाठ्यक्रम को इस रूप में तैयार किया गया है ताकि विद्यार्थियों को इन चारों महत्वपूर्ण गद्य-विधाओं के स्वरूप की सम्यक् जानकारी मिले, गद्य की कसौटी कहे जाने वाले हिन्दी निबन्ध के उद्भव एवं विकासक्रम का परिचय मिल जाए, चुनिन्दा हिन्दी समीक्षकों की आलोचना-दृष्टि की

पहचान हो और फिर चारों विधाओं से सम्बद्ध चयनित पाठों एवं विषयों के रसास्वादन के जरिए वे लोग आधुनिक जीवनबोध का भी साक्षात्कार कर सकें।

- सैद्धान्तिक क्रेडिट : 4
- व्यावहारिक क्रेडिट : 0
- आवश्यक कक्षाओं की संख्या : 60  
प्रत्यक्ष कक्षाएँ : 60  
अप्रत्यक्ष कक्षाएँ : 0
- पाठ्यक्रम-डिजाइनर का विवरण :  
नाम : पूजा शर्मा  
संस्थान : गौहाटी विश्वविद्यालय  
ईमेल : [poojasarmahindi@gauhati.ac.in](mailto:poojasarmahindi@gauhati.ac.in)



# Human Rights Education

**Four Year Undergraduate Programme**

**Subject: HUMAN RIGHTS EDUCATION (Minor)**

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

**Course Name: Basic Concept of Human Rights (Core)**

**Existing Base Syllabus:**

**Course Level: 1-99**

**Theory Credit: 60**

**Practical Credit: 0**

**No. of Required Classes: 60**

**No. of Contact Classes: 60**

**No. of Non-Contact Classes: 0**

**Particulars of Course Designer:**

Mr. Pranjal Patiri, Pandu College, [ppatiri2@gmail.com](mailto:ppatiri2@gmail.com)

Dr. Aniruddha Kumar Baro, Pandu College, [baroaniruddha@gmail.com](mailto:baroaniruddha@gmail.com)

**Course Objectives:**

- To understand the basic concepts of human rights
- To understand the basic thoughts and theories of human rights
- To understand the importance of human rights in national and global context.
- To understand the growing issues and challenges in human rights
- To equip them to understand the theoretical aspect of human rights to the socio-economic and political realities of contemporary time

**Course Outcomes:**

- After completion of the course the students will be able to acquire domain knowledge on human rights, have a better understanding on ideas, thoughts and theories, philosophical, historical, conceptual aspects of Human Rights.

### **Unit-I: Concepts and Historical Foundation of Human Rights**

- a. Meaning, Definitions and characteristics of Human rights;
- b. Origin and Development of the concept of human rights
- c. Sources of Human Rights

### **Unit-II: Theories and Approaches**

- a. Philosophical foundation of Human Rights
- b. Theories of human rights: Natural Rights, Moral Rights, Legal Rights
- c. Approaches to the study of Human rights: Universal Approach, Cultural Relative approach

### **Unit-III: Generations of Rights, Importance and Rights and Duties**

- a. Three generations of human rights
- b. Importance of Human rights
- c. Human rights and duties

### **Unit-IV: Perspective on Human Rights**

- a. Liberal Perspectives
- b. Women Perspectives
- c. Marxian and Gandhian Perspectives

### **Reading List: -**

#### **Unit-I**

*Adil-ul-Yasin, Archana Upadhyay, Human Rights, Akansha Publishing House, New Delhi-110059, 2006 pp 1-5*

*H.O. Agarwal*, Human Rights, Central Law Publications, Allahabad, 2020 pp 9-12

*H.O. Agarwal*, Human Rights, Central Law Publications, Allahabad, 2020 pp 8-9

*Neelotpal Deka*, Human Rights; Perspectives and Challenges, Assam Book Depot, Guwahati, 2008 pp 1-7

*Neelotpal Deka*, Human Rights; Perspectives and Challenges, Assam Book Depot, Guwahati, 2008 pp 7-9

## **Unit-II**

*Adil-ul-Yasin, Archana Upadhyay*, Human Rights, Akansha Publishing House, New Delhi-110059, 2006 pp 19-17

*Dr. Bhagyashree A. Deshpande*, Human Rights –Law and Practice, Central Law Publication, 2017 pp 16-20

*Jack Donnelly*, Universal Human Rights in Theory and Practice, Cornell UP, 2013, pp 5-72

*M. Girija K. Pushpavali P. Subasree*, Human Rights –An Overview, S. Chand & Company Pvt. Ltd, New Delhi, 2016 pp 5-8

*Neelotpal Deka*, Human Rights; Perspectives and Challenges, Assam Book Depot, Guwahati, 2008 pp 12-24

*Neelotpal Deka*, Human Rights; Perspectives and Challenges, Assam Book Depot, Guwahati, 2008 pp 25-36

*Rowan Cruft, S. Matthew*, Philosophical Foundation of Human Rights, *Lion and Massimo Renzo* (Edited); Oxford University Press, 2015 pp 138-153

## **Unit-III**

*Douglas Hodgson*, Individual Duty within a Human Rights Discourse, Routledge Publication, 2003

*Dr. Bhagyashree A. Deshpande*, Human Rights –Law and Practice, Central Law Publication, 2017 pp 22-24

*Dr. Bhagyashree A. Deshpande*, Human Rights –Law and Practice, Central Law Publication, 2017 pp 15-16

*Dr. Bhagyashree A. Deshpande*, Human Rights –Law and Practice, Central Law Publication, 2017 pp 10-14

*H.O. Agarwal*, Human Rights, Central Law Publications, Allahabad, 2020 pp 3-5

*Neelotpal Deka*, Human Rights; Perspectives and Challenges, Assam Book Depot, Guwahati, 2008 pp 9-12

#### **Unit-IV**

*Adil-ul-Yasin, Archana Upadhyay*, Human Rights, Akansha Publishing House, New Delhi-110059, 2006 27-38

*Dr. S.C. Singhal*, Human Rights, Lakshmi Narain Agarwal Educational Publisher, 2013, pp16-18

*Neelotpal Deka*, Human Rights; Perspectives and Challenges, Assam Book Depot, Guwahati, 2008 pp 36-40

*Tillman Clark*, Human Rights and Radical Social Change; Liberalism, Marxism and Progressive Popularism, Enquiries Social Science Arts and Humanities (Journal), Vol-2, Sage, 2010. Pp 1-6

**Four Year Undergraduate Programme**

**Subject: HUMAN RIGHTS EDUCATION (Minor)**

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

**Course Name:Human Rights in India (Core)**

**Existing Base Syllabus:**

**Course Level: 100-199**

**Theory Credit: 60**

**Practical Credit: 0**

**No. of Required Classes: 60**

**No. of Contact Classes: 60**

**No. of Non-Contact Classes: 0**

**Particulars of Course Designer:**

Prof. Akhil Ranjan Dutta, Gauhati University, [akhilranjan@gauhati.ac.in](mailto:akhilranjan@gauhati.ac.in)

Dr. Joanna Mahjebeen, Gauhati University, [jmajebeen@gmail.com](mailto:jmajebeen@gmail.com)

**Objectives:**

- To make familiar with the practice of human rights in ancient, medieval and modern period of India.
- To understand the legal and institutional arrangement for promotion and protection of Human rights in India.
- To understand the various issues and challenges on human rights in India.

**Course Outcomes:**

- After the completion of the course the students will acquire knowledge on the values of human rights in Indian traditions along with understanding the legal and constitutional arrangements. The students will be familiar with the various issues and challenges and practical implementation of human rights in India.

### **Unit-I: Origin and Development of Human Rights in India**

- a) Evolution of Human rights in India: Ancient period, Medieval period, Modern Period
- b) Constitutional Provisions for the protection of Human rights
- c) Statutory provisions for the protection of Human rights

### **Unit-II: Institutional Mechanism: Protection of Human Rights act 1993**

- a) National Human Rights Commission and State Human Rights Commission
- b) National Commission for Women, ST, SC and minorities
- c) LOKPAL and LOKAYUKTA

### **Unit-III: Emerging Issues on Human Rights**

- a) Terrorism and Communalism
- b) Indigenous people
- c) Environmental issues&Problems: Narmada Bachao, Chipko Movement, Global warming

### **Unit-IV: Human Rights and Criminal Justice System and Protection of Human rights in India**

- a) Human Rights of the accused
- b) Legal Aids system
- c) Custodial crime and juvenile justice

### **Reading List:-**

#### **Unit-I**

*Neelotpal Deka*, Human Rights-Perspectives and Challenges, Assam Book Depot, Guwahati, 2008, pp78-81

*Neelotpal Deka*, Human Rights-Perspectives and Challenges, Assam Book Depot, Guwahati, 2008, pp 81-88

*Adil-ul-Yasin, Archana Upadhyay*, Human Rights, Akansha Publishing House, New Delhi-110059, 2006 pp 57-59

*Adil-ul-Yasin, Archana Upadhyay*, Human Rights, Akansha Publishing House, New Delhi-110059, 2006 pp 60-66

*Dr. Paramjit, S. Jaswal, Dr.NisthaJaswal*, Human Rights and the Law, APH Publishing Corporation, New Delhi, 2010. Pp 59-127

## **Unit-II**

*Dr. Paramjit, S. Jaswal, Dr.NisthaJaswal*, Human Rights and the Law, APH Publishing Corporation, New Delhi, 2010. Pp 235-251

*H.O. Agarwal*, Human Rights,Central Law Publications, Allahabad, 2020 pp 322-344

*Neelotpal Deka*, Human Rights-Perspectives and Challenges, Assam Book Depot, Guwahati, 2008,pp 88-93

*Neelotpal Deka*, Human Rights-Perspectives and Challenges, Assam Book Depot, Guwahati, 2008,pp 93-102

*C.N. Shankar Rao*, Indian Social Problem-A Sociological Perspective, S. Chand Publishing, 2015, pp 322-344

*M.Girija, K. Pushpavalli, P. Subashree*, Human Rights- An Overview, S. Chand Publishing, 2016 pp 87-96

## **Unit-III**

*C.N. Shankar Rao*, Indian Social Problem-A Sociological Perspective, S. Chand Publishing, 2015, pp 372-391

*C.N. Shankar Rao*, Indian Social Problem-A Sociological Perspective, S. Chand Publishing, 2015, pp 356-371

*M.Girija, K. Pushpavalli, P. Subashree*, Human Rights- An Overview, S. Chand Publishing, 2016 pp 119-124

*Dr. Bhagyashree A. Deshpande*, Human Rights –Law and Practice, Central Law Publication, 2017 pp 290-295

*Adil-ul-Yasin, Archana Upadhyay*, Human Rights, Akansha Publishing House, New Delhi-110059, 2006 pp 98-100

*Dr. Bhagyashree A. Deshpande*, Human Rights –Law and Practice, Central Law Publication, 2017 pp 90-93

*Neelotpal Deka*, Human Rights-Perspectives and Challenges, Assam Book Depot, Guwahati, 2008, pp 123-135

*C.N. Shankar Rao*, Indian Social Problem-A Sociological Perspective, S. Chand Publishing, 2015, pp 542-581

*Manisha Priyam, Krishna Menon, Madhulika Banerjee*, Human Rights Gender and Environment, Pearson Publication, 2009, pp185-267

*Biswajit Ghosh*, Social Movement- concept experience and concerns(Edited) Sage Publication, 2020, pp 248-263

#### **Unit-IV**

*H.O. Agarwal*, Human Rights,Central Law Publications, Allahabad, 2020 pp 280-298

*Dr. Paramjit, S. Jaswal, Dr. NisthaJaswal*, Human Rights and the Law, APH Publishing Corporation, New Delhi, 2010. Pp 181-227

*Najibul Hussain Khan*, Criminal Justice System and Human Rights in India, Ankit Publications, 2016 pp 37-50

*N.V. Paranjape*, Criminology & Penology with Victimology, Central Law Publication, 1087, pp446-447

*C.N. Shankar Rao*, Indian Social Problem-A Sociological Perspective, S. Chand Publishing, 2015, pp 116-128

*N.V. Paranjape*, Criminology & Penology with Victimology, Central Law Publication, 1087, pp 625-673

**Four Year Undergraduate Programme**

**Subject: HUMAN RIGHTS EDUCATION (Minor)**

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

**Course Name:International Human Rights Perspectives (Core)**

**Existing Base Syllabus:**

**Course Level: 200-199**

**Theory Credit: 60**

**Practical Credit: 0**

**No. of Required Classes: 60**

**No. of Contact Classes: 60**

**No. of Non-Contact Classes: 0**

**Particulars of Course Designer:**

Mr. Pranjal Patiri, Pandu College, [ppatiri2@gmail.com](mailto:ppatiri2@gmail.com)

Dr. Asha Sarma, Pandu College, [sarma.asha15@gmail.com](mailto:sarma.asha15@gmail.com)

**Objectives:**

- The course is focused on the international human rights regimes and norms and institutional mechanisms in international level.
- The course deals with the international issues of human rights and diverse international instruments along with understanding rights and duties.
- To understand the role of United Nations and regional level arrangements.
- To better understand the issues and challenges of human rights in international level.

**Course Outcomes:**

- After the completion of the course the students will be able to know the international machinery of protection and promotion of human rights. They will also know the United Nations system and enforcement of human rights instruments.

### **Unit-I: International Bill of Human Rights**

- a. United Nations Charter
- b. Universal Declaration of Human Rights
- c. International Covenants on Human Rights & Optional Protocols

### **Unit-II: International Conventions and Issues on Human Rights**

- a) Women & Children
- b) Refugees & Minorities
- c) Indigenous People

### **Unit-III: Regional Arrangements and Mechanism**

- a) European Convention on Human Rights
- b) American Convention on Human Rights
- c) African Charter on Human and Peoples' Rights & ASEAN practice of Human Rights

### **Unit-IV: International Humanitarian Law & NGOs**

- a) Introduction to International Humanitarian Law
- b) History and role of ICRC in development of Humanitarian Law
- c) The role of NGOs-Greenpeace and Amnesty International

### **Reading List:-**

#### **Unit-I**

*H.O. Agarwal*, Human Rights, Central Law Publications, Allahabad, 2020 pp 16-35

*Dr. Bhagyashree A. Deshpande*, Human Rights –Law and Practice, Central Law Publication, 2017 pp 32-56

*H.O. Agarwal*, Human Rights, Central Law Publications, Allahabad, 2020 pp 36-47

*H.O. Agarwal*, Human Rights, Central Law Publications, Allahabad, 2020 pp 50-78

*Dr. Bhagyashree A. Deshpande*, Human Rights –Law and Practice, Central Law Publication, 2017 pp 57-77

### **Unit-II**

*H.O. Agarwal*, Human Rights, Central Law Publications, Allahabad, 2020 pp 111-136

*H.O. Agarwal*, Human Rights, Central Law Publications, Allahabad, 2020 pp 138-150

*H.O. Agarwal*, Human Rights, Central Law Publications, Allahabad, 2020 pp 159-166

*Adil-ul-Yasin, Archana Upadhyay*, Human Rights, Akansha Publishing House, New Delhi-110059, 2006 pp 84-108

*Neelotpal Deka*, Human Rights; Perspectives and Challenges, Assam Book Depot, Guwahati, 2008 pp 123-135

*Neelotpal Deka*, Human Rights; Perspectives and Challenges, Assam Book Depot, Guwahati, 2008 pp 149-155

### **Unit-III**

*H.O. Agarwal*, Human Rights, Central Law Publications, Allahabad, 2020 pp 191-217

*Dr. Bhagyashree A. Deshpande*, Human Rights –Law and Practice, Central Law Publication, 2017 pp 224-234

*Dr. Bhagyashree A. Deshpande*, Human Rights –Law and Practice, Central Law Publication, 2017 pp 235-240

*Dr. Bhagyashree A. Deshpande*, Human Rights –Law and Practice, Central Law Publication, 2017 pp 240-249

### **Unit-IV**

*H.O. Agarwal*, Human Rights, Central Law Publications, Allahabad, 2020 pp 230-232

*H.O. Agarwal*, Human Rights, Central Law Publications, Allahabad, 2020 pp 232-238

*H.O. Agarwal*, Human Rights, Central Law Publications, Allahabad, 2020 pp 238-248

*Dr. Bhagyashree A. Deshpande*, Human Rights –Law and Practice, Central Law Publication, 2017 pp 365-408

*H.O. Agarwal*, Human Rights, Central Law Publications, Allahabad, 2020 pp 2219-229

*Dr. Bhagyashree A. Deshpande*, Human Rights –Law and Practice, Central Law Publication, 2017 pp 408

Bachelor of Commerce (B.Com)

(Updated)

### B.Com (Accountancy)

First Year Leading to Certificate								Total Credit
1 <sup>st</sup> Semester	Core 1(4)	Core 2 (4)	Core 3 (4)	Multi Dis1 (3)	VAC 1 (2)	AEC 1(2)	SEC 1 (3)	22
	Business Organisation & Management	Financial Accounting	Indian Financial System	Business Mathematics	Environmental Studies	MIL-1/English (Alt)-1	Information Technology in Business	
2 <sup>nd</sup> Semester	Core 4 (4)	Core 5 (4)	Core 6 (4)	Multi Dis2 (3)	VAC 2(2)	AEC 2(2)	SEC 2 (2)	22
	Corporate Accounting	Principles & Practice of Management	Principles of Marketing	Business Economics	Trade & Commerce in India	MIL-2/English (Alt)-2	E-Commerce	

Second Year Leading to Diploma								Total Credit
3 <sup>rd</sup> Semester	Maj 1 (4)	Maj 2 (4)	Maj 3 (4)	Multi Dis1 (3)	INT 1 (4)		SEC 3 (3)	22
	Advanced Financial Accounting	Entrepreneurship	Business Laws	Business Statistics	Internship		New Venture Planning/E-Filing of Returns	
4 <sup>th</sup> Semester	Maj 4 (4)	Maj 5 (4)	Maj 6 (4)	Maj 7 (4)	Min 1 (4)	VAC 3(2)		22
	Fundamentals of Financial Management	Cost Accounting	Income Tax Laws & Practices	Advanced Corporate Accounting	Financial Market Operations	Business Etiquette & Soft Skill		

Third Year Leading to Degree								Total Credit
5 <sup>th</sup> Semester	Maj 8 (4)	Maj 9 (4)	Maj 10 (4)	Maj 11 (4)	Min 2 (4)	AEC 3 (2)		22
	Indian Economy	Management Accounting	Fundamentals of Investment	Indirect Taxes	Corporate Laws	Business Communication-1		
6 <sup>th</sup> Semester	Maj 12 (4)	Maj 13 (4)	Maj 14 (4)	Maj 15 (4)	Min 3 (4)	AEC 4 (2)		22
	International Business	Operations Research in Business	Computerised Accounting	Auditing & Assurance	Project Management	Business Communication-2		
Total of 3 Year Degree Course								132

**B.Com: (Finance)**

<b>First Year Leading to Certificate</b>								Total Credit
1 <sup>st</sup> Semester	Core 1(4)	Core 2 (4)	Core 3 (4)	Multi Dis1 (3)	VAC 1 (2)	AEC 1(2)	SEC 1 (3)	22
	Business Organisation & Management	Financial Accounting	Indian Financial System	Business Mathematics	Environmental Studies	MIL-1/English (Alt)-1	Information Technology in Business	
2 <sup>nd</sup> Semester	Core 4 (4)	Core 5 (4)	Core 6 (4)	Multi Dis2 (3)	VAC 2(2)	AEC 2(2)	SEC 2 (2)	22
	Corporate Accounting	Principles & Practice of Management	Principles of Marketing	Business Economics	Trade & Commerce in India	MIL-2/English (Alt)-2	E-Commerce	

<b>Second Year Leading to Diploma</b>								Total Credit
3 <sup>rd</sup> Semester	Maj 1 (4)	Maj 2 (4)	Maj 3 (4)	Multi Dis1 (3)	INT 1 (4)		SEC 3 (3)	22
	Banking	Entrepreneurship	Business Laws	Business Statistics	Internship		New Venture Planning/E-Filling of Returns	
4 <sup>th</sup> Semester	Maj 4 (4)	Maj 5 (4)	Maj 6 (4)	Maj 7 (4)	Min 1 (4)	VAC 3(2)		22
	Fundamental of Financial Management	Financial Market Operations	Insurance	Cost & Management Accounting	Direct & Indirect Taxes	Business Etiquette& Soft Skill		

<b>Third Year Leading to Degree</b>								Total Credit
5 <sup>th</sup> Semester	Maj 8 (4)	Maj 9 (4)	Maj 10 (4)	Maj 11 (4)	Min 2 (4)	AEC 3 (2)		22
	Indian Economy	Micro Finance	Financial Services	Fundamentals of Investment	Corporate Laws	Business Communication-1		
6 <sup>th</sup> Semester	Maj 12 (4)	Maj 13 (4)	Maj 14 (4)	Maj 15 (4)	Min 3 (4)	AEC 4 (2)		22
	International Business	Operations Research in Business	Treasury & Risk Management	Marketing of Services	Project Management	Business Communication-2		
<b>Total of 3 Year Degree Course</b>								<b>132</b>

**B.Com (Human Resource Management)**

<b>First Year Leading to Certificate</b>								Total Credit
1 <sup>st</sup> Semester	Core 1(4)	Core 2 (4)	Core 3 (4)	Multi Dis1 (3)	VAC 1 (2)	AEC 1(2)	SEC 1 (3)	22
	Business Organisation & Management	Financial Accounting	Indian Financial System	Business Mathematics	Environmental Studies	MIL-1/English (Alt)-1	Information Technology in Business	
2 <sup>nd</sup> Semester	Core 4 (4)	Core 5 (4)	Core 6 (4)	Multi Dis2 (3)	VAC 2(2)	AEC 2(2)	SEC 2 (2)	22
	Corporate Accounting	Principles & Practice of Management	Principles of Marketing	Business Economics	Trade & Commerce in India	MIL-2/English (Alt)-2	E-Commerce	

<b>Second Year Leading to Diploma</b>								Total Credit
3 <sup>rd</sup> Semester	Maj 1 (4)	Maj 2 (4)	Maj 3 (4)	Multi Dis1 (3)	INT 1 (4)		SEC 3 (3)	22
	Human Resource Management	Entrepreneurship	Business Laws	Business Statistics	Internship		New Venture Planning/E-Filling of Returns	
4 <sup>th</sup> Semester	Maj 4 (4)	Maj 5 (4)	Maj 6 (4)	Maj 7 (4)	Min 1 (4)	VAC 3(2)		22
	Fundamentals of Financial Management	Labour Laws	Industrial Relations	Cost & Management Accounting	Direct & Indirect Taxes	Business Etiquette & Soft Skill		

<b>Third Year Leading to Degree</b>								Total Credit
5 <sup>th</sup> Semester	Maj 8 (4)	Maj 9 (4)	Maj 10 (4)	Maj 11 (4)	Min 2 (4)	AEC 3 (2)		22
	Indian Economy	Strategic Human Resource Management	Labour Welfare & Social Security	Performance Management	Corporate Laws	Business Communication-1		
6 <sup>th</sup> Semester	Maj 12 (4)	Maj 13 (4)	Maj 14 (4)	Maj 15 (4)	Min 3 (4)	AEC 4 (2)		22
	International Business	Operations Research in Business	Technology in Human Resource Management	Training & Development	Project Management	Business Communication-2		
<b>Total of 3 Year Degree Course</b>								<b>132</b>

### B.Com (Marketing Management)

First Year Leading to Certificate								Total Credit
1 <sup>st</sup> Semester	Core 1(4)	Core 2 (4)	Core 3 (4)	Multi Dis1 (3)	VAC 1 (2)	AEC 1(2)	SEC 1 (3)	22
	Business Organisation & Management	Financial Accounting	Indian Financial System	Business Mathematics	Environmental Studies	MIL-1/English (Alt)-1	Information Technology in Business	
2 <sup>nd</sup> Semester	Core 4 (4)	Core 5 (4)	Core 6 (4)	Multi Dis2 (3)	VAC 2(2)	AEC 2(2)	SEC 2 (2)	22
	Corporate Accounting	Principles & Practice of Management	Principles of Marketing	Business Economics	Trade & Commerce in India	MIL-2/English (Alt)-2	E-Commerce	

Second Year Leading to Diploma								Total Credit
3 <sup>rd</sup> Semester	Maj 1 (4)	Maj 2 (4)	Maj 3 (4)	Multi Dis1 (3)	INT 1 (4)		SEC 3 (3)	22
	Advertising	Entrepreneurship	Business Laws	Business Statistics	Internship		New Venture Planning/E-Filling of Returns	
4 <sup>th</sup> Semester	Maj 4 (4)	Maj 5 (4)	Maj 6 (4)	Maj 7 (4)	Min 1 (4)	VAC 3(2)		22
	Fundamentals of Financial Management	Retail Management	Customer Relationship Management	Cost & Management Accounting	Direct & Indirect Taxes	Business Etiquette& Soft Skill		

Third Year Leading to Degree								Total Credit
5 <sup>th</sup> Semester	Maj 8 (4)	Maj 9 (4)	Maj 10 (4)	Maj 11 (4)	Min 2 (4)	AEC 3 (2)		22
	Indian Economy	Consumer Behaviour	Personal Selling & Salesmanship	Brand Management	Corporate Laws	Business Communication -1		
6 <sup>th</sup> Semester	Maj 12 (4)	Maj 13 (4)	Maj 14 (4)	Maj 15 (4)	Min 3 (4)	AEC 4 (2)		22
	International Business	Operation Research in Business	Consumer Affair & Customer Care	Marketing of Service	Project Management	Business Communication -2		
Total of 3 Year Degree Course								132

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

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

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

**Course Name: Business Organisation and Management**

Existing based syllabus: UGCBCS

Course Level: 100 to 199

**Credit 4**

**Total Marks: 100**

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

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

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

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

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

**Suggested Readings:**

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

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

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

**No. of Contact Class: 60**

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

**1<sup>st</sup> Semester**  
**Course Name: Financial Accounting**  
**Credit 4**  
**Total Marks: 100**

Existing based syllabus: UGCBCS  
Course Level: 100 to 199

## CONTENTS

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

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

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

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

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

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

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

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

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

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

### **Suggested Readings:**

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

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

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

No. of Contact Classes: 60

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

**1<sup>st</sup> Semester**  
**Course Name: Indian Financial System**  
**Credit 4**  
**Total Marks: 100**

Existing based syllabus: UGCBCS  
Course Level: 100 to 199

**Contents**

**Unit-1: Introduction**

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

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

**Unit – 2: Financial markets**

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

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

**Unit-3: Financial Institutions**

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

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

**Unit-4: Financial Services**

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

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

**Unit-5: Regulatory Institutions**

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

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

**Recommended Books:**

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

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

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

No. of Contact Classes: 60

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

**1<sup>st</sup> Semester**  
**Course Name: Business Mathematics (Multi disciplinary)**  
**Credit: 3**  
**Total Marks: 100**

Unit I: Introduction to Business Mathematics

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

Unit 2: Interest & Annuities

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

Unit 3: Matrices and Determinants: Algebra of Matrices, Matrix operation- Business Application, Determinant of a square matrix. Evaluation determinant of order three (Properties of determinants to be excluded), Inverse of a matrix, Solution of system of linear equations (having unique solution and involving not more than three variables) using Cramer's Rule.

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

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

Unit 6: Linear Programming: Linear Programming: Sketching of graphs of (i) Linear equation  $ax + by + c = 0$  and (ii) Linear inequalities b) Formulation of linear programming problem (LPP).  
Graphical solution to LPP

Suggested Readings:

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

**1<sup>st</sup> Semester**  
**Course Name: Environmental Studies (VAC)**  
**Credit: 2**  
**Total Marks: 50**

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

**1<sup>st</sup> Semester**  
**Course Name: MIL-1/English (Alt-1) (AEC)**  
**Credit: 2**  
**Total Marks: 50**

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

**1<sup>st</sup> Semester**  
**Course Name: Information Technology in Business (SEC)**  
**Credit: 3**  
**Total Marks: 100**

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

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

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

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

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

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

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

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

**Unit 5:- Database fundamentals**

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

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

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

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

Transaction processing System, Decision support System, Expert Systems.

**Practical:**

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

**Books Recommended:**

- Introduction to Information Technology- ITL Education Solutions Ltd., Pearson Education.
- Information Technology- Dr. Sushila Madan, Taxman
- Microsoft Office for Windows - S. Sagman, Pearson Education.
- Introduction to Computers – Peter Norton, McGraw hill
- Information Technology and Management- Turban, Mclean and Wetherbe, John Wiley & Sons.

**2<sup>nd</sup> Semester**  
**Course Name: CORPORATE ACCOUNTING**  
**Credit 4**  
**Total Marks: 100**

Existing based syllabus: UGCBCS

Course Level: 200 to 299

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

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

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

(12 Classes) (20 Marks)

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

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

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

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

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

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

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

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

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

**Note:**

- 1.The relevant Indian Accounting Standards in line with the IFRS for all the above topics should be covered.**
- 2.Any revision of relevant Indian Accounting Standard would become applicable immediately.**

**Suggested Readings:**

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

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

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

No. of Contact Classes: 60

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

**2<sup>nd</sup> Semester**  
**Course Name: Principles and Practice of Management**  
**Credit:-4**  
**Total Marks: 100**

Existing based syllabus: UGCBCS

Course Level: 200 to 299

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, 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., & Wehrich, H. (2012). Essentials of Management: An International and Leadership Perspective. McGraw Hill Publications
- Laasch, O. (2022). Principles of Management, 2e, Sage Textbook
- Mitra, J. K. (2018). Principles of Management. Oxford University Press.
- Rao, V. S. P. (2020). Management Principles and Applications. Taxmann Publications.
- Sharlekar, S. A. (2010). Management (Value-Oriented Holistic Approach). Himalaya Publishing House. (Chapters 3 and 4)
- Tulsian, P. C., & Pandey, V. (2021). Business Organisation & Management. Pearson Education, India

No. of Contact Classes: 60

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

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

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

**2<sup>nd</sup> Semester**  
**Course Name: PRINCIPLES OF MARKETING**  
**Credit 4**  
**Total Marks: 100**

Existing based syllabus: UGCBCS

Course Level: 200 to 299

**Contents:**

**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.

**a.** Market segmentation: concept, importance and bases; Target market selection; Positioning concept, importance and bases; Product differentiation vs. market segmentation.  
(12 Classes) (20 Marks)

**b.** 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.**

**c.** 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:

**a.** 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;

**b.** Recent developments in marketing: Social Marketing, online marketing, direct marketing, services marketing, green marketing, Rural marketing; Consumerism  
(12 Classes) (20 Marks)

**Suggested Readings:**

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

No. of contact Classes: 60

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

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

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

**2<sup>nd</sup> Semester**  
**Course Name: Business Economics (Multi disciplinary)**  
**Credit : 3**  
**Total Marks: 100**

**Unit – 1: Business Economics**

Meaning – Definitions – Characteristics – Scope of Business Economics – Uses and Objectives of Business Economics – Business ethics in economics performance, Micro & Macro Economic concepts

**Unit 2: Theory of Demand and Analysis**

Demand – Demand Determinants – Law of Demand – Characteristics - Exceptions - Elasticity of Demand

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

**Unit 3: Cost and Production Function**

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

**Unit 4: Market Structure**

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

**Unit 5: Economic Environment of Business Decision making:**

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

**Books for Reference:**

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

**2<sup>nd</sup> Semester**  
**Course Name: Trade and Commerce in India (VAC)**  
**Credit: 2**  
**Total Marks: 50**

**UNIT-1**

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

**UNIT-2**

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

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

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

**UNIT-3**

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

Service Sector - Transportation- Roadways, Railways, Airways and Waterways, Banking and Insurance, Tourism industry in India and Assam.

**UNIT-4**

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

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

**Suggested Books/Readings:**

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

**2<sup>nd</sup> Semester**  
**Course Name: MIL-2/English (Alt-2) (AEC)**  
**Credit: 2**  
**Total Marks: 50**

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

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

Course Name: E- COMMERCE (SEC)

Credit: 2

Total Marks: 50

### Unit 1: Introduction:

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

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

### Unit 2: Security and Encryption:

Need and concepts, the e-commerce security environment: (dimension, definition and scope of e-security), security threats in the E-commerce environment (security intrusions and breaches, attacking methods like hacking, sniffing, cyber-vandalism etc.), technology solutions (Encryption, security channels of communication, protecting networks and protecting servers and clients),

### Unit 3: E-payment System:

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

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

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

### Unit 5: Website designing

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

### Note:

1. There shall be 3 Credit Hrs. for lectures + One Credit hr. (2 Practical periods per week per batch) for Practical Lab
2. Latest edition of text books may be used.

### Suggested Readings

1. Kenneth C. Laudon and Carlo Guercio Traver, *E-Commerce*, Pearson Education.
2. David Whiteley, *E-commerce: Strategy, Technology and Applications*, McGraw Hill Education
3. Bharat Bhaskar, *Electronic Commerce: Framework, Technology and Application*, 4<sup>th</sup> Ed.,

McGraw Hill Education

4. PT Joseph, *E-Commerce: An Indian Perspective*, PHI Learning
5. KK Bajaj and Debjani Nag, *E-commerce*, McGraw Hill Education
6. TN Chhabra, *E-Commerce*, Dhanpat Rai & Co.
7. Sushila Madan, *E-Commerce*, Taxmann
8. TN Chhabra, Hem Chand Jain, and Aruna Jain, *An Introduction to HTML*, Dhanpat Rai & Co.

## Major papers

Specialization:

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

### **1. Specialization: Human Resource Management**

Course Name: Human Resource Management (Major 1)

3<sup>rd</sup> Semester

Credit: 4

Total Marks: 100

Existing based syllabus: UGCBCS

Course Level: 300 to 399

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

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

#### **Unit 2: Acquisition of Human Resource**

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

#### **Unit 3: Training and Development**

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

#### **Unit 4: Performance Appraisal**

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

#### **Unit 5: Maintenance**

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

#### **Suggested Readings:**

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

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

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

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

No. of Contact Classes: 60

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

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

Note: Latest edition of text books may be used.

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

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

No. of Contact Classes: 60

Name of the Designer: Prof. 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**

- a) Contract of Indemnity and Guarantee
  - b) Contract of Bailment
  - c) Contract of Agency
- (12 Classes) (20 Marks)**

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

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

**Unit 4: Partnership Laws**

**A) The Partnership Act, 1932**

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

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

- a) Salient Features of LLP
  - b) Differences between LLP and Partnership, LLP and Company
  - c) LLP Agreement,
  - d) Partners and Designated Partners
  - e) Incorporation Document
  - f) Incorporation by Registration
  - g) Partners and their Relationship
- (12 Classes) (20 Marks)**

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

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

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

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

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

**Suggested Readings:**

1. M.C. Kuchhal, and Vivek Kuchhal, *Business Law*, Vikas Publishing House, New Delhi.
2. Avtar Singh, *Business Law*, Eastern Book Company, Lucknow.
3. Ravinder Kumar, *Legal Aspects of Business*, Cengage Learning
4. SN Maheshwari and SK Maheshwari, *Business Law*, National Publishing House, New Delhi.
5. Aggarwal S K, *Business Law*, Galgotia Publishers Company, New Delhi.
6. Bhushan Kumar Goyal and Jain Kinneri, *Business Laws*, International Book House

7. Sushma Arora, *Business Laws*, Taxmann Publications.
8. Akhileshwar Pathak, *Legal Aspects of Business*, McGraw Hill Education, 6<sup>th</sup> ed.
9. P C Tulsian and Bharat Tulsian, *Business Law*, McGraw Hill Education
10. Sharma, J.P. and Sunaina Kanojia, *Business Laws*, Ane Books Pvt. Ltd., New Delhi

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

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

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

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

No. of Contact Classes: 60

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

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

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

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

**Unit 2: Probability and Probability Distributions**

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

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

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

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

Sampling: Populations and samples, Parameters and Statistic, Census vs Sampling. Sampling methods (including Simple Random sampling, Stratified sampling, Systematic sampling, Judgment sampling, and Convenience sampling)

Concept of Sampling distributions and Estimation: Point and Interval estimation of means (large samples) and sample proportion. Characteristics of a good estimation. Testing of hypothesis- concepts of Null hypothesis, alternative hypothesis, level of significance, test of significance, one-tailed and two-tailed test and errors in testing hypothesis.

**Unit 5: Time Series Analysis**

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

**Suggested Readings :-**

1. Gupta, S.C, Fundamentals of statistics – Himalaya Publishing House.
2. Murray, R Spiegel, Larry J. Stephens, Narinder Kumar. Statistics ( Schaum's Outline Series)
3. Hazarika, Padmalochan, Business Statistics – S.Chand
4. Bhowal, M.K. Fundamentals of Business Statistics (Asian Books Private Limited)

3<sup>rd</sup> Semester  
New Venture Planning (SEC 3)  
Credit: 3

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

Unit I: Starting New Ventures

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

Unit II: Methods to Initiate Ventures

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

Unit III: Legal Challenges in Setting up Business

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

Unit-IV: the Search for Entrepreneurial Capital

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

Unit V: The Marketing Aspects of New Ventures

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

Unit VI: Business Plan Preparation for New Ventures

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

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

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

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

**Credit: 3**

**(Theory: 50 & Practical: 50)**

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

#### **Unit I: Conceptual Framework**

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

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

Introduction to income tax – basic terminology, types of assessee, income taxable under different heads. Basics of computation of total income and tax liability, deductions available from gross total income, PAN Card, due date of filing of income tax return.

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

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

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

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

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

#### **Suggested Readings:**

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

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

#### **Softwares:**

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

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

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

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

Credit: 4

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:

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.
7. Rustagi, R.P. *Fundamentals of Financial Management*. Taxmann Publication Pvt. Ltd.

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

**Learning Outcomes:**

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

No. of Contact Classes: 60

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

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

Credit 4

Total Marks: 100

Existing based syllabus: UGCBCS

Course Level: 400 to 499

Unit I: Introduction (15 Lecture) (25 Marks)

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

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

Unit II Legislations related to wages (15 Lecture) (25 Marks)

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

Unit III: Legislations related to Employment and Service Conditions (15 Lecture) (25 Marks)

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

Unit IV: Some aspects of agricultural labour, types of Unorganised Labour and statutory safeguard. (15 Lecture) (25 Marks)

Suggested Readings:

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

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

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

No. of Contact Classes: 60

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

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

**Credit 4**

**Total Marks: 100**

Existing based syllabus: UGCBCS

Course Level: 400 to 499

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

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

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

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

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

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

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

**Suggested Readings:**

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

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

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

No. of Contact Classes: 60

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

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

**Credit: 4**

**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)

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

**Course Name: DIRECT & INDIRECT TAX (Minor)**

**Credit: 4**

**Total Marks: 100**

### Unit 1: Introduction

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

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

### Unit 2: Computation of Income under different heads

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

### Unit 3: Computation of Total Income and Tax Liability

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

### Unit 4: Introduction & Custom Law:

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

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

### Unit 5: Structure of GST in India:

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

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

GST Council and GST Network.

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

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

### Suggested readings:

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

### Journals

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

### Software

1. Vinod Kumar Singhanian, *e-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) *Indirect Tax*

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

**Course Name: Business Etiquettes and Soft Skills(VAC3)****Credit: 2****Module 1 – Business Etiquettes**

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

**Module 2 – Listening & Speaking:****Listening :**

<b>Sl. No.</b>	<b>Teaching Point</b>
1	Distinguishing between different functions of communication (e.g. instruction, command, request, enquiry, apology, appreciation etc.)
2	Identifying important ideas in a lecture or presentation
3	Listening for specific information
4	Listening and note taking

**Speaking**

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

**Module 3-Reading:**

<b>Sl. No.</b>	<b>Teaching Point</b>
1	Techniques of reading efficiently <ul style="list-style-type: none"> <li>• Understanding the gist or main idea of a business text</li> <li>• Looking for specific information</li> <li>• Guessing meaning from the context</li> <li>• Understanding the functions of semantic markers in business texts</li> </ul>

2	Understanding graphical presentation of information in commercial correspondence and business texts
3	Reading and note-taking
4	Contextual vocabulary

#### **Module 4 – Writing:**

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

#### **Module 5 – Grammar & Vocabulary:**

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

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

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

#### **Practice Book**

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

#### **Addition Reference Books**

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

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

**Credit: 4**

**Total Marks: 100**

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

Existing based syllabus: UGCBCS

Course Level: 500 to 599

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

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

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

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

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

**Suggested Readings:**

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

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

**Learning Outcomes:**

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

No. of Contact Classes: 60

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

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

**Credit: 4**

**Total Marks: 100**

Existing based syllabus: UGCBCS

Course Level: 500 to 599

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

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

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

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

**Unit-III: Establishing Strategic Plans (15 Classes) (25 Marks)**

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

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

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

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

**Books Recommended:-**

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

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

**Learning Outcomes:**

1. Students will gain knowledge of strategic HRM concepts and frameworks and be able to analyze how HR practices can contribute to achieving organizational goals and competitive advantage.
2. Students will develop the skills to design and implement HR strategies and policies that align with the organization's strategic objectives, including recruitment, selection, training and development, performance management, and employee retention.
3. Students will understand the importance of managing diversity and inclusion in the workplace and be able to develop strategies to create an inclusive and supportive organizational culture.
4. Students will learn to effectively manage employee engagement, motivation, and productivity through strategies such as employee involvement, reward systems, and work-life balance initiatives.
5. Students will be able to analyze and address HR challenges and issues related to globalization, technological advancements, and changing workforce dynamics, and develop strategies to adapt and thrive in a dynamic business environment.

No. of Contact Classes: 60

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

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

**Credit 4**

**Total Marks: 100**

Existing based syllabus: UGCBCS

Course Level: 500 to 599

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

No. of Contact Classes: 60

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

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

**Credit 4**

**Total Marks: 100**

Existing based syllabus: UGCBCS

Course Level: 500 to 599

**Unit I: Introduction**

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

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

**Unit II: Performance Management Planning**

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

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

**Unit III: Performance Appraisal**

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

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

**Unit IV: Contemporary Issues in PM**

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

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

**Suggested Readings:**

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

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

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

No. of Contact Classes: 60

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

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

### Course Name: Corporate Laws (Minor)

Marks: 100

Credit: 4

Lectures: 60

#### UNIT 1: Introduction

15 Lectures

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

#### UNIT 2: Documents

15 Lectures

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

#### UNIT 3: Management

15 Lectures

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

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

#### UNIT 4:

10 Lectures

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

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

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

#### UNIT 5: Depositories Law

5 Lectures

The Depositories Act 1996 – Definitions; rights and obligations of depositories; participants issuers and beneficial owners; inquiry and inspections, penalty.

#### Suggested Readings:

1. MC Kuchhal, *Modern Indian Company Law*, Shri Mahavir Book Depot (Publishers), Delhi.
2. GK Kapoor and Sanjay Dhamija, *Company Law*, Bharat Law House, Delhi.
3. Anil Kumar, *Corporate Laws*, Indian Book House, Delhi
4. Reena Chadha and Sumant Chadha, *Corporate Laws*, Scholar Tech Press, Delhi.
5. Avtar Singh, *Introduction to Company Law*, Eastern Book Company
6. Ramaiya, *A Guide to Companies Act*, LexisNexis, Wadhwa and Buttersworth.
7. *Manual of Companies Act, Corporate Laws and SEBI Guideline*, Bharat Law House, New Delhi,.
8. *A Compendium of Companies Act 2013, along with Rules*, by Taxmann Publications.
9. Gower and Davies, *Principles of Modern Company Law*, Sweet & Maxwell
10. Sharma, J.P., *An Easy Approach to Corporate Laws*, Ane Books Pvt. Ltd., New Delhi

Note: Latest edition of text books may be used.

**5<sup>th</sup> Semester**  
**Course Name: Business Communication (AEC 3)**  
**Credit: 2**  
**Total Marks: 50**

Unit 1: Introduction:

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

Unit 2: Business Correspondence:

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

Suggested Readings:

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

Note: Latest edition of text books may be used.

**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)**

- 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.
8. Peng and Srivastav, Global Business, Cengage Learning

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

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

No. of Contact Classes: 60

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

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

**Credit: 4**

**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 :

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

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

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

No. of Contact Classes: 60

Name of the Designer: Dr. Mahuya Deb, Gauhati University, mahuya8@gmail.com

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

**Credit: 4**

**Total Marks: 100**

Existing based syllabus: UGCBCS

Course Level: 600 to 699

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

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

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

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

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

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

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

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

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

**Suggested Readings:**

- Marr, Bernard. Data-Driven HR: How to Use Analytics and Metrics to Drive Performance, Kogan Page, Limited, 2018. ProQuest Ebook Central.
- Roy MacLeod (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
- Josh Bersin (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

Name of the 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)**

**Credit: 4**

**Total Marks: 100**

Existing based syllabus: UGCBCS

Course Level: 600 to 699

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

Unit II: Training Needs Assessment

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

Unit III: Training Methods, Process, Learning

Learning theories and process, Learning Cycle, Designing effective training programs, training methods and Aids: -On the Job & Off the Job Training, Management Development: Lecture Method, Role Play, In-basket Exercise, Simulation, Vestibule Training, Management Games, Case Study, Programmed Instruction, Sensitivity Training **(25 Classes) (30 Marks)**

Unit IV: Training and Development in India

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

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

**Suggested Reading**

- Chhabra, T.N.(2016). Human Resource Management: Concepts and Issues. 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 (14th Ed.). Pearson Education Publications.
- Nadler, Leonard :Corporat Human Resource Development, Van Nostrand Reinhold, ASTD, New York .
- Rao, T.V: Human Resource Development, Sage Publications, New Delhi

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

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

No. of Contact Classes: 60

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

6<sup>th</sup> Semester  
**Course Name: Project Management (Minor)**  
Credits: 4  
Total Marks: 100

Course Contents

Unit I: Introduction

Concept and attributes of Project, Project lifecycle, Project Planning, Monitoring and Control, identification of investment opportunities, evaluation and termination, Project Management Information System-Meaning and concept, Pre-Feasibility study.

Unit II: Project Preparation

Technical Feasibility, Marketing Feasibility, and Financial Planning: Estimation of Costs and Demand Analysis and Commercial Viability, estimation of fund requirement, sources of funds

Unit III: Project Appraisal

Environmental Analysis, Social Cost and Benefit Analysis and approaches, Shadow pricing and social discount rate -concept

Unit IV: Issues in Project Planning and Management

Cost and Time Management issues in Project Planning and Management, Work breakdown structure, Scheduling Techniques - (PERT & CPM).

Suggested Readings

- Chandra. Prasanna. Project Preparation, Appraisal and Implementation. Tata McGrawHill.
- Gido, Jack,. And Clements, James P. Project Management. Cengage Learning.
- Gray, Clifford F., Larson, Eric W., and Desai, Gautam V. Project Management: The Managerial Process. McGraw Hill Education.
- Khatua. Sitangshu. Project Management and Appraisal, Oxford University Press
- Gido, Jack,. and Clements, James P. Project Manaagement. Cengage Learning
- Singh Narendra, Project Management and Control, Himalaya Publishing House

**6<sup>th</sup> Semester**  
**Course Name: Business Communication (AEC 4)**  
**Credit: 2**  
**Total Marks: 50**

**Unit 1: Report Writing:**

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

**Unit 2: Vocabulary:**

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

**Unit 3: Oral Presentation:**

Importance, Characteristics, Presentation Plan, Power point presentation, Visual aids.

**Suggested Readings:**

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

Note: Latest edition of text books may be used.

**2. Specialization: Accounting**  
**Course Name: Advanced Financial Accounting (Major 1)**  
**3<sup>rd</sup> Semester**  
**Credit: 4**  
**Total Marks: 100**

Existing based syllabus: UGCBCS

Course Level: 300 to 399

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

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

**Unit 2: Departmental Accounts:**

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

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

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

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

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

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

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

**Suggested Readings:**

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

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

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

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

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

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

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

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

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

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

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

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

No. of Contact Classes: 60

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

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

**Credit: 4**

**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)

**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**

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

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

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

**Unit 4: Partnership Laws**

**C) The Partnership Act, 1932**

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

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

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

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

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

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

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

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

**Suggested Readings:**

- 11. M.C. Kuchhal, and Vivek Kuchhal, *Business Law*, Vikas Publishing House, New Delhi.
- 12. Avtar Singh, *Business Law*, Eastern Book Company, Lucknow.
- 13. Ravinder Kumar, *Legal Aspects of Business*, Cengage Learning
- 14. SN Maheshwari and SK Maheshwari, *Business Law*, National Publishing House, New Delhi.
- 15. Aggarwal S K, *Business Law*, Galgotia Publishers Company, New Delhi.
- 16. Bhushan Kumar Goyal and Jain Kinneri, *Business Laws*, International Book House

17. Sushma Arora, *Business Laws*, Taxmann Publications.
18. Akhileshwar Pathak, *Legal Aspects of Business*, McGraw Hill Education, 6<sup>th</sup> ed.
19. P C Tulsian and Bharat Tulsian, *Business Law*, McGraw Hill Education
20. Sharma, J.P. and Sunaina Kanojia, *Business Laws*, Ane Books Pvt. Ltd., New Delhi

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

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

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

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

No. of Contact Classes: 60

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

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

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

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

**Unit 2: Probability and Probability Distributions**

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

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

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

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

Sampling: Populations and samples, Parameters and Statistic, Census vs Sampling. Sampling methods (including Simple Random sampling, Stratified sampling, Systematic sampling, Judgment sampling, and Convenience sampling)

Concept of Sampling distributions and Estimation: Point and Interval estimation of means (large samples) and sample proportion. Characteristics of a good estimation. Testing of hypothesis- concepts of Null hypothesis, alternative hypothesis, level of significance, test of significance, one-tailed and two-tailed test and errors in testing hypothesis.

**Unit 5: Time Series Analysis**

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

**Suggested Readings :-**

- 5. Gupta, S.C, Fundamentals of statistics – Himalaya Publishing House.
- 6. Murray, R Spiegel, Larry J. Stephens, Narinder Kumar. Statistics ( Schaum's Outline Series)
- 7. Hazarika, Padmalochan, Business Statistics – S.Chand
- 8. Bhowal, M.K. Fundamentals of Business Statistics (Asian Books Private Limited)

3<sup>rd</sup> Semester  
New Venture Planning (SEC 3)  
Credit: 3

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

Unit I: Starting New Ventures

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

Unit II: Methods to Initiate Ventures

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

Unit III: Legal Challenges in Setting up Business

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

Unit-IV: the Search for Entrepreneurial Capital

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

Unit V: The Marketing Aspects of New Ventures

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

Unit VI: Business Plan Preparation for New Ventures

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

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

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

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

**Credit: 3**

**(Theory: 50 & Practical: 50)**

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

##### **Unit I: Conceptual Framework**

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

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

Introduction to income tax – basic terminology, types of assessee, income taxable under different heads. Basics of computation of total income and tax liability, deductions available from gross total income, PAN Card, due date of filing of income tax return.

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

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

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

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

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

##### **Suggested Readings:**

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

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

##### **Softwares:**

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

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

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

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

Credit: 4

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: 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

**4<sup>th</sup> Semester**  
**Course Name :Financial Market Operations (Minor)**  
**Credit: 4**  
**Total Marks: 100**

Number of Classes-60

Unit 1: Financial Market Operations (Number of Classes-15)  
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 (Number of Classes-12)  
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 (Number of Classes-15)  
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 (Number of Classes-10)  
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 (Number of Classes- 08)  
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 Name: Business Etiquettes and Soft Skills(VAC3)**  
**Credit: 2**

**Module 1 – Business Etiquettes**  
**Teaching Point**

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

**Module 2 – Listening & Speaking:**

**Listening :**

Sl. No.	Teaching Point
1	Distinguishing between different functions of communication (e.g. instruction, command, request, enquiry, apology, appreciation etc.)
2	Identifying important ideas in a lecture or presentation
3	Listening for specific information
4	Listening and note taking

**Speaking**

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

**Module 3-Reading:**

Sl. No.	Teaching Point
1	Techniques of reading efficiently <ul style="list-style-type: none"> <li>• Understanding the gist or main idea of a business text</li> <li>• Looking for specific information</li> <li>• Guessing meaning from the context</li> <li>• Understanding the functions of semantic markers in business texts</li> </ul>

2	Understanding graphical presentation of information in commercial correspondence and business texts
3	Reading and note-taking
4	Contextual vocabulary

#### **Module 4 – Writing:**

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

#### **Module 5 – Grammar & Vocabulary:**

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

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

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

#### **Practice Book**

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

#### **Addition Reference Books**

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

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

**Credit: 4**

**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,
3. S. S. Gupta. *Service Tax -How to meet your obligation* Taxmann Publications Pvt. Ltd., Delhi,
4. Grish Ahuja and Ravi Gupta, *Indirect Taxes*, Flair Publication Pvt Ltd

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

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

No. of Contact Classes: 60

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

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

### Course Name: Corporate Laws (Minor)

Marks: 100

Credit: 4

Lectures: 60

#### UNIT 1: Introduction

15 Lectures

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

#### UNIT 2: Documents

15 Lectures

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

#### UNIT 3: Management

15 Lectures

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

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

#### UNIT 4:

10 Lectures

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

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

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

#### UNIT 5: Depositories Law

5 Lectures

The Depositories Act 1996 – Definitions; rights and obligations of depositories; participants issuers and beneficial owners; inquiry and inspections, penalty.

#### Suggested Readings:

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

Note: Latest edition of text books may be used.

**5<sup>th</sup> Semester**  
**Course Name: Business Communication (AEC 3)**  
**Credit: 2**  
**Total Marks: 50**

Unit 1: Introduction:

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

Unit 2: Business Correspondence:

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

Suggested Readings:

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

Note: Latest edition of text books may be used.

**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)**

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)

**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 :

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

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

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

No. of Contact Classes: 60

Name of the Designer: Dr. Mahuya Deb, Gauhati University, mahuya8@gmail.com

**Course Name: Computerized Accounting (Major 14)**

**Credit: 4**

**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)

**Course Name: Auditing & Assurance (Major 15)**

**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 Dhruva Dutachowdhury, New Central Book Agency P. Ltd. Kolkata-700009.
3. Principles and Practice of Auditing by R.G. Saxena, Himalaya Publishing House, Mumbai.
4. Contemporary Auditing by Kamal Gupta, Tata McGraw Hill Publishing Co. Ltd.
5. Nobes and Parker, Comparative International Accounting, Pearson Education, New Delhi.
6. International Accounting, by Saudagaram, Taxmann India, New Delhi.
7. 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

6<sup>th</sup> Semester  
**Course Name: Project Management (Minor)**  
Credits: 4  
Total Marks: 100

Course Contents

Unit I: Introduction

Concept and attributes of Project, Project lifecycle, Project Planning, Monitoring and Control, identification of investment opportunities, evaluation and termination, Project Management Information System-Meaning and concept, Pre-Feasibility study.

Unit II: Project Preparation

Technical Feasibility, Marketing Feasibility, and Financial Planning: Estimation of Costs and Demand Analysis and Commercial Viability, estimation of fund requirement, sources of funds

Unit III: Project Appraisal

Environmental Analysis, Social Cost and Benefit Analysis and approaches, Shadow pricing and social discount rate -concept

Unit IV: Issues in Project Planning and Management

Cost and Time Management issues in Project Planning and Management, Work breakdown structure, Scheduling Techniques - (PERT & CPM).

Suggested Readings

- Chandra. Prasanna. Project Preparation, Appraisal and Implementation. Tata McGrawHill.
- Gido, Jack,. And Clements, James P. Project Management. Cengage Learning.
- Gray, Clifford F., Larson, Eric W., and Desai, Gautam V. Project Management: The Managerial Process. McGraw Hill Education.
- Khatua. Sitangshu. Project Management and Appraisal, Oxford University Press
- Gido, Jack,. and Clements, James P. Project Manaagement. Cengage Learning
- Singh Narendra, Project Management and Control, Himalaya Publishing House

**6<sup>th</sup> Semester**  
**Course Name: Business Communication (AEC 4)**  
**Credit: 2**  
**Total Marks: 50**

**Unit 1: Report Writing:**

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

**Unit 2: Vocabulary:**

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

**Unit 3: Oral Presentation:**

Importance, Characteristics, Presentation Plan, Power point presentation, Visual aids.

**Suggested Readings:**

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

Note: Latest edition of text books may be used.

**3. Specialization: Marketing Management**  
**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:

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

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

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

- g) Contract of Indemnity and Guarantee
  - h) Contract of Bailment
  - i) Contract of Agency
- (12 Classes) (20 Marks)**

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

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

**Unit 4: Partnership Laws**

**E) The Partnership Act, 1932**

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

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

- o) Salient Features of LLP
  - p) Differences between LLP and Partnership, LLP and Company
  - q) LLP Agreement,
  - r) Partners and Designated Partners
  - s) Incorporation Document
  - t) Incorporation by Registration
  - u) Partners and their Relationship
- (12 Classes) (20 Marks)**

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

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

- i) Holder and Holder in Due Course, Privileges of Holder in Due Course.
- j) Negotiation: Types of Endorsements
- k) Crossing of Cheque
- l) Bouncing of Cheque

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

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

**Suggested Readings:**

21. M.C. Kuchhal, and Vivek Kuchhal, *Business Law*, Vikas Publishing House, New Delhi.
22. Avtar Singh, *Business Law*, Eastern Book Company, Lucknow.
23. Ravinder Kumar, *Legal Aspects of Business*, Cengage Learning
24. SN Maheshwari and SK Maheshwari, *Business Law*, National Publishing House, New Delhi.
25. Aggarwal S K, *Business Law*, Galgotia Publishers Company, New Delhi.
26. Bhushan Kumar Goyal and Jain Kinneri, *Business Laws*, International Book House

27. Sushma Arora, *Business Laws*, Taxmann Publications.
28. Akhileshwar Pathak, *Legal Aspects of Business*, McGraw Hill Education, 6<sup>th</sup> ed.
29. P C Tulsian and Bharat Tulsian, *Business Law*, McGraw Hill Education
30. Sharma, J.P. and Sunaina Kanojia, *Business Laws*, Ane Books Pvt. Ltd., New Delhi

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

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

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

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

No. of Contact Classes: 60

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

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

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

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

**Unit 2: Probability and Probability Distributions**

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

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

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

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

Sampling: Populations and samples, Parameters and Statistic, Census vs Sampling. Sampling methods (including Simple Random sampling, Stratified sampling, Systematic sampling, Judgment sampling, and Convenience sampling)

Concept of Sampling distributions and Estimation: Point and Interval estimation of means (large samples) and sample proportion. Characteristics of a good estimation. Testing of hypothesis- concepts of Null hypothesis, alternative hypothesis, level of significance, test of significance, one-tailed and two-tailed test and errors in testing hypothesis.

**Unit 5: Time Series Analysis**

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

**Suggested Readings :-**

- 9. Gupta, S.C, Fundamentals of statistics – Himalaya Publishing House.
- 10. Murray, R Spiegel, Larry J. Stephens, Narinder Kumar. Statistics (Schaum's Outline Series)
- 11. Hazarika, Padmalochan, Business Statistics – S.Chand
- 12. Bhowal, M.K. Fundamentals of Business Statistics (Asian Books Private Limited)

3<sup>rd</sup> Semester  
New Venture Planning (SEC 3)  
Credit: 3

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

Unit I: Starting New Ventures

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

Unit II: Methods to Initiate Ventures

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

Unit III: Legal Challenges in Setting up Business

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

Unit-IV: the Search for Entrepreneurial Capital

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

Unit V: The Marketing Aspects of New Ventures

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

Unit VI: Business Plan Preparation for New Ventures

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

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

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

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

**Credit: 3**

**(Theory: 50 & Practical: 50)**

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

##### **Unit I: Conceptual Framework**

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

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

Introduction to income tax – basic terminology, types of assessee, income taxable under different heads. Basics of computation of total income and tax liability, deductions available from gross total income, PAN Card, due date of filing of income tax return.

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

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

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

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

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

##### **Suggested Readings:**

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

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

##### **Softwares:**

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

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

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

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

**Credit: 4**

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: 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 tenan,

Market Logistics- Market logistics decisions-order processing, warehousing, inventory, transportation. Supply Chain Management in Retailing, Retail image.

Merchandise Planning, Category Management, Merchandise Buying, Online Retailing, Long tail retailing business models.

**Suggested Books:**

1. Retailing Management: Michel Leny & Barton A Weitz, Tata McGraw Hill.
2. Retail Management: Text & Cases: U.C. Malthur, I.K. International Publishing House Pvt. Ltd., New Delhi.
3. Retail Management: Suja Nair, Himalaya Publishing House.
4. Retail Management: Chetan Bajaj, Rajnish Tul & Nidhi Srivastava, Oxford University Press.

Retail Management: Gibson G. Vedamani, Pearson Education

Course objective: To provide students with an understanding of the retail industry and equip them with the knowledge and skills required to manage retail operations successfully.

Learning outcome: By the end of the course, students will be able to comprehend retail management principles, analyze retail strategies, design store layouts, and implement effective merchandising and customer service practices.

No. of Contact Classes: 60

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

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

**Credit: 4**

**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**

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)

4<sup>th</sup> Semester

**Course Name: DIRECT & INDIRECT TAX (Minor)**  
**Credit: 4**

## Total Marks: 100

### Unit 1: Introduction

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

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

### Unit 2: Computation of Income under different heads

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

### Unit 3: Computation of Total Income and Tax Liability

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

### Unit 4: Introduction & Custom Law:

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

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

### Unit 5: Structure of GST in India:

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

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

GST Council and GST Network.

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

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

### Suggested readings:

3. Singhania, Vinod K. and Monica Singhania. *Students' Guide to Income Tax, University Edition*. Taxmann Publications Pvt. Ltd., New Delhi.
4. Ahuja, Girish and Ravi Gupta. *Systematic Approach to Income Tax*. Bharat LawHouse, Delhi.

### Journals

4. *Income Tax Reports*. Company Law Institute of India Pvt. Ltd., Chennai.
5. *Taxman*. Taxman Allied Services Pvt. Ltd., New Delhi.
6. *Current Tax Reporter*. Current Tax Reporter, Jodhpur.

### Software

3. Vinod Kumar Singhania, *e-filing of Income Tax Returns and Computation of Tax*, Taxmann Publication Pvt. Ltd, New Delhi. Latest version

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

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

## Module 1 – Business Etiquettes

### **Module 2 – Listening & Speaking:**

#### **Listening :**

Sl. No.	Teaching Point
1	Distinguishing between different functions of communication (e.g. instruction, command, request, enquiry, apology, appreciation etc.)
2	Identifying important ideas in a lecture or presentation
3	Listening for specific information
4	Listening and note taking

#### **Speaking**

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

### **Module 3-Reading:**

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

## **Module 4 – Writing:**

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

## **Module 5 – Grammar & Vocabulary:**

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

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

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

### **Practice Book**

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

### **Addition Reference Books**

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

**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: Consumer Behaviour (Major 9)**

**Credit: 4**

**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)

**Total Marks: 100**

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

Existing based syllabus: UGCBCS

Course Level: 500 to 599

**Unit 1:** (15 classes) (25 Marks)

**Introduction to Personal Selling:** Nature and importance of personal selling, myths of selling, Difference between Personal Selling, Salesmanship and Sales Management, Characteristics of a good salesman, types of selling situations, types of salespersons, Career opportunities in selling, Measures for making selling an attractive career.

**Unit- II** (15 classes) (25 Marks)

**Buying Motives:** Concept of motivation, Maslow's theory of need hierarchy; Dynamic nature of motivation; Buying motives and their uses in personal selling

**Unit- III** (15 classes) (25 Marks)

**Selling Process:** Prospecting and qualifying; Pre-approach; Approach; Presentation and demonstration; handling of objections; Closing the sale; Post sales activities.

**Unit- IV** (15 classes) (25 Marks)

**Sales Reports:** reports and documents; sales manual, Order Book, Cash Memo; Tour Diary, Daily and Periodical Reports; Ethical aspects of Selling

**Suggested Readings:**

1. *Spiro, Stanton, and Rich, Management of the Sales force*, 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. Saptadweep Shandilya Gauhati University,  
[angana.ghat@gmail.com](mailto:angana.ghat@gmail.com), [saptashandilya@gmail.com](mailto:saptashandilya@gmail.com)

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

**Credit: 4**

**Total Marks: 100**

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

Existing based syllabus: UGCBCS  
Course Level: 500 to 599

Unit: I (15 classes) (25 Marks)  
Brand: Definition, Functions, Significance; Types of brands; Scope of Branding; Evolution of brands;  
Brand elements: name, logo, symbol.

Unit II (15 classes) (25 Marks)  
Brand extension; Meaning, Types, Key factors in successful brand extension; brand identify; Brand  
associations; Brand image; Brand equity- meaning; brand personality.

Unit III (15 classes) (25 Marks)  
Brand Positioning; Market segmentation and positioning; Strategies of brand positioning; Successful  
brand repositioning; The Brand Customer relationship.

Unit IV (15 classes) (25 Marks)  
Brand Management Process; Importance of Brand planning; Retail branding in India- Significance,  
Positioning Strategies for retail brands; Global branding.

Suggested Books:

1. Dr. S.L. Gupta, Brand Management, Text and Cases, Himalaya Publishing House
2. Kevin Lane Keller, Strategic Brand Management, PHI/Pearson Education
3. Keller, Parasuraman, Jacob Strategic Brand Management, Building, Measuring and Managing Brand Equity Pearson Education.

Course objective: To provide students with a comprehensive understanding of brand management principles and strategies to create, maintain, and enhance brand equity.

Learning outcome: By the end of the course, students will be able to analyze brand positioning, develop brand identity, implement brand communication strategies, and apply brand management techniques to build strong and valuable brands.

No. of Contact Classes: 60

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

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

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

Marks: 100

Credit: 4

Lectures: 60

**UNIT 1: Introduction**

15 Lectures

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

**UNIT 2: Documents**

15 Lectures

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

**UNIT 3: Management**

15 Lectures

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

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

**UNIT 4:**

10 Lectures

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

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

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

**UNIT 5: Depositories Law**

5 Lectures

The Depositories Act 1996 – Definitions; rights and obligations of depositories; participants issuers and beneficial owners; inquiry and inspections, penalty.

**Suggested Readings:**

21. MC Kuchhal, *Modern Indian Company Law*, Shri Mahavir Book Depot (Publishers), Delhi.
22. GK Kapoor and Sanjay Dhamija, *Company Law*, Bharat Law House, Delhi.
23. Anil Kumar, *Corporate Laws*, Indian Book House, Delhi
24. Reena Chadha and Sumant Chadha, *Corporate Laws*, Scholar Tech Press, Delhi.
25. Avtar Singh, *Introduction to Company Law*, Eastern Book Company
26. Ramaiya, *A Guide to Companies Act*, LexisNexis, Wadhwa and Buttersworth.
27. *Manual of Companies Act, Corporate Laws and SEBI Guideline*, Bharat Law House, New Delhi,.
28. *A Compendium of Companies Act 2013, along with Rules*, by Taxmann Publications.
29. Gower and Davies, *Principles of Modern Company Law*, Sweet & Maxwell
30. Sharma, J.P., *An Easy Approach to Corporate Laws*, Ane Books Pvt. Ltd., New Delhi

Note: Latest edition of text books may be used.

**5<sup>th</sup> Semester****Course Name: Business Communication (AEC 3)****Credit: 2**

**Total Marks: 50**

Unit 1: Introduction:

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

Unit 2: Business Correspondence:

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

Suggested Readings:

13. Bovee, and Thill, *Business Communication Essentials*, Pearson Education

14. Shirley Taylor, *Communication for Business*, Pearson Education

15. Locker and Kaczmarek, *Business Communication: Building Critical Skills*, McGraw Hill Education

16. Herta A Murphy, Herbert W Hildebrandt, Jane P. Thomas, *Effective Business Communication (SIE)*, McGraw Hill Education

17. Dona Young, *Foundations of Business Communication: An Integrative Approach*, McGraw Hill Education

18. Raymond V. Lesikar, Marie E. Flatley, Kathryn Rentz, Paula Lentz, and Neerja Pande,

*Business Communication: Connecting in a Digital World (SIE)*, McGraw Hill Education

Note: Latest edition of text books may be used.

**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)

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

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 :

9. Operations Research 9th Edition, Kantiswarup, Gupta P.K. & Sultan Chand & Sons  
Manmohan Operations Research – An introduction 6th Edition , Taha H.A., Hall of India
10. Operations Research Techniques for Management 7th Edition, Kapoor V.K., Sultan Chand & Sons
11. Operations Research 9th Edition, Kanti Swarup, Gupta P.K. & Sultan Chand & Sons
12. 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: Consumer Affairs and Customer Care (Major 14)**

**Credit: 4**

**Total Marks: 100**

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

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, Saarbrucken, 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)

**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)

6<sup>th</sup> Semester  
**Course Name: Project Management (Minor)**  
Credits: 4  
Total Marks: 100

Course Contents

Unit I: Introduction

Concept and attributes of Project, Project lifecycle, Project Planning, Monitoring and Control, identification of investment opportunities, evaluation and termination, Project Management Information System-Meaning and concept, Pre-Feasibility study.

Unit II: Project Preparation

Technical Feasibility, Marketing Feasibility, and Financial Planning: Estimation of Costs and Demand Analysis and Commercial Viability, estimation of fund requirement, sources of funds

Unit III: Project Appraisal

Environmental Analysis, Social Cost and Benefit Analysis and approaches, Shadow pricing and social discount rate -concept

Unit IV: Issues in Project Planning and Management

Cost and Time Management issues in Project Planning and Management, Work breakdown structure, Scheduling Techniques - (PERT & CPM).

Suggested Readings

- Chandra. Prasanna. Project Preparation, Appraisal and Implementation. Tata McGrawHill.
- Gido, Jack,. And Clements, James P. Project Management. Cengage Learning.
- Gray, Clifford F., Larson, Eric W., and Desai, Gautam V. Project Management: The Managerial Process. McGraw Hill Education.
- Khatua. Sitangshu. Project Management and Appraisal, Oxford University Press
- Gido, Jack,. and Clements, James P. Project Management. Cengage Learning
- Singh Narendra, Project Management and Control, Himalaya Publishing House

**6<sup>th</sup> Semester**  
**Course Name: Business Communication (AEC 4)**  
**Credit: 2**  
**Total Marks: 50**

**Unit 1: Report Writing:**

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

**Unit 2: Vocabulary:**

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

**Unit 3: Oral Presentation:**

Importance, Characteristics, Presentation Plan, Power point presentation, Visual aids.

**Suggested Readings:**

13. Bovee, and Thill, *Business Communication Essentials*, Pearson Education

14. Shirley Taylor, *Communication for Business*, Pearson Education

15. Locker and Kaczmarek, *Business Communication: Building Critical Skills*, McGraw Hill Education

16. Herta A Murphy, Herbert W Hildebrandt, Jane P. Thomas,  
*Effective Business Communication (SIE)*, McGraw Hill Education

17. Dona Young, *Foundations of Business Communication: An Integrative Approach*, McGraw Hill Education

18. Raymond V. Lesikar, Marie E. Flatley, Kathryn Rentz, Paula Lentz, and Neerja Pande,

*Business Communication: Connecting in a Digital World (SIE)*, McGraw Hill Education

Note: Latest edition of text books may be used.

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

Existing based syllabus: UGCBCS  
Course Level: 300 to 399

**UNIT-I** (12 classes) (20 Marks)

Introduction: Bank-Meaning and functions, Origin and development of banking in India, Types of banks, Structure of commercial banks in India - public and private sector banks, Scheduled and Non-scheduled Banks; E-Banking- meaning, different types of services and products like ATM, debit and credit cards, phone banking, internet banking, EFT -RTGS and NEFT.

**UNIT-II** (12 classes) (20 Marks)

Banker –customer relationship; Definition of banker and customer, general relationship, rights and obligations of a banker, Garnishee order. Banking Ombudsman Scheme.

Customers' account with the banker- fixed deposit account, savings account, current account- opening and operation of savings and current account, account facilities available for NRIs, KYC Guidelines

Special types bank customers – minor, illiterate persons, joint account, partnership account, Joint Stock Company.

**UNIT-III** (12 classes) (20 Marks)

Employment of bank funds; Liquid assets- significance of liquidity in banking, cash balance, statutory reserve in the RBI; Loans and advances- principles of sound lending, types of credit, cash credit system, overdraft, loan system; Pledge, hypothecation and mortgage, collateral security.

**UNIT-IV** (12 classes) (20 Marks)

Negotiable Instruments- Definition, features, types of negotiable instruments, holder and holder in due course, payment in due course; endorsements- meaning, kinds; crossing of cheque- types, significance, payment, collection of cheque, precautions, material alterations, statutory protection to paying and collecting banker.

**UNIT-V** (12 classes) (20 Marks)

Banking Regulation Act; requirements as to minimum paid-up capital and reserves, constitution of Board of Directors, loans and advances, licensing of banking companies, accounts and audit, powers of the RBI, Banking Sector Reforms and Governance: prudential norms relating to capital adequacy, income recognition, asset classification.

**SUGGESTED READINGS:**

1. D.M. Mithani and E. Gordon, Banking and Financial System, Himalaya Publishing House.
2. D. Muraleadharn, Modern Banking, Prentice Hall of India, New Delhi.
3. Indian Institute of Banking and Finance, Principles of Banking, Macmillan.
4. K. C. Sekhar and L.Sekhar, Banking Theory and Finance, Vikas Publishing House.
5. P.N. Varshney, Banking Law & Practice, Sultan Chand & Sons
6. S.N. Maheswari & S.K. Maheswari, Banking Law & Practice, Kalyani Publishers
7. S. Natarajan and R. Parameswaram, Indian Banking, Sultan Chand & Sons.

Course objective: To provide students with a comprehensive understanding of banking principles, practices, and operations in the context of the financial system.

Learning outcome: By the end of the course, students will be able to analyze banking functions, evaluate risk management strategies, and comprehend the regulatory framework governing banking operations.

No. of Contact Classes: 60

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

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

**Credit: 4**

**Total Marks: 100**

Existing based syllabus: UGCBCS

Course Level: 300 to 399

**Contents:**

**Unit 1: Introduction to Entrepreneurship**

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

**Unit 2: Entrepreneurship and Micro, Small and Medium Enterprises**

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

Unit 3: Public and private partnership in business, support and sustainability of entrepreneurship. Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation, The concept, role and functions of business incubators, Mobilising resources for start-up -angel investors, venture capital and private equity fund. (15 Lectures) (25 Marks)

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

Significance of writing the business plan/ project proposal; Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning & control; preparation of project report (various aspects of the project report such as size of investment, nature of product, market potential may be covered); Project submission/ presentation and appraisal thereof by external agencies, such as financial/non-financial institutions (15 Lectures) (25 Marks)

**Suggested Readings:**

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

Note: Latest edition of text books may be used.

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

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

No. of Contact Classes: 60

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

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

**Credit: 4**

**Total Marks: 100**

Existing based syllabus: UGCBCS

Course Level: 300 to 399

Contents

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

Contact- meaning, characteristics and kinds

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

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

- j) Contract of Indemnity and Guarantee
  - k) Contract of Bailment
  - l) Contract of Agency
- (12 Classes) (20 Marks)**

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

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

**Unit 4: Partnership Laws**

**G) The Partnership Act, 1932**

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

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

- v) Salient Features of LLP
  - w) Differences between LLP and Partnership, LLP and Company
  - x) LLP Agreement,
  - y) Partners and Designated Partners
  - z) Incorporation Document
  - aa) Incorporation by Registration
  - bb) Partners and their Relationship
- (12 Classes) (20 Marks)**

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

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

- m) Holder and Holder in Due Course, Privileges of Holder in Due Course.
- n) Negotiation: Types of Endorsements
- o) Crossing of Cheque
- p) Bouncing of Cheque

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

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

**Suggested Readings:**

- 31. M.C. Kuchhal, and Vivek Kuchhal, *Business Law*, Vikas Publishing House, New Delhi.
- 32. Avtar Singh, *Business Law*, Eastern Book Company, Lucknow.
- 33. Ravinder Kumar, *Legal Aspects of Business*, Cengage Learning
- 34. SN Maheshwari and SK Maheshwari, *Business Law*, National Publishing House, New Delhi.
- 35. Aggarwal S K, *Business Law*, Galgotia Publishers Company, New Delhi.
- 36. Bhushan Kumar Goyal and Jain Kinneri, *Business Laws*, International Book House

37. Sushma Arora, *Business Laws*, Taxmann Publications.
38. Akhileshwar Pathak, *Legal Aspects of Business*, McGraw Hill Education, 6<sup>th</sup> ed.
39. P C Tulsian and Bharat Tulsian, *Business Law*, McGraw Hill Education
40. Sharma, J.P. and Sunaina Kanojia, *Business Laws*, Ane Books Pvt. Ltd., New Delhi

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

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

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

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

No. of Contact Classes: 60

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

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

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

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

**Unit 2: Probability and Probability Distributions**

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

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

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

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

Sampling: Populations and samples, Parameters and Statistic, Census vs Sampling. Sampling methods (including Simple Random sampling, Stratified sampling, Systematic sampling, Judgment sampling, and Convenience sampling)

Concept of Sampling distributions and Estimation: Point and Interval estimation of means (large samples) and sample proportion. Characteristics of a good estimation. Testing of hypothesis- concepts of Null hypothesis, alternative hypothesis, level of significance, test of significance, one-tailed and two-tailed test and errors in testing hypothesis.

**Unit 5: Time Series Analysis**

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

**Suggested Readings :-**

- 13. Gupta, S.C, Fundamentals of statistics – Himalaya Publishing House.
- 14. Murray, R Spiegel, Larry J. Stephens, Narinder Kumar. Statistics (Schaum's Outline Series)
- 15. Hazarika, Padmalochan, Business Statistics – S.Chand
- 16. Bhowal, M.K. Fundamentals of Business Statistics (Asian Books Private Limited)

3<sup>rd</sup> Semester  
New Venture Planning (SEC 3)  
Credit: 3

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

**Unit I: Starting New Ventures**

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

**Unit II: Methods to Initiate Ventures**

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

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

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

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

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

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

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

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

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

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

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

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

**Credit: 3**

**(Theory: 50 & Practical: 50)**

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

#### **Unit I: Conceptual Framework**

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

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

Introduction to income tax – basic terminology, types of assessee, income taxable under different heads. Basics of computation of total income and tax liability, deductions available from gross total income, PAN Card, due date of filing of income tax return.

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

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

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

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

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

#### **Suggested Readings:**

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

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

#### **Softwares:**

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

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

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

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

Credit: 4

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:

**10.** 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.

**11.** 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)

**12.** 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: DIRECT & INDIRECT TAX (Minor)**

**Credit: 4**

**Total Marks: 100**

**Unit 1: Introduction**

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

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

**Unit 2: Computation of Income under different heads**

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

**Unit 3: Computation of Total Income and Tax Liability**

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

**Unit 4: Introduction & Custom Law:**

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

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

**Unit 5: Structure of GST in India:**

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

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

GST Council and GST Network.

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

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

**Suggested readings:**

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

**Journals**

7. *Income Tax Reports*. Company Law Institute of India Pvt. Ltd., Chennai.
8. *Taxman*. Taxman Allied Services Pvt. Ltd., New Delhi.
9. *Current Tax Reporter*. Current Tax Reporter, Jodhpur.

**Software**

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

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

**Course Name: Business Etiquettes and Soft Skills(VAC3)****Credit: 2****Module 1 – Business Etiquettes**

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

**Module 2 – Listening & Speaking:****Listening :**

<b>Sl. No.</b>	<b>Teaching Point</b>
1	Distinguishing between different functions of communication (e.g. instruction, command, request, enquiry, apology, appreciation etc.)
2	Identifying important ideas in a lecture or presentation
3	Listening for specific information
4	Listening and note taking

**Speaking**

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

**Module 3-Reading:**

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

3	Reading and note-taking
4	Contextual vocabulary

### **Module 4 – Writing:**

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

### **Module 5 – Grammar & Vocabulary:**

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

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

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

### **Practice Book**

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

### **Addition Reference Books**

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

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

**Credit: 4**

**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, ICAFI 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)

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

### Course Name: Corporate Laws (Minor)

Marks: 100

Credit: 4

Lectures: 60

#### UNIT 1: Introduction

15 Lectures

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

#### UNIT 2: Documents

15 Lectures

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

#### UNIT 3: Management

15 Lectures

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

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

#### UNIT 4:

10 Lectures

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

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

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

#### UNIT 5: Depositories Law

5 Lectures

The Depositories Act 1996 – Definitions; rights and obligations of depositories; participants issuers and beneficial owners; inquiry and inspections, penalty.

#### Suggested Readings:

31. MC Kuchhal, *Modern Indian Company Law*, Shri Mahavir Book Depot (Publishers), Delhi.
32. GK Kapoor and Sanjay Dhamija, *Company Law*, Bharat Law House, Delhi.
33. Anil Kumar, *Corporate Laws*, Indian Book House, Delhi
34. Reena Chadha and Sumant Chadha, *Corporate Laws*, Scholar Tech Press, Delhi.
35. Avtar Singh, *Introduction to Company Law*, Eastern Book Company
36. Ramaiya, *A Guide to Companies Act*, LexisNexis, Wadhwa and Buttersworth.
37. *Manual of Companies Act, Corporate Laws and SEBI Guideline*, Bharat Law House, New Delhi,.
38. *A Compendium of Companies Act 2013, along with Rules*, by Taxmann Publications.
39. Gower and Davies, *Principles of Modern Company Law*, Sweet & Maxwell
40. Sharma, J.P., *An Easy Approach to Corporate Laws*, Ane Books Pvt. Ltd., New Delhi

Note: Latest edition of text books may be used.

**5<sup>th</sup> Semester**  
**Course Name: Business Communication (AEC 3)**  
**Credit: 2**  
**Total Marks: 50**

Unit 1: Introduction:

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

Unit 2: Business Correspondence:

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

Suggested Readings:

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

Note: Latest edition of text books may be used.

**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 :

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

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

6<sup>th</sup> Semester  
**Course Name: Project Management (Minor)**  
Credits: 4  
Total Marks: 100

Course Contents

Unit I: Introduction

Concept and attributes of Project, Project lifecycle, Project Planning, Monitoring and Control, identification of investment opportunities, evaluation and termination, Project Management Information System-Meaning and concept, Pre-Feasibility study.

Unit II: Project Preparation

Technical Feasibility, Marketing Feasibility, and Financial Planning: Estimation of Costs and Demand Analysis and Commercial Viability, estimation of fund requirement, sources of funds

Unit III: Project Appraisal

Environmental Analysis, Social Cost and Benefit Analysis and approaches, Shadow pricing and social discount rate -concept

Unit IV: Issues in Project Planning and Management

Cost and Time Management issues in Project Planning and Management, Work breakdown structure, Scheduling Techniques - (PERT & CPM).

Suggested Readings

- Chandra. Prasanna. Project Preparation, Appraisal and Implementation. Tata McGrawHill.
- Gido, Jack,. And Clements, James P. Project Management. Cengage Learning.
- Gray, Clifford F., Larson, Eric W., and Desai, Gautam V. Project Management: The Managerial Process. McGraw Hill Education.
- Khatua. Sitangshu. Project Management and Appraisal, Oxford University Press
- Gido, Jack,. and Clements, James P. Project Manaagement. Cengage Learning
- Singh Narendra, Project Management and Control, Himalaya Publishing House

**6<sup>th</sup> Semester**  
**Course Name: Business Communication (AEC 4)**  
**Credit: 2**  
**Total Marks: 50**

Unit 1: Report Writing:

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

Unit 2: Vocabulary:

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

Unit 3: Oral Presentation:

Importance, Characteristics, Presentation Plan, Power point presentation, Visual aids.

Suggested Readings:

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

Note: Latest edition of text books may be used.