



B.COM 3RD SEMESTER FULL SYLLABUS (FYUGP/NEP)
FOR THE STUDENTS OF GAUHATI UNIVERSITY
TOTAL SUBJECTS = 6 (SIX)

COMMON PAPER FOR ALL SPECIALIZATIONS

NAME OF THE PAPER	PAPER CLASSIFICATION	CREDITS	TOTAL MARKS (IN FINALS)
Entrepreneurship	Minor Paper	4	60
Business Laws	Major Paper	4	60
Business Statistics	Multi-Disciplinary Paper (MDC)	3	45
Business Etiquette & Soft Skills	Value Added Course (VAC)	2	30
New Venture Planning (NVP)	Skill Enhancement Course (SEC) (Select any one)	3	45
E-Filing of Returns			

Note: The above five subjects are common across all specializations. In addition to these, there is **one subject specific to each specialization.**

SPECIALIZATION NAME	NAME OF THE PAPER	CREDITS	TOTAL MARKS (IN FINALS)
Accounting	Advanced Financial Accounting	4	60
Finance	Banking	4	60
Marketing	Advertising	4	60
Human Resource Management	Human Resource Management	4	60

FOR DETAILED NOTES AND STUDY MATERIALS: VISIT – WWW.PANKAJKIKAKSHA.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



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, 6th 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

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

Pankaj Ki Kaksha Telegram and YouTube Channel

3rd 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)

3rd 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.

3rd 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

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

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

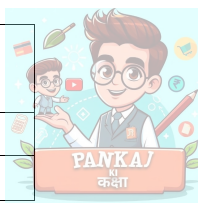
Speaking

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"> • Formal (classroom, seminars, interviews, group discussions, business meetings etc.) • Semiformal (within peers, or groups) • Informal (with family and friends)
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"> • Understanding the gist or main idea of a business text • Looking for specific information • Guessing meaning from the context • Understanding the functions of semantic markers in business texts

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"> • Brainstorming for ideas • Sequencing ideas into main and subordinate points • Using linkers and connectives (semantic markers)
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)

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.

2. Specialization: Accounting
Course Name: Advanced Financial Accounting (Major 1)
3rd 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



Specialization:

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

1. Specialization: Human Resource Management

Course Name: Human Resource Management (Major 1)

3rd 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

3. Specialization: Marketing Management
Course Name: Advertising (Major 1)
3rd 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*. 5th 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.gh@gmail.com

4. Specialization: Finance
Course Name: Banking (Major 1)
Credit: 4
Total Marks: 100
3rd 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