



**B.COM 5th SEMESTER FULL SYLLABUS (FYUGP/NEP)**  
**FOR THE STUDENTS OF GAUHATI UNIVERSITY**  
**TOTAL SUBJECTS = 5 (FIVE)**

**ACCOUNTING SPECIALIZATION**

| NAME OF THE PAPER          | PAPER CLASSIFICATION | CREDITS<br>(Total=20) | TOTAL<br>MARKS<br>(IN FINALS) |
|----------------------------|----------------------|-----------------------|-------------------------------|
| Management Accounting      | Major Paper          | 4                     | 60                            |
| Fundamentals of Investment | Major Paper          | 4                     | 60                            |
| Indirect Taxes             | Major Paper          | 4                     | 60                            |
| Corporate Laws             | Major Paper          | 4                     | 60                            |
| Internship                 | NA                   | 4                     | 60                            |

**Note:** There will be no theory examination in the Finals for the Internship component. However, depending on the respective college authorities, students may be required to give an oral or any other form of presentation based on the internship they have completed. The respective colleges will make the decision regarding this. For complete details, please refer to the full guidelines provided in the attached PDF.

FOR DETAILED NOTES AND STUDY MATERIALS: VISIT – [WWW.PANKAJKIKAKSHA.COM](http://WWW.PANKAJKIKAKSHA.COM)



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. Singhanian Vinod K. and Monica Singhanian, *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. Sanjeev Kumar. *Systematic Approach to Indirect Taxes*,
3. S. S. Gupta. *Service Tax -How to meet your obligation* Taxmann Publications Pvt. Ltd., Delhi,
4. Grish Ahuja and Ravi Gupta, *Indirect Taxes*, Flair Publication Pvt Ltd

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

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

No. of Contact Classes: 60

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



## 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:

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.

# Internship Guidelines for Undergraduate Students

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As per FYUGP & FYIMP curriculum structure of Gauhati University under NEP 2020

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January, 2025

(Approved by Academic Council, GU, vide Resolution No. AC-04/2025/8)  
dated 19.03.2025

PANKAJ K. KALISHA



## Internship Guidelines for Undergraduate Students Gauhati University

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## 1. Introduction and background:

A major initiative of UGC to provide holistic education at undergraduate level is integration of internship as a requirement for granting UG degree under NEP 2020. The curriculum and credit framework for undergraduate programmes (UGC, 2022) envisions internship as “*induction into actual work situations*” and recommends that:

*“Students to be provided with opportunities for internships with local industry, businesses, artists, crafts persons, etc., as well as research internships with faculty and researchers at their own or other HEIs/research institutions, so that students may actively engage with the practical side of their learning and, as a by-product, further improve their employability.”*

Accordingly, the credit framework provides for “Summer Internship” of 2-4 credits (sec. 5.1.7), to be completed in the fifth semester. Further, the UGC also notified a set of guidelines in Feb., 2024 (<https://www.ugc.gov.in/>) for internship/research internships with suggestive implementation strategies.

Gauhati University introduced undergraduate programmes in its academic departments and affiliated colleges as per NEP2020 w.e.f. the academic session 2023-24 wherein provision is made in the curriculum structure for mandatory internship of 4credits.

The GU Examination Regulations, 2023 (Sec. 5.2e) adapted the definition of internship as “*a course requiring students to participate in a professional activity or work experience, or cooperative education activity with an entity external to the education institution, normally under the supervision of a teacher/ an expert of the given external entity. A key aspect of the internship is induction into actual work situations.*” This regulation also provides the basic guidelines for evaluation and credit transfer from internships.

The following sections deal with operational aspects/working model of internship/research internship adapted for Gauhati University and its affiliated colleges, based on notified UGC guidelines (<https://www.ugc.gov.in/>).

## 2. Internship/research internship<sup>1</sup>: Based on the basic objectives, two categories of internships are identified:

### 2.1 Category I: Enhancing employability

To minimize the gap between the knowledge from traditional learning and practical skill so that the graduates attain the required attribute to join a workforce

### 2.2 Category II: Developing research aptitude

To provide exposure to actual research environment and develop skills in research tools and techniques including policy framework, IPR, legal and ethical issues.

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<sup>1</sup>It is a mandatory requirement for granting a three/four-year degree as per the GU FYUGP/FYIMP course curriculum under NEP 2020. Internship/apprenticeship requirement for one year “Certificate” and two year “Diploma” in a Multiple Entry-Exit system of the undergraduate programmes are to be carried out separately



### 3. Credit allocation:

Total credits to be earned from internships are four (4) with equivalent marks of 100. It can however be split into parts of minimum one credit. For example, there may be two segments of the internship with 2 credits each or 1+3 credits earned from the same IPO or different IPOs.

### 4. Duration<sup>2</sup> and timing of internship

- i. Although the internship/summer internship is to be carried out during the “Summer Term” as defined in the GU Academic Calendar, the duration of work may be extended or split into parts as per mutual agreement between the IPO/Domain Expert and the parent institution. However, the result of the 5<sup>th</sup> semester will be according to the Sec. 4(iv)
- ii. All students shall be required to undergo an internship of four credits. The credit of the internship shall be reflected in the transcript of the 5<sup>th</sup> semester examination.
- iii. The internship should be completed preferably in the intervening “Summer Term” as defined in the GU Academic Calendar, during 3<sup>rd</sup>-5<sup>th</sup> Semester. The internship may also spread across the semesters, without hampering regular classes of the student.
- iv. In exceptional circumstances, the student may carry out the internship during or at the end of the 6<sup>th</sup> semester as per GU regulations. However, in such circumstances, his/her result of the 5<sup>th</sup> semester shall remain withheld/undeclared till such time the internship is satisfactorily completed
- v. As defined by the UGC, one credit of internship means two-hour engagement per week, i.e., in a semester of 15 weeks’ duration, one credit is equivalent to 30 hours of engagement in a semester. Accordingly, for a four-credit internship at GU and its affiliated colleges, a minimum of 120 hours of engagement will be required which should be reflected in the activity logbook.

### 5. Internship structure and working model:

**5.1 Role of the HEIs:** Each of the HEIs has to play a crucial role in developing an enabling ecosystem for internship which requires proactive actions. The UGC guidelines on internship envisage the following:

- i. *Each HEI should have a Nodal Officer who is responsible for developing need and demand-led verticals as well as expectations from each vertical in undergraduate programmes. The internship must be well-defined, with clear outcomes. It is critical to explore, reach out to, and sign a Memorandum of Understanding (MOU) with local businesses, research organisations, HEIs, etc. as this will aid in training, research, employment, and start-ups.*
- ii. *To define verticals, HEIs must undertake a survey in the local market to understand the needs of companies and the expectations of students. These verticals can be on the basis of industry clusters operational in the country, from emerging technologies and from the international world of work also.*

<sup>2</sup>Sec. 45.3 of GU Examination Regulation defines the internship duration as: “Duration for a 2-4 credit internship will be eight weeks (Two months)”



**5.2** The working model to be followed for GU and its affiliated colleges for efficient implementation of internship programme is enumerated below:

- i. Each of the HEIs will form the Research and Development Cell (RDC) which will oversee and coordinate successful implementation of the internship programme.
- ii. “The Coordinator, RDC” or the “Nodal Officer, Internship programme” of the HEI will be the single point of contact for CoE, GU for all matters related to UG internship
- iii. The Academic Register, GU will maintain the updated inventory of the RDCs in its affiliated colleges along with contact details of the designated coordinator/Nodal Officer
- iv. The Coordinator/Nodal Officer will identify the need and demands of students in diverse disciplines and liaise with the identified institutions/organisations/individuals for internship allocation and subsequent completion
- v. The Coordinator/Nodal Officer will maintain the detailed inventory of students undertaking internship and update in the GU portal and/or communicate with the CoE.
- vi. The Coordinator/Nodal Officer will be tasked with networking and collaboration with local/regional/national/international institutions/organisations/individuals to identify the potential areas where interns can be deployed
- vii. Coordinator/Nodal Officer will take necessary action to execute MoU with relevant organisations/institutions as and when necessary
- viii. Students may on their own initiative choose internships supervisors from knowledge institutions/industries/labs./NGO/Govt or Semi Govt. organisations or departments/local self Govt. institutions/ domain experts in a specialised field-national or international. However, any such endeavour has to be endorsed and documented by the RDC/Nodal Officer and duly communicated to the CoE.
- ix. “Each intern would be attached to an internship supervisor(IS) in the internship providing organization (IPO), and a mentor (faculty member) from GU/ affiliated college(as the case may be) for a specified duration and conduct a time bound internship project. GU/affiliated college and the internship providing organization (IPO) would play important roles in facilitating the smooth conduct of the internship.”
- x. Any expenses incurred by the students like TA/incidentals or other expenses shall be borne by them and GU/ affiliated college shall not contribute to reimbursement of such expenditures
- xi. The RDC may identify a set of problems at local/regional or national level alongwith potential mentors for these projects and notify at the institution website.
- xii. The list of sectors and details of organisations/domain experts will be dynamically updated in the institution’s website.
- xiii. Orientation workshops/awareness camps will be organised by each of the HEIs at the beginning of the semesters highlighting the need and benefits from internships to the students.



## 6. Suggestive sectors for internship/research internship

**6.1 Category I:** The HEIs may identify sectors as given below in which students can carry out internships (vide UGC guidelines, Feb., 2024). However, this is only a suggestive list and the HEIs may identify any other sector if required, subject to approval of the competent authority at GU.

- i. Trade and Agriculture
- ii. Economy and Banking/Financial Services and Insurance
- iii. Logistics, Automotive & Capital Goods
- iv. Fast Moving Consumer Goods & Retail
- v. Information Technology/Information Technology enabled Services & Electronics
- vi. Handcraft, Art, Design & Music
- vii. Healthcare & Life Science
- viii. Sports, Wellness and Physical Education
- ix. Tourism & Hospitality
- x. Digitisation & Emerging Technologies (Internet of Things/Artificial Intelligence/Machine Learning/Deep Learning/Augmented Reality/Virtual Reality, etc.)
- xi. Humanitarian, Public Policy and Legal Service
- xii. Communication
- xiii. Education
- xiv. Sustainable development
- xv. Agriculture sector-for internship in rural areas
- xvi. Any other rural and community-oriented sectors including NGOs, SHGs etc.

## 6.2 Category II

- i. The RDC will liaise and identify potential mentors from different knowledge institutions across the country and abroad willing to take interns of the respective HEIs
- ii. A pool of willing faculty members may be identified to take interns in this category at Gauhati University. This dynamic list will be made available and updated at the beginning of each semester through GU portal. The entire application process, acceptance by a supervisor and completion of the internships will be done through an 'internship module'.
- iii. For this purpose a limited number of internships may be funded by the University (a nominal fellowship amount) with the condition that such internships must be carried out under identified supervisors who specialise in subjects which can potentially be aligned with SDGs and national goals, i.e., a certain number of internships under identified guides may be sponsored by University in predefined themes that are aligned with SDGs and national goals. The interns may be provided accommodation in the university halls during the summer term, for this purpose
- iv. As part of forward integration, any affiliated college may also develop an inventory of predefined themes/projects, pairing them with potential mentors from Labs/R&D institutions and/or universities. Such measures have to be well publicised through notice boards and institution websites



## 7. Evaluation and credit transfer

- 7.1 Internship evaluation and eventual credit transfer will be governed by the prevailing examination regulations of Gauhati University as amended up to date, which state (in Sec45.4) as follows:

45.4 Credits will be transferred subject to the following:

- a. The internship is approved by the RDC of the College/university
- b. A certificate of successful completion of the internship along with activity logbook and evaluation report of Internship Supervisor of the respective institution where the internship is carried out.
- c. Demonstrable evidence of work in the form of a report and seminar presentation by the intern, to be evaluated by a committee of teachers/experts appointed by the Controller of Examinations. The evaluation may be on the following aspects:
  1. Format of presentation and the quality of intern's report
  2. Acquisition of skill sets by the intern
  3. Originality and any innovative contribution
  4. Significance of research outcomes
- d. The completion report alongwith the certificate sent to the Controller of Examinations by the RDC

- 7.2 It will be the responsibility of the respective HEIs to communicate with the CoE for seamless credit transfer against each of the students.
- 7.3 In sectors like agriculture in rural areas, the internship completion certificate may be obtained from 'Gram Panchayat'/'Zilla Parishad'/BDO/Agriculture Extension Officer etc. to be certified by the RDC/Nodal Officer of the respective HEIs.
- 7.4 As defined in the UG curriculum structure of Gauhati University, the credit for internship will be reflected in the SGPA of the 5<sup>th</sup> semester regardless of timing of completion.

## 8. Role of the internship supervisor and mentor (Vide UGC guidelines, 2023)

- i. Internship supervisor is any individual who will be nominated by the Internship Providing Organization (IPO) for monitoring and supervising the student during the internship duration. Internship Supervisor should monitor the regularity of the intern at his/her workplace and guide him/her. At the end of the internship, the Internship Supervisor will ensure issuing of completion certificates to the intern. He/She shall also endorse the internship report on completion of the internship"
- ii. Each intern shall be put in charge of a mentor who shall be a faculty member of GU/affiliated college (as the case may be). He/she will be providing professional/research guidance to the student during the internship which will enhance the internship experience and learning of the intern. Further, on completion of Internship, the intern will prepare an internship report and get it endorsed by mentor."



**9. Mode of internship**

- i. Internship/research internship may be carried out either entirely in physical mode or adopting a hybrid mode as per need and convenience of the IPO/mentor and the parent institution.
- ii. In a hybrid mode, the theoretical component may be completed online while the hands-on component will be completed in physical mode.

**10. Linking internships to outcomes of VAC/AEC/SEC**

As a backward integration, the VAC/AEC/SEC may be considered as prerequisite for internship on a case-to-case basis, at HEI level

**11. Incentivising performance**

The colleges may work out a mechanism to recognize and reward innovative work done through internship

**12. Internship management module**

- a. As recommended by the UGC, the Affiliated colleges may develop digital portals where they can “register experts, agencies, industries, organisations, mentors, faculty members which are open and visible to students. These portals should have the scope of application programming interface (API) integration, so that they can be integrated with a central portal”
- b. Gauhati University will facilitate a customized UG internship management module, integrated with the training and placement module in the ERP platform SAMARTH at <https://gauhati.samarth.ac.in> which will act as the central platform for all the affiliated colleges

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