

B.COM 6th SEMESTER FULL SYLLABUS (FYUGP/NEP)
FOR THE STUDENTS OF GAUHATI UNIVERSITY
TOTAL SUBJECTS = 5 (FIVE)



ACCOUNTING SPECIALIZATION

NAME OF THE PAPER	PAPER CLASSIFICATION	CREDITS (TOTAL= 18)	TOTAL MARKS (IN FINALS)
International Business	Major Paper	4	60
Operations Research in Business	Major Paper	4	60
Computerised Accounting	Major Paper	4	60
Auditing & Assurance	Major Paper	4	60
Business Etiquettes and Soft Skill	VAC Paper	2	30

FINANCE SPECIALIZATION

NAME OF THE PAPER	PAPER CLASSIFICATION	CREDITS (TOTAL= 18)	TOTAL MARKS (IN FINALS)
International Business	Major Paper	4	60
Operations Research in Business	Major Paper	4	60
Treasury & Risk Management	Major Paper	4	60
Marketing of Services	Major Paper	4	60
Business Etiquettes and Soft Skill	VAC Paper	2	30

MARKETING MANAGEMENT SPECIALIZATION

NAME OF THE PAPER	PAPER CLASSIFICATION	CREDITS (TOTAL= 18)	TOTAL MARKS (IN FINALS)
International Business	Major Paper	4	60
Operations Research in Business	Major Paper	4	60
Consumer Affair and Customer Care	Major Paper	4	60
Marketing of Service	Major Paper	4	60
Business Etiquettes and Soft Skill	VAC Paper	2	30

HUMAN RESOURCE MANAGEMENT SPECIALIZATION

NAME OF THE PAPER	PAPER CLASSIFICATION	CREDITS (TOTAL= 18)	TOTAL MARKS (IN FINALS)
International Business	Major Paper	4	60
Operations Research in Business	Major Paper	4	60
Technology in Human Resource Management	Major Paper	4	60
Training and Development	Major Paper	4	60
Business Etiquettes and Soft Skill	VAC Paper	2	30



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Disclaimer

The syllabus provided in this document has been downloaded from the official website of **Gauhati University** and has been compiled solely for academic guidance and reference purposes. While every effort has been made to ensure accuracy, unintentional errors or updates from the university may occur. Therefore, students are strongly advised to cross-verify the syllabus with the latest version available on the official Gauhati University website. **Pankaj Ki Kaksha** shall not be held responsible for any discrepancies arising due to changes or inadvertent mistakes.

With regards,

Pankaj Ki Kaksha

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

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

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

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

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: International Business (Major 12)

6th 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

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 4th 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

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.

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No. of Contact Classes: 60

Name of the Designer: Department of Commerce, Gauhati University, 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 4th 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

6th Semester

FOR COMPLETE NOTES CONTACT- 9864556095

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*. 5th 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
7. ebook, 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 www.fcamin.nic.in www.consumeraffairs.nic.in
www.iso.org.in www.bis.org www.ascionline.org.in www.trai.gov.in www.irda.gov.in
www.derc.gov.in 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, 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, saptashandilya@gmail.com

Course Name: International Business (Major 12)
6th 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

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 4th 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

6th 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

Course Name: Marketing of Services (Major 15)

Credit: 4

Total Marks: 100

Existing based syllabus: UGCBCS

Course Level: 600 to 699

Unit: I (15 classes) (25 Marks)

Introduction; Service Sector, growth of services, state of services, nature and characteristics of services, challenges of intangibility, need for marketing.

Unit: II (15 classes) (25 Marks)

Service marketing mix; product, price, place, promotion; service distribution strategy, Franchising, participants, service process.

Unit: III (15 classes) (25 Marks)

Service system and customer behaviour; front office, back office operation system, service delivery system, need to know customer, customer as a decision maker.

Unit: IV (15 classes) (25 Marks)

Service decision process; need for new services, information search, service evaluation, pre and post purchase behaviour, Marketing of Health Services, Tourism, Insurance & Banking.

Suggested Books:

Services Marketing- K. Rama Mohana Rao, Pearson Education, New Delhi

Textbook of Marketing of Services: The Indian Experience- NimitChowdhary, Macmillan Publishers India

Service Marketing, Text & Cases, Harsh Verma, Pearson.

Service Marketing, People, Technology, Strategy- Lovelock, Wirtz, Chatterjee, Pearson.

Service Marketing, Integrating Customer Focus Across the firm, Zeithaml, Bitner, Gremler, Pandit.

Course objective: To provide students with a comprehensive understanding of the unique characteristics and challenges of marketing services and develop their ability to design and implement effective marketing strategies for service-based businesses.

Learning outcome: By the end of the course, students will be able to analyze service marketing environments, develop service marketing plans, apply service-specific marketing techniques, and effectively promote and manage service offerings to meet customer needs and preferences.

No. of Contact Classes: 60

Designer Name: Dr. Angana Borah, Dr. Saptadweepa Shandilya Gauhati University,

angana.ghat@gmail.com, saptashandilya@gmail.com

Course Name: International Business (Major 12)
6th 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

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
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8. Operations Research : Theory and Applications 4th 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

6th 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, 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



GAUHATI UNIVERSITY

Gopinath Bardoloi Nagar, Guwahati – 781014
Assam : : India

NOTIFICATION

The Hon'ble Vice-Chancellor, G.U. is pleased to approve the minor modification in the course Computerized Accounting for FYIMP and FYUGP 6th semester recommended by CCS, Dept. of Commerce, G.U under report to the Faculty of Commerce & Management and the Academic Council, G.U.

Sd/-

Academic Registrar
Gauhati University

Date: 18/3/26

Memo No.GU/Noti./Acad/2026/ 256(-65)

Copy to:

1. Dean, Faculty of Commerce & Management, G.U.
2. * HOD, Dept. of Commerce, G.U.
3. Controller of Examinations, G.U.
4. Director, CDC, G.U.
5. Principal(s) of all colleges under G.U.
6. Secretary to the Hon'ble Vice-Chancellor, G.U
7. Secretary to the Registrar, G.U.
8. System Officer, G.U. *with a request to upload in the G.U. website.*
9. • Office file

(Prof. Rajib Handique)
Academic Registrar
Gauhati University

Credit: 4

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

Existing based syllabus: UGCBCS

Course Level: 600 to 699

Course Name: Computerised Accounting

Credit: 4

Course Objective: The objective of this course is that the students should be able to understand the fundamentals of computerized accounting and develop practical proficiency in using Tally Prime for company creation, voucher entry, financial statement preparation, and GST compliance. The course aims to equip students with professional and technical competencies required for effective financial record management and statutory reporting in modern business organizations.

Course Outcome:

CO No.	NSQF Level Description	Course Outcome Statement	Bloom's Taxonomy
1	Professional Theoretical Knowledge	Understand fundamentals of computerized accounting and relevance of computerized accounting systems and ERP software in modern business.	Understanding
2	Professional and Technical Skills/Expertise	Create companies, ledgers, and record business transactions in Tally Prime using appropriate vouchers and accounting principles.	Applying
3	Professional and Technical Skills/Expertise	Prepare and analyze financial statements including Trial Balance, Profit & Loss Account, Balance Sheet, and inventory reports using Tally Prime.	Analyzing
4	Aptitude, Soft Skills, Employability Readiness	Implement GST configuration, record intra- and inter-state transactions, and generate statutory GST reports ensuring compliance.	Evaluating
5	Level of Responsibility	Generate financial statements and statutory reports and supporting managerial decision-making.	Creating

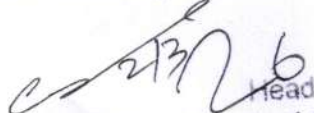
Unit I: Fundamentals of Computerized Accounting System (10 Hours)

Relevance of computerised accounting system in today's business world; Functions of Computerised Accounting System and its advantages; Computerised accounting and Enterprise Resource Planning; Overview of software and packages for Computerised Accounting - such as SAP ERP, Oracle ERP Cloud/EBS, Microsoft Dynamics 365 (Finance and Operations), QuickBooks (Online and Desktop), TALLY Prime.

Unit II: Company Creation & Masters in Tally Prime (10 Hours)

Getting started with Tally Prime: Configuration, Introduction of features, creation of Company, vouchers entry-pre-defined vouchers in Tally Prime, common vouchers and special vouchers; Creation of ledger.

Hands on: Install and open Tally Prime; configure features; create a sample company; create basic ledgers (capital, cash, bank, sales, purchase); record common vouchers (contra, payment, receipt, sales, purchase); view trial balance and reports.


Head
Department of Commerce
Gauhati University

Unit III: Recording of Business Transactions in Tally Prime (10 hours)

Accounting Concepts, Double Entry System, Types of accounts, Approach of accounting, Golden Rules of Accounting; Recording Business Transactions in Tally Prime-Entry in vouchers, ledger, Preparation of Day Book, Trial Balance, Profit and Loss Account, Balance Sheet, Inventory Management in Tally Prime,

Hands on: Students will enter daily transactions using appropriate vouchers (contra, payment, receipt, journal, sales, purchase), apply double-entry principles, and ensure correct ledger grouping. Students will regularly verify entries through Day Book and Trial Balance. Month-end adjustments (depreciation, outstanding expenses, prepaid items) will be recorded, followed by generation and analysis of Profit & Loss Account, Balance Sheet, and inventory reports, ensuring complete practical understanding from transaction entry to final financial statements.

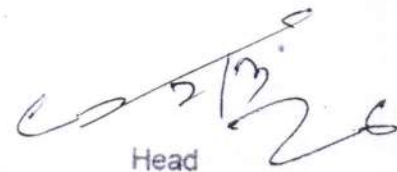
Unit IV: GST Compliance and Reporting in Tally Prime

GST activation and configuration; creation of GST tax ledgers; recording intra- and inter-state purchase and sales invoices; Input Tax Credit (ITC) adjustment; GST return filing overview.

Hands on: Enable GST in an existing company; create CGST, SGST, IGST ledgers; record intra- and inter-state purchase and sales invoices.

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. The Marks distribution as follows: (Practical-80% Marks, Viva-10% Marks and WorkBook-10% out of Total Marks) and duration of Examination shall be 3Hrs.
3. **Teaching arrangements need to be made in the computerLab**
4. There shall be Four Lectures per class and 4 Practical periods per batch to be taught in computerLab.



Head
Department of Commerce
Gauhati University