

B.COM 4th SEMESTER FULL SYLLABUS (FYUGP/NEP)
FOR THE STUDENTS OF GAUHATI UNIVERSITY
TOTAL SUBJECTS = 6 (SIX)



ACCOUNTING SPECIALIZATION

NAME OF THE PAPER	PAPER CLASSIFICATION	CREDITS (TOTAL=22)	TOTAL MARKS (IN FINALS)
Fundamentals of Financial Management	Major Paper	4	60
Cost Accounting	Major Paper	4	60
Income Tax Laws & Practices	Major Paper	4	60
Advanced Corporate Accounting	Major Paper	4	60
Financial Market Operations	Minor Paper	4	60
MIL / Alternative English	AEC Paper	2	30

FINANCE SPECIALIZATION

NAME OF THE PAPER	PAPER CLASSIFICATION	CREDITS (TOTAL=22)	TOTAL MARKS (IN FINALS)
Fundamentals of Financial Management	Major Paper	4	60
Financial Market Operations	Major Paper	4	60
Insurance	Major Paper	4	60
Cost & Management Accounting	Major Paper	4	60
Direct & Indirect Taxes	Minor Paper	4	60
MIL / Alternative English	AEC Paper	2	30

MARKETING MANAGEMENT SPECIALIZATION

NAME OF THE PAPER	PAPER CLASSIFICATION	CREDITS (TOTAL=22)	TOTAL MARKS (IN FINALS)
Fundamentals of Financial Management	Major Paper	4	60
Retail Management	Major Paper	4	60
Customer Relationship Management	Major Paper	4	60
Cost & Management Accounting	Major Paper	4	60
Direct & Indirect Taxes	Minor Paper	4	60
MIL / Alternative English	AEC Paper	2	30

HUMAN RESOURCE MANAGEMENT SPECIALIZATION

NAME OF THE PAPER	PAPER CLASSIFICATION	CREDITS (TOTAL=22)	TOTAL MARKS (IN FINALS)
Fundamentals of Financial Management	Major Paper	4	60
Labour Laws	Major Paper	4	60
Industrial Relations	Major Paper	4	60
Cost & Management Accounting	Major Paper	4	60
Direct & Indirect Taxes	Minor Paper	4	60
MIL / Alternative English	AEC Paper	2	30



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With regards,

Pankaj Ki Kaksha

FYUGP AEC : Alternative English II (In lieu of MIL)

Semester 4

Credits 2

(30 External +20 Internal = 50 Marks)

This paper continues the objectives of the Alternative English paper in Semester I and presents a sampling of non-fictional texts so as to enable students to engage with possibilities of reading and approaching English literature. It also has a section on Grammar.

Course Outcome:

Co1: Outline and assess the relevant aspects of the pieces given in the syllabus

Co2: Summarise and analyse the important elements of writing from a literary perspective with reference to the given pieces with added attention to use and function of grammar for correct usage and practice

Co3: Apply multiple reading processes in interpreting the given pieces to demonstrate the enhancement of the ability to understand and read literary texts

Co4: Differentiate, distinguish and compare components in English literature and grammar with enhanced understanding of analytical skills for reading

Co5: Evaluate the impact of ways in which acquired knowledge facilitates the enhancement of reading and understanding English language and literature

➤ **Non-Fiction: 30 Marks (Credit – 1)**

R.L. Stevenson: Pan's Pipes

Ruskin Bond: Coming Home to Dehra

Muhammad Yunus: Towards Creating a Poverty-Free World

➤ **Grammar: 20 Marks (Credit – 1)**

Voice Change

Question Tags

Precis Writing

Common Errors

Four-Year Undergraduate Programme
Subject: Assamese
Semester: Fourth
Course Name: Art of Writing I (লিখন-কলা ১)
Ability Enhancement Course (AEC)
Existing Base Syllabus: UG CBCS Syllabus
Course Level: 200-299
Credits: 2
Total Marks: 50
Internal/External Examination Marks: 20/30

CO I: এই কাকতখন পঢ়ি ছাত্ৰ-ছাত্ৰীসকলে লিখন-কলা সম্পৰ্কে সাধাৰণ জ্ঞান লাভ কৰিব পাৰিব।
CO II: কাকতখনে ছাত্ৰ-ছাত্ৰীসকলক উপযুক্ত শব্দ-প্ৰয়োগ সম্পৰ্কে বিশেষ জ্ঞান দিব।
CO III: কাকতখনে ছাত্ৰ-ছাত্ৰীসকলক উপযুক্ত বাক্য-প্ৰয়োগ সম্পৰ্কে ধাৰণা দিব।
CO IV: কাকতখনে ছাত্ৰ-ছাত্ৰীসকলৰ মনত আনুষ্ঠানিক আৰু অনানুষ্ঠানিক লিখনৰ মাজৰ পাৰ্থক্য স্পষ্ট কৰিব।
CO V: কাকতখনে কৰ্মক্ষেত্ৰত অসমীয়া লিখনৰ বাবে ছাত্ৰ-ছাত্ৰীসকলক সাজু কৰিব।

Unit No.	Unit Content	Total No. of Classes	Internal Examination Marks	External Examination Marks
১	লিখন-কলাঃ মিতব্যয়িতা (Economy), স্বচ্ছতা (Transparency), ভিন্নতা (Variety), ঐক্যভাব (Harmony) আনুষ্ঠানিক আৰু অনানুষ্ঠানিক লিখন (Formal and Informal Writing)	১২	১০	১৫
২	উপযুক্ত শব্দ-প্ৰয়োগ আৰু বাক্য-প্ৰয়োগঃ শব্দ-সংস্থিতি (Collocation), পদ-সংগতি, আকাংক্ষা, আসক্তি, যোগ্যতা, বাক্যৰ প্ৰকাৰ আৰু ব্যৱহাৰ	১২	১০	১৫

সহায়ক গ্ৰন্থঃ

অসমীয়া ব্যাকৰণ প্ৰৱেশঃ গোলোক চন্দ্ৰ গোস্বামী
অসমীয়া ভাষা-সাহিত্য চৰ্চাকাৰীসকলৰ হাতপুথিঃ ৰমেশ পাঠক
বিজ্ঞান লেখকৰ হাতপুথিঃ দীনেশ চন্দ্ৰ গোস্বামী
কি লিখবেন, কেন লিখবেনঃ নীৰেদ্রনাথ চক্ৰবৰ্তী
The Art of Writing: Peter Yang



DEPARTMENT OF HINDI, GAUHATI UNIVERSITY
NEP-2020 FYUGP AEC SYLLABUS

हिन्दी विभाग, गौहाटी विश्वविद्यालय
राष्ट्रीय शिक्षा नीति-2020 चार वर्षीय स्नातक कार्यक्रम का योग्यता-वर्धक
(AEC) पाठ्यक्रम

चार वर्षीय स्नातक पाठ्यक्रम

विषय : हिन्दी

छमाही : प्रथम

कोर्स-कोड : AEC0100702

कोर्स का नाम : हिन्दी काव्य-धारा

कोर्स-लेवल : 100-199

कुल अंक : 50

बाह्य परीक्षण : 30

आंतरिक परीक्षण : 20

इकाई	क्रेडिट	पाठ्य-विषय	कक्षा-संख्या	अंक (बाह्य परीक्षण+ आंतरिक परीक्षण)
1	1	(क) आदिकालीन, भक्तिकालीन और रीतिकालीन हिन्दी काव्यधारा का सामान्य परिचय (ख) हिन्दी काव्य सुधा – पाब्लिकेशन डिपार्टमेंट, गौ.वि. <u>निर्धारित पाठ</u> : पदावली-- 1, 6 (विद्यापति), साखी-- 1-5 (कबीरदास), भ्रमरगीत (सूरदास), पद-- 1,2,3 (मीराबाई), केवट प्रसंग (तुलसीदास), दोहे-- 1-5 (बिहारीलाल), कवित्त- 1, 2, 3 (घनानन्द)	15	25 (15+10)
2	1	(क) आधुनिक हिन्दी काव्य-धारा का संक्षिप्त परिचय (ख) हिन्दी काव्य सुधा – पाब्लिकेशन डिपार्टमेंट, गौ.वि. <u>निर्धारित पाठ</u> : निज भाषा उन्नति (भारतेन्दु हरिश्चन्द्र), चित्रकूट में सीता (मैथिलीशरण गुप्त), पुष्प की अभिलाषा (माखनलाल चतुर्वेदी), अशोक की चिन्ता (जयशंकर प्रसाद), तोड़ती पत्थर (सूर्यकान्त त्रिपाठी 'निराला'), मेरे दीपक (महादेवी वर्मा), उधार (अज्ञेय), टूटा पहिया (धर्मवीर भारती), कुत्ता (धूमिल)	15	25 (15+10)

द्रष्टव्य : इकाई 1 (क) एवं 2 (क) से केवल अतिलघु एवं लघु-उत्तरीय प्रश्न पूछे जाएंगे।

सन्दर्भ ग्रन्थ :

1. हिन्दी साहित्य का सुबोध इतिहास – बाबू गुलाबराय, लक्ष्मी नारायण अग्रवाल, आगरा।
2. हिन्दी साहित्य का इतिहास -- डॉ॰ नगेन्द्र (संपा.), नेशनल पब्लिशिंग हाउस, नयी दिल्ली।
3. विद्यापति – डॉ॰ आनन्द प्रकाश दीक्षित (संपा.), साहित्य प्रकाशन मन्दिर, ग्वालियर।
4. कबीर – आचार्य हजारी प्रसाद द्विवेदी, राजकमल प्रकाशन, इलाहाबाद।
5. सूर और उनका साहित्य – डॉ॰ हरवंशलाल शर्मा, भारत प्रकाशन मन्दिर, अलीगढ़।
6. मीरा का काव्य – विश्वनाथ त्रिपाठी, दि मैकमिलन कंपनी ऑफ इंडिया लिमिटेड, दिल्ली।
7. गोस्वामी तुलसीदास – आचार्य रामचन्द्र शुक्ल, प्रकाशन संस्थान, नयी दिल्ली।
8. बिहारी का नया मूल्यांकन – डॉ॰ बच्चन सिंह, लोकभारती प्रकाशन, इलाहाबाद।
9. घनानन्द : काव्य और आलोचना – डॉ॰ किशोरीलाल, साहित्य भवन प्राइवेट लिमिटेड, इलाहाबाद।
10. भारतेन्दु : एक नयी दृष्टि – लहरी राम मीणा, स्वराज प्रकाशन, नयी दिल्ली।
11. मैथिलीशरण गुप्त के काव्य की अंतर्कथाओं के स्रोत -- शशि अग्रवाल, हिन्दी साहित्य सम्मेलन, प्रयाग।
12. माखनलाल चतुर्वेदी : काव्य एवं दर्शन – डॉ॰ दिनेश चन्द्र वर्मा, विद्या प्रकाशन, कानपुर।
13. महादेवी का नया मूल्यांकन – डॉ॰ गणपतिचन्द्र गुप्त, लोकभारती प्रकाशन, इलाहाबाद।
14. प्रसाद-निराला-अज्ञेय – डॉ॰ रामस्वरूप चतुर्वेदी, लोकभारती प्रकाशन, इलाहाबाद।
15. धर्मवीर भारती की काव्य-साधना – डॉ॰ मंजूषा श्रीवास्तव, मिलिन्द प्रकाशन, हैदराबाद।

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

कोर्स का लक्ष्य : विद्यार्थियों को हिन्दी काव्य-धारा के आदिकालीन, भक्तिकालीन, रीतिकालीन एवं आधुनिककालीन कवियों की चुनी हुई रचनाओं का रसास्वादन कराना तथा मैथिली, सधुक्की, ब्रज, राजस्थानी, अवधी और खड़ीबोली हिन्दी के व्यावहारिक रूपों से परिचित कराना प्रस्तुत पाठ्यक्रम का प्रमुख लक्ष्य है।

शिक्षण-उपलब्धि : हिन्दी काव्य-धारा से संबंधित प्रस्तुत योग्यतावर्धक पाठ्यक्रम को इस रूप में तैयार किया गया है, जिससे कि विद्यार्थियों को सहस्राधिक वर्षों की हिन्दी काव्य-धारा की सामान्य जानकारी प्राप्त हो। इसके अलावा चयनित रचनाओं के पठन-पाठन के जरिए काव्य-रस एवं आधुनिक युगबोध तथा हिन्दी भाषा के साहित्यिक स्वरूपों से वे परिचित हों और इन बातों से उनलोगों की व्यावहारिक योग्यता में भी अपेक्षित वृद्धि घटित हो सके।

- सैद्धान्तिक क्रेडिट : 2
- व्यावहारिक क्रेडिट : 0
- आवश्यक कक्षाओं की संख्या : 30

प्रत्यक्ष कक्षाएँ : 30

अप्रत्यक्ष कक्षाएँ : 0

- पाठ्यक्रम-डिजाइनर का विवरण :

नाम : डॉ॰ अच्युत शर्मा

संस्थान : गौहाटी विश्वविद्यालय

ईमेल : sarmaachyut291058@gmail.com

PANKAJ KI KAKSHA YOUTUBE CHANNEL

चार वर्षीय स्नातक पाठ्यक्रम

विषय : हिन्दी

छमाही : चतुर्थ
कोर्स-कोड : AEC0400702
कोर्स का नाम : हिन्दी कथा साहित्य
कोर्स-लेवल : 300-399
कुल अंक : 50
बाह्य परीक्षण : 30
आंतरिक परीक्षण : 20

इकाई	क्रेडिट	पाठ्य-विषय	कक्षा-संख्या	अंक (बाह्य परीक्षण+ आंतरिक परीक्षण)
1	1	<p>(क) कहानी : परिभाषा, तत्व ; हिन्दी कहानी साहित्य के उद्भव और विकास की सामान्य जानकारी</p> <p>(ख) हिन्दी कहानी वीथिका – पाब्लिकेशन डिपार्टमेंट, गौहाटी विश्वविद्यालय</p> <p><u>निर्धारित पाठ</u> : दुलाईवाली (बंगमहिला), कजाकी (प्रेमचन्द), सत्य का मूल्य (यशपाल), जयदोल (अज्ञेय), ठेस (फणीश्वरनाथ 'रेणु'), आत्मा की आवाज (कमलेश्वर)</p>	15	25 (15+10)
2	1	<p>(क) उपन्यास : परिभाषा, तत्व; हिन्दी उपन्यास साहित्य के उद्भव और विकास की सामान्य जानकारी</p> <p>(ख) धरती धन न अपना : जगदीश चन्द्र, राजकमल प्रकाशन, नई दिल्ली</p>	15	25 (15+10)

दृष्टव्य : इकाई 1 (क) और इकाई 2 (क) से केवल अतिलघु एवं लघु-उत्तरीय प्रश्न पूछे जाएंगे।

सन्दर्भ ग्रन्थ :

1. हिन्दी साहित्य का इतिहास -- डॉ॰ नगेन्द्र (संपा.), नेशनल पब्लिशिंग हाउस, नयी दिल्ली।
2. हिन्दी साहित्य का दूसरा इतिहास -- डॉ॰ बच्चन सिंह, राधाकृष्ण प्रकाशन, नयी दिल्ली।
3. आधुनिक हिन्दी कहानी -- डॉ॰ लक्ष्मीनारायण लाल, वाणी प्रकाशन, नयी दिल्ली।

4. कहानीकार प्रेमचन्द : रचना-दृष्टि और रचना-विधान- शिवकुमार मिश्र, लोकभारती प्रकाशन, इलाहाबाद ।
5. यशपाल का कहानी-संसार : एक अंतरंग परिचय- सी.एम. योहन्नान, लोकभारती प्रकाशन, इलाहाबाद ।
6. कहानीकार अज्ञेय : सन्दर्भ और प्रकृति- डॉ॰ चन्द्रभानु सोनवणे, विद्या प्रकाशन, कानपुर ।
7. रेणु का कथा साहित्य- डॉ॰ सुरेश चन्द्र महरोत्रा, विद्या प्रकाशन, कानपुर ।
8. कहानीकार कमलेश्वर : सन्दर्भ और प्रकृति- सूर्यनारायण रणसुभे, विद्या प्रकाशन, कानपुर ।
9. हिन्दी उपन्यास : एक अंतर्गता- डॉ॰ रामदरश मिश्र, राजकमल प्रकाशन, नयी दिल्ली ।
10. जगदीश चन्द्र : एक यथार्थनिष्ठ उपन्यासकार- डॉ॰ नवरूणा भट्टाचार्य, आनन्द प्रकाशन ।

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

कोर्स का लक्ष्य : विद्यार्थियों को हिन्दी कथा साहित्य के अंतर्गत कहानी एवं उपन्यास साहित्य की सामान्य जानकारी देते हुए चुनिन्दा छः मनोरम कहानियों तथा एक लोकप्रिय उपन्यास में निहित जीवन-बोध से परिचित कराना प्रस्तुत पाठ्यक्रम का प्रमुख लक्ष्य है ।

शिक्षण-उपलब्धि : हिन्दी कथा साहित्य से संबंधित प्रस्तुत योग्यतावर्धक पाठ्यक्रम को इस रूप में तैयार किया गया है, ताकि विद्यार्थियों को शताधिक वर्षों के समृद्ध हिन्दी कथा साहित्य की चुनी हुई रचनाओं के पठन-पाठन के जरिये कथा-रस, जीवनानुभव एवं हिन्दी गद्य साहित्य का सम्यक् परिचय प्राप्त हो एवं इन बातों से विद्यार्थियों की व्यावहारिक योग्यता में भी अपेक्षित विकास संघटित हो सके ।

- सैद्धान्तिक क्रेडिट : 2
- व्यावहारिक क्रेडिट : 0
- आवश्यक कक्षाओं की संख्या : 30
प्रत्यक्ष कक्षाएँ : 30
अप्रत्यक्ष कक्षाएँ : 0
- पाठ्यक्रम-डिजाइनर का विवरण :
नाम : डॉ॰ रीतामणि वैश्य
संस्थान : गौहाटी विश्वविद्यालय
ईमेल : rita1@gauhati.ac.in



Ability Enhancement Course

FYUGP/FYIMP

Dept. of Bengali, GU

SEMESTER 4

Course Code - AEC040202		Credits - 2	
Course Name - গণমাধ্যম ও গণ জ্ঞাপন—বাংলা ভাষায় প্রয়োগ ও		External Marks—30	
প্রযুক্তিগত সম্ভাবনা		Internal Marks—20	
Units	Topics	No. of Class	Marks
I	সৃজনশীল লিখন ও বিজ্ঞাপন প্রতিবেদন লিখন, সারসংক্ষেপ লিখন, পাঠ-প্রতিক্রিয়া লিখন, সম্পাদকীয় নিবন্ধ লিখন, ব্যঙ্গাত্মক চিত্রের শিরোনাম লিখন, সংবাদের শিরোনাম লিখন, পত্রলিখন, বিজ্ঞাপনের উদ্দেশ্য ও কৌশল, বিজ্ঞাপনের ধারা, প্রকারভেদ ও লিখন পদ্ধতি (সংবাদপত্র/ সাময়িক পত্র/ হ্যাণ্ডবিল/ প্রচারপত্র, রেডিও, টেলিভিশন, সিনেমা, সাইনবোর্ড),	15	15
II	কম্পিউটারের ব্যবহার এম এস ওয়ার্ড, পাওয়ার পয়েন্ট, এক্সেল-এ অত্র সফটওয়্যার ব্যবহারের মাধ্যমে বাংলা টাইপিং শিক্ষা, পিডিএফ, পেজ সেট-আপ, প্রিন্ট ও ইন্টারনেট সম্পর্কে প্রাথমিক ধারণা	15	15

Reference Books:

- ১। বৈদ্যনাথ বন্দ্যোপাধ্যায় - সেকাল একালের সংবাদ পরিবেশনের ধারা ও বিচিত্র সংবাদ, আনন্দ
- ২। সুজিত রায় - সংবাদ সাংবাদিক সাংবাদিকতা, ভারতী
- ৩। শিশির কর - সংবাদ পরিবেশন, টিচার্স বুক
- ৪। অনীশকুমার রায়চৌধুরী ও প্রভাতকুমার গোস্বামী - বিজ্ঞাপনবিদ্যা, পশ্চিমবঙ্গ রাজ্য পুস্তক পর্ষদ
- ৫। পার্থ চট্টোপাধ্যায় - গণজ্ঞাপন: তত্ত্ব ও প্রয়োগ, দে'জ
- ৬। বিজনবিহারী ভট্টাচার্য - বাগার্থ্য, জিজ্ঞাসা
- ৭। সবিতা দত্ত মজুমদার - প্রবাদ প্রবচন, থীমা
- ৮। কৌশিক দত্ত ও সোমা রায়চৌধুরী - মাইক্রোসফট ওয়ার্ড

Course Name: Fundamentals of Financial Management (Major 4)

4th Semester

Credit: 4

Marks: 100

Existing based syllabus: UGCBCS

Course Level: 400 to 499

CONTENTS

Unit 1: Introduction

Nature, scope and objective of Financial Management, Time value of money, Risk and return (including Capital Asset Pricing Model), Valuation of securities – Bonds and Equities
(12 Classes) (20 Marks)

Unit 2: Investment Decisions

The Capital Budgeting Process, Cash flow Estimation, Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index, Capital budgeting under Risk – Certainty Equivalent Approach and Risk-Adjusted Discount Rate.
(12 Classes) (20 Marks)

Unit 3: Financing Decisions

Cost of Capital and Financing Decision: Sources of long-term financing Estimation of components of cost of capital. Methods for Calculating cost of equity capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average cost of capital (WACC) and Marginal cost of capital. Capital structure –Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating and financial leverage; Determinants of capital structure
(12 Classes) (20 Marks)

Unit 4: Dividend Decisions

Theories for Relevance and irrelevance of dividend decision for corporate valuation; Cash and stock dividends; Dividend policies in practice
(12 Classes) (20 Marks)

Unit 5: Working Capital Decisions

Concepts of working capital, the risk-return trade off, sources of short-term finance, working capital estimation, cash management, receivables management, inventory management and payables management.
(12 Classes) (20 Marks)

Note:

4. In addition the students will work on Spreadsheet for doing basic calculations in finance (Unit 2 and 3 above) and hence can be used for giving students subject related assignments for their internal assessment.

5. There shall be 4 Credit Hrs. for Lectures + one Credit hr. (Two Practical Periods per week per batch) for Practical Lab + one credit Hr for Tutorials (per group)

6. Latest edition of text books may be used.

Suggested Readings

1. James C. Van Horne and Sanjay Dhamija, *Financial Management and Policy*, Pearson Education

2. Levy H. and M. Sarnat . *Principles of Financial Management*. Pearson Education

3. Brigham and Houston, *Fundamentals of Financial Management*, Cengage Learning

4. Khan and Jain. *Basic Financial Management*, McGraw Hill Education

5. Prasanna Chandra, *Fundamentals of Financial Management*. McGraw Hill Education

6. Singh, J.K. *Financial Management- text and Problems*. Dhanpat Rai and Company, Delhi.

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

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

Learning Outcomes:

1. Students will gain knowledge of financial analysis techniques and be able to interpret financial statements to evaluate the financial health of a company.

2. Students will develop the skills to assess investment opportunities, calculate the cost of capital, and make informed capital budgeting decisions.

No. of Contact Classes: 60

Name of the Designer: Prof. S.K. Mahapatra, Gauhati University, skm27gu@gmail.com

Course Name: Cost Accounting (Major 5)

Credit: 4

Total Marks: 100

4th Semester

Existing based syllabus: UGCBCS

Course Level: 400 to 499

CONTENTS:

Unit 1: Introduction

(10 classes) (15 Marks)

Meaning, objectives and advantages of cost accounting; Difference between cost accounting and financial accounting; Cost concepts and classifications; Elements of cost and preparation of Cost Sheet; Installation of a costing system; Role of a cost accountant in an organisation

Unit 2: Elements of Cost: Material

(10 classes) (20 Marks)

Material/inventory control techniques. Accounting and control of purchases, storage and issue of materials. Methods of pricing of materials issues — FIFO, LIFO, Simple Average, Weighted Average, Replacement, Standard Cost. Treatment of Material Losses, Stores ledger, EOQ, levels of Inventory

Unit 3: Elements of Cost: Labour:

(10 classes) (15 Marks)

Accounting and Control of labour cost. Time keeping and time booking. Concept and treatment of idle time, over time, labour turnover and fringe benefits. Methods of wage payment and the Incentive schemes- Halsey, Rowan, Taylor's Differential piece wage.

Unit 4: Elements of Cost: Overheads

(10 classes) (15 Marks)

Classification, allocation, apportionment and absorption of overheads; Under- and over-absorption; Calculation of Machine Hour Rate; Treatments interest on capital, depreciation, packing expenses, bad debts, research and development expenses.

Unit 5: Methods of Costing

(10 classes) (20 Marks)

Unit costing, Job costing, Contract costing, Process costing (including treatment of process losses, valuation of work in progress).

Unit 6: Book Keeping in Cost Accounting

(10 classes) (15 Marks)

Integral and non-integral systems; Reconciliation of cost and financial accounts.

Suggested Reading:

1. Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan , *Cost Accounting: A Managerial Emphasis*, Pearson Education.
2. Drury, Colin. *Management and Cost Accounting*. Cengage Learning.
3. Jawahar Lal, *Cost Accounting*. McGraw Hill Education
4. Nigam, B.M. Lall and I.C. Jain. *Cost Accounting: Principles and Practice*. PHI Learning
5. Rajiv Goel, *Cost Accounting*. International Book House
6. Singh, Surender. *Cost Accounting*, Scholar Tech Press, New Delhi.
7. Jain, S.P. and K.L. Narang. *Cost Accounting: Principles and Methods*. Kalyani Publishers
8. Arora, M.N. *Cost Accounting – Principles and Practice*. Vikas Publishing House, New Delhi.
9. Maheshwari, S.N. and S.N. Mittal. *Cost Accounting: Theory and Problems*. Shri Mahavir Book Depot, New Delhi.
10. Iyengar, S.P. *Cost Accounting*. Sultan Chand & Sons
11. H.V. Jhamb, *Fundamentals of Cost Accounting*, Ane Books Pvt. Ltd.

Course objective: To equip students with the knowledge and skills necessary to analyze and control costs in order to support effective management decision-making.

Learning outcome: By the end of the course, students will be able to apply cost accounting techniques to determine product costs, calculate relevant cost information for decision-making, implement cost control measures, and evaluate performance within an organization.

No. of Contact Classes: 60

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

FOR NOTES CONTACT- 9864556095

Course Name: Income Tax Law and Practice (Major 6)

Credit: 4

Total Marks: 100

Existing based syllabus: UGCBCS

Course Level: 400 to 499

Unit 1: Introduction (12 classes) (20 Marks)

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

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

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

Income from Salaries; Income from house property

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

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

Unit 4: Computation of Total Income and Tax Liability (12 classes) (20 Marks)

Income of other persons included in assessee's total income; Aggregation of income and set-off and carry forward of losses; Deductions from gross total income; Rebates and reliefs

Computation of total income of individuals and firms; Tax liability of an individual and a firm; Five leading cases decided by the Supreme Court

Unit 5: Preparation of Return of Income (12 classes) (20 Marks)

Filing of returns: Manually, On-line filing of Returns of Income & TDS; Provision & Procedures of Compulsory On-Line filing of returns for specified assesses, Permanent Account Number (PAN).

Note:

1. There shall be a practical examination of 20 Marks on E-filing of Income Tax Returns using a software utility tool. The student is required to fill appropriate Form and generate the XML file.

2. There shall be 4 Credit Hrs. for Lectures + one Credit hr. (Two Practical Periods per week per batch) for Practical Lab + one credit Hr for Tutorials (per group)

3. Latest edition of text books and Software may be used.

Suggested readings:

1. Singhania, Vinod K. and Monica Singhania. *Students' Guide to Income Tax, University Edition*. Taxmann Publications Pvt. Ltd., New Delhi.

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

Journals

1. *Income Tax Reports*. Company Law Institute of India Pvt. Ltd., Chennai.

2. *Taxman*. Taxman Allied Services Pvt. Ltd., New Delhi.

3. *Current Tax Reporter*. Current Tax Reporter, Jodhpur.

Software

1. Vinod Kumar Singhania, *e-filing of Income Tax Returns and Computation of Tax*, Taxmann Publication Pvt. Ltd, New Delhi. Latest version

2. 'Excel Utility' available at incometaxindiaefiling.gov.in

Course objective: To provide students with a comprehensive understanding of income tax laws and regulations, as well as the practical application of tax planning and compliance.

Learning outcome: By the end of the course, students will be able to comprehend and apply income tax laws, prepare tax computations for individuals and businesses, and provide basic tax planning advice in compliance with relevant tax legislation.

No. of Contact Classes: 60

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

FOR NOTES CONTACT- 9864556095

Course Name: Advanced Corporate Accounting (Major 7)

Credit: 4

Total Marks: 100

Existing based syllabus: UGCBCS

Course Level: 400 to 499

Unit 1:

(12 classes) (20 Marks)

(i) Accounting Standards:

Overview of Accounting Standards in India - Applicability, Interpretation, Scope and Compliance of Ind AS; International Financial Reporting Standards - Ind AS vs. IFRS; National and International Accounting Authorities; Adoption and Convergence of International Financial Reporting Standards (IFRS) in India.

(ii) Corporate Annual Report

Meaning, usefulness, statutory provisions, contents and disclosure of corporate information – mandatory and voluntary; Analysis with Case Study. E-filing of annual reports of companies and XBRL Filing with specific practical exercises.

Unit 2: Winding up of Companies

(12 classes) (20 Marks)

Meaning and modes of winding up; Types of winding up; Procedures of winding up; Contributories; Preferential payments; Voluntary winding up; Preparation of Liquidator's Final Statement of Account; Preparation of Statement of Affairs.

Unit 3: Accounts of Banking Companies

(12 classes) (20 Marks)

Statutory books to be maintained; Special features of Bank book keeping. Advances – its classification and provisions to be made against advances; Rebate on Bills Discounted, Income recognition; Preparation and presentation of Financial Statements of banking companies.

Unit 4: Accounts of Insurance Companies

(12 classes) (20 Marks)

Books maintained by a life insurance companies and general insurance companies. Accounts of Life insurance company – Revenue Account and Profit and loss Account and ascertainment of profit under Life insurance business; preparation of Balance Sheet using appropriate software; Accounts of general insurance business – Revenue Account, Profit and Loss Account and Balance Sheet of insurance companies.

Unit 5: Investment Accounts

(12 classes) (20 Marks)

Meaning of Investment Accounts; cum-interest, ex-interest, cum-dividend and ex-dividend. Accounting for fixed interest earning securities and variable earning securities, bonus shares and right shares.

Profit and Loss prior to incorporation: Meaning of profit or loss prior to incorporation; accounting treatment of profit or loss prior to incorporation.

Suggested Readings:

1. Goyal, V. K., & Goyal, R. (2013). *Corporate Accounting*. New Delhi: Phi Learning.
2. Jain, S. P., & Narang, K. L. (2016). *Corporate Accounting*. New Delhi: Kalyani Publishers.
3. Goyal, B. K. (2019). *Fundamentals of Corporate Accounting*. New Delhi: Taxmann Publications.
4. Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2009). *Corporate Accounting*. New Delhi: Vikas Publishing House Pvt. Ltd.
5. Monga, J. R. (2019). *Fundamentals of Corporate Accounting*. New Delhi: Scholar Tech Press.
6. Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2016). *Advanced Accounts*. Vol.-I. New Delhi: S. Chand Publishing.
7. Mukherjee, A., & Hanif, M. (2005). *Corporate Accounting*. New Delhi: Tata McGraw Hill Education.
8. Sehgal, A. (2011). *Fundamentals of Corporate Accounting*. New Delhi: Taxmann Publications.

Course objective: To enhance students' knowledge and skills in handling complex accounting issues related to corporate entities, including advanced topics in financial reporting and analysis.

Learning outcome: By the end of the course, students will be able to apply advanced accounting principles and techniques to address complex corporate accounting issues, analyze financial statements for decision-making purposes, and interpret accounting standards relevant to corporate reporting.

No. of Contact Classes: 60

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

FOR NOTES CONTACT- 9864556095

4th Semester
Course Name :Financial Market Operations (Minor)
Credit: 4
Total Marks: 100

Number of Classes-60

- Unit 1: Financial Market Operations (Number of Classes-15)
Review of Financial System; Need for issue of financial instruments, Money Market and Constituents, their features and issue procedure; Debt Market Instruments- Bonds and Issuance of Bonds, Types of Bonds, Features of Bonds, Issue procedure; Equity Instruments- Types of equities, Pricing and Calculations, Listing and Issue procedure.
- Unit 2: Stock Market Operations (Number of Classes-12)
Stock Market- Nature and Scope, Functions of Stock Market, History of Stock Exchanges in India- BSE, NSE and OTCEI, Trading Mechanism and Settlement, Brokers/Members- Qualifications, Duties and Responsibilities; Stock Indices and Usages; Depositories- their role and functions, NSDL and CSDL.
- Unit 3: Derivatives Market Operations (Number of Classes-15)
Meaning, Types and Usages, OTC Derivatives- Forwards and Swaps, Exchange Traded Derivatives- Futures and Options, Functions of Derivative Exchanges, Major Derivative Exchanges, Trading Mechanism and settlement, Open Investment and Trading Volume.
- Unit 4: Operation Management (Number of Classes-10)
Structure of Investment Company - Front Office, Middle Office, Back Office/Operations; Operations Relationship - Clients - external and internal, Retail Clients, Institutional Clients, Counterparties and Suppliers; Banks and other intermediaries, Market Regulators and Associations.
- Unit 5: Data Management (Number of Classes- 08)
Data Management- Significance of Data Management, Reference data and Types of Reference Data, Approaches to Data Management, Data Processing, Data Requirements- Securities, Counterparties and Customers, Settlement Data, Data Storage.

Suggested Readings:

1. Indian Financial System , Bharati V Pathak, Pearson
2. Indian Financial System , V Desai, Himalaya Publishing House
3. Financial Institutions and Markets, L M Bhole, Tata Mc Graw Hill
4. Financial Market Operations, Keith Dickinson, Wiley.
5. Financial Market operations, I M Sahai, SBPD Publishing.
6. The Basics of Finance, P P Drake and F J Fabbozi, Wiley.

Course Name: Fundamentals of Financial Management (Major 4)

4th Semester

Credit: 4

Marks: 100

Existing based syllabus: UGCBCS

Course Level: 400 to 499

CONTENTS

Unit 1: Introduction

Nature, scope and objective of Financial Management, Time value of money, Risk and return (including Capital Asset Pricing Model), Valuation of securities – Bonds and Equities
(12 Classes) (20 Marks)

Unit 2: Investment Decisions

The Capital Budgeting Process, Cash flow Estimation, Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index, Capital budgeting under Risk – Certainty Equivalent Approach and Risk-Adjusted Discount Rate.
(12 Classes) (20 Marks)

Unit 3: Financing Decisions

Cost of Capital and Financing Decision: Sources of long-term financing Estimation of components of cost of capital. Methods for Calculating cost of equity capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average cost of capital (WACC) and Marginal cost of capital. Capital structure –Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating and financial leverage; Determinants of capital structure
(12 Classes) (20 Marks)

Unit 4: Dividend Decisions

Theories for Relevance and irrelevance of dividend decision for corporate valuation; Cash and stock dividends; Dividend policies in practice
(12 Classes) (20 Marks)

Unit 5: Working Capital Decisions

Concepts of working capital, the risk-return trade off, sources of short-term finance, working capital estimation, cash management, receivables management, inventory management and payables management.
(12 Classes) (20 Marks)

Note:

10. In addition the students will work on Spreadsheet for doing basic calculations in finance (Unit 2 and 3 above) and hence can be used for giving students subject related assignments for their internal assessment.

11. There shall be 4 Credit Hrs. for Lectures + one Credit hr. (Two Practical Periods per week per batch) for Practical Lab + one credit Hr for Tutorials (per group)

12. Latest edition of text books may be used.

Suggested Readings

1. James C. Van Horne and Sanjay Dhamija, *Financial Management and Policy*, Pearson Education

2. Levy H. and M. Sarnat . *Principles of Financial Management*. Pearson Education

3. Brigham and Houston, *Fundamentals of Financial Management*, Cengage Learning

4. Khan and Jain. *Basic Financial Management*, McGraw Hill Education

5. Prasanna Chandra, *Fundamentals of Financial Management*. McGraw Hill Education

6. Singh, J.K. *Financial Management- text and Problems*. Dhanpat Rai and Company, Delhi.

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

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

Learning Outcomes:

1. Students will gain knowledge of financial analysis techniques and be able to interpret financial statements to evaluate the financial health of a company.

2. Students will develop the skills to assess investment opportunities, calculate the cost of capital, and make informed capital budgeting decisions.

No. of Contact Classes: 60

Name of the Designer: Prof. S.K. Mahapatra, Gauhati University, skm27gu@gmail.com

Course Name: Financial Market Operations (Major 5)

Credit: 4

Total Marks: 100

4th Semester

Existing based syllabus: UGCBCS

Course Level: 400 to 499

Unit 1: Financial Market Operations

(15 Classes) (25 Marks)

Review of Financial System; Need for issue of financial instruments, Money Market and Constituents, their features and issue procedure; Debt Market Instruments- Bonds and Issuance of Bonds, Types of Bonds, Features of Bonds, Issue procedure; Equity Instruments- Types of equities, Pricing and Calculations, Listing and Issue procedure.

Unit 2: Stock Market Operations

(12 Classes) (20 Marks)

Stock Market- Nature and Scope, Functions of Stock Market, History of Stock Exchanges in India- BSE, NSE and OTCEI, Trading Mechanism and Settlement, Brokers/Members- Qualifications, Duties and Responsibilities; Stock Indices and Usages; Depositories- their role and functions, NSDL and CSDL.

Unit 3: Derivatives Market Operations

(15 Classes) (25 Marks)

Meaning, Types and Usages, OTC Derivatives- Forwards and Swaps, Exchange Traded Derivatives- Futures and Options, Functions of Derivative Exchanges, Major Derivative Exchanges, Trading Mechanism and settlement, Open Investment and Trading Volume.

Unit 4: Operation Management

(10 Classes) (15 Marks)

Structure of Investment Company - Front Office, Middle Office, Back Office/Operations; Operations Relationship - Clients - external and internal, Retail Clients, Institutional Clients, Counterparties and Suppliers; Banks and other intermediaries, Market Regulators and Associations.

Unit 5: Data Management

(08Classes) (15 Marks)

Data Management- Significance of Data Management, Reference data and Types of Reference Data, Approaches to Data Management, Data Processing, Data Requirements- Securities, Counterparties and Customers, Settlement Data, Data Storage.

Suggested Readings:

1. Indian Financial System , Bharati V Pathak, Pearson
2. Indian Financial System , V Desai, Himalaya Publishing House
3. Financial Institutions and Markets, L M Bhole, Tata Mc Graw Hill
4. Financial Market Operations, Keith Dickinson, Wiley.
5. Financial Market operations, I M Sahai, SBPD Publishing.
6. The Basics of Finance, P P Drake and F J Fabbozi, Wiley.

Course objective: To introduce students to the functioning of financial markets and the operations involved in trading securities and financial instruments.

Learning outcome: By the end of the course, students will be able to understand financial market structures, analyze trading mechanisms, and apply financial market operations concepts in investment decision-making.

No. of Contact Classes: 60

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

Credit: 4
Total Marks: 100
4th Semester

Existing based syllabus: UGCBCS
Course Level: 400 to 499

UNIT-I: Introduction (10 classes) (15 Marks)

Definition & Nature of insurance; origin & development of insurance, history of insurance in India, kinds of insurance, principles of insurance, importance of insurance, insurance and wagering agreement.

UNIT-II; Life Insurance (10 classes) (15 Marks)

Definition of life insurance, features, benefits of life insurance, procedure for taking life insurance policy, kinds of life insurance policy, nomination, assignment and surrender value, revival of lapsed policy, settlement of claims at death and maturity, items of revenue heads in life insurance company.

UNIT-III; General Insurance (10 classes) (20 Marks)

Development of general insurance in India, Fire insurance- need, procedure of taking fire insurance policy, procedure of settlement of claims under fire insurance, double insurance, re-insurance; marine insurance- types of marine insurance policy, settlement of claims in marine insurance; miscellaneous insurance- motor insurance, personal accident insurance, livestock insurance, crop insurance, employees liabilities insurance, burglary insurance, preparation of revenue account of fire, land, marine insurance company.

UNIT-IV; Insurance Organizations (10 classes) (15 Marks)

Organizational structure- public sector insurance organizations in India, LIC, objectives and achievements, GIC- mission, organization, functions, private sector insurance organizations in India, insurance ombudsman.

UNIT-V; Insurance Intermediaries (10 classes) (15 Marks)

Insurance Agent; meaning, procedure for becoming and insurance agent, functions of an insurance agent, rights of an insurance agent, termination of an insurance agent, essentials for successful insurance salesman.

Surveyors and loss assessors, brokers, third party administrators, bank assurance.

UNIT-VI: Insurance legislation in India (10 classes) (20 Marks)

Brief history of insurance legislation in India, Insurance Act-1938, amendments, Life Insurance Corporation of India Act 1956, General Insurance Nationalizations Act- 1972, IRDA Act 1999, eligibility, registration and capital requirements of insurance companies, duties, powers and functions of the IRDA, operations of IRDA.

Suggested Books/Readings:

1. Principles of Insurance and Risk Management Alkamittal, S.I. Gupta, Sultan Chand & Sons.
2. Insurance and Risk Management, Dr. P.K. Gupta, Himalaya Publishing House.
3. Insurance Principles and Practice, M.N. Mishra, S.B. Mishra, S. Chand.
4. Introduction to Risk Management and Insurance Marks S. Dortman, Pearson Education.
5. Principles and Practice of Insurance M.Motihar, Sharda Pustal Bhawan, Allahabad.
6. Insurance –Principles and Practice –Indrajit Singh, Rakesh Katyal, Sanjay Arora –Kalyani Publishers.
7. Fundamentals of Insurance –Principles and Practice –Dr. S. Sikidar, Dr. P.K. Nath, Dr. G. Nath –Abhilekh, Guwahati.
8. Principles and Practice of Insurance –G.S. panda –Kalyani Publishers.
9. IRDA Act. 1999.
10. Principles & Practice of Insurance, Insurance Institute of India, Mumbai.

Course objective: To develop students' understanding of insurance principles, products, and risk management techniques.

Learning outcome: By the end of the course, students will be able to analyze insurance concepts, evaluate insurance products, and apply risk assessment and mitigation strategies in insurance-related scenarios.

No. of Contact Classes: 60

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

Course Name: Cost and Management Accounting (Major 7)

FOR NOTES CONTACT- 9884336095

Credit: 4
Total Marks: 100

Existing based syllabus: UGCBCS
Course Level: 400 to 499

Unit - I : Cost Accounting: Preliminaries (12 Classes) (20 Marks)

Meaning of cost, costing and cost accounting; objectives and functions of cost accounting; costing as an aid to management; cost concepts and classification, Relationship between cost accounting and financial accounting; Cost accounting and Management Accounting; Methods and Techniques of costing; Concept of cost audit; Preparation of cost sheet.

Unit - II : Accounting for Material, Labour and Overhead (12 Classes) (20 Marks)

Material control concept and techniques; E.O.Q. ABC Analysis and VED Analysis.

Labour cost control procedures; labour turnover; idle time and over time; methods of wage payment - time and piece rates.

Importance and classification of overhead; Factory administrative and selling overheads; allocation and apportionment of overhead; Absorption of overhead - under and over absorption. (Simple application)

Unit -III: Management Accounting: Preliminaries (12 Classes) (20 Marks)

Meaning and objectives of Management Accounting; Decision situation and Role of Management Accountant; Management accounting Techniques: Ratio analysis - Meaning of Ratio and Ratio analysis; uses, significance and limitations of Ratio analysis; Activity Ratios, Liquidity Ratios, Profitability Ratios and Solvency ratios;

Unit - IV: Marginal Costing and Budget & Budgetary Control (12 Classes) (20 Marks)

Meaning of marginal costing, Assumptions of marginal costing, managerial applications of marginal costing, Advantages and disadvantages of marginal costing; Cost- Volume- Profit Analysis and Break Even analysis (simple Applications),.

Meaning of Budget and Budgetary control; Classification of budgets according to time, function and flexibility; Master budget, Preparation of Flexible Budget and Cash Budget; Performance Budget and Zero Based Budgeting

Unit - V: Standard Costing and Variance Analysis (12 Classes) (20 Marks)

Meaning of Standard Cost & Standard Costing; Advantages of standard costing; Standard costing Vs. Budgetary control; Variance analysis; Classification and computation of variance (Simple application)

Suggested readings:

1. Management and Cost Accounting - Shashi K. Gupta & R. K. Sharma, Kalyani Publishers.
2. Arora M. N. - Cost Accounting Principles & Practices; Vikas, New Delhi.
3. Jain S. P. & Narang K. L. - Cost Accounting; Kalyani, New Delhi.
4. Khan M. Y. & Jain P. K. - Management Accounting, Tata Mcgrow Hill.

Course Objective: The objective of the Cost and Management Accounting course is to provide students with the knowledge and skills to effectively collect, analyze, and interpret financial and non-financial information for managerial decision-making and control within an organization.

Learning Outcomes:

1. Students will be able to apply cost accounting techniques to determine product costs, analyze cost behavior, and make informed decisions regarding pricing, product mix, and cost control.
2. Students will develop the skills to design and implement management accounting systems, including budgeting, variance analysis, and performance measurement, to support planning, control, and decision-making processes in organizations.

No. of Contact Classes: 60

Name of the Designer: Prof. Prashanta Sharma, Gauhati University, prs@gauhati.ac.in

Course Name: DIRECT & INDIRECT TAX (Minor)

Credit: 4

Total Marks: 100

Unit 1: Introduction

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

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

Unit 2: Computation of Income under different heads

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

Unit 3: Computation of Total Income and Tax Liability

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

Unit 4: Introduction & Custom Law:

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

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

Unit 5: Structure of GST in India:

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

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

GST Council and GST Network.

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

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

Suggested readings:

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

Journals

7. *Income Tax Reports*. Company Law Institute of India Pvt. Ltd., Chennai.
8. *Taxman*. Taxman Allied Services Pvt. Ltd., New Delhi.
9. *Current Tax Reporter*. Current Tax Reporter, Jodhpur.

Software

5. Vinod Kumar Singhanian, *e-filing of Income Tax Returns and Computation of Tax*, Taxmann Publication Pvt. Ltd, New Delhi. Latest version
6. 'Excel Utility' available at incometaxindiaefiling.gov.in *Indirect Tax*

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

Existing based syllabus: UGCBCS
Course Level: 400 to 499

CONTENTS

Unit 1: Introduction

Nature, scope and objective of Financial Management, Time value of money, Risk and return (including Capital Asset Pricing Model), Valuation of securities – Bonds and Equities
(12 Classes) (20 Marks)

Unit 2: Investment Decisions

The Capital Budgeting Process, Cash flow Estimation, Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index, Capital budgeting under Risk – Certainty Equivalent Approach and Risk-Adjusted Discount Rate.
(12 Classes) (20 Marks)

Unit 3: Financing Decisions

Cost of Capital and Financing Decision: Sources of long-term financing Estimation of components of cost of capital. Methods for Calculating cost of equity capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average cost of capital (WACC) and Marginal cost of capital. Capital structure –Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating and financial leverage; Determinants of capital structure
(12 Classes) (20 Marks)

Unit 4: Dividend Decisions

Theories for Relevance and irrelevance of dividend decision for corporate valuation; Cash and stock dividends; Dividend policies in practice
(12 Classes) (20 Marks)

Unit 5: Working Capital Decisions

Concepts of working capital, the risk-return trade off, sources of short-term finance, working capital estimation, cash management, receivables management, inventory management and payables management.
(12 Classes) (20 Marks)

Note:

7. In addition the students will work on Spreadsheet for doing basic calculations in finance (Unit 2 and 3 above) and hence can be used for giving students subject related assignments for their internal assessment.

8. There shall be 4 Credit Hrs. for Lectures + one Credit hr. (Two Practical Periods per week per batch) for Practical Lab + one credit Hr for Tutorials (per group)

9. Latest edition of text books may be used.

Suggested Readings

1. James C. Van Horne and Sanjay Dhamija, *Financial Management and Policy*, Pearson Education
2. Levy H. and M. Sarnat . *Principles of Financial Management*. Pearson Education
3. Brigham and Houston, *Fundamentals of Financial Management*, Cengage Learning
4. Khan and Jain. *Basic Financial Management*, McGraw Hill Education
5. Prasanna Chandra, *Fundamentals of Financial Management*. McGraw Hill Education
6. Singh, J.K. *Financial Management- text and Problems*. Dhanpat Rai and Company, Delhi.
7. Rustagi, R.P. *Fundamentals of Financial Management*. Taxmann Publication Pvt. Ltd.

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

Learning Outcomes:

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

No. of Contact Classes: 60

Name of the Designer: Prof. S.K. Mahapatra, Gauhati University, skm27gu@gmail.com

Course Name: Retail Management (Major 5)

Credit: 4

Total Marks: 100

Unit: I (15 classes) (25 Marks)

Retail Marketing- Characteristics, Importance of retailing, Traditional retail scene in India, Factors affecting high retail growth in India.

Three basic takes of retailing- Get customers into your stores, Convert them into customers, Operate as efficiently as possible. Role of Retailer, Retail Channel Management.

Unit: II (15 classes) (25 Marks)

Evolution of Retail in India, Wheel of Retailing & Retail Life Cycle. Theory and Evolutionary Theories- Direct Process Theory and Natural Selection Theory.

Globalisation of retailing, environmental analysis. Retailing- responding to demographic trends.

Unit: III (15 classes) (25 Marks)

Retail formats, Retail location and Site Decisions, Elements of store design and layout and Visual Merchandising.

Store Retailing- Development Stores, Supermarkets, Convenience Stores, Discount Stores, Catalogue Store, Malls, Types of malls, growth of Malls in India, Advertising & Sales Promotion in Retail.

Non- store retailing- Direct Marketing, Automatic Vending, Mail Order Business, Tele-Shopping, Mobile Retailing, and E- Marketing.

Unit: IV (15 classes) (25 Marks)

Concept of Tenant Mix-, Tenant mix plan, Issue considered in evolving tenant,

Market Logistics- Market logistics decisions-order processing, warehousing, inventory, transportation. Supply Chain Management in Retailing, Retail image.

Merchandise Planning, Category Management, Merchandise Buying, Online Retailing, Long tail retailing business models.

Suggested Books:

1. Retailing Management: Michel Leny & Barton A Weitz, Tata McGraw Hill.
2. Retail Management: Text & Cases: U.C. Malthur, I.K. International Publishing House Pvt. Ltd., New Delhi.
3. Retail Management: Suja Nair, Himalaya Publishing House.
4. Retail Management: Chetan Bajaj, Rajnish Tul & Nidhi Srivastava, Oxford University Press.

Retail Management: Gibson G. Vedamani, Pearson Education

Course objective: To provide students with an understanding of the retail industry and equip them with the knowledge and skills required to manage retail operations successfully.

Learning outcome: By the end of the course, students will be able to comprehend retail management principles, analyze retail strategies, design store layouts, and implement effective merchandising and customer service practices.

No. of Contact Classes: 60

Designer Name: Dr. Angana Borah, Dr. Saptadweep Shandilya Gauhati University,
angana.ghat@gmail.com, saptashandilya@gmail.com

Total Marks: 100

Existing based syllabus: UGCBCS
Course Level: 400 to 499

Unit: I (15 classes) (25 Marks)

Introduction- Meaning of CRM, significance of CRM, Strategies for building relationship, Relationship based pricing schemes, Developing Total Care Programmes, Reasons for Losing Customers.

Unit: II (15 classes) (25 Marks)

Building Customer Relationship- Customer acquisition, Inputs and Requisites for effective acquisition, Customer interaction routes, Factors influencing customer interaction and customer relation process, Customer life Cycle and customer lifetime value.

Unit: III (15 classes) (25 Marks)

CRM Process- Objectives and benefits of CRM process, Implementation of CRM business transaction, Data Mining for CRM- some relevant issues, Changing pattern of e-CRM solutions in the future; Sales force automation (SFA).

Unit: IV (15 classes) (25 Marks)

Information Technology and Customer Relationship Management, CRM in services & support relevant of CRM for Hospitality Services; CRM in Banking and Financial Services; CRM in Insurance.

Suggested Books:

1. Barnes, J.G. (2001), Secrets of Customer Relationship Management: Its all about how you make them feel. University of Virginia: McGraw Hill.
2. McKenna, R. (1993) Relationship Marketing: Successful Strategies for the age of the customers. Addison- Wesley Publishing Company.
3. Rai, A.K. Customer Relationship Management: Concepts and Cases, 2nd ed. PHI learning
4. Sheth, J.N., & Parvatiyar, A. (2013), Handbook of Relationship Marketing, London, UK, Sage Publications Ltd.

Course objective: To develop students' knowledge and skills in managing customer relationships and utilizing customer-centric strategies to enhance business performance.

Learning outcome: By the end of the course, students will be able to apply customer relationship management techniques, develop customer retention strategies, utilize customer data for personalized marketing, and enhance customer satisfaction and loyalty.

No. of Contact Classes: 60

Designer Name: Dr. Angana Borah, Dr. Saptadweep Shandilya Gauhati University,
angana.ghat@gmail.com, saptashandilya@gmail.com

Course Name: Cost and Management Accounting (Major 7)

Credit: 4

Total Marks: 100

FOR NOTES CONTACT- 9864556095

Existing based syllabus: UGCBCS
Course Level: 400 to 499

Unit - I : Cost Accounting: Preliminaries (12 Classes) (20 Marks)

Meaning of cost, costing and cost accounting; objectives and functions of cost accounting; costing as an aid to management; cost concepts and classification, Relationship between cost accounting and financial accounting; Cost accounting and Management Accounting; Methods and Techniques of costing; Concept of cost audit; Preparation of cost sheet.

Unit - II : Accounting for Material, Labour and Overhead (12 Classes) (20 Marks)

Material control concept and techniques; E.O.Q. ABC Analysis and VED Analysis.

Labour cost control procedures; labour turnover; idle time and over time; methods of wage payment - time and piece rates.

Importance and classification of overhead; Factory administrative and selling overheads; allocation and apportionment of overhead; Absorption of overhead - under and over absorption. (Simple application)

Unit -III: Management Accounting: Preliminaries (12 Classes) (20 Marks)

Meaning and objectives of Management Accounting; Decision situation and Role of Management Accountant; Management accounting Techniques: Ratio analysis - Meaning of Ratio and Ratio analysis; uses, significance and limitations of Ratio analysis; Activity Ratios, Liquidity Ratios, Profitability Ratios and Solvency ratios;

Unit - IV: Marginal Costing and Budget & Budgetary Control (12 Classes) (20 Marks)

Meaning of marginal costing, Assumptions of marginal costing, managerial applications of marginal costing, Advantages and disadvantages of marginal costing; Cost- Volume- Profit Analysis and Break Even analysis (simple Applications),.

Meaning of Budget and Budgetary control; Classification of budgets according to time, function and flexibility; Master budget, Preparation of Flexible Budget and Cash Budget; Performance Budget and Zero Based Budgeting

Unit - V: Standard Costing and Variance Analysis (12 Classes) (20 Marks)

Meaning of Standard Cost & Standard Costing; Advantages of standard costing; Standard costing Vs. Budgetary control; Variance analysis; Classification and computation of variance (Simple application)

Suggested readings:

1. Management and Cost Accounting - Shashi K. Gupta & R. K. Sharma, Kalyani Publishers.
2. Arora M. N. - Cost Accounting Principles & Practices; Vikas, New Delhi.
3. Jain S. P. & Narang K. L. - Cost Accounting; Kalyani, New Delhi.
4. Khan M. Y. & Jain P. K. - Management Accounting, Tata Mcgrow Hill.

Course Objective: The objective of the Cost and Management Accounting course is to provide students with the knowledge and skills to effectively collect, analyze, and interpret financial and non-financial information for managerial decision-making and control within an organization.

Learning Outcomes:

1. Students will be able to apply cost accounting techniques to determine product costs, analyze cost behavior, and make informed decisions regarding pricing, product mix, and cost control.
2. Students will develop the skills to design and implement management accounting systems, including budgeting, variance analysis, and performance measurement, to support planning, control, and decision-making processes in organizations.

No. of Contact Classes: 60

Name of the Designer: Prof. Prashanta Sharma, Gauhati University, prs@gauhati.ac.in

4th Semester

Course Name: DIRECT & INDIRECT TAX (Minor)

Credit: 4

FOR NOTES CONTACT- 9864556095

Unit 1: Introduction

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

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

Unit 2: Computation of Income under different heads

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

Unit 3: Computation of Total Income and Tax Liability

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

Unit 4: Introduction & Custom Law:

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

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

Unit 5: Structure of GST in India:

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

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

GST Council and GST Network.

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

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

Suggested readings:

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

Journals

4. *Income Tax Reports*. Company Law Institute of India Pvt. Ltd., Chennai.
5. *Taxman*. Taxman Allied Services Pvt. Ltd., New Delhi.
6. *Current Tax Reporter*. Current Tax Reporter, Jodhpur.

Software

3. Vinod Kumar Singhanian, *e-filing of Income Tax Returns and Computation of Tax*, Taxmann Publication Pvt. Ltd, New Delhi. Latest version

4. 'Excel Utility' available at incometaxindiaefiling.gov.in Indirect Tax

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

Course Name: Fundamentals of Financial Management (Major 4)

4th Semester

Credit: 4

Marks: 100

Existing based syllabus: UGCBCS

Course Level: 400 to 499

CONTENTS

Unit 1: Introduction

Nature, scope and objective of Financial Management, Time value of money, Risk and return (including Capital Asset Pricing Model), Valuation of securities – Bonds and Equities
(12 Classes) (20 Marks)

Unit 2: Investment Decisions

The Capital Budgeting Process, Cash flow Estimation, Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index, Capital budgeting under Risk – Certainty Equivalent Approach and Risk-Adjusted Discount Rate.
(12 Classes) (20 Marks)

Unit 3: Financing Decisions

Cost of Capital and Financing Decision: Sources of long-term financing Estimation of components of cost of capital. Methods for Calculating cost of equity capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average cost of capital (WACC) and Marginal cost of capital. Capital structure –Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating and financial leverage; Determinants of capital structure
(12 Classes) (20 Marks)

Unit 4: Dividend Decisions

Theories for Relevance and irrelevance of dividend decision for corporate valuation; Cash and stock dividends; Dividend policies in practice
(12 Classes) (20 Marks)

Unit 5: Working Capital Decisions

Concepts of working capital, the risk-return trade off, sources of short-term finance, working capital estimation, cash management, receivables management, inventory management and payables management.
(12 Classes) (20 Marks)

Note:

1. In addition the students will work on Spreadsheet for doing basic calculations in finance (Unit 2 and 3 above) and hence can be used for giving students subject related assignments for their internal assessment.
2. There shall be 4 Credit Hrs. for Lectures + one Credit hr. (Two Practical Periods per week per batch) for Practical Lab + one credit Hr for Tutorials (per group)
3. Latest edition of text books may be used.

Suggested Readings

1. James C. Van Horne and Sanjay Dhamija, *Financial Management and Policy*, Pearson Education
2. Levy H. and M. Sarnat . *Principles of Financial Management*. Pearson Education
3. Brigham and Houston, *Fundamentals of Financial Management*, Cengage Learning
4. Khan and Jain. *Basic Financial Management*, McGraw Hill Education
5. Prasanna Chandra, *Fundamentals of Financial Management*. McGraw Hill Education
6. Singh, J.K. *Financial Management- text and Problems*. Dhanpat Rai and Company, Delhi.
7. Rustagi, R.P. *Fundamentals of Financial Management*. Taxmann Publication Pvt. Ltd.

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

Learning Outcomes:

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

No. of Contact Classes: 60

Name of the Designer: Prof. S.K. Mahapatra, Gauhati University, skm27gu@gmail.com

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

Credit 4

Total Marks: 100

Existing based syllabus: UGCBCS

Course Level: 400 to 499

Unit I: Introduction

(15 Lecture) (25 Marks)

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

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

Unit II Legislations related to wages

(15 Lecture) (25 Marks)

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

Unit III: Legislations related to Employment and Service Conditions

(15 Lecture) (25 Marks)

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

Unit IV: Some aspects of agricultural labour, types of Unorganised Labour and statutory safeguard.

(15 Lecture) (25 Marks)

Suggested Readings:

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

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

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

No. of Contact Classes: 60

Name of the Designer: Prof. Aparajeeta Borkakoty, Gauhati University, apara_jeeta@yahoo.com

Course Name: Industrial Relations (Major 6)

Credit 4

Total Marks: 100

Existing based syllabus: UGCBCS

Course Level: 400 to 499

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

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

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

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

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

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

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

Suggested Readings:

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

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

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

No. of Contact Classes: 60

Name of the Designer: Dr. Tilak Ch. Das, Prof. Aparajeeta Borkakoty, Gauhati University,
tilak@gauhati.ac.in, apara_jeeta@yahoo.com

Course Name: Cost and Management Accounting (Major 7)

Credit: 4

Total Marks: 100

Existing based syllabus: UGCBCS

Course Level: 400 to 499

Unit - I : Cost Accounting: Preliminaries (12 Classes) (20 Marks)

Meaning of cost, costing and cost accounting; objectives and functions of cost accounting; costing as an aid to management; cost concepts and classification, Relationship between cost accounting and financial accounting; Cost accounting and Management Accounting; Methods and Techniques of costing; Concept of cost audit; Preparation of cost sheet.

Unit - II : Accounting for Material, Labour and Overhead (12 Classes) (20 Marks)

Material control concept and techniques; E.O.Q. ABC Analysis and VED Analysis.

Labour cost control procedures; labour turnover; idle time and over time; methods of wage payment - time and piece rates.

Importance and classification of overhead; Factory administrative and selling overheads; allocation and apportionment of overhead; Absorption of overhead - under and over absorption. (Simple application)

Unit -III: Management Accounting: Preliminaries (12 Classes) (20 Marks)

Meaning and objectives of Management Accounting; Decision situation and Role of Management Accountant; Management accounting Techniques: Ratio analysis - Meaning of Ratio and Ratio analysis; uses, significance and limitations of Ratio analysis; Activity Ratios, Liquidity Ratios, Profitability Ratios and Solvency ratios;

Unit - IV: Marginal Costing and Budget & Budgetary Control (12 Classes) (20 Marks)

Meaning of marginal costing, Assumptions of marginal costing, managerial applications of marginal costing, Advantages and disadvantages of marginal costing; Cost- Volume- Profit Analysis and Break Even analysis (simple Applications),.

Meaning of Budget and Budgetary control; Classification of budgets according to time, function and flexibility; Master budget, Preparation of Flexible Budget and Cash Budget; Performance Budget and Zero Based Budgeting

Unit - V: Standard Costing and Variance Analysis (12 Classes) (20 Marks)

Meaning of Standard Cost & Standard Costing; Advantages of standard costing; Standard costing Vs. Budgetary control; Variance analysis; Classification and computation of variance (Simple application)

Suggested readings:

1. Management and Cost Accounting - Shashi K. Gupta & R. K. Sharma, Kalyani Publishers.
2. Arora M. N. - Cost Accounting Principles & Practices; Vikas, New Delhi.
3. Jain S. P. & Narang K. L. - Cost Accounting; Kalyani, New Delhi.
4. Khan M. Y. & Jain P. K. - Management Accounting, Tata Mcgrow Hill.

Course Objective: The objective of the Cost and Management Accounting course is to provide students with the knowledge and skills to effectively collect, analyze, and interpret financial and non-financial information for managerial decision-making and control within an organization.

Learning Outcomes:

1. Students will be able to apply cost accounting techniques to determine product costs, analyze cost behavior, and make informed decisions regarding pricing, product mix, and cost control.
2. Students will develop the skills to design and implement management accounting systems, including budgeting, variance analysis, and performance measurement, to support planning, control, and decision-making processes in organizations.

No. of Contact Classes: 60

Name of the Designer: Prof. Prashanta Sharma, Gauhati University, prs@gauhati.ac.in

Course Name: DIRECT & INDIRECT TAX (Minor)

Credit: 4

Total Marks: 100

Unit 1: Introduction

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

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

Unit 2: Computation of Income under different heads

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

Unit 3: Computation of Total Income and Tax Liability

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

Unit 4: Introduction & Custom Law:

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

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

Unit 5: Structure of GST in India:

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

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

GST Council and GST Network.

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

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

Suggested readings:

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

Journals

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

Software

1. Vinod Kumar Singhanian, *e-filing of Income Tax Returns and Computation of Tax*, Taxmann Publication Pvt. Ltd, New Delhi. Latest version
2. 'Excel Utility' available at incometaxindiaefiling.gov.in *Indirect Tax*

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