

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

Existing based syllabus: UGCBCS

Course Level: 200 to 299

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

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

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

(12 Classes) (20 Marks)

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

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

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

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

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

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

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

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

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

**Note:**

**1. The relevant Indian Accounting Standards in line with the IFRS for all the above topics should be covered.**

**2. Any revision of relevant Indian Accounting Standard would become applicable immediately.**

**Suggested Readings:**

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

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

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

No. of Contact Classes: 60

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**2<sup>nd</sup> Semester**  
**Course Name: E- COMMERCE (SEC)**  
Credit: 2

Total Marks: 50

**Unit 1: Introduction:**

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

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

**Unit 2: Security and Encryption:**

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

**Unit 3: E-payment System:**

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

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

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

**Unit 5: Website designing**

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

**Note:**

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

**Suggested Readings**

1. Kenneth C. Laudon and Carlo Guercio Traver, *E-Commerce*, Pearson Education.
2. David Whiteley, *E-commerce: Strategy, Technology and Applications*, McGraw Hill Education
3. Bharat Bhaskar, *Electronic Commerce: Framework, Technology and Application*, 4<sup>th</sup> Ed., McGraw Hill Education
4. PT Joseph, *E-Commerce: An Indian Perspective*, PHI Learning
5. KK Bajaj and Debjani Nag, *E-commerce*, McGraw Hill Education
6. TN Chhabra, *E-Commerce*, Dhanpat Rai & Co.
7. Sushila Madan, *E-Commerce*, Taxmann
8. TN Chhabra, Hem Chand Jain, and Aruna Jain, *An Introduction to HTML*, Dhanpat Rai & Co.

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

**Unit – 1: Business Economics**

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

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

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

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

**Unit3:Cost and Production Function**

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

**Unit4: Market Structure**

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

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

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

**Books for Reference:**

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

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

**UNIT-1**

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

**UNIT-2**

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

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

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

**UNIT-3**

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

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

**UNIT-4**

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

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

**Suggested Books/Readings:**

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

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

Existing based syllabus: UGCBCS

Course Level: 200 to 299

**Contents:**

**Unit 1: Introduction:** Nature, scope and importance of marketing; Evolution of marketing; Selling vs Marketing; Marketing mix, Marketing environment: concept, importance, and components (Economic, Demographic, Technological, Natural, Socio-Cultural and Legal).  
(12 Classes) (20 Marks)

**Unit 2: Consumer Behaviour:** Nature and Importance, Consumer buying decision process; Factors influencing consumer buying behaviour.

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

**b.** Unit 3: Product: Concept and importance, Product classifications; Concept of product mix; Branding, packaging and labeling; Product-Support Services; Product life-cycle; New Product Development Process; Consumer adoption process. (12 Classes) (20 Marks)

**Unit 4: Pricing: Significance. Factors affecting price of a product. Pricing policies and strategies.**

**c.** Distribution Channels and Physical Distribution: Channels of distribution - meaning and importance; Types of distribution channels; Functions of middle man; Factors affecting choice of distribution channel; Wholesaling and retailing; Types of Retailers; e-tailing, Physical Distribution.  
(12 Classes) (20 Marks)

**Unit 5:**

**a.** Promotion: Nature and importance of promotion; Communication process; Types of promotion: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics; Promotion mix and factors affecting promotion mix decisions;

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

**Suggested Readings:**

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

No. of contact Classes: 60

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

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

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

Existing based syllabus: UGCBCS  
Course Level: 200 to 299

Unit 1: Introduction: Meaning and importance of management; Coordination mechanisms in organisations; Management theories- classical, neo-classical and modern theory of management; Managerial functions; Mintzberg Managerial Role Model, Indian Ethos for Management: Value-Oriented Holistic Management (12 Classes) (20 Marks)

Unit 2: Planning: Organisational objective setting; Decision-making environment (certainty, risk, uncertainty); Techniques for individual and group decision-making; Planning vis-à-vis Strategy-meaning, Business and Corporate Level Strategies. (12 Classes) (20 Marks)

Unit 3. Motivation: -Motivation Theory- needs (including Maslow's theory), incentives, Equity and two-factor theory (Herzberg); McGregor Theory X and Theory, Goal Setting Theory, Reinforcement theory). (12 Classes) (20 Marks)

Unit 4: Leadership: - Leadership Theory –Situational, Behavioural and Contemporary theories of Leadership), Likert's scale Theory, Blake & Mouton's Managerial Grid theory, Transactional Vs. Transformational Leadership. (12 Classes) (20 Marks)

Unit 5: Contemporary Issues in Management: Management challenges of the 21st Century; Factors reshaping and redesigning management purpose:-( Digitization and Automation of the work processes, Globalization Uncertainties, ethical and environmental issues), Values & Ethics - Case studies of renowned Indian Corporates. Workplace diversity, Democracy and Sociocracy in management and organisational structure (12 Classes) (20 Marks)

Suggested Readings:

- Drucker, P. F. (1954). The Practice of Management. New York: Harper & Row.
- Drucker, P. F. (1999). Management Challenges for the 21st Century. Harper Collins Publishers Inc.
- Chakraborty, S. K. (1997). Human Values for Managers. Wheeler Publishing
- Griffin. (2013). Management Principles and Application. Cengage.
- Koontz, H., & Wehrich, H. (2012). Essentials of Management: An International and Leadership Perspective. McGraw Hill Publications
- Laasch, O. (2022). Principles of Management, 2e, Sage Textbook
- Mitra, J. K. (2018). Principles of Management. Oxford University Press.
- Rao, V. S. P. (2020). Management Principles and Applications. Taxmann Publications.
- Sharlekar, S. A. (2010). Management (Value-Oriented Holistic Approach). Himalaya Publishing House. (Chapters 3 and 4)
- Tulsian, P. C., & Pandey, V. (2021). Business Organisation & Management. Pearson Education, India

No. of Contact Classes: 60

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

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

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