



**ASSAM SCIENCE AND TECHNOLOGY UNIVERSITY  
Guwahati**

**Curriculum for UNDERGRADUATE PROGRAMME (UGP) in Business Administration  
as per NEP-2020 Guidelines**

**(From Academic Session 2024-25 onwards)**

**1<sup>st</sup> Semester**

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**ASSAM SCIENCE AND TECHNOLOGY UNIVERSITY**

**Guwahati**

**UGP in Business Administration  
1st Semester**

<b>SEMESTER - I</b>								<b>Marks</b>	
<b>S. No.</b>	<b>Course Type</b>	<b>Course Code</b>	<b>Course Title</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>Credit C</b>	<b>CE</b>	<b>ESE</b>
<b>3 WEEKS COMPULSORY INDUCTION PROGRAM (UHV-I)</b>									
1	C-1	BAC1241101	Principles and Practices of Management	3	1	0	4	30	70
2	AEC-1	BAAE241102	Business Communication-I	1	1	0	2	0	50
3	C-2	BAC2241103	Financial Accounting	3	1	0	4	30	70
4	C-3	BAC3241104	Business Statistics and Logic	3	1	0	4	30	70
5	AEC-2	BAAE241105	General English	1	1	0	2	0	50
6	MDE-1	CAMD241105	Indian Knowledge System	2	0	0	2	0	50
7	VAC-1	CAVA241106	Environmental Science and sustainability	2	0	0	2	0	50
<b>TOTAL</b>							<b>20</b>	<b>90</b>	<b>410</b>

## DETAILED SYLLABUS

Course Code	Course Title	Hours per week L-T-P	Credit C
<b>BAC1241101</b>	<b>Principles and Practices of Management</b>	<b>4-0-0</b>	<b>4</b>

### Course Objectives:

1. To understand the basic concepts, principles, and theories of management.
2. To examine the essential functions of managers.
3. To analyze the impact of globalization, diversity, and ethics on management.
4. To develop skills in strategic planning, decision-making, and leadership.

### Course Outcomes:

1. Demonstrate how management principles are used to solve practical business problems
2. Compare and contrast different management theories and their effectiveness in various organizational contexts

### Course Content:

#### Unit 1: Introduction to Management

Definition, nature, and significance of management, principles of management, management and administration, levels of management, role of managers and managerial skills; Evolution of management thought: Classical, Behavioral, Quantitative, Systems, Contingency and Modern approaches; Management as a science and an art; Functions of management: Planning, organizing, leading, and controlling

#### Unit 2: Planning, Organizing and Staffing

Nature, Importance and Purpose of planning in management; Types of plans: Strategic, tactical, operational ; Planning process and techniques ; Decision- making- Importance and steps, decision making models and tools; Organizational structure and design; types of organizational structures: Functional, divisional, matrix; Authority, responsibility, and delegation, Centralization Vs Decentralization of authority and responsibility – Span of Control; Coordination and integration, MBO

and MBE; Nature and Importance of staffing – Process of selection and recruitment

### **Unit 3: Leading, Directing and Controlling**

Meaning and nature of directing, Leadership theories (trait, behavioral, contingency, participative, charismatic, transformational, level-5 leader), Motivation theories and practices (Maslow, Herzberg two factor, McGregor's theory x & theory y), Hawthorne effect, Communication (meaning and importance) in management, Team building and group dynamics; Controlling-meaning and steps in controlling, control process and systems, essentials of sound control system, methods of establishing control, types of control; Performance measurement and management.

### **Unit 4: Strategic Management, Ethics and Social Responsibility**

Overview of strategic management, SWOT analysis and strategic formulation, Implementing and evaluating strategies. Ethical issues in management, Corporate social responsibility (CSR), Sustainable management practices.

#### **Text Books (Latest Editions):**

1. Rao, V. S. P. Management Principles and Applications. Taxmann Publications.
2. Bright, D. et al. Principles of Management. OpenStax Textbooks, Houston
3. Kapoor, Premvir, Principles of Management, Khanna Book Publishing.
4. Jones, G. R., and George, J. M. Essentials of contemporary management. New York, NY: McGraw-Hill Education.
5. Robbins, S. P. & Coulter, M. A. Management. Pearson.

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<b>Course Code</b>	<b>Course Title</b>	<b>Hours per week L-T-P</b>	<b>Credit C</b>
<b>BAAE241102</b>	<b>Business Communication-I</b>	<b>1-1-0</b>	<b>2</b>

**Course Objectives:**

1. To understand the concept, process, and importance of Business Communication.
2. To help students in understanding the basic principles and techniques of business communication.
3. To train students to acquire and master written communication for the corporate world.
4. To sensitize students to understand Business Communication in Global and Cross-Cultural context.

**Course Outcomes:**

1. Apply the skills of effective letter writing and be able to create various kinds of Business letters.
2. Understand various barriers to communication and apply pre-emptive measures, including feedback, to minimize the same.
3. Students shall be able to effectively analyze and evaluate various kinds of business correspondence and e-correspondence.
4. Able to present in front of audience with confidence and expertise.

**Course Content:**

**Unit 1: Introduction to Communication in Organizations**

Introduction to Business Environment and Communication, Models of communication, Basics of Communication (types, channels and barriers), 7Cs of communication, Formal and informal communication, Listening Skills, communication on social media platforms.

**Unit 2: Written Communication**

Planning and executing different types of messages, emails, formal letters (Planning & Layout of Business Letter) and informal messages on e-platforms, negative messages: indirect & direct negative messages; Persuasive messages, request letters to various stakeholders, Sales Letters, Complaint & Follow up Letters, Promotion Letters, Job application Letters, cover letters, resume, Resignation Letters.

### **Unit 3 - Interpersonal Communication**

Team communication, managing communication during online meeting, communication with virtual team, communication in gig economy; Presentation skills (Verbal and non-verbal); Powerpoint presentation skills; Infographics, introduction to contemporary alternatives (such as- Prezi, Visme, Microsoft Sway, Zoho)

### **Unit 4 - Digital Communication**

Social media and individual, social media & organizations, Media Literacy; Strong Digital communication skills – email, instant messaging, video conferencing, e-meetings, Digital collaboration, digital citizenship –digital etiquettes & responsibilities; introduction to personal and organizational websites.

#### **Text Books (Latest Editions):**

1. AICTE's Prescribed – Communication Skills in English, Khanna Book Publishing.
2. Lesikar, R.V. & M.E. Flatley, "Business Communication: Connecting in a Digital World", McGraw-Hill Education.
3. Murphy, H. A., Hildebrandt, H. & Thomas, J.P., Effective Business Communication. McGraw Hill.
4. Mukerjee H. S., Business Communication: Connecting at Work. Oxford Publication
5. Boove, C.L., Thill, J. V. & Raina, R. L, Business Communication Today, Pearson.

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Course Code	Course Title	Hours per week L-T-P	Credit C
<b>BAC2241103</b>	<b>Financial Accounting</b>	<b>4-0-0</b>	<b>4</b>

### **Course Objectives:**

1. To provide an understanding of application of various principles and practice of Accounting.
2. To demonstrate the knowledge on the process of accounting cycle and basic steps involved in Accounting.
3. To apply the knowledge of systematic maintenance of books of accounts to real life business.
4. To estimate Annual Financial statements of Sole proprietorship and Company form of business.

### **Course Outcomes:**

On having completed this course student should be able to:

1. Identify the application of various principles and practice of Accounting in preparation of accounting statements.
2. Demonstrate the knowledge on the process of accounting cycle.
3. Apply the knowledge of systematic maintenance of books of accounts to real life business.
4. Estimate Annual Financial statements of Sole proprietorship and Company form of business.

### **Course Content:**

#### **Unit– 1: Introduction to Accounting, Accounting system and process**

Meaning, Need for accounting and accounting information system, Stakeholder using accounting information, Qualitative aspects of financial accounting, Accounting standards in India and International (outline), Branches of Accounting, Types of Business Organisations, Accounting taxonomy, Accounting concepts and conventions, Accounting concept of income and expenditure, Classification of capital and revenue- expenditure and income, accounting equation of assets equals capital and liabilities, accounting process, contingent assets and liabilities, Fictitious assets.

#### **Unit – 2: Recording transactions and Trial balance**

Transactions -nature, Entry in Journal, Purchases, sales, Returns, Receivables, and payables, Inventory, Depreciation and amortizations, reserves, Intangible assets accounting, GST transactions, Entry in Ledger, Accounting accuracy through Trial balance, correction of errors.

#### **Unit – 3: Final Accounts**

Preparation of Trading and Profit and Loss account, cash books, and Balance Sheet of sole trading concerns, importance of disclosures in final accounts

## **Unit - 4: Company Final Accounts**

Introduction to company – kinds, share capital, issue of shares, schedules to accounts, Financial statements as per Companies Act- 2013, Provisions as to Preparation of Financial Statements, Preparation of Income statement and Balance sheet (horizontal and Vertical).

Green Accounting and Sustainable Reporting- Need and objectives, Sustainability reporting need and methods, data collection, analysis for sustainable reporting to improve value of business, IFRS Financial sustainability disclosure standards.

### **Text Books (Latest Editions):**

1. Jain S.P., & Narang K L. . Basic Financial Accounting I, New Dehli, Kalyani publishers.
2. Kimmel, Financial accounting, Wiley Publications
3. Gupta, A.. Financial Accounting for Management: An Analytical Perspective, Noida, Pearson Education.
4. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi.
5. Ashish k Battacharya, Essentials of financial accounting for Business Managers, Six, PHL learning.
6. Accounting for sustainability: [www.ifac.org](http://www.ifac.org)
7. Peter Bartelmus, E K Seifert, Green Accounting, London, Routledge Publications
8. IFRS sustainability standards: [www.ifrs.org](http://www.ifrs.org)

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Course Code	Course Title	Hours per week L-T-P	Credit C
<b>BAC3241104</b>	<b>Business Statistics and Logic</b>	<b>3-1-0</b>	<b>4</b>

**Course Objectives:**

1. To establish importance of logical reasoning in human inquiry.
2. To demonstrate data handling skills and summarize data with clarity.
3. To extend an understanding of application of relevant concepts of Statistics to a given business scenario.
4. To understand business problems and make decisions using appropriate statistical models and explain trends
5. To demonstrate the knowledge on the process of organizing a data and conduct statistical treatment.

**Course Outcomes:**

On having completed this course student should be able to:

1. Demonstrate data handling skills with clarity and logical reasoning.
2. Outline the relevant concepts of Statistics to a given context/business scenario
3. Organize business data and conduct statistical treatment.
4. Evaluate and interpret data using appropriate statistical techniques.
5. Explain data trends using appropriate statistical models.

**Unit – 1: Measures of Central Tendency, Dispersion, Measures of Skewness and Kurtosis**

Classification and tabulation of data, frequency distribution, diagrams and graphs, measure of central tendency- arithmetic mean, weighted arithmetic mean, median, mode, geometric mean and harmonic mean (theory only) and meaning of partition values- quartiles, deciles, percentiles, measures of dispersion - range, quartile deviation, mean deviation from mean and median, standard deviation and coefficient of variation.

Skewness - meaning, difference between dispersion and skewness, Karl Pearson's and Bowley's measures of skewness, concept of kurtosis, types of kurtoses and importance.

**Unit – 2: Correlation and Regression**

Meaning, definition and use of correlation, covariance, scatter diagram, types of

correlation, Karl Pearson's correlation coefficient, Spearman's Rank correlation coefficient, probable error. regression- meaning and utility of regression analysis, comparison between correlation and regression, regression lines –x on y, y on x, regression equations and regression coefficients. meaning,

### **Unit – 3: Probability and Probability distributions**

Introduction to probability, basic concepts of probability- classical definition, addition and multiplication rules, probability distributions – binomial, poisson and normal distributions, expected value.

### **Unit–4: Introduction to Logic**

Number series, coding decoding and odd man out series, direction sense test, seating arrangements – linear and circular, blood relations, arithmetic and geometric progressions, Inductive and deductive reasoning.

### **Practical Component:**

Understanding basic concepts of statistics is possible by incorporating data sets from real life situations. In every unit one hour could be set aside to handle realistic data such as number of steps taken on a day, daily expenditures of students, air

quality index in various months in various cities, stock prices etc. using EXCEL and make their interpretations. Students may make short presentations of their analysis to add to the learning experience.

### **Textbooks (Latest Editions):**

1. Levin R. I.& Rubin D. S. *Statistics for Management*. Delhi: Pearson.
2. Pillai & Bagavathi. *Statistics, Theory and Practice*, S Chand Publishing
3. SP Gupta. *Statistical Methods*, Sultan Chand and Sons
4. SC Gupta. *Fundamentals of Statistics*, Himalaya Publishing House
5. Sharma, Gupta, *The Practice of Business Statistics*, Khanna Publishing House.
6. Sharma J.K. *Business Statistics*, Vikas Publishing House

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<b>Course Code</b>	<b>Course Title</b>	<b>Hours per week L-T-P</b>	<b>Credit C</b>
<b>BAAE241105</b>	<b>General English</b>	<b>1-1-0</b>	<b>2</b>

**Course Objective:**

1. To provide learning environment to practice listening, speaking, reading and writing skills.
2. To assist the students to carry on the tasks and activities through guided instructions and materials.
3. To effectively integrate English language learning with employability skills and training.
4. To provide hands-on experience through case-studies, mini-projects, group and individual presentations.

**Course Outcomes:** The student will acquire basic proficiency in English including reading and listening comprehension, writing and speaking skills

**Course Content:**

**Unit- 1: Vocabulary Building**

The concept of Word Formation, Root words from foreign languages and their use in English, Acquaintance with prefixes and suffixes from foreign languages in English to form derivatives, Synonyms, antonyms, and standard abbreviations.

**Unit-2: Basic Writing Skills**

Sentence Structures, Use of phrases and clauses in sentences, Importance of proper punctuation, Creating coherence, Organizing principles of paragraphs in documents, Techniques for writing precisely

**Unit- 3: Identifying Common Errors in Writing**

Subject-verb agreement, Noun-pronoun agreement, Misplaced modifiers, Articles, Prepositions, Redundancies

**Unit- 4: Nature and Style of sensible Writing**

Describing, Defining, Classifying, providing examples or evidence, writing introduction and conclusion, Module V: Writing Practices, Comprehension, Précis Writing, Essay Writing

**Unit-5: Oral Communication (This Module involves interactive practice sessions in Language Lab)**

Listening Comprehension, Pronunciation, Intonation, Stress and Rhythm, Common Everyday Situations: Conversations and Dialogues, Communication at Workplace, Interviews, Formal Presentations

**Unit- 6: Oral Communication (This Module involves interactive practice sessions in Language Lab)**

Listening Comprehension, Pronunciation, Intonation, Stress and Rhythm, Common Everyday Situations: Conversations and Dialogues, Communication at Workplace, Interviews, Formal Presentations

**Text/Reference Books (Latest Editions):**

1. AICTE's Prescribed Textbook: Communication Skills in English (with Lab Manual), Anjana Tiwari, Khanna Book Publishing Co.,
2. Effective Communication Skills. Kul Bhushan Kumar, Khanna Book Publishing,
3. Practical English Usage. Michael Swan. OUP.
4. Remedial English Grammar. F.T. Wood. Macmillan.
5. On Writing Well. William Zinsser. Harper Resource Book.
6. Study Writing. Liz Hamp-Lyons and Ben Heasley. Cambridge University Press.
7. Communication Skills. Sanjay Kumar and PushpLata. Oxford University Press.
8. Exercises in Spoken English. Parts. I-III. CIEFL, Hyderabad. Oxford University Press.

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Course Code	Course Title	Hours per week L-T-P	Credit C
CAMD241105	Indian Knowledge System	2-0-0	2

### Course Outcome:

1. -The students will understand the concepts of Indian traditional knowledge and its importance
2. - The students will understand with the various aspects of Indian traditional knowledge and their relevance today

### Detailed Syllabus

UNIT	Content
1	Defining Indian Knowledge System. Importance of Ancient Knowledge, The IKS Corpus. Introduction to Traditional Knowledge: Concept & Definition, Nature, Scope and Importance of Traditional Knowledge. The Vedic Corpus: Introduction to Vedas, The Four Vedas. Philosophical System: Development and Unique Features. Bhagavad Gita
2	The Vedangas and Other Streams of Indian Knowledge System: The six Vedangas — Siksha, Vyakarana, Chandas, Nirukta, Jyotisha and Kalpa.
3	Indian Mathematics: Numbers, fractions and geometry in the Vedas. Decimal nomenclature of numbers in the Vedas. Zero and Infinity. The development of the decimal place value system which resulted in a simplification of all arithmetical operations. Linguistic representation of numbers. Important texts of Indian mathematics. Brief introduction to the development of algebra, trigonometry and calculus.
4	Indian Astronomy: Ancient records of the observation of the motion of celestial bodies in the Vedic corpus. Sun, Moon, Nakshatra & Graha. Astronomy as the science of determination of time, place and direction by observing the motion of the celestial bodies. The motion of the Sun and Moon. Motion of equinoxes and solstices. Elements of Indian calendar systems. Basic ideas of the planetary model of Aryabhata and its revision by Nilakantha
5	Indian Health Sciences: Vedic foundations of Ayurveda. Basic concepts of Ayurveda. The three Gunas and three Doshas, Pancha-mahabhuta and Sapta-dhatu. Six Rasas and their relation to Doshas. Ayurvedic view of the cause of diseases. Dinacharya or daily regimen for the maintenance of good health. Current revival of Ayurveda and Yoga.
<b>Books:</b>	1. Baladev Upadhyaya, Samskrita Śāstrom ka Itihās, Chowkhambha, Varanasi
	2. D. M. Bose, S. N. Sen and B. V. SuBCAryappa, Eds., A Concise History of Science in India, 2nd Ed., Universities Press, Hyderabad.
	3. Astāngahrdaya, Vol. I, Sūtrasthāna and Śarīrasthāna, Translated by K. R. Srikantha Murthy, Vol. I, Krishnadas Academy, Varanasi
	4. Dharampal, Some Aspects of Earlier Indian Society and Polity and Their Relevance Today, New Quest Publications, Pune
	5. Dharampal, Indian Science and Technology in the Eighteenth Century: Some Contemporary European Accounts, Dharampal Classics Series, Rashtrottana Sahitya, Bengaluru

	6. Dharampal, <i>The Beautiful Tree: Indian Indigenous Education in the Eighteenth Century</i> , Dharampal Classics Series, Rashtrottana Sahitya, Bengaluru
	7. J. K. Bajaj and M. D. Srinivas, <i>Indian Economy and Polity in Eighteenth century Chengalpattu</i> , in J. K. Bajaj ed., <i>Indian Economy and Polity</i> , Centre for Policy Studies, Chennai, pp. 63-84.
	8. M. D. Srinivas, <i>The methodology of Indian sciences as expounded in the disciplines of Nyāya, Vyākaraṇa, Ganita and Jyotisa</i> , in K. Gopinath and Shailaja D. Sharma (eds.), <i>The Computation Meme: Explorations in Indic Computational Thinking</i> , Indian Institute of Science, Bengaluru (in press).

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<b>Course Code</b>	<b>Course Title</b>	<b>Hours per week L-T-P</b>	<b>Credit C</b>
<b>CAVA241106</b>	<b>Environmental Science and Sustainability</b>	<b>2-0-0</b>	<b>2</b>

### **Course Objective(s):**

1. This course aims to familiarize students with basic environmental concepts, their relevance to business operations, and forthcoming sustainability challenges.
2. This course will equip students to make decisions that consider environmental consequences.
3. This course will enable future business graduates to become environmentally sensitive and responsible managers.

### **Course Outcome(s):**

1. Explore the basic environmental concepts and issues relevant to the business and management field.
2. Recognize the interdependence between environmental processes and socio-economic dynamics.
3. Determine the role of business decisions, policies, and actions in minimizing environmental degradation.
4. Identify possible solutions to curb environmental problems caused by managerial actions.
5. Develop skills to address immediate environmental concerns through changes in business operations, policies, and decisions.

### **Course Content:**

**Unit 1:** Understanding Environment, Natural Resources, and Sustainability Fundamental environmental concepts and their relevance to business operations; Components and segments of the environment, the man-environment relationship, and historical environmental movements. Concept of sustainability; Classification of natural resources, issues related to their overutilization, and strategies for their conservation. Sustainable practices in managing resources, including deforestation, water conservation, energy security, and food security issues. The conservation and equitable use of resources, considering both intergenerational and intergenerational equity, and the importance of public awareness and education.

**Unit 2:** Ecosystems, Biodiversity, and Sustainable Practices Various natural ecosystems, learning about their structure, functions, and ecological characteristics. The importance of biodiversity, the threats it faces, and the methods used for its conservation. Ecosystem resilience, homeostasis, and carrying capacity, emphasizing the need for sustainable ecosystem management. Strategies for in situ and ex situ conservation, nature reserves, and the significance of India as a mega diverse nation.

**Unit 3:** Environmental Pollution, Waste Management, and Sustainable Development Various types of environmental pollution, including air, water, noise, soil, and marine pollution, and their impacts on businesses and communities. Causes of pollution, such as global climate change, ozone layer depletion, the greenhouse effect, and acid rain, with a particular focus on pollution episodes in India. Importance of adopting cleaner technologies; Solid waste management; Natural and man-made disasters, their management, and the role of businesses in mitigating disaster impacts.

**Unit 4:** Social Issues, Legislation, and Practical Applications

Dynamic interactions between society and the environment, with a focus on sustainable development and environmental ethics. Role of businesses in achieving sustainable development goals and promoting responsible consumption. Overview of key environmental legislation and the judiciary's role in environmental protection, including the Water (Prevention and Control of Pollution) Act of 1974, the Environment (Protection) Act of 1986, and the Air (Prevention and Control of Pollution) Act of 1981. Environmental justice, environmental refugees, and the resettlement and rehabilitation of affected populations; Ecological economics, human population growth, and demographic changes in India.

**Text Books (Latest Editions):**

- Poonia, M.P. *Environmental Studies* (3<sup>rd</sup> ed.), Khanna Book Publishing Co.
- Bharucha, E. *Textbook of Environmental Studies* (3<sup>rd</sup> ed.) Orient Blackswan Private Ltd.
- Dave, D., & Katewa, S. S. *Text Book of Environmental Studies*. Cengage Learning India Pvt Ltd.
- Rajagopalan, R. *Environmental studies: from crisis to cure* (4<sup>th</sup> ed.). Oxford University Press.
- Miller, G.T. & Spoolman S. *Living in the Environment*. (20<sup>th</sup> ed.). Cengage.
- Basu, M., & Xavier Savarimuthu, S. J. *Fundamentals of environmental studies*. Cambridge University Press.
- Roy, M. G. *Sustainable Development: Environment, Energy and Water Resources*. AneBooks.
- Pritwani, K. *Sustainability of business in the context of environmental management*. CRC Press.
- Wright, R.T. & Boorse, D.F. *Environmental Science: Toward A Sustainable Future* (13<sup>th</sup> ed.). Pearson.

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