



TEZPUR UNIVERSITY

NAPAAM, TEZPUR
784028, ASSAM



DEPARTMENT OF COMMERCE

ESTD. 2014

BROCHURE

DEPARTMENT OF COMMERCE TEZPUR UNIVERSITY



ABOUT THE DEPARTMENT

The Department of Commerce is the second department established under the "School of Management Sciences". It came into existence in the year 2014. It is relatively a new department compared to other departments of the University. The department offers 5 years Integrated Master of Commerce (M. Com.) programme since 2014. The Integrated M.Com programme is offered with the option of lateral exit on successful completion of six semesters with B.Com (Hons) degree and lateral entry in the Seventh Semester (subject to fulfilment of eligibility criteria) for the M. Com. Degree.

The thrust areas of the department are Accounting, Taxation, and Banking and Finance. The department has been offering Doctor of Philosophy (Ph.D.) in Commerce programme since the academic session 2020-2021. Scholars joining the Ph.D. programme in the department need to compulsorily complete the coursework where they need to complete 16 credit courses over the period of two academic semesters.

The department aims to ensure that the scholars completing the Ph.D. course from the department can establish himself/herself in the field of academics and can make qualitative and meaningful contribution to the existing body of knowledge. Apart from providing quality education, the department ensures that the students are prepared to face various competitive examinations and pursue various other courses.

Further, The department is also inclined towards imparting quality education to its students and inculcate a research culture so that they are equipped with requisite skill and knowledge needed for employment in corporate sectors and /or to pursue a fruitful career in research.

Message from the Head

Welcome to the Department of Commerce, Tezpur University. Ever since the establishment of the department, in the year 2014, we have grown our expertise and competence in the curriculum of Commerce and related research in various thrust areas of Accounting, Finance, Banking, Economics and allied areas.

The department offers a 5 years Integrated Master of Commerce (Integrated M. Com) programme with the option of lateral-exit at the end of 6th Semester awarding the qualified students the degree of B. Com (Hons.). An option of lateral-entry in the 7th semester with a two-year Master of Commerce (M. Com) programme is also available for students who have completed their B. Com (Hons.) degree. The department introduced the Doctoral Programme PhD in Commerce, from the academic session 2020-21, recognising the importance of research for aspiring scholars, academic community, and society at large.

Our department has an exceptional record in both teaching and research. The faculty members have admirable academic credentials and are highly regarded in their area of research. The Department is proactively involved in organising academic events like Seminars, Symposiums, FDPs etc., for providing a platform among the research fraternity to participate and express their views.

The department is committed towards development of students as leaders and entrepreneurs for tomorrow who contribute not only to the society but to the country at large. We have developed our curriculum from multi-dimensional perspective keeping in mind the changing landscape in the area of commerce and business. We are active in our approach to the challenges of a dynamic global business environment, and discover ourselves through innovative academic outlook, course curriculum and innovations in pedagogy.

With the support from faculty, staff, students, and all other stakeholders, we strive to build further on the strong foundations of Department of Commerce and accomplish greater altitudes of distinction. On behalf of the entire department, I take this opportunity to invite you to our campus and become a part of this transformational journey.

With warm regards and best wishes,

Dr. Santi Gopal Maji





Vision

“To thrive for excellence in Quality Education, Research, and Entrepreneurial Development for the betterment of the Society.”

Mission

- 1: To offer quality education for creating human assets and intellectual capital.
- 2: To augment research and development in the discipline of commerce and allied areas.
- 3: To promote creativity, excellence, and discipline among the students.
- 4: To create social and environmental awareness among the students for sustainable development.
- 5: To develop new generation entrepreneurs.

PROGRAMMES OFFERED

1. Integrated M.COM
2. M.COM (Lateral Entry)
3. Ph. D in Commerce

MOUs/Collaborations

Institute of Company Secretaries of India,
New Delhi for [ICSI Signature and ICAI
Gold Medal for the topper B.COM (Hons.)
Module]

PO, CO, LO

Program Outcomes of Integrated M. Com and M.com

PO 1: Students will have the ability to apply acquired knowledge in business decision making and will develop and inclination towards lifelong learning.

PO 2: The students will be ready for employment in functional areas like Accounting, Taxation, Banking, Insurance and Corporate Law.

PO 3: Students, with an enriched knowledge in the thrust areas, will have an aptitude to pursue a career in teaching and research.

PO 4: Students will have the ability to work in teams with enhanced communication and inter-personal skills.

PO 5: Students will have the theoretical and practical knowledge to start their own entrepreneurial ventures.

Program Outcomes of PhD

PO 1: Students will have the ability to apply acquired knowledge in business decision making and will develop and inclination towards lifelong learning.

PO 2: Students, with an enriched knowledge on their subject, will have an aptitude to pursue a career in teaching and research.

PO 3: Students will have the ability to work in teams with enhanced communication and inter-personal skills.



TOTAL NUMBER OF COURSES

Integrated M.COM – 63

% of courses related to PO 1-86.15%

% of courses related to PO 2- 76.92%

% of courses related to PO 3 – 87.7%

% of courses related to PO 4 – 12.31%

% of courses related to PO 5-73.85%

M.COM (Lateral Entry)- 28

% of courses related to PO 1 – 85.71%

% of courses related to PO 2- 78.57%

% of courses related to PO 3 – 89.29%

% of courses related to PO 4 – 17.85%

% of courses related to PO 5 – 67.85%

Ph. D in Commerce- 5

% of courses related to PO 1 – 80%

% of courses related to PO 2- 100%

% of courses related to PO 3 – 40%

FACULTY AND STAFF

Faculty Name	Qualification	Specialisation	Experience	No. of Publications
Dr. Santi Gopal Maji	M.Com, PhD, DBM	Finance & Accounting	16 Years	58
Dr. Reshma Kumari Tiwari	M.Com, PhD, DIM	Accounting & Finance	8 Years	11
Dr. Farah Hussain	M.A, PhD	Econometrics & Mathematical Economics	7.5 years	8
Dr. Manish Kumar	M. Com, PhD	Finance & Accounting	6.5 Years	5
Dr. Biswajit Ghose	M.Com, PGDFM, PhD	Accounting & Finance	5.5 Years	13
Mr. Dhritabrata Jyoti Bharadwaz	M.Com, MPhil	Accounting & Finance	2.5 Years	3
Dr. Prasenjit Roy	M.Com, PhD	Finance	4 Years	11

Staff Name

Mr. Bijoy Kumar Domai

Mr. Nipen Dutta

FACULTY H. INDEX BASED ON GOOGLE SCHOLAR, 2020

Faculty Name	H. Index based on Google Scholar	Total Citation
Dr. Santi Gopal Maji	13	734
Dr. Reshma Kumari Tiwari	1	36
Dr. Farah Hussain	2	58
Dr. Manish Kumar	2	20
Dr. Biswajit Ghose	4	57
Mr. Dhritabrata Jyoti Bharadwaz	0	1
Dr. Prasenjit Roy	2	12

UGC NET JRF RESEARCH SCHOLARS

A total of five Research Scholars are enrolled in the Phd Program of the Dept. of commerce under UGC NET JRF.

DEMAND RATIO AND DIVERSITY INDEX

Demand for Integrated M. Com Programme

Year	Demand Ratio			Share of Female Applicants to Total Applicants	Share of Reserved Category Applicants to Total Applicants
	Overall	Unreserved Category	Reserved category		
2014	16.33	17.00	15.67	30%	48%
2015	17.60	18.40	16.80	34%	48%
2016	23.23	23.47	23.00	37%	49%
2017	27.63	27.33	27.93	39%	51%
2018	32.33	33.07	31.60	40%	49%
2019	24.03	27.33	21.55	44%	51%
2020	28.76	27.63	29.82	42%	53%

$$\text{Demand ratio} = \frac{\text{Total number of applications received}}{\text{Total intake capacity}}$$

Diversity Index (Integrated M. Com programme)

Year	Gender Wise Diversity				Category Wise Diversity			
	BI	SI	Avg. Diversity (BI)	Avg. Diversity (SI)	BI	SI	Avg. Diversity (BI)	Avg. Diversity (SI)
2014	0.42	0.61	0.47	0.66	0.50	0.69	0.50	0.69
2015	0.45	0.64			0.50	0.69		
2016	0.46	0.66			0.50	0.69		
2017	0.48	0.67			0.50	0.69		
2018	0.48	0.67			0.50	0.69		
2019	0.49	0.69			0.50	0.69		
2020	0.49	0.68			0.50	0.69		

BI = Blau's index (BI) and SI = Shannon's index

The BI is computed as $1 - \sum_{i=1}^K P_i^2$, where P_i includes the percentage of each group members in the gender categories and K is the total number of members in the group.

The SI is measured as $-\sum_{i=1}^K [P_i \times \ln P_i]$. Where, P_i is the proportion of unit members and K is the categories of members.

Maximum diversity for 2 group for BI is 0.50 and for SI is 0.69

STUDY TOURS

Places of visit	Year	No. of Students
Delhi and Meerut	2015	19
a) Industrial growth Centre, Chaygaon, Kamrup District, Assam b) Sansua Tea Estate, Jorhat, Assam c) Nameri Tea Factory, Biswanath Chariali, Assam d) Mumbai and Kolkata	2016	a) 30 b) 31 c) 34 d) 24
a) Organic Belsiri Tea, Dhekiajuali b) Assam Cooperative Jute Mills, Silghat c) SRD Foods, Mangaldoi d) Shimla, Kulu and Manali e) Belsiri Tea Estate f) Chaygaon Industrial Estate	2017	a) 29 b) 34 c) 32 d) 22 e) 30 f) 32
Securities and Exchange Board of India (SEBI)	2018	24
Assam Cooperative Jute Mills, Silghat	2019	27

UNDERGRADUATE STUDENT DISSERTATION

Year	No. of Students
2017	30
2018	27
2019	24
2020	28
2021	28

OTHER NOTABLE ACTIVITIES

Activities	Year	Details
Departmental Magazine	2015	Adwitiya: Volume 1: Issue 1
	2016	Adwitiya: Volume 1: Issue 2 Adwitiya: Volume 2: Issue 1
	2017	Adwitiya: Volume 2: Issue 2
	2019	Adwitiya: Volume 3: Issue 1
	2020	Adwitiya: Volume 4: Issue 1
Workshops organized	2015	Joint Workshop on Companies Act 2013 and Corporate Governance
	2016	Workshop on Microsoft Excel
	2021	Good Academic Research Practices
Faculty Development Programs	2020	FDP: Emerging Business Issues
	2021	ATAL FDP: Strategic Management in New Economic Environment
Conference	2021	International Conference on Emerging Trends in Accounting and Finance

FEW NOTABLE PLACEMENTS

YEAR	NAME OF STUDENT PLACED	PROGRAM GRADUATED FROM	NAME OF THE EMPLOYER WITH CONTACT DETAILS
2019-2020	INDRANI TALUKDAR	Integrated M.COM	Unit Trust of India, Kolkata
	BHAGYA LAXMI BRAHMA NARZARY	Integrated M.COM	ONGC
	JUHILKA DAS	Integrated M.COM	Bandhan Bank, Dibrugarh
	NANDIT NANDAN PRASANTA GAYAN	Integrated M.COM	Golaghat Engineering College
	BOHNIMAAN BARUAH	Integrated M.COM	Public Health Engineering Department, Assam
	KAMAL KRISHNA SAHARIA	Integrated M.COM	Assam Co-Operative Bank
	ANIRBAN PATGIRI	Integrated M.COM	Public Health Engineering Department, Assam
	SWARUP BHATTARAI	Integrated M.COM	Public Health Engineering Department, Assam
	PRAKASH BHANDARY	Integrated M.COM	Public Health Engineering Department, Assam
	RITURAJ BORA	Integrated M.COM	Public Health Engineering Department, Assam
2020-2021	BITOPAN DAS	Integrated M.COM	Public Health Engineering Department, Assam
	SATYAJEET BHUYAN	Integrated M.COM	Guwahati Siliguri Pipeline Ltd. (IOCL)
	BHASWATI BARMAN	Integrated M.COM	XL Dynamics India Pvt. Ltd. Guwahati
	VISHAL KUMAR THAKURIA	Integrated M.COM	Sapient Wealth Advisor & Brokers Pvt. Ltd. Guwahati
	APARAJITA BORTHAKUR	Integrated M.COM	XL Dynamics India Pvt. Ltd. Guwahati
	MANISH SAHA	Integrated M.COM	Public Health Engineering Department, Assam
	SASWATI BORAH	Integrated M.COM	XL Dynamics India Pvt. Ltd. Guwahati
	GORIMA SONOWAL	Integrated M.COM	Assam Power Distribution Company Limited

NET QUALIFIED STUDENTS

A total of 13 students has qualified NET JRF till 2020-21 from the Dept. of Commerce

PASS OUT STUDENTS



RESEARCH PROJECTS COMPLETED

Title of the Project	Name of PI/Co-PI	Funding Agency	Sanctioned Amount
Forensic Accounting Education in India: Prospects and Problems	Dr. Reshma K. Tiwari	ICSSR-IMPRESS	Rs. 10,00,000/-

DETAILS OF SELECTED PUBLICATIONS

Year	Article Name	Journal	Publisher	Indexed in (Scopus/ Web of Science/ ABDC)	Cite Score 2020	H. Index
2021	Joint Provision of Non-audit Services to Audit Clients: Empirical Evidences from India.	VIKALPA: The Journal for Decision Makers	Sage	Scopus	1.6	23
2021	Managerial Ability and Real Earnings Management Among Indian Listed Firms	Vision: The Journal of Business Perspective	SAGE Publishing	SCOPUS & ABDC (C-Category)	1.2	
2021	Effect of Real Earnings Management on Firm Performance: Evidence from India	Vision: The Journal of Business Perspective	Sage Publishing	SCOPUS & ABDC (C-Category)	1.2	
2021	Technical efficiency, intellectual capital efficiency and bank performance in emerging markets: the case of India	Journal of Advances in Management Research	Emerald	Scopus/ Web of Science/ ABDC	4.3	20
2021	Gender Diversity and Financial Performance in an Emerging Economy: Empirical Evidence from India	Management Research Review	Emerald	Scopus/ Web of Science/ ABDC	4.4	53
2021	The Impact of Budget Participation on Managerial Performance: Evidence from Manufacturing Firms of Iraq	SCMS Journal of Indian Management	SCMS Cochin School of Business	Scopus		2
2021	The association between human capital efficiency and credit risk of Indian banks: a change point analysis	International Journal of Learning and Intellectual Capital	Inderscience	Scopus	2.3	17
2020	Is the influence of intellectual capital on firm performance homogeneous? Evidence from India employing quantile regression model	International Journal of Learning and Intellectual Capital.	Inderscience	Scopus/WOS/ABDC	2.3	14
2020	Does Growth Affect Firms' Leverage Adjustment Speed? A Study of Indian Firms	Business Perspective and Research	Sage	Scopus/ABDC	1.3	7
2019	Disclosure Pattern of Labour Practices and Decent Work and Its Impact on Corporate Financial Performance: Evidence from Asia.	Global Business Review	Sage	Scopus/WOS/ABDC	2.1	20
2019	Firm Profitability and Adjustment of Capital Structure: Indian Evidence	Vision: The Journal of Business Perspectives	Sage	Scopus/WOS/ABDC	0.8	5
2018	Double bottom line commitments of microfinance: Evidence from Indian Institutions	The International Journal of Social Economics	Emerald Publishers Ltd	Scopus/ABDC	1.4	
2018	Dynamic Capital Structure Adjustments and Business Group Affiliations: Indian Evidence	Business Perspective and Research	Sage	Scopus/ABDC	1.3	7
2018	Does Legal Status Affect Performance of Microfinance Institutions? Empirical Evidence from India	Vision: The Journal of Business Perspectives	Sage	Scopus/WOS/ABDC	0.8	5
2018	IC disclosure practices in India using a comprehensive disclosure framework: A study of knowledge-based companies	Journal of Indian Business Research	Emerald	Scopus/WOS/ABDC	2.2	16
2018	Disclosure of corporate sustainability performance and firm performance in Asia	Asian Review of Accounting	Emerald	Scopus/WOS/ABDC	2.2	20
2018	Capital regulation, competition and risk-taking behaviour of Indian banks in a simultaneous approach	Managerial Finance	Emerald	Scopus/WOS/ABDC	1.6	35
2017	Mission drift in Microfinance: an empirical assessment of the Indian situation	Finance India	Indian Institute of Finance	Scopus		
2017	Forensic Accounting: A Blend of Knowledge	Journal of Financial Regulation and Compliance	Emerald	Scopus/WOS/ABDC	1.6	17
2016	What determines firms' zero-leverage policy in India?	Managerial Finance	Emerald	Scopus/WOS/ABDC	1.6	35
2016	Intellectual Capital and Firm Performance in Emerging Economies: The case of India	Review of International Business and Strategy	Emerald	Scopus/WOS/ABDC	4.8	24
2016	Corporate sustainability reporting practices in India: myth or reality?	Social Responsibility Journal	Emerald	Scopus/WOS/ABDC	3.5	27
2016	Does Competition Influence the Financial Soundness of Banks? Evidence from the Indian Banking Sector	Indian Journal of Finance	Associated Management Consultant	Scopus	1.3	7
2015	Regulatory Capital and Risk of Indian Banks: A Simultaneous Equation Approach	Journal of Financial Economic Policy	Emerald	Scopus/WOS/ABDC	1.2	6

REGULAR FACULTY



Dr. Santi Gopal Maji

HOD & Associate Professor

Ph.D. & M.COM from University of Burdwan,

DBM from ICFAI University

AREA OF RESEARCH: Intellectual Capital, Corporate Sustainability and Sustainable Development, Bank Risk Management, Corporate Governance.



Dr. Biswajit Ghose

Assistant Professor

Ph.D. from North Eastern Hill University,

MCOM from Gauhati University,

PGDFM from IDOL, Gauhati University

AREA OF RESEARCH: Corporate Finance, Corporate Governance, Microfinance, Sustainability



Mr. Dhritabrata Jyoti Bharadwaz

Assistant Professor

M.Com, Department of Commerce, Dibrugarh University

M.Phil., Department of Commerce, Dibrugarh University

AREA OF RESEARCH: Accounting, Finance, Risk Management



Dr. Farah Hussain

Assistant Professor

Ph.D, Department of Economics, Dibrugarh University

M.A, Department of Economics, Dibrugarh University

AREA OF RESEARCH: Econometrics, Development Economics, Financial Development



Dr. Manish Kumar

Assistant Professor

Ph.D, Faculty of Management Studies (FMS), University of Delhi.

M. Com, Department of Commerce, DSE, University of Delhi.

AREA OF RESEARCH: Corporate Finance and Accounting



Dr. Reshma K. Tiwari

Assistant Professor

PhD, Department of Commerce, Gauhati University

AREA OF RESEARCH: Accounting, Auditing, Forensic Accounting



Dr. Prasenjit Roy

Assistant Professor

MCOM (Fin. & Accy.) from Gauhati University

PhD from North Eastern Hill University

AREA OF RESEARCH: Financial Market, Microfinance, Banking, Structured Finance, Financial Management.

GUEST FACULTY



Mr. Amitava Banerjee
Research Scholar, Corporate Governance,
Banasthali Vidyapith (NAAC A ++ Institution)
IICA -MCA assessed eligible Independent Director
ACS, LLB, M. Com, B. Com, Dip in Business Laws (NUJS, Kolkata)
Former Consultant, NFCG (PPP by MCA, Govt of India)



Mr. Anjan Choudhury
Empanelled Trainer of IIT Guwahati
Post Graduation in Hospitality Management and
Applied Nutrition with Gold Medal from Mumbai.
Global Master training (Advanced) from London,UK.



Dr. S. S. Khanka
M. Com., Ph. D.
Former Professor (HR) at the (NIFM), Ministry of Finance,
Government of India, Faridabad (Haryana), Assam University,
IGNOU and Kumaon University



Ms. Ananya Sarmah
BCOM, MCOM.
Pursuing Phd from Dibrugarh University



Mr. Manoj Khaund
M.COM (Management and Marketing) (Gauhati University)
SLET- Commerce Stream
Pursuing PhD from NEHU, Dept. of Management, Tura.

PICTURES OF VARIOUS DEPARTMENTAL EVENTS



ICE BREAKING SESSION 2021 BATCH



OUR STUDENT MR. MOHAN PRADHAN RECEIVING GOLD MEDAL FROM HIS EXCELLENCY THE PRESIDENT OF INDIA



FRESHMEN SOCIAL 2016 BATCH



DEPARTMENT PHOTO 2016 BATCH



INDUSTRIAL VISIT, ASSAM CO OPERATIVE JUTE MILLS, 2014 BATCH



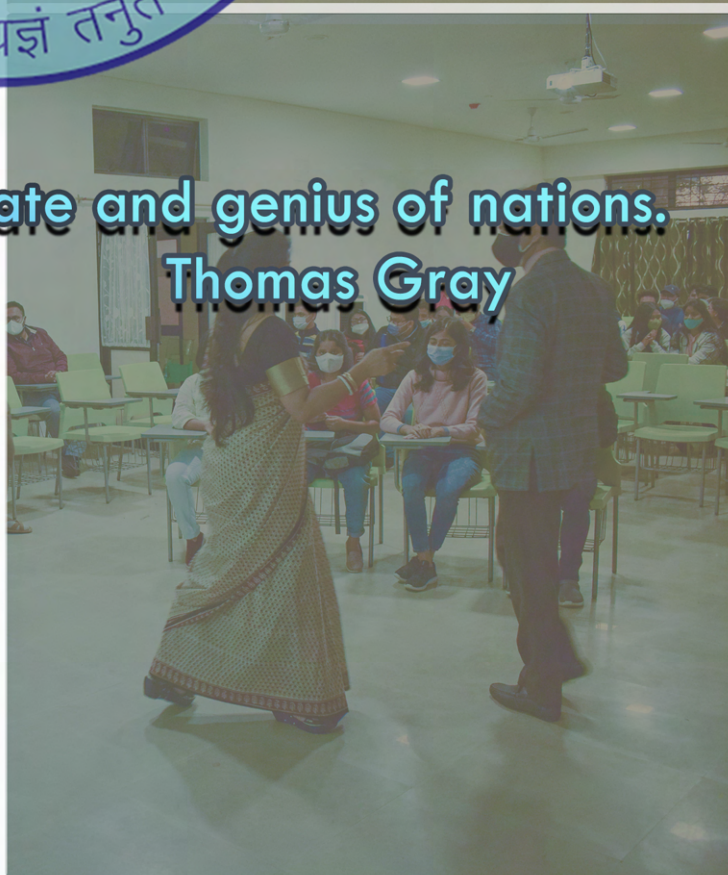
INDUSTRIAL VISIT, TOKLAI, 2015 BATCH



INDUSTRIAL VISIT, GANGA TEA ESTATE, 2015 BATCH



EXCURSION, MUMBAI AND KOLKATA



**Commerce changes the fate and genius of nations.
Thomas Gray**