

Issue: 5

ISBN: 978-81-999784-6-1

ERUDITE

Knowledge Beyond Limits

A Peer Reviewed Research Publication of the
Department of Bachelor of Business
Administration (BBA)



Gauhati Commerce College (Autonomous)

R.G.Barooah Road, Guwahati-781021, Assam, India

Visit us at: www.gcc.ac.in

ERUDITE- Knowledge Beyond Limits
A Peer Reviewed Research Publication of
the Department of Bachelor of Business Administration (BBA)
Gauhati Commerce College (Autonomous)



Chief Editor
Dr. Bipul Das

Editor
Dr. Bidisha Lahkar Das

Sub-Editors
Devarshi Dutta, Bhaskar Singh

Erudite- Knowledge Beyond Limits (An Annual Publication of Research Articles on various current business and management issues) of Department of Bachelor of Business Administration (BBA) published by Gauhati Commerce College (Autonomous) (Research and Development Cell), R.G. Barooah Road, Guwahati- 781021, Assam, India.

Copyright: Department of Bachelor of Business Administration, GCC (A)
All Rights Reserved.

No part of this publication may be reproduced, stored in a retrieval system or transmitted in any form or by any means, electronic, mechanical, photocopying, recording or otherwise without proper permission of the publisher.

Published by: Gauhati Commerce College (Autonomous) (Research and Development Cell)

ISBN: 978-81-999784-6-1

Issue: 5 (June, 2026)

Editorial Board (2026)

Chief Editor

Dr. Bipul Das

Editor

Dr. Bidisha Lahkar Das

Sub-Editors

Devarshi Dutta

Bhaskar Singh

Advisory Board Members

1. Dr. Gitalee Mohan , Coordinator (i/c), Dept. of BBA, GCC (A)
2. Dr. Kaberi Bezbarua Coordinator, IQAC, GCC (A)

Members

1. Pankaj Kumar Choudhury
2. Swagata Sarma

Review Team

Dr. Kaberi Bezbarua (Coordinator, IQAC)

Dr. Jonali Sarma (Director i/c, Gauhati Commerce College Centre of Management Studies)

Dr. Sumec Dastidar (Assistant Professor, Department of M.Com)

Dr. Rashmi Rekha Mahanta (Assistant Professor, Department of MBA)

Printed at: Saraighat Photo Types Private Limited
Bamunimaidam, Guwahati-21, Assam, India

Department of Bachelor of Business Administration, Gauhati Commerce College (Autonomous)
R.G. Barooah Road, Guwahati-781021, Assam, India
Visit us at: www.gcc.ac.in



গুৱাহাটী কমাৰ্চ কলেজ (স্ব-শাসিত) অধ্যক্ষৰ কাৰ্যালয়

OFFICE OF THE PRINCIPAL
GAUHATI COMMERCE COLLEGE (AUTONOMOUS)
(Affiliated to Gauhati University, Assam)

R.G. Barooah Road, Guwahati- 781021, Ph. (0361) 2413095 (O)

Website: www.gcc.ac.in e-mail: principal@gcc.ac.in

Accredited by NAAC with **B++ Grade**

From the Desk of the Principal

It brings me great joy to present the edition of *Erudite: Knowledge Beyond Limits*, the peer-reviewed research publication of the Department of Business Administration (BBA), Gauhati Commerce College (A). Since its inception in 2018, the journal has played a crucial role in nurturing a culture of critical thinking. *Erudite* has steadily evolved into a credible platform for disseminating original research and innovative ideas across disciplines such as Commerce, Management, Economics, Information Technology, and allied areas. The subsequent editions released in 2018, 2021, 2022 and 2026 reassert the journal's commitment to its vision of promoting a rigorous and inclusive academic engagement.



Today, we are in an era marked by rapid transformations in business practices, governance, digital technologies, and economic structures. The role of interdisciplinary research has become more significant than ever, particularly with the implementation of the National Education Policy (NEP), 2020. *Erudite* has responded positively to this need by encouraging contributions that bridge theory and practice. It addresses contemporary academic and industry-oriented challenges and strengthens the institution's research ecosystem, while contributing to the broader national aspiration of building a Viksit Bharat by 2047, where higher education institutions play a pivotal role in generating new ideas and fostering innovation.

I am particularly pleased to note that *Erudite* has published the fifth edition (June 2026). It reflects the growing enthusiasm for research among faculty members, scholars, professionals and students. Gauhati Commerce College (A) is fully committed to promoting research, innovation, and knowledge generation as integral components of higher education and *Erudite* stands as yet another significant milestone in this journey. I extend my sincere appreciation to the editor and editorial board, reviewers, contributors, and the Department of Business Administration for their dedicated efforts in bringing these volumes to fruition. I wish *Erudite: Knowledge Beyond Limits* every success in its continued effort towards knowledge dissemination and academic excellence.

(Prof. Bipul Das)
Principal

Gauhati Commerce College (Autonomous)

Message from the Coordinator (i/c)



It gives me immense pleasure to present the publication of the 5th edition of "*Erudite- Knowledge Beyond Limits*" by the Department of BBA. This publication is a reflection of the academic rigor, intellectual curiosity and creative efforts of faculty members of our as well as various institutions.

In today's dynamic business environment, platforms such as this journal play a vital role in encouraging research, critical thinking and the application of the management concepts to real-world challenges. The articles and papers published here showcase diverse perspectives, innovative ideas and a commitment to academic excellence.

I sincerely appreciate the efforts of the editorial team and contributors whose dedication and hard work have made this publication possible after a long period. Further, I Am confident that this publication will serve as a source of knowledge, inspiration and motivation for readers and will contribute meaningfully to the academic community.

A handwritten signature in black ink, appearing to read 'G. Mohan', with a horizontal line drawn underneath it.

Dr. Gitalee Mohan
Coordinator (i/c)

Department of BBA
Gauhati Commerce College (Autonomous)

From the Desk of the IQAC Coordinator



It gives me immense pleasure to witness the release of the latest issue of *Erudite*. Gauhati Commerce College, is steadfast in its commitment to fostering a culture of excellence, and a research journal is the heartbeat of that mission.

Erudite serves as more than just a collection of papers; it is a testament to our collective pursuit of "Quality Enhancement." In an era of rapid information exchange, the ability to produce peer-reviewed, thoughtful, and original scholarship is what sets our academic community apart. By prioritizing original research and critical thinking, *Erudite* embodies the core values of Gauhati Commerce College: **Innovation, Integrity, and Insight**. We look forward to seeing how these contributions influence our academic landscape in the coming year. I commend the editorial board and the contributors for maintaining the high standards that this journal represents.

The themes explored in this volume reflect our institution's dedication to holistic development and intellectual curiosity. By documenting these insights, we are not only contributing to the global body of knowledge but also sharpening the analytical minds of our future leaders.

May this edition spark new dialogues and inspire further inquiry.

Keep questioning, keep researching, and keep striving for perfection!

A stylized, handwritten signature in black ink, appearing to be 'KB' or similar initials.

Dr. Kaberi Bezbaruah
Coordinator IQAC
Gauhati Commerce College (Autonomous)

Editor's Desk

It is with great pleasure that the Department of Bachelor of Business Administration (BBA), Gauhati Commerce College presents its Fifth Edition, of its peer reviewed research publication Erudite-Knowledge Beyond Limits. The main objective of this publication is to provide a platform to students, faculty members and researchers to showcase their innovative ideas in the fields of business, commerce, management and allied disciplines. In an era where technology and artificial intelligence has brought drastic changes in every aspect of global business, the role of rigorous research has never been more critical. It is our genuine and sincere effort that through Erudite creative ideas, theoretical perceptions and empirical studies help to shape the future of business and management practices.

The present volume brings together research works that blends both depth and diversity. From analyses of religious tourism, assessing the 7Ps of marketing mix, sustainability and giving second life to Idol clothes, review on reading habits, health driven travel decisions, AI and its impact on accounting, green consumption, challenges and opportunities of environmental cost accounting, promoting tourism through destination wedding and recent trends in E-commerce the investigations included in this volume throws light upon varied, mixed and complicated nature of contemporary research. Each research article presented here not only augments academic discussion but forwards realistic implication for industry, policymakers and society at large.

Erudite is committed towards the promotion of a research-oriented environment and fosters intellectual curiosity along with ethics in research. It will continue as a repository wisdom motivating critical thinking and innovation in various fields of business, management, commerce and allied related disciplines.

I take this opportunity to extend my heartfelt gratitude to Prof. Bipul Das, Principal, Gauhati Commerce College (A) for supporting us in this endeavor, Dr. Gitalee Mohan, Coordinator (i/c) Department of BBA for continuous motivation and support, all the authors for their insightful and thought-provoking contributions, to the reviewers for their tireless and diligent evaluations and to the editorial team for their dedication and continuous effort in bringing out this issue. I hope this publication serves as a catalyst of critical thinking and growth.



Dr. Bidisha Lahkar Das
Editor

TABLE OF CONTENTS

Sl.No.	Paper Title	Page No.
1.	Religious Tourism and Economic Development: A Case Study on Shri Mata Vaishno Devi Temple, Katra, Jammu and Kashmir, India. <i>Ms. Rashmi Barman</i>	1
2.	Assessing the 7Ps of Service Marketing Mix and their Impact on Customer Perception and Satisfaction: Evidence from SBI and Private Sector Banks. <i>Dr. Rashmi Rekha Mahanta, Ms. Jinti Baishya</i>	7
3.	Sacred to Sustainable: "Giving Idol Clothes a Second Life." <i>Dr. Daisy Das, Ragini Sarmah</i>	23
4.	Reading Habits: A Conceptual Study. <i>Bhanita Barman</i>	30
5.	Health Security-Driven Travel Decisions under Global Health Risks: Evidence from Vaccine Tourism in the Post-Pandemic Era. <i>Dr. Samrat Bharadwaj, Dr. Dhriti Das</i>	36
6.	Artificial Intelligence and its impact in the practice of Accounting. <i>Devarshi Dutta</i>	56
7.	Green Consumption as Driver of Green Economy: Exploring Consumer Attitudes towards Green Products. <i>Swagata Sarma, Aditi Baruah</i>	64
8.	Environmental Cost accounting: Challenges and Opportunities for Indian Companies. <i>Bhaskar Singh, Babul Hoque Choudhory</i>	71
9.	Prospect of Destination Wedding in Promoting Tourism in Assam. <i>Dr. Priyanka Borah, Miss Megha Sharma</i>	83
10.	Recent Trends in E-commerce: A Conceptual Study. <i>Devarshi Dutta</i>	94